

STN P	Elektronická fakturácia Časť 3-2: Prepojenie syntaxe EN 16931-1 s faktúrou a dobropisom ISO/IEC 19845 (UBL)	STN P CEN/TS 16931-3-2 36 9640
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Electronic invoicing – Part 3-2 Syntax binding of EN 16931-1 to ISO/IEC 19845 (UBL) invoice and credit note

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. 09/26

Táto predbežná slovenská technická norma je určená na overenie. Prípadné pripomienky pošlite do júla 2028 Úradu pre normalizáciu, metrológiu a skúšobníctvo Slovenskej republiky.

Obsahuje: CEN/TS 16931-3-2:2026

Oznámením tejto normy sa ruší

STN P CEN/TS 16931-3-2 (36 9640) z októbra 2020

143178

Úrad pre normalizáciu, metrológiu a skúšobníctvo Slovenskej republiky, 2026

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 16931-3-2

July 2026

ICS 35.240.20; 35.240.63

Supersedes CEN/TS 16931-3-2:2020

English Version

Electronic invoicing - Part 3-2 Syntax binding of EN 16931-1 to ISO/IEC 19845 (UBL) invoice and credit note

Elektronische Rechnungsstellung - Teil 3-2:
Syntaxbindung der EN 16931-1 nach ISO/IEC 19845
(UBL) Rechnung und Gutschrift

This Technical Specification (CEN/TS) was approved by CEN on 15 June 2026 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.

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European foreword

This document (CEN/TS 16931-3-2:2026) 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 under a mandate given to CEN by the European Commission and the European Free Trade Association, and supports essential requirements of EU Directive 2014/55/EU [1] and Council Directive 2006/112/EC [2].

This document supersedes CEN/TS 16931-3-2:2017.

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

- EN 16931-1:2026 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 16931-3-1:2026, Electronic invoicing - Part 3 - 1: Methodology for syntax bindings of the core elements of an electronic invoice
- CEN/TS 16931-3-2:2026, Electronic invoicing - Part 3 - 2: Syntax binding for ISO/IEC 19845 (UBL) invoice and credit note
- CEN/TS 16931-3-3:2026, Electronic invoicing - Part 3 - 3: Syntax binding for UN/CEFACT XML Cross Industry Invoice
- CEN/TS 16931-3-4:2026, Electronic invoicing - Part 3 - 4: Syntax binding for UN/EDIFACT INVOIC
- CEN/TR 16931-4:2017, Electronic invoicing - Part 4: Guidelines on interoperability of electronic invoices at the transmission level
- CEN/TS 16931-5:2026, Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, including a methodology to be applied in the real environment
- CEN/TR 16931-6:2017, Electronic invoicing - Part 6: Result of the test of the European standard with respect to its practical application for an end user - Testing methodology
- CEN/TR 16931-7, Electronic invoicing - Part 7: Methodology for the development and use of EN 16931-1 compliant structured Core Invoice Usage Specifications
- CEN/TR 16931-8, Electronic invoicing - Part 8: Semantic data model of the elements of an e-receipt or a simplified electronic invoice
- CEN/TR 16931-9, Electronic invoicing - Part 9: VAT reporting and gap analysis with current e-invoicing standardization deliverables
- CEN/TR 16931-10, Electronic invoicing – Part 10: Additional requirements to extend to B2B

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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

The European Commission estimates that “The mass adoption of e-invoicing within the EU would lead to significant economic benefits and it is estimated that moving from paper to e-invoices will generate savings of around EUR 240 billion over a six-year period” [3]. Based on this recognition “The Commission wants to see e-invoicing become the predominant method of invoicing by 2020 in Europe.”

As a means to achieve this goal, Directive 2014/55/EU [1] on electronic invoicing in public procurement aims at facilitating the use of electronic invoices by economic operators when supplying goods, works and services to the public administration (B2G), as well as the support for trading between economic operators themselves (B2B). In particular, it sets out the legal framework for the establishment and adoption of a European standard (EN) for the semantic data model of the core elements of an electronic invoice (EN 16931-1).

The semantic data model of the core elements of an electronic invoice – the core invoice model – as described in EN 16931-1 is based on the proposition that a limited, but sufficient set of information elements can be defined that supports generally applicable invoice-related functionalities.

This CEN Technical Specification CEN/TS 16931-3-2 defines the binding of the core elements of the invoice to UBL. Other subparts of this CEN Technical Specification define the binding method (CEN/TS 16931-3-1) and map the core invoice model to other syntaxes such as UN/CEFACT XML (CEN/TS 16931-3-3) and UN/EDIFACT (CEN/TS 16931-3-4).

By ensuring interoperability of electronic invoices, the European standard and its ancillary European standardization deliverables will serve to remove market barriers and obstacles to trade deriving from the existence of different national rules and standards – and thus contribute to the goals set by the European Commission.

CEN/TS 16931-3-2:2026 (E)**1 Scope**

This document specifies the mapping between the semantic model of an electronic invoice, included in EN 16931-1 and the UBL syntax. For each element in the semantic model (including sub-elements or supplementary components such as Identification scheme identifiers) it is defined which element in the syntax is to be used to contain its information contents. Any mismatches between semantics, format, cardinality or structure are indicated.

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 16931-1, *Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice*

koniec náhľadu – text ďalej pokračuje v platenej verzii STN