

English version

e-SLOG 2.0 Electronic Invoice – Part 1: General Instructions

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Foreword

The e-SLOG 2.0 Electronic Invoice documentation was prepared by the ROSE "Readiness Of Slovenian E-Invoicing" project.

This document is part of a group of documents, consisting of:

- e-SLOG 2.0 Electronic Invoice – Part 1: General Instructions
- e-SLOG 2.0 Electronic Invoice – Part 2: Document Composition
- e-SLOG 2.0 Electronic Invoice – Part 3: Examples of Use

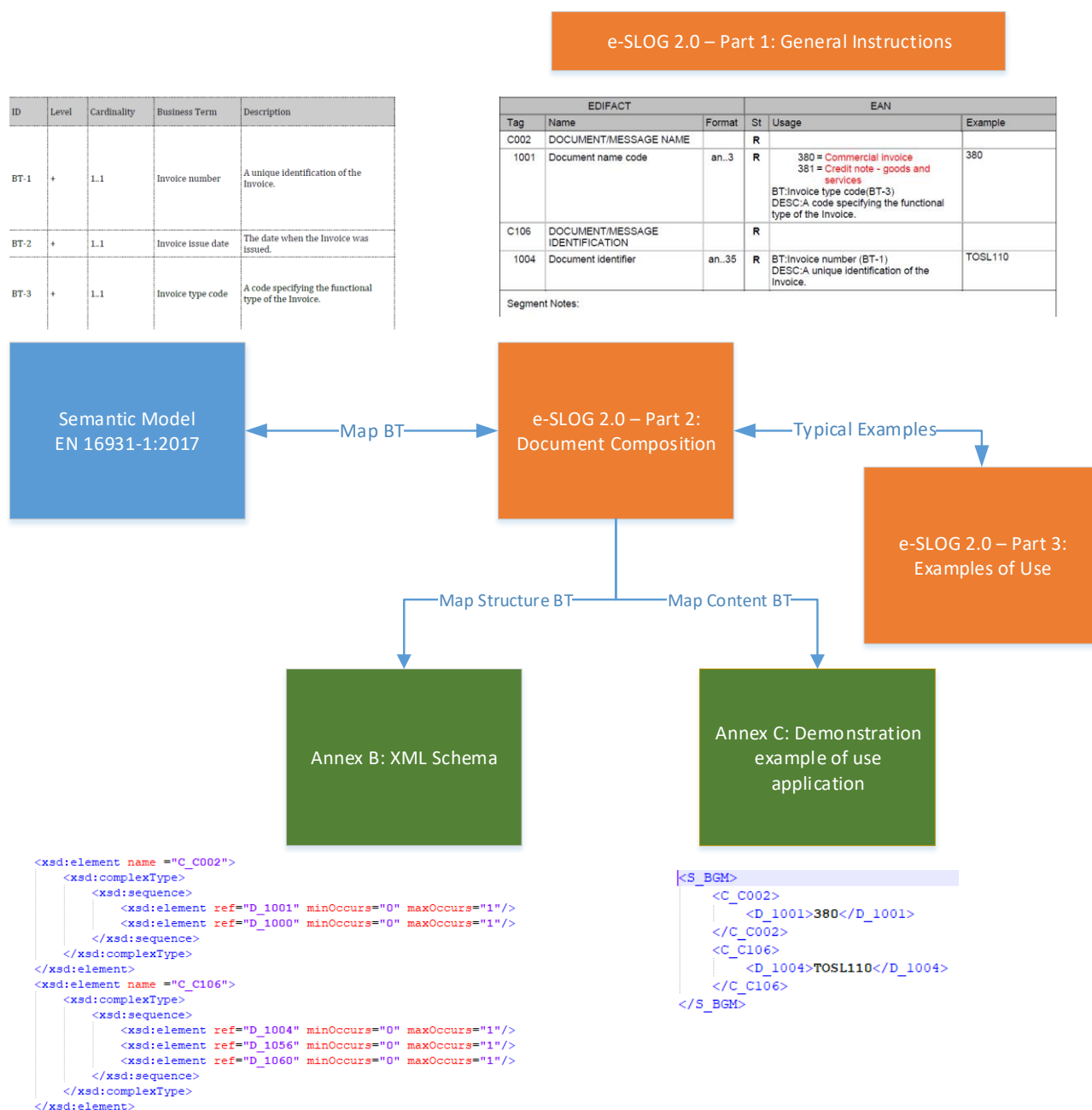


Figure 1: Link between the e-SLOG 2.0 electronic invoice documents

Introduction

On 6 May 2014, the European Parliament and the Council adopted Directive 2014/55/EU on establishing the EN 16931 electronic invoicing standard. The European standard was published in the Official Journal of the European Union on 17 October 2017.

