

STN P	Elektronická fakturácia Časť 8: Sémantický dátový model elementov elektronickej účtenky alebo zjednodušenej elektronickej faktúry	STN P CEN/TS 16931-8 36 9640
------------------	--	--

Electronic invoicing - Part 8: Semantic data model of the elements of an e-receipt or a simplified electronic invoice

Táto norma obsahuje anglickú verziu európskej normy.

This standard includes the English version of the European Standard.

Táto norma bola oznámená vo Vestníku ÚNMS SR č. 01/25

Táto predbežná slovenská technická norma je určená na overenie. Prípadné pripomienky pošlite do septembra 2026 Úradu pre normalizáciu, metrológiu a skúšobníctvo Slovenskej republiky.

Obsahuje: CEN/TS 16931-8:2024

139797



Úrad pre normalizáciu, metrológiu a skúšobníctvo Slovenskej republiky, 2025

Slovenská technická norma a technická normalizačná informácia je chránená zákonom č. 60/2018 Z. z. o technickej normalizácii v znení neskorších predpisov.

TECHNICAL SPECIFICATION
SPÉCIFICATION TECHNIQUE
TECHNISCHE SPEZIFIKATION

CEN/TS 16931-8

October 2024

ICS 35.240.20; 35.240.63

English Version

**Electronic invoicing - Part 8: Semantic data model of the
elements of an e-receipt or a simplified electronic invoice**

Facturation électronique - Partie 8 : Modèle
sémantique de données des éléments d'un reçu
électronique ou d'une facture électronique simplifiée

Elektronische Rechnungsstellung - Teil 8:
Semantisches Modell vereinfachter Rechnungen und
elektronischer Belege

This Technical Specification (CEN/TS) was approved by CEN on 23 September 2024 for provisional application.

The period of validity of this CEN/TS is limited initially to three years. After two years the members of CEN will be requested to submit their comments, particularly on the question whether the CEN/TS can be converted into a European Standard.

CEN members are required to announce the existence of this CEN/TS in the same way as for an EN and to make the CEN/TS available promptly at national level in an appropriate form. It is permissible to keep conflicting national standards in force (in parallel to the CEN/TS) until the final decision about the possible conversion of the CEN/TS into an EN is reached.

CEN members are the national standards bodies of Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Republic of North Macedonia, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye and United Kingdom.



EUROPEAN COMMITTEE FOR STANDARDIZATION
COMITÉ EUROPÉEN DE NORMALISATION
EUROPÄISCHES KOMITEE FÜR NORMUNG

CEN-CENELEC Management Centre: Rue de la Science 23, B-1040 Brussels

CEN/TS 16931-8:2024 (E)

Contents	Page
European foreword	4
Introduction.....	5
1 Scope	6
2 Normative references	6
3 Terms and definitions.....	6
4 The concept of an e-receipt.....	8
4.1 Introduction.....	8
4.2 Contents of the e-receipt model	8
4.3 How to use the e-receipt model	9
4.4 Compliance.....	9
5 Use cases and functionality supported by the e-receipt.....	10
5.1 Introduction.....	10
5.2 U1: B2C and G2C e-receipts	10
5.3 U2: Online shop e-receipts	12
5.4 U3: e-Receipt is used to claim expenses	13
5.5 U4: e-receipt is used for returns, guarantee and refund	15
5.6 U5: Simplified invoice for B2B transactions	16
6 The semantic data model of the elements of an e-receipt	17
6.1 General	17
6.2 Legend.....	20
6.3 The semantic model.....	22
6.4 Business rules	47
6.5 Semantic data types	51
6.6 Rounding.....	54
6.7 Calculation.....	55
6.8 Cash withdrawal.....	57
Annex A (informative) Examples	58
A.1 Household items	58
A.2 Returns	60
A.3 Dental care	62
A.4 Clothing	66
A.5 Taxi	69
A.6 Groceries.....	72
A.7 Concert(1)	77
A.8 Concert (2)	79
A.9 Restaurant.....	81
A.10 Train ticket.....	84
A.11 Hotel	90

A.12	Pharmaceuticals (1)	93
A.13	Pharmaceuticals (2)	97
A.14	Simplified invoice	102
Annex B (informative)	BPMN symbols	105
Bibliography	106

CEN/TS 16931-8:2024 (E)**European foreword**

This document (CEN/TS 16931-8:2024) has been prepared by Technical Committee CEN/TC 434 “Electronic Invoicing”, the secretariat of which is held by NEN.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN shall not be held responsible for identifying any or all such patent rights.

