T.8 USING THE INVOICE FOR BILLING AND FOR DEBIT AND CREDIT NOTES

SECTION T.8 IS TO BE REGARDED AS PROVISIONAL: A FULL REVISION WILL BE ISSUED EARLY IN 1998.

T.8.1 PRINCIPLES

The INVOIC message may be used for the following applications:

(a)   To send an invoice from a supplier to a customer. The invoice may also act as a notification that the invoiced items have been or are being despatched to the customer, or a separate despatch advice message (DESADV) may have been sent previously.

(b)   To send a debit note from a customer to a supplier. A debit note may be sent to claim a credit against an invoice in respect of missing or damaged goods or because goods are being returned.

(c)   To send a credit note from a supplier to a customer. A credit note may be sent to confirm a credit which the customer has claimed by a debit note, or in respect of invoice discrepancies which have been notified by non-EDI means.

[Other applications supported by the EDIFACT message but not yet fully documented in these *Guidelines* include consolidated invoices, prepayment invoices, and self-billed invoices.]

These *Guidelines* therefore apply to an INVOIC message which corresponds to a single shipment of goods, either from supplier to customer, or from customer to supplier in the case of a return for credit.

In book supply, INVOIC messages may cover order lines which were originally sent in different order messages on a wide range of different dates. For this reason it is a fundamental principle that individual invoice lines should be wholly self-contained and should carry a unique reference to the original order line. Information about the despatch to which the invoice corresponds is, however, sent at message level, not at line level.

An INVOIC message may be sent as an original invoice, credit note or debit note with the same legal and tax significance as the corresponding paper document, or it may be sent as an electronic copy of a paper original, sent by EDI in order that the customer can take the relevant data straight into his own computer system without re-keying.

For an INVOIC message to be treated as an original document, the tax authorities in the country or countries concerned must have authorised the message formats for this purpose and are likely to have laid down conditions which must be met by the sending and receiving parties. These conditions cannot be covered in EDItEUR *Guidelines*. Organisations intending to implement EDI invoices must check with their own tax administration. However, it is possible to benefit from an EDI transfer of invoice content while continuing to send paper invoices for legal and tax purposes. In this case the EDI messages must be labelled as "copies" in BGM DE 1225.

These *Guidelines* cover only a "copy" invoice which is not a legal or tax document, though it includes details of any tax which is chargeable on the transaction.

T.8.2 CONTENT

The key elements of content in the INVOIC message are:

(a)   A unique identification of the order line to which the invoiced item refers, or of the invoice line in the case of a debit or credit item.

(b)   A unique identification of the ordered title.

(c)   If required, a brief description of the title. Full bibliographic detail is not carried in an INVOIC message.

(d)   The quantity invoiced, or credited, or for which a credit is claimed.

(e)   The unit price or prices (eg publisher's list price in the original currency, and its equivalent in the invoicing currency), the extended line value, any allowances or charges, and any applicable taxes.

(f)   References for the line item.

T.8.2.1 Identification of the order and/or invoice line

Each invoice line item must contain a reference to the customer's unique order line number which was sent in the ORDERS message in RFF segment 51, DE 1154, code LI.

Each debit or credit note line must contain a reference to the invoice line to which it refers, and should also contain the related order reference.

T.8.2.2 Identification of the invoiced title

Each title listed in an INVOIC message should be identified exactly as in the buyer's order line, except that if the order line did not include an ISBN or other product code, the supplier should if possible add it to the invoice line.

T.8.2.3 Description of the title

Given the unique identification defined above, there should be no need to carry title description in an INVOIC line. If so agreed between trading partners, however, up to 10 repeats of IMD segment 35 may be used to carry a short bibliographic description.

T.8.2.4 Quantity invoiced/credited/returned for credit

The applicable quantity or quantities for the line item must be stated in QTY segment 37, DE 6060.

T.8.2.5 Price and line value

To be added

T.8.2.6 References in an INVOIC message

The essential references in an INVOIC line are the buyer's unique identification of the order line to which it relates, and (for debit or credit notes) the invoice line number against which a debit or credit is made. This must be given in RFF segment 48, DE 1154, coded LI in DE 1153. The supplier may also send a supplier's order line reference, coded SLI in DE 1153.

If the order was based on a QUOTES message, a reference to the quotation line may be given in a similar way, with the code QLI in DE 1153.

A library fund number may be referenced with the code BFN in DE 1153.

If the message is an invoice accompanying a despatch on approval, a reference to the related QUOTES message should be given in RFF segment 7, DE 1154, coded AAG in DE 1153. Individual quotation line references may also be given in RFF segment 48.

T.8.3 CURRENCY IN EDI INVOICES

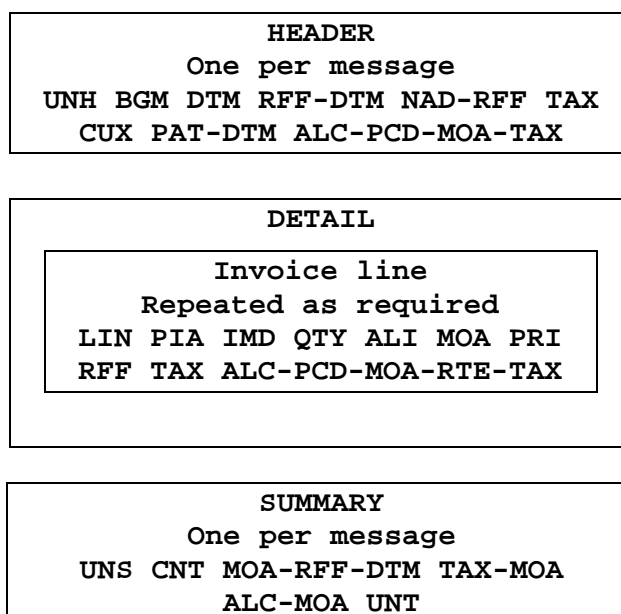Three types of currency may be specified in an EDI invoice for book supply:

(a)   The invoicing currency, in which a unit price for each item must be stated, and all other monetary amounts in the invoice must be shown, with the two exceptions detailed in (b) and (c) below. The invoicing currency should be specified in CUX segment 16.

(b)   A pricing currency, where the supplier's unit price for invoicing is based on an original price in a different currency. A unit price in a currency other than the invoicing currency must be shown in MOA segment 42. The exchange rate from the pricing currency to the invoicing currency may be shown in a repeat of CUX segment 16. (This is a less satisfactory mechanism than the PRI-CUX segment pair which exists at line level in QUOTES, ORDERS etc, and EDItEUR has submitted a change request to add the same functionality to the INVOIC; but this requires an EDIFACT change, and will not be available in the present EANCOM/EDItEUR release.)

(c)   An alternative payment currency, if required. The only amount which should be stated in an alternative payment currency is the final total amount which the invoicee is expected to pay, in MOA segment 72. The alternative payment currency, if any, should be specified along with the invoicing currency in a single occurrence of CUX segment 16, where the exchange rate from the invoicing currency can also be shown.

