BIC EDI Standards
and
Implementation Guidelines

The Book Trade

TRADACOMS
File format specifications

The Credit Note File

October 2026

Credit Note

Using the Credit Note message

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Changes since November 2009

Minor changes to document formatting, terminology and references.

This TRADACOMS Credit Note documentation should be read in conjunction with BIC's Industry Returns Initiative (IRI) collateral. Please be aware that EDIFACT is the EDI standard on which IRI messages are based.

Changes October 2026

Addition of 6 extra repeats for the DNC RTEX elements within a single DNC segment block to accommodate European Union Deforestation regulation (EUDR) requirements.

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1 The Credit Note Message

The Credit Note message is ANA TRADACOMS File Format 9, Version 9.

The structure of the Credit Note message is outlined in the table below.

Message	Consisting of segments	Repeat as shown below
CREHDR Credit Note File Header	MHD = Message Header TYP = Transaction Type Details SDT = Supplier Details CDT = Customer Details DNA = Data Narrative FIL = File Details MTR = Message Trailer	One message only, at the start of the file Repeat as necessary at header level
CREDIT Credit Note Details	MHD = Message Header CLO = Customer's Location CRF = Credit Note References PYT = Settlement terms OIR = Original Invoice References DNA = Data Narrative CLD = Credit Note Line Details DNB = Data Narrative CST = VAT Rate Credit Sub Trailer CTR = Credit Trailer MTR = Message Trailer	One message for each credit note Repeat as necessary at message level Repeat for each reference Repeat as necessary at message level Repeat for each line item Repeat if necessary at line level Repeat for each VAT rate in the message
VATTLR File VAT Trailer	MHD = Message Header VRS = VAT Rate Summary MTR = Message Trailer	One message only, after all CREDIT messages in the file Repeat for each VAT rate in the file
CRETLR Credit Note File Trailer	MHD = Message Header TOT = File Totals MTR = Message Trailer	One message only, at the end of the file

2 Credit Note message version number

The BIC Credit Note message version number for implementations which comply with this issue is T02. This version number should be sent as DNAC code 206 in the DNA segment in the message file header (CREHDR). See section 9 below.

3 Use of the Credit Note message

A TRADACOMS Credit Note file has four principal components: the file header message, CREHDR; the credit note details message, CREDIT, which may be repeated as many times as are desired; the file VAT trailer, VATTLR, which occurs once only in each file; and the file trailer CRETLR.

The credit note details message has three sections: the credit note “message level” segments MHD to DNA; the credit note “line level” segments CLD and DNB; and the credit note “trailer” segments CST, CTR and MTR.

Each of these sections of the Credit Note file is given a detailed commentary in sections 9 to 14 below. In book trade practice an EDI Credit Note must have at least one credit note line, i.e., at least one CLD segment. A Credit Note consisting only of a header and trailer is invalid. It is possible, however, to send an EDI Credit Note in which the only line items are “sundry charges”.

4 VAT Procedures

The Credit Note message must be used in accordance with the requirements of HM Revenue and Customs. Guidance as to current requirements should be obtained from HMRC. BIC cannot accept responsibility for any failure to comply with VAT procedures.

5 Functions of the Credit Note message

The Credit Note message enables a supplier to communicate to a customer an original credit note (transaction code 0740 in TYP TCDE). The EDI document is the VAT credit note, unless otherwise agreed with HMRC.

The message could also be used to send a debit note from a customer to a supplier, but only when agreed in advance between trading partners. This application is not covered in the present guidelines.

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6 VAT on Credit Note line items

For book trade purposes it is necessary to be able to handle products which are zero-rated, products which carry the standard rate of VAT on their full price, and products which are part zero-rated and part VAT-able at standard rate. The first two of these cases are straightforward, and are illustrated by the following 2 examples:

Credit Note line for a zero-rated product: 2 books credited @ £9.99 each with 40% discount

QTYC	2	Quantity
UCRV	£5.9940	Unit credit value after discount and excluding VAT
EXLV	£11.9880	Extended line value
VATC	Z	Zero-rated
VATP	0	VAT percentage rate
UCRB	£9.9900	Unit credit value before discount and excluding VAT (optional)

CLD=6+9780713639040++++2+59940+119880+Z+0+23++++99900′

Credit Note line with standard rate VAT: 2 videos credited @ £9.99 (£8.50 + VAT) each with 40% discount

QTYC	2	Quantity
UCRV	£5.1000	Unit credit value after discount and excluding VAT
EXLV	£10.2000	Extended line value: 2 x £5.10
VATC	S	Standard rate VAT
VATP	17.5	VAT percentage rate
UCRB	£8.5000	Unit credit value before discount and excluding VAT (optional)

CLD=7+9780713639040++++2+51000+102000+S+17500+23++++85000′

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Credit Note line with mixed-rate VAT (e.g. book & cassette pack)

The correct approach to handling a mixed-rate product is to use three credit note lines for the transaction. The first line carries details which apply to the product and transaction as a whole, while the second and third detail the component which is zero-rated and component which is VATable (or vice versa – the order of the second and third lines is immaterial).

Example: 1 copy of book and cassette pack supplied, retail £37.50 with 40% discount: book £10.99, cassette £26.51 (£22.56 + VAT):

	Line 32 Pack	**Line 33 Book**	**Line 34 Cassette**	
QTYC	1	1	1	Quantity
UCRV	£20.1312	£6.5940	£13.5372	Unit credit value after line discount and excluding VAT
EXLV	£20.1312	£6.5940	£13.5372	Extended line value
VATC	A	Z	S	VAT rate code
VATP	0	0	17.500	VAT rate percentage
MIXI	0	1	2	Mixed-rate VAT item code
UCRB	£33.5520	£10.9900	£22.5620	Unit credit value before discount and excluding VAT (optional)
	0	0	£2.37	VAT amount on each line

CLD=32+9780563399104++++1+201312+201312+A+0+23+0+++335520′
CLD=33+9780563399104++++1+65940+65940+Z+0+23+1+++109900′
CLD=34+9780563399104++++1+135372+135372+S+17500+23+2+++225620′

7 Additional Notes

7.1 Types of Credit Note

Credit notes may be regarded as being of four types:

(a) Invoice and product specific, as in errors in line extensions

(b) Invoice specific, product non-specific, as in totalling errors

(c) Invoice non-specific, product specific, as in returns

(d) Invoice and product non-specific, as in overriding discounts or rebates

The TRADACOMS Credit Note message format is designed to accommodate all four types within a single framework, on the basis that certain data elements are conditional and may be omitted when relevant data does not exist.

