MINISTRY OF DIGITAL GOVERNANCE

GENERAL SECRETARIAT OF INFORMATION SYSTEMS FOR PUBLIC ADMINISTRATION

COMPETENT UNIT : Applications' Design and Development Directorate / Dpt of Standards, Methodologies and Quality Management	Issuance Date 08/02/2022	VERSION: 1.0
Documentation and Usage Guide of the Greek Data Format Specifications Standard PEPPOL BIS 3.0 (CIUS) **For Service Providers YPAHES - PEPPOL and Issuers of Electronic Invoices - Suppliers of the Greek State, according to the open PEPPOL standard of the Organization OPEN PEPPOL AISBL.**		
Guide for Using the Greek PEPPOL Data Specifications Format Standard for the Needs of Electronic Invoicing in the context of Public Procurement, based on the standard ELOT EN 16931-1, PEPPOL BIS 3.0 and the Joint Minist. Decision No. 60970EX2020 / 18-6-2020, Government Gazette 2425B 18.6.2020		
Status: Under revision		

Changes History

Version	Issue Date	Author	Description
1.0	16/03/2022	GSIS PA/Applications Design and Development Directorate / Dept C "Standards, Methodologies and Quality Management"	Final

TABLE OF CONTENTS

1 TERMINOLOGY

Abbreviation - acronym -	Description
AAY	Liability Commitment Decision
Ack	Acknowledgement
ADA	Online Publication Number (https://diavgeia.gov.gr/)
ADAM	Registry Web Posting Number (KIMDIS)
AISBL	Association Internationale Sans But Lucratif
AP	PEPPOL Access Point
AUTHCODE	Authentication Code
B2B	Business to Business
B2G	Business to Government
BIS	Business Interoperability Specifications
BR	Business Rule
BT	Business Term
CA	Contracting Authority
CEF	Connecting Europe Facility
CIUS	Core Invoice Usage Specifications
CPV	Common Procurement Vocabulary
DA	Despatch Advice
EAS	Electronic Address Scheme
PDE	Public Investment Program Information System
EC	European Commission
EDHT	Electronic Invoice Tracking application
eINV	Electronic Invoice
eINVG	Electronic Invoicing
EN	European Norm
ePDE	Public Investment Program Information System
ERP	Enterprise Resource Planning
ESB	Enterprise Service Bus
EU	European Union
G.E.MI.	General Commercial Registry
GSIS PA	General Secretariate of Information Systems for Public Administration
HTML	HyperText Markup Language
IAPR (AADE)	Independent Authority for Public Revenue
IGIC	Impuesto General Indirecto Canario
IPSI	Impuesto sobre la Producci, los Servicios y la Importacn

Abbreviation - acronym -	Description
IT	Information Technology
JMD	Joint Ministerial Decision
KE.D (KED)	(National) Interoperability Center
KIMDIS	Central Electronic Register of Public Procurement Contracts (http://www.eprocurement.gov.gr/kimds2/unprotected/searchRequests.htm;jsessionid=YvL6hzTWj1FDvKCTp1ZBJly8bzlGn12qLWcmzqXj9cYfGKZjyxQQ!-463950642?execution=e1s1)
M.AR.K	Unique Registration Number (MyData)
OLTP	Online Transaction Processing
OPSDP	Integrated Fiscal Policy Information System
PA	PEPPOL Authority
PDE	Public Investment Budget
PEPPOL	Pan European Public Procurement On Line
PEPPOL CIUS	PEPPOL Core Invoice Usage Specifications
ROOT PKI	ROOT Public Key Infrastructure
RPC	Remote Procedure Call
SA	Collective Decision
SBDH	Standard Business Document Header
SHA	Secure Hash Algorithm
SML	PEPPOL Service Metadata Locator
SMP	PEPPOL Service Metadata Publisher
SN	Serial Number
SOA	Service Oriented Architecture
SOAP	Simple Object Access Protocol
SP	PEPPOL Service Provider
TIN	Tax Identification Number
URL	Uniform Resource Locator
VAT	Value Added Tax
VATEX	VAT Exemptions
WS	Web Services
WSDL	Web Service Description Language
XEP	Prepayment Order
XML	eXtensible Markup Language
XSD	XML Schema Definition
XSLT	Extensible Stylesheet Language Transformation
Y.PA.H.E.S (YPAHES)	Electronic Data Provider Services

2   INTRODUCTION

This document - Guide - describes basic concepts of the international standard PEPPOL and the Greek Data Specifications of the Electronic Invoice (eINV), in the framework of Public Procurement according to the standard PEPPOL BIS v3.0.5, of the organization OpenPeppol AISBL https://peppol.eu/ . This standard is based on the European standard EN 16931-1: 2017 (ELOT EN 16931-1), and defines the main roles and entities that must be mentioned in it, basic and complex data types and their use. An electronic invoice (eINV) in the context of Public Procurement is the invoice that has been issued, transmitted and received in a structured electronic form, which allows its automatic and electronic processing (N4601 2019, Government Gazette 44A Art. 149).

The document refers to the data specifications for ensuring interoperability between Public Contracting Authorities (CA), suppliers of the Greek Government and PEPPOL service providers (seated in Greece), taking into account the existing national legal, regulatory and operational framework. It provides guidelines for the support and implementation of these specifications for B2G transactions with credit and debit electronic invoices, between the Greek Public Sector (Contracting Authorities and Contracting Bodies) and Economic Bodies (Suppliers - Sellers).

The guide is mainly addressed to PEPPOL e-Invoicing Service Providers companies seated in Greece, which serve Greek Government Suppliers (seated in Greece) and Greek Government Suppliers (seated in Greece) themselves. It aims to facilitate the process of coding the information and completing the fields of an eINV, during its submission, distribution and management.

3   B2G ELECTRONIC INVOICING – myDATA

According to the official documentation at the electronic web site of IAPR https://www.aade.gr/mydata , the platform **my Digital Accounting and Tax Application (myDATA)** - **AADE Electronic Books** concerns all Businesses and other Entities that keep accounting records according to the provisions of article 1 of law 4308/2014, regardless of the size of the company, category and manner of keeping the accounting records. The above companies have the obligation to feed data to IAPR through the electronic transmission as defined in accordance with the provisions of article 15A of law 4174/2013. The purpose of the above electronic procedure is the Agreement (reconciliation) of the accounting records of the liable Companies, with the Electronic Books of IAPR.

Electronic Invoicing in the framework of Public Procurement, abbreviated as "B2G eINVG", refers to the integrated, operational process of Electronic Invoicing, i.e. the issuance of eINV, validation, checks, submission and sending to the Buyer for control, clearance and payment. This process also includes the retrospective sub-procedure of the so-called "Invoice Response", during which [intermediate] nodes of the network are given the opportunity to inform the Sender of the eINV (a) with technical messages of the type Acknowledgment (Ack) which are independent of the business content of the eINV as to whether or not the eINV document was received and in case of failure to describe its possible causes and (b) business-type reply messages, the basic nature of which is to indicate a business decision being made (to be executed by the original sender), in the event that the recipient received the message properly. B2G eINVG has been implemented based on the international PEPPOL interoperability standard, and uses PEPPOL's eDelivery network, over the public Internet.

Concluding, the platform myDATA of IAPR is a centralized, digital web platform that is a central Register of accounting and tax data of companies and IAPR, in which the obligors register the so-called "Synopsis" of Income Receipts and the system reconciliates the registered data with those of IAPR. It is not an integral digital unit of the IT architecture and business flow of the electronic invoicing of the supplier or provider YPAHES (Electronic Data Provider Services), but it is an internal, independent, backoffice information system of IAPR that receives information (via restful web services), from ERP systems of the vendors, in the process of electronic invoicing either between companies (B2B), or between companies and the Greek State (B2G). In contrast, the B2G eINVG of the Ministries of Finance and Digital Government is a distributed, OLTP, open, digital e-invoicing platform over the public Internet, which allows the operators (sender and recipient) to automate securely distributed transactions, to issue and submit eINVs per se, for clearing and payment by CAs and to exchange information on the status of eINVs and for any

additional actions required. In this case, the communication in B2G eINVG is made by exchange of XML documents, through SOAP mechanisms and RESTFUL web services, between structural nodes (APs, SMP, SML) and terminal nodes (publisher, Contracting Authority, KED, EDHT) of the transmission and interoperability network PEPPOL eDelivery, and according to a SOA (Service Oriented Architecture) .

The myDATA system of IAPR does not perform an electronic invoicing function, but participates in it side by side, as recipient of information of eINVG data from the ERP systems of the issuers and / or YPAHES providers and marks with the code MARK (Unique Registration Number) and the Authentication String the respective eINVs as valid, either in B2B or B2G transactions, in accordance with the relevant legislation.

4   ABOUT PEPPOL

PEPPOL (Pan European Public Procurement On Line) is defined as a collection of operational, functional, regulatory, semantic and technical specifications, legal framework provisions, software (s / w) and public data network, recognized as a whole through the term **PEPPOL Interoperability Framework** , the implementation and enforcement of which, allows European (and not only) Private Sector companies to trade (both nationally and cross-border) electronically and seamlessly with the European Public Sector in the case of B2G (but also between them in the case of B2B), easily, securely, reliably, with confidentiality and efficiency in e-procurement procedures. The use of PEPPOL drastically reduces the life cycle of the Invoice and substantially shortens its payment time, increases the competition for government and not only contracts, reduces the use of paper and results in the optimal utilization of taxpayers' money and increase of wealth in the participating parties. In the Greek Public Sector in particular, the application of the PEPPOL standard concerns the design, implementation and utilization of distributed, collaborating web services and applications of the Electronic Invoicing process (e-invoicing) according to PEPPOL specifications, within the framework of the Hellenic Public Procurements(Government Gazette 2425 B, 18-7-2020)

The adaptations of the national data format specifications by country are the responsibility of the local National PEPPOL Authorities (PA), do not violate the PEPPOL Core Invoice Usage Specification (CIUS) and are not valid outside the jurisdiction of the respective national PA. In case of non-compliance with the specifications of the above standards, the eINV is automatically rejected by the control mechanisms to which it is subjected during its movement from node to node. The National PEPPOL Authority for Greece is the General Secretariat of Information Systems for Public Administration (GSIS PA), with official website at https://www.gsis.gr/polites-epiheiriseis/pliromes-kai-eispraxeis/e-invoice/peppol and e-mail address peppol@gsis.gr . All electronic transactions of B2G and B2B operators in Greece, which follow the PEPPOL standard, fall under its jurisdiction.

5   DEFINITION OF THE GREEK DATA FORMAT SPECIFICATIONS STANDARD

In general, the PEPPOL Data Format Specification defines the **Data Model**, which concerns specifications, business rules, constraints and correlations of data entities and supports the business processes of Accounting, Audits, Verification, Tax Reports, Payment and Routing, with data in the eINV document.

The **Greek Data Format Specification** is based on the 3rd edition of the Business Interoperability Specifications (BIS v3) of the OpenPEPPOL organization (https://docs.peppol.eu/poacc/billing/3.0/bis/), which is also a Use Case specification of the Invoice of the Basic Standard EN 16931 (Core Invoice Usage Specification - CIUS - of the EN 16931). PEPPOL CIUS is a set of operating instructions or restrictions made on the Core Invoice Model of EN16931 that will continue to produce invoices fully compliant with the basic model. As a consequence, every eINV that fully complies with the PEPPOL BIS v3, fully complies with the European Standard EN 16931 (according to element 12 of article 149 of law 4601/2019 and Directive 2014/55 / EU Art. 2). In some situations where there are specific additional information requirements, the required information can be transferred in the form of unstructured text or structured strings of characters.

With the **National Data Format Specifications** for Greece, as they are established in Joint Ministerial Decision (JMD) No 60970EX2020 / 18-6-2020 Government Gazette 2425 2020, Issue B, additional business rules and restrictions on fields of the BIS v3.0 model that must be mentioned and applied in an eINV in the context of public procurement with the Greek are defined, to ensure interoperability, taking into account the existing national, legal, regulatory and operational framework. That is, the National Data Format Specifications is a specialization of PEPPOL CIUS, which is a specialization of the European standard EN 16931 and everything is compatible with each other.

Greek government suppliers, PEPPOL service providers, and more generally those who implement or use systems that are compatible with the European Standard, should at least procure and understand the following parts of the European standard:

- **EN 16931-1:2017 – Electronic Invoicing – Part 1**: Semantic data model of the core elements of an electronic invoice
- **CEN/TS 16931-3-2:2017 Electronic invoicing – Part 3-2**: Syntax binding for ISO/IEC 19845 (UBL2.1) invoice and credit note (UBL syntax binding)
- **CEN/TS 16931-3-3:2017 Electronic invoicing – Part 3-3**: Syntax binding for UN/CEFACT XML Industry Invoice D16B (CII syntax binding)

Data Format Specifications may vary by country, in the form of restrictions and / or extensions. In particular, if there are extra specific national business rules restricting the use of entities, it is possible to include them in the basic European Format and selectively apply them by country, only in the respective National Framework (see Greek PEPPOL CIUS).

If there are extra data entities or relationships that extend the use of the data, but which are required at national level only, then it is possible to implement Data Format Specifications Extensions (distinct from the basic model), which will include the common Basic Data Format Specification (Core Invoice Model) and the country-by-country extensions. Peppol extensions enable the integration of additional Data Entities and Relationships into the basic Data Format Specifications, using different Data Format Specification, tailored to broad data needs of respective vertical sectors of Industry / Entrepreneurship (e.g. hospitals, automotive industry, etc.), provided they respect the Core Invoice Model (EN16931), which extensions are a superset of the original, basic model. The extensions will only be used by eINV issuers and eINV consumers who belong only to those sectors of the economy.