The ROSE "Readiness Of Slovenian E-invoicing" measure was established in order to introduce the European electronic invoicing standard in the Slovenian public sector and in the economy. One of the fundamental objectives of the measure is to upgrade the e-SLOG standard to the 2.0 version, which is in line with the European standard. In the preparation of the e-SLOG 2.0 standard, UN/EDIFACT INVOIC syntax was used as a basis, the same as in the preparation of the previous e-SLOG standard versions.

Interoperability between the old e-SLOG 1.6 standard and the new e-SLOG 2.0 standard is provided by mapping tables, which enable mapping between the two standards. The mapping tables can be found in Annex D to the document *e-SLOG 2.0 Electronic Invoice – Part 2: Document Composition*.

The e-SLOG 2.0 documentation contains the national extensions described in Chapter 7 of this document. National extensions were prepared by the e-SLOG working group at the Chamber of Commerce and Industry of Slovenia.

1 Scope

The purpose of the document is to provide guidelines for the understanding and implementing the e-SLOG 2.0 standard – Electronic invoice and its placement in the context of the semantic model described in SIST EN 16931-1:2017 [2]. It is intended for all legal and public persons sending or wishing to send their invoices in electronic form.

2 Normative references

The following documents, in whole or in part, are normatively referenced in this document and are indispensable for its application. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

SIST EN 16931-1:2017 Electronic Invoicing – Part 1: Semantic data model of the core elements of an electronic invoice.

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

3.1

Electronic invoice

An invoice that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing.

[Source: Directive 2014/55/EU [1]]

3.2

Semantic data model

A structured set of logically interrelated information elements.

3.3

Information element

A semantic concept that can be defined independently from any presentation in a syntax.

3.4

Structured information element

An information element that can be processed automatically.

3.5

Syntax

Machine-readable language or dialect used to represent the information elements contained in an electronic document (e.g. an electronic invoice).

3.6

Business term – BT

A label assigned to a given information element that is used as a primary reference.

3.7

Business terms group – BG

Groups that combine two or more business terms in content.

3.8

Core invoice model

A semantic data model of the core elements of an electronic invoice.

3.9

Core elements of an electronic invoice

A set of essential information elements that an electronic invoice may contain in order to enable cross-border interoperability, including the necessary information to ensure legal compliance.

3.10

Segments

Data carriers in business terms.

3.11

Message structure

Segments presented in a sequence.

3.12

Branching diagram

The hierarchical display of segments.

4 EN 16931-1 Standard

The SIST EN 16931-1:2017 standard defines the semantic model of the core elements of an electronic invoice (hereinafter: semantic model). The core elements of an electronic invoice are the ones that ensure legal compliance and enable interoperability for cross-border, cross-sector and for domestic trade. The semantic model is essentially targeted at organizations in the private and the public sector for public procurement invoicing. The semantic model may also be used for invoicing between private sector enterprises.

The following guiding principles apply for the use of the semantic model:

- It should be easier to prepare, send, receive and process electronic invoices in comparison to paper invoices.
- The use of standardized information elements should make electronic invoice processing simpler than processing paper invoices.
- Compliance of an invoice with the semantic model should mean that business partners should be able to understand the electronic invoice (at the semantic level) without prior consultation or bilateral agreements.
- Invoices should be composed of structured data in order to enable the conditions for automatic processing.
- Electronic invoice processing software should be able to present (display) all information elements in the semantic model and automatically process all structured data.
- The use of structured data should result in optimized business processes.
- The semantic model makes no assumption about the method by which an invoice is created, delivered and processed. The invoice may be exchanged directly between business partners or exchanged using an e-invoicing intermediary service provider.
- The semantic model makes no assumption about the syntax or transmission technology used. Senders and receivers of e-invoices shall ensure the authenticity and integrity of the invoice according to relevant regulations.

The invoices according to the semantic model include information to support the following processes:

- Accounting

- Verifying the invoice with regard to the contract, order and delivery of goods and services
- VAT Reporting
- Auditing
- Payment

5 e-SLOG 2.0 – Electronic invoice

5.1 e-SLOG Standard

In 2001, the Chamber of Commerce and Industry of Slovenia initiated the e-SLOG project “Elektronsko poslovanje slovenskega gospodarstva” (Electronic Commerce in the Slovene Economy) on the initiative of companies. The project involved experts from more than 90 companies with the aim of preparing and implementing the standards for e-commerce of companies including order forms, delivery notes and invoices in the XML format. The standards e-SLOG 1.3 were published within the e-SLOG project and started to be used for commerce after the year 2003. The companies that apply mass invoicing were the first to use the e-invoicing: communication operators, energy companies and commercial chains. After the year 2005, e-SLOG 1.5 e-invoicing was massively adopted also by other companies in Slovenia. Based on the practical experience gained from the use of e-invoices, we have been updating the e-invoicing standard in Slovenia. The most recent version currently in use is e-SLOG 1.6.1, which was developed in 2015, when we added the parameters for fiscal validation of the invoices into the standard.