7.2 Absence of data

For a mandatory composite data element for which there is no available data, for example CLD/SPRO where neither an EAN-13 nor ISBN-13 can be given, it is customary to place one zero (0) in the first variable length sub-element, thus:

CLD=1+:0+...

The same principle applies for simple mandatory data elements (either alphanumeric or numeric).

The receiver of the file should be notified of data elements where this may occur in order that exception processing can take place.

This is not, however, regarded as good EDI practice, and such cases should be the exception rather than the rule.

7.3 Debit lines on Credit Notes

Debit lines in Credit Notes are not used in book trade practice.

7.4 Handling of items for which credit has been refused (e.g., because items were returned in unsaleable condition)

NOTE: the following is not recommended for new implementations. The recommended formats for the handling of these items are the BIC Returns (IRI) messages.

If, on receipt of returns, credit is refused on some or all copies of a specified title, the credit note may report this as follows:

(a) If credit is refused on all copies, there should be one CLD line in which the QTYC element shows the number of copies returned; the monetary amounts UCRV and EXLV must both be zero, and the CRRE element must carry the "reason for credit" code 52 indicating "credit refused". The DNB segment linked to CLD may optionally carry an RTEX element 981 allowing up to 40 characters of free text to explain why credit was refused.

(b) If credit is given on some copies and refused on others, there should be two CLD lines.

In the first line, the QTYC element shows the number of copies on which credit is given, and the rest of the line is constructed in the normal way.

In the second line, the QTYC element shows the number of copies on which credit is refused; the monetary amounts UCRV and EXLV are both zero; and the CRRE element carries the "reason for credit" code 52 indicating "credit refused". The DNB segment linked to CLD may optionally carry an RTEX element 981 allowing up to 40 characters of free text to explain why credit was refused.

Note: since the QTYC element is used to show positively the number of copies on which credit is being refused, it is essential that UCRV should be zero, so that the rule EXLV = QTYC x UCRV still holds.

7.5 Supplier and customer details (SDT and CDT)

The supplier and customer details reported in the CREHDR message must be those relating to the VAT identity of the issuer (SDT) and the recipient (CDT) of the credit note. These may not be the physical locations of the supply or receipt of the goods or service to which the credit applies.

7.6 Control Totals

The following checklist summarises the calculations which are used in the Credit Note file where applicable:

CLD segment

QTYC quantity credited
UCRV unit credit value after discount
EXLV nett credit value – EXLV = UCRV x QTYC

CST Segment (one per VAT rate)

LVLA = Σ EXLV
EVLA = LVLA - QYCA - VLDA
SEDA is calculated from the sum of those lines (EVLA) which attract settlement discount
ASDA = EVLA - SEDA
VATA is calculated from VATP applied to ASDA
APSE = EVLA + VATA
APSI = ASDA + VATA

TLR Segment

LVLT = Σ LVLA
QYCT = Σ QYCA
VLCT = Σ VLCA
EVLT = Σ EVLA
SEDT = Σ SEDA

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ASDT = Σ ASDA
TVAT = Σ VATA
TPSE = Σ APSE
TPSI = Σ APSI

VRS Segment (one per VAT rate)

VSDE = Σ EVLA
VSDI = Σ ASDA
VVAT = Σ VATA
VPSE = Σ APSE
VPSI = Σ APSI
VPSI - VPSE = VSDI - VSDE

TOT Segment

FASE = Σ VSDE = Σ EVLT = Σ EVLA
FASI = Σ VSDI = Σ ASDT = Σ ASDA
FVAT = Σ VVAT = Σ TVAT = Σ VATA
FPSE = Σ VPSE = Σ TPSE = Σ APSE
FPSI = Σ VPSI = Σ TPSI = Σ APSI
FPSI - FPSE = FASI - FASE

8 Example of Credit Note transmission

Note that for clarity each TRADACOMS segment in this example is shown as starting a new line. In reality there are *no* carriage returns or line feeds within or at the end of a segment. Blocking of TRADACOMS messages depends on the carrier medium and protocols adopted between trading partners.

The example shows the use of the TRADACOMS Reconciliation Message to ensure the integrity of a transmission.

This example shows an **Original Credit Note: Publisher to Bookseller**. It contains 1 credit line.

`STX=ANAA:1+5023456789541:XYZ PUBLISHER+5098765432156:ABC BOOKSELLERS+070430:104133+9++INV FIL'`	Start of transmission: the sender's EAN/GLN number is the same as that of the supplier, in SDT
`MHD=1+CREHDR:9'`	Message 1: credit note file header
`TYP=0740'`	Transaction code 'original credit note'
`SDT=5023456789541'`	Publisher's EAN/GLN number – code explicitly agreed with HMRC
`CDT=5098765432156+ABC BOOKSELLERS+STREET HOUSE:HIGH STREET:NEWTOWN:NT3 4TS'`	Bookseller's EAN/GLN number + name and address (required by HMRC)
`DNA=1+206:T02'`	BIC message version number T02
`DNA=2+207:005'`	BIC Code version number 005
`FIL=43+1+070131'`	File generation 43, file version 1, 31 Jan 2007
`MTR=8'`	End of message 1: 8 segments
`MHD=2+CREDIT:9'`	Message 2: 1st credit note message
`CLO=::009188X'`	Supplier's reference for customer's location
`CRF=42079+070131+070131+658706'`	Credit note number; credit note date, tax-point date 31 January 2007; customer's claim for credit number

CLD=1+9780711744509++++5+39780+ 198900+Z+0+22++++198900'	Credit note line 1: identified by ISBN-13; 5 copies; unit credit value £3.978; total credit value £19.89; zero-rated for VAT; reason for credit '22'; unit credit value (before discount) £5.99
CST=1+Z+0+1+198900+++198900++198900 +0++198900'	VAT rate credit sub-trailer: VAT at zero rate;1 item line; sub-total (before VAT) £19.89; extended sub-total (before VAT) £19.89; VAT amount £0; credit sub-total £19.89
CTR=1+198900+++198900++198900+0++19 8900'	Credit line trailer: No. of CST segments 1; lines total (before VAT) £19.89; extended sub-total (before VAT) £19.89; total VAT £0; total credit £19.89
MTR=7'	End of message 2: 7 segments
MHD=3+VATTLR:9'	Message 3: VAT trailer
VRS=1+Z+0+198900+198900+0++ 198900'	VAT rate summary: VAT at zero rate; file sub-total £19.89; VAT sub-total £0; file sub-total payable £19.89
MTR=3'	End of message 3: 3 segments
MHD=4+CRETLR:9'	Message 4: credit note file trailer
TOT=198900+198900+0++198900+1'	File totals: file total amount £19.89; VAT total amount £0; file total amount £19.89; 1 credit note message
MTR=3'	End of message 4: 3 segments
MHD=5+RSGRSG:2'	Message 5: reconciliation message
RSG=9+5098765432156'	
MTR=3'	End of message 5: 3 segments
END=5'	End of transmission: 5 messages

PLEASE NOTE: the final column in the table in this version of the format contains an amalgamation of BIC 'comments' and TRADACOMS 'remarks'.