T.8.4 EDIFACT DIRECTORY

The version of the invoice message adopted by EDItEUR is EANCOM INVOIC Version 008, taken from the 1997 release of the EANCOM message set, based on EDIFACT Directory D.96A.

T.8.5 MESSAGE STRUCTURE

The structure of the invoice message as used for this application is depicted below:

```
┌─────────────────────────────────────┐
│              HEADER                  │
│          One per message             │
│  UNH BGM DTM RFF-DTM NAD-RFF TAX     │
│    CUX PAT-DTM ALC-PCD-MOA-TAX       │
└─────────────────────────────────────┘


┌─────────────────────────────────────┐
│              DETAIL                  │
│  ┌───────────────────────────────┐  │
│  │         Invoice line          │  │
│  │      Repeated as required     │  │
│  │  LIN PIA IMD QTY ALI MOA PRI  │  │
│  │  RFF TAX ALC-PCD-MOA-RTE-TAX  │  │
│  └───────────────────────────────┘  │
│                                     │
└─────────────────────────────────────┘


┌─────────────────────────────────────┐
│             SUMMARY                  │
│          One per message             │
│  UNS CNT MOA-RFF-DTM TAX-MOA         │
│          ALC-MOA UNT                 │
└─────────────────────────────────────┘
```

The **header** section specifies the message type, gives the message a unique identification and date, carries any general references, names the sender and addressee, and may give tax, currency and charging detail which applies to the invoice as a whole.

The **detail** section consists of a group of fourteen segments which together constitute a single invoice line. The LIN segment carries the line sequence number within the message. The PIA segment carries product codes other than EAN numbers. The IMD segment may carry a brief text description of the invoiced item. The QTY segment gives the invoiced quantity. The ALI segment may give coded information required by tax authorities. The MOA segment gives a line value for tax calculation. The PRI segment states the price on which the invoice line is based. The RFF segment carries references specific to the line item. The first TAX segment specifies tax which applies to the line item; and the ALC- segment group details charges or allowances at line level.

The **summary** section carries control totals and repeats the unique identification of the message for purposes of integrity checking. It also carries various summary figures required for tax calculation, as well as the final total to be paid by the invoicee.

T.8.6 EXAMPLE OF A BOOK INVOICE MESSAGE

To be added

T.8.7 INVOICE MESSAGE SUBSET FOR BOOK INVOICES AND CREDIT NOTES

1		UNH MESSAGE HEADER			One mandatory occurrence per message
+	**0062**	**Message reference no**	M	an..14	Sender's unique message reference. By convention, incorporates a sequence number of the message within the interchange.
	S009	**MESSAGE IDENTIFIER**	M		
+	0065	Message type identifier	M	an..6	INVOIC = invoice
:	0052	Message type version no	M	an..3	D
:	0054	Message type release no	M	an..3	96A = EDIFACT Directory D.96A
:	0051	Controlling agency	M	an..2	UN = agency responsible
:	0057	Association assigned code	M	an..6	EAN008 = EAN version number
+	**0068**	**Common access reference**	N		Not used in EANCOM
+	**S010**	**Status of the transfer**	N		Not used in EANCOM

Example:
```
UNH+ME050123+INVOIC:D:96A:UN:EAN008'
```

2		BGM BEGINNING OF MESSAGE			One mandatory occurrence per message
	C002	**DOCUMENT/MESSAGE NAME**	M		
+	1001	Document/message code	M	an..3	380 = invoice
					381 = credit note
					383 = debit note
:	1131	Code list qualifier	N		Not used in EANCOM
:	3055	Code list agency code	N		Not used in this application
:	1000	Document/message name	O	an..35	Optional, since the message type is fully identified by the code in DE 1001
+	**1004**	**Document/message number**	M	an..35	Invoice number assigned by document sender: mandatory in EANCOM

/continued

2   BGM BEGINNING OF MESSAGE *(continued)*

+ **1225   Message function, coded**   M   an..2   Mandatory in EANCOM
                                                                    43 = additional transmission: an EDI copy of an invoice/credit note/debit note sent
                                                                    also in paper form, the latter being the authoritative document for legal and tax
                                                                    purposes; or an EDI debit note sent to claim a credit when the authoritative document
                                                                    for tax accounting will be the supplier's subsequent credit note

Example:

```
BGM+380+9701234'
```
                                                                    Invoice number 9701234

3   DTM DATE/TIME/PERIOD   **One mandatory occurrence per message, to give the message date. A second
                                                                    occurrence may also be mandatory in VAT invoices and debit or credit notes, to give
                                                                    the tax point date when the INVOIC message is a tax document. Inclusion of the tax
                                                                    point date is mandatory in the UK even when it is the same as the invoice date.**

     C507   DATE/TIME/PERIOD   M
+ 2005   Date/time/period qualifier   M   an..3   131 = tax point date (CCYYMMDD)
                                                                    137 = message date (CCYYMMDD)
: 2380   Date/time/period   M   an..35   Date in the prescribed format
: 2379   Date/time/period format code   M   an..3   102 = code for CCYYMMDD date format

Example:

```
DTM+137:19960920:102'
```
                                                                    Message date 20 September 1996

Segments 4 to 6 (PAI, ALI, FTX) are not used in this application

SG01   RFF-DTM

Segment group SG01: optionally, up to ten occurrences per message, giving references for the message as a whole.

7   RFF REFERENCE

One mandatory occurrence per repeat of SG01

		C506 REFERENCE	M		
+	1153	Reference qualifier	M	an..3	*Codes for this application are to be defined*
:	1154	Reference number	M	an..35	
:	1156	Line number	N		Not used in EANCOM
:	4000	Reference version number	N		Not used in EANCOM

Example:
```
RFF+??:???????'
```

8   DTM DATE/TIME/PERIOD

One optional occurrence per repeat of SG01, to give the date of the reference

		C507 DATE/TIME/PERIOD	M		
+	2005	Date/time/period qualifier	M	an..3	171 = reference date (CCYYMMDD)
:	2380	Date/time/period	M	an..35	Date in the prescribed format
:	2379	Date/time/period format code	M	an..3	102 = code for CCYYMMDD date format

Example:
```
DTM+171:19960920:102'
```
Reference date 20 September 1996

SG02   NAD-SG03-SG05

Each occurrence of SG02 identifies a party to the transaction and may give other linked information. In this application, there will be two mandatory occurrences per message, to show buyer and supplier, and up to two additional occurrences to show the invoicee and payee if these are different from the buyer and supplier.

