



# **Description of Estonian electronic invoice**

**Ver. 1.0**

**11 June 2004**

**Document status: Final version**

## Document version history

Date	Version	Description	Author
05/11/2003	0.1	The first draft version	Ragnar Toomla
16/11/2003	0.2	Revision after 06.11.03 meeting. Added E_invoice and Invoice paragraphs. Sample files.	Ragnar Toomla
29/11/2003	0.3	Revision after schema update. Added preface, simple type definitions, examples	Ragnar Toomla
10/12/2003	0.4	Revision after schema update. Element names are updated to conform to xml naming conventions. Element types are specified. Direct-debit related fields are added to PaymentInfo.	Ragnar Toomla
07/04/2004	0.5	Small changes on the VATRecord, PaymentInfo and ItemEntry sections. After meeting in Bank of Estonia	Ragnar Toomla
11/06/2004	1.0	Revision after 03.06.2004 meeting. New fields ContactDataRecord/ContactPersonCode and ItemEntry/SerialNumber	Ragnar Toomla

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# 1. General information

## 1.1. Working group

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## 1.2. Preface

Electronic invoicing is a significant step towards the wider use and knowledge of electronic business.

An e-invoice is a modern, reliable, secure, cost-efficient, and practically paperless method of handling and processing invoices for goods, services, and other expenses. E-invoicing is a solution for invoicing electronically, which suits both large and small companies. Both companies and private consumers can receive invoices in electronic format.

The major banks in Estonia have agreed upon a common standard that enables e-invoices to be sent and received reliably in a secure network.

The recipient's can receive e-invoices through their e-banking accounts. An e-invoice is graphically presented on the computer screen so that its appearance is similar to that of an invoice printed on paper. This facilitates invoice archiving, distribution, approval and payment procedures.

Each invoice presenter can set up the connections needed for sending e-invoices, either directly with bank or in co-operation with financial administration software providers or ASP.

Electronic invoicing is permitted by law - the Accounting law in Estonia permits the use of electronic archives for both vouchers and accounts ledgers as long as these documents can be presented on paper when needed. According to Accounting law § 7 and Value-added tax law § 37 there's no need for sellers signature on the invoice.

## 1.3. References

### E-invoice:

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**Nordic eInvoice consortium**

<http://www.einvoiceconsortium.com/en/index.html>

**Finnish Bankers' Association's electronic invoice Finvoice**

<http://www.fba.fi/finvoice/>

**Rapid e-Invoice**

<http://www.sandia.gov/elecinvoice/manual.html>

### XML:

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**W3C XML Schema recommendation**

<http://www.w3.org/TR/xmlschema-1/>

**W3Schools XML Tutorial**

<http://www.w3schools.com/xml/default.asp>

### Legislation:

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**Estonian Value Added Tax Act**

<https://www.riigiteataja.ee/ert/act.jsp?id=764786>

**Estonian Accounting Act**

<https://www.riigiteataja.ee/ert/act.jsp?id=693356>

**EU council directive 2001/115/EC** amending Directive 77/388/EEC with a view to simplifying, modernising and harmonising the conditions laid down for invoicing in respect of value added tax  
[http://europa.eu.int/eur-lex/pri/en/oj/dat/2002/l\\_015/l\\_01520020117en00240028.pdf](http://europa.eu.int/eur-lex/pri/en/oj/dat/2002/l_015/l_01520020117en00240028.pdf)

**Sixth EU council directive 77/388/EEC** on the harmonization of the laws of the Member States relating to turnover taxes

[http://europa.eu.int/eur-lex/en/consleg/pdf/1977/en\\_1977L0388\\_do\\_001.pdf](http://europa.eu.int/eur-lex/en/consleg/pdf/1977/en_1977L0388_do_001.pdf)

## 2. E-Invoice description

### 2.1. General

Encoding of XML files is UTF-8

XML specific characters must be escaped:

&	&amp;
'	&apos;
>	&gt;
<	&lt;
"	&quot;

For example name "Isad & Pojad OÜ" must be: <Name>Isad &amp; Pojad OÜ</Name>

### 2.2. E\_Invoice

E\_Invoice is the root element of electronic invoice

Structure:	Example:
<pre> graph LR     E_Invoice[E_Invoice] --- Header[Header]     E_Invoice --- InvoiceList[Invoice 1..n]             </pre>	<pre> &lt;E_Invoice&gt;   &lt;Header&gt;   ... &lt;/Header&gt; &lt;Invoice invoiceId="09200303961940" servicId="A15754564646845" regNumber="10004252" accountNumber="10002028538005" factoring="YL"&gt;   ... &lt;/Invoice&gt; &lt;Invoice invoiceId="09200303961941" servicId="A54577124455" regNumber="10007545" accountNumber="10022056127002" factoring="YL"&gt;   ... &lt;/Invoice&gt; &lt;Invoice invoiceId="09200303961942" servicId="A37606140231" regNumber="10087420" accountNumber="10002428334227" factoring="YL"&gt;   ... &lt;/Invoice&gt; &lt;/E_Invoice&gt;             </pre>

#### Description:

Tag	Description	Type / Value list	Mandatory	Notes
Header	Specifies file specific elements [on page 6]		YES	
Invoice	Contains information about one invoice [on page 7]. This element is repeated for every invoice.		YES	1-n

### 2.3. Header

Header contains file specific elements,

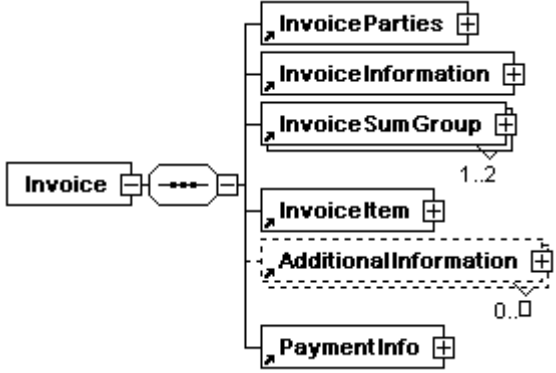
Structure:	Example:
	<pre> &lt;Header&gt;   &lt;Test&gt;NO&lt;/Test&gt;   &lt;Date&gt;2003-11-26&lt;/Date&gt;   &lt;FileId&gt;66488&lt;/FileId&gt;   &lt;Version&gt;0.3&lt;/Version&gt;   &lt;SenderId&gt;ET&lt;/SenderId&gt;   &lt;ReceiverId&gt;EYP&lt;/ReceiverId&gt;   &lt;ContractId&gt;EA1245&lt;/ContractId&gt;   &lt;PayeeAccountNumber&gt;10022056127002 &lt;/PayeeAccountNumber&gt;   &lt;TotalNumberInvoices&gt;15&lt;/TotalNumberInvoices&gt;   &lt;TotalAmount&gt;52874.47&lt;/TotalAmount&gt; &lt;/Header&gt;                 </pre>

**Description:**

Tag	Description	Type / Value list	Mandatory	Notes
<b>Test</b>	Determines whether this is a test file or not	YesNoType	NO	
<b>Date</b>	Determines the date when the file is generated	DateType	YES	
<b>FileId</b>	Unique identification of the file -given by the system. Used to prevent double-processing the same file.	ShortTextType	YES	
<b>Version</b>	The version of the standard	ShortTextType	YES	
<b>SenderId</b>	Sender ID of the file	ShortTextType	NO	Used for compatibility with existing file-exchange system
<b>ReceiverId</b>	Receiver ID of the file	ShortTextType	NO	
<b>ContractId</b>	Contract ID between sender and receiver	ShortTextType	NO	
<b>PayeeAccountNumber</b>	Account Number of the Payee. Same as PayToAccount in PaymentInfo element.	AccountType	NO	
<b>TotalNumberInvoices</b>	Number of invoices in the file. Used for error detection. Count of Invoice elements in the file.	xs:positiveInteger	YES	
<b>TotalAmount</b>	Sum of PaymentTotalSum element of all the invoices in the file. Different currencies are not taken into account. Used for error detection.	Decimal2Fraction DigitsType	YES	

## 2.4. Invoice

Invoice contains information about one invoice.

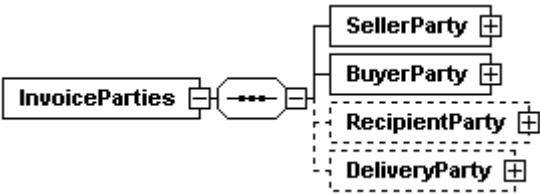
Structure:	Example:
	<pre data-bbox="868 432 1461 779">&lt;Invoice invoiceId="A9200303961942" serviceld="A37606140231" regNumber="10004252" accountNumber="10002028538005" factoring="HAL"&gt;   &lt;InvoiceParties&gt;...&lt;/InvoiceParties&gt;   &lt;InvoiceInformation&gt;...&lt;/InvoiceInformation&gt;   &lt;InvoiceSumGroup&gt;...&lt;/InvoiceSumGroup&gt;   &lt;InvoiceItem&gt;...&lt;/InvoiceItem&gt;   &lt;AdditionalInformation&gt;...&lt;/AdditionalInformation&gt;   &lt;PaymentInfo&gt;...&lt;/PaymentInfo&gt; &lt;/Invoice&gt;</pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>invoiceId</b>	Unique id of the invoice (on the scope of one file). Used to prevent double processing.	NormalTextType	YES	Attribute
<b>serviceld</b>	Client identification number (reference number, client number, department id etc.) in sellers system / factoring contract number. Can be used for e-bill delivery	ShortTextType	YES	Attribute
<b>regNumber</b>	Personal ID/registration code of the invoice receiver. Used by the bank to find the customer whom this invoice is sent.	RegType	YES	Attribute
<b>accountNumber</b>	Account number of the invoice receiver. Used by the bank to find the customer whom this invoice is sent.	AccountType	YES	Attribute
<b>factoring</b>	Indicates whether this is a factoring invoice or not and identifies the factoring company (identification agreed by the parties)	ShortTextType	NO	Attribute
<b>InvoiceParties</b>	Describes the sender and receiver of the invoice [on page 8]		YES	
<b>InvoiceInformation</b>	Contains general information about the invoice [on page 9]		YES	
<b>InvoiceSumGroup</b>	Contains total sum of the invoice [on page 11]		YES	1-2
<b>InvoiceItem</b>	Contains detailed information about the invoice rows [on page 12]		YES	
<b>AdditionalInformation</b>	Contains free information which is shown on the invoice (ex: marketing information or info concerning services etc.) [on page 15]		NO	0-n
<b>PaymentInfo</b>	Information needed to generate payment order [on page 16]		YES	