9 Credit Note file header

Each Credit Note file begins with a file header CREHDR. The expected content of the Credit Note file header is as follows:

	MHD	**MESSAGE HEADER**	**M**			**One mandatory occurrence per credit note file header**
=	MSRF	Message reference	M	V	9(12)	Consecutive count of messages within the file: start at 1 and increment by 1 for each new message header.
	TYPE	Type of message	M			
+		Type	M	F	(X)6	Always 'CREHDR'
:		Version no	M	F	9(1)	Always '9' for this version

Example:

```
MHD=1+CREHDR:9'
```
Message number 1 in this file

	TYP	**TRANSACTION TYPE DETAILS**	**M**			**One mandatory occurrence per credit note file header, to specify the type of credit note. Credit note types must not be mixed within a single credit note file.**
=	TCDE	Transaction code	M	F	9(4)	Code List 2: the only BIC authorised value is: 0740 Original credit note – VAT credit note If HMRC have authorised the parties to continue to treat a paper credit note as the VAT document, and to send an electronic copy, the following value may be used: 0749 Copy credit note – not for VAT purposes
+	TTYP	Transaction type	C	V	X(12)	Do not use: this field is redundant.

Example:

```
TYP=0740'
```
Message containing original credit notes

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	SDT	**SUPPLIER DETAILS**	**M**			**One mandatory occurrence per credit note file header, to identify the supplier who is the sender of the credit note file.**
	SIDN	Supplier's identity	M			One mandatory occurrence per SDT segment, to give the coded identity of the supplier, preferably as an EAN location number (GLN). Either a GLN or an alternative supplier code (or both) must be sent.
=		Supplier's EAN location number	C	F	9(13)	EAN location number (GLN) identifying the supplier.
:		Supplier's identity allocated by customer	C	V	X(17)	An alternative supplier code as agreed between the trading partners if an EAN location number cannot be used.
+	SNAM	Supplier's name	C	V	X(40)	Supplier's legal name as printed on invoices. Required by HMRC unless a code + method by which it is used has been explicitly approved.
	SADD	Supplier's address	C			A maximum of five lines to give the supplier's address. Required by HMRC unless a code + method by which it is used has been explicitly approved.
+		Supplier's address line 1	C	V	X(35)	
:		Supplier's address line 2	C	V	X(35)	
:		Supplier's address line 3	C	V	X(35)	
:		Supplier's address line 4	C	V	X(35)	
:		Supplier's post code	C	V	X(8)	
	VATN	Supplier's VAT registration no	C			Supplier's VAT registration number is mandatory even if the whole credit note is zero-rated.
+		VAT number – numeric	C	F	9(9)	Trader's VAT number allocated by HM Revenue & Customs.
:		VAT number – alphanumeric	C	V	X(17)	Government department or non-UK VAT number.

Example:

```
SDT=5012345678987+ABC Book Services
Ltd+ABC Trading Estate:ABC:::TW25
0XY+987654321'
```

Supplier's EAN/GLN location number, name, address and VAT number.

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	CDT	CUSTOMER DETAILS	M			One mandatory occurrence per credit note file header, to identify the customer to whom the credit note file is addressed.
	CIDN	Customer's identity	M			
=		Customer's EAN location no	C	F	9(13)	EAN location number (GLN) identifying the customer. Use of the EAN number is strongly recommended.
:		Customer's identity allocated by supplier	C	V	X(17)	An alternative customer code as agreed between the trading partners if an EAN location number cannot be used. This may be the customer's SAN.
+	CNAM	Customer's name	C	V	X(40)	Customer's registered legal name. Required by HMRC unless a code + method by which it is used has been explicitly approved.
	CADD	Customer's address	C			A maximum of five lines to give the customer's address. Required by HMRC unless a code + method by which it is used has been explicitly approved.
+		Customer's address line 1	C	V	X(35)	
:		Customer's address line 2	C	V	X(35)	
:		Customer's address line 3	C	V	X(35)	
:		Customer's address line 4	C	V	X(35)	
:		Customer's post code	C	V	X(8)	
	VATR	Customer's VAT registration no	C			Required only in credit notes that cover supply to a customer in a different EU country (for which TRADACOMS may not normally be used).
+		VAT registration no – numeric	C	F	9(9)	UK VAT number allocated by HM Revenue & Customs.
:		VAT registration no – alphanumeric	C	V	X(17)	Government department or non-UK VAT number.

Example:

```
CDT=5098765432123+XYZ Bookshop+234 High
Street:XYZ:::XY1 5AB'
```

Customer's EAN/GLN location number, name and address.

	DNA	**DATA NARRATIVE**	**C**			**Two occurrences are recommended, but not mandatory, to show the BIC message and code list versions used in the credit note file. May also be used to specify a currency code as indicated.**
=	SEQA	First level sequence number	M	V	9(10)	Starts at 1 and incremented by 1 for each repeat of this segment in this message.
	DNAC	Data narrative code	C			Use only for BIC message and code list version number.
+		Code table number	C	V	9(4)	Number of relevant code list: 206 BIC message version number: T02 for this issue 207 BIC code list version number
:		Code value	C	V	X(3)	Code value from code list
	RTEX	Registered text	C			The only RTEX code which may be used in this segment is: 073 Currency code, format X(3) (see ANA list 31). Used here to specify a default currency for the message, mandatory when the currency is not £ sterling
+		1st registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
:		2nd registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
:		3rd registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
:		4th registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
	GNAR	General narrative	C			Do not use
+		General narrative line 1	C	V	X(40)	
:		General narrative line 2	C	V	X(40)	
:		General narrative line 3	C	V	X(40)	
:		General narrative line 4	C	V	X(40)	

Example:

```
DNA=1+206:T02'
DNA=2+207:005'
```

Credit Note version T02
BIC code lists issue 005

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	FIL	**FILE DETAILS**	**M**			**One occurrence is mandatory in each credit note file header to specify the file sequence number, version number and date**
=	FLGN	File generation number	M	V	9(4)	This number must be sequential for each successive Credit Note file exchanged between trading partners, regardless of the route by which it is sent, to enable the receiver to check if a file has been missed.
+	FLVN	File version number	M	V	9(4)	Indicates when more than one attempt has been made to send the same file: for each retransmission, FLVN is increased by 1, while FLGN remains the same; the original transmission is always '1'.
+	FLDT	File creation date	M	F	9(6)	Date the file is created. Format: YYMMDD
+	FLID	File (reel) identification	C	V	X(6)	Reference on the outside of the reel containing the file: do not use. This field is applicable only if TRADACOMS files are exchanged on optical or magnetic media.