9		NAD NAME AND ADDRESS			**One mandatory occurrence per repeat of segment group SG02**
+	**3035**	**Party qualifier**	M	an..3	BY = buyer
					IV = invoicee, if other than buyer
					PE = payee, if other than supplier
					SU = supplier
	C082	**PARTY IDENTIFICATION**	D		Recommended practice is to use coded identification only, preferably an EAN code
+	3039	Party identification code	D	an..17	EAN location code - format n13; or other mutually agreed code
:	1131	Code list qualifier	N		Not used in EANCOM
:	3055	Code list responsible agency	D	an..3	9 = EAN
					22B = Börsenverein des Deutschen Buchhandels (for Verkehrsnummer) (EDItEUR code)
					31B = US SBN Agency (for US-assigned book trade SANs) (EDItEUR code)
					32B = UK SBN Agency (for UK-assigned book trade SANs) (EDItEUR code)
					91 = Assigned by supplier
					92 = Assigned by buyer
+	**C058**	**NAME AND ADDRESS**	N		Composite C058 is not used in EANCOM
	C080	**PARTY NAME**	D		Name and address are sent as structured text only if no ID code is used (DE 3039)
+	3036	Party name	D	an..35	Party name in clear text
:	3036	Party name	D	an..35	Continuation lines if required
:	3036	Party name	D	an..35	
:	3036	Party name	D	an..35	
:	3036	Party name	D	an..35	
:	3045	Name format, coded	N	an..3	
	C059	**STREET**	D		
+	3042	Street & number/P O Box	D	an..35	Building name and/or number and street name, and/or P O Box number
:	3042	Street & number/P O Box	D	an..35	Continuation lines if required
:	3042	Street & number/P O Box	D	an..35	
+	**3164**	**City name**	D	an..35	City or town name in clear text
+	**3229**	**Country sub-entity ID**	D	an..9	County, state, province in clear text
+	**3251**	**Postcode**	D	an..9	Postal code
+	**3207**	**Country, coded**	D	an..3	ISO 3166 two-alpha code

/continued

9   NAD NAME AND ADDRESS *(continued)*

Example:
```
NAD+BY+5034567876543::9'
NAD+SU+5098765432189::9'
```
                                                                              Buyer and supplier identified by EAN location numbers

Segment 10 (FII) is not used in this application

SG03   RFF   **Segment group SG03: EANCOM uses only the RFF segment**

11   RFF REFERENCE   **One occurrence per segment group SG02 gives the VAT or other tax registration number of the party named in the linked NAD segment, where required as part of the invoice. In UK practice, this is not required if it is given in an accompanying TAXCON message.**

	C506	**REFERENCE**	M		
+	1153	Reference qualifier	M	an..3	VA = VAT registration number
:	1154	Reference number	M	an..35	
:	1156	Line number	N		Not used in EANCOM
:	4000	Reference version number	N		Not used in EANCOM

Example:
```
RFF+VA:123456789'
```
                                                                              VAT number 123456789

Segments 12 to 15 (CTA-COM, TAX-MOA) (SG05 and SG06) are not used in this application. Note that the TAX-MOA segment pair (SG06), which is intended to allow the specification of tax which applies to the invoice as a whole, is excluded on the grounds that in book supply it is usually necessary to show tax calculations on individual line items and on any special charges. It is not sufficient to calculate them on the invoice as a whole.

SG07 CUX-DTM

Segment group SG07: only CUX segment 16 is used in this application

16 CUX CURRENCIES

Required in international trading, otherwise optional: one occurrence per message to show the currency of the invoice and, if applicable, an alternative payment currency and its exchange rate. Additional occurrences may be used to show the exchange rate between the invoicing currency and other currencies referred to in the invoice (eg where the invoiced price is derived from a publisher's price in another currency).

	C504	**CURRENCY DETAILS**	M	
+	6347	Currency details qualifier	M	an..3	2 = reference currency
:	6345	Currency, code	M	an..3	ISO 4217 three-alpha code
:	6343	Currency qualifier	M	an..3	4 = invoicing currency 10 = pricing currency
:	6348	Currency rate base	N		Not used in EANCOM
+	**C504**	**CURRENCY DETAILS**	D	
+	6347	Currency details qualifier	D	an..3	3 = target currency
:	6345	Currency, code	D	an..3	ISO 4217 three-alpha code
:	6343	Currency qualifier	D	an..3	4 = invoicing currency: use only when the first occurrence of DE 6343 = 10 11 = payment currency: use only when the first occurrence of DE 6343 = 4
:	6348	Currency rate base	N		Not used in this application
+	**5402**	**Rate of exchange**	D	n..12	Rate x reference currency = target currency: up to six integers and six places of decimals, sent with an explicit decimal point and omitting non-significant zeros
+	**6341**	**Currency market exchange**	N		Not used in this application

Example:

`CUX+2:GBP:4'`	Invoicing currency is pounds sterling
`CUX+2:GBP:4+3:USD:11'`	Invoicing currency is pounds sterling, alternative payment currency US dollars
`CUX+2:GBP:10+3:USD:4+1.54321'`	Invoicing currency is US dollars, and where pounds sterling appear as a pricing currency they are converted at one pound = 1.54321 US dollars

Segment 17 (DTM) is not used in this application

SG08	**PAT-DTM-PCD-MOA**			**Segment group SG08: one occurrence of this segment group may be used to specify the payment terms which apply to the whole invoice.**

18	**PAT PAYMENT TERMS BASIS**			**One occurrence may be used to specify the payment terms for the invoice. Note that in the present *Guidelines* no provision is made to specify a settlement discount. The due date for payment may be expressed either as a fixed date (using PAT and DTM segments) or a number of days after date of invoice (using PAT only).**

+	**4279**	**Payment terms type**	M	an..3	1 = basic
+	**C110**	**PAYMENT TERMS**	N		Composite C110 is not used in EANCOM
	C112	**TERMS/TIME INFORMATION**	D		Composite C112 is used if terms are expressed as number of days after date of invoice. Do not use if DTM segment 19 is used.
+	2475	Payment time reference code	M	an..3	5 = date of invoice
:	2009	Time relation, coded	M	an..3	3 = after reference
:	2151	Type of period, coded	M	an..3	D = day
:	2152	Number of periods	M	n..3	Number of periods (days) for payment

Example:

```
PAT+1++5:3:D:60'
```
                                                                         Payment 60 days after date of invoice

19	**DTM DATE/TIME/PERIOD**			**One occurrence per repeat of SG08 may be used to give the due date for payment if terms are expressed as a fixed date. Do not use if PAT composite C112 is used.**

	C507	**DATE/TIME/PERIOD**	M		
+	2005	Date/time/period qualifier	M	an..3	13 = terms net due date (CCYYMMDD)
:	2380	Date/time/period	M	an..35	Date in the prescribed format
:	2379	Date/time/period format code	M	an..3	102 = code for CCYYMMDD date format

Example:

```
DTM+13:19960920:102'
```
                                                                         Due date 20 September 1996

Segments 20 (PCD) and 21 (MOA) are not used in this application

SG09   TDT   **Segment group SG09: only TDT segment 22 is used in EANCOM**

22   TDT DETAILS OF TRANSPORT   **One optional occurrence per message may be used to specify the shipping method for the despatch to which the invoice or debit note (for returns) refers.**