## 2.5. InvoiceParties

InvoiceParties defines different companies/persons involved with this invoice (the seller and buyer, the recipient of the invoice and recipient of the goods/services)

Structure:	Example:
	<pre data-bbox="927 434 1150 875"> &lt;InvoiceParties&gt;   &lt;SellerParty&gt;   ... &lt;/SellerParty&gt;   &lt;BuyerParty&gt;   ... &lt;/BuyerParty&gt;   &lt;RecipientParty&gt;   ... &lt;/RecipientParty&gt;   &lt;DeliveryParty&gt;   ... &lt;/DeliveryParty&gt; &lt;/InvoiceParties&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
SellerParty	Describes the seller (name, address, etc). See BillPartyRecord for details [on page 21].	BillPartyRecord	YES	
BuyerParty	Buyer information (name, id code etc.)	BillPartyRecord	YES	
RecipientParty	This invoice group is used when the invoice recipient is not the buyer but for example, an accounting firm or other agent acting on the buyer's behalf. See BillPartyRecord for details [on page 21].	BillPartyRecord	NO	
DeliveryParty	Delivery party details are used when the delivery to be invoiced is addressed to someone other than the buyer. See BillPartyRecord for details [on page 21].	BillPartyRecord	NO	



## 2.6. InvoiceInformation

InvoiceInformation contains general invoice specific information about the invoice.

Structure:	Example:
	<pre> &lt;InvoiceInformation&gt;   &lt;Type type="DEB"&gt;     &lt;SourceInvoice&gt;440&lt;/SourceInvoice&gt;   &lt;/Type&gt;   &lt;FactorContractNumber&gt;     L8574-14   &lt;/FactorContractNumber&gt;   &lt;ContractNumber&gt;15-58/2&lt;/ContractNumber&gt;   &lt;DocumentName&gt;Arve&lt;/DocumentName&gt;   &lt;InvoiceNumber&gt;129592-2&lt;/InvoiceNumber&gt;   &lt;InvoiceContentCode&gt;     SPO5   &lt;/InvoiceContentCode&gt;   &lt;InvoiceContentText&gt;     Sporditeenused   &lt;/InvoiceContentText&gt;   &lt;PaymentReferenceNumber&gt;30253234017   &lt;/PaymentReferenceNumber&gt;   &lt;PaymentMethod&gt;Maksekorraldus   &lt;/PaymentMethod&gt;   &lt;InvoiceDate&gt;2003-11-20&lt;/InvoiceDate&gt;   &lt;DueDate&gt;2003-11-30&lt;/DueDate&gt;   &lt;FineRatePerDay&gt;0.2&lt;/FineRatePerDay&gt;   &lt;Period&gt;     &lt;PeriodName&gt;Teenuse osutamise periood   &lt;/PeriodName&gt;     &lt;StartDate&gt;2003-08-25&lt;/StartDate&gt;     &lt;EndDate&gt;2003-12-31&lt;/EndDate&gt;   &lt;/Period&gt;   &lt;Extension id="GymName"&gt;     &lt;InformationName&gt;Saal   &lt;/InformationName&gt;     &lt;InformationContent/&gt;Pallimängusaal   &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/InvoiceInformation&gt;         </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>Type</b>	Invoice type		YES	
	<b>type</b> DEB – debit invoice, CRE – credit invoice	xs:NMTOKEN DEB / CRE	YES	<b>attribute</b>
	<b>SourceInvoice</b> Reference to the source invoice	ShortTextType	NO	
<b>FactorContractNumber</b>	Factoring contract number (contract between client and crediting institution)	NormalTextType	NO	
<b>ContractNumber</b>	Contract number between buyer and seller. Basis for the invoice	NormalTextType	NO	
<b>DocumentName</b>	Name of the document (ex: Arve, Kreeditarve, Arve-saateleht jne.)	NormalTextType	NO	
<b>InvoiceNumber</b>	Number of invoice	NormalTextType	YES	
<b>InvoiceContentCode</b>	Invoice content code, agreed between parties to help automate processing	ShortTextType	NO	
<b>InvoiceContentText</b>	Description about the invoice content	NormalTextType	NO	
<b>PaymentReferenceNumber</b>	Payment reference number. Same as in PaymentInfo/PaymentRefId	ReferenceType	NO	
<b>PaymentMethod</b>	Free text describing payment method and terms, used only when printing the invoice on paper (ex: arve tasutakse otsekorraldusega)	NormalTextType	NO	
<b>InvoiceDate</b>	Invoice date	DateType	YES	
<b>DueDate</b>	Invoice due date	DateType	NO	

<b>FineRatePerDay</b>	Fine rate per day. Shown in percent.	Decimal2FractionDigitsType	NO	
<b>Period</b>	If invoice concerns some kind of period-related service – for example energy consumption on given period, then the period can be specified.		NO	
<b>PeriodName</b>	Name of the period	NormalTextType	NO	
<b>StartDate</b>	Starting date of the period	DateType	NO	
<b>EndDate</b>	End date of the period	DateType	NO	
<b>Extension</b>	Describes additional elements that are needed to present in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

## 2.7. InvoiceSumGroup

InvoiceSumGroup contains the payment and balance total information. If the invoice needs to be in 2 currencies (ex: in EEK and EUR), then this instance is repeated in an alternative currency.


Structure:	Example:
	<pre> &lt;InvoiceSumGroup&gt;   &lt;Balance&gt;     &lt;BalanceDate&gt;1967-08-13&lt;/BalanceDate&gt;     &lt;BalanceBegin&gt;3.14&lt;/BalanceBegin&gt;     &lt;BalanceEnd&gt;3.14&lt;/BalanceEnd&gt;   &lt;/Balance&gt;   &lt;InvoiceSum&gt;1277.5678&lt;/InvoiceSum&gt;   &lt;PenaltySum&gt;0&lt;/PenaltySum&gt;   &lt;Addition addCode="DSC"&gt;     &lt;AddContent&gt;       Püskliendi allahindlus     &lt;/AddContent&gt;     &lt;AddRate&gt;-5&lt;/AddRate&gt;     &lt;AddSum&gt;-6,3878&lt;/AddSum&gt;   &lt;/Addition&gt;   &lt;Rounding&gt;0.01&lt;/Rounding&gt;   &lt;VAT&gt;     &lt;SumBeforeVAT&gt;1271.19&lt;/SumBeforeVAT&gt;     &lt;VATRate&gt;18&lt;/VATRate&gt;     &lt;VATSum&gt;228.81&lt;/VATSum&gt;     &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;/VAT&gt;   &lt;TotalSum&gt;1500&lt;/TotalSum&gt;   &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;Accounting&gt;     ...   &lt;/Accounting&gt;   &lt;Extension extensionId=" " &gt;     ...   &lt;/Extension&gt; &lt;/InvoiceSumGroup&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>Balance</b>	Describes balances on the beginning and end of invoicing period		NO	
BalanceDate	The date on which the balance is calculated	DateType	NO	
BalanceBegin	Balance start value	Decimal2Fraction DigitsType	NO	
BalanceEnd	Balance end value	Decimal2Fraction DigitsType	NO	
<b>InvoiceSum</b>	Amount of the invoice without tax. Total of ItemSum elements.	Decimal4Fraction DigitsType	NO	
<b>PenaltySum</b>	Amount of the penalty	Decimal4Fraction DigitsType	NO	
<b>Addition</b>	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 19]	AdditionRecord	NO	0-n
<b>Rounding</b>	Invoice total rounding	Decimal4Fraction DigitsType	NO	
<b>VAT</b>	Describes value-added tax. See AdditionRecord for details [on page 24].	VATRecord	NO	0-n
<b>TotalSum</b>	Invoice total sum	Decimal2Fraction DigitsType	YES	
<b>Currency</b>	Three-character currency code as specified in the ISO 4217 standard.	CurrencyType	NO	
<b>Accounting</b>	Accounting element describes information needed to automate accounting transactions. See AccountingRecord for details [on page 18]	AccountingRecord	NO	
<b>Extension</b>	Describes additional elements that are needed to present in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

## 2.8. InvoiceItem

InvoiceItem contains information about Invoice rows.

Structure:	Example:
 <pre> classDiagram     class InvoiceItem     class InvoiceItemGroup     class ItemEntry     class GroupEntry     InvoiceItem "1" -- "*" InvoiceItemGroup     InvoiceItemGroup "1" -- "1..*" ItemEntry     InvoiceItemGroup "1" -- "1" GroupEntry             </pre>	<pre> &lt;InvoiceItem&gt;   &lt;InvoiceItemGroup groupId="Pens"&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;GroupEntry&gt;       ...     &lt;/GroupEntry&gt;   &lt;/InvoiceItemGroup&gt;   &lt;InvoiceItemGroup groupId="Paper"&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;ItemEntry&gt;       ...     &lt;/ItemEntry&gt;     &lt;GroupEntry&gt;       ...     &lt;/GroupEntry&gt;   &lt;/InvoiceItemGroup&gt; &lt;/InvoiceItem&gt;             </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>InvoiceItemGroup</b>	Group of invoice items		YES	
	<b>groupId</b>	ShortTextType	NO	<b>Attribute</b>
<b>ItemEntry</b>	Describes one specific invoice row entry [on page 13]		YES	
<b>GroupEntry</b>	Describes group total [on page 14]		NO	

### 2.8.1. ItemEntry

ItemEntry element describes detailed info about Invoice row.

