

TNI	Elektronická fakturácia Časť 10: Dodatočné požiadavky na rozšírenie na B2B	TNI CEN/TR 16931-10 36 9640
------------	---	---

Electronic invoicing – Part 10: Additional requirements to extend to B2B

Táto technická normalizačná informácia obsahuje anglickú verziu CEN/TR 16931-10:2025.
This Technical standard information includes the English version of CEN/TR 16931-10:2025.

Táto technická normalizačná informácia bola oznámená vo Vestníku ÚNMS SR č. 12/25

141497



TECHNICAL REPORT**CEN/TR 16931-10****RAPPORT TECHNIQUE****TECHNISCHER REPORT**

September 2025

ICS 35.240.63; 35.240.20

English Version

Electronic invoicing - Part 10: Additional requirements to extend to B2B

Elektronische Rechnungsstellung - Zusätzliche Anforderungen zur Ausweitung auf B2B

This Technical Report was approved by CEN on 2 June 2025. It has been drawn up by the Technical Committee CEN/TC 434.

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/TR 16931-10:2025

Contents	Page
European foreword	4
Introduction	5
1 Scope	7
2 Normative references	7
3 Terms and definitions	7
4 Background	9
4.1 Facilitating business	9
4.2 An Analogy for the Core Invoice Model	11
4.2.1 General	11
4.2.2 Understanding the Core	12
4.2.3 Understanding Extensions	14
4.3 Extensions as a visual analogy	14
4.4 State of Play	15
5 The need for Extension Components	16
5.1 Low adoption rates	16
5.2 Challenges in diverse business sectors	17
5.3 Extension components improve interoperability of Extensions	18
5.4 The benefits of Extension Components	20
5.5 Using Extension Components	21
5.5.1 General	21
5.5.2 Sectors creating eInvoice Specifications	22
5.5.3 Publishing to the Registry	25
5.6 Maintenance cycle	27
5.7 Importance for Stakeholders	28
6 Adaptations to the Extension Methodology	29
6.1 General	29
6.2 Updating the Extension Methodology and EN	29
6.3 Adding the concept of An Extension Component	29
6.3.1 General	29
6.3.2 Proposed Updates	29
6.3.3 Implications of Proposed updates	29
6.4 Revising text related to Extensions within the EN Part 1	30
6.4.1 General	30
6.4.2 Current text	30
6.4.3 Proposed Updates	30
6.4.4 Semantic Definitions and the use of the words contradiction and infringement	30
6.4.5 Proposed update	31
6.4.6 Implications of Proposed updates	31
6.5 Revising the Definitions in the Extension Methodology	31
6.5.1 Changing Current Definitions	31
6.5.2 Proposed Updates	31
6.5.3 Implications of the Proposed Updates	31
6.6 Adding the concept of Extension Scope	31
6.6.1 General	31
6.6.2 Implications of adding an Extension Scope	32
6.7 Allowed elements in Extension Components	32
6.7.1 General	32

6.7.2	Current Instructions	32
6.7.3	Proposed Updates	33
6.7.4	Implications of the Proposed Updates	33
6.8	Cardinality changes in Extensions	33
6.8.1	Current Instructions	33
6.8.2	Proposed Updates — Rules and limitations	33
6.8.3	Implications of Proposed Updates	33
6.9	Business rules in Extensions: Additions and Removals	34
6.9.1	Current Instructions	34
6.9.2	Proposed Updates	34
6.9.3	Implications of Proposed Updates	34
6.10	Extending Code Lists in Extensions	34
6.10.1	Current Instructions	34
6.10.2	Proposed update to changing Code Lists	35
6.10.3	Implications of Proposed Updates	35
6.11	Changing formats in Extensions (Data types, lengths, etc.)	35
6.11.1	Current Instructions	35
6.11.2	Proposed Updates	36
6.11.3	Implications of proposed updates	36
6.12	Replacing TOGAF Definitions	36
6.12.1	General	36
6.12.2	Proposed Updates	36
6.12.3	Implications of the Proposed Updates	38
6.13	Development of an Extension Component Library	38
6.13.1	General	38
6.13.2	Implications of the proposed implementation	38
6.14	Governance Framework	39
6.14.1	General	39
6.14.2	Implications of Proposed Updates	39
6.15	Active Governance	39
6.15.1	General	39
6.15.2	Selecting the tools	39
6.15.3	Active Governance Process for Extension Components	42
6.15.4	Active Governance Process for Extension Specifications	45
7	Conclusion	47
	Bibliography	49