6 DESCRIPTION OF THE (GREEK) DATA FORMAT SPECIFICATIONS FOR ELECTRONIC INVOICING

6.1 Introduction

The electronic invoices (eINV) concern B2G electronic transactions, in the framework of the Public Procurement with the Greek Government in the Greek territory. They are issued by the ERP information systems of suppliers of the Greek Government and are forwarded to the Contracting Public Authorities (CA), through the PEPPOL eDelivery network, which has at its core the public Internet.

The electronic address www.gsis.gr/e-invoice on the website of the General Secretariat of Information Systems for Public Administration (GSIS PA.), of the Ministry of Digital Government is defined as the official website for posting, by the competent services, of the necessary information for the correct completion of the fields of the National Data Format Specifications for an eINV and other useful information related to the electronic invoicing. The Registry of Contracting Authorities and Contracting Bodies (buyers) at https://webapps.gsis.gr/dsae2/foreisreg is also posted on this website, which is kept in a (constantly updated) Database at KE.D (National Interoperability Center).

This chapter describes the information elements and groups of information that constitute the semantic data model of the key entities that make up the eINV based on the European standard EN 16931 and according to PEPPOL CIUS.

It presents a general view of the semantic data model and the integrated electronic invoicing process according to PEPPOL standard.

6.2 Executive description of the Electronic Invoicing process

The invoicing process according to the PEPPOL standard includes the issuance (Corner 1) and sending through a Provider (Corner 2) of the debit (commercial invoice) or credit note from the supplier / seller to the buyer (Greek State, Corner 3) and the receipt and handling of the invoice by the buyer - final recipient (Contracting Public Authority, Corner 4), see next image. The exchange of data between the parties is achieved through the consumption of web services over the physical network PEPPOL eDelivery, over the public Internet, in a secure and valid way. Namely: Supplier ⬅➡ Provider - AP Supplier⬅➡ AP GSIS ⬅➡KE.D GSIS ⬅➡ CA - Buyer.
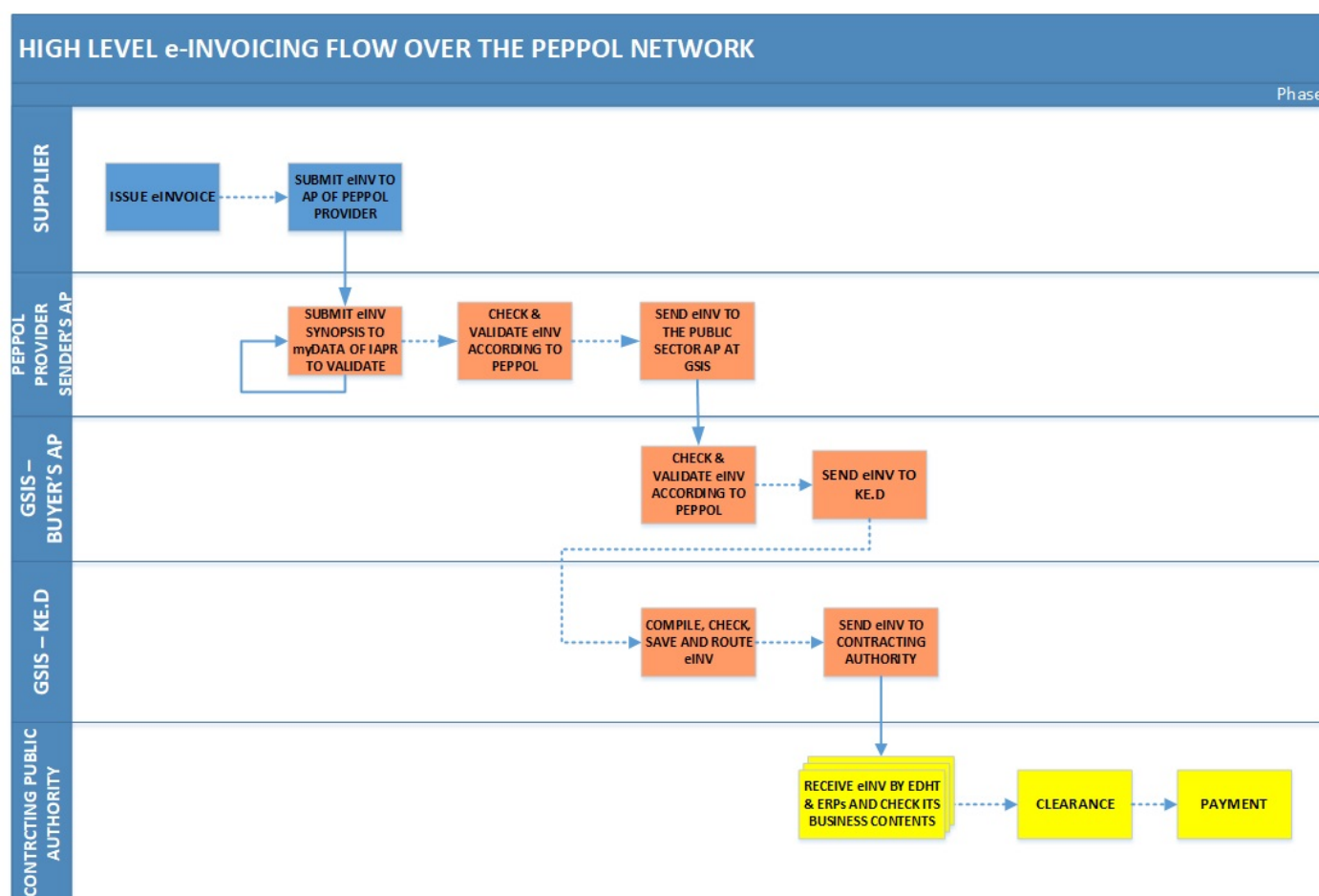
eINVs with their issuance at the source, are received from the certified PEPPOL APs with which the suppliers of the Greek Government are contracted, they are checked and then certified in terms of their tax validity and regulatory compliance by myDATA electronic platform of IAPR (AADE). In the Supplier AP and before the validation of eInvoice by myDATA platform, local preliminary checks are performed (using SOAP web services of KE.D) as to the correctness and completeness of basic fields for identification and routing of eINVs, aimed at its correct completion from the beginning, in order to avoid possible rejections in case of incorrect data, from KE.D or myDATA. These are then sent, as XML snapshot documents, through web service and the PEPPOL eDelivery network to the unique, central and certified by the organization OpenPeppol Access Point (PEPPOL Access Point -AP-) of the Greek Government, which is located at the General Secretariat of Information Systems for Public Administration (GSIS PA). The Governmental AP compiles the eInvoice, stores its data in a local database and thoroughly checks the validity of the eINV according to PEPPOL CIUS, the correctness and completeness of its structure and the routing elements (ebXML, AS4), the compatibility with the European and National Data Format Specifications (BIS3.0 / CIUS) and then through a web service, it sends it to the electronic platform KE.D (Interoperability Center) of the GSIS PA, for further control, routing and transmission to its final Public Administration recipients (CA), for clearance and payment. The final recipients are the ERP information systems of the CAs, the ePDE and OPSDP information systems, as well as the EDHT application

of the GSIS PA, in the event that the final recipient does not have an ERP information system. In case of non-compliance of the eINV with the requirements of the automatic checks, this is characterized as rejected and a relevant automated information message is sent backwards, through the AP of the GSIS PA, to the original seller, through the certified AP with which he/she is contracted. The final recipient (Buyer) checks the business content of eINV and finally accepts or rejects it.

In cases of rejection of a debit eINV in the Governmental AP (GSIS PA), or in KE.D (GSIS PA), or in a CA (governmental buyer), the Supplier is required in later time to issue and submit a credit eINV of equal amount. In case of rejection of eINV at the supplier before its validation by myDATA of AADE, the supplier is not obliged to issue a corresponding credit eINV, simply submits another invoice, correctly completed. In the event that the Supplier or its PEPPOL Provider requests to myDATA rejection of an eINV already validated by myDATA and before it has submitted it to the Governmental AP, then the Supplier issues another invoice with the correct data, without the obligation to issue a corresponding credit eInvoice and normally follows the submission process.

The Buyer (Public Contracting Authority –CA-), as the recipient of the invoice, sends through KE.D back to the Seller and the invoice issuer one or more **Response Messages** (PEPPOL Invoice Response transaction) for the XML snapshot of the current invoice document, until the parties agree to the specific invoice as paid or canceled. An Invoice Response XML message provides the Seller with information about the status of the invoice or credit note (such as: AB - acknowledged-, IP –in process-, UQ –under query-, CA –conditionally accepted-, RE- rejected-, AP –accepted-, PD –paid-, PPD –partially paid-). In addition an Invoice Response message provides the Buyer with an effective means of informing the Seller about the specific eInv received. The information update, in addition to the status of the invoice (as above), may include appropriate data, reasoning information (clarification) and additional actions to be taken by the invoice issuer (seller), in relation to with this eINV, so that it is finally accepted or rejected by the Buyer. Any actions depend on the current status of eINV
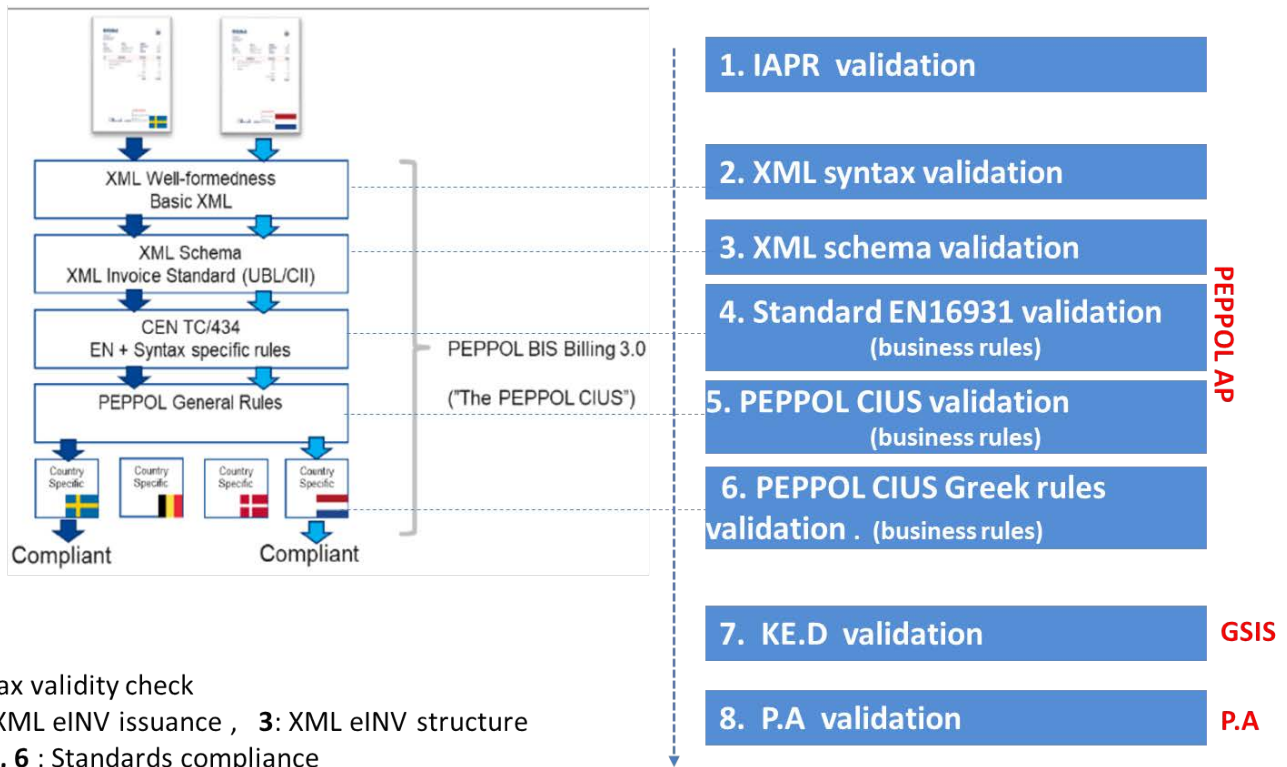
Additionally, acknowledgments are sent between the nodes of the PEPPOL physical transmission network, informing the trading entities whether the transmission of a business content PEPPOL message from node to node was successful or not, and in case of failure, the cause.

The integrated end-to-end Electronic Invoicing process is implemented using tools, internet applications and consumption of Restful type web services, as well as consumption of synchronous (Remote Procedure Call - RPC) SOAP WSDL online services, through a SOA Enterprise Service Bus (ESB) platform, which is installed and operates uninterruptedly in the KE.D of GSPS PA. The transmission of an eINV is implemented in practice through the use of synchronous SOAP web services, in which the data (fields) of the eInv specification constitute the corresponding (input) parameters of the web services, and the electronic snapshot of the eINV document is a distinct (input) parameter of the web service, with character string type.

6.3   Electronic Invoice Checks

An eINV at various stages during the sending process is subject to multiple checks, which concern the legal validity, completeness, syntactic correctness, the data of correct routing, and the correctness of the financial content. If such an action fails, the eInv is discarded. E.g. in PEPPOL only one shipping note is allowed per eINV. If there are more than one shipping note data in the XML document, the corresponding business rule will detect it and the software will automatically reject the eINV. Once the eINV reaches the final recipient (CA) this means that it is syntactically, structurally and technically correct. In addition, for those fields of the eINV Specification that are calculated (e.g. Sum fields), PEPPOL automatically ensures that the calculations are performed correctly, otherwise the corresponding business rule would not be verified and the eINV would automatically be discarded.

