BOOK INDUSTRY COMMUNICATION LTD

BIC EDI Standards & Implementation Guidelines for the Book Trade

TRADACOMS File Format Specifications: The Invoice

October 2026

© Copyright BIC 2019 - 2026

These guidelines are based on TRADACOMS file format standards reproduced with kind permission of GS1 UK.

4 Aztec Row, Berners Road, London N1 0PW | +44 (0)20 4551 1570
www.bic.org.uk | info@bic.org.uk | @bic1uk

TRADACOMS File Format Specifications: The Invoice

Using the Invoice message

Table of Contents

	Changes since August 2019 and Changes October 2026	**3**
1.	**The Invoice Message**	**4**
2.	**Invoice Message Version Number**	**5**
3.	**Use of the Invoice Message**	**5**
4.	**VAT Procedures**	**5**
5.	**Function of the Invoice Message**	**5**
6.	**VAT on Invoice Line Items**	**6**
7.	**Sundry Charges on Invoices**	**7**
8.	**Additional Notes**	**9**
	8.1 Multiple Order Deliveries	9
	8.2 File Period Dates	9
	8.3 Credit Lines on Invoices	9
	8.4 Supplier and Customer Details (SDT and CDT)	9
	8.5 VAT Numbers for Supplier and Customer	10
	8.6 Use of ISBN and RTEX 971 in Packs	10
	8.7 Use of Book Industry Commodity Codes in DNC/RTEX	10
	8.8 Control Totals	10
9.	**Example of Invoice Transmission**	**11**
10.	**Invoice File Header**	**13**
	Example of a Complete Invoice File Header	18
11.	**Invoice "Message Level" Content**	**18**
12.	**Invoice "Order and Delivery References" Content**	**22**
	Examples Showing Invoice "Order and Delivery References" Segment ODD	23
13.	**Invoice "Line Level" Content**	**24**
	Examples Showing Invoice Line for a Zero-Rated Product	29
	Examples Showing Invoice Line with Standard Rate VAT	29
	Examples Showing Invoice Line with Mixed-Rate VAT	30
	Examples Showing Invoice Segments ILD to DNC	32
14.	**Invoice Message Trailer**	**34**
	Examples Showing Invoice Message Trailer Segments STL and TLR	36
15.	**Invoice File VAT Trailer**	**38**
16.	**Invoice File Trailer**	**40**

Changes since August 2019

Minor changes to document formatting, terminology and references.

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.

1. The Invoice Message

The Invoice message is ANA TRADACOMS File Format 8, Version 9.

The structure of the Invoice message is outlined in the table below.

Message	Consisting of Segments	Repeat as shown below
INVFIL Invoice File Header	MHD = Message Header TYP = Transaction Type Details SDT = Supplier Details CDT = Customer Details DNA = Data Narrative FIL = File Details FDT = File Period Dates ACD = Audit Control Details MTR = Message Trailer	One occurrence only, at the start of the file Repeat as necessary at header level
INVOIC Invoice Details	MHD = Message Header CLO = Customer's Location IRF = Invoice References PYT = Settlement Terms DNA = Data Narrative ODD = Order and Delivery References ILD = Invoice Line Details DNC = Data Narrative STL = VAT Rate Invoice Sub Trailer TLR = Invoice Trailer MTR = Message Trailer	One occurrence for each invoice Repeat as necessary at invoice level Repeat as necessary at invoice level Repeat for each order in a multiple order invoice 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 occurrence only, after all INVOIC messages in the file Repeat for each VAT rate in the file
INVTLR Invoice File Trailer	MHD = Message Header TOT = File Totals MTR = Message Trailer	One occurrence only, at the end of the file

2. Invoice Message Version Number

The BIC Invoice 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 (INVFIL). See section 10 below.

3. Use of the Invoice Message

A TRADACOMS Invoice message has four principal components: the file header message, INVFIL; the invoice details message, INVOIC, 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, INVTLR.

The Invoice details message has four sections; the invoice "message level" segments, MHD to DNA; the invoice "order and delivery references" segment, ODD; the invoice "line level" segments, ILD to DNC and the invoice "trailer" segments, STL, TLR and MTR.

Each of these sections of the Invoice file is detailed in sections 10 to 16.

In book trade practice an EDI Invoice must have at least one invoice line, i.e., at least one ILD segment. An Invoice consisting only of a header and trailer is invalid. It is possible, however, to send an EDI Invoice in which the only line items are "sundry charges".

Where the despatch to which an Invoice message relates includes items supplied free-of-charge, these should be listed in the Invoice. Trading partners should agree whether or not they wish to exchange Invoices which list only free items.

It is acceptable for trading partners to agree to send EDI invoices at the date of despatch of goods and ahead of the nominal date of invoicing.

4. VAT Procedures

The Invoice 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. Function of the Invoice Message

The Invoice message enables a supplier to communicate to a customer a commercial invoice (transaction code 0700 in TYP TCDE) which matches a single delivery and may in book trade practice also serve as a delivery notification. The EDI document is the VAT invoice, unless otherwise agreed with HMRC.

Note that, although the TRADACOMS format allows for negative or credit items to appear as lines in the Invoice file format, this is *not* permitted in BIC practice. All such items *must* be sent separately using the Credit Note format.

When an item is sent free-of-charge as a result of a shortage in a previous delivery, it should always be credited and re-charged, and not shown as a "free" item on an invoice.