Structure:	Example:
	<pre> &lt;ItemEntry&gt;   &lt;SerialNumber&gt;A74875547751124&lt;/SerialNumber&gt;   &lt;Code&gt;alklarsenxo07&lt;/Code&gt;   &lt;Accounting&gt;     ...   &lt;/Accounting&gt;   &lt;CustomerRef&gt;Tellimus 457&lt;/CustomerRef&gt;   &lt;Description&gt;LARSEN X.O. 0,7L 40%&lt;/Description&gt;   &lt;EAN&gt;3272513030707&lt;/EAN&gt;   &lt;InitialReading&gt;0&lt;/InitialReading&gt;   &lt;FinalReading&gt;2&lt;/FinalReading&gt;   &lt;ItemReserve extensionId="Shipment"&gt;     &lt;InformationName&gt;Partii&lt;/InformationName&gt;     &lt;InformationContent&gt;L5870&lt;/InformationContent&gt;   &lt;/ItemReserve&gt;   &lt;ItemUnit&gt;pdl&lt;/ItemUnit&gt;   &lt;ItemAmount&gt;2&lt;/ItemAmount&gt;   &lt;ItemPrice&gt;467.36&lt;/ItemPrice&gt;   &lt;ItemSum&gt;934.72&lt;/ItemSum&gt;   &lt;Addition addCode="DSC"&gt;     &lt;AddContent&gt;Soodustus 10%&lt;/AddContent&gt;     &lt;AddRate&gt;-10&lt;/AddRate&gt;     &lt;AddSum&gt;-93.472&lt;/AddSum&gt;   &lt;/Addition&gt;   &lt;VAT&gt;     &lt;SumBeforeVAT&gt;841.248&lt;/SumBeforeVAT&gt;     &lt;VATRate&gt;18&lt;/VATRate&gt;     &lt;VATSum&gt;151.4246&lt;/VATSum&gt;     &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;/VAT&gt;   &lt;ItemTotal&gt; 992.6726&lt;/ItemTotal&gt; &lt;/ItemEntry&gt;         </pre>

#### Description:

Tag	Description	Type / Value list	Mandatory	Notes
SerialNumber	Serial number of the product	ShortTextType	NO	
Code	Item/product ID code in sellers system	ShortTextType	NO	
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 18].	AccountingRecord	NO	
CustomerRef	Reference related to a specific product/service mentioned in this row. Reference to order, contract made by buyer.	NormalTextType	NO	
Description	Item/product/article name	LongTextType	YES	
EAN	International Article Number (Bar-code number).	NormalTextType	NO	
InitialReading	Related to the periodical invoicing. Situation in the beginning of the period. For example water consumption.	ShortTextType	NO	
FinalReading	Related to the periodical invoicing. Situation at the end of the period. For example water consumption.	ShortTextType	NO	
ItemReserve	Additional information, in case more fields are needed to describe item/row. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n
ItemUnit	Name of unit (e.g kg, sec, kWh)	ShortTextType	NO	
ItemAmount	Quantity of the product or service.	Decimal4Fraction DigitsType	NO	
ItemPrice	Price of one product or service (without taxes)	Decimal4Fraction DigitsType	NO	
ItemSum	Total amount without taxes and discount.	Decimal4Fraction DigitsType	NO	
Addition	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 19]	AdditionRecord	NO	0-n
VAT	Describes value-added tax. See AdditionRecord for details [on page 24].	VATRecord	NO	
ItemTotal	Total Row amount (ItemSum minus discounts plus taxes)	Decimal4Fraction DigitsType	YES	

## 2.8.2. GroupEntry

GroupEntry element sums different Item rows into one logical group.

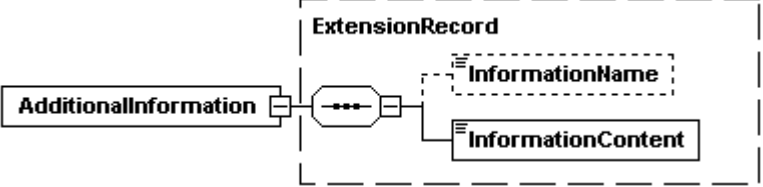
Structure:	Example:
	<pre> &lt;GroupEntry&gt;   &lt;GroupDescription&gt;Paber&lt;/GroupDescription&gt;   &lt;Extension extensionId=" " &gt;     ...   &lt;/Extension&gt;   &lt;Accounting&gt;     ...   &lt;/Accounting&gt;   &lt;GroupAmount&gt;4.5&lt;/GroupAmount&gt;   &lt;GroupSum&gt;6355.8667&lt;/GroupSum&gt;   &lt;Addition addCode="DSC"&gt;     &lt;AddContent&gt;Allahindlus&lt;/AddContent&gt;     &lt;AddRate&gt;-40&lt;/AddRate&gt;     &lt;AddSum&gt;2542.3467&lt;/AddSum&gt;   &lt;/Addition&gt;   &lt;VAT&gt;     &lt;SumBeforeVAT&gt;3813.52&lt;/SumBeforeVAT&gt;     &lt;VATRate&gt;18&lt;/VATRate&gt;     &lt;VATSum&gt;686.4336&lt;/VATSum&gt;     &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;/VAT&gt;   &lt;GroupTotal&gt;4499.9536&lt;/GroupTotal&gt; &lt;/GroupEntry&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
GroupDescription	Free text describing the group.	NormalTextType	NO	
Extension	Additional information, in case more fields are needed to describe group total. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n
Accounting	Describes information needed to automate accounting transactions. See AccountingRecord for details [on page 18].	AccountingRecord	NO	
GroupAmount	Total quantity of items described in the rows in this group. (Sum of ItemAmount elements)	Decimal4FractionDigit sType	NO	
GroupSum	Total sum related to the rows in this group. (Sum of ItemSum elements)	Decimal4FractionDigit sType	NO	
Addition	Describes additions to the sum (ex: discounts or charges). See AdditionRecord for details [on page 19]	AdditionRecord	NO	0-n
VAT	Describes value-added tax. See AdditionRecord for details [on page 24].	VATRecord	NO	
GroupTotal	Total Group amount. (Sum of ItemTotal elements)	Decimal4FractionDigit sType	YES	

## 2.9. AdditionalInformation

AdditionalInformation element describes of additional free-text information on the invoice. For example information related to marketing messages.

Structure:	Example:
 <pre> graph LR     AI[AdditionalInformation] --- ER[ExtensionRecord]     ER --- IN[InformationName]     ER --- IC[InformationContent]   </pre>	<pre> &lt;AdditionalInformation id="Note"&gt;   &lt;InformationName&gt;     Märkus   &lt;/InformationName&gt;   &lt;InformationContent&gt;     Arve tasumisel palume     maksekorraldusele kindlasti     märkida arve number.   &lt;/InformationContent&gt; &lt;/AdditionalInformation&gt;   </pre>

### Description:

Tag	Description	Type / Value list	Mandat ory	Notes
AdditionalInformation	Additional information which is shown on the invoice. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	

## 2.10. PaymentInfo

PaymentInfo element describes the information used for generating payment order form from the invoice.

Structure:	Example:
	<pre> &lt;PaymentInfo&gt;   &lt;Currency&gt;EEK&lt;/Currency&gt;   &lt;PaymentRefId&gt;30253234017&lt;/PaymentRefId&gt;   &lt;PaymentDescription&gt;Arve nr 340925 tasumine &lt;/PaymentDescription&gt;   &lt;Payable&gt;YES&lt;/Payable&gt;   &lt;PayDueDate&gt;2003-12-22&lt;/PayDueDate&gt;   &lt;PaymentTotalSum&gt;5925.21&lt;/PaymentTotalSum&gt;   &lt;PayerName&gt;Pille Kask&lt;/PayerName&gt;   &lt;PaymentId&gt;340925&lt;/PaymentId&gt;   &lt;PayToAccount&gt;10002028538006&lt;/PayToAccount&gt;   &lt;PayToName&gt;Elion Ettevõtted AS&lt;/PayToName&gt;   &lt;DirectDebitPayeeContractNumber&gt;61 &lt;/DirectDebitPayeeContractNumber&gt;   &lt;DirectDebitPayerNumber&gt;30253234017 &lt;/DirectDebitPayerNumber&gt; &lt;/PaymentInfo&gt;                     </pre>

### Description:

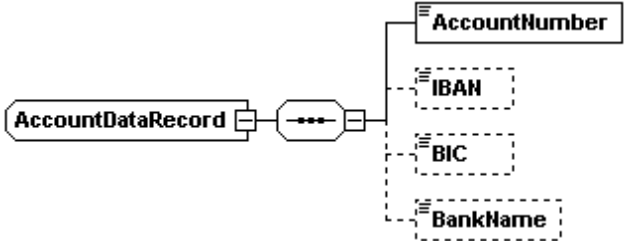
Tag	Description	Type / Value list	Mandator y	Notes
Currency	Three-character currency code as specified in the ISO 4217 standard	CurrencyType	YES	
PaymentRefId	Payment reference number	ReferenceType		At least ref.no or description must be filled
PaymentDescription	This description will be used as a payment detail	xs:string maxLength 210 only HEX(20)-HEX(FF) allowed		
Payable	Weather this bill needs to be paid or not. YES – Invoice needs to be paid. (PayDueDate is mandatory) NO – Invoice is for information purposes only and does not need payment (PayDueDate is optional)	YesNoType	YES	
PayDueDate	Payment due date	DateType		
PaymentTotalSum	Total amount of the payment	Decimal2Fraction DigitsType	YES	
PayerName	Name of the buyer. Used to display in the internet bank.	NameTextType	YES	
PaymentId	Same as InvoiceNumber	xs:integer	YES	
PayToAccount	The beneficiary's account number	AccountType	YES	
PayToName	The beneficiary's name	NameTextType	YES	
DirectDebitPayeeContractNumber	Direct debit contract number between bank and receiver of the payment. (Saajalepingu number)	ShortTextType	NO	
DirectDebitPayerNumber	Payer identification in direct debit contract (reference number, client number, etc.)	ReferenceType	NO	



## 2.11. Complex Type Definitions

### 2.11.1. AccountDataRecord

AccountDataRecord defines the elements used to describe bank account information.