The sequential compliance checks are illustrated in the figure below (in this picture P.A stands for Contracting Public Authority).

XML Well-formedness
Basic XML

XML Schema
XML Invoice Standard (UBL/CII)

CEN TC/434
EN + Syntax specific rules

PEPPOL General Rules

Country Specific Country Specific Country Specific Country Specific

Compliant   Compliant

PEPPOL BIS Billing 3.0

("The PEPPOL CIUS")

1. IAPR validation

2. XML syntax validation

3. XML schema validation

4. Standard EN16931 validation
(business rules)

5. PEPPOL CIUS validation
(business rules)

6. PEPPOL CIUS Greek rules
validation . (business rules)

7. KE.D validation   **GSIS**

8. P.A validation   **P.A**

PEPPOL AP

1. Tax validity check
2 : XML eINV issuance ,   **3**: XML eINV structure
4, 5, 6 : Standards compliance
7 : Identification, Routing, **8**: Contents checks

6.4 Data Fields of the National Data Format Specifications PEPPOL BIS 3.0 for Electronic Invoice

The coded business data that constitutes an invoice corresponds to XML elements and XML attributes that constitute an XML snapshot of the document that represents the specific electronic invoice. The PEPPOL standard followed by the Electronic Invoicing for Public Procurement, defines the format of the XML document of the eInv according to the National Data Format Specification PEPPOL BIS 3.0.

The **XML document of eINV** with the fields of PEPPOL Data Format Specifications refers to PEPPOL-BIS-INVOICE-3:

- https://github.com/OpenPEPPOL/peppol-bis-invoice-3/blob/master/structure/syntax/ubl-invoice.xml
- https://github.com/OpenPEPPOL/peppol-bis-invoice-3/tree/master/structure/syntax/part

A common header in all XML documents is the so-called Standard Business Document Header (SBDH) referred to in the XSD file:

https://unece.org/fileadmin/DAM/cefact/namespaces/StandardBusinessDocumentHeader/StandardBusinessDocumentHeader.xsd

The **electronic addresses** used in practice for **the routing** on the PEPPOL network of eInv, from the AP of the supplier to KED / AP of GSIS PA, the identity of the document and the type of **business process** in which the exchange of eInv messages participates, are located in SBDH. SBDH is a business document header and should not be confused with the XML transport header. The SBDH is created before applying the Transport Header to the document and is kept after the transfer header is removed.

All the mandatory fields to be completed of the European standard for issuing electronic invoices, are also mandatory in the National Electronic Invoice Data Format Specifications for transactions with the Greek Public Administration of electronic invoicing, in the framework of public contracts. The type of fields of the National Format (semantic data type) is the same as the type of the corresponding fields of the European standard invoice issuance standard.

The following table presents all the fields of the **data model** of the Electronic Invoice, as they are configured according to the **Greek Data Format Specifications (Greek CIUS BIS 3.0),** which is defined in the relevant **Joint Ministerial Decision No. 60970EX2020 / 18-6-2020 Government Gazette 2425 2020, Issue B** as in force, as well as mandatory and other useful fields of the European standard **ELOT EN 16931-1** and **PEPPOL BIS 3.0**, at a minimum.

The information entities that exist in the business requirements of each case of the respective Supplier of the Greek State should be matched with at least these fields of the PEPPOL eInv Data Format Specification, as accurately as possible, to achieve semantic equivalence.

<table>
<tr><th colspan="5">GREEK DATA FORMAT SPECIFICATIONS (PEPPOL BIS 3.0 CIUS) STANDARD</th></tr>
<tr><th>ID – Level - Multiplicity</th><th>Field Name</th><th>Field Description</th><th>Usage in Public Contracts</th><th>Field Type</th></tr>
<tr><td>BT-1* (+)

1 ←→ 1</td><td>Invoice number</td><td>A unique identification of the Invoice.</td><td>Unique e-Invoice code used for its identification. In case of sending second e-Invoice with the same BT-1, it will be rejected by KE.D.
The format of the code is as follows:
TAXPAYER ID | ISSUE DATE | INSTALLATION SERIAL NUMBER | INVOICE TYPE | SERIES| eINV ISSUE SERIAL NUMBER</td><td></td></tr>
</table>

COMMENTS

- **ISSUER'S VAT/TIN:** VAT number of the issuer of eINV without the country prefix, it concerns tax data issued in Greece. In case the issuance is done through a tax representative, his TIN is indicated.
- **ISSUE DATE:** The date of issue of eINV with **DD/ MM/ YYYY** structure.
- **INSTALLATION S/N:** the serial number of the installation from which the eINV is issued as declared in the tax register. In the case of headquarters, it is completed with a value of 0.
- **INVOICE TYPE:** the document code according to the Type of Standard Documents by IAPR.

1.1	Sale Invoice
1.2	Sales Invoice / Intra-Community Deliveries
1.3	Sales Invoice / Deliveries to Third Countries
1.4	Sales Invoice / Sale for account of Third Party
1.5	Sales Invoice / Third Party Sales Clearance
1.5	Sales Invoice / Remuneration from Third Party Sales
1.6	Sales Invoice / Supplementary Document
2.1	Service Provisioning Invoice
2.2	Invoice for Provision of Services / Intra-Community Provision of Services
2.3	Invoice for Provision of Services / Provision of Third Country Services
2.4	Service Provisioning Invoice / Supplementary Document
3.1	Acquisition Title (non-obligated Issuer)
3.2	Acquisition Title (refusal to issue by a liable

		Issuer)
5.1		Πιστωτικό Τιμολόγιο / Συσχετιζόμενο Credit note / Related
5.2		Credit note / Unrelated
6.1		Self-Delivery Element
6.2		Στοιχείο Ιδιοχρησιμοποίησης Ownership Element
7.1		Contract - Revenue
8.1		Rents - Income
8.2		Special Element - Proof of Accommodation Tax Collection
11.1		ALP - Retail Receipt
11.2		APY Service Provisioning Receipt
11.3		Simplified Invoice
11.4		Retail Credit Item
11.5		ALP / Sale for account of Third Party
13.1		Expenses - Domestic / Foreign Retail Purchases
13.2		Provision of domestic / foreign retail transactions
13.3		Shared expenses
13.4		Subscriptions
13.30		Entity Documents as Listed by the Same Entity (Potential)
13.31		Domestic / Foreign Retail Credit Item
14.1		Invoice / Intra-Community Acquisitions
14.2		Invoice / Acquisitions of Third Countries
14.3		Invoice / Intra-Community Services Receiving
14.4		Invoice / Third Country Services Receiving
14.5		EFKA and other Insurance Organizations
14.30		Entity Documents as Listed by the Same Entity (Potential)
14.31		Domestic / foreign credit note
15.1		Contract - Expenses
16.1		Rent Expenses
17.1		Payroll
17.2		Payments
17.3		Other Revenue Settlement Records - Accounting Base
17.4		Other Revenue Settlement Records - Tax Base
17.5		Other Revenue Settlement Records - Accounting Base
17.6		Other Revenue Settlement Records - Tax Base

In the case of Providers, only values 1.1 to 11.5 in the table above are allowed.

- **SERIES:** To be filled in if there is a series on the eINV with the corresponding alphanumeric, in case there is no series it is completed with a value of 0.

-SN : serial number of the eINV issue

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-10 (+) 0←→1	Buyer reference	An identifier assigned by the Buyer used for internal routing purposes.	The ID is defined by the Buyer as a **description-name** of the **Contracting Authority (CA)**, but it is provided to the eINV by the Seller and refers to the description of the underlying unit / administrative structure (e.g. CUSTOMS A '- IMPORT, E.G.K and EFODION PIRAEUS, Ioannina Tax Office, Corinth Magistrate's Court, Procurement Department), which has been designated as the contracting authority / contracting body and refers to the actual recipient of the invoice. The above description of the Unit of the Buyer (which is mentioned in field BT-44 as the corresponding supervising administrative structure, e.g. IAPR, Ministry of Justice, Ministry of Finance), will be typed and completed with the indication "Payment by an accountant of a Prepayment Order (XEP) / Imprest accountant >", if such a role exists.	Text

COMMENTS

Field **BT-10** is filled in to determine **the recipient** of the Electronic Invoice, i.e. the service unit that makes the expense, such as the Procurement Department or any service unit that has been assigned the responsibility by law. In case of a prepayment accountant or Imprest accountant, the Contracting Authority Code must be filled in together with the indication: "XEP Accountant" or "Imprest accountant". **The code in BT-10 corresponds to the field BT-46, in which the Code of CA is provided.**

Indicative as examples: based on a relevant certificate, the Ioannina Tax Office has been defined as an independent operational unit of article 6, par. 2nd law 4412/2016. The eINV that will be issued in execution of the contract of this contracting authority will have completed the routing fields as follows: <BT-10, "Tax Office of Ioannina">, <BT-44, "IAPR">, <BT -48, IAPR TIN>. In the example of implementation of a tender procedure of the Procurement Department of IAPR, the eINV to be issued will have been completed as follows: <BT-10, "IAPR">, <BT-44, "IAPR">, <BT-48, IAPR TIN>.

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-11* (+) 0←→1	Project reference	The identification of the goods/ service/ study/ project project the invoice refers to.	The field is used as a Contract ID for the Budget type and receives the values: **"1 | ADA of Withdrawal"** when it concerns the Ordinary budget **"2 | Codified Enaritmos "**when it concerns the PDE **"3 | ADA of Withdrawal "** when it concerns other budgets. ADA Analipsis means ADA of Undertaking Liability. The ADA and Enarithmos codes are mentioned in the Contract as funding sources.	Document reference

COMMENTS

Field BT-11 is completed as follows:

• "**1 | ADA of Withdrawal**": Online Publication Number) when the contracting authority is a body of the Central Administration according to article 14 of law 4270/2014 (A.143) and the expenses are borne by the Ordinary budget. That is, the following are entered: the indication "1", the separator "|" and the Internet Posting Number (ADA) of the relevant credit commitment decision.

• **"2 | the codified Enarithmos "** When the costs are borne by the Public Investment Budget (PDE), the following are entered: the indication "2", the separator "|" and the Project Number (as mentioned in the relevant Collective Decision (SA) and is obligatorily mentioned in the contract).

• **"3 | ADA of Withdrawal":** When the expenses are not borne by the above mentioned budgets, the following are recorded: the indication "3", the divider "|" and the Internet Posting Number of the relevant credit commitment decision.

In the case of Credit Note, the field BT-11 is empty. Only one Good / Service / Study / Project Reference Element is allowed at document level.

ADA is the single ID number that the Liability Commitment Decision (AAY) document receives when it is posted on the system of DIAVGIA. ADA is mentioned in the contractual document. The AAY is the Decision issued by the Contracting Authorizing Officer, on the basis of which the budgetary commitment is made and the relevant undertaking is made in a specific category of expenditure of the approved project budget before the implementation of the expenditure. For multi-year expenditure there is more than one AAY. In this case, if it is not mentioned in the contract document, the beneficiary should contact the Contracting Authority that executes the contract.

Enaritmos is a fourteen-digit unique identification code of the **PDE projects**, which is generated Online Publication Number in the Information System of the Public Investment Directorate of the Ministry Development and Investment (ePDE). The first four digits refer to the year of the first inclusion of the project in the PDE, the next refer to the code of the parental Collective Decision (SA) and the rest is the serial number of the project. Enarithmos uniquely characterizes a project or study. The Source of funding (PDE and / or Enarithmos) is always mentioned in the Contracts of the Greek State entities with the suppliers. In case the project number is not known, the beneficiary should contact the relevant Contracting Authority (CA).

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-12* (+) 1 ←→ 1	Contract reference	The identification of a contract.	In the field, the Internet Registration Number (ADAM) of the Contract is filled in. In case there is no contract signed (for supplies under € 2,500) "**0**" is entered, regardless of the obligation to post on **KIMDIS**.	

COMMENTS

Field BT-12 is filled in with **the Internet Contract Posting Number (ADAM)** of the **Central Electronic Register of Public Procurement (KIMDIS)**, according to article 38 of Law 4412/2016 (A.147) and when there is no ADAM it is filled with value "0" .

In the case of a Credit Note, the field BT-12 remains empty.

ADAM is the unique number that the **contract document** receives when it is posted in the system of the Central Electronic Register of Public Procurement (KIMDIS) and is the number that uniquely identifies the Contract. With some exceptions, all the public entity contracts are posted on KIMDIS (see more: law 4412/2016 art. 38 and YA 57654/2017 Government Gazette B '1781 or http://www.eprocurement.gov.gr). Search for KIMDIS contract details: http://www.eprocurement.gov.gr/kimds2/unprotected/searchRequests.htm

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-13 (+) 0 ←→ 1	Purchase order reference	An identifier of a referenced purchase order, issued by the Buyer.	The ID of the respective Purchase Order, at eINV level.	Document reference
BT-16 (+) 0 ←→ 1	Despatch advice reference	An identifier of a referenced despatch advice.	In this field, the Despatch advice (DA) number associated with the eINV is entered. According to PEPPOL there is a "1 to 1 relationship" of the eINV with the DA.	Document reference

COMMENTS

In case of a summary eINV with more than one associated Despatch advices, in the current version of the Greek CIUS and only for the Suppliers of the Greek State seated in Greece, the ID of the first DA will be entered in the field BT-16 and the rest of the DA Numbers in the BG-24 data group.