CEN/TR 16931-10:2025**European foreword**

This document (CEN/TR 16931-10:2025) 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 has been prepared as part of a Grant Agreement (reference SA 2022-07e-Invoicing) from the European Commission to CEN. NEN has been appointed by CEN to perform work in accordance with their Specific Agreement with reference number Project 101098931 - e-Invoicing

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

- EN 16931-1:2017 +A1:2019/AC:2020, Electronic invoicing — Part 1: Semantic data model of the core elements of an electronic invoice;
- CEN/TS 16931-2:2017, Electronic invoicing — Part 2: List of syntaxes that comply with EN 16931-1;
- CEN/TS 16931-3-1:2017, Electronic invoicing — Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice;
- CEN/TS 16931-3-2:2020, Electronic invoicing — Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note;
- CEN/TS 16931-3-3:2020, Electronic invoicing — Part 3-3: Syntax binding for UN/CEFACT XML Industry Invoice D16B;
- CEN/TS 16931-3-4:2020, Electronic invoicing — Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B;
- CEN/TR 16931-4:2017, Electronic invoicing — Part 4: Guidelines on interoperability of electronic invoices at the transmission level;
- CEN/TR 16931-5:2017, 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 16931-6:2017, Electronic invoicing — Part 6: Result of the test of EN 16931-1 with respect to its practical application for an end user;
- CEN/TS 16931-7:2020, Electronic invoicing — Part 7: Methodology for the development and use of EN 16931-1 compliant structured Core Invoice Usage Specifications.

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.

Introduction

In a Communication (COM/2010/0712)¹ the European Commission highlighted that the mass adoption of e-invoicing within the EU is projected to lead to significant economic benefits. It is estimated that moving from paper to eInvoices will generate savings of around EUR 240 billion over a six-year period. The Commission expressed a goal for eInvoicing to become the predominant method of invoicing in Europe by 2020.

Directive 2014/55/EU² on electronic invoicing in public procurement facilitates the use of electronic invoices by economic operators when supplying goods, works and services to public administrations (B2G), as well as supporting trading between economic operators themselves (B2B). It establishes the legal framework for the adoption of a European Standard (EN) for the semantic data model of the core elements of an electronic invoice (EN 16931-1).

In line with Directive 2014/55/EU, after publication of the reference to EN 16931-1 in the Official Journal of the European Union, contracting public authorities and entities in the EU are required to receive and process an eInvoice if it conforms to the semantic content described in EN 16931-1, is represented in any of the syntaxes identified in CEN/TS 16931-2 in accordance with the request referred to in Paragraph 1 of Article 3 of Directive 2014/55/EU, and conforms to the appropriate mapping defined in the applicable subpart of CEN/TS 16931-3

The semantic data model of the core elements of an electronic invoice – the core invoice model – as described in EN 16931 1 defines a limited but sufficient set of information elements that support generally applicable invoice-related functionalities.

In most situations, business partners use the core invoice model exclusively and the invoices they send or receive do contain additional structured information elements. In some sectors or situations with specific additional information requirements, the required information is conveyed in the form of unstructured text, which cannot be processed automatically and requires human intervention. Alternatively, specific information requirements can be implemented using information elements that extend the core invoice model. These circumstances allow for the definition of additional information elements while still utilising the concepts of the core invoice model.

In other situations, additional guidance or restrictions on the use of the information elements defined in the core invoice model are documented in a core invoice usage specification as outlined in EN 16931-1.

Guidelines on the optional use of extensions to the Core Invoice Model, including a methodology to be applied in real environments, were developed to align with the provisions of Directive 2014/55/EU.

This document identifies and documents additional Business Requirements to support the increased use of electronic invoicing (eInvoicing) in the Business-to-Business (B2B) market within the European Economic Area (EEA) and CEN Member states. It provides updates and extensions to the current standards, particularly EN 16931-1 and CEN/TR 16931-5, to better facilitate B2B transactions.