+	**8051**	**Transport stage qualifier**	M	an..3	20 = main carriage transport
+	**8028**	**Conveyance reference no**	N		Not used in this application
+	**C220**	**MODE OF TRANSPORT**	N		Composite C220 is not used in EDItEUR applications. *Note that this composite is optional in EDIFACT but "required" in EANCOM. A change request has been submitted to EAN to make it optional in EANCOM.*
	C228	**TRANSPORT MEANS**	D		Composite C228 is used to specify a method of delivery.
+	8179	Type of means of transport ID	D	an..8	25 = rail express 52 = mail express
					31 = truck 53 = surface mail
					34 = road parcel express 54 = accelerated surface mail
					41 = air freight 55 = air mail
					42 = surface air lifting 56 = printed matter/book post
					43 = air express 101 = courier express
					51 = parcel post
:	8178	Type of means of transport	D	an..17	
	C040	**CARRIER**	D		Composite C040 is used only to specify a named carrier
+	3127	Carrier identification	N		Not used in this application
:	1131	Code list qualifier	N		Not used in this application
:	3055	Code list agency code	N		Not used in this application
:	3128	Carrier name	D	n..35	
+	**8101**	**Transit direction, coded**	N		Not used in this application
+	**C401**	**EXCESS TRANSPORTATION**	N		Composite C401 is not used in EANCOM
+	**C222**	**TRANSPORT IDENTIFICATION**	N		Composite C222 is not used in this application

Example:

```
TDT+20++41'                                    shipment by air freight
TDT+20+++:::Groupex'                           Sent by named carrier
```

Segments 23 to 25 (TOD-LOC, PAC) (SG12 and SG13) are not used in this application

SG15	**ALC-SG17-SG18-SG19-SG20-SG21**	Each occurrence of segment group SG15 represents an allowance or charge applied to the invoice as a whole. The allowance or charge may be stated as (a) a percentage of the invoice value, using PCD segment 28, or (b) a fixed monetary amount for the invoice, using MOA segment 29. There can be a maximum of 15 occurrences of segment group SG15 per invoice message.

In practice SG15 should normally be used to specify a fixed monetary charge, such as a delivery charge, which applies to the invoice as a whole.

26   ALC ALLOWANCE OR CHARGE   One mandatory occurrence per segment group SG15, defining the reason for the allowance or charge and, if necessary, the method of calculation

+	**5463**	**Allowance or charge qualifier**	M an..3	A = allowance C = charge
+	**C552**	**ALLOWANCE/CHARGE INFO**	N	Composite C552 is not used in this application
+	**4471**	**Settlement, coded**	N	Not used in this application
+	**1227**	**Calculation sequence code**	D an..3	1, 2, 3,… 9 = first, second, third,… ninth step of calculation: use only if there are multiple allowances or charges such that a sequence must be specified to avoid ambiguity
	C214	**SPECIAL SERVICES ID**	M	Mandatory in this application
+	7161	Special service code	M an..3	Charge types: *codes to be defined* Discount/allowance types: *codes to be defined*
:	1131	Code list qualifier	D an..3	*Usage to be defined*
:	3055	Code list agency code	D an..3	*Usage to be defined*
:	7160	Special service	D an..35	Free text description: *usage to be defined*

Example:
```
   ALC+C++++??'                                   Charge for ?????
```

Segment 27 (QTY) (SG17) is not used in this application

SG18   PCD   **Segment group SG18: only PCD segment 28 is used in EANCOM**

28   PCD PERCENTAGE DETAILS   **One occurrence per segment group SG15 if an allowance or charge is specified as a percentage of the whole invoice value**

	C501	**PERCENTAGE DETAILS**	M		
+	5245	Percentage qualifier	M	an..3	3 = allowance or charge
:	5482	Percentage	M	n..8	
:	5249	Percentage basis, coded	N		Not used in this application
:	1131	Code list qualifier	N		Not used in EANCOM
:	3055	Code list agency code	N		Not used in EANCOM

Example:

   PCD+3:12.5'   Allowance or charge is calculated as 12.5 percent of line item value

SG19   MOA   **Segment group SG19: only MOA segment 29 is used in EANCOM**

29   MOA MONETARY AMOUNT   **One occurrence per segment group SG15 if an allowance or charge is specified as a fixed monetary amount**

	C516	**MONETARY AMOUNT**	M		
+	5025	Monetary amount qualifier	M	an..3	8 = allowance or charge amount
:	5004	Monetary amount	M	n..18	Actual monetary amount, in the format NN.DD, where NN is an integer of up to 14 digits and DD represents up to 4 decimal places. Non-significant zeros are not sent.
:	6345	Currency, coded	N		Not used in this application: all allowances and charges will be shown in the invoicing currency only
:	6343	Currency qualifier	N		Not used in this application
:	4405	Status, coded	N		Not used in EANCOM

Example:

   MOA+8:140'   Allowance or charge amount is 140.00 in the invoicing currency

Segment 30 (RTE) (segment group SG20) is not used in this application

SG21   TAX-MOA   **Segment group SG21: up to five occurrences per repeat of segment group SG15 may be used to specify tax (or tax exemption) applicable to the allowance or charge specified in SG15.**

31   TAX DUTY/TAX/FEE DETAILS   **One occurrence per repeat of segment group SG21 to specify a tax type and rate**

+	**5283**	**Duty/tax/fee function code**	M	an..3	7 = tax
	C241	**DUTY/TAX/FEE TYPE**	M		
+	5153	Duty/tax/fee type code	M	an..3	GST = goods and services tax
					IMP = import tax
					VAT = value added tax
:	1131	Code list qualifier	N		Not used in this application
:	3055	Code list agency code	N		Not used in this application
:	5152	Duty/tax/fee type	N		Not used in this application
+	**C533**	**DUTY/TAX/FEE A/C DETAIL**	N		Composite C533 is not used in this application
	C243	**DUTY/TAX/FEE DETAIL**	D		Mandatory unless tax-exempt or tax not charged
+	5279	Duty/tax/fee rate ID	D	an..7	Defined at national or state level
:	1131	Code list qualifier	D	an..3	
:	3055	Code list agency code	D	n..3	
:	5278	Duty/tax/fee rate	M	an..17	Stated as a percentage, eg 17.5 (up to 4 decimal places)
:	5273	Duty/tax/fee rate basis ID	N	an..12	Not used in this application
:	1131	Code list qualifier	N	an..3	Not used in this application
:	3055	Code list agency code	N	n..3	Not used in this application
+	**5305**	**Duty/tax/fee category code**	D	an..3	Mandatory in the case of VAT
					E = exempt from tax L = lower rate
					G = export item, tax not charged S = standard rate
					H = higher rate Z = zero-rated
+	**3446**	**Party tax ID number**	N		Not used in this application

Example:

```
TAX+7+VAT++:::17.5+S'
```
Allowance or charge carries tax at standard rate of 17.5 percent

32   **MOA   MONETARY AMOUNT**   **One occurrence per segment group SG21 to give the amount of the tax specified in the linked TAX segment**

	C516	**MONETARY AMOUNT**	M	
+	5025	Monetary amount qualifier	M	an..3
:	5004	Monetary amount	M	n..18
:	6345	Currency, coded	N	
:	6343	Currency qualifier	N	
:	4405	Status, coded	N	

124 = tax amount

Actual monetary amount, in the format NN.DD, where NN is an integer of up to 14 digits and DD represents up to 4 decimal places. Non-significant zeros are not sent.