Example:

`FIL=1207+1+070302'` File sequence number 1207, original transmission, created 2 March 2007

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	MTR	MESSAGE TRAILER	M			One mandatory occurrence per credit note file header
=	NOSG	Number of segments in message	M	V	9(10)	Control count of the number of segments comprising the CREHDR credit note file header. The count includes the MHD and MTR segments surrounding the header.

Example:

`MTR=8'`	Eight segments, including two occurrences of DNA

Example of a complete Credit Note file header:

`MHD=1+CREHDR:9'`	Message header
`TYP=0740'`	Transaction code: “original credit note”
`SDT=5012345678987+ABC Book Services Ltd+ABC Trading Estate:ABC:::TW25 0XY+987654321'`	Supplier EAN/GLN location code, name, address and VAT number
`CDT=5098765432123+XYZ Bookshop+234 High Street:XYZ:::XY1 5AB'`	Customer EAN/GLN location code, name and address
`DNA=1+206:T02'`	BIC message version number T02
`DNA=2+207:005'`	BIC code list version number 005
`FIL=4125+1+070302'`	File sequence number 4125, original transmission, 2 March 2007
`MTR=8'`	Message trailer: eight segments

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10 Credit Note "message level" content

A Credit Note file must carry one or more credit note messages, identified as "CREDIT". Each credit note message begins with a group of "message level" segments MHD to DNA, whose content is as follows:

	MHD	**MESSAGE HEADER**	**M**			**One mandatory occurrence per credit note message**
=	MSRF	Message reference	M	V	9(12)	Consecutive count of messages within the file
	TYPE	Type of message	M			
+		Type	M	F	X(6)	Always 'CREDIT'
:		Version number	M	F	9(1)	Always '9' for this version

Example:

`MHD=2+CREDIT:9'` Message number 2 in this file

	CLO	**CUSTOMER'S LOCATION**	**M**			**One occurrence is mandatory in each credit note message to identify the delivery location for the items credited, preferably expressed as an EAN location number or as an alternative agreed code. Must be included even if it is the same as CDT in the file header.**
	CLOC	Customer's location	M			One of the following three customer references must be present:
=		Customer's EAN location number	C	F	9(13)	EAN location number (GLN) identifying the customer's location.
:		Customer's own location code	C	V	X(17)	Customer's own identity for the location: eg branch or department code.
:		Supplier's identification of customer's location	C	V	X(17)	Supplier's reference for the customer's location: SAN of customer's delivery location.
+	CNAM	Customer's name	C	V	X(40)	Customer's registered legal name. The CNAM element is *not recommended* – the coded ID in CLOC is sufficient.

(continued)

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	CLO	**CUSTOMER'S LOCATION** *(continued)*				
	CADD	Customer's address	C			A maximum of five lines to give the customer's address. The CADD element is *not recommended* – the coded ID in CLOC is sufficient.
+		Customer's address line 1	C	V	X(35)	
:		Customer's address line 2	C	V	X(35)	
:		Customer's address line 3	C	V	X(35)	
:		Customer's address line 4	C	V	X(35)	
:		Customer's post code	C	V	X(8)	

	CRF	**CREDIT NOTE REFERENCES**	**M**			**One mandatory occurrence per credit note message to specify the Credit note date and the Tax-point Date.**
=	CRNR	Credit note number	M	V	X(17)	Credit note number as allocated by the supplier.
+	CRDT	Credit note date	M	F	9(6)	Format: YYMMDD
+	TXDT	Tax-point date	M	F	9(6)	Format: YYMMDD
+	DNNR	Debit note number	C	V	X(17)	Number of debit note/claim for credit raised by customer. Mandatory if customer supplied a reference
+	DNDT	Debit note date	C	F	9(6)	Do not use
+	CNNR	Collection note number	C	V	X(17)	Number of supplier's collection note. Mandatory to show the supplier's authorisation number when credit has been given under the BIC returns authorisation process. Any RAN (Returns Authorisation Number) should be quoted here. Otherwise, not used.
+	CNDT	Collection note date	C	F	9(6)	Do not use

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	PYT	**SETTLEMENT TERMS**	**C**			**This segment is used to specify the settlement terms which apply to the original invoice. The most favourable must be used for VAT calculation.** **BIC recommends either of the following 2 options:** **Payment terms expressed as the number of days from date of invoice, using PAYY. e.g.: PYT=1+++30′** **Payment terms expressed as a fixed date, using PAYD. e.g.: PYT=1++060930:0′** **Free text in PAYT should never be used. Where standard payment terms are established by trading partner agreement outside EDI. The PYT segment may be omitted. Where non-standard payment terms are stated in PYT, they should be accompanied by a special deal reference in SCRF.**
=	SEQA	First level sequence number	M	V	9(10)	Starts at 1 and incremented by 1 for each repeat of this segment in this message.

(continued)

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	PYT	**SETTLEMENT TERMS** *(continued)*				
+	PAYT	Terms of payment	C	V	X(40)	Text description of settlement terms: do not use.
	PAYD	Payment date and terms	C			Settlement terms agreed between buyer and seller, expressed in terms of payment due date and percentage. The sub-element Settlement Discount Percentage is mandatory (while it is optional in PAYY). If the due date is expressed as a fixed date in PAYD, and there is no settlement discount, the sub-element should carry a single zero.
+		Payment date	M	F	9(6)	Date that payment should be made available to the payee to obtain the specified discount.
:		Settlement discount percentage	M	V	9(3)V9(3)	Percentage discount applicable.
	PAYY	Settlement terms	C			
+		Number of days	M	V	9(3)	Days until payment is due is defined as the number of calendar days after a reference date that the payment is to be made available to the payee. The 'reference date' is the date of invoice unless otherwise specified in the parties' trading agreement.
:		Settlement discount percentage	C	V	9(3)V9(3)	Percentage discount applicable.
:		Settlement code	C	V	X(3)	User defined code for settlement terms.