Structure:	Example:
	<pre data-bbox="906 546 1385 725">&lt;AccountInfo&gt;   &lt;AccountNumber&gt;10002028538005 &lt;/AccountNumber&gt;   &lt;IBAN&gt;EE241010002028538005&lt;/IBAN&gt;   &lt;BIC&gt;EEUHEE2X&lt;/BIC&gt;   &lt;BankName&gt;Eesti Ühsipank&lt;/BankName&gt; &lt;/AccountInfo&gt;</pre>

#### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>AccountNumber</b>	Account number in local banking system	AccountType	YES	
<b>IBAN</b>	International Banking Account Number	AccountType	NO	
<b>BIC</b>	Bank identification code (SWIFT code)	xs:string (Max: 11)	NO	
<b>BankName</b>	The name of the bank	NameTextType	NO	

## 2.11.2. AccountingRecord

AccountingRecord Describes information needed to automate accounting transactions. Vendor and buyer can agree on information needed to automate invoice (row) processing in buyers accounting system. This information can be used as a seller side proposal as to how this invoice should be described in buyers accounting system. This is adapted from Finnish e-invoice<sup>1</sup>

Structure:	Example:
<pre> classDiagram     class AccountingRecord {         JournalEntry     }     class JournalEntry {         Description         General Ledger         General Ledger Detail         Cost Objective         Sum         Vat Sum         Vat Rate     }     AccountingRecord "1" -- "*" JournalEntry     JournalEntry "1" -- "1..n" Description     JournalEntry "1" -- "1" General Ledger     JournalEntry "1" -- "1" General Ledger Detail     JournalEntry "1" -- "1" Cost Objective     JournalEntry "1" -- "1" Sum     JournalEntry "1" -- "1" Vat Sum     JournalEntry "1" -- "1" Vat Rate </pre>	<pre> &lt;Accounting&gt;   &lt;Description&gt;     Elektriarve nr 345 tasumine   &lt;/Description&gt;   &lt;JournalEntry&gt;     &lt;GeneralLedger&gt;4106&lt;/GeneralLedger&gt;     &lt;GeneralLedgerDetail&gt;     &lt;/GeneralLedgerDetail&gt;     &lt;CostObjective&gt;&lt;/CostObjective&gt;     &lt;Amount&gt;5000&lt;/Amount&gt;     &lt;VatAmount&gt;900&lt;/ VatAmount &gt;     &lt;VatRate&gt;18&lt;/ VatRate&gt;   &lt;/JournalEntry&gt;   &lt;JournalEntry&gt;     &lt;GeneralLedger&gt;2131&lt;/GeneralLedger&gt;     &lt;GeneralLedgerDetail&gt;     &lt;/GeneralLedgerDetail&gt;     &lt;CostObjective&gt;&lt;/CostObjective&gt;     &lt;Amount&gt;-5900&lt;/Amount&gt;     &lt; VatAmount &gt;0&lt;/ VatAmount&gt;     &lt;VatRate&gt;18&lt;/ VatRate&gt;   &lt;/JournalEntry&gt; &lt;/Accounting&gt; </pre>

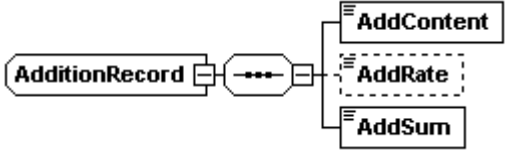
### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>Description</b>	Description of the journal entry	NormalTextType	NO	
<b>JournalEntry</b>	Describes one journal entry.		YES	1-n
<b>GeneralLedger</b>	General Ledger number (conforming to the short chart of accounts)	ShortTextType	NO	
<b>GeneralLedgerDetail</b>	General Ledger number (conforming to detailed chart of accounts)	ShortTextType	NO	
<b>CostObjective</b>	Cost centre/dimension identifier (optional information, if the vendor can define the dimension, which can be a cost centre, profit centre, project code, identifier of a person, etc)	ShortTextType	NO	
<b>Amount</b>	Shows the amount which will be credited/debited to the ledger account. Positive amount – debit Negative amount – credit	Decimal4FractionDigitsType	NO	
<b>VatAmount</b>	Value added tax (0 if none)	Decimal4FractionDigitsType	NO	
<b>VatRate</b>	VAT amount	Decimal2FractionDigitsType	NO	

<sup>1</sup> Perustililuettelo: <http://www.tilitoimistot.fi/linkit/perustililuettelo/>

### 2.11.3. AdditionRecord

Addition element describes additions and subtractions on specific amount. This element is used to describe charges and discounts.

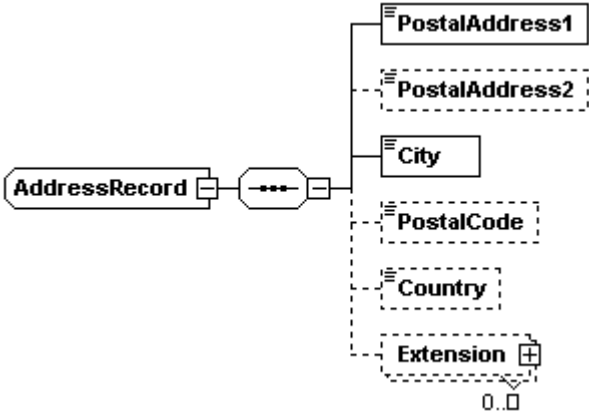
Structure:	Example:
	<pre>&lt;Addition addCode="VAT"&gt;   &lt;AddContent&gt;Püsikliendi soodustus&lt;/AddContent&gt;   &lt;AddRate&gt;-5&lt;/AddRate&gt;   &lt;AddSum&gt;-6.3878&lt;/AddSum&gt; &lt;/Addition&gt;</pre>

#### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>addCode</b>	DSC – Discount CHR - Charge	xs:NMTOKEN DSC / CHR	YES	<b>Attribute</b>
<b>AddContent</b>	Name of the addition (ex: Püsikliendi soodustus)	NormalTextType	YES	
<b>AddRate</b>	Rate of the addition/discount (in percent)	Decimal2FractionDigitsType	NO	
<b>AddSum</b>	Amount of the addition	Decimal4FractionDigitsType	YES	

## 2.11.4. AddressRecord

AddressRecord defines the elements used to describe the address.

Structure:	Example:
	<pre data-bbox="946 376 1433 813"> &lt;MailAddress&gt;   &lt;PostalAddress1&gt;Saikla&lt;/PostalAddress1&gt;   &lt;PostalAddress2&gt;     Orissaare postkontor   &lt;/PostalAddress2&gt;   &lt;City&gt;Saaremaa&lt;/City&gt;   &lt;PostalCode&gt;94601&lt;/PostalCode&gt;   &lt;Country&gt;Eesti&lt;/Country&gt;   &lt;Extension id="RoomNumber"&gt;     &lt;InformationName&gt;       Tuba nr     &lt;/InformationName&gt;     &lt;InformationContent&gt;       17     &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/MailAddress&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>PostalAddress1</b>	Street, House, Apartment	NormalTextType	YES	
<b>PostalAddress2</b>	Village, Postal office, etc	NormalTextType	NO	
<b>City</b>	City or County	NormalTextType	YES	
<b>PostalCode</b>	Postal code	xs:string (Max: 10)	NO	
<b>Country</b>	County	NormalTextType	NO	
<b>Extension</b>	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

## 2.11.5. BillPartyRecord

BillPartyRecord defines different parties involved with the invoice (the seller and buyer, the recipient of the invoice and recipient of the goods/services).

Structure:	Example:
	<pre> &lt;SellerParty&gt;   &lt;UniqueCode&gt;348149&lt;/UniqueCode&gt;   &lt;Name&gt;EXPRESSLIIN AS&lt;/Name&gt;   &lt;Depld&gt;Sales dept.&lt;/Depld&gt;   &lt;RegNumber&gt;6310130&lt;/RegNumber&gt;   &lt;VATRegNnumber&gt;EE100705445   &lt;/VATRegNumber&gt;   &lt;ContactData&gt;     ...   &lt;/ContactData&gt;   &lt;AccountInfo&gt;     ...   &lt;/AccountInfo&gt;   &lt;Extension id="LicenceNumber"&gt;     &lt;InformationName&gt;       Litsents     &lt;/InformationName&gt;     &lt;InformationContent&gt;       MAM118045A     &lt;/InformationContent&gt;   &lt;/Extension&gt; &lt;/SellerParty&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
UniqueCode	Unique code of the party (ex: client number in the senders bookkeeping system)	ShortTextType	NO	
Name	Name of the sender/recipient of invoice	NameTextType	YES	
Depld	Department identifier (ex: sales)	NormalTextType	NO	
RegNumber	Registration number of the sender/recipient	RegType	NO	
VATRegNumber	VAT registration number of the sender/recipient	RegType	NO	
ContactData	Contact information of the sender/receiver (phone number, address, e-mail, contact person). See ContactDataRecord for details [on page 22].	ContactDataRecord	NO	
AccountInfo	Describes the accounts of the payee. Note: this information is used only in the visual form of the invoice, in case the payee wishes to display all accounts in different banks. See AccountDataRecord for details [on page 17].	AccountDataRecord	NO	0-n
Extension	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