5.2 Semantic compliance with EN 16931-1

e-SLOG 2.0 - Electronic Invoice (hereinafter: e-SLOG 2.0) complies with the SIST EN 16931-1:2017 standard and consequently with the semantic model defined by the standard. This means that e-SLOG 2.0 supports all the data and functionalities defined in the semantic model.

5.3 e-SLOG 2.0 syntax

e-SLOG 2.0 is based on the EDIFACT INVOIC D01B standard and converted to XML format according to the ISO/TS 20625:2002 Standard – Rules for generation of XML schema files (XSD) on the basis of EDI(FACT) implementation guidelines with additional optimizations that enable even more efficient use of the schema.

ASSUMPTION: According to the detected practices in e-commerce, the EDIFACT format is among the most commonly used in the purchase of goods or services in the European market. This includes electronic documents such as: order (ORDERS), purchase order response (ORDRSP), despatch advice (DESADV), receiving advice (RECADV), etc. The implementation of the e-SLOG 2.0 invoice is also the basis for the implementation of other types of documents in the purchase process. Due to the compatibility of the e-SLOG 2.0 standard with EDIFACT, the integration between Slovene and foreign companies will be simpler and more efficient.

5.4 Changes with regard to the ISO/TS 20625:2002

5.4.1 Code lists

The semantic model defines code lists that are maintained by different organizations and are largely independent of the syntax used. Code lists may be subject to change or update (unit of measurement, state, currency code list, etc.). Any change in the code list would constitute a new version of the schema, which could lead to inconsistencies between the schemas used by organizations and to demanding

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maintenance of the software. Because of the listed risks, the code lists are not a part of the e-SLOG 2.0 schema.

5.4.2 Definition of decimal numbers

According to the ISO/TS 20625:2002 standard, comma (,) or point (.) can be used as decimal separator. Decimal numbers (amounts, prices, quantities, etc.) do not have a limited number of decimal places. Therefore, the interpretation of decimal numbers could be ineffective. Because of the listed risks, the e-SLOG 2.0 schema only allows point (.) as a decimal separator.

5.4.3 Definition of date fields

The date field format in the EDIFACT standard is determined by the code that sets out the way in which date fields are represented.

EXAMPLE:102: CCYYMMDD
204: CCYYMMDDHHMMSS

The semantic model defines the Date type that does not include the time of day. In order to simplify the date field representation, the XML schema uses the type xsd:date.

5.4.4 Extension of field length

In the EDIFACT standard, each field is limited by length. In order to meet the needs of the semantic model and compatibility with EDIFACT D16B, the following fields are extended:

- D_1004 from 35 to 70 characters
- D_3036 from 35 to 70 characters
- D_3412 from 35 to 256 characters
- D_6411 from 3 to 8 characters
- D_3155 from 3 to 4 characters
- D_1153 from 3 to 4 characters
- D_3039 from 35 to 70 characters
- D_7143 from 3 to 4 characters

5.4.5 Added electronic signature

The semantic model neither requires nor prohibits the use of an electronic signature. An electronic signature is a tool that can guarantee the authenticity and integrity of the invoice. Like the semantic model, e-SLOG 2.0 also does not prescribe the mandatory use of an electronic signature. Based on the characteristics of an electronically signed document, it is recommended to use an electronic signature in e-SLOG 2.0.

5.5 Electronic signature

An XML electronic signature schema (xmldsig-core-schema.xsd) is added to the e-SLOG XML schema. The XML electronic signature schema enables basic electronic signing (xmldsig) and advanced electronic signing (XAdES).

The XML electronic signature schema is the same as the schema published on the W3C¹ website. Due to the increasing length of certificates serial numbers issued by certification-service-providers, it is recommended² to use a local copy of the schema for the validation of the X509IssuerSerial element, whereby the X509SerialNumber element is converted from Integer to String.

The schema enables two types of signatures: "Enveloped" and "Detached".

For "Detached" signatures, the e-SLOG schema XML node M_INVOIC has an added optional attribute Id=data, which also allows for compatibility with the electronic signature type from the e-SLOG 1.6.1.

6 Semantic model mapping in e-SLOG 2.0

6.1 Business terms (GT) and business terms groups (BG)

The semantic model as the information carrier defines business terms (BT). Business terms groups (BG) are groups that link two or more business terms in content. To simplify mapping, the business terms will hereinafter be labelled with BT and business terms groups will be labelled as BG wherever reasonable. A list and description of business terms (BT) can be found in Appendix A to the document *e-SLOG 2.0 Electronic Invoice – Document Composition*.