Included in the Scope are:

- Core Invoice Model (EN 16931-1): Enhancements and adaptations to address specific B2B requirements while maintaining compliance with the foundational elements.
- Extension Methodology (CEN/TR 16931-5): Revisions and updates to the Extension Methodology to incorporate new Business Requirements and facilitate the creation of interoperable Extension Components.

¹ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52010DC0712>

² <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014L0055>

CEN/TR 16931-10:2025

- **Integration of Additional Requirements:** Identification and integration of additional sector-specific and cross-sector Business Requirements into the existing standard framework.
- **Harmonisation with EU Parliament Work:** Ensuring that the updates align with ongoing and future initiatives by the EU Parliament to support a cohesive eInvoicing strategy across the EU.

Excluded from the Scope are:

- **Detailed Implementation Guidelines:** While the document provides the framework and requirements for extensions, detailed implementation guidelines for specific software solutions or bilateral agreements are not covered.
- **Non-Standard Extensions:** Extensions that do not conform to the defined methodology and are based solely on bilateral agreements without broader applicability are excluded.

Primary Goals:

- **Identify how to gather Business Requirements:** How to gather and document additional Business Requirements from various sectors to enhance the B2B eInvoicing process.
- **Update EN 16931-1:** Propose modifications to the Core Invoice Model to incorporate these new requirements, ensuring it remains relevant and useful for B2B transactions.
- **Revise CEN/TR 16931-5:** Update the Extension Methodology to support the creation and use of Extension Components, promoting greater interoperability and ease of use.
- **Support B2B adoption:** Facilitate the wider adoption of eInvoicing in the B2B market by addressing specific needs and challenges faced by different industry sectors.
- **Harmonise with existing Standards:** Ensure that the proposed changes integrate smoothly with the current standardisation deliverables and align with EU legislative and regulatory frameworks.

Relation to Other Parts of EN 16931

This document is directly related to and impacts the following parts of EN 16931:

EN 16931-1:2017: The core standard that defines the semantic data model of the core elements of an electronic invoice. This document recommends updates to ensure the core model addresses additional B2B requirements.

CEN/TR 16931-5:2017: Provides guidelines on the use of sector or country extensions in conjunction with EN 16931-1. This document suggests revisions to the extension methodology, including the introduction of Extension Components to better manage and utilise these extensions.

Disclaimer:

As a Technical Report the statements made are not normative and therefore are not binding. However, it is expected that WG5 has agreed to implement any changes in future normative documents and approval of this report shows the future direction and intent to cater to the needs of invoicing for Business to Business (B2B) transactions.

1 Scope

This document focuses on identifying and documenting additional Business Requirements to support the increased use of electronic invoicing (eInvoicing) in the Business-to-Business (B2B) market within the European Economic Area (EEA) and CEN Member states. It aims to update and extend the current standards, particularly EN 16931-1 and CEN/TR 16931-5, to better facilitate B2B transactions.

Included in the Scope are:

- Core Invoice Model (EN 16931-1): Enhancements and adaptations to the Core Invoice Model to address specific B2B requirements while maintaining compliance with the foundational elements.
- Extension Methodology (CEN/TR 16931-5): Revisions and updates to the Extension Methodology to incorporate new Business Requirements and facilitate the creation of interoperable Extension Components.
- Integration of Additional Requirements: Identification and integration of additional sector-specific and cross-sector Business Requirements into the existing standard framework.
- Harmonisation with EU Parliament Work: Ensuring that the updates align with ongoing and future initiatives by the EU Parliament to support a cohesive eInvoicing strategy across the EU.

Excluded from the Scope are:

- Detailed Implementation Guidelines: While the document provides the framework and requirements for extensions, detailed implementation guidelines for specific software solutions or bilateral agreements are not covered.
- Non-Standard Extensions: Extensions that do not conform to the defined methodology and are based solely on bilateral agreements without broader applicability are excluded.

2 Normative references

There are no normative references in this document.

koniec náhľadu – text ďalej pokračuje v platenej verzii STN