## 2.11.6. ContactDataRecord

ContactDataRecord defines the elements used to describe the sender or receiver of the invoice

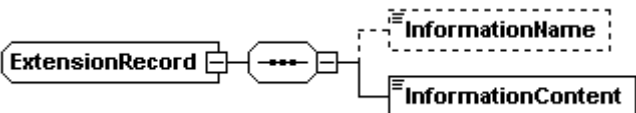
Structure:	Example:
	<pre> &lt;ContactData&gt;   &lt;ContactName&gt;Pille Kask&lt;/ContactName&gt;   &lt;ContactPersonCode&gt;47606140231   &lt;/ContactPersonCode&gt;   &lt;PhoneNumber&gt;6655501&lt;/PhoneNumber&gt;   &lt;FaxNumber&gt;6655104&lt;/FaxNumber&gt;   &lt;EmailAddress&gt;     info@myyja.ee   &lt;/EmailAddress&gt;   &lt;LegalAddress&gt;     ...   &lt;/LegalAddress&gt;   &lt;MailAddress&gt;     ...   &lt;/MailAddress&gt;   &lt;ContactInformation id="AgentName"&gt;     &lt;InformationName&gt;       Agendi nimi     &lt;/InformationName&gt;     &lt;InformationContent&gt;       Tiiu Tamm     &lt;/InformationContent&gt;   &lt;/ContactInformation&gt; &lt;/ContactData&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>ContactName</b>	Name of the contact person	NameTextType	NO	
<b>ContactPersonCode</b>	Personal ID-code of the contact person	RegType	NO	
<b>PhoneNumber</b>	Contact phone of the sender/reciever	NormalTextType	NO	
<b>FaxNumber</b>	Fax number of the sender/reciever	NormalTextType	NO	
<b>EmailAddress</b>	Email address of the sender/reciever	xs:string pattern: .+@.+	NO	
<b>LegalAddress</b>	Describes the legal address of the sender/receiver. See AddressRecord for details [on page 20].	AddressRecord	NO	
<b>MailAddress</b>	Describes the postal address of the sender/receiver. See AddressRecord for details [on page 20].	AddressRecord	NO	
<b>ContactInformation</b>	Describes additional elements that are needed in this section. See ExtensionRecord for details [on page 23].	ExtensionRecord	NO	0-n

## 2.11.7. ExtensionRecord

ExtensionRecord type allows presentation of additional information. For example some elements which have not been defined in the e-bill structure, but are needed to describe necessary information.

Structure:	Example:
	<pre> &lt;Extension id="LicenceNumber"&gt;   &lt;InformationName&gt;     Litsents   &lt;/InformationName&gt;   &lt;InformationContent&gt;     MAM118045A   &lt;/InformationContent&gt; &lt;/Extension&gt; </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
<b>id</b>	The identification code of the extension element. When defining values to this element it is recommended to follow XML naming conventions [below].	ShortTextType	NO	<b>Attribute</b>
<b>InformationName</b>	Name of the presented information	NormalTextType	NO	
<b>InformationContent</b>	Information	LongType	YES	

### XML naming conventions<sup>2</sup>

In order to enforce a consistent capitalization and naming convention across all XML specifications "Upper Camel Case" (UCC) and "Lower Camel Case" (LCC) Capitalization styles SHALL be used. UCC style capitalizes the first character of each word and compounds the name. LCC style capitalizes the first character of each word except the first word.

- All names are in English
- Element names SHALL be in UCC convention (example: <UpperCamelCaseElement/>).
- Attribute names SHALL be in LCC convention (example: <UpperCamelCaseElement lowerCamelCaseAttribute="Whatever"/>).
- Acronyms SHOULD be avoided, but in cases where they are used, the capitalization SHALL remain (example: XMLSignature).
- Underscore ( \_ ), periods ( . ) and dashes ( - ) MUST NOT be used (don't use: header.manifest, stock\_quote\_5, commercial-transaction, use HeaderManifest, stockQuote5, CommercialTransaction instead).
- All complextype definitions use suffix Record
- All simpletype definitions use suffix Type

<sup>2</sup> Naming conventions

<http://www.ebxml.org/specs/ebTA.pdf>

<http://java.sun.com/blueprints/code/namingconventions.html>

[http://www.e-envoy.gov.uk/oeo/oeo.nsf/sections/guidelines-xml/\\$file/e-government\\_schema\\_guidelines\\_for\\_XML\\_v3.pdf](http://www.e-envoy.gov.uk/oeo/oeo.nsf/sections/guidelines-xml/$file/e-government_schema_guidelines_for_XML_v3.pdf)

[http://xml.gov/documents/in\\_progress/developersguide.pdf](http://xml.gov/documents/in_progress/developersguide.pdf)

## 2.11.8. VATRecord

This element is used to describe value-added tax.

Structure:	Example:
<pre> graph LR     VATRecord[VATRecord] --- S1[---]     S1 --- SumBeforeVAT[SumBeforeVAT]     S1 --- VATRate[VATRate]     S1 --- VATSum[VATSum]     S1 --- Currency[Currency]     style Currency stroke-dasharray: 5 5           </pre>	<pre> &lt;VAT&gt;   &lt;SumBeforeVAT&gt;3813.52&lt;/SumBeforeVAT&gt;   &lt;VATRate&gt;18&lt;/VATRate&gt;   &lt;VATSum&gt;686.4336&lt;/VATSum&gt;   &lt;Currency&gt;EEK&lt;/Currency&gt; &lt;/VAT&gt;           </pre>

### Description:

Tag	Description	Type / Value list	Mandatory	Notes
SumBeforeVAT	Name of the addition (ex: Püsiikliendi soodustus)	Decimal4FractionDigitsType	YES	
VATRate	VAT rate	Decimal2FractionDigitsType	YES	
VATSum	VAT amount	Decimal4FractionDigitsType	YES	
Currency	Three-character currency code as specified in the ISO 4217 standard  According to Estonian VAT act §37 the VAT amount must be in EEK	CurrencyType	NO	



## 2.12. Simple Type Definitions

### AccountType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
Restrictions	maxLength	35	
	pattern	([0-9 A-Z])*	Only numbers from 0 to 9 and upper case letters from A-Z are allowed.

### CurrencyType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	pattern	[A-Z][A-Z][A-Z]	Three upper case letters from A to Z

### DateType

type	<b>xs:date</b>		The date data type is used to specify a date. The date is specified in the following form "CCYY-MM-DD" where: <ul style="list-style-type: none"> <li>• CC indicates the century</li> <li>• YY indicates the year</li> <li>• MM indicates the month</li> <li>• DD indicates the day</li> </ul>
------	----------------	--	--

### Decimal2FractionDigitsType

type	<b>xs:decimal</b>		The decimal data type is used to specify a numeric value. Examples: 999.50 or +999.5450 or -999.5230 or 0
restrictions	fractionDigits	2	The maximum number of decimal digits you can specify is 2.

### Decimal4FractionDigitsType

type	<b>xs:decimal</b>		The decimal data type is used to specify a numeric value. Examples: 999.5854 or +999.5854 or -999.5217 or 0
restrictions	fractionDigits	4	The maximum number of decimal digits you can specify is 4.

### LongTextType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	500	Maximum number of characters is 500

### NormalTextType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	100	Maximum number of characters is 100

### NameTextType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	70	Maximum number of characters is 70
	pattern	[&#x0020;-&#x00FF;]*	Only characters from HEX(0020) [space] to HEX(00FF) [ÿ] allowed. This pattern restricts values to Basic Latin and Latin-1 Supplement character sets <sup>3</sup> without control characters in positions 0000 to 001F.

### RegType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	15	

### ReferenceType

type	<b>xs:string</b>		The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength	20	
	pattern	([0-9])*	Only numbers from 0 to 9 allowed

<sup>3</sup> <http://www.unicode.org/charts/>

**ShortTextType**


---

type	<b>xs:string</b>	The string data type can contain characters, line feeds, carriage returns, and tab characters.
restrictions	maxLength 20	

**YesNoType**


---

type	<b>xs:NMTOKEN</b>	A string that does not contain line feeds, carriage returns, tabs, leading or trailing spaces, or multiple spaces. A string that represents the NMTOKEN attribute in XML (only used with schema attributes) Allowed values are YES or NO
restrictions	pattern YES pattern NO	

**Built-in data types**

xs:integer	The integer data type is used to specify a numeric value without a fractional component.
xs:positiveInteger	An integer containing only positive values (1, 2, ..).
xs:string	The string data type can contain characters, line feeds, carriage returns, and tab characters.
xs:NMTOKEN	A string that represents the NMTOKEN attribute in XML (only used with schema attributes).