Not used in this application: all allowances and charges will be shown in the invoicing currency only

Not used in this application

Not used in EANCOM

Example:

     `MOA+124:10.5'`   Tax amount is 10.50 in the invoicing currency

SG25	LIN-PIA-IMD-MEA-…….-SG38-SG44			**Each occurrence of segment group SG25 represents one invoice line or sub-line. There can in theory be up to 9,999,999 such lines in a single invoice message.**
33	LIN LINE ITEM			**One mandatory occurrence per invoice line. In this application the LIN segment is used to carry the line sequence number and, when applicable, an EAN article number identifying the invoiced item. For mixed-rate VAT items it may also be used to identify a sub-line showing the amount of the price carrying a particular rate of VAT.**
+ **1082**	**Line item number**	M	n..6	Line sequence number, starting at one and incremented by one for each successive line
+ **1229**	**Action request/notification**	N		Not used in EANCOM
C212	**ITEM NUMBER ID**	D		Composite C212 is used only if the invoiced item is identified by an EAN article number
+ 7140	Item number	M	an..35	EAN article number (format n13)
: 7143	Item number type, coded	M	an..3	EN = EAN article number
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
C829	**Sub-line information**	D		Composite C829 is used only if sub-lines are sent to give details of component parts of a multiple product, eg a multi-volume set or a mixed media item where different tax rates apply to different media
+ 5495	Sub-line indicator	D	an..3	Mandatory if composite C829 is used: 1 = sub-line
: 1082	Line item number	D	n..6	Mandatory if composite C829 is used: the number of the "main" line to which the sub-line is linked
+ **1222**	**Configuration level**	N		Not used in EANCOM
+ **7083**	**Configuration, coded**	N		Not used in this application

Examples

`LIN+5'`	Line no 5, product identified by ISBN in PIA segment 40, accepted with amendments
`LIN+5++5012345008791:EN'`	Line no 5, EAN article number
`LIN+6+++1:5'`	Line no 6, sub-line linked to line 5

| 34 | PIA ADDITIONAL PRODUCT ID | | | **Unless the invoiced item is identified by an EAN article number in LIN segment 33, there must be one mandatory occurrence per invoice line (except sub-lines), coded 5 in DE 4347, to identify the product to which the line or sub-line refers.   Additional occurrences, coded 1 on DE 4347 may be used to give additional identification codes for the invoiced item; or, coded 4 in DE 4347, to identify the item which was originally ordered if the invoiced item is a substitute.** |

+ **4347**	**Product id function code**	M	an..3	1 = Additional identification
				4 = Substituted for
				5 = product identification (ISBN or supplier's non-EAN product code)
C212	**ITEM NUMBER ID**	M		
+ 7140	Item number	M	an..35	Product code, normally ISBN
: 7143	Item number type, coded	M	an..3	IB = ISBN
				SA = supplier's article number
: 1131	Code list qualifier	N		Not used in EANCOM
: 3055	Code list agency code	N		Not used in this application
+ **C212**	**ITEM NUMBER ID**	N		Further repeats of Composite C212 are not used, since no additional forms of coded product
+ **C212**	**ITEM NUMBER ID**	N		identification are required in this application
+ **C212**	**ITEM NUMBER ID**	N		
+ **C212**	**ITEM NUMBER ID**	N		

Examples:

```
PIA+5+0123456789:IB'                         ISBN
PIA+5+0137653:SA'                            Supplier's product code 0137653
PIA+4+0987654321:IB'                         Invoiced item supplied as subsitute for ISBN 0987654321
```

35   IMD ITEM DESCRIPTION   **Optional: one occurrence may be used to give a brief description of the invoiced item.**

+	7077	Item description type code	M	an..3	F = free-form
+	7081	Item characteristic code	M	an..3	BST = short author/title description
	C273	ITEM DESCRIPTION	M		
+	7009	Item description id	N		Coded description is not used in this application
:	1131	Code list qualifier	N		
:	3055	Code list agency code	N		
:	7008	Item description	M	an..35	Descriptive data as free text
:	7008	Item description	O	an..35	Continuation line if required
+	7383	Surface layer indicator code	N		Not used in EANCOM

Example:
```
IMD+F+BST+:::Williams/They came from SW19'
```

Segment 36 (MEA) is not used in this application

37   QTY QUANTITY   **One mandatory occurrence per invoice line (not sub-lines) to give the number of copies invoiced.**

	C186	**QUANTITY DETAILS**	M		
+	6063	Quantity qualifier	M	an..3	47 = invoiced quantity
:	6060	Quantity	M	n..15	The quantity is sent as an integer, omitting non-significant zeros
:	6411	Measure unit qualifier	N		Not used in this application

Example:
```
QTY+47:1'
```
                                                                       One copy invoiced

38	ALI ADDITIONAL INFORMATION			One occurrence per line (not sub-lines) may be used to specify the type of sale. For ordinary sale, the segment is omitted.

+ **3239**	**Country of origin, coded**	N		Not used in this application
+ **9213**	**Type of duty regime, coded**	N		Not used in this application
+ **4183**	**Special conditions, coded**	M	an..3	Mandatory if this segment is used: code values below are based on UK Customs Type of Supply codes
				B = hire purchase, conditional sale, credit sale or similar loan
				C = loan
				D = exchange
				E = hire, lease or rental
				F = process (making goods from another party's materials)
				G = sales on commission, eg by an auctioneer
				H = sale or return, or similar terms
+ **4183**	**Special conditions, coded**	N		Not used in this application
+ **4183**	**Special conditions, coded**	N		Not used in this application
+ **4183**	**Special conditions, coded**	N		Not used in this application
+ **4183**	**Special conditions, coded**	N		Not used in this application

Example:

```
ALI+++E'
```
Type of sale = rental

Segments 39 to 41 (DTM, QVR, FTX) are not used in this application

SG26   MOA   **Segment group SG26: only MOA segment 42 is used in EANCOM**

42   MOA MONETARY AMOUNT   **One mandatory occurrence per invoice line or sub-line (except in a line which identifies a mixed-rate VAT item), coded 203 in DE 5025, to give the line item amount after all line level allowances and charges, to be carried forward for tax calculation. In a line which identifies a mixed-rate tax item, this segment is omitted, but it occurs in each associated sub-line to show the amount which is subject to VAT at each different rate.**

		C516 MONETARY AMOUNT	M		
+	5025	Monetary amount qualifier	M	an..3	203 = line item amount after line level allowances and charges have been applied
:	5004	Monetary amount	M	n..18	Actual monetary amount, in the format NNNN.DD, where NNNN is an integer of up to 14 digits and DD represents up to 4 decimal places. Non-significant zeros are not sent.
:	6345	Currency, coded	N		Not used in this application
:	6343	Currency qualifier	N		Not used in this application
:	4405	Status, coded	N		Not used in EANCOM