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-19 (+) 0 ←→ 1	Buyer accounting reference	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.	Accounting code in the financial statements (ALE / KAE, balance sheet, account report).	Text
BG-3 (+) 0←→n	PRECEDING INVOICE REFERENCE	A group of business terms providing information on one or more preceding Invoices.	The fields in this group are used if the current eInv is a Credit Note, in order to be correlated with the related Invoice, which it compensates. The correspondence, according to PEPPOL, is a Credit Note to one or more related, previous (Debit) invoices.	
BT-25* (++) 1 ←→ 1	Preceding Invoice number	The identification of an Invoice that was previously sent by the Seller.	To be completed with the Invoice Number (BT-1) of the respective debit invoice issued earlier.	Document

COMMENTS

In case of more than one previous debit invoices, all these debit Notes must carry the same Contract (ADAM, BT-12) and the same budget (BT-11). In the credit note, BT-11 and BT-12 are left empty, and therefore the software of KE.D of GSIS PA traces back to the first related debit invoice, to find them. It is recommended, for reasons of sound management of eINV, that an eINV credit be associated uniquely with a previous (equivalent) debit eINV.

BG-4* (+) 1 ←→ 1	SELLER	A group of business terms providing information about the Seller.	

BT-27* (++) 1 ←→ 1	**Seller name**	The full formal name by which the Seller is registered in the national registry of legal entities either as a Taxable person or as a person or persons.	Full name of Seller as he is registered in G.E.MI.	Text
BT-28 (++) 0 ←→ 1	Seller trading name	A name by which the Seller is known, other than Seller name (also known as Business name).	Full Business/Commercial name of the Seller. This may be used if different from the Seller name.	Text
BT-29 (++)	**Seller identifier** 0 ←→ n	An identification of the Seller.	For many systems, the Seller identifier is a key piece of information. Multiple Seller identifiers may be assigned or specified. They may be differentiated by using various identification schemes. If no scheme is specified, it should be known to the Buyer and the Seller, e.g. a previously exchanged Buyer assigned identifier of the Seller.	Identifier
	Scheme identifier 0 ←→ 1	The identification scheme identifier of the Seller identifier. (XML attribute of BT-29)	If used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.	
BT-30 (++) 0 ←→ 1	**Seller legal registration identifier**	An identifier issued by an official registrar that identifies the Seller as a legal entity or person.	The GE.MI Number (if any), otherwise blank field.	Identifier
BT-31* (++) 1 ←→ 1	**Seller VAT identifier**	The Seller's International VAT identifier (also known as Seller VAT identification number or TIN).	Seller's VAT number (or TIN), with the prefix of the country in which it is established, unless he uses a Tax Representative, in accordance with EN ISO 3166-1. Code BT-31 corresponds to field BT-27. For sellers seated in Greece the prefix is the Latin characters **EL.**	Identifier
BT-34* (++) 1 ←→ 1	**Seller electronic address**	Identifies the Seller's electronic address to which the application level response to the invoice must be delivered.	Electronic Address Identifier for PEPPOL network routing. The Electronic Identifier corresponds uniquely to each participating Sender. The ID is in the format <SchemeID>: <Identifier>. For Greece, the Identifier is a Greek VAT number without the country prefix. The Vendor electronic address is also referenced in the Standard Business Document Header (SBDH) of the eINV XML document.	Identifier
	Scheme Identifier	The identification scheme identifier of the Seller electronic address. (XML attribute of the XML element BT-34)	The schemeID will be selected from the list maintained by the Connecting Europe Facility (CEF). For Greece the schemeID is the code 9933 which means Greek VAT number.	

BG-7* **(+)** 1 ←→ 1	**BUYER**	A group of business terms providing information about the Buyer.	For the description of the Buyer (Name, VAT number, electronic address, etc.), the field group BG-7 (BYER) of the European Standard is completed.	
BT-44* **(++)** 1 ←→ 1	**Buyer name**	The full name of the Buyer.	For the Greek State, as defined in the field "DESCRIPTION OF THE CONTRACTOR AUTHORITY" of the "Register of Contracting Authorities" on the official website of the GSIS PA, on the website www.gsis.gr/e-invoice and concerns the supervising administrative structure (e.g. IAPR, Ministry of Justice, Ministry of Finance) (generally the Body of article 14 of law 4270/2014 or any legal entity that -in this case- executes a public contract).	Text
BT-46* **(++)** 1 ←→ 1	**Buyer identifier**	Code - identifier of the Contracting Authority / Contracting Entity.	The **Code of the Contracting Authority / Contracting Entity** as it is specified in the "Register of Contracting Authorities" for the electronic invoicing of GSIS PA, with the field "**CODE of the Contracting Authority**" (e.g. 2048.8010430600.00061) on the website of the official website of GSIS PA www.gsis.gr/e-Invoice . It concerns the **regulated** administrative structure/unit (such as Ioannina Tax Office, Corinth Magistrate's Court, Procurement Department) of the Buyer, as described in field BT-44. The **BT-46** corresponds to **BT-10**, which provides the description of the Contracting Authority.	Identifier
BT-47 **(++)** 0 ←→ 1	**Buyer legal registration identifier**	An identifier issued by an official registry that identifies the Buyer as a legal entity or person.	When the scheme identification is not used, it states the G.E.MI (General Commercial Registry) Number (If any).	Identifier
	Scheme Identifier	The ID of the buyer's legal registration ID. (XML attribute of the XML element BT-47)	Otherwise it follows the rules of ISO / IEC 6523.	
BT-48* **(++)** 1 ←→ 1	**Buyer VAT identifier**	The Tax Identification Number – TIN- (VAT ID) of the Buyer (also known as the VAT Identification Number of the Buyer).	The Buyer VAT number as described in field **BT-44**, with the country prefix, according to EN ISO 3166-1, in which it has its seat. For a Buyer seated in Greece, the country prefix comprises the Latin characters EL, e.g. EL997001671 for the Ministry of Digital Governance.	Identifier

| BT-49* (++) 1 ←→ 1 | Buyer electronic address | Identifies the Buyer's electronic address to which the invoice is delivered. | The Buyer's **electronic address** (as described in BT-44) for a participant in PEPPOL e-invoicing procedures corresponds uniquely to each participating Buyer (Receiver). The ID has the format **<SchemeID>: <Identifier>.** For Greece the schemeID is the code **9933** which means Greek VAT number, while the Identifier is a Greek VAT number without the country prefix. The Buyer's electronic address ID for PEPPOL concerns the GSIS PA (as the only entry point of Electronic Invoicing into the State) and is **9933: 997001671**, 997001671 is the VAT number of the Ministry of Digital Governance, the supervising entity of GSIS PA. The Buyer Electronic Address is also inscribed in the SBDH of the eINV XML document. | Identifier |
| | Scheme Identifier | The ID of the Seller's Electronic address (XML attribute of the XML element BT-34) | The scheme ID will be selected from the list maintained by the Connecting Europe Facility (CEF). For Greece, the schemeID is the code 9933 which means Greek VAT number. | |

COMMENTS

Internally in the PEPPOL eDelivery network, this identifier corresponds to the **physical IP address** of the endpoint systems of the participants, in order to perform the physical routing of the electronic documents between them. The PEPPOL electronic address ID for the GSIS PA is 9933: 997001671, 997001671 is the VAT number of the Ministry of Digital Governance, the supervising entity of GSIS PA. These codes are usually published in the PEPPOL Directory at https://directory.peppol.eu/public . In its current version, the **PEPPOL Directory** contains IDs for Buyers only, and these can be entered in the SMP of the GSIS PA.

BG-10 (+) 0 ←→ 1	Payee	A group of business terms providing information about the Payee, i.e. the role that receives the payment.	The role of the payee can be fulfilled by a third party, beyond the Seller (BG-4).	
BT-59 (++) 1 ←→ 1	Payee name	The name of the Payee.	Shall be used when the Payee is different from the Seller. The Payee name may, however, be the same with the Seller name.	Text
BT-60 (++) 0 ←→ 1	Payee identifier or bank assigned creditor identifier	An identifier for the Payee.	If there is no defined identification scheme, the Seller ID must be known in advance to the Seller and Buyer. This item is used either to identify the Beneficiary or the Beneficiary's unique bank reference ID (assigned by the Beneficiary's bank.)	Identifier
	Scheme Identifier	The ID of the Beneficiary ID. (XML attribute of the XML element BT-61)	If an (international) identification scheme is used, this should be selected from the ISO / IEC 6523 ICD or the CEF Electronic Address Scheme (EAS), 99_ _.	

BT-61 (++) 0 ←→ 1	Payee legal registration identifier	An identifier issued by an official registry that identifies the Payee as a legal entity or person.	The GE.MI (General Commercial Register) Number (if any, otherwise left blank). If there is no defined identification scheme the Seller ID must be known in advance to Seller and Buyer	Identifier
	Scheme Identifier	The ID of the Beneficiary's legal registration ID. (XML attribute of the XML element BT-61)	The international identification code of GE.MI. If an (international) identification scheme is used, it should be selected from the ISO / IEC 6523 ICD or the CEF Electronic Address Scheme (EAS), 99_ _	

COMMENTS

According to the E-Invoice EN16931 Standard, in order for the payment of the invoice to be assigned to "PAYEE" / "BENEFICIARY OF PAYMENT" you need to: a) have completed the disclaimer (notice on the invoice) that the invoice has been assigned to another payee. Disclaimer must be given using the **Invoice Note (BT-22)** field at document level, b) identify the payee by filling the fields of the **BG-10 group**, e.g. name of payee, etc., c) change the bank account in favor of the Beneficiary.

BG-11 (+) 0 ←→ 1	SELLER TAX REPRESENTATIVE PARTY	A group of business terms providing information about the Seller's tax representative.	In case the Seller - Supplier of the Greek State seated outside Greece has the obligation to appoint a Tax Representative, according to the applicable tax provisions, the field group **BG-11** (TAX REPRESENTATIVE) shall be filled with the details of the Tax Representative, such as name, TIN.	
BT-62* (++) 1 ←→ 1	Seller tax representative name	The full name of the Seller's tax representative party.	The Tax Representative is an entity with legal status or a natural person in Greece and has a Greek VAT number, which is represents a Supplier seated outside Greece and has a foreign VAT number	Text
BT-63* (++) 1 ←→ 1	Seller tax representative VAT identifier	The VAT identifier of the Seller's tax representative party.	The TIN (AFM) of the Tax Representative, with the prefix of the country in which it is seated, according to EN ISO 3166-1. For a tax representative seated in Greece the country prefix comprises the Latin characters EL.	Identifier

COMMENTS

In case of presence of a Tax Representative in fields BT-62, BT-63 and BG-12, field BT-122 is left empty.

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BG-13* (+) 1 ←→ 1	DELIVERY INFORMATION	A group of business terms providing delivery details (time place, medium, etc.).	Information is entered for the service (Agency, Contracting Authority) that receives the goods / services, such as Name, Delivery Date, address, etc. Completion of field group BG-13 is mandatory.	

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-70* (++) 1 ←→ 1	Deliver-to party name	The name of the party to which the goods and services are delivered.	This field will be filled if the Receiving Party (Final Recipient) is different than the Invoice recipient (BT-10).	Text
BT-71 (++) 0 ←→ 1	Deliver-to location identifier	An identifier for the location where the goods and services are delivered.	If no scheme is specified, the location ID must be known in advance to the Seller and Buyer. The code is from ISO / IEC 6523.	Identifier
	Scheme Identifier	The ID of the Delivery Location ID (XML attribute of the XML element BT-71).	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.	
BT-72 (++) 0 ←→ 1	Actual delivery date	The date on which the supply of goods or services was made or completed.		Date
BG-15* (++) 1 ←→ 1	DELIVER-TO ADDRESS	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	In the case of pick-up, the deliver to address is the pick-up address. Sufficient components of the address are to be filled to comply with legal requirements.	
BT-75* (+++) 1 ←→ 1	Deliver-to address line 1	The main address line in an address.	Usually the street name and number or PO Box number.	Text
BT-77* (+++) 0 ←→ 1	Deliver-to city	The common name of the city, town or village, where the deliver to address is located.		Text
BT-78* (+++) 1 ←→ 1	Deliver-to post code	The identifier for an addressable group of properties according to the relevant postal service.		Text

COMMENTS

Fields of identification of a Public Body, Contracting Authority and Receiving Party.

BT-10 Contracting Authority name – eINV recipient	BT-46 Contracting Authority code	BG-9 Contact point		Functional Unit – eINV Recipient
BT-44 Buyer name	BT-48 TIN	BT-49 electronic address	BG-8 Postal Address	Public Body
BG-13 Delivery information for goods or services	BG-15 Postal address			Third unit (or eINV recipient)

| BG-20 (+)

0 ←→ n | DOCUMENT LEVEL ALLOWANCES | A group of business terms providing information about allowances applicable to the Invoice as a whole. | In particular, for income tax allowances and reservations in favor of Greek Third Public Institutions, the respective numerical fields in the BG-20 of the eINV are not filled by the Seller / Supplier, which affect the final total amount of the eINV. The total by category allowances/ withholdings at document level are completed by the Sellers / Suppliers only as text, in the BG-24 Group fields.
In other cases of Price Reduction, the default field functionality on the BG-24 remains the same, according to the European Data Format Specifications Standard. |

COMMENTS

Allowances are usually some form of discount, while Charges would usually be a form of service provided by the Seller. Basically, the Price Reductions (Allowances) work subtractively from the total of the invoice and the charges are additions to the Total Invoice. Price Reductions and Charges may arise for the Document as a whole or apply to individual line items or both.