6. VAT on Invoice 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.

Note: in the following examples elements AUCT and BUCT use all 4 decimal places, LEXC and DSCV have been rounded to 2 decimal places. Rounding: ≤ 0.4p – rounded down, >0.4p – rounded up

Invoice line for a zero-rated product: 2 books supplied @ £9.99 each with 40% discount.

QTYI	2	Quantity
AUCT	£5.995	Unit cost price after discount and excluding VAT
LEXC	£11.99	Extended line cost (rounded up from £11.988)
VATC	Z	Zero-rated
VATP	0	VAT percentage rate
MSPR	£9.99	Manufacturer's recommended selling price
BUCT	£9.99	Unit price before discount and excluding VAT
DSCV	£7.99	Line discount value excluding VAT
DSCP	40%	Discount percentage

ILD=1+6+9780713639040+++1+2+59950+119900+Z+0++++99900++99900+79900+40000′

Invoice line with standard rate VAT: 2 videos supplied @ £10.20 (£8.50 + VAT) each with 40% discount

QTYI	2	Quantity
AUCT	£5.10	Unit cost price after discount and excluding VAT
LEXC	£10.20	Extended line cost: 2 x £5.10
VATC	S	Standard rate VAT
VATP	20	VAT percentage rate
MSPR	£10.20	Manufacturer's recommended selling price
BUCT	£8.50	Unit price before discount and excluding VAT
DSCV	£6.80	Line discount value excluding VAT
DSCP	40%	Discount percentage

ILD=1+7+9780713639040+++1+2+51000+102000+S+20000++++102000++85000+68000+40000′

Note that BIC has a VAT Calculator Model which may be useful in testing and to better understand how VAT should be treated in EDI; it can be downloaded as an Excel spreadsheet from bic.org.uk

Invoice line with mixed-rate VAT (e.g., book & cassette pack)

The correct approach to handling a mixed-rate product is to use three invoice 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 the component which is VATable (or vice versa – the order of the second and third lines is immaterial).

If invoice lines carry a reference to a buyer's order number in RTEX 082, this reference *must* appear on the first line of a group of three specifying a mixed-rate VAT. It *may* optionally also appear on the other two lines, but this is not a requirement.

If invoice lines carry a reference to an HMRC commodity code in RTEX 982, there should be *no* commodity code attached to the first line, but the appropriate commodity codes should be attached to each of the second and third lines.

Note that the first line of each group of three is sent purely in order to provide information about the product item as a whole. The monetary amount in the first line *must not* be included in invoice totals, only the amounts in the two component lines.

Example: 1 copy of book and cassette pack supplied, retail £37.99 with 40% discount: book £10.99, cassette £27.00 (£22.50 + VAT):

	Line 32 Pack	**Line 33 Book**	**Line 34 Cassette**	
QTYI	1	1	1	Quantity
AUCT	£20.09	£6.59	£13.50	Unit cost price
LEXC	£20.09	£6.59	£13.50	Extended line cost
VATC	A	Z	S	VAT rate code
VATP	0	0	20	VAT rate percentage
MIXI	0	1	2	Mixed-rate VAT item code
MSPR	£37.99			Manufacturer's recommended selling price
BUCT	£33.49	£10.99	£22.50	Unit price before discount
DSCV	£13.40	£4.40	£9.00	Line discount value
DSCP	40%	40%	40%	Discount percentage
	0	0	£2.70	VAT chargeable on each line

ILD=1+32+9780563399104+++1+1+200900+200900+A+0+0+++379900++334900+134000+40000′
ILD=1+33+9780563399104+++1+1+65900+65900+Z+0+1+++++109900+44000+40000′
ILD=1+34+9780563399104+++1+1+135000+135000+S+20000+2+++++225000+90000+40000′

7. Sundry charges on Invoices

There are two ways in which sundry charges may be shown on an EDI invoice:

a) As additional lines at the end of the invoice detail section each carrying an appropriate charge code from Code List 205 in place of the product code (ISBN) in ILD/SPRO. This approach is *recommended* for sundry charges which apply to the invoice as a whole rather than to a specific line item (see example below). A sundry charge line of this type should be coded G in ILD/IGPI to indicate that it refers to a charge applied at invoice level.

b) As additional lines immediately following the invoice line to which they relate. This approach is *recommended* for sundry charges which refer specifically to a line item. Such lines should be coded I in ILD/IGPI to indicate that they refer to the preceding line item.

(The TRADACOMS Invoice format also allows sundry charges to be sent as a single unspecified "below the line" surcharge in STL/SURA. This approach is deprecated and should not be used. Among its disadvantages is the fact that there is no corresponding element in a TRADACOMS Credit Note message, so that it is impossible to specify a credit against a sundry charge originally sent in STL/SURA.)

Using an ILD segment for Sundry Charges at Invoice Level

Use these guidance notes together with the segment details in 13.

