

Invoice Requirements

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1.0 General invoice requirements

1.0.1 Header level

Unique invoice number (L)

- Each invoice shall have a unique invoice number
- Duplicates will be rejected automatically

Issue date (L)

Purchase Order reference (M)

- 10 digits only, no spaces, no prefix and no suffix
- Shall be put in **Invoice\OrderReference\ID**

Buyer reference (M)

- Buyer's name or e-mail of contact person unless instructed otherwise
- PO number shall NOT be put in the **Invoice\BuyerReference** field

Free text note (O)

- Any additional free text notes the supplier would like to add for the whole invoice
- **Invoice\Note**

Contract/agreement reference

- 10 digits only starting with
- Shall be put in **Invoice\ContractReference\ID** field

Supplier information including (L)

- Legal name
- Address
- VAT registration number
- Contact information
 - Minimum e-mail for supplier contact

Buyer information including (M)

- Legal name
- Address
- Company registration number and/or VAT registration number
 - Note that the Company registration number is the Peppol ID of buyer in Norway

Summary of VAT amount in invoice currency (L)

Total invoice amount (L)

Excluding VAT

Including VAT)

Payment terms (O)

Bank account for payment (M)

- Only use one bank account, IBAN recommended
- The IBAN/bank account shall be presented as a continuous string without any spaces and punctuations

KID/OCR number

- Only If applicable

Location for delivery of goods or service (L)

Delivery ID

- Use GLN if available

Delivery Address

1.0.2 Line level

Itemised list of the goods or services provided including

Order line Reference (M)

- Use the same numbering as on the line items on the Purchase Order

Name of goods or services (L)

Additional description of the goods or services (R)

Quantity (L)

- Units of measure according to purchase order

Unit Price (L)

VAT rate

The amount of itemised goods or service to be paid (L)

- [qty x price]

Free text note (O)

- Any additional free text notes the supplier would like to add for the specific invoice lines

The date the goods or service were provided (L)

Seller's goods - or service ID (R)

- **SellersItemIdentification** is the seller's own product-/service number

Buyer's goods - or service ID (R/M)

- **BuyersItemIdentification** is the buyer's own product-/service number or a Service Entry sheet (SES) number

Commodity classification [e.g. UNSPSC] (U)

- Commodity classification is expected to be mandatory in the upcoming B2B mandates in Norway and ViDA

1.1 Attachments

- The e-invoice [XML] is the original invoice (L)
Any additional attachment like PDF etc. is just additional information that underpins the XML content
- If attachments are used, they are to be binary embedded, BASE64 encoded.
- External links (URI) to attachments/additional documentation are not supported.
- Only A4 size allowed.
- Multiple attachments might be used, but each attachment should be less than 5 MB and max file size for the eInvoice including attachments is recommended to be less than 25 MB.
- Typically expected supporting documentation as attachments:
 - Services with hourly rate (man-hours)
 - Submit a Customer approved time sheet* unless otherwise approved. All timesheets shall be clearly marked with personnel name, rate category and total number of billable hours.
 - **Rental equipment**
 - Documentation of delivery- and collection dates. (Example: tracking number, shipping documents)
 - **"Ad-hoc"/bulk/consumable materials:**
 - Material list with quantity and price
 - **Travel compensated as cost reimbursement:**
 - (if not mob/demob rates in contract)
Travel summary (dates, to/from, distance, traveller) + travel documentation /receipts
 - **Purchases on behalf of Customer:**
 - Sub-supplier invoice (reimbursed costs).
 - All attachments shall be attached in chronological order according to item and sub-item in Customer PO.

1.2 Service Entry sheet number is already known

- Each Invoice Service Entry sheet number shall be in a separate invoice line
- Use the **Invoice\InvoiceLine\BuyersItemIdentification\ID** to reference the Service Entry sheet number
 - No prefix, no spaces and no suffix

1.3 Invoice currency different from VAT currency

- The rules follows EU Article 230 of [Directive 2006/112/EC](#) and the Norwegian bookkeeping act
- If the invoice currency is different from domestic currency, then the following elements shall be added:
 - Tax currency shall be included in addition to the Document currency
 - Tax point date shall be included if different from the Invoice date
 - Will be the date for the exchange rate calculation for tax currency
 - Summary of VAT totals in both invoice currency and VAT currency
 - The e-Invoice will have Two **Invoice\TaxTotal** elements;
one for **Invoice\DocumentCurrency** and one for **Invoice\TaxCurrency**

1.4 Invoice without purchase order reference

- If sender has been allowed/whitelisted to send an invoice without reference to a Purchase Order, the following element is mandatory:
 - Buyer's name or e-mail of contact person unless instructed otherwise, shall be present in the **Invoice\BuyerReference** field

1.5 Identification of payee if different from seller

- If payee is different from seller (e.g a factoring or debt collection company), the Payee shall be identified as follows:
 - Payee legal name in: **Invoice\PayeeParty\PartyName\Name**
 - Payee identifier in: **Invoice\PayeeParty\PartyIdentification\ID**

1.6 Additional requirements for the invoice

- "Zero" invoice lines are not allowed (M)
 - "zero" lines are invoice lines with 0 quantity and 0 price and typically contain unstructured information that should be in the line level free text note: **Invoice\InvoiceLine\Note**
- Freight cost and any invoice fees shall be agreed on prior to submitting invoice. Customer normally does not accept any invoice fees.
- Invoices that do not adhere to Customer requirements will be rejected.
- The agreed contract with Customer may contain additional requirements.

1.7 Summary invoice are not allowed

- The invoice shall have an itemised list of the goods or services provided and summary invoices will not be allowed
 - This requirement is aligned with the expected requirements from the ViDA directive as it is impossible to correctly calculate/verify VAT from a summary invoice.

1.8 New requirements expected to come due to ViDA for the mandatory e-invoices

The tax authorities must be able to read the payload and need a standardized syntax (like Peppol UBL). They must have enough detailed information to be able to verify the calculation of VAT of each invoice line

- A Unique Universal Instance Identifier (UUID) is expected to become mandatory on header as this will make each eInvoice unique (UUID is not the same as a unique invoice number)
- Commodity classification according to UNSPSC for each invoice line

2 Credit Notes

- Credit Notes are sent with a separate document type but have the same requirements as the **invoice** plus:
 - Invoice number that is credited in element
 - Reason for credit in element

3 Abbreviations used

(L) = Legal requirements

(M) = Mandatory towards Customer

(O) = Optional

(R) = Recommended

(U) = Upcoming requirements