BG-21 (+) 0 ←→ n	DOCUMENT LEVEL CHARGES	A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.	Other taxes, fees and stamp duties (excluding VAT) that increase the value of the Electronic Invoice and are calculated at the level of document (document) are filled in the field group BG-21.	
BT-95* (++) 1 ←→ 1	Document level allowance VAT category code	A coded identification of what VAT category applies to the document level allowance.	Price category VAT reduction code from UNTDID list 5305. Acceptable values are listed below. The correctness of the field values is checked by the operational rule BR-CL-17 (https://docs.peppol.eu/poacc/billing/3.0/rules/ubl-tc434/BR-CL-17/) .	Code

COMMENTS

EN16931 codes for VAT categories from the UNTDID 5305 list	
AE	*VAT Reverse Charge* *Code specifying that the standard VAT rate is levied* *from the invoicee. Reverse charge VAT/IGIC/IPSI rules apply*
E	*Exempt from tax* *Code specifying that taxes are not applicable (VAT/IGIC/IPSI).*

G	Free export item, tax not charged	
	Code specifying that the item is free export and taxes are not charged. VAT/IGIC/IPSI not levied due to export outside of the EU.	
K	VAT exempt for EEA intra-community supply of goods and services -	
	A tax category code indicating the item is VAT exempt due to an intra-community supply in the European Economic Area. VAT/IGIC/IPSI not levied due to Intra-community supply rules.	
L	Canary Islands general indirect tax Impuesto General Indirecto Canario (IGIC) is an indirect tax levied on goods and services supplied in the Canary Islands (Spain) by traders and professionals, as well as on import of goods. Liable for IGIC tax.	
M	Tax for production, services and importation in Ceuta and Melilla	
	Impuesto sobre la Producci, los Servicios y la Importacn (IPSI) is an indirect municipal tax, levied on the production, processing and import of all kinds of movable tangible property, the supply of services and the transfer of immovable property located in the cities of Ceuta and Melilla.	
	Liable for IPSI.	
O	Services outside scope of tax	
	Code specifying that taxes are not applicable to the services. Sale is not subject to VAT/IGIC/IPSI.	
S	Standard rate	
	Code specifying the standard rate.	
Z	Zero rated goods	
	Code specifying that the goods are at a zero rate.	
B	Transferred (VAT)	
	In Italy VAT not to be paid to the issuer of the invoice but directly to relevant tax authority. This code is allowed in the EN 16931 for Italy only based on the Italian A-deviation.	

BT-99* (++) 1 ←→ 1	Document level charge amount	The amount of a charge, without VAT.		Amount
BT-100 (++) 0 ←→ 1	Document level charge base amount	The base amount that may be used, in conjunction with the document level charge percentage, to calculate the document level charge amount.		Amount
BT-101 (++) 0 ←→ 1	Document level charge percentage	The percentage that may be used, in conjunction with the document level charge base amount, to calculate the document level charge amount.		Percentage

BT-102* (++) 1 ←→ 1	Document level charge VAT category code	A coded identification of what VAT category applies to the document level charge.	VAT surcharge code from UNTDID list 5305. Acceptable values are listed below. The correctness of the field values is checked by the operational rule BR-CL-17 (https://docs.peppol.eu/poacc/billing/3.0/rules/ubl-tc434/BR-CL-17/).	Code

COMMENTS

	EN16931 codes for VAT categories from the UNTDID 5305 list
AE	*VAT Reverse Charge* *Code specifying that the standard VAT rate is levied* *from the invoicee. Reverse charge VAT/IGIC/IPSI rules apply*
E	*Exempt from tax* *Code specifying that taxes are not applicable (VAT/IGIC/IPSI).*
G	*Free export item, tax not charged* *Code specifying that the item is free export and taxes are not charged. VAT/IGIC/IPSI not levied due to export outside of the EU.*
K	*VAT exempt for EEA intra-community supply of goods and services* *A tax category code indicating the item is VAT exempt due to an intra-community supply in the European Economic Area. VAT/IGIC/IPSI not levied due to Intra-community supply rules.*
L	*Canary Islands general indirect tax Impuesto General Indirecto Canario (IGIC) is an indirect tax levied on goods and services supplied in the Canary Islands (Spain) by traders and professionals, as well as on import of goods. Liable for IGIC tax.*
M	*Tax for production, services and importation in Ceuta and Melilla* *Impuesto sobre la Producci, los Servicios y la Importacn (IPSI) is an indirect municipal tax, levied on the production, processing and import of all kinds of movable tangible property, the supply of services and the transfer of immovable property located in the cities of Ceuta and Melilla.* *Liable for IPSI.*
O	*Services outside scope of tax Code specifying that taxes are not applicable to the services. Sale is not subject to VAT/IGIC/IPSI.*
S	*Standard rateCode specifying the standard rate.*
Z	*Zero rated goods*

		Code specifying that the goods are at a zero rate.	
	B	*Transferred (VAT)* *In Italy VAT not to be paid to the issuer of the invoice but directly to relevant tax authority. This code is allowed in the EN 16931 for Italy only based on the Italian A-deviation.*	

BG-22* (+) 1 ←→ 1	DOCUMENT TOTALS	A group of business terms providing the monetary totals for the Invoice.	
BT-106* (++) 1←→ 1	**Sum of Invoice line net amount**	Sum of all Invoice line net amounts in the Invoice.	∑ **(BT-131),** Total net amount of eINV	Amount
BT-107 (++) 0 ←→ 1	**Sum of allowances on document level**	Sum of all allowances on document level in the Invoice.	Allowances on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount. ∑ **(BT-92),** Total allowances for eINV	Amount
BT-108 (++) 0 ←→ 1	**Sum of charges on document level**	Sum of all charges on document level in the Invoice.	Charges on line level are included in the Invoice line net amount which is summed up into the Sum of Invoice line net amount. ∑ **(BT-99),** Total charges of eINV	Amount
BT-109* (++) 1 ←→ 1	**Invoice total amount without VAT**	The total amount of the Invoice without VAT.	The Invoice total amount without VAT is the Sum of Invoice line net amount minus Sum of allowances on document level plus Sum of charges on document level. **(BT-106) – (BT-107) + (BT-108)**	Amount
BT-110 (++) 0 ←→ 1	**Invoice total VAT amount**	Invoice total VAT amount	The total (final) VAT Invoice amount (BT-5) is the sum of amounts for all VAT Categories. ∑ **(BT-117)**	Amount
BT-111 (++) 0 ←→ 1	**Invoice total VAT amount in accounting currency**	The VAT total amount expressed in the accounting currency accepted or required in the country of the Seller.	To be used when the VAT accounting currency (BT-6) differs from the Invoice currency code (BT-5) in accordance with article 230 of Directive 2006/112 / EC on VAT. The VAT amount in accounting currency is not used in the calculation of the Invoice totals. 2006/112 / EC No. 230: 'The amounts indicated on the invoices may be expressed in any currency, provided that the amount of VAT due or to be settled is expressed in the currency of the Member State, using the exchange rate mechanism provided for in Article 91. "	Amount

BT-112* (++) 1 ←→ 1	**Invoice total amount with VAT**	The total amount of the Invoice with VAT.	The Invoice total amount with VAT is the Invoice total amount without VAT plus the Invoice total VAT amount. **(BT-109) + (BT-110)**	Amount
BT-113 (++) 0 ←→ 1	**Paid amount**	The sum of amounts which have been paid in advance.	This amount is subtracted from the invoice total amount with VAT to calculate the amount due for payment.	Amount
BT-114 (++) 0 ←→ 1	**Rounding amount**	The amount to be added to the invoice total to round the amount to be paid.		Amount
BT-115* (++) 1 ←→ 1	**Amount due for payment**	The outstanding amount that is requested to be paid.	This amount is the Invoice total amount with VAT minus the paid amount that has been paid in advance. The amount is zero in case of a fully paid Invoice. The amount may be negative; in that case the Seller owes the amount to the Buyer. **(BT-112) − (BT-113) + (BT-114)**	Amount
BG-23* (+) 1 ←→ n	**VAT ANALYSIS**	A group of business terms providing information about VAT distribution in various categories, percentages and reasons for exemption.		
BT-116* (++) 1 ←→ 1	**VAT category taxable amount**	The total amount subject to a specific VAT category is the sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable).	The sum of Invoice line net amount minus allowances plus charges on document level which are subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). **∑(BT-113) + (BT-99) − (BT-93)**	Amount
BT-117* (++) 1 ←→ 1	**VAT category tax amount**	The total VAT amount for a given VAT category.	The final amount of VAT per VAT category. It is calculated by multiplying the taxable amount per VAT category by the VAT category rate for the relevant VAT category. **(BT-116) x ((BT-119) / 100)**	Amount

BT-118* (++) 1 ←→ 1	VAT category code	Coded identification of a VAT category.	VAT code from UNTDID 5305. Acceptable values are listed below. The correctness of the field values is checked by the business rule BR-CL-17, (https://docs.peppol.eu/poacc/billing/3.0/rules/ubl-tc434/BR-CL-17/) .	Code

COMMENTS

	EN16931 codes for VAT categories from the UNTDID 5305 list
AE	*VAT Reverse Charge* *Code specifying that the standard VAT rate is levied* *from the invoicee. Reverse charge VAT/IGIC/IPSI rules apply.*
E	*Exempt from tax* *Code specifying that taxes are not applicable (VAT/IGIC/IPSI).*
G	*Free export item, tax not charged* *Code specifying that the item is free export and taxes are not charged.* *VAT/IGIC/IPSI not levied due to export outside of the EU.*
K	*VAT exempt for EEA intra-community supply of goods and services* *A tax category code indicating the item is VAT exempt due to an intra-community supply in the European Economic Area. VAT/IGIC/IPSI not levied due to Intra-community supply rules.*
L	*Canary Islands general indirect tax - Impuesto General Indirecto Canario (IGIC) is an indirect tax levied on goods and services supplied in the Canary Islands (Spain) by traders and professionals, as well as on import of goods. Liable for IGIC tax.*
M	*Tax for production, services and importation in Ceuta and Melilla - Impuesto sobre la Producci, los Servicios y la Importacn (IPSI) is an indirect municipal tax, levied on the production, processing and import of all kinds of movable tangible property, the supply of services and the transfer of immovable property located in the cities of Ceuta and Melilla.* *Liable for IPSI.*
O	*Services outside scope of tax - Code specifying that taxes are not applicable to the services. Sale is not subject to VAT/IGIC/IPSI.*
S	*Standard rate* *Code specifying the standard rate.*
Z	*Zero rated goods* *Code specifying that the goods are at a zero rate.*
B	*Transferred (VAT)* *In Italy VAT not to be paid to the issuer of the invoice but directly to relevant tax authority. This code is allowed in the EN 16931 for Italy only based on the Italian A-deviation.*

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-119 (++) 0 ←→ 1	**VAT category rate**	The VAT rate, represented as percentage that applies for the relevant VAT category.	Percentage corresponding to the VAT category, www.aade.gr. This field is filled when the BT-118 gets the "S" value. Category S (Standard) of VAT includes all VAT rates, i.e. basic VAT and reduced VAT.	Percentage
BT-120 (++) 0 ←→ 1	**VAT exemption reason text**	A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged.	Text field where the reason for VAT exemption is stated (exists when field BT-151 has the value Z or E). Article 226, paragraphs 11-15, Directive 2006/112 / EC. When the value of the field BT-118 (BT-151) is "S" then the fields BT-120 and BT-121 must not be filled (BR-S-10).	Text
BT-121 (++) 0 ←→ 1	**VAT exemption reason code**	A coded statement of the reason for why the amount is exempted from VAT.	VAT exemption code This field is required if field BT-120 is completed too. Values from the Code List issued and maintained by the Connecting Europe Facility (CEF). The correctness of the field values is checked by business rule BR-CL-32 (https://docs.peppol.eu/poacc/billing/3.0/rules/ubl-tc434/BR-CL-22/) When the value of the field BT-118 (BT-151) is "S" then the fields BT-120 and BT-121 must not be filled in (BR-S-10).	Code

COMMENTS

The VAT exemption codes VATEX in the table below are mandatory, when the fields BT-118 (BT-95, BT-102) get the VAT exemption values: AE, E, G, Z, O, K.