NOTE: Business terms groups (BG) only link the individual business terms in content. Business terms groups do NOT contain data.

6.2 Cardinalities

The semantic model defines four different types of cardinality. This is a property of business terms and business terms groups.

1..1 Mandatory information that must always be present and may occur only once.

EXAMPLE: BT-1: A unique invoice number must be present in each invoice.

1..n Mandatory information that must always be present and may occur repeatedly.

EXAMPLE: BG-25: Each invoice must have at least one item, but can also have more.

0..1 Any information which may appear no more than once.

EXAMPLE: BT-132: An item in the invoice can have a written reference to the row number in the order. The reference may only link to one row in the order and may only appear once. The information may be of any kind. It is therefore in line with the semantic model, even if it is not present in the invoice.

0..n Any information which may appear more than once.

EXAMPLE: BG-27: We can enter one or more discounts for an individual invoice item. An item may also be without discounts.

If cardinality n (optional number of repetitions) is indicated in the business term or group, it does not mean that the number of repetitions is optional. The XML schema sets out the maximum number of repetitions. The limitations in the XML schema are also necessary in order for the invoice to remain consistent with other international standards (EDIFACT) that the e-SLOG 2.0 is based on.

¹ <https://www.w3.org/TR/xmlsig-core/xmlsig-core-schema.xsd>

² <https://www.w3.org/TR/xmlsig-core2/>

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EXAMPLE:BG-25 with cardinality 1..n specifies that every invoice must have at least one item, while the total number of items is optional. In the XML schema of an e-SLOG 2.0 invoice, the maximum permitted number of repetitions is 9999999.

As evident from the example above, the repetitions are limited to a specific number, but the value is such that it should satisfy all the needs in practice.

6.3 Data Types

The semantic model defines the following data types:

- Amount
- Price per Unit
- Quantity
- Percentage
- Identifier
- Reference to document
- Code
- Date
- Text
- Binary object

Field limitations in the XML schema are not the same as those specified by the semantic model. At the same time, the limitations in the XML schema do not in any way limit the content of the fields in a way that would disable a semantically correct input. The data types in the semantic model always have priority over the data types in the XML schema.

EXAMPLE:In the semantic model, BT-106 contains the total amount of all the invoice items and is of the type *Amount*. Two (2) decimal places are allowed for the said business term. The XML schema allows a maximum number of six (6) decimal places for the field D_5004. Although the XML schema indicates that the maximum number of decimal places is six (6), the maximum number of decimal places in the BT-106 field is two (2).

6.4 Code lists

Code lists are not a part of the XML schema. Due to frequent changes in the code lists, the harmonisation of such XML schemas would be demanding and ineffective. The semantic model defines the use of clearly specified code lists in advance. Using the same code lists in different standards enables simpler mapping between different standards. Use of code lists is recorded in the document *e-SLOG 2.0 Electronic Invoice – Part 2: Document Composition* according to the recommendations of the EDIFACT D16B standard mapping in the semantic model.

EXAMPLE:BT-159: The code identifying the country from which the item originates.

In the semantic model it is written that the code list is obtained from EN ISO 3166-1. Since the e-SLOG documentation does not specify the code list, the code list from the semantic model is used.

EXAMPLE:BT-157-1: Item standard identifier identification schema identifier (BT-157-1).

The e-SLOG 2.0 documentation states that the list of organizations that issued the item code is derived from the UN code list 7143. E.g. SRV is a code for GS1 that issues GTIN numbers. This code list satisfies the needs of the semantic model, therefore the code list written in the e-SLOG 2.0. is used.

6.5 Attachments

Attachments to invoices (specifications, visualizations, images and other documents) are not part of the XML document and are specifically transmitted in the envelope of the document. Envelopes are not defined in the e-SLOG 2.0 standard and are subject to an individual company or an intermediary for the exchange of electronic documents. Despite the above, it is assumed that for the purpose of processing of the attachments, the envelope contains information that enables BG-24 mapping (Additional Supporting Documents) from the semantic model.

BG-24 includes:

- BT-122: Supporting document reference
- BT-123: Supporting document description
- BT-124: External document location
- BT-125: Attached document

7 National extensions

7.1 Purpose and use

The general approach in the development of e-SLOG 2.0 is complete compliance with EN 16931-1. Due to national legislation, established practices and the eInvoicing ecosystem in Slovenia, a limited set of data was added to e-SLOG 2.0, without which the operation of eInvoicing in Slovenia would be difficult and could even have a negative impact.

All national extensions (with the exception of the extension for consolidated invoice) maintain compliance with EN.