Example:

```
MOA+203:140'
```
Line item amount is 140.00 in the invoicing currency

Segments 43 to 46 (PAT-DTM-PCD-MOA) (SG27) are not used in this application

SG28   PRI   **Segment group SG28: one mandatory occurrence per line to specify a unit price**

47   PRI PRICE DETAILS   **One mandatory occurrence per SG28. In book supply, where the basis of an order is normally the publisher's list price including taxes where applicable, with discounts and/or charges applied thereafter, the most commonly expected coding of the PRI segment is:**

DE 5125 = AAE   DE 5375 = CA   DE 5387 = SRT or RTP

C509	**PRICE INFORMATION**	M		
+ 5125	Price qualifier	M	an..3	AAA = calculation price net (the unit price which will actually be charged by the supplier excluding tax but including any allowances or charges) AAB = calculation price gross (the supplier's unit price excluding all taxes, allowances or charges) AAE = information price (including tax but excluding any allowances or charges) AAF = information price (including all taxes, allowances or charges)
: 5118	Price	D	n..15	Mandatory unless DE 5387 = FOC. Price, in the format NN.DD, where NN is an integer of up to 14 digits, and DD represents up to 4 decimal places. Non-significant zeros are not sent.
: 5375	Price type, coded	O	an..3	Optional; the following code values may be used CA = publisher's catalogue price DI = distributor's (ie bookseller's or agent's) price QT = quoted price
: 5387	Price type qualifier	O	an..3	ABD = pre-payment price FOC = free of charge (EDItEUR code) MBP = member price PRF = promotional price (EDItEUR code - book): same as PRP, but subject to retail price maintenance PRP = promotional price: suggested retail price which applies during the limited period of a special promotion, including a pre-publication price (not under retail price maintenance) RTP = retail price: unit price, subject to retail price maintenance SRP = suggested retail price: unit price, not subject to retail price maintenance

/continued

47   PRI PRICE DETAILS *(continued)*

Example:
```
PRI+AAE:12.5::SRP'
```
Suggested retail price = 12.50 in invoice currency

47A   DTM DATE/TIME/PERIOD

One optional occurrence per SG28, to give the expiry date if the price in the linked PRI segment is valid for a limited period only. *Segment 47A is not part of the EANCOM 1997 INVOIC subset, but has been added following an EDItEUR change request. It is available for use now, but may not be included in standard EANCOM message tables from EDI software suppliers. It is included in the full EDIFACT D.96A INVOIC message.*

	C507	**DATE/TIME/PERIOD**	M		
+	2005	Date/time/period qualifier	M	an..3	36 = expiry date (CCYYMMDD)
:	2380	Date/time/period	M	an..35	Date in the prescribed format
:	2379	Date/time/period format code	M	an..3	102 = code for CCYYMMDD date format

Example:
```
DTM+36:19960920:102'
```
Special price valid only until 20 September 1996

SG29　　RFF-DTM　　　　　　　　　　　　　　　　　　　**Segment group SG29: only RFF segment 48 is used in this application**

48　　　RFF　REFERENCE　　　　　　　　　　　　　　**Up to ten optional occurrences per invoice line (not sub-lines) may be used to give references which apply to the line item**

C506	**REFERENCE**	M		
+ 1153	Reference qualifier	M	an..3	*Code list to be determined*
: 1154	Reference number	M	an..35	
: 1156	Line number	O		Line number within referenced document
: 4000	Reference version number	N		Not used in EANCOM

Example:

```
RFF+???:970528837'
```
　　　　　　　　　　　　　　　　　　　　　　　??? reference 970528837

Segments 49 to 56 (DTM, PAC-MEA-PCI-GIN, LOC-QTY-DTM) (SG30 to SG32) are not used in this application

SG33   TAX-MOA   **Segment group SG33: only TAX segment 57 is used in this application**

57   TAX DUTY/TAX/FEE DETAILS   **One or more occurrences, up to a maximum of 5, may be used to specify taxes (or tax-exempt status) applicable to the line item. In UK practice, one occurrence is mandatory to specify the VAT status of the line item.**

+	**5283**	**Duty/tax/fee function code**	M	an..3	7 = tax

	C241	**DUTY/TAX/FEE TYPE**	M		
+	5153	Duty/tax/fee type code	M	an..3	GST = goods and services tax
					IMP = import tax
					VAT = value added tax
:	1131	Code list qualifier	N		Not used in this application
:	3055	Code list agency code	N		Not used in this application
:	5152	Duty/tax/fee type	N		Not used in this application
+	**C533**	**DUTY/TAX/FEE A/C DETAIL**	N		Composite C533 is not used in this application
	C243	**DUTY/TAX/FEE DETAIL**	D		Mandatory unless tax-exempt or tax not charged
+	5279	Duty/tax/fee rate ID	O	an..7	Defined at national or state level
:	1131	Code list qualifier	O	an..3	
:	3055	Code list agency code	O	n..3	
:	5278	Duty/tax/fee rate	M	an..17	Stated as a percentage, eg 17.5 (up to 4 decimal places)
:	5273	Duty/tax/fee rate basis ID	N	an..12	Not used in this application
:	1131	Code list qualifier	N	an..3	Not used in this application
:	3055	Code list agency code	N	n..3	Not used in this application
+	**5305**	**Duty/tax/fee category code**	D	an..3	Mandatory in the case of VAT

E = exempt from tax	L = lower rate
G = export item, tax not charged	S = standard rate
H = higher rate	Z = zero-rated

+	**3446**	**Party tax ID number**	N	Not used in this application

Example:

```
TAX+7+VAT++:::17.5+S'
```
                                              Item carries tax at standard rate of 17.5 percent

Segments 58 to 60 (MOA, NAD-RFF) (segment group SG34) are not used in this application

| SG38 | ALC-ALI-SG39-SG40-SG41-SG42-SG43 | Each occurrence of segment group SG38 represents an allowance or charge applied to the invoice line item. The allowance or charge may be stated as (a) a percentage of the line item value, using PCD segment 64, or (b) a fixed monetary amount for the line item, using MOA segment 65, or (c) a `per unit' rate, using RTE segment 66. There can be a maximum of 15 occurrences of segment group SG38 per invoice line. |

| 61 | ALC ALLOWANCE OR CHARGE | One mandatory occurrence per segment group SG38, defining the reason for the allowance or charge and, if necessary, the method of calculation |

+ **5463**	**Allowance or charge** **qualifier**	M an..3		A = allowance C = charge
+ **C552**	**ALLOWANCE/CHARGE INFO**	N		Composite C552 is not used in this application
+ **4471**	**Settlement, coded**	N		Not used in this application
+ **1227**	**Calculation sequence code**	D	an..3	1, 2, 3,... 9 = first, second, third,... ninth step of calculation: use only if there are multiple allowances or charges such that a sequence must be specified to avoid ambiguity
C214	**SPECIAL SERVICES ID**	M		Mandatory in this application
+ 7161	Special service code	M	an..3	Charge types: *codes to be defined* Discount/allowance types: *codes to be defined*
: 1131	Code list qualifier	O	an..3	
: 3055	Code list agency code	O	an..3	
: 7160	Special service	O	an..35	Free text description

Example:

```
ALC+C++++??'
```
Charge for special service ????