VAT EXEMPTION CODES ACCORDING TO CEF	
https://docs.peppol.eu/poacc/billing/3.0/codelist/vatex/ **https://eur-lex.europa.eu/legal-content/EL/TXT/?uri=CELEX:32006L0112**	
Code	**Explanatory text of VAT exemption**
VATEX-EU-79-C	Exempt based on article 79, point c of Council Directive 2006/112/EC: *Exemptions relating to repayment of expenditures*.
VATEX-EU-132	Exempt based on article 132 of Council Directive 2006/112/EC: *Exemptions for certain activities in public interest*.
VATEX-EU-132-1A	Exempt based on article 132, section 1 (a) of Council Directive 2006/112/EC: *The supply by the public postal services of services other than passenger transport and telecommunications services, and the supply of goods incidental thereto.*
VATEX-EU-132-1B	Exempt based on article 132, section 1 (b) of Council Directive 2006/112/EC *Hospital and medical care and closely related activities undertaken by bodies governed by public law or, under social conditions comparable with those applicable to bodies governed by public law, by hospitals, centres for medical treatment or diagnosis and other duly recognised establishments of a similar nature.*
VATEX-EU-132-1C	Exempt based on article 132, section 1 (c) of Council Directive 2006/112/EC:

Code	Explanatory text of VAT exemption
	The provision of medical care in the exercise of the medical and paramedical professions as defined by the Member State concerned.
VATEX-EU-132-1D	Exempt based on article 132, section 1 (d) of Council Directive 2006/112/EC: *The supply of human organs, blood and milk.*
VATEX-EU-132-1E	Exempt based on article 132, section 1 (e) of Council Directive 2006/112/EC *The supply of services by dental technicians in their professional capacity and the supply of dental prostheses by dentists and dental technicians.*
VATEX-EU-132-1F	Exempt based on article 132, section 1 (f) of Council Directive 2006/112/EC: *The supply of services by independent groups of persons, who are carrying on an activity which is exempt from VAT or in relation to which they are not taxable persons, for the purpose of rendering their members the services directly necessary for the exercise of that activity, where those groups merely claim from their members exact reimbursement of their share of the joint expenses, provided that such exemption is not likely to cause distortion of competition.*
VATEX-EU-132-1G	Exempt based on article 132, section 1 (g) of Council Directive 2006/112/EC: *The supply of services and of goods closely linked to welfare and social security work, including those supplied by old people's homes, by bodies governed by public law or by other bodies recognised by the Member State concerned as being devoted to social wellbeing.*
VATEX-EU-132-1H	Exempt based on article 132, section 1 (h) of Council Directive 2006/112/EC: *The supply of services and of goods closely linked to the protection of children and young persons by bodies governed by public law or by other organisations recognised by the Member State concerned as being devoted to social wellbeing.*
VATEX-EU-132-1I	*Exempt based on article 132, section 1 (i) of Council Directive 2006/112/EC:* *The provision of children's or young people's education, school or university education, vocational training or retraining, including the supply of services and of goods closely related thereto, by bodies governed by public law having such as their aim or by other organisations recognised by the Member State concerned as having similar objects.*
VATEX-EU-132-1J	*Exempt based on article 132, section 1 (j) of Council Directive 2006/112/EC:* *Tuition given privately by teachers and covering school or university education.*
VATEX-EU-132-1K	Exempt based on article 132, section 1 (k) of Council Directive 2006/112/EC: *The supply of staff by religious or philosophical institutions for the purpose of the activities referred to in points (b), (g), (h) and (i) and with a view to spiritual welfare.*
VATEX-EU-132-1L	Exempt based on article 132, section 1 (l) of Council Directive 2006/112/EC: *The supply of services, and the supply of goods closely linked thereto, to their members in their common interest in return for a subscription fixed in accordance with their rules by non-profitmaking organisations with aims of a political, trade-union, religious, patriotic, philosophical, philanthropic or civic nature, provided that this exemption is not likely to cause distortion of competition.*
VATEX-EU-132-1M	Exempt based on article 132, section 1 (m) of Council Directive 2006/112/EC: *The supply of certain services closely linked to sport or physical education by non-profit-making organisations to persons taking part in sport or physical education.*
VATEX-EU-132-1N	Exempt based on article 132, section 1 (n) of Council Directive 2006/112/EC: *The supply of certain cultural services, and the supply of goods closely linked thereto, by bodies governed by public law or by other cultural bodies recognised by the Member State concerned.*
VATEX-EU-132-1O	Exempt based on article 132, section 1 (o) of Council Directive 2006/112/EC: *The supply of services and goods, by organisations whose activities are exempt pursuant to points (b), (g), (h), (i), (l), (m) and (n), in connection with fund-raising events organised exclusively for their own benefit, provided that exemption is not likely to cause distortion of competition.*
VATEX-EU-132-1P	Exempt based on article 132, section 1 (p) of Council Directive 2006/112/EC: *The supply of transport services for sick or injured persons in vehicles specially designed for the*

VAT EXEMPTION CODES ACCORDING TO CEF	
https://docs.peppol.eu/poacc/billing/3.0/codelist/vatex/	
https://eur-lex.europa.eu/legal-content/EL/TXT/?uri=CELEX:32006L0112	
Code	**Explanatory text of VAT exemption**
	purpose, by duly authorised bodies.
VATEX-EU-132-1Q	Exempt based on article 132, section 1 (q) of Council Directive 2006/112/EC: *The activities, other than those of a commercial nature, carried out by public radio and television bodies.*
VATEX-EU-143	Exempt based on article 143 of Council Directive 2006/112/EC: *Exemptions on importation.*
VATEX-EU-143-1A	Exempt based on article 143, section 1 (a) of Council Directive 2006/112/EC: *The final importation of goods of which the supply by a taxable person would in all circumstances be exempt within their respective territory.*
VATEX-EU-143-1B	Exempt based on article 143, section 1 (b) of Council Directive 2006/112/EC: *The final importation of goods governed by Council Directives 69/169/EEC (1), 83/181/EEC (2) and 2006/79/EC (3).*
VATEX-EU-143-1C	Exempt based on article 143, section 1 (c) of Council Directive 2006/112/EC: *The final importation of goods, in free circulation from a third territory forming part of the Community customs territory, which would be entitled to exemption under point (b) if they had been imported within the meaning of the first paragraph of Article 30.*
VATEX-EU-143-1D	Exempt based on article 143, section 1 (d) of Council Directive 2006/112/EC: *The importation of goods dispatched or transported from a third territory or a third country into a Member State other than that in which the dispatch or transport of the goods ends, where the supply of such goods by the importer designated or recognised under Article 201 as liable for payment of VAT is exempt under Article 138.*
VATEX-EU-143-1E	Exempt based on article 143, section 1 (e) of Council Directive 2006/112/EC: *The re-importation, by the person who exported them, of goods in the state in which they were exported, where those goods are exempt from customs duties.*
VATEX-EU-143-1F	Exempt based on article 143, section 1 (f) of Council Directive 2006/112/EC: *The importation, under diplomatic and consular arrangements, of goods which are exempt from customs duties.*
VATEX-EU-143-1FA	Exempt based on article 143, section 1 (fa) of Council Directive 2006/112/EC: *The importation of goods by the European Community, the European Atomic Energy Community, the European Central Bank or the European Investment Bank, or by the bodies set up by the Communities to which the Protocol of 8 April 1965 on the privileges and immunities of the European Communities applies, within the limits and under the conditions of that Protocol and the agreements for its implementation or the headquarters agreements, in so far as it does not lead to distortion of competition.*
VATEX-EU-143-1G	Exempt based on article 143, section 1 (g) of Council Directive 2006/112/EC: *The importation of goods by international bodies, other than those referred to in point (fa), recognised as such by the public authorities of the host Member State, or by members of such bodies, within the limits and under the conditions laid down by the international conventions establishing the bodies or by headquarters agreements.*
VATEX-EU-143-1H	Exempt based on article 143, section 1 (h) of Council Directive 2006/112/EC: *The importation of goods, into Member States party to the North Atlantic Treaty, by the armed forces of other States party to that Treaty for the use of those forces or the civilian staff accompanying them or for supplying their messes or canteens where such forces take part in the common defence effort.*
VATEX-EU-143-1I	Exempt based on article 143, section 1 (i) of Council Directive 2006/112/EC: *The importation of goods by the armed forces of the United Kingdom stationed in the island of Cyprus pursuant to the Treaty of Establishment concerning the Republic of Cyprus, dated 16 August 1960, which are for the use of those forces or the civilian staff accompanying them or for supplying their messes or canteens.*

Code	Explanatory text of VAT exemption
VATEX-EU-143-1J	Exempt based on article 143, section 1 (j) of Council Directive 2006/112/EC: *The importation into ports, by sea fishing undertakings, of their catches, unprocessed or after undergoing preservation for marketing but before being supplied.*
VATEX-EU-143-1K	Exempt based on article 143, section 1 (k) of Council Directive 2006/112/EC: *The importation of gold by central banks.*
VATEX-EU-143-1L	Exempt based on article 143, section 1 (l) of Council Directive 2006/112/EC: *The importation of gas through a natural gas system or any network connected to such a system or fed in from a vessel transporting gas into a natural gas system or any upstream pipeline network, of electricity or of heat or cooling energy through heating or cooling networks.*
VATEX-EU-148	Exempt based on article 148 of Council Directive 2006/112/EC: *Exemptions related to international transport.*
VATEX-EU-148-A	Exempt based on article 148, section (a) of Council Directive 2006/112/EC: *Fuel supplies for commercial international transport vessels.*
VATEX-EU-148-B	Exempt based on article 148, section (b) of Council Directive 2006/112/EC *Fuel supplies for fighting ships in international transport.*
VATEX-EU-148-C	Exempt based on article 148, section (c) of Council Directive 2006/112/EC: *Maintenance, modification, chartering and hiring of international transport vessels.*
VATEX-EU-148-D	Exempt based on article 148, section (d) of Council Directive 2006/112/EC: *Supply to of other services to commercial international transport vessels.*
VATEX-EU-148-E	Exempt based on article 148, section (e) of Council Directive 2006/112/EC: *Fuel supplies for aircraft on international routes.*
VATEX-EU-148-F	Exempt based on article 148, section (f) of Council Directive 2006/112/E: *Maintenance, modification, chartering and hiring of aircraft on international routes.*
VATEX-EU-148-G	Exempt based on article 148, section (g) of Council Directive 2006/112/EC: *Supply to of other services to aircraft on international routes.*
VATEX-EU-151	Exempt based on article 151 of Council Directive 2006/112/EC: *Exemptions relating to certain Transactions treated as exports.*
VATEX-EU-151-1A	Exempt based on article 151, section 1 (a) of Council Directive 2006/112/EC: *The supply of goods or services under diplomatic and consular arrangements.*
VATEX-EU-151-1AA	Exempt based on article 151, section 1 (aa) of Council Directive 2006/112/EC: *The supply of goods or services to the European Community, the European Atomic Energy Community, the European Central Bank or the European Investment Bank, or to the bodies set up by the Communities to which the Protocol of 8 April 1965 on the privileges and immunities of the European Communities applies, within the limits and under the conditions of that Protocol and the agreements for its implementation or the headquarters agreements, in so far as it does not lead to distortion of competition.*
VATEX-EU-151-1B	Exempt based on article 151, section 1 (b) of Council Directive 2006/112/EC: *The supply of goods or services to international bodies, other than those referred to in point (aa), recognised as such by the public authorities of the host Member States, and to members of such bodies, within the limits and under the conditions laid down by the international conventions establishing the bodies or by headquarters agreements.*
VATEX-EU-151-1C	Exempt based on article 151, section 1 (c) of Council Directive 2006/112/EC: *The supply of goods or services within a Member State which is a party to the North Atlantic Treaty, intended either for the armed forces of other States party to that Treaty for the use of those forces, or of the civilian staff accompanying them, or for supplying their messes or canteens when such forces*

Code	Explanatory text of VAT exemption
	take part in the common defence effort.
VATEX-EU-151-1D	Exempt based on article 151, section 1 (d) of Council Directive 2006/112/EC:
	The supply of goods or services to another Member State, intended for the armed forces of any State which is a party to the North Atlantic Treaty, other than the Member State of destination itself, for the use of those forces, or of the civilian staff accompanying them, or for supplying their messes or canteens when such forces take part in the common defence effort.
VATEX-EU-151-1E	Exempt based on article 151, section 1 (e) of Council Directive 2006/112/EC:
	The supply of goods or services to the armed forces of the United Kingdom stationed in the island of Cyprus pursuant to the Treaty of Establishment concerning the Republic of Cyprus, dated 16 August 1960, which are for the use of those forces, or of the civilian staff accompanying them, or for supplying their messes or canteens.
VATEX-EU-309	Exempt based on article 309 of Council Directive 2006/112/EC:
	Travel agents performed outside of EU.
VATEX-EU-AE	Reverse charge
	Supports EN 16931-1 rule BR-AE-10
	Only use with VAT category code AE.
VATEX-EU-D	Intra-Community acquisition from second hand means of transport
	Second-hand means of transport - Indication that VAT has been paid according to the relevant transitional arrangements.
VATEX-EU-F	Intra-Community acquisition of second hand goods
	Second-hand goods - Indication that the VAT margin scheme for second-hand goods has been applied.
VATEX-EU-G	Export outside the EU
	Supports EN 16931-1 rule BR-G-10.
VATEX-EU-I	Intra-Community acquisition of works of art
	Works of art - Indication that the VAT margin scheme for works of art has been applied.
VATEX-EU-IC	Intra-Community supply
	Supports EN 16931-1 rule BR-IC-10.
VATEX-EU-J	Intra-Community acquisition of collectors' items and antiques
	Collectors' items and antiques - Indication that the VAT margin scheme for collector's items and antiques has been applied.
VATEX-EU-O	Not subject to VAT
	Supports EN 16931-1 rule BR-O-10.

- When the field value BT-118 (BT-151) is "S" then the fields BT-120 and BT-121 must not be completed (BR-S-10).
- The business rules in the table below are mandatory and verify the situation in which when the fields BT-118, BT-120, BT-121 get values other than the value "S", i.e. there is a case of VAT exemption, the completion of field BT-121 is definitely mandatory with one of the codes in the following table.
- The completion of the field BT-120 with a textual limitation of the VAT exemption reason can be done with an equivalent free text in Greek.