## 3. Sample files

### 3.1. Mandatory fields only

```
<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice>
  <Header>
    <Date>2003-11-26</Date>
    <FileId>200311260001</FileId>
    <Version>0.4</Version>
    <TotalNumberInvoices>1</TotalNumberInvoices>
    <TotalAmount>1500</TotalAmount>
  </Header>
  <Invoice invoiceId=" A921942" servid="A37600231" regNumber="10004252" accountNumber="10002028538005">
    <InvoiceParties>
      <SellerParty>
        <Name>EXPRESSLIIN AS</Name>
      </SellerParty>
      <BuyerParty>
        <Name>Tõde & amp; Õigus OÜ</Name>
      </BuyerParty>
    </InvoiceParties>
    <InvoiceInformation>
      <Type type="DEB"/>
      <InvoiceNumber>129592-2</InvoiceNumber>
      <InvoiceDate>2003-11-20</InvoiceDate>
    </InvoiceInformation>
    <InvoiceSumGroup>
      <TotalSum>1500</TotalSum>
    </InvoiceSumGroup>
    <InvoiceItem>
      <InvoiceItemGroup>
        <ItemEntry>
          <Description>Harjutusväljak september 2003</Description>
          <ItemTotal>1500</ItemTotal>
        </ItemEntry>
      </InvoiceItemGroup>
    </InvoiceItem>
    <PaymentInfo>
      <Currency>EEK</Currency>
      <PaymentRefId>021610</PaymentRefId>
      <Payable>YES</Payable>
      <PaymentTotalSum>1500</PaymentTotalSum>
      <PaymentDescription>Arve nr 129592-2 tasumine</PaymentDescription>
      <PayDueDate>2003-11-30</PayDueDate>
      <PayerName>ABC AS</PayerName>
      <PaymentId>1295922</PaymentId>
      <PayToAccount>10002028538006</PayToAccount>
      <PayToName>EXPRESSLIIN AS</PayToName>
    </PaymentInfo>
  </Invoice>
</E_Invoice>
```

### 3.2. All fields

```

<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:noNamespaceSchemaLocation="e-invoice.xsd">
  <Header>
    <Test>YES</Test>
    <Date>1967-08-13</Date>
    <FileId>String</FileId>
    <Version>String</Version>
    <SenderId>String</SenderId>
    <ReceiverId>String</ReceiverId>
    <ContractId>String</ContractId>
    <PayeeAccountNumber>0</PayeeAccountNumber>
    <TotalNumberInvoices>2</TotalNumberInvoices>
    <TotalAmount>3.14</TotalAmount>
  </Header>
  <Invoice invoiceId="String" servcId="String" regNumber="String" accountNumber="0" factoring="YES">
    <InvoiceParties>
      <SellerParty>
        <UniqueCode>String</UniqueCode>
        <Name> </Name>
        <Depld>String</Depld>
        <RegNumber>String</RegNumber>
        <VATRegNumber>String</VATRegNumber>
        <ContactData>
          <ContactName> </ContactName>
          <ContactPersonCode>String</ContactPersonCode>
          <PhoneNumber>String</PhoneNumber>
          <FaxNumber>String</FaxNumber>
          <E-mailAddress>x@x</E-mailAddress>
          <LegalAddress>
            <PostalAddress1>String</PostalAddress1>
            <PostalAddress2>String</PostalAddress2>
            <City>String</City>
            <PostalCode>String</PostalCode>
            <Country>String</Country>
            <Extension extensionId="String">
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              <InformationContent>String</InformationContent>
            </Extension>
          </LegalAddress>
          <MailAddress>
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            <PostalAddress2>String</PostalAddress2>
            <City>String</City>
            <PostalCode>String</PostalCode>
            <Country>String</Country>
            <Extension extensionId="String">
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              <InformationContent>String</InformationContent>
            </Extension>
          </MailAddress>
          <ContactInformation extensionId="String">
            <InformationName>String</InformationName>
            <InformationContent>String</InformationContent>
          </ContactInformation>
        </ContactData>
        <AccountInfo>
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          <IBAN>0</IBAN>
          <BIC>String</BIC>
          <BankName> </BankName>
        </AccountInfo>
        <Extension extensionId="String">
          <InformationName>String</InformationName>
          <InformationContent>String</InformationContent>
        </Extension>
      </SellerParty>
      <BuyerParty>
        <UniqueCode>String</UniqueCode>
        <Name> </Name>
        <Depld>String</Depld>
        <RegNumber>String</RegNumber>
        <VATRegNumber>String</VATRegNumber>
        <ContactData>
          <ContactName> </ContactName>

```

```

<ContactPersonCode>String</ContactPersonCode>
<PhoneNumber>String</PhoneNumber>
<FaxNumber>String</FaxNumber>
<E-mailAddress>x@x</E-mailAddress>
<LegalAddress>
  <PostalAddress1>String</PostalAddress1>
  <PostalAddress2>String</PostalAddress2>
  <City>String</City>
  <PostalCode>String</PostalCode>
  <Country>String</Country>
  <Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
  </Extension>
</LegalAddress>
<MailAddress>
  <PostalAddress1>String</PostalAddress1>
  <PostalAddress2>String</PostalAddress2>
  <City>String</City>
  <PostalCode>String</PostalCode>
  <Country>String</Country>
  <Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
  </Extension>
</MailAddress>
<ContactInformation extensionId="String">
  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
</ContactInformation>
</ContactData>
<AccountInfo>
  <AccountNumber>0</AccountNumber>
  <IBAN>0</IBAN>
  <BIC>String</BIC>
  <BankName> </BankName>
</AccountInfo>
<Extension extensionId="String">
  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
</Extension>
</BuyerParty>
<RecipientParty>
  <UniqueCode>String</UniqueCode>
  <Name> </Name>
  <Depld>String</Depld>
  <RegNumber>String</RegNumber>
  <VATRegNumber>String</VATRegNumber>
  <ContactData>
    <ContactName> </ContactName>
    <ContactPersonCode>String</ContactPersonCode>
    <PhoneNumber>String</PhoneNumber>
    <FaxNumber>String</FaxNumber>
    <E-mailAddress>x@x</E-mailAddress>
    <LegalAddress>
      <PostalAddress1>String</PostalAddress1>
      <PostalAddress2>String</PostalAddress2>
      <City>String</City>
      <PostalCode>String</PostalCode>
      <Country>String</Country>
      <Extension extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
      </Extension>
    </LegalAddress>
    <MailAddress>
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      <PostalAddress2>String</PostalAddress2>
      <City>String</City>
      <PostalCode>String</PostalCode>
      <Country>String</Country>
      <Extension extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
      </Extension>
    </MailAddress>
    <ContactInformation extensionId="String">
      <InformationName>String</InformationName>

```

```

        <InformationContent>String</InformationContent>
    </ContactInformation>
</ContactData>
<AccountInfo>
    <AccountNumber>0</AccountNumber>
    <IBAN>0</IBAN>
    <BIC>String</BIC>
    <BankName> </BankName>
</AccountInfo>
<Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
</Extension>
</RecipientParty>
<DeliveryParty>
    <UniqueCode>String</UniqueCode>
    <Name> </Name>
    <Depld>String</Depld>
    <RegNumber>String</RegNumber>
    <VATRegNumber>String</VATRegNumber>
    <ContactData>
        <ContactName> </ContactName>
        <ContactPersonCode>String</ContactPersonCode>
        <PhoneNumber>String</PhoneNumber>
        <FaxNumber>String</FaxNumber>
        <E-mailAddress>x@x</E-mailAddress>
        <LegalAddress>
            <PostalAddress1>String</PostalAddress1>
            <PostalAddress2>String</PostalAddress2>
            <City>String</City>
            <PostalCode>String</PostalCode>
            <Country>String</Country>
            <Extension extensionId="String">
                <InformationName>String</InformationName>
                <InformationContent>String</InformationContent>
            </Extension>
        </LegalAddress>
        <MailAddress>
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            <PostalAddress2>String</PostalAddress2>
            <City>String</City>
            <PostalCode>String</PostalCode>
            <Country>String</Country>
            <Extension extensionId="String">
                <InformationName>String</InformationName>
                <InformationContent>String</InformationContent>
            </Extension>
        </MailAddress>
        <ContactInformation extensionId="String">
            <InformationName>String</InformationName>
            <InformationContent>String</InformationContent>
        </ContactInformation>
    </ContactData>
    <AccountInfo>
        <AccountNumber>0</AccountNumber>
        <IBAN>0</IBAN>
        <BIC>String</BIC>
        <BankName> </BankName>
    </AccountInfo>
    <Extension extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
    </Extension>
</DeliveryParty>
</InvoiceParties>
<InvoiceInformation>
    <Type type="DEB">
        <SourceInvoice>String</SourceInvoice>
    </Type>
    <FactorContractNumber>String</FactorContractNumber>
    <ContractNumber>String</ContractNumber>
    <DocumentName>String</DocumentName>
    <InvoiceNumber>String</InvoiceNumber>
    <InvoiceContentCode>String</InvoiceContentCode>
    <InvoiceContentText>String</InvoiceContentText>
    <PaymentReferenceNumber>0</PaymentReferenceNumber>
    <PaymentMethod>String</PaymentMethod>
    <InvoiceDate>1967-08-13</InvoiceDate>

```

```

<DueDate>1967-08-13</DueDate>
<FineRatePerDay>3.14</FineRatePerDay>
<Period>
  <PeriodName>String</PeriodName>
  <StartDate>1967-08-13</StartDate>
  <EndDate>1967-08-13</EndDate>
</Period>
<Extension extensionId="String">
  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
</Extension>
</InvoiceInformation>
<InvoiceSumGroup>
  <Balance>
    <BalanceDate>1967-08-13</BalanceDate>
    <BalanceBegin>3.14</BalanceBegin>
    <BalanceEnd>3.14</BalanceEnd>
  </Balance>
  <InvoiceSum>3.1415</InvoiceSum>
  <PenaltySum>3.1415</PenaltySum>
  <Addition addCode="DSC">
    <AddContent>String</AddContent>
    <AddRate>3.14</AddRate>
    <AddSum>3.1415</AddSum>
  </Addition>
  <Rounding>3.1415</Rounding>
  <VAT>
    <SumBeforeVAT>3.1415</SumBeforeVAT>
    <VATRate>3.14</VATRate>
    <VATSum>3.1415</VATSum>
  </VAT>
  <TotalSum>3.14</TotalSum>
  <Currency>AAA</Currency>
  <Accounting>
    <Description>String</Description>
    <JournalEntry>
      <GeneralLedger>String</GeneralLedger>
      <GeneralLedgerDetail>String</GeneralLedgerDetail>
      <CostObjective>String</CostObjective>
      <Sum>3.1415</Sum>
      <VatSum>3.1415</VatSum>
      <VatRate>3.14</VatRate>
    </JournalEntry>
  </Accounting>
  <Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
  </Extension>
</InvoiceSumGroup>
<InvoiceItem>
  <InvoiceItemGroup groupId="String">
    <ItemEntry>
      <SerialNumber>String</SerialNumber>
      <Code>String</Code>
      <Accounting>
        <Description>String</Description>
        <JournalEntry>
          <GeneralLedger>String</GeneralLedger>
          <GeneralLedgerDetail>String</GeneralLedgerDetail>
          <CostObjective>String</CostObjective>
          <Sum>3.1415</Sum>
          <VatSum>3.1415</VatSum>
          <VatRate>3.14</VatRate>
        </JournalEntry>
      </Accounting>
      <CustomerRef>String</CustomerRef>
      <Description>String</Description>
      <EAN>String</EAN>
      <InitialReading>String</InitialReading>
      <FinalReading>String</FinalReading>
      <ItemReserve extensionId="String">
        <InformationName>String</InformationName>
        <InformationContent>String</InformationContent>
      </ItemReserve>
      <ItemUnit>String</ItemUnit>
      <ItemAmount>3.1415</ItemAmount>
      <ItemPrice>3.1415</ItemPrice>
      <ItemSum>3.1415</ItemSum>
    </ItemEntry>
  </InvoiceItemGroup>
</InvoiceItem>