ILD SPRO	Must carry a charge code taken from Code List 205 in the sub-element Supplier's Code for the Traded Unit (formerly used for an ISBN-10) e.g., postage and packing = Z13
ILD SACU ILD CPRO ILD UNOR	Do not use (UNOR is mandatory in TRADACOMS Orders, but NOT in Invoices)
ILD QTYI	The sub-element Number of traded units invoiced is mandatory and should always have the value 1 for a charge which is stated simply as a single monetary amount rather than as a unit rate applied to a number of units. No other sub-element should be used
ILD AUCT	Mandatory: must carry the unit cost for a charge which is stated as a unit rate applied to a number of units; or the whole amount of the charge if the charge is stated simply as a single monetary amount
ILD LEXC	Mandatory: calculate LEXC as AUCT x QTYI
ILD VATC ILD VATP ILD MIXI	If the charge is subject to VAT, follow the same rules as for any other invoice line
ILD CRLI	Do not use
ILD TDES	May carry a text description of the type of charge; but this is in practice redundant, and it is recommended that this element be omitted

/continued

ILD MSPR ILD SRSP ILD BUCT ILD DSCV ILD DSCP ILD SUBA ILD PIND	Do not use
ILD IGPI	Must carry the code value G = charge applied at invoice level
ILD CSDI ILD TSUP ILD SCRF	Do not use

Example:
ILD=1+1+:Z13++++1+75000+75000+Z+0++++++++++G′ Postage and packing £7.50

8. Additional Notes

8.1 Multiple Order Deliveries

It is a TRADACOMS standard that one delivery note should result in one invoice.

One order may result in more than one delivery in which case each delivery must have a separate delivery note and one invoice message must relate to only one delivery note. The order reference will be quoted in every invoice message relating to the one order. The file has also been designed to allow multiple order deliveries, i.e., two or more orders leading to one delivery and hence to one delivery note and one invoice. In this case one order and delivery reference segment is used for each order, and the item line details are linked to the order on which they appeared by the use of a sequence number. The item line details are “nested” within the relevant order references.

8.2 File Period Dates

There is no fixed rule about the period to which the invoices in a particular file should relate. This should be agreed between the exchange partners.

8.3 Credit Lines on Invoices

Credit lines in Invoices are not used in book trade practice.

8.4 Supplier and Customer Details (SDT and CDT)

The supplier and customer details reported in the INVFIL message must be those relating to the VAT identity of the invoicer (SDT) and the invoicee (CDT). These may not be the physical locations of the supply or receipt of the goods or service. They will be the identity of the part of the organisation responsible for the VAT accounting and the invoicing of the transaction.

8.5 VAT numbers for Supplier and Customer

Each invoice file must be between the two VAT entities. It therefore follows that if a supplier or customer has more than one VAT number, he will have to create or receive invoice files for each identity. It is expected that each VAT identity would have a unique EAN (GLN) location number.

Therefore, VATN in SDT (Supplier's VAT Number) has an additional sub-element to identify a non-UK numeric VAT number. CDT has an additional data element, VATR, which identifies the customer's VAT number either as 9(9) or X(17) as for VATN. In 2017, to accommodate the requirement to include the 2-digit alpha country code in UK VAT numbers the X (17) element is used to contain the country code and VAT number.

8.6 Use of ISBN and RTEX 971 in packs

For invoice lines relating to composite packs whose components all carry the same rate of VAT (i.e., the pack is invoiced as a single line) the invoice line should quote the ISBN for the pack and, if identification of the component items is required, it should be handled by using RTEX 971, as with a dumpbin or counter-pack.

8.7 Use of Book Industry Commodity Codes in DNC/RTEX

BIC recommends that Commodity Codes should be added in DNC/RTEX and that the HMRC commodity codes list should be used.

8.8 Control Totals

The following checklist summarises the calculations which are used in the Invoice file, where applicable:

STL Segment (one per VAT rate)

LVLA = Σ LEXC
EVLA = LVLA - QYDA - VLDA + SURA - SSUB
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 = S LEXC
EVLT = Σ EVLA
SEDT = Σ SEDA
ASDT = Σ ASDA
TVAT = Σ VATA
TPSE = Σ APSE
TPSI = Σ APSI
TPSI - TPSE = ASDT - EVLT = SEDT

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

9. Example of Invoice 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 Invoice: Publisher to Bookseller**. It contains 1 invoice line.

`STX=ANAA:1+5023456789541:XYZ PUBLISHER+5098765432156:ABC BOOKSELLERS+070430:104133+9++ INVFIL'`	Start of transmission: the sender's EAN/GLN number is the same as that of the supplier, in SDT
`MHD=1+INVFIL:9'`	Message 1: invoice file header
`TYP=0700'`	Transaction code 'original invoice'
`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=25+1+070430'`	File generation 25, file version 1, 30 April 2007
`MTR=8'`	End of message 1: 8 segments