The use of national extensions is intended, insofar as both the issuer and the recipient use e-SLOG 2.0. If the recipient uses one of the EN syntax (ISO/IEC 19845 (UBL 2.1) or UN/CEFACT XML Cross Industry Invoice D16B), the national extension data is lost when the e-SLOG 2.0 is mapped to the EN syntax. If the sender uses one of the EN syntax, the national extensions in e-SLOG 2.0 remain blank after mapping the EN syntax to e-SLOG 2.0. The mapping of the SLOG 2.0 consolidated invoice into the EN syntax (and vice versa) is not supported.

7.2 National business terms (NBT) and business terms groups (NBG)

7.2.1 Extension of buyer data for the purpose of addressing and routing invoices

The addressing and routing of e-invoices in Slovenia is mainly done on the basis of the buyer's bank transaction account (IBAN) (the recipient of the invoice) and / or the tax number of the buyer (the recipient of the invoice) data in the message envelope. If the software solutions creates the envelope based on the data from the invoice, the addressing information (buyer transaction account or buyer tax number) should be added to the invoice.

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For the unique identification of a business entity, the tax number is mostly used in Slovenia. In order to simplify the automatic processing of invoices, the entry of the tax number is mandatory (NBT-013).

7.2.2 Fiscal verification of invoices

The Slovenian legislation stipulates that an invoice issued by the taxpayer to the buyer must include additional information:

- Issue time (hour and minute)
- The designation of a natural person who issues an invoice using an electronic invoicing device
- Unique invoice identifier (EOR)
- Protective mark of the invoice issue (ZOI)

7.2.3 The amount of VAT on the invoice line

Although the legislation does not require that an amount with VAT included is displayed on the invoice items, such visualisation is a common practice in some industries. The use of this extension is optional.

7.2.4 The paying process automation

The extension allows to enter information about the method of payment and the payment purpose code, which enables the automation of payment transactions.

7.2.5 Display of data for reverse charge

The extension enables the display of the reverse charge data defined in Article 82 of the ZDDV-1 and Article 138 (paragraph 6) of the Rules on the Implementation of the ZDDV-1.

The invoice for supplies that are in accordance with Article 76a of the ZDDV 1 and the supplies from which the taxable person is obliged to charge and pay VAT must also include data on the tax base for each tax rate and the amount of VAT due on the basis of the reverse charge, which is not included in the total amount of VAT charged. The same information must include a prepayment account.

7.2.6

7.2.7

7.3 Semantic model of national extensions

ID	Level	Card.	Business Term	Description
NBG-01	+	0..1	BUSINESS TERMS FOR ADDRESSING PURPOSES	A group of business terms for addressing purposes.
NBT-010	++	0..1	Receiving bank account identifier - IBAN	A unique identifier of the financial receiving account.
NBT-011	++	0..1	Receiving bank account holder name	The name of the bank receiving account holder.
NBT-012	++	0..1	Receiving bank identifier - BIC	An identifier for the receiving bank.
NBT-013	++	1..1	Buyer tax registration number	DBuyer tax registration number.

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ID	Level	Card.	Business Term	Description
NBG-02	+	0..1	FISCAL VERIFICATION	A group of business terms providing information on fiscal verification of invoices.
NBT-020	++	1..1	Date and time of issuing the invoice	Date and time of issuing the invoice in following format: YYYY-MMDDTHH:MM:SS
NBT-021	++	1..1	Mark of an individual (operator)	The mark of an individual (operator), who issues the invoice with the usage of the electronic device for issuing invoices.
NBT-022	++	0..1	EOR - Unique identification invoice mark	EOR-Unique identification invoice mark.
NBT-023	++	1..1	ZOI - Protective mark of the invoice issue	ZOI-Protective mark of the invoice issuer.
NBT-024	++	1..1	Mark for printing QR code, PDF417 code and code 128	Mark for printed code (60 numerical places) consisted of: ZOI, tax number of the person liable, date and time of issuing invoice and control character.
NBG-03	+	0..1	INVOICE LINE NATIONAL EXTENSION	A group of business terms providing information on national extending of individual Invoice lines.
NBT-031	++	0..1	Invoice line net amount including VAT	The total amount of the Invoice line including VAT.
NBT-032	++	0..1	Invoice line VAT category taxable amount	Sum of all taxable amounts on line item level.
NBT-033	++	0..1	Invoice line VAT category tax amount	The total VAT amount on line item level.
NBG-04	+	0..1	PAYING PROCESS AUTOMATION	A group of business terms providing information for enabling paying process automation.
NBT-041	++	0..1	Payment method	The payment method of an e-invoice defines how the e-invoice will be paid. One of the following values may be entered in the field: - 0 - The invoice must be paid - 1 - The invoice will be paid through direct debit - 2 - The invoice has already been paid - 3 - other - there is no possibility of payment - 4 - direct payment
NBT-042	++	0..1	Payment purpose	The payment purpose code. For example: OTHR, COST, ANNI, GDSV ...
NBG-05	+	0..1	DISPLAY OF DATA FOR REVERSE CHARGE	A group of business terms providing information for display of data for reverse charge.
NBT-051	++	0..1	VAT category taxable amount for the supply of goods and services according to Article 76a	Sum of all taxable amounts for the supply of goods and services according to Article 76a.
NBT-052	++	0..1	VAT category tax amount for the supply of goods and	The total VAT amount for the supply of goods and services according to Article 76a.