```

```
<Addition addCode="DSC">
  <AddContent>String</AddContent>
  <AddRate>3.14</AddRate>
  <AddSum>3.1415</AddSum>
</Addition>
<VAT>
  <SumBeforeVAT>3.1415</SumBeforeVAT>
  <VATRate>3.14</VATRate>
  <VATSum>3.1415</VATSum>
</VAT>
<ItemTotal>3.1415</ItemTotal>
</ItemEntry>
<GroupEntry>
  <GroupDescription>String</GroupDescription>
  <Extension extensionId="String">
    <InformationName>String</InformationName>
    <InformationContent>String</InformationContent>
  </Extension>
  <Accounting>
    <Description>String</Description>
    <JournalEntry>
      <GeneralLedger>String</GeneralLedger>
      <GeneralLedgerDetail>String</GeneralLedgerDetail>
      <CostObjective>String</CostObjective>
      <Sum>3.1415</Sum>
      <VatSum>3.1415</VatSum>
      <VatRate>3.14</VatRate>
    </JournalEntry>
  </Accounting>
  <GroupAmount>3.1415</GroupAmount>
  <GroupSum>3.1415</GroupSum>
  <Addition addCode="DSC">
    <AddContent>String</AddContent>
    <AddRate>3.14</AddRate>
    <AddSum>3.1415</AddSum>
  </Addition>
  <VAT>
    <SumBeforeVAT>3.1415</SumBeforeVAT>
    <VATRate>3.14</VATRate>
    <VATSum>3.1415</VATSum>
  </VAT>
  <GroupTotal>3.1415</GroupTotal>
</GroupEntry>
</InvoiceItemGroup>
</InvoiceItem>
<AdditionalInformation extensionId="String">
  <InformationName>String</InformationName>
  <InformationContent>String</InformationContent>
</AdditionalInformation>
<PaymentInfo>
  <Currency>AAA</Currency>
  <PaymentRefId>0</PaymentRefId>
  <PaymentDescription></PaymentDescription>
  <Payable>NO</Payable>
  <PayDueDate>1967-08-13</PayDueDate>
  <PaymentTotalSum>3.14</PaymentTotalSum>
  <PayerName></PayerName>
  <PaymentId>0</PaymentId>
  <PayToAccount>0</PayToAccount>
  <PayToName></PayToName>
  <DirectDebitPayeeContractNumber>String</DirectDebitPayeeContractNumber>
  <DirectDebitPayerNumber>0</DirectDebitPayerNumber>
</PaymentInfo>
</Invoice>
</E_Invoice>
```



### 3.3. Typical e-invoice example

```

<?xml version="1.0" encoding="UTF-8"?>
<E_Invoice xsi:noNamespaceSchemaLocation="e-invoice.xsd">
  <Header>
    <Test>YES</Test>
    <Date>2003-12-11</Date>
    <FileId>1071173273</FileId>
    <Version>0.4</Version>
    <TotalNumberInvoices>1</TotalNumberInvoices>
    <TotalAmount>29768.04</TotalAmount>
  </Header>
  <Invoice invoiceId="10711732731" servceld="" regNumber="10004252" accountNumber="">
    <InvoiceParties>
      <SellerParty>
        <Name>AS Falck Eesti</Name>
        <RegNumber>10022095</RegNumber>
        <VATRegNumber>EE100642889</VATRegNumber>
        <ContactData>
          <ContactName>Kristine Oks</ContactName>
          <PhoneNumber>06511911</PhoneNumber>
          <FaxNumber>06511738</FaxNumber>
          <LegalAddress>
            <PostalAddress1>Tammsaare tee 25</PostalAddress1>
            <City>Tallinn</City>
            <PostalCode>11314</PostalCode>
          </LegalAddress>
          <MailAddress>
            <PostalAddress1>Tammsaare tee 25</PostalAddress1>
            <City>Tallinn</City>
            <PostalCode>11314</PostalCode>
          </MailAddress>
        </ContactData>
        <AccountInfo>
          <AccountNumber>10002004823006</AccountNumber>
          <BankName>Eesti Ühispank</BankName>
        </AccountInfo>
        <AccountInfo>
          <AccountNumber>1120125178</AccountNumber>
          <BankName>Hansapank</BankName>
        </AccountInfo>
      </SellerParty>
      <BuyerParty>
        <Name>AS Eesti Ühispank</Name>
        <RegNumber>10004252</RegNumber>
        <ContactData>
          <ContactName>Maili Kalmann</ContactName>
          <E-mailAddress>maili.kalmann@eyp.ee</E-mailAddress>
          <LegalAddress>
            <PostalAddress1>Tornimäe 2</PostalAddress1>
            <City>Tallinn</City>
            <PostalCode>15010</PostalCode>
          </LegalAddress>
          <MailAddress>
            <PostalAddress1>Tornimäe 2</PostalAddress1>
            <City>Tallinn</City>
            <PostalCode>15010</PostalCode>
          </MailAddress>
        </ContactData>
      </BuyerParty>
    </InvoiceParties>
    <InvoiceInformation>
      <Type type="DEB"/>
      <ContractNumber>P-03/16000</ContractNumber>
      <DocumentName>Arve</DocumentName>
      <InvoiceNumber>5020418223</InvoiceNumber>
      <PaymentReferenceNumber>351989250204182234</PaymentReferenceNumber>
      <InvoiceDate>2003-11-01</InvoiceDate>
      <DueDate>2003-11-11</DueDate>
      <Period>
        <StartDate>2003-11-01</StartDate>
        <EndDate>2003-11-30</EndDate>
      </Period>
    </InvoiceInformation>
    <InvoiceSumGroup>
      <InvoiceSum>25227.15</InvoiceSum>
    </InvoiceSumGroup>
  </Invoice>

```

```

<Rounding>0.0025</Rounding>
<VAT>
  <SumBeforeVAT>25227.1525</SumBeforeVAT>
  <VATRate>18</VATRate>
  <VATSum>4540.8874</VATSum>
</VAT>
<TotalSum>29768.04</TotalSum>
<Currency>EEK</Currency>
</InvoiceSumGroup>
<InvoiceItem>
  <InvoiceItemGroup>
    <ItemEntry>
      <Code>195</Code>
      <Accounting>
        <JournalEntry>
          <CostObjective>70003</CostObjective>
        </JournalEntry>
      </Accounting>
      <CustomerRef>lep.P-03/16000 lisa 4/4.23, 09-06-2003</CustomerRef>
      <Description>Kuumaks Paldiski mnt 21 ,Keila</Description>
      <ItemReserve extensionId="period">
        <InformationName>Period</InformationName>
        <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
      </ItemReserve>
      <ItemReserve extensionId="addressCode">
        <InformationContent>AR00083</InformationContent>
      </ItemReserve>
      <ItemAmount>1</ItemAmount>
      <ItemPrice>4000.0</ItemPrice>
      <ItemSum>4000.0</ItemSum>
      <VAT>
        <SumBeforeVAT>4000.0</SumBeforeVAT>
        <VATRate>18</VATRate>
        <VATSum>720.0</VATSum>
      </VAT>
      <ItemTotal>4720.0</ItemTotal>
    </ItemEntry>
    <ItemEntry>
      <Code>196</Code>
      <Accounting>
        <JournalEntry>
          <CostObjective>70003</CostObjective>
        </JournalEntry>
      </Accounting>
      <CustomerRef>lep.P-03/16000 4/4.23, 01-09-2003</CustomerRef>
      <Description>Seadmete hooldus Paldiski mnt 21, Keila</Description>
      <ItemReserve extensionId="period">
        <InformationName>Period</InformationName>
        <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
      </ItemReserve>
      <ItemReserve extensionId="addressCode">
        <InformationContent>AR00083</InformationContent>
      </ItemReserve>
      <ItemAmount>1</ItemAmount>
      <ItemPrice>3500.0</ItemPrice>
      <ItemSum>3500.0</ItemSum>
      <VAT>
        <SumBeforeVAT>3500.0</SumBeforeVAT>
        <VATRate>18</VATRate>
        <VATSum>630.0</VATSum>
      </VAT>
      <ItemTotal>4130.0</ItemTotal>
    </ItemEntry>
    <ItemEntry>
      <Code>197</Code>
      <Accounting>
        <JournalEntry>
          <CostObjective>70003</CostObjective>
        </JournalEntry>
      </Accounting>
      <Description>Vähem esitatud hooldus oktoober 2003 Paldiski mnt 21, Keila</Description>
      <ItemReserve extensionId="period">
        <InformationName>Period</InformationName>
        <InformationContent>01-10-2003 / 31-10-2003</InformationContent>
      </ItemReserve>
      <ItemReserve extensionId="addressCode">
        <InformationContent>AR00083</InformationContent>
      </ItemReserve>