MHD=2+INVOIC:9'	Message 2: Invoice message
CLO=5012345678954'	Delivery location, EAN/GLN number
IRF=847077+070331+070331'	Invoice number, date of invoice, tax-point date (both 31 March 2007)
PYT=1+070430+30'	Payment date 30 April 2007, payment terms 30 days from date of invoice
ODD=1+454546:0023036011:070331:070331+0001447930:070331'	Order & Delivery reference 1: Customer's order number, supplier's order number, order date, order receipt date (both 31 March 2007) Delivery note number, date of despatch 31 March 2007
ILD=1+1+9780091888972+++1+15+80197+1202900+Z+0++++149900++149900+1045600+46500'	Invoice line 1: identified by ISBN-13, 15 copies, unit cost price (after discount) £8.0197, extended line cost (after discount) £120.29, zero-rated for VAT Manufacturer's selling price £14.99, unit cost price £14.99 Discount value £104.56, discount 46.5%
DNC=1+1+1++082:XYZ009988'	
STL=1+Z+0+1+12029+++++12029++12029+0++12029'	STL segment 1: VAT at zero rate; 1 item line; sub-total (before VAT) £120.29; extended sub-total (before VAT) £120.29; VAT amount £0; payable sub-total £120.29
TLR=1+12029+++++12029++12029+0++12029'	Invoice trailer: 1 STL segment; lines total amount £120.29; total extended amount £120.29; total extended amount £120.29; total amount (after settlement discount) £120.29; VAT amount £0; total payable £120.29
MTR=10'	End of message 2: 10 segments
MHD=3+INVTLR:9'	Message 3: invoice file trailer
TOT=12029+12029+0++12029+1'	File total amount £120.29; file VAT total amount £0; file total payable £120.29; 1 invoice message in file
MTR=3'	End of message 3: 3 segments
MHD=4+RSGRSG:2'	Message 4: reconciliation message
RSG=9+5098765432156'	
MTR=3'	End of message 4: 3 segments
END=4'	End of transmission: 4 messages

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

10. Invoice file header

Each Invoice file begins with a file header INVFIL. The expected content of the Invoice file header is as follows:

	MHD	**MESSAGE HEADER**	**M**			**One mandatory occurrence per invoice 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 'INVFIL'
:		Version no	M	F	9(1)	Always '9' for this version

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

	TYP	**TRANSACTION TYPE DETAILS**	**M**			**One mandatory occurrence per invoice file header, to specify the type of invoice. Invoice types must not be mixed within a single invoice file.**
=	TCDE	Transaction code	M	F	9(4)	Code List 2: the only BIC authorised value is: 0700 Original invoice – VAT invoice If HMRC have authorised the parties to continue to treat a paper invoice as the VAT document, and to send an electronic copy, the following value may be used: 0709 Copy invoice – not for VAT purposes
+	TTYP	Transaction type	C	V	X(12)	Do not use: this field is redundant.

Example: `TYP=0700'` Message containing original invoices

	SDT	**SUPPLIER DETAILS**	**M**			**One mandatory occurrence per invoice file header, to identify the supplier who is the sender of the invoice 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 invoice 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. Should contain the suppliers UK VAT Number with country code (GB).

Example: `SDT=5012345678987+ABC Book Services Ltd+ABC Trading Estate:ABC:::TW25 0XY+987654321+GB987654321'` Supplier's EAN location number, name, address and VAT number.

	CDT	CUSTOMER DETAILS	M			One mandatory occurrence per invoice file header, to identify the customer to whom the invoice 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 invoices 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. May contain UK VAT number with country code (GB).

Example:

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

Customer's EAN 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 invoice 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'` INVOIC version T02
`DNA=2+207:005'` BIC code lists issue 005

	FIL	FILE DETAILS	M			One occurrence is mandatory in each invoice 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 Invoice 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

	MTR	MESSAGE TRAILER	M			One mandatory occurrence per invoice file header
=	NOSG	Number of segments in message	M	V	9(10)	Control count of the number of segments comprising the INVFIL invoice 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 Invoice File Header

`MHD=1+INVFIL:9'`	Message header
`TYP=0700'`	Transaction code: “invoice”
`SDT=5012345678987+ABC Book Services Ltd+ABC Trading Estate:ABC:::TW25 0XY+987654321'`	Supplier EAN location code, name, address and VAT number
`CDT=5098765432123+XYZ Bookshop+234 High Street:XYZ:::XY1 5AB'`	Customer EAN 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

11. Invoice “Message Level” Content

An Invoice file must carry one or more invoice messages, identified as "INVOIC". Each invoice 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 invoice 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 'INVOIC'
:		Version number	M	F	9(1)	Always '9' for this version

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

	CLO	**CUSTOMER'S LOCATION**	**M**			**One occurrence is mandatory in each invoice message to identify the delivery location for the items invoiced, preferably expressed as an EAN location number (GLN) 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: e.g., 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.
	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)	

	IRF	**INVOICE REFERENCES**	**M**			**One mandatory occurrence per invoice message to specify the Date of Invoice and the Tax-point Date.**
=	INVN	Invoice number	M	V	X(17)	Invoice number as allocated by the supplier.
+	IVDT	Date of invoice	M	F	9(6)	Format: YYMMDD
+	TXDT	Tax-point date	M	F	9(6)	Format: YYMMDD

