Guideline on creating EN 16931 eInvoice compliant Invoices for Irish Shared Services.

The European standard on eInvoicing (**EN 16931**) is a relatively new standard for eInvoicing that was developed by CEN/TC 434 and published by CEN. It is currently mandated for all Public Bodies throughout the EU. Some Member States also mandate this for private companies and individuals. See gov.ie - eInvoicing Ireland (www.gov.ie) for more information on the Irish requirements.

The following guide is based on the business requirements of the four Irish public body shared services; HSE, ETBs, LGMA, NSSO who provide financial services for Health, Education, Local Authorities and Central Government organisations (when sending an electronic invoice).

This guide is only applicable for suppliers who receive Purchase Orders as part of their trading relationship with Irish public bodies.

The purpose is to help suppliers that are beginning to trade electronically with these public bodies, to plan the configuration of their system, particularly if intending to trade with more than one shared service. This should help to reduce any associated costs and shorten (the time to) implementation time.

This is not a definitive list but a summary of the common requirements. If you are a supplier to a specific public sector body, you will receive more detailed information when you are being on-boarded by them. For example, this guide would be useful if you are already sending eInvoices to a Local Authority and then need to send eInvoices to Central Government Departments, it will show what is common to both and what (extra few) additional elements are specific.

The following is a list of elements required to send EN16931 compliant eInvoices to Irish public sector bodies serviced by shared services operations namely Central Government Departments (NSSO), Local Government (LGMA), HSE (National Finance Division) and Department of Education ETBs (ESBS).

Note: the ID column contains the standard identifiers from EN 16931. These can be used to lookup further information in the EN and related parts as published by CEN.

EN 16931-1 mandatory requirements

The following Table shows the mandatory elements that must be included in all invoices that claim compliance with EN 16931.

ID	Business Term
BT-1	Invoice number
BT-2	Invoice Date
BT-3	Invoice type code
BT-5	Invoice currency code
BG-2	**PROCESS CONTROL**
BT-24	Specification identifier
BG-4	**SELLER**
BT-27	Seller name
BT-31	Seller VAT Identifier
BG-5	**SELLER POSTAL ADDRESS**
BT-40	Seller country code
BG-7	**BUYER**
BT-44	Buyer name
BG-8	**BUYER POSTAL ADDRESS**
BT-55	Buyer country code
BG-22	**DOCUMENT TOTALS**
BT-106	Sum of Invoice line net amount
BT-109	Invoice total amount without VAT
BT-112	Invoice total amount with VAT
BT-115	Amount due for payment
BG-23	**VAT BREAKDOWN**
BT-116	VAT category taxable amount
BT-117	VAT category tax amount
BT-118	VAT category code
BG-25	**INVOICE LINE**
BT-129	Invoiced quantity
BT-130	Invoiced quantity unit of measure code
BT-131	Invoice line net amount
BG-29	**PRICE DETAILS**
BT-146	Item net price
BG-30	**LINE VAT INFORMATION**
BT-151	Invoiced item VAT category code
BG-31	**ITEM INFORMATION**
BT-153	Item name

Additional PEPPOL mandatory requirements

This list outlines the additional requirements that are needed if the eInvoice is sent through the PEPPOL network which is the recommended network for Irish public sector bodies to receive EN compliant invoices.

ID	Business Term
BT-23	Business process type
BT-34	Seller electronic address e.g. VAT number. Used to identify the Seller and Sellers Endpoint in the PEPPOL network
BT-49	Buyer electronic address e.g. VAT number. Used to identify the Buyer and Buyers Endpoint in the PEPPOL network

Additional Irish Public Body mandatory elements for Invoice

This list is the additional mandatory elements that must be included so that the eInvoice can be automatically processed by an Irish Public Body.

ID	Business Term	Requirement	Previous designation according to EN16931
BT-3	Invoice type code* must be either 380 or 386 (Invoice or Prepayment)	Restricted NSSO only	Mandatory
BT-13	PO Number	Mandatory	Conditional
BT-19	Buyer Accounting Reference	Mandatory for ETBs (See Note Below)	Optional
BT-22	Invoice Note	Mandatory	Optional
BT-27	Seller Name (Legal registration name not Trading Name) e.g. as registered in CRO (Companies Registered Office)	Mandatory For all Shared Services	Optional
BT-35	Seller Address Line 1 (of the Business Address)	Mandatory For all Shared Services	Optional

BT-37	Seller City (of the Business Address)	Mandatory For all Shared Services	Optional
BT-48	Buyer VAT identifier	Mandatory For all Shared Services	Optional
BT-50	Buyer Address line 1 (of the Business Address)	Mandatory For all Shared Services	Optional
BT-52	Buyer City (of the Business Address)	Mandatory For all Shared Services	Optional
BT-22	Add the following (to the Note Field) where applicable; For RCT invoices - a notation that "VAT on this supply to be accounted for by the principal contractor" For Intra Community invoices – "intra-Community supply of goods" For Reverse Charge – "reverse charge applies"	Conditional For all Shared Services	
BT-104	Charge reason. If a charge is included on the invoice, then it must also have a reason.	Conditional For all Shared Services	Optional
	Line level requirements		
BT-127	Invoice line note	Mandatory NSSO	Optional
BT -132	Referenced purchase order line reference. An identifier for a referenced line within a purchase order, issued by the Buyer. (See Note Below)	Mandatory NSSO	Optional
BT -152	Invoiced item VAT rate The VAT rate, represented as percentage that applies to the invoiced item.	Mandatory For all Shared Services	Optional

For further information and more details please refer to the Central Government CIUS which can be obtained from NSSO and Local Government CIUS which can be obtained from LGMA.

The following section explains some of the elements that are required by the shared services involved.

BT-132 Referenced Purchase Order Line reference.

The Supplier must link each Invoice Line Item to the line identifier of the Purchase Order. For instance if the first line of the invoice has a product that was on the second line of the Purchase Order then BT-132 should include the number 2.

Example below;

Order Line Items					
Line Id	Quantity	Unit	Name	Net Price	Net Amount
#1	10	EA	Computer	250.00	2500.00
#2	20	EA	Paper	25.00	500.00

Invoice Line Items						
Line Id	**Order Line Reference**	Quantity	Unit	Name	Net Price	Net Amount
#1	**2**	19	EA	Paper	25.00	475.00

BT-19	**Buyer Accounting Reference**

This is currently used by ETBs to refer to a particular site/School within an individual ETB. The codes to use are available here [etbs_site_refs - etbeinvoicing.ie]