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ID	Level	Card.	Business Term	Description
			services according to Article 76a	
NBT-053	++	0..1	VAT category rate for the supply of goods and services according to Article 76a	The VAT rate, represented as percentage for the supply of goods and services according to Article 76a.

8 Types of documents

8.1 Types of invoices in eSLOG 2.0

eSLOG 2.0 supports the following types of invoices, the type code being taken from the EDIFACT standard code:

Type	Description
380	Invoice
381	Credit note
385	Consolidated invoice
325	Proforma invoice
386	Prepayment invoice

8.2 Invoice

Document invoice (type 380) is defined in standard EN 16931-1 (see processes P1 to P12, section 5.2).

8.3 Credit note

Document credit note (type 381) is defined in standard EN 16931-1 (see Process P9, Section 5.2).

8.4 Consolidated invoice

A consolidated invoice means that the invoice is linked to multiple delivery locations and / or multiple orders and / or multiple deliveries. Standard EN 16931-1 specifies that the one invoice can only relate to one delivery and one order. In Slovenia, the so-called consolidated invoice takes into account different relationships. Consolidated invoices therefore do not comply with EN 16931-1 but are still supported by e-SLOG 2.0 due to market requirements, subject to the following rules and restrictions:

- consolidated invoices are valid only between the issuer and the recipient in Slovenia who use the e-SLOG 2.0 standard,
- the transformation of consolidated invoices into other EN syntax is not supported,
- the agreement between the buyer and the supplier on the use of consolidated invoices is required before the use of consolidated invoices,
- consolidated invoices make it difficult for automatic invoice processing, so it is not self-evident that the business system automatically supports these type of invoices,
- the visualization of consolidated invoices is mandatory.

General requirements for the preparation of consolidated invoices:

- the account type (BT-3) value for consolidated invoices is 385 (EDIFACT standard, Consolidated invoice),
- if the supplies relate to a period of several days, the BT-72 (Actual delivery date) includes the delivery note data (Delivery number + delivery date + delivery date),
- the date of the order can be entered.

Two methods of consolidated invoice are supported:

- the data of deliveries and orders at the level of the invoice header,
- the data of deliveries and orders at the level of the invoice line item.

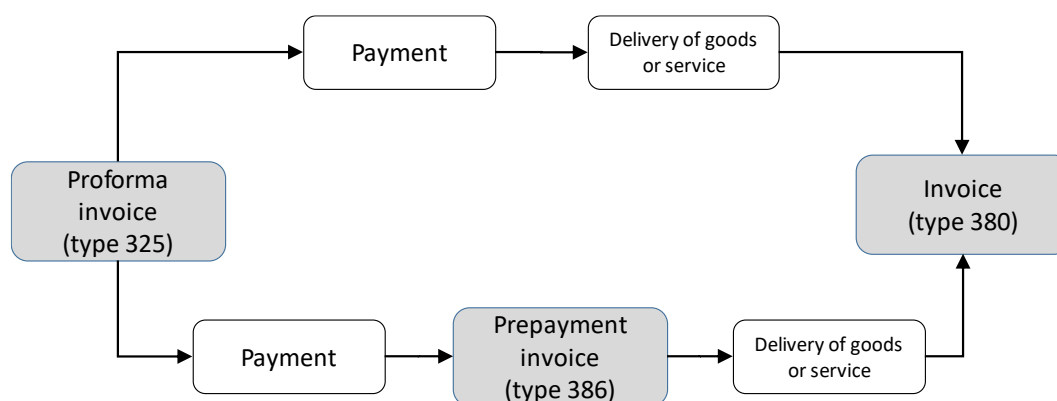
The issuer can choose one of the supported methods or a combination of both (for example, in the case of one order and multiple deliveries, the order data can be written in the invoice header, and the supply data is written on the invoice line items).

8.5 Proforma invoice

Proforma invoice (type 325) is a document that the seller issues to the buyer and the buyer pays the agreed amount on the basis of this document. Upon payment, the seller issue an invoice (type 380) with the reference to the proforma invoice and the information about already paid amount is displayed in the invoice. The procedure is similar to the P4 process in EN 16931-1 (Chapter 5.2) where proforma invoice issued by the seller replaces the order issued by the buyer.