This document is part of a series of documents, consisting of the following parts:

- EN 16931-1, *Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice*
- CEN/TS 16931-2, *Electronic invoicing - Part 2: List of syntaxes that comply with EN 16931-1*
- CEN/TS 16931-3-1, *Electronic invoicing - Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice*
- CEN/TS 16931-3-2, *Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note*
- CEN/TS 16931-3-3, *Electronic invoicing - Part 3-3: Syntax binding for UN/CEFACT XML Cross Industry Invoice D16B*
- CEN/TS 16931-3-4, *Electronic invoicing - Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B*
- CEN/TR 16931-4, *Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission level*
- CEN/TR 16931-5, *Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment*
- CEN/TR 16931-6, *Electronic invoicing - Part 6: Result of the test of EN 16931-1 with respect to its practical application for an end user - Testing methodology*
- CEN/TS 16931-7, *Electronic invoicing - Part 7: Methodology for the development and use of EN 16931-1 compliant structured Core Invoice Usage Specifications*
- CEN/TS 16931-8, *Electronic invoicing - Part 8: Semantic data model of the elements of an e-receipt or a simplified electronic invoice (this document)*

Any feedback and questions on this document should be directed to the users’ national standards body. A complete listing of these bodies can be found on the CEN website.

According to the CEN/CENELEC Internal Regulations, the national standards organisations of the following countries are bound to announce this Technical Specification: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Republic of North Macedonia, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye and the United Kingdom.

Introduction

What separates a receipt document from an invoice document is basically the dynamics of the usage. An invoice is mainly issued to achieve a payment for delivered goods and services and a receipt is issued to document the payment for the purchase of goods and services. In addition, the invoices always contain information about the buyer, whereas the receipt only needs that in certain cases and is for the most part issued without a buyer identification.

These conditions are regulated differently by laws and practice in different countries, and this has been taken into consideration.

This document complies at least with the following criteria:

- it is technologically neutral;
- it is compatible with relevant international standards on electronic invoicing;
- it is consistent with the relevant provisions of Directive 2006/112/EC (the “VAT directive”);
- it allows for the establishment of practical, user-friendly, flexible and cost-efficient electronic invoicing and cash register systems;
- it takes into account the special needs of small and medium-sized enterprises as well as of sub-central contracting authorities and contracting entities;
- it is suitable for use in commercial transactions between enterprises and between enterprises and consumers.

NOTE Attention is drawn to the requirements for the protection of personal data of Regulation (EU) 2016/679, having due regard to the principles of privacy and data protection by-design, data minimization, purpose limitation, necessity and proportionality.

CEN/TS 16931-8:2024 (E)

1 Scope

This document establishes a semantic data model of an e-receipt or a simplified electronic invoice.

NOTE In the remainder of this document, when “e-receipt” is mentioned, “simplified invoice” is also meant.

The semantic model includes essential information elements that an electronic receipt needs to ensure legal (including fiscal) compliance and to enable interoperability for cross-border, cross sector and domestic trade. The semantic model can be used by organizations in the private and the public sector for documenting by issuing a receipt for the purchase of services and /or goods. It can also be used for documenting a purchase between private sector enterprises. In addition, it has been designed for the use of consumers.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

EN ISO 3166-1, *Codes for the representation of names of countries and their subdivisions — Part 1: Country code (ISO 3166-1)*

ISO 4217, *Codes for the representation of currencies*

ISO 8601-1:2019, *Date and time — Representations for information interchange — Part 1: Basic rules*

ISO 15000-5:2014, *Electronic Business Extensible Markup Language (ebXML) — Part 5: Core Components Specification (CCS)*

ISO/IEC 6523 (all parts), *Information technology — Structure for the identification of organizations and organization parts*

koniec náhľadu – text ďalej pokračuje v platenej verzii STN