Example:

`CLO=5012345678907'`	EAN/GLN location number only
`CRF=517539+070123+070123'`	Credit note number 517539; date of credit note 23rd Jan 2007; tax-point date 23rd Jan 2007
`PYT=++30'`	Payment terms 30 days from date of invoice

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	OIR	**ORIGINAL INVOICE REFERENCES**	**C**			**This segment is used to give the invoice number, invoice date and tax-point date of the invoice(s) to which a credit note refers. OIR is repeatable**
=	SEQA	First level sequence number	M	V	9(10)	Starts at 1 and incremented by 1 for each repeat of this segment in this message.
+	INVN	Invoice number	C	V	X(17)	As allocated by the supplier. The invoice to which the credit refers
+	IVDT	Date of invoice	C	F	9(6)	Format: YYMMDD
+	TXDT	Tax-point date	C	F	9(6)	Format: YYMMDD
	ORNO	Order number and date	C			
+		Customer's order number	C	V	X(17)	Do not use
:		Supplier's order number	C	V	X(17)	Do not use
:		Date order placed by customer	C	F	9(6)	Do not use
:		Date order received by supplier	C	F	9(6)	Do not use
	SCRF	Specification/Contract references	C			Do not use the Specification number sub-element. The Contract number sub-element may be used to carry a reference number identifying a special deal whose terms have been applied to the order, and/or a promotion number where a publisher and bookseller have agreed special terms for a promotion
+		Specification number	C	V	X(17)	Do not use
:		Contract number	C	V	X(17)	Contract number to which order relates. Use to identify a special deal or publisher's promotion

Example:

`CLO=5012345678907'`	EAN/GLN location number only
`CRF=517539+070123+070123+H123675++A172098'`	Credit note number 517539; credit note date 23rd Jan 2007; tax-point date 23rd Jan 2007; customer reference no. H123675; authorisation no. A172098
`OIR=1+IN8765+061220+061220'`	Original invoice number IN8765; invoice date/tax-point date 20th December 2006

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	DNA	**DATA NARRATIVE**	**C**			**One or more occurrences are optional to carry coded or free text elements as specified below. This segment carries information which qualifies the credit note message as a whole.**
=	SEQA	First level sequence number	M	V	9(10)	Starts at 1 and incremented by 1 for each first level repeat
	DNAC	Data narrative code	C			Coded data identified by a code list number. No DNAC codes have so far been allocated to be used in this segment
+		Code table number	C	V	9(4)	
:		Code value	C	V	X(3)	A value from the specified code list
	RTEX	Registered text	C			Data elements identified by RTEX codes from Code List 24. The same RTEX element may be repeated up to four times, or up to four different RTEX elements may be sent in one Data Narrative segment. The only valid RTEX code in this context is: 979 Supplier's internal code for invoice or credit note type.
+		1st registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
:		2nd registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
:		3rd registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
:		4th registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
	GNAR	General narrative	C			Do not use
+		General narrative line 1	C	V	X(40)	
:		General narrative line 2	C	V	X(40)	
:		General narrative line 3	C	V	X(40)	
:		General narrative line 4	C	V	X(40)	

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11 Credit Note "line level" content

A Credit Note message may carry one or more credit note lines. Each credit note line consists of a group of "line level" segments CLD to DNB, whose content is as follows:

	CLD	CREDIT NOTE LINE DETAILS	M			One occurrence is mandatory in each credit note line For details on handling items on which credit has been refused see section 7.4
=	SEQA	First level sequence number	M	V	9(10)	Starts at 1 and is incremented by 1 for each segment of this type in the message.
	SPRO	Supplier's product number	M			Must be identical to ILD/SPRO in the corresponding Invoice line. Where possible the EAN-13 article number should be included.
+		EAN-13 article number for the traded unit	C	F	9(13)	EAN-13 article number or ISBN-13, except when the credit relates to an invoice line for a sundry charge (see below), when this sub-element is not used.
:		Supplier's code for the traded unit	C	V	X(30)	(a) ISBN-10, without hyphens or spaces. If no EAN-13, ISBN-13 or ISBN-10 is available, insert a single zero in this subfield and send description in TDES segment. This will almost inevitably mean that the credit note line will be placed into an exception routine for manual processing. Note: from January 2007 an ISBN-10 should no longer be transmitted. However, trading partners should be prepared to accept them on incoming messages. (b) When the credit relates to an invoice line for a sundry charge, the applicable charge code from Code List 205 is carried here
:		DUN-14 code for the traded unit	C	F	9(14)	Do not use

(continued)

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	CLD	**CREDIT NOTE LINE DETAILS** *(continued)*				
+	SACU	Supplier's EAN Code for the designated consumer unit	C	F	9(13)	Do not use
	CPRO	Customer's product number	C			Do not use
+		Customer's own brand EAN number	C	F	9(15)	
:		Customer's item code	C	V	X(30)	
	UNOR	Unit of ordering	C			
+		Consumer units in traded unit	C	V	9(15)	Number of consumer units making up the supplier's traded unit. Mandatory if UNOR is used: always 1 in book supply.
:		Ordering measure	C	V	9(10)V9(3)	Do not use
:		Measure indicator	C	V	X(6)	Do not use
	QTYC	Quantity credited	M			See section 7.5 for details when credit has been refused on some or all items
+		Number of traded units credited	C	V	9(15)	Mandatory: number of copies credited. The number must be the credited quantity of the product given in the corresponding CLD/SPRO. If that item is a dumpbin or similar, it represents the number of complete units, not the total number of copies which they carry.
:		Total measure ordered	C	V	9(10)V9(3)	Do not use
:		Measure indicator	C	V	X(6)	Do not use
	UCRV	Unit credit value (excluding VAT)	M			Credit value of each unit being credited, after line discount and excluding VAT. EXLV is the credit value of the line after line discount. EXLV = UCRV x QTYC Note: if credit has been refused on some or all items this amount may be zero – see section 7.5 for details
+		Credit value (excluding VAT)	M	V	9(10)V9(4)	Credit value of each unit being credited in pounds, ie after deducting line discounts, etc, but before the application of VAT. See above for method of calculation.
:		Measure indicator	C	V	X(6)	Do not use
+	EXLV	Nett credit value (excluding VAT)	M	V	9(10)V9(4)	Total credit value of line after deducting line discounts, etc, but before the application of VAT. Note: if credit has been refused on some or all items this amount may be zero – see section 7.5 for details See above for method of calculation.