Segments 62 (ALI) and 63 (QTY) (SG39) are not used in this application

SG40   PCD   **Segment group SG40: only PCD segment 64 is used in EANCOM**

64   PCD PERCENTAGE DETAILS   **One occurrence per segment group SG38 if an allowance or charge is specified as a percentage of the line item value**

    C501   PERCENTAGE DETAILS   M
+ 5245   Percentage qualifier   M   an..3   3 = allowance or charge
: 5482   Percentage   M   n..8
: 5249   Percentage basis, coded   N   Not used in this application
: 1131   Code list qualifier   N   Not used in EANCOM
: 3055   Code list agency code   N   Not used in EANCOM

Example:

```
PCD+3:12.5'
```
                                   Allowance or charge is calculated as 12.5 percent of line item value

SG41   MOA   **Segment group SG41: only MOA segment 65 is used in EANCOM**

65   MOA MONETARY AMOUNT   **One occurrence per segment group SG38 if an allowance or charge is specified as a fixed monetary amount**

    C516   MONETARY AMOUNT   M
+ 5025   Monetary amount qualifier   M   an..3   8 = allowance or charge amount
: 5004   Monetary amount   M   n..18   Actual monetary amount in the invoicing currency, in the format NNNN.DD, where NNNN is an integer of up to 14 digits and DD represents up to 4 decimal places. Non-significant zeros are not sent.
: 6345   Currency, coded   N   Not used in this application: all allowances and charges will be shown in the invoicing currency only
: 6343   Currency qualifier   N   Not used in this application
: 4405   Status, coded   N   Not used in EANCOM

Example:

```
MOA+8:140'
```
                                   Allowance or charge amount is 140.00 in the invoicing currency

SG42   RTE   **Segment group SG42: only RTE segment 66 is used in EANCOM**

66   RTE RATE DETAILS   **One occurrence per segment group SG38 if an allowance or charge is specified as a rate per unit (the unit in this case being each copy of an invoiced item)**

    C128 RATE DETAILS   M
+ 5419   Rate type qualifier   M   an..3   1 = Allowance rate
                                                       2 = Charge rate
: 5420   Rate per unit   M   n..15   Allowance or charge rate per unit, in the invoicing currency, in the format NNNN.DD, where NNNN is an integer of up to 12 digits and DD represents up to 3 decimal places. Non-significant zeros are not sent.
: 5284   Unit price basis   N   Not used in this application
: 6411   Measure unit qualifier   N   Not used in this application

Example:
   `RTE+2:1.4'`   Charge rate is 1.40 per unit, in the invoicing currency

SG43   TAX-MOA   **Segment group SG43: only TAX segment 67 is used in this application**

67   TAX   DUTY/TAX/FEE DETAILS   **One or more occurrences, up to a maximum of 5, may be used to specify taxes (or tax-exempt status) applicable to the allowance or charge specified in segment group SG38**

+	**5283**	**Duty/tax/fee function code**	M	an..3	7 = tax
	C241	**DUTY/TAX/FEE TYPE**	M		
+	5153	Duty/tax/fee type code	M	an..3	GST = goods and services tax
					IMP = import tax
					VAT = value added tax
:	1131	Code list qualifier	N		Not used in this application
:	3055	Code list agency code	N		Not used in this application
:	5152	Duty/tax/fee type	N		Not used in this application
+	**C533**	**DUTY/TAX/FEE A/C DETAIL**	N		Composite C533 is not used in this application
	C243	**DUTY/TAX/FEE DETAIL**	D		Mandatory unless tax-exempt or tax not charged
+	5279	Duty/tax/fee rate ID	O	an..7	Defined at national or state level
:	1131	Code list qualifier	O	an..3	
:	3055	Code list agency code	O	n..3	
:	5278	Duty/tax/fee rate	M	an..17	Stated as a percentage, eg 17.5 (up to 4 decimal places)
:	5273	Duty/tax/fee rate basis ID	N	an..12	Not used in this application
:	1131	Code list qualifier	N	an..3	Not used in this application
:	3055	Code list agency code	N	n..3	Not used in this application
+	**5305**	**Duty/tax/fee category code**	D	an..3	Mandatory in the case of VAT
					E = exempt from tax L = lower rate
					G = export item, tax not charged S = standard rate
					H = higher rate Z = zero-rated
+	**3446**	**Party tax ID number**	N		Not used in this application

Example:

```
TAX+7+VAT++:::17.5+S'
```
                                                          VAT at standard rate of 17.5 percent

Segment 69 (MOA) is not used in this application

70	UNS SECTION CONTROL			One mandatory occurrence per message
+ **0081**	Section identification	M	a1	S = Detail/summary section separator

Example:
```
UNS+S'
```

71	CNT CONTROL TOTAL			At least one occurrence per message is recommended, to send a control total of the number of line items
C270	**CONTROL**	M		
+ 6069	Control qualifier	M	an..3	1 = total value of QTY segments in the message (sum of DE 6060's from QTY segment 37) 2 = number of line items (LIN segments) in the message
: 6066	Control value	M	n..18	Control total sent as an integer without leading zeros and without decimal point
: 6411	Measure unit qualifier	N		Not used in this application

Example:
```
CNT+2:4'
```
Four line items in message

SG48	MOA-SG49			**Multiple occurrences of SG46 (maximum 100 per invoice message) are used to carry invoice total amounts. In UK practice, the invoice should carry all of the amounts listed below, in the order in which the corresponding codes are listed.**
72	**MOA MONETARY AMOUNT**			**One mandatory occurrence per segment group SG46**
	C516 **MONETARY AMOUNT**	M		
+ 5025	Monetary amount qualifier	M	an..3	86 = message total monetary amount (total invoice amount due including tax, allowances and charges, but excluding settlement discount)
				79 = total line item amounts (including charges or allowances specified at line level but excluding tax, and charges or allowances specified at invoice header level)
				129 = total amount subject to payment discount (the amount on which settlement discount is to be calculated, including all allowances and charges, from both header and detail sections, but excluding tax)
				125 = taxable amount (total amount on which tax is calculated, after all allowances and charges, from both header and detail sections, and after settlement discount if applicable)
				131 = total allowances and/or charges (total of ALC segments in summary section)
				176 = message total tax amount
				113 = prepaid amount, if any
				9 = amount payable (after all taxes, prepayments and settlement discount)
: 5004	Monetary amount	M	n..18	Actual monetary amount in the invoicing currency, in the format NNNN.DD, where NNNN is an integer of up to 14 digits and DD represents up to 4 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded	D	an..3	ISO 4217 three-alpha code: use only when stating the amount payable in an alternative payment currency, with DE 5025 = 9. Otherwise the invoicing currency is assumed.
: 6343	Currency qualifier	D		11 = payment currency
: 4405	Status, coded	N		Not used in EANCOM