8.6 Prepayment invoice

Prepayment invoice (type 386) is issued by the seller to the buyer after the received payment for goods or services. In the prepayment invoice the reference to the proforma invoice (type 325) is shown. After delivery of goods or service the seller issue the invoice (type 380) with that reference to the prepayment invoice (type 386).



9 Instructions for understanding the e-SLOG 2.0 documentation

9.1 General instructions

The e-SLOG 2.0 documentation is written on the basis of the data from the example of use **A.6 Maximum content** specified in the document **SIST-TS CEN/TS 16931-3-4:2018, Electronic invoicing – Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B**. The example of use illustrates an invoice that uses all business terms and not an actual practical case. In practice, an invoice will mostly contain less business terms.

9.2 Obligation to enter segments and elements (M, R, C)

The obligation to enter an individual segment or element is established according to the designations M (mandatory), R (required) and C (conditional). e-SLOG 2.0 was built on the basis of the semantic model, so basically everything that is mandatory in the semantic model is also mandatory in e-SLOG 2.0.

NOTE: The manual shows three (3) items for better understanding. Every invoice must contain at least one item. The first item in the documentation is listed as mandatory and the others items aimed at better understanding are listed as conditional.

M (mandatory) The designation M indicates all segments and elements whose mandatory input is defined in the EDIFACT standard.

R (required) The designation R indicates all segments and elements whose input was subsequently marked as mandatory.

C (conditional) The designation R indicates all segments and elements whose input is conditional.

The invoice issuer must ensure that all statutory conditions are met when the invoice is issued and also follow the instructions from the semantic model.

9.3 Composition of the manual

The document *e-SLOG 2.0 Electronic Invoice – Part 2: Document Composition* consists of three chapters, which jointly provide insight into the structure and content of the document. It is in the format that is most common in the world of electronic commerce. The manual covers all the segments and elements defined as data carriers in business terms.

Message structure	Segments presented in a sequence
Branching diagram	Hierarchical display of segments
Segments	Detailed data for individual segments

9.3.1 Message structure

Segments are presented in a sequence. The following information can be obtained from the composition:

- 1) Segment code
- 2) Obligation to enter segment
- 3) Relationship with the parent segment
- 4) Number of repetitions
- 5) Serial number of segment in documentation
- 6) Segment name

SG26		R	9999999	- LIN-PIA-PIA-PIA-IMD-IMD-QTY-ALI-DTM-DTM-FTX-FTX-SG27-SG29-SG29-SG30-SG30-SG30-SG34-SG39-SG39-SG39	
3	LIN	72	M	1	- Line item
	PIA	73	C	1	- Additional product id
	PIA	74	C	1	- Additional product id
	PIA	75	C	25	- Additional product id
	IMD	76	R	1	- Item description
	IMD	77	C	1	- Item description
	QTY	78	R	1	- Quantity
	ALI	79	C	1	- Additional information
	DTM	80	C	1	- Date/time/period
	DTM	81	C	1	- Date/time/period
	FTX	82	C	1	- Free text
	FTX	83	C	99	- Free text
SG27		R	1	- MOA	
MOA		84	M	1	- Monetary amount
SG29		R	1	- PRI	
PRI		85	M	1	- Price details

Figure 2: Message structure chart

9.3.2 Branching diagram

Segments are presented in a hierarchical structure. The following information can be obtained from the composition:

- 1) Segment code
- 2) Level in the hierarchy
- 3) Obligation to enter segment
- 4) Number of repetitions
- 5) Serial number of segment in documentation