(continued)

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	CLD	**CREDIT NOTE LINE DETAILS** *(continued)*				
+	VATC	VAT Rate category code	M	F	X(1)	Use Code values from Code List 12.
+	VATP	Vat Rate percentage	M	V	9(3)V9(3)	Percentage rate for VAT Category code.
	CRRE	Reason for credit	M			Sub-element ANA credit reason code is mandatory. Do not use any other sub-elements
+		ANA credit reason code	C	F	X(2)	Use value from Code List 13. When credit has been given under the BIC returns authorisation process it is sufficient to use the single code value 49 irrespective of the original reason for claiming credit
:		Trading partner's own code	C	V	X(2)	Do not use
:		Credit reason description	C	V	X(40)	Do not use
+	MIXI	Mixed VAT Rate product indicator	C	F	9(1)	Only use for line with mixed-rate VAT. Value 0 (zero) for the invoice item line for a composite product with component groups with different VAT rate codes. Starts at 1 and is incremented by 1 for each following credit note item line for the component groups.
+	DRLI	Debitit Line indicator	C	V	X(4)	Do not use
	TDES	Traded unit description	C			This element should only be used when the original order line had no product code and the item was therefore ordered by description. In all other cases TDES need not, and preferably should not, be sent.
+		Traded unit description line 1	C	V	X(40)	Author
:		Traded unit description line 2	C	V	X(40)	Title
+	UCRB	Unit credit value (excluding discount and VAT)	C	V	9(10)V9(4)	Unit credit value before line discount and excluding VAT. For books, effectively the recommended retail price
+	CDSV	Credit discount value	C	V	9(10)V9(4)	Do not use

(continued)

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	CLD	**CREDIT NOTE LINE DETAILS** *(continued)*				
+	IGPI	Item Group identifier	C	V	X(4)	Use code values from Code List 10. Use only in credit note lines for charges which are specified by a code from BIC Code List 205. I = charge applied at line level, relating to the preceding main line item. G = charge applied independently of any individual line item.
	SCRF	Specification/ Contract references	C			Do not use the Specification Number sub-element. The Contract Number sub-element may be used to carry a reference number identifying a special deal whose terms have been applied to the individual credit note line, and/or a promotion number where a publisher and bookseller have agreed special terms for a promotion.
+		Specification number	C	V	X(17)	Do not use
:		Contract number	C	V	X(17)	Contract number to which the order line being credited relates. Use to identify a special deal or publisher's promotion

Example showing credit note line for a zero-rated product

```
CLD=6+9780713639040++++2+99687+199375+Z+0+
23++++159500'
```

2 copies of EAN-13 9780713639040 invoiced
Unit credit value £9.9687, extended line value £19.9375
VAT rate code 'Z' to signify zero-rate item
Unit credit value £15.9500 (optional)
(Discount percentage 37.5%)

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Example showing credit note line with standard rate VAT

`CLD=7+978012345678X++++2+51000+102000+S+17500+23++++85000'`	2 copies of EAN-13 978012345678X invoiced (videos) Unit credit value £5.1000, extended line value: 2 x £5.10 (£10.2000) VAT rate code 'S' to signify standard-rate item, percentage 17.5% Unit credit value excluding discount and VAT £8.5000 (optional)

Example showing credit note line with mixed-rate VAT (eg: book and cassette pack).
A mixed-rate product requires 3 or more credit note lines for each transaction. The first line carries details which apply to the product and transaction as a whole, while 2nd and subsequent lines detail the components (see section 6)

`CLD=32+9780563399104++++1+201312+201312+A+0+23+0+++335520'`	Line 32. 1 copy of EAN-13 9780563399104 credited (book + cassette pack) Unit credit value £20.1312, extended line value £20.1312 VAT rate code 'A' to signify mixed-rate item (no VAT applied), mixed-rate VAT item code 0 Unit credit value before discount and excluding VAT £33.5520 (optional)
`CLD=33+9780563399104++++1+65940+65940+Z+0+23+1+++109900'`	Line 33. 1 copy of EAN-13 9780563399104 invoiced (book) Unit credit value £6.5940, extended line value £6.5940 VAT rate code 'Z' to signify zero-rate item, mixed-rate VAT item code 1 Unit credit value before discount and excluding VAT £10.9900 (optional)
`CLD=34+9780563399104++++1+135372+135372+S+17500+23+2+++225620'`	Line 34. 1 copy of EAN-13 9780563399104 invoiced (cassette) Unit credit value £13.5372, extended line value £13.5372 VAT rate code 'S' to signify standard-rate item (at 17.5%), mixed-rate VAT item code 2 Unit credit value before discount and excluding VAT £22.5620 (optional)

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	DNB	DATA NARRATIVE	C			This segment carries information which qualifies the credit note line.
=	SEQA	First level sequence number	M	V	9(10)	Must match CLD/SEQA in the line to which the DNB segment belongs.
+	SEQB	Third level sequence number	M	V	9(10)	Starts at 1 and incremented by 1 for each repeat of this segment in the CLD-DNB group.
	DNAC	Data narrative code	C			Coded data identified by a code list number
+		Code table number	C	V	9(4)	No DNAC codes have so far been allocated to be used in this segment
:		Code value	C	V	X(3)	A value from the specified code list
	RTEX	Registered text	C			
+		1st registered application code	C	V	X(3)	Data elements identified by RTEX codes from Code List 24. The same RTEX element may be repeated up to ten times, or up to ten different RTEX elements may be sent in one Data Narrative segment. The only valid RTEX codes which may be used in this segment are: 73 Currency code, format X(3). Any currency specified here will overrule that specified at file level (or "sterling" if none specified at file level) 74 Suggested retail price (inc VAT): 9(10)V9(2) (for the current retail price of the item credited 981 Free text field of 40 characters – to explain the reason why credit was refused. 128 Country of origin. Use with standard code from Country Code list. 982 HMRC commodity code 987 DDS (Due Diligence Statement) reference & verification number (hyphen as separator) 988 TARIC document code (4 characters) e.g. C716 989 TARIC code (up to 10 digits) HS Commodity Codes
:		Application text	C	V	X(40)	
:		2nd registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
:		3rd registered application code	C	V	X(3)	
:		Application text	C	V	X(40)	
:		4th registered application code	C	V	X(3)	
:		Application text	C	V	(X40)	
:		5th registered application code	C	V	X(3)	
:		Application text	C	V	(X40)	
:		6th registered application code	C	V	X(3)	
:		Application text	C	V	(X40)	
:		7th registered application code	C	V	X(3)	
:		Application text	C	V	(X40)	
:		8th registered application code	C	V	X(3)	
:		Application text	C	V	(X40)	
:		9th registered application code	C	V	X(3)	
:		Application text	C	V	(X40)	
:		10th registered application code	C	V	X(3)	
:		Application text	C	V	(X40)	