	PYT	**SETTLEMENT TERMS**	**C**			**This segment is used to specify the settlement terms which apply to the invoice. The most favourable must be used for VAT calculation.** **BIC recommends either of the following 2 options:** **a) Payment terms expressed as the number of days from date of invoice, using PAYY e.g.: PYT=1+++30′** **b) 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.
+	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 %	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'
IRF=517539+070123+070123'
PYT=1++30'
```

EAN/GLN location number only
Invoice number 517539; date of invoice 23rd Jan 2007; tax-point date 23rd Jan 2007
Payment terms 30 days from date of invoice

	DNA	DATA NARRATIVE	C			One or more occurrences are optional to carry coded or free text elements as specified below.
=	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. Valid RTEX codes in this context are as follows: 978 Cancelled invoice number: used in a recharge invoice to specify the number of the invoice which it replaces. 979 Supplier's internal code for invoice or credit note type. 984 Cancelled credit note number: used in a charge-only invoice that reverses a credit note issued in error, to refer to the credit note in question.
+		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)	

12. Invoice "Order and Delivery References" Content

	ODD	**ORDER AND DELIVERY REFERENCES**	**M**			**This segment is mandatory and introduces a group of Invoice lines which derive from a single order and, if a delivery reference is given, a single delivery. It may then be repeated with a further set of Invoice lines from a different order (for the same delivery).**
=	SEQA	First level sequence number	M	V	9(10)	Starts at 1 and incremented by 1 for each first level repeat
	ORNO	Order number and date	M			
+		Customer's order number	C	V	X(17)	As allocated by the customer to identify the order. If the customer identified the Order message with an order number, this number must be quoted in ODD/ORNO. If the customer identified the Order message only with an order date; that date should preferably be returned in ODD/ORNO as the date when the customer placed the order. Alternatively, it is sufficient to return the date when the order was received by the supplier.
:		Supplier's order number	C	V	X(17)	As allocated by the supplier when processing orders on behalf of a customer
:		Date order placed by customer	C	F	9(6)	Provided an order number is sent, the order date is not required. Format: YYMMDD
:		Date order received by supplier	C	F	9(6)	Format: YYMMDD
	DELN	Delivery note details	M			Mandatory element. Either or both a delivery note number and/or a despatch date must be sent. The sub-element Delivery note number is not applicable if the Invoice is itself the delivery notification.
+		Delivery note number	C	V	X(17)	Delivery note number as allocated by the supplier
:		Date of document	C	F	9(6)	Date of despatch where appropriate. Format: YYMMDD
+	NODU	Number of delivery or uplift units	C	V	9(15)	Where the Invoice is itself the delivery notification, ODD/NODU may be used to carry the estimated number of packages. Otherwise, do not use.

/continued

	DEWT	Delivery weights	C			Do not use the sub-element Vehicle Tare Weight. Where the Invoice is itself the delivery notification, ODD/DEWT may be used to carry the estimated weight of the consignment in kilos, with 3 places of decimals, in sub-element Total Goods Weight. Otherwise, do not use.
+		Vehicle tare weight	C	V	9(10)V9(3)	Do not use
:		Total goods weight	C	V	9(10)V9(3)	In kilos. Use for total weight of consignment.
+	PODN	Proof of delivery details	C			Do not use
+	SCAR	Name of carrier	C			Do not use
+	DLOC	Despatch location	C			Do not use
+	TLOC	Transhipment location	C			Do not use
+	JORF	Journey reference	C			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 now being invoiced, 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 relates. Use to identify a special deal or publisher's promotion. The contract number and promotion number should be separated by an agreed delimiter, such as "/". If there is a promotion number and no contract number, the sub-element should begin with the delimiter, e.g. /P0123.

Examples Showing Invoice "Order and Delivery References" Segment ODD

`ODD=1+95TD0137+:070123+2+:38600'` Invoice lines group 1. Customer's order number 95TD0137. Despatch date 23rd Jan 2007. 2 packages. Estimated total weight 38.6 kilos.

`ODD=1+96TD0148+137042:070120'` Invoice lines group 1. Customer's order number 96TD0148. Delivery note number 137042 and date 20th Jan 2007.

13. Invoice "Line Level" Content

An Invoice message may carry one or more invoice lines. Each invoice line consists of a group of "line level" segments ILD to DNC, whose content is as follows:

	ILD	INVOICE LINE DETAILS	M			**One occurrence is mandatory in each invoice line** **If the invoice line is for Sundry Charges refer to section 7 for details of ILD segment**
=	SEQA	First level sequence number	M	V	9(10)	Takes the same value as the corresponding ODD segment.
+	SEQB	Second level sequence number	M	V	9(10)	Starts at 1 and is incremented by 1 for each second-level nested sequence of this segment. Invoice line number.
	SPRO	Supplier's product number	M			Must be identical to OLD/SPRO in the corresponding Order line, except in the following circumstances: a) Where the Order line carried a zero as the Supplier's Code, and the item was ordered by description in TDES. Having identified the item by manual processing, the supplier should include the correct product code(s) in ILD/SPRO so that subsequent messages can be processed without manual intervention. b) When the Invoice line relates to a product which has been substituted for the ordered item, the product code(s) will identify the substitute product. c) Where the invoice line covers a charge which does not relate directly to an order line, e.g., for postage, the Supplier's Code sub-element may carry a charge code taken from Code List 205. Where possible the EAN-13 article number should be included.