Example:

```
MOA+9:12807.5'
```
Total payable is 12,807.50 in the invoicing currency

SG49	RFF-DTM			Segment group 49 is used only when there has been a prepayment against the invoice, to give a reference to the payment. Each occurrence of segment group SG49 must therefore be linked to an occurrence of MOA segment 72 which is coded 113 in DE 5025.
73	**RFF REFERENCE**			**One mandatory occurrence per segment group SG49**
	C506 REFERENCE	M		
+ 1153	Reference qualifier	M	an..3	AEK = payment order number CK = cheque number LC = letter of credit number PQ = payment reference number
: 1154	Reference number	M	an..35	
: 1156	Line number	N		Not used in EANCOM
: 4000	Reference version number	N		Not used in EANCOM

Example:

```
RFF+CK:528837'
```
Cheque number 528837

74	**DTM DATE/TIME/PERIOD**			**One optional occurrence per segment group SG49**
	C507 DATE/TIME/PERIOD	M		
+ 2005	Date/time/period qualifier	M	an..3	171 = reference date (CCYYMMDD)
: 2380	Date/time/period	M	an..35	Date in the prescribed format
: 2379	Date/time/period format code	M	an..3	102 = code for CCYYMMDD date format

Example:

```
DTM+171:19960920:102'
```
Reference date 20 September 1996

SG50   TAX-MOA   **There must be one occurrence of segment group SG50 for each tax type and rate which occurs in the invoice message, to give an invoice total for that tax (up to a maximum of 10)**

75   TAX DUTY/TAX/FEE DETAILS   **One mandatory occurrence per segment group SG50**

+	**5283**	**Duty/tax/fee function code**	M	an..3	7 = tax
	C241	**DUTY/TAX/FEE TYPE**	M		
+	5153	Duty/tax/fee type code	M	an..3	GST = goods and services tax
					IMP = import tax
					VAT = value added tax
:	1131	Code list qualifier	N		Not used in this application
:	3055	Code list agency code	N		Not used in this application
:	5152	Duty/tax/fee type	N		Not used in this application
+	**C533**	**DUTY/TAX/FEE A/C DETAIL**	N		Composite C533 is not used in this application
	C243	**DUTY/TAX/FEE DETAIL**	D		Mandatory unless tax-exempt or tax not charged
+	5279	Duty/tax/fee rate ID	O	an..7	Defined at national or state level
:	1131	Code list qualifier	O	an..3	
:	3055	Code list agency code	O	n..3	
:	5278	Duty/tax/fee rate	M	an..17	Stated as a percentage, eg 17.5 (up to 4 decimal places)
:	5273	Duty/tax/fee rate basis ID	N	an..12	Not used in this application
:	1131	Code list qualifier	N	an..3	Not used in this application
:	3055	Code list agency code	N	n..3	Not used in this application
+	**5305**	**Duty/tax/fee category code**	D	an..3	Mandatory in the case of VAT
					E = exempt from tax L = lower rate
					G = export item, tax not charged S = standard rate
					H = higher rate Z = zero-rated
+	**3446**	**Party tax ID number**	N		Not used in this application

Example:

```
TAX+7+VAT++:::17.5+S'
```
VAT at standard rate of 17.5 percent

76	MOA MONETARY AMOUNT			**Two mandatory occurrences per segment group SG50, to show the invoice total amount taxable at the rate in the linked TAX segment 75, and the amount of tax due**
	C516 MONETARY AMOUNT	M		
+ 5025	Monetary amount qualifier	M	an..3	125 = amount subject to tax (the total amount subject to tax at the rate specified in the previous TAX segment, taking into account allowances and charges, and settlement discount if applicable) 176 = message total tax amount (the tax payable at this rate)
: 5004	Monetary amount	M	n..18	Actual monetary amount, in the format NNNN.DD, where NNNN is an integer of up to 14 digits and DD represents up to 4 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded	N		Not used in this application
: 6343	Currency qualifier	N		Not used in this application
: 4405	Status, coded	N		Not used in EANCOM

Example:

```
MOA+79:11700'
MOA+176:1107.5'
```
Total amount taxable is 11,700.00 in the invoicing currency
Total tax is 1,107.50 in the invoicing currency

| **SG51** | **ALC-ALI-MOA** | | | **Each occurrence of segment group SG51 gives the invoice total for an allowance or charge applied to invoiced items or to the invoice as a whole. There can be a maximum of 15 occurrences of segment group SG51 per invoice message.** |

| **77** | **ALC ALLOWANCE OR CHARGE** | | | **One mandatory occurrence per segment group SG51, defining the reason for the allowance or charge and, if necessary, the method of calculation** |

+ **5463**	**Allowance or charge qualifier**	M	an..3	A = allowance C = charge
+ **C552**	**ALLOWANCE/CHARGE INFO**	N		Composite C552 is not used in this application
+ **4471**	**Settlement, coded**	N		Not used in this application
+ **1227**	**Calculation sequence code**	D	an..3	1, 2, 3,… 9 = first, second, third,… ninth step of calculation: use only if there are multiple allowances or charges such that a sequence must be specified to avoid ambiguity
C214	**SPECIAL SERVICES ID**		M	Mandatory in this application
+ 7161	Special service code	M	an..3	Charge types: *codes to be defined* Discount/allowance types: *codes to be defined*
: 1131	Code list qualifier	O	an..3	
: 3055	Code list agency code	O	an..3	
: 7160	Special service	O	an..35	Free text description

Example:

```
ALC+C++++??'
```
                                                             Charge for special service ????

Segment 78 (ALI) is not used in this application

79	MOA MONETARY AMOUNT			One occurrence per SG51 to showe total amount for the allowance or charge type specified in the linked ALC segment
	C516 **MONETARY AMOUNT**	M		
+	5025 Monetary amount qualifier	M	an..3	131 = total allowance or charge amount
:	5004 Monetary amount	M	n..18	Actual monetary amount in the invoicing currency, in the format NNNN.DD, where NNNN is an integer of up to 14 digits and DD represents up to 4 decimal places. Non-significant zeros are not sent.
:	6345 Currency, coded	N		Not used in this application
:	6343 Currency qualifier	N		Not used in this application
:	4405 Status, coded	N		Not used in EANCOM

Example:

MOA+131:1170'   Total allowance or charge amount defined by linked ALC segment 72 is 1,170.00 in the invoicing currency

80	UNT MESSAGE TRAILER			One mandatory occurrence per message
+	**0074** **No of segments in message**	M	n..6	Count includes the UNH and UNT segments
+	**0062** **Message reference number**	M	an..14	The reference number given here must be the same as that specified in the UNH segment

Example:

UNT+2345+ME000001'   2345 segments in message reference ME000001