(continued)

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	DNB	**DATA NARRATIVE** *(continued)*				
	GNAR	General narrative	C			Do not use
+		General narrative line 1	C	V	X(40)	
:		General narrative line 2	C	V	X(40)	
:		General narrative line 3	C	V	X(40)	
:		General narrative line 4	C	V	X(40)	

Example:

```
DNB=1+1++74:699'
```

Segment 1.1. Suggested retail price (inc VAT) £6.99

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12 Credit Note message trailer

	CST	**VAT RATE CREDIT SUB-TRAILER**	**M**			**Mandatory: repeated for each 'real' VAT rate appearing in the credit note message.** **For the purposes of deciding the number of times the CST segment must be repeated, the potentially relevant VAT rate category codes are: S, Z, E but not A (mixed rate) - since mixed rate items are covered under each of the component rates concerned, nor X, H, L - do not occur in UK book trade practice** **All values are in pounds**
=	SEQA	First level sequence number	M	V	9(10)	Starts at 1 and incremented by 1 for each repeat of this segment
+	VATC	VAT Rate category code	M	F	X(1)	Use code values from Code List 12 In current book trade conditions, the only code values which may in practice occur here are: S Standard rate Z Zero-rated or Export item (if VAT exemption can be claimed for this reason O Outside scope of VAT (if publisher is below VAT threshold) Each credit note message must carry one and only one CST segment for each code value which occurs in the message.
+	VATP	VAT Rate percentage	M	V	9(3)V9(3)	Percentage rate for the VAT rate category code. Corresponds to the code in CST/VATC
+	NRIL	Number of item lines	M	V	9(10)	The number of CLD segments which carry the same code value as the current CST/VATC, including CLD segments which describe components of a mixed rate item
+	LVLA	Line sub-total amount (before VAT)	M	V	9(10)V9(2)	The sum of the EXLV values from all CLD segments which carry the same code value as the corresponding CST/VATC
+	QYCA	Discount reclaimed for Credit quantity	C	V	9(10)V9(2)	Value of discount for total quantity in all CLD segments which carry the same code value as the current CST/VATC Not expected to be used in book trade practice, since discounts are applied as part of the calculation of line values

(continued)

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	CST	**VAT RATE CREDIT NOTE SUB-TRAILER** *(continued)*				
+	VLCA	Discount reclaimed for Credit value	C	V	9(10)V9(2)	Value of discount for total value in all CLD segments which carry the same code value as the current CST/VATC Not expected to be used in book trade practice, since discounts are applied as part of the calculation of line values
+	EVLA	Extended sub-total amount (before settlement discount has been applied)	M	V	9(10V9(2)	Before VAT. Mandatory: equals LVLA if preceding segments are not used: Otherwise: EVLA = LVLA – QYCA – VLCA
+	SEDA	Sub-total settlement discount amount	C	V	9(10)V9(2)	For the code value in the corresponding CST/VATC Used only if payment terms include a discount for prompt settlement
+	ASDA	Extended sub-total amount (after settlement discount has been applied)	M	V	9(10)V9(2)	Before VAT has been applied Mandatory: equals EVLA if there is no settlement discount Otherwise: ASDA = EVLA - SEDA
+	VATA	VAT amount payable	M	V	9(10)V9(2)	VAT amount payable in respect of this VAT rate, calculated by applying VATP to ASDA
+	APSE	Payable sub-total amount (before settlement discount has been applied)	C	V	9(10)V9(2)	After VAT has been applied. APSE = EVLA + VATA Used only if payment terms include a discount for prompt settlement
+	APSI	Payment sub-total amount (after settlement discount has been applied)	M	V	9(10V9(2)	After VAT has been applied Mandatory: amount credited in respect of items attracting this VAT rate, including VAT, calculated as ASDA + VATA

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	CTR	**CREDIT NOTE TRAILER**	**M**			**One occurrence is mandatory at the end of each credit note message** **Carries totals for the credit note message as a whole**
=	NCST	Number of total segments	M	V	9(10)	Mandatory: number of CST segments in the message
+	LVLT	Lines total amount (before settlement discount has been applied)	M	V	9(10)V9(2)	Mandatory: sum of the LVLA elements in the preceding CST segments, ie the total value of the credit note excluding VAT and any further discounts or charges
+	QYCT	Total discount reclaimed for credit quantity	C	V	9(10)V9(2)	Sum of the QYCA elements in the preceding CST segments. Not expected to be used in book trade practice
+	VLCT	Total discount reclaimed for credit value	C	V	9(10)V9(2)	Sum of the VLCA elements in the preceding CST segments. Not expected to be used in book trade practice
+	EVLT	Total extended amount (before settlement discount has been applied)	M	V	9(10)V9(2)	Mandatory: sum of the EVLA elements in the preceding CST segments, ie the total value of the credit note excluding VAT be with further discounts and charges
+	SEDT	Total settlement discount amount	C	V	9(10)V9(2)	Sum of the SEDA elements in the preceding CST segments Used only if payment terms include a discount for prompt payment
+	ASDT	Total amount (after settlement discount has been applied)	M	V	9(10)V9(2)	Mandatory: sum of the ASDA elements in the preceding CST segments, ie the total value of the credit note excluding VAT but with settlement discount
+	TVAT	Total VAT amount payable	M	V	9(10)V9(2)	Mandatory: sum of the VATA elements in the preceding CST segments, ie the total VAT charged on the credit note after all applicable discounts and charges
+	TPSE	Total payable (before settlement discount has been applied)	C	V	9(10)V9(2)	Sum of the APSE elements in the preceding CST segments; ie the total credited including VAT but without settlement discount Used only if payment terms include a discount for prompt settlement
+	TPSI	Total payable (after settlement discount has been applied)	M	V	9(10)V9(2)	Mandatory: sum of the APSI elements in the preceding CST segments, ie the final total credited including VAT

(example follows)

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Example showing Credit Note message trailer segments CST and CTR:

`CST=1+S+17500+3+4325+++4325++4325+757++5082'`	1st CST segment: VAT at Standard rate (17.5%); 3 item lines; sub-total (before VAT) £43.25; extended sub-total (before VAT) £43.25; VAT amount £7.57; credit sub-total £50.82
`CST=2+Z+0+9+34567+++34567++34567+0++34567'`	2nd CST segment: VAT at zero rate; 9 item lines; sub-total (before VAT) £345.67; extended sub-total (before VAT) £345.67; VAT amount £0; credit sub-total £345.67
`CTR=2+38892+++38892++38892+757++39649'`	No. of CST segments 2; lines total (before VAT) £388.92; extended sub-total (before VAT) £388.92; total VAT £7.57; total credit £396.49