```

```
<ItemAmount>1</ItemAmount>
<ItemPrice>1000.0</ItemPrice>
<ItemSum>1000.0</ItemSum>
<VAT>
  <SumBeforeVAT>1000.0</SumBeforeVAT>
  <VATRate>18</VATRate>
  <VATSum>180.0</VATSum>
</VAT>
<ItemTotal>1180.0</ItemTotal>
</ItemEntry>
<ItemEntry>
  <Code>226</Code>
  <Accounting>
    <JournalEntry>
      <CostObjective>12101</CostObjective>
    </JournalEntry>
  </Accounting>
  <CustomerRef>lep.P-03/16000 lisa 4/4.42, 09-06-2003</CustomerRef>
  <Description>Kuumaks Aia 5,Valga</Description>
  <ItemReserve extensionId="period">
    <InformationName>Period</InformationName>
    <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
  </ItemReserve>
  <ItemReserve extensionId="addressCode">
    <InformationContent>AP110056</InformationContent>
  </ItemReserve>
  <ItemAmount>1</ItemAmount>
  <ItemPrice>5500.0</ItemPrice>
  <ItemSum>5500.0</ItemSum>
  <VAT>
    <SumBeforeVAT>5500.0</SumBeforeVAT>
    <VATRate>18</VATRate>
    <VATSum>990.0</VATSum>
  </VAT>
  <ItemTotal>6490.0</ItemTotal>
</ItemEntry>
<ItemEntry>
  <Code>227</Code>
  <Accounting>
    <JournalEntry>
      <CostObjective>12101</CostObjective>
    </JournalEntry>
  </Accounting>
  <CustomerRef>lep.P-Q3/16000 lisa 4/4.42, 09-06-2003</CustomerRef>
  <Description>Mehitatud valve Aia 5,Valga</Description>
  <ItemReserve extensionId="period">
    <InformationName>Period</InformationName>
    <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
  </ItemReserve>
  <ItemReserve extensionId="addressCode">
    <InformationContent>AP110056</InformationContent>
  </ItemReserve>
  <ItemAmount>1</ItemAmount>
  <ItemPrice>4753.0</ItemPrice>
  <ItemSum>4753.0</ItemSum>
  <VAT>
    <SumBeforeVAT>4753.0</SumBeforeVAT>
    <VATRate>18</VATRate>
    <VATSum>855.54</VATSum>
  </VAT>
  <ItemTotal>5608.54</ItemTotal>
</ItemEntry>
<ItemEntry>
  <Code>228</Code>
  <Accounting>
    <JournalEntry>
      <CostObjective>12101</CostObjective>
    </JournalEntry>
  </Accounting>
  <CustomerRef>lep.P-03/16000 lisa 4/4.42, 09-06-2003</CustomerRef>
  <Description>Patrullteenus Aia 5,Valga</Description>
  <ItemReserve extensionId="period">
    <InformationName>Period</InformationName>
    <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
  </ItemReserve>
  <ItemReserve extensionId="addressCode">
    <InformationContent>AP110056</InformationContent>
  </ItemReserve>
```

```

    <ItemAmount>1</ItemAmount>
    <ItemPrice>2500.0</ItemPrice>
    <ItemSum>2500.0</ItemSum>
    <VAT>
      <SumBeforeVAT>2500.0</SumBeforeVAT>
      <VATRate>18</VATRate>
      <VATSum>450.0</VATSum>
    </VAT>
    <ItemTotal>2950.0</ItemTotal>
  </ItemEntry>
  <ItemEntry>
    <Code>229</Code>
    <Accounting>
      <JournalEntry>
        <CostObjective>12101</CostObjective>
      </JournalEntry>
    </Accounting>
    <CustomerRef>lep,P-03116000 lisa 4/4.42, 09-06-2003</CustomerRef>
    <Description>Seadmete hooldus Aia 5,Valga</Description>
    <ItemReserve extensionId="period">
      <InformationName>Period</InformationName>
      <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
    </ItemReserve>
    <ItemReserve extensionId="addressCode">
      <InformationContent>AP110056</InformationContent>
    </ItemReserve>
    <ItemAmount>1</ItemAmount>
    <ItemPrice>400.0</ItemPrice>
    <ItemSum>400.0</ItemSum>
    <VAT>
      <SumBeforeVAT>400.0</SumBeforeVAT>
      <VATRate>18</VATRate>
      <VATSum>72.0</VATSum>
    </VAT>
    <ItemTotal>472.0</ItemTotal>
  </ItemEntry>
  <ItemEntry>
    <Code>230</Code>
    <Accounting>
      <JournalEntry>
        <CostObjective>12101</CostObjective>
      </JournalEntry>
    </Accounting>
    <CustomerRef>lep.P-03/16000 4/4.42, 12-07-2003</CustomerRef>
    <Description>Seadmete rent Aia 5,Valga</Description>
    <ItemReserve extensionId="period">
      <InformationName>Period</InformationName>
      <InformationContent>01-11-2003 / 30-11-2003</InformationContent>
    </ItemReserve>
    <ItemReserve extensionId="addressCode">
      <InformationContent>AP110056</InformationContent>
    </ItemReserve>
    <ItemAmount>1</ItemAmount>
    <ItemPrice>3574.14</ItemPrice>
    <ItemSum>3574.15</ItemSum>
    <VAT>
      <SumBeforeVAT>3574.15</SumBeforeVAT>
      <VATRate>18</VATRate>
      <VATSum>643.347</VATSum>
    </VAT>
    <ItemTotal>4217.497</ItemTotal>
  </ItemEntry>
</InvoiceItemGroup>
</InvoiceItem>
<PaymentInfo>
  <Currency>EEK</Currency>
  <PaymentRefId>351989250204182234</PaymentRefId>
  <Payable>YES</Payable>
  <PaymentTotalSum>29768.04</PaymentTotalSum>
  <PaymentDescription>Arve nr 5020418223 tasumine</PaymentDescription>
  <PayDueDate>2003-11-11</PayDueDate>
  <PayerName>Eesti Ühispank AS</PayerName>
  <PaymentId>5020418223</PaymentId>
  <PayToAccount>10002004823006</PayToAccount>
  <PayToName>Falck Eesti AS</PayToName>
</PaymentInfo>
</Invoice>
</E_Invoice>

```

## Appendix 1 - XML Schema

A Schema describes what one or more XML documents can look like, and defines:

- The elements the document contains, and the order in which they appear
- The element content, and element attributes if any

The purpose of a schema is to allow machine validation of document structure.

```
<?xml version="1.0" encoding="UTF-8"?>
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema" elementFormDefault="qualified">
  <xs:element name="E_Invoice">
    <xs:annotation>
      <xs:documentation>root element</xs:documentation>
    </xs:annotation>
    <xs:complexType>
      <xs:sequence>
        <xs:element ref="Header"/>
        <xs:element ref="Invoice" maxOccurs="unbounded"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
  <xs:element name="Header">
    <xs:complexType>
      <xs:sequence>
        <xs:element name="Test" type="YesNoType" minOccurs="0"/>
        <xs:element name="Date" type="DateType"/>
        <xs:element name="FileId" type="ShortTextType"/>
        <xs:element name="Version" type="ShortTextType"/>
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        <xs:element name="ReceiverId" type="ShortTextType" minOccurs="0"/>
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        <xs:element name="TotalNumberInvoices" type="xs:positiveInteger"/>
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      </xs:sequence>
    </xs:complexType>
  </xs:element>
  <xs:element name="Invoice">
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      <xs:sequence>
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        <xs:element ref="InvoiceInformation"/>
        <xs:element ref="InvoiceSumGroup" maxOccurs="2"/>
        <xs:element ref="InvoiceItem"/>
        <xs:element ref="AdditionalInformation" minOccurs="0" maxOccurs="unbounded"/>
        <xs:element ref="PaymentInfo"/>
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      <xs:attribute name="serviceId" type="ShortTextType" use="required"/>
      <xs:attribute name="regNumber" type="RegType" use="required"/>
      <xs:attribute name="accountNumber" type="AccountType" use="required"/>
      <xs:attribute name="factoring" type="YesNoType" use="optional"/>
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        <xs:element name="RecipientParty" type="BillPartyRecord" minOccurs="0"/>
        <xs:element name="DeliveryParty" type="BillPartyRecord" minOccurs="0"/>
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    </xs:complexType>
  </xs:element>
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              <xs:element name="SourceInvoice" type="ShortTextType" minOccurs="0"/>
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            <xs:pattern value="CRE"/>
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  <xs:element name="DocumentName" type="NormalTextType" minOccurs="0"/>
  <xs:element name="InvoiceNumber" type="NormalTextType"/>
  <xs:element name="InvoiceContentCode" type="ShortTextType" minOccurs="0"/>
  <xs:element name="InvoiceContentText" type="NormalTextType" minOccurs="0"/>
  <xs:element name="PaymentReferenceNumber" type="ReferenceType" minOccurs="0"/>
  <xs:element name="PaymentMethod" type="NormalTextType" minOccurs="0"/>
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      <xs:element name="Addition" type="AdditionRecord" minOccurs="0" maxOccurs="unbounded"/>
      <xs:element name="Rounding" type="Decimal4FractionDigitsType" minOccurs="0"/>
      <xs:element name="VAT" type="VATRecord" minOccurs="0" maxOccurs="unbounded"/>
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      <xs:choice>
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    <xs:element name="BIC" minOccurs="0">
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    <xs:element name="FaxNumber" type="NormalTextType" minOccurs="0"/>
    <xs:element name="E-mailAddress" minOccurs="0">
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          <xs:pattern value=".+@.+"/>
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