+		EAN-13 article number for the traded unit	C	F	9(13)	"Bookland" EAN-13 article number or ISBN-13.

/continued

	ILD	**INVOICE LINE DETAILS** *(continued)*				
:		Supplier's code for the traded unit	C	V	X(30)	ISBN-10, without hyphens or spaces or charge code from Code List 205 (see (c) in *SPRO* above). Note: from January 2007 an ISBN-10 should no longer be transmitted. However, trading partners should be prepared to accept them in incoming messages.
:		DUN-14 code for the traded unit	C	F	9(14)	Do not use
+	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: any code sent in this field will be ignored by the receiver unless specifically agreed otherwise.
+		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)V 9(3)	Do not use
:		Measure indicator	C	V	X(6)	Do not use
	QTYI	Quantity invoiced	M			
+		Number of traded units invoiced	C	V	9(15)	Mandatory: number of copies invoiced. The number must represent the invoiced quantity of the item whose product code was given in 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)V 9(3)	Do not use

/continued

	ILD	**INVOICE LINE DETAILS** *(continued)*				
:		Measure indicator	C	V	X(6)	Do not use
	AUCT	Unit cost price (excluding VAT)	M			Customer price per unit including discount. AUCT and LEXC are calculated as follows: a) If trading is based on an agreed unit cost, calculate LEXC as AUCT x QTYI. b) If trading is based on normal book trade practice, calculate LEXC as BUCT x QTYI x (100 – DSCP)/100. Then divide LEXC by QTYI to calculate AUCT, using all 4 decimal places. This approach ensures that invoice lines will almost always be internally consistent, though the value of AUCT for a given product may vary slightly depending on the quantity invoiced. Note: 4 decimal places should always be transmitted, even if rounding has taken place. Zeroes should be added as appropriate. E.g., £12.99 should be input as '129900' and £13.924 input as '139240'
+		Cost price	M	V	9(10)V9(4)	The net unit cost in pounds, i.e., 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
+	LEXC	Extended line cost (excluding VAT)	M	V	9(10)V9(4)	Total line cost after deducting line discounts, etc., but before the application of VAT. See above for method of calculation. Note: 4 decimal places should always be transmitted, even if rounding has taken place. Zeroes should be added as appropriate. E.g., £12.99 should be input as '129900' and £13.924 input as '139240'
+	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.

/continued

	ILD	**INVOICE LINE DETAILS** *(continued)*				
+	MIXI	Mixed VAT Rate product indicator	C	F	9(1)	Only use for lines with mixed-rate VAT. A mixed-rate VAT product is represented by a group of three invoice item lines, one for the product as a whole, one for the component part that is zero-rated, and one for the component part that is taxed at standard rate. Each successive line in the group is numbered respectively 0, 1 and 2 in MIXI.
+	CRLI	Credit Line indicator	C	V	X(4)	Do not use
	TDES	Traded unit description	C			It is recommended that author/title detail (for the substitute title) should be given in TDES when the Invoice line refers to an item which has been substituted for the item originally ordered, or 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
	MSPR	Selling on price	C			Retail price. Although not mandatory in TRADACOMS, the Manufacturer's Recommended Selling Price sub-element should always be entered, including VAT if any. Do not use any other sub-elements.
+		Manufacturer's recommended selling price	C	V	9(10)V9(4)	Price in pounds. Required in book trade practice. Note: 4 decimal places should always be transmitted, even if rounding has taken place. Zeroes should be added as appropriate. E.g., £12.99 should be input as '129900' and £13.924 input as '139240'
:		Marked price	C	V	9(10)V9(4)	Do not use
:		Split pack price	C	V	9(10)V9(4)	Do not use
+	SRSP	Statutory retail selling price (including VAT)	C	V	9(10)V9(4)	Do not use

/continued

	ILD	**INVOICE LINE DETAILS** *(continued)*				
+	BUCT	Unit cost price (excluding VAT) before discount	C	V	9(10)V9(4)	Cost of ordered unit before applying line discount – in pounds. Required in book trade practice. Note: 4 decimal places should always be transmitted, even if rounding has taken place. Zeroes should be added as appropriate. E.g., £12.99 should be input as '129900' and £13.924 input as '139240'
+	DSCV	Discount value	C	V	9(10)V9(4)	Line discount value in pounds. Required in book trade practice. Note: 4 decimal places should always be transmitted, even if rounding has taken place. Zeroes should be added as appropriate. E.g., £12.99 should be input as '129900' and £13.924 input as '139240'
+	DSCP	Discount percentage	C	V	9(3)V9(3)	Line item discount percentage. Required in book trade practice.
+	SUBA	Subsidy amount	C	V	9(10)V9(4)	Do not use
+	PIND	Special Price indicator	C	V	X(4)	Use code values from Code List 5. If PIND=F for an item which is free of charge, all monetary values which would normally be entered for a priced line should carry zeros.
+	IGPI	Item Group identifier	C	V	X(4)	Use code values from Code List 10. Use only in invoice 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 at invoice level.
+	CSDI	Cash settlement discount identifier	C	F	X(1)	Do not use
+	TSUP	VAT – Type of supply	C	F	X(1)	Use code values from Code list 14. Omitted for normal sale. Code as defined by HMRC. Mandatory unless code is A (normal sale).

/continued

	ILD	**INVOICE LINE DETAILS** *(continued)*				
	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 now being invoiced, 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 invoice relates. Use to identify a special deal or publisher's promotion. The contract number and promotion number should be separated by an agreed delimiter, such as "/". If there is a promotion number and no contract number, the sub-element should begin with the delimiter, e.g. /P0123.

Example Showing Invoice Line for a Zero-Rated Product