	MTR	MESSAGE TRAILER	M			One occurrence is mandatory at the end of each credit note message
=	NOSG	Number of segments in message	M	V	9(10)	Control count of the number of segments comprising message. The count includes the MHD and MTR segments surrounding the message

Example:

`MTR=54'`	54 segments in this credit note message

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13 Credit Note file VAT trailer

	MHD	MESSAGE HEADER	M			One occurrence is mandatory following the last credit note message in the file
=	MSRF	Message reference	M	V	9(12)	Consecutive count of messages within the file
	TYPE	Type of message	M			
+		Type	M	F	X(6)	Always 'VATTLR'
:		Version number	M	F	9(1)	Always '9' for this version

Example:

```
MHD=5+VATTLR:9'
```

Message number 5 in this file

	VRS	VAT RATE SUMMARY	M			**Mandatory: repeated for each different 'real' VAT rate which occurs anywhere in the file.** **For these purposes, mixed rate A is not a 'real' VAT rate, since it is no more than a combination of the component rates S and Z.** **The contents of each successive VRS segment are calculated by summing the corresponding data elements in the corresponding VAT rate sub-trailers (STL) in each credit note message in the file**
=	SEQA	First level sequence number	M	V	9(10)	Starts at 1 and incremented by 1 for each repeat of this segment
+	VATC	VAT Rate category code	M	F	X(1)	Use code values from Code List 12 In current book trade conditions, the only code values which may in practice occur here are: S Standard rate Z Zero-rated or Export item (if VAT exemption can be claimed for this reason) O Outside scope of VAT (if publisher is below VAT threshold) Each credit note file must carry one and only one VRS segment for each code value (other than A mixed rate) which occurs in the file. If mixed-rate items are present, their standard and zero-rated components will be covered in the VRS segments for code values S and Z

(continued)

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	VRS	**VAT RATE SUMMARY** *(continued)*				
+	VATP	VAT Rate percentage	M	V	9(3)V9(3)	Percentage rate for the VAT rate category code. Corresponds to the code in VRS/VATC
+	VSDE	File sub-total amount (before settlement discount has been applied)	M	V	9(10)V9(2)	Sum of the EVLA elements in all CST segments in the file which carry the same VAT code as the current VRS/VATC; i.e. the total amount for the whole credit note file on which VAT is payable at the designated rate, before any settlement discount, and excluding the applicable VAT
+	VSDI	File sub-total amount (after settlement discount has been applied)	M	V	9(10)V9(2)	Sum of the ASDA elements in all CST segments in the file which carry the same VAT code as the current VRS/VATC; i.e. the total amount for the whole credit note file on which VAT is payable at the designated rate, after any settlement discount, and excluding the applicable VAT
+	VVAT	File VAT sub-total	M	V	9(10)V9(2)	Sum of the VATA elements in all CST segments in the file which carry the same VAT code as the current VRS/VATC; i.e. the total VAT payable on the whole credit note file at the designated rate
+	VPSE	File sub-total payable (before settlement discount has been applied)	C	V	9(10)V9(2)	Sum of the APSE elements in all CST segments in the file which carry the same VAT code as the current VRS/VATC; i.e. the total amount for the whole credit note file on which VAT is payable at the designated rate, before any settlement discount, and including the applicable VAT Used only if payment terms include a discount for prompt settlement
+	VPSI	File sub-total payable (after settlement discount has been applied)	M	V	9(10)V9(2)	Sum of the APSI elements in all CST segments in the file which carry the same VAT code as the current VRS/VATC; i.e. the total amount for the whole credit note file on which VAT is payable at the designated rate, after any settlement discount, and including the applicable VAT

Example:

`VRS=1+S+17500+4325+4325+757++5082'`	1st VRS segment: VAT at standard rate (17.5%); file sub-total £43.25; file VAT sub-total £7.57; file sub-total payable £50.82
`VRS=2+Z+0+34567+34567+0++34567'`	2nd VRS segment: VAT at zero rate; file sub-total £345.67; file VAT sub-total £0; file sub-total payable £345.67

	MTR	**MESSAGE TRAILER**	**M**			**One mandatory occurrence per file VAT trailer**
=	NOSG	Number of segments in message	M	V	9(10)	Control count of the number of segments comprising VATTLR credit note VAT trailer. The count Includes the MHD and MTR segments surrounding the header

Example:

`MTR=3'`	Three segments in file VAT trailer

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14 Credit Note file trailer

	MHD	MESSAGE HEADER	M			One occurrence is mandatory following the last file VAT trailer in the file
=	MSRF	Message reference	M	V	9(12)	Consecutive count of messages within the file
	TYPE	Type of message	M			
+		Type	M	F	X(6)	Always 'CRETLR'
:		Version number	M	F	9(1)	Always '9' for this version

Example:

```
MHD=5+CRETLR:9'
```
Message number 5 in this file

	TOT	FILE TOTALS	M			Mandatory: carries number of mandatory control totals
=	FASE	File total amount (before VAT and settlement discount have been applied)	M	V	9(10)V9(2)	Sum of the VSDE elements in all VRS segments in the file
+	FASI	File total amount (before VAT but after settlement discount has been applied)	M	V	9(10)V9(2)	Sum of the VSDI elements in all VRS segments in the file
+	FVAT	File total VAT amount	M	V	9(10)V9(2)	Sum of the VVAT elements in all VRS segments in the file
+	FPSE	File total payable (after VAT but before settlement discount has been applied)	C	V	9(10)V9(2)	Sum of the VPSE elements in all VRS segments in the file Used only if payment terms include a discount for prompt settlement
+	FPSI	File total payable (after VAT and after settlement discount has been applied)	M	V	9(10)V9(2)	Sum of the VSDE elements in all VRS segments in the file
+	FTNI	File total number of credit note messages	M	V	9(10)	Total number of Credit Note messages in the file

(example follows)

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Example:

`TOT=38892+38892+757++39649+15'` File total amount £388.92; file VAT total amount £7.57; file total payable £396.49; 15 credit note messages in file

	MTR	MESSAGE TRAILER	M			One occurrence is mandatory at the end of each credit note file
=	NOSG	Number of segments in message	M	V	9(10)	Control count of the number of segments comprising message. Includes the MHD and MTR segments

Example:

`MTR=3'` Three segments in credit note file trailer

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