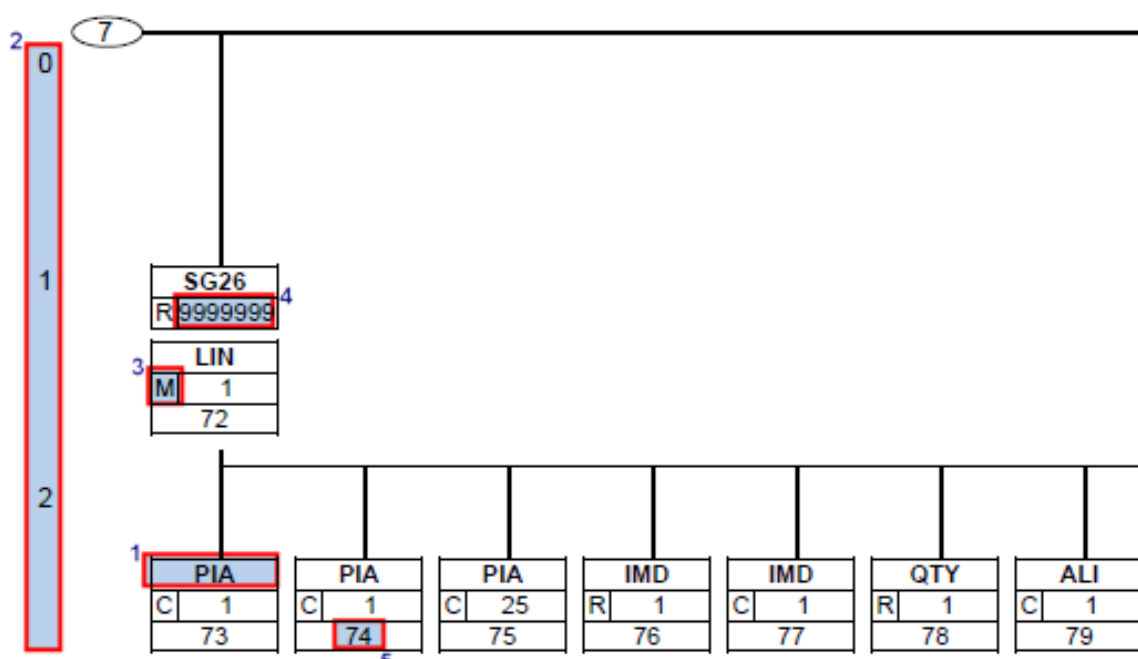


Figure 3: Branching diagram

9.3.3 Segments

Detailed information about each segment with detailed records of its business terms. The following information can be obtained from the detailed segment data:

- 1) Segment code
- 2) Level in the hierarchy
- 3) Number of repetitions:
 - a) For an individual segment
 - b) For segments higher in the hierarchy
- 4) Element code
- 5) Element name
- 6) Record format
- 7) Obligation to enter segment:
 - a) For an individual segment
 - b) For segments higher in the hierarchy
 - c) For individual elements
- 8) Expected values and instructions for use of each element
- 9) Demo example of use
- 10) Serial number of the segment in the documentation

Segment number: 72¹⁰ 3b

SG26 7b - R 99999999 - LIN-PIA-IMD-QTY-ALI-DTM-FTX-SG27-SG29-SG30-SG34-SG39

LIN 1 2 - M 1 - Line item 7a 3a

Function:
To identify a line item and configuration.

e-SLOG 2.0			EN 16931		
Tag	Name	Format	St	Usage	Example
1082 ⁴	Line item identifier ⁵	an..6	R	BT:Invoice line identifier(BT-126) DESC:A unique identifier for the individual line within the invoice.	1
1229	Action request/notification description code	an..3	C		
C212	ITEM NUMBER IDENTIFICATION		C		
7140	Item identifier	an..35	R	BT:Item standard identifier(BT-157) DESC:An item identifier based on a registered scheme.	1234567890128
7143	Item type identification code	an..3 ⁶	R ^{7c}	BT:Item standard identifier identification scheme identifier (BT-157-1) DESC:The identification scheme identifier of the Item standard identifier Use UN code list 7143	SRV ⁹

Segment Notes:

Figure 4: Detailed information on the segment

10 General instructions for implementation

The key advantages of using e-invoices in practice are:

- Simpler preparation, sending, receipt and processing of invoices
- Fewer errors
- Improved payment discipline
- Savings

In order to achieve the above objectives, the efficient implementation of e-invoices in business systems and in e-invoice distribution systems is of key importance. When implementing the issued e-invoices, it is always necessary to keep the recipient in mind as well. The use of structured and accurate data will enable the recipient to take advantage of all the benefits that e-invoicing offers in comparison with paper invoices. The communication between business partners also plays an important role. In order to achieve the objectives such as automatic processing of e-invoices, automatic payments, etc., certain conditions must be met, among others:

- Harmonized item codes
- Harmonized units of measurement
- Harmonized location codes
- Harmonized application of previous documents:
 - Orders
 - Delivery notes
 - Contracts
 - Price lists

With effective information technology support, effective communication and agreements reached between business partners, it is possible to implement the process from receipt to payment of the e-invoice completely without human intervention.

10.1 Display of invoice information

Business systems should be able to display all invoice information (all business terms), including attachments (from BT-122 to BT-125). The basic premise is that business partners should be able to understand the electronic invoice at a semantic level without prior consultation or agreements.

10.2 Attachments and supporting documents

Attachments and the supporting documents may be sent together with the e-invoice. The additional documents may include inter alia:

- Various reports
- Additional breaking down of items
- Various spreadsheets
- Documents proving the services rendered or the supply of goods

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The attachments may also be located outside of the e-invoice. In such a case, the web address of the attachment location may be provided. The criteria for considering the separation of attachments from the e-invoice can be:

- Size of attachments when downloading
- Sensitivity of the information in the attachment:
 - Personal information
 - Business secrets

10.3 Electronic signature

An electronic signature is a tool that can guarantee the authenticity and the integrity of the invoice. Electronic signing of e-invoices is recommended, although the semantic model does not prescribe a mandatory electronic signature.

Literature

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