TABLE OF VAT EXEMPTION CODE RULES
BR-CL-22   Tax exemption reason code identifier scheme identifier MUST belong to the CEF VATEX code list.
BR-S-10   A VAT breakdown (BG-23) with VAT Category code (BT-118) "Standard rate" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).
BR-Z-10   A VAT breakdown (BG-23) with VAT Category code (BT-118) "Zero rated" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).
BR-E-10   A VAT breakdown (BG-23) with VAT Category code (BT-118) "Exempt from VAT" shall have a VAT exemption reason code (BT-121) or a VAT exemption reason text (BT-120).
BR-AE-10   A VAT breakdown (BG-23) with VAT Category code (BT-118) "Reverse charge" shall have a VAT exemption reason code (BT-121), meaning "Reverse charge" or the VAT exemption reason text (BT-120) "Reverse charge" (or the equivalent standard text in another language).
BR-IC-10   A VAT breakdown (BG-23) with the VAT Category code (BT-118) "Intra-community supply" shall have a VAT exemption reason code (BT-121), meaning "Intra-community supply" or the VAT exemption reason text (BT-120) "Intra-community supply" (or the equivalent standard text in another language).
BR-G-10   A VAT breakdown (BG-23) with the VAT Category code (BT-118) "Export outside the EU" shall have a VAT exemption reason code (BT-121), meaning "Export outside the EU" or the VAT exemption reason text (BT-120) "Export outside the EU" (or the equivalent standard text in another language).
BR-O-10   A VAT breakdown (BG-23) with VAT Category code (BT-118) " Not subject to VAT" shall have a VAT exemption reason code (BT-121), meaning " Not subject to VAT" or a VAT exemption reason text (BT-120) " Not subject to VAT" (or the equivalent standard text in another language).
BR-IG-10   A VAT breakdown (BG-23) with VAT Category code (BT-118) "IGIC" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).
BR-IP-10

TABLE OF VAT EXEMPTION CODE RULES
A VAT breakdown (BG-23) with VAT Category code (BT-118) "IPSI" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).
PEPPOL-EN16931-P0104 Tax Category G MUST be used when exemption reason code is VATEX-EU-G.
PEPPOL-EN16931-P0105 Tax Category O MUST be used when exemption reason code is VATEX-EU-O.
PEPPOL-EN16931-P0106 Tax Category K MUST be used when exemption reason code is VATEX-EU-IC.
PEPPOL-EN16931-P0107 Tax Category AE MUST be used when exemption reason code is VATEX-EU-AE.
PEPPOL-EN16931-P0108 Tax Category E MUST be used when exemption reason code is VATEX-EU-D.
PEPPOL-EN16931-P0109 Tax Category E MUST be used when exemption reason code is VATEX-EU-F.
PEPPOL-EN16931-P0110 Tax Category E MUST be used when exemption reason code is VATEX-EU-I.
PEPPOL-EN16931-P0111 Tax Category E MUST be used when exemption reason code is VATEX-EU-J.

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BG-24* (+) 0 ←→ n	ADDITIONAL SUPPORTING DOCUMENTS	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.	Additional supporting documents can be used for: (1) M.**AR.K number** returned by the Electronic Books application "myData" of IAPR which certifies the validity of the electronic invoice through a web service invoked by the certified Provider, with input the summary of the invoice of a Supplier of the Greek State, based in Greece the latter. (2) the **Authentication code** of an IAPR Document that is expected to be known by the recipient (buyer). 3) the **Electronic Address** (URL) of the Supplier's service for locating the HTML document of the Electronic Invoice. (4) the **Electronic Address** (URL) of the official website of the Supplier / Publisher HT.	

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
			(5) an **External Document** (referenced by a URL). The option to link to an external document will be needed, for example in the case of a large volume of attached documents or when it contains sensitive information, such as e.g. services related to personal data, which should be separated from the invoice itself. (6) more than one **Dispatch Advises(DA),** with the first DA being entered in field BT-16. (7) Allowances and Reservations for Third Parties of the State of Greece, as informational data (text).	
BT-122* (++) 1 ←→ 1	**Supporting document reference**	An identifier of the supporting document.	The value of the **Unique Registration Number (M.AR.K)** attributed by the Electronic Books application **"myData"** of **IAPR**, in case the supplier is a company seated in Greece. - http://www.aade.gr/epiheiriseis/mydata-ilektronika-biblia-aade/parohoi-ypiresion-ilektronikis-timologisis - https://www.aade.gr/epiheiriseis/mydata-ilektronika-biblia-aade/tehnikes-prodiagrafes-ekdoseis It is a mandatory field for Greek suppliers. Alternatively, the **Authentication Code string** of the Document, produced by the **IAPR** Electronic Books application **"myData",** in case the supplier is Greek. It is a mandatory field for Greek suppliers. Alternatively, the ID of a **Dispatch Advise (DA),** for this eINV. Alternatively, the total amount of **Income Tax Deductions of the State of Greece** per category / type of allowance / charges, in the form of text. Alternatively, the total amount of **Reservations in favor of Third Institutions of Greek Public**, in the form of text.	Document reference

COMMENTS

In the case of Seller-Supplier of the Greek State seated outside Greece, with or without a Tax Representative in Greece (field BT-62), field BT-122 is empty. That is, there is no obligation to submit the eINV summary to myDATA and obtain a M.AR.K code and Authentication Code, for foreign suppliers of the Greek State.

If the e-Invoicing **Service Provider** according to PEPPOL (AS4 Access Point) , has an agreement to serve suppliers of the Greek State who are seated in Greece, regardless of the country in which the PEPPOL Service Provider is located, must meet the terms and conditions set by the relevant legislation of **IAPR** for the Providers (POL 1035, FEK 551B 20 Feb 2020, POL 1138 FEK 2470B Jun 2020), be certified according to IAPR as Electronic Data Issuance Provider Services (YPAHES) and PEPPOL (as Access Point Service Provider) and according to KE.D / GSIS PA. In this case, if the PEPPOL Service Provider has its registered office outside Greece (and serves suppliers seated in Greece) in order to comply with the relevant provisions of IAPR, it must either establish a subsidiary in Greece (with Greek VAT number and G.E.MI - General Commercial Registry), which will be certified as YPAHES according to IAPR and certified by

PEPPOL as Access Point for Suppliers, so that the subsidiary handles the specific Greek suppliers of the parent company, or to contract with a Greek, local YPAHES provider (certified by PEPPOL as AS4 Access Point) and forward (systemically) to him the electronic invoices of its customers (Greek Suppliers of the Greek State). Then the specific local provider in turn sends the electronic invoices to the Contracting Authorities, through the network PEPPOL and the PEPPOL Access Point of the Greek State in GSIS PA.

In the event that the PEPPOL Provider serves suppliers of the State of Greece with headquarters outside Greece, this Provider does not need to be certified by IAPR as YPAHES, except be certified only by PEPPOL and by KED / GSIS PA.

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-123* (++) 0 ←→ 1	**Supporting document description**	A description of the supporting document.	The description **## M.AR.K##** in the field BT-123 identifies the field BT-122 as M.AR.K (Unique Registration Number) of IAPR that corresponds to the invoice, in case the supplier is Greek, and the fields BT-124 and BT-125 are not used.	Text
			Alternatively, the description **## AUTHCODE##** in field BT-123 identifies field BT-122 as the **Authentication String** of the document (in case the supplier is Greek), and fields BT-124 and BT-125 are not used.	
			Alternatively, the description **##INVOICE|URL##** specifies that the BT-124 field contains **the electronic address (URL) of** the Electronic Invoice Provider service for locating the Invoice in HTML format, and the BT-125 field may contain a document attached. In this case field BT-122 is not used.	
			Alternatively, the description **##INVOICE|PROVIDER|URL##** specifies that the BT-124 field contains the electronic address (URL) of the eINV issuer/Supplier, and the BT-125 field may contain an attached document. In this case field BT-122 is not used.	
			Alternatively, the description **##PARAKRAT|FOR|EISOD|x##** specifies that field BT-122 contains as text the sum of all deductions of the same type "x" Income Tax. In this case the fields BT-124, BT-125 are not used.	
			Alternatively, the description **##PARAKRAT|YPER3##** specifies that field BT-122 contains as text the sum of all allowances of the same type of for account of Third Bodies of Greece. Public. In this case the fields BT-124, BT-125 are not used.	

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-124 (++) 0 ←→ 1	**External document location**	The URL (Uniform Resource Locator) that identifies where the external document is located.	The means of determining the location, including the access mechanism, i.e. http: //, ftp: //. External document position is used if the Buyer requires additional invoice information. External documents are not part of the invoice. Risks may be involved when accessing external documents.	Text

COMMENTS

When field BT-123 contains the value **## M.AR.K ##,** then field BT-122 contains the code M.AR.K and BT-124 and BT-125 are not used.

When field BT-123 contains the value **## AUTHCODE##,** then field BT-122 contains the Authentication String (IAPR) and fields BT-124 and BT-125 are empty (non-existent). The presence (appearance) of the string ## AUTHCODE ## and the authentication code on a printed invoice is what differentiates whether the printed invoice came from B2G-PEPPOL Electronic Invoicing or from a traditional paper invoice, where in the latter it does not exist.

When field BT-123 contains the value **##INVOICE|URL##,** then field BT-124 contains the electronic address (URL) of the eINV as an HTML document to display. The BT-122 is not in use, and the BT-125 may contain an attached document. This field is used for the creation and presentation of the QR Code of eINV, during its display.

When the BT-123 field contains the value **##INVOICE|PROVIDER|URL##,** then the BT-124 field contains the URL of the official website of the PEPPOL/YPAHES Provider of the invoice issuer. The BT-122 is not in use, and the BT-125 may contain an attached document.

The **M.AR.K number** is returned by the **myData** electronic application of IAPR, during the tax verification process of a new eINV, when the certified Provider sends through a web service to myData the "summary" of the eINV (a subset of data fields) to take back the M.AR.K and the authentication string, in the case of a valid eINV. The inclusion of the M.AR.K number in the case of Greek suppliers is mandatory and this is controlled by a rule of the Greek CIUS.

With each successful transmission of the Electronic Invoice Summary to myDATA platform of IAPR, the platform grants the M.AR.K. number.

The **Authentication String** of each document is determined by IAPR, only for the case of sending an Invoice through an approved - certified by IAPR Electronic Invoicing Provider YPAHES. It is calculated by the SHA-1 hash of 8 fields of the document which are: TIN Issuer, Issue Date, Installation Number in the Taxis Register, Document Type, Series, Serial Number, M.A.R.K, Total Value, Total Value of VAT, Receiver TIN. The inclusion of the Authentication String in the eINV for the Greek suppliers is mandatory and this is controlled by a rule of the Greek CIUS, as well as in the KE.D. In the case of Seller-Supplier of the Greek State seated outside Greece, with or without a Tax Representative in Greece (field BT-62), field BT-122 is empty. That is, there is no obligation to submit the Authentication String to myDATA, for the foreign suppliers of the Greek State.

When field **BT-123** contains the value **## DELTIO|APOSTOL##,** then the corresponding BT-122 contains the **Despatch Advise (DA) ID**. This happens in the case that the current eINV is an aggregation and contains multiple DAs, where the ID of the first DA shall be entered in the field BT-16 of the eINV, while the other DAs in equal number <BT-122

BT-123> XML elements, with the same indication ##DELTIO.APOSTOL## as a value in the element BT-123 and with the DA numbers in the corresponding elements BT-122 of the same eINV document.

When in **BT-123** there is the value **## PARAKRAT|FOR|EISOD|x##**, where x is the Income Tax allowance **code** and can take the values 1, 2, 3,…, 17, then in the field BT-122 contains as TEXT the total amount of the corresponding allowance of Income Tax of this type, according to the existing provisions of IAPR (see paragraph 8.10 "Category of Allowance Taxes" of the technical document "Technical description of REST API interfaces for transmission & reception of data for ERP users", of IAPR, at the link https://www.aade.gr/sites/default/files/2021-09/myDATA%20API%20Documentation_ERP_v1.0.3_official.pdf). In an eINV it is possible to have more than one Allowance Tax deductions and each of them will correspond to a data pair. In the case of a foreign Seller-Supplier of the Greek State seated outside Greece, with or without a Tax Representative in Greece (field BT-62), field BT-122 is empty. That is, there is no obligation to submit Income Tax Deductions, for foreign suppliers of the Greek State.

When in BT-123 there is the value **## PARAKRAT|YPER3##** the field BT-122 contains the total sum of the deductions of this type as TEXT, i.e. in favor of Third Parties of Greece. Public (e.g., EAADISY, AEPP, OGA stamp, Hyper Mental Health, etc.). In the case of Seller-Supplier of the Greek State seated outside Greece, with or without a Tax Representative in Greece (field BT-62), field BT-122 is empty. That is, there is no obligation to submit allowances for account of Third Greek State Bodies, for foreign suppliers of the Greek State.

In summary, the BG-24 field group is defined according to the table below.