```
ILD=1+6+9780713639040+++1+2+59950
+119900+Z+0++++99900++99900+79900
+40000'
```

2 copies of EAN-13 9780713639040 invoiced
Unit cost price £5.995, extended line cost £11.99
VAT rate code 'Z' to signify zero-rate item
Manufacturer's recommended selling price £9.99, unit price before discount and excluding VAT £9.99
Line discount value excluding VAT £799, discount percentage 40%

Example Showing Invoice Line with Standard Rate VAT

```
ILD=1+7+978012345678X+++1+2+51000+1
02000+S+20000++++102000++85000+6800
0+40000'
```

2 copies of EAN-13 978012345678X invoiced (videos)
Unit cost price £5.10, extended line cost: 2 x £5.10 (£10.20)
VAT rate code 'S' to signify standard-rate item, percentage 20%
Manufacturer's recommended selling price £10.20, unit price before discount and excluding VAT £8.50
Line discount value excluding VAT £6.80, discount percentage 40%

Example showing invoice line with mixed-rate VAT (e.g., book and cassette pack)

A mixed-rate product requires 3 invoice lines for each transaction. The first line carries details which apply to the product and transaction as a whole, while the second and third subsequent lines detail the components (see section 6).

`ILD=1+32+9780563399104+++1+1+200900+200900+A+0+0+++379900++334900+134000+40000'`	Line 32. 1 copy of EAN-13 9780563399104 invoiced (book + cassette pack) Unit cost price £20.09, extended line cost £20.09 VAT rate code 'A' to signify mixed-rate item (no VAT applied), mixed-rate VAT item code 0 Manufacturer's recommended selling price £37.99, unit price before discount and excluding VAT £33.49 Line discount value excluding VAT £13.40, discount percentage 40%
`ILD=1+33+9780563399104+++1+1+65900+65900+Z+0+1+++++109900+44000+40000'`	Line 33. 1 copy of EAN-13 9780563399104 invoiced (book) Unit cost price £6.59, extended line cost £6.59 VAT rate code 'Z' to signify zero-rate item, mixed-rate VAT item code 1 Unit price before discount and excluding VAT £10.99 Line discount value excluding VAT £4.40, discount percentage 40%
`ILD=1+34+9780563399104+++1+1+135000+135000+S+20000+2+++++225000+90000+40000'`	Line 34. 1 copy of EAN-13 9780563399104 invoiced (cassette) Unit cost price £13.50, extended line cost £13.50 VAT rate code 'S' to signify standard-rate item (at 20%), mixed-rate VAT item code 2 Unit price before discount and excluding VAT £22.50 Line discount value excluding VAT £9.00, discount percentage 40%

Note that BIC has a VAT Calculator Model which may be useful in testing and to better understand how VAT should be treated in EDI; it can be downloaded as an Excel spreadsheet from bic.org.uk

	DNC	DATA NARRATIVE	C			**This segment carries information which qualifies the Invoice line. There can be 1 DNC Segment for each ILD segment. But where the DNC is attached to a mixed-rate VAT item which will have 3 ILD segments for a single product to account for the mixed rate VAT, then there should only be one DNC segment, and this should be located after the 3rd ILD segment.**
=	SEQA	First level sequence number	M	V	9(10)	Must match ODD/SEQA in the line to which the DNC segment belongs.
+	SEQB	Second level sequence number	M	V	9(10)	Must match ILD/SEQB in the line to which the DNC segment is linked.
+	SEQC	Third level sequence number	M	V	9(10)	Starts at 1 and incremented by 1 for each repeat of this segment in the ILD-DNC group.
	DNAC	Data narrative code	C			Coded data identified by a code list number
+		Code table number	C	V	9(4)	The only DNAC code which may be used in this segment is: BIC list 203 Order qualifier, included only to feed back full detail of the customer's order, or to indicate that the order line is supplied on BIC standard returns conditions (BIC), "firm sale" (FMS), "sale or return" (SLR) or "see safe" (SSF). Note: SSF should only be used by suppliers who have not adopted the BIC standard returns conditions. Other code values are not used.
:		Code value	C	V	X(3)	A value from the specified code list

/continued

	RTEX	Registered text				
+		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 4 times, or up to 4 different RTEX elements may be sent in one Data Narrative segment. Valid RTEX codes in this context are as follows: 073 Currency code, format X(3) (see ANA list 31). Any currency specified here will overrule that specified at file level (or "sterling" if none specified at file level). 082 Order line reference (buyer's unique order line number, or customer reference number): must be included if it was given in the Order message. 128 Country of origin. Use with standard code from Country Code list. 314 Binder's pack quantity, sent as a variable-length integer. 971 Use to identify component items of dumpbin or pack 980 SOR number (reference identifying a deal under which books are supplied on terms allowing unconditional sale-or-return). 982 HMRC commodity code (as recommended by BIC – see section 8.7) 987 DDS (Due Diligence Statement) reference & verification number (hyphen as separator)
:		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)	
	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: `DNC=1+1+1++082:06GH1473'` Segment 1.1.1. Customer order line reference 06GH1473

Example showing Invoice segments ILD to DNC

`ILD=1+2+978012345678X+++1+5+99700`	Line 2 (within 1st group of invoice lines)
`+498400+Z+0++++159500++159500+299`	5 copies of EAN-13 978012345678X invoiced
`100+37500'`	Unit cost price after discount and excluding VAT £9.97, extended line cost £49.84
	VAT rate code 'Z' to signify zero-rate item
	Manufacturer's recommended selling price £15.95, unit price before discount and excluding VAT £15.95
	Line discount value excluding VAT £2.99, discount percentage 37.5%
`DNC=1+2+1++082:06GH1473'`	Segment 1.2.1. Customer order line reference 06GH1473

14. Invoice Message Trailer

	STL	**VAT RATE INVOICE SUB- TRAILER**	**M**			**Mandatory: repeated for each 'real' VAT rate appearing in the invoice message.** **For the purposes of deciding the number of times the STL segment must be repeated, the potentially relevant VAT rate category codes are S, Z but not A (mixed rate) - since mixed rate items are covered under each of the component rates concerned, nor E, 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 the scope of VAT (if publisher is below VAT threshold) Each invoice message must carry one and only one STL 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 STL/VATC
+	NRIL	Number of item lines	M	V	9(10)	The number of ILD segments which carry the same code value as the current STL/VATC, including ILD 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 LEXC values from all ILD segments which carry the same code value as the corresponding STL/VATC
+	QYDA	Discount amount for Invoice quantity	C	V	9(10)V9(2)	Value of discount for total quantity in all ILD segments which carry the same code value as the current STL/VATC Not expected to be used in book trade practice, since discounts are applied as part of the calculation of line values

	STL	VAT RATE INVOICE SUB-TRAILER *(continued)*				
+	VLDA	Discount amount for Invoice value	C	V	9(10)V9(2)	Value of discount for total value in all ILD segments which carry the same code value as the current STL/VATC Not expected to be used in book trade practice, since discounts are applied as part of the calculation of line values
+	SURA	Surcharge amount	C	V	9(10)V9(2)	Freight charges etc. for the current STL/VATC Do not use (see section 7)
+	SSUB	Sub-total subsidy	C	V	9(10)V9(2)	Do not use
+	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 – QYDA – VLDA + SURA – SSUB
+	SEDA	Sub-total settlement discount amount	C	V	9(10)V9(2)	For the code value in the corresponding STL/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 payable in respect of items attracting this VAT rate, including VAT, calculated as ASDA + VATA

	TLR	INVOICE TRAILER	M			One occurrence is mandatory at the end of each invoice message Carries totals for the invoice message as a whole
=	NSTL	Number of total segments	M	V	9(10)	Mandatory: number of STL 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 STL segments, i.e., the total value of the invoice excluding VAT and any further discounts or charges
+	QYDT	Total discount amount for invoice quantity	C	V	9(10)V9(2)	Sum of the QYDA elements in the preceding STL segments. Not expected to be used in book trade practice
+	VLDT	Total discount amount for invoice value	C	V	9(10)V9(2)	Sum of the VLDA elements in the preceding STL segments. Not expected to be used in book trade practice
+	SURT	Total surcharge amount	C	V	9(10)V9(2)	Do not use
+	TSUB	Total subsidy amount	C	V	9(10)V9(2)	Do not use
+	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 STL segments, i.e., the total value of the invoice excluding VAT but with further discounts and charges
+	SEDT	Total settlement discount amount	C	V	9(10)V9(2)	Sum of the SEDA elements in the preceding STL 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 STL segments, i.e., the total value of the invoice 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 STL segments, i.e., the total VAT charged on the invoice 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 STL segments; i.e., the total payable including VAT but without settlement discount Used only if payment terms include a discount for prompt settlement

/continued

	TLR	INVOICE TRAILER *(continued)*				
+	TPSI	Total payable (after settlement discount has been applied)	M	V	9(10)V9(2)	Mandatory: sum of the APSI elements in the preceding STL segments, i.e., the final total payable including VAT

Example showing Invoice message trailer segments STL and TLR

`STL=1+S+17500+3+4325+++++4325++4325+757++5082'`	1st STL 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; payable sub-total £50.82
`STL=2+Z+0+12+34567+++++34567++34567+0++34567'`	2nd STL segment: VAT at zero rate; 12 item lines; sub-total (before VAT) £345.67; extended sub-total (before VAT) £345.67; VAT amount £0; payable sub-total £345.67
`TLR=2+38892+++++38892++38892+757++39649'`	No. of STL segments 2; lines total (before VAT) £388.92; extended sub-total (before VAT) £388.92; total VAT £7.57; total payable £396.49

	MTR	MESSAGE TRAILER	M			One occurrence is mandatory at the end of each invoice 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 invoice message

15. Invoice File VAT Trailer

	MHD	**MESSAGE HEADER**	**M**			**One occurrence is mandatory following the last Invoice 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 invoice 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 invoice 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

	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 STL segments in the file which carry the same VAT code as the current VRS/VATC; i.e., the total amount for the whole invoice 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 STL segments in the file which carry the same VAT code as the current VRS/VATC; i.e., the total amount for the whole invoice 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 STL segments in the file which carry the same VAT code as the current VRS/VATC; i.e., the total VAT payable on the whole invoice 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 STL segments in the file which carry the same VAT code as the current VRS/VATC; i.e., the total amount for the whole invoice 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 STL segments in the file which carry the same VAT code as the current VRS/VATC; i.e., the total amount for the whole invoice 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 invoice VAT trailer. The count Includes the MHD and MTR segments surrounding the header

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

16. Invoice 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 'INVTLR'
:		Version number	M	F	9(1)	Always '9' for this version

Example: `MHD=5+INVTLR: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

/continued

	TOT	FILE TOTALS *(continued)*				
+	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 invoice messages	M	V	9(10)	Total number of Invoice messages in the file

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

	MTR	MESSAGE TRAILER	M			One occurrence is mandatory at the end of each invoice 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 invoice file trailer