BT-122 (document reference / string)	BT-123 (text)	BT-124 (text)	BT-125 (binary object)	USE (*for Greek suppliers)
Code MARK, issued by myDATA.	##M.AR.K##			Mandatory[*]
Authorisation string, issued by myDATA.	##AUTHCODE##			Mandatory[*]
	##INVOICE|URL##	eINV HTML URL at provider's site, for display	Attached document (pdf, csv, jpeg, png), as binary object	Optional
	##INVOICE|PROVIDER|URL##	eINV Provider's portal URL (YPAHES)	Attached document (pdf, csv, jpeg, png), ως binary object	Optional
Despatch Advise number.	##DELTIO|APOSTOL##			Optional
Allowance Amount for Income Tax, with code x (x= 1,2,…,17).	##PARAKRAT|FOR|EISOD|x##			Optional
Total - aggregate amount of Allowances in favor of third Institutions of the state of Greece.	##PARAKRAT|YPER3##			Optional

The data group for the fields **BG-24** <BT-122, BT-123, BT-124, BT-125> can be repeated several times for an eINV (BT-1), with different values per field, every time. Therefore, in an XML eINV document all the above cases can coexist and it is the responsibility of the application software (XML parser in KED) to interpret and use the XML elements BT-122, BT-124 and BT-125 correctly, taking into account the current value (flag) in the corresponding XML element BT-123. That is, BT-123 plays the role of "usage flag" for the BT-122 and BT-124.

In the case that in the field BT-123 there is the value **## M.AR.K ##,** business rule of Greek PEPPOL CIUS checks its obligatoriness for Greek suppliers and that M.AR.K value occurs only once in the eInv. That is, in each eInv cannot coexist more than one value of M.AR.K in BT-123 and BT-122 fields.

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-125 (++)	**Attached document** 0 ←→ 1	An attached document embedded as binary object or sent together with the invoice.	Attached document is used when documentation shall be stored with the Invoice for future reference or audit purposes.	
	Attached document Mime code 1 ←→ 1	The mime code of the attached document. (XML attribute του XML στοιχείου BT-125)	Allowed mime codes: - application/pdf - image/png - image/jpeg - text/csv - application/vnd.openxmlformatsofficedocument. spreadsheetml.sheet - application/vnd.oasis.opendocument. spreadsheet	
	Attached document Filename 1 ←→ 1	The file name of the attached document. (XML attribute του XML στοιχείου BT-125)	E.g. Hours-spent.csv	Binary object
BG-27 (++) 0 ←→ n	**INVOICE LINE ALLOWANCES**	A group of business terms providing information about allowances applicable to the individual Invoice line.	For Value Reductions and Allowances in favor of Third Party at the line level of the eINV, the BG-27 fields are not filled. The "total per category allowances / withholdings at document level" in the fields at BG-24 are filled instead.	

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
			[40]	
BT-136* (+++) 1 ←→ 1	Line level allowance amount	The amount of an allowance, without VAT.		Amount
BT-137 (+++) 0 ←→ 1	Line level allowance base amount	The base amount that may be used, in conjunction with the Invoice line allowance percentage (BT-138), to calculate the Invoice line allowance amount (BT-136).		Amount
BT-138 (+++) 0 ←→ 1	Line level allowance percentage	eINV line allowance percentage	The percentage that may be used, in conjunction with the Invoice line allowance base amount, to calculate the Invoice line allowance amount.	Percentage
BT-139 (+++) 0 ←→ 1	Line level allowance reason	The reason for the Invoice line allowance, expressed as text.		Text
BT-140 (+++) 0 ←→ 1	Line level allowance reason code	The reason for the Invoice line allowance, expressed as a code.	Use entries of the UNTDID 5189 code list https://unece.org/fileadmin/DAM/trade/untdid/d17a/tred/tred5189.htm . The Invoice line level allowance reason code and the Invoice line level allowance reason (BT-139) shall indicate the same allowance reason.	Code
BG-30* (++) 1 ←→ 1	LINE VAT INFORMATION	A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line		
BT-151* (+++) 1 ←→ 1	Invoiced item VAT category code	The VAT category code for the invoiced item.	The VAT category of the product, from the UNTDID 5305 list. Each Invoice line contains the VAT category code. The correctness of the field values is checked by the operational rule BR-CL-32 (https://docs.peppol.eu/poacc/billing/3.0/rules/ubl-tc434/BR-CL-22/)	Code

COMMENTS

Codes EN16931 for VAT categories from the UNTDID 5305 list	
AE	*VAT Reverse Charge* *Code specifying that the standard VAT rate is levied* *from the invoicee. Reverse charge VAT/IGIC/IPSI rules apply.*
E	*Exempt from tax Code specifying that taxes are not applicable (VAT/IGIC/IPSI).*
G	*Free export item, tax not charged Code specifying that the item is free export and taxes are not charged. VAT/IGIC/IPSI not levied due to export outside of the EU.*
K	*VAT exempt for EEA intra-community supply of goods and services - A tax category code indicating the item is VAT exempt due to an intra-community supply in the European Economic Area. VAT/IGIC/IPSI not levied due to Intra-community supply rules.*
L	*Canary Islands general indirect tax Impuesto General Indirecto Canario (IGIC) is an indirect tax levied on goods and services supplied in the Canary Islands (Spain) by traders and professionals, as well as on import of goods. Liable for IGIC tax.*
M	*Tax for production, services and importation in Ceuta and Melilla* *Impuesto sobre la Producci, los Servicios y la Importacn (IPSI) is an indirect municipal tax, levied on the production, processing and import of all kinds of movable tangible property, the supply of services and the transfer of immovable property located in the cities of Ceuta and Melilla.* *Liable for IPSI.*
O	*Services outside scope of tax Code specifying that taxes are not applicable to the services. Sale is not subject to VAT/IGIC/IPSI.*
S	*Standard rateCode specifying the standard rate.*
Z	*Zero rated goodsCode specifying that the goods are at a zero rate.*
B	*Transferred (VAT)* *In Italy VAT not to be paid to the issuer of the invoice but directly to relevant tax authority. This code is allowed in the EN 16931 for Italy only based on the Italian A-deviation.*

ID – Level - Multiplicity	Field Name	Field Description	Usage in Public Contracts	Field Type
BT-152 (+++) 0 ←→ 1	**Invoiced item VAT rate**	The VAT rate, represented as percentage that applies to the invoiced item.		Percent

BG-31* (++) 1 ←→ 1	ITEM INFORMATION	A group of business terms providing information about the goods and services invoiced.		
BT-153* (+++) 1←→ 1	Item name	A name for an item.	Text with the name that defines / describes the invoiced item (good / service / study / project).	Text
BT-154 (+++) 0 ←→ 1	Item description	A description for an item.	The Item description allows for describing the item and its features in more detail than the Item name.	Text
BT-155 (+++) 0 ←→ 1	Item Seller's identifier	An identifier, assigned by the Seller, for the item.	Item ID.	Code
BT-158* (+++) 1 ←→ n	Item classification identifier	A code for classifying the item by its type or nature.	Goods / service / study / project **CPV code.** Regulation (EC) No 213/2008 with the classification of goods, services and works based on the **Common Procurement Vocabulary (CPV)**, is posted on the website " simap.ted.europa.eu" in all European Union languages. The per code analysis of the system of classification of goods, services and works according to CPV has been posted on the website **"promitheus.gov.gr "** in excel file format in the section "General Information" link "Item Archive - CPV Code" (field "CODE")	Identifier
BT-159 (+++) 0 ←→ 1	Item country of origin	The code identifying the country from which the item originates.	The lists of valid countries are registered with the EN ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions".	Code

6.5   Mandatory Business Rules of the Greek Data Format Specification Standard

In order for an eInv document to be valid, all the rules mentioned in the following sections of this paragraph must be verified, otherwise the document will be rejected during the PEPPOL Access Points checks.

6.5.1   4.5.1 Mandatory rules of the European standard EN16931

The rules can be found at the following link of OpenPeppol:

https://docs.peppol.eu/poacc/billing/3.0/rules/ubl-tc434/

6.5.2   Mandatory rules PEPPOL CIUS

OpenPeppol AISBL imposes the following operating rules on international standard EN16931 (https://docs.peppol.eu/poacc/billing/3.0/rules/ubl-peppol/):

PEPPOL-COMMON-R040,   PEPPOL-COMMON-R041,   PEPPOL-COMMON-R042,   PEPPOL-EN16931-CL001,   PEPPOL-EN16931-CL002,   PEPPOL-EN16931-CL003,   PEPPOL-EN16931-CL006,   PEPPOL-EN16931-CL007   ,PEPPOL-EN16931-CL008, PEPPOL-EN16931-F001, PEPPOL-EN16931-P0100, PEPPOL-EN16931-P0101, PEPPOL-EN16931-P0104, PEPPOL-

EN16931-P0105, PEPPOL-EN16931-P0106, PEPPOL-EN16931-P0107, PEPPOL-EN16931-P0108, PEPPOL-EN16931-P0109, PEPPOL-EN16931-P0110, PEPPOL-EN16931-P0111, PEPPOL-EN16931-R001, PEPPOL-EN16931-R002, PEPPOL-EN16931-R003, PEPPOL-EN16931-R004, PEPPOL-EN16931-R005, PEPPOL-EN16931-R006, PEPPOL-EN16931-R007, PEPPOL-EN16931-R008, PEPPOL-EN16931-R010, PEPPOL-EN16931-R020, PEPPOL-EN16931-R040, PEPPOL-EN16931-R041, PEPPOL-EN16931-R042, PEPPOL-EN16931-R043, PEPPOL-EN16931-R044, PEPPOL-EN16931-R046, PEPPOL-EN16931-R051, PEPPOL-EN16931-R053, PEPPOL-EN16931-R054, PEPPOL-EN16931-R055, PEPPOL-EN16931-R061, PEPPOL-EN16931-R08, PEPPOL-EN16931-R100, PEPPOL-EN16931-R101, PEPPOL-EN16931-R110, PEPPOL-EN16931-R111, PEPPOL-EN16931-R120, PEPPOL-EN16931-R121, PEPPOL-EN16931-R130 .

6.5.3 Mandatory Business Rules for the Greek Version of PEPPOL CIUS

The following rules are mandatory for **Greek sellers - suppliers** that issue eInv to the **Greek State** and are publicly posted on the main web site of OpenPeppol https://docs.peppol.eu/poacc/billing/3.0/rules/ ubl-peppol/ .

The rules are activated by the given seller / supplier country code (BT-40).

PEPPOL BIS 3.0 RULES FOR GREEK SUPPLIERS OF THE GREEK STATE
GR-R-001-1 *When the Supplier is Greek, the Invoice Id should consist of 6 segments*
GR-R-001-2 *When the Supplier is Greek, the Invoice Id first segment must be a valid TIN Number and match either the Supplier's or the Tax Representative's Tin Number*
GR-R-001-3 *When the Supplier is Greek, the Invoice Id second segment must be a valid Date that matches the invoice Issue Date*
GR-R-001-4 *When Supplier is Greek, the Invoice Id third segment must be a positive integer*
GR-R-001-5 *When Supplier is Greek, the Invoice Id in the fourth segment must be a valid greek document type*
GR-R-001-6 *When Supplier is Greek, the Invoice Id fifth segment must not be empty*
GR-R-001-7 *When Supplier is Greek, the Invoice Id sixth segment must not be empty*
GR-R-002 *Greek Suppliers must provide their full name as they are registered in the Greek Business Registry (G.E.MI.) as a legal entity or in the Tax Registry as a natural person*
GR-R-003 *For the Greek Suppliers, the VAT must start with 'EL' and must be a valid TIN number*
GR-R-004-1 *When Supplier is Greek, there must be one MARK Number*
GR-R-004-2

When Supplier is Greek, the MARK Number must be a positive integer
GR-R-005 *Greek Suppliers must provide the full name of the buyer*
GR-R-006 *Greek Suppliers must provide the VAT number of the buyer, if the buyer is Greek*
GR-R-007-1 *When greek supplier does not have a VAT number, the tax representative must be present*
GR-R-007-2 *If the Greek Suppliers do not have Greek VAT they must provide the full name of their tax representative in Greece*
GR-R-007-3 *If the Greek Suppliers do not have Greek VAT, they must provide the VAT number of their tax representative*
GR-R-008-2 *When Supplier is Greek, there should be no more than one invoice url*
GR-R-008-3 *When Supplier is Greek and the INVOICE URL Document reference exists, the External Reference URI should be present*
GR-R-009 *Greek suppliers that send an invoice through the PEPPOL network must use a correct TIN number as an electronic address according to PEPPOL Electronic Address Identifier scheme (schemeID 9933).*
GR-R-010 *Greek Suppliers that send an invoice through the PEPPOL network to a greek buyer must use a correct TIN number as an electronic address according to PEPPOL Electronic Address Identifier scheme (SchemeID 9933)*
GR-S-008-1 *When Supplier is Greek, there should be one invoice url*

The rules are implemented with XML Schema Languages Schematron and XPath source code and are boolean expressions, as shown in the following example:

BR-CO-13 Schematron rule : *((cbc:ChargeTotalAmount) and (cbc:AllowanceTotalAmount) and (xs:decimal(cbc:TaxExclusiveAmount) = round((xs:decimal(cbc:LineExtensionAmount) + xs:decimal(cbc:ChargeTotalAmount) - xs:decimal(cbc:AllowanceTotalAmount)) * 10 * 10) div 100))* **OR** *(not(cbc:ChargeTotalAmount) and (cbc:AllowanceTotalAmount) and (xs:decimal(cbc:TaxExclusiveAmount) = round((xs:decimal(cbc:LineExtensionAmount) - xs:decimal(cbc:AllowanceTotalAmount)) * 10 * 10) div 100))* **OR** *((cbc:ChargeTotalAmount) and not(cbc:AllowanceTotalAmount) and (xs:decimal(cbc:TaxExclusiveAmount) = round((xs:decimal(cbc:LineExtensionAmount) + xs:decimal(cbc:ChargeTotalAmount)) * 10 * 10) div 100))* **OR** *(not(cbc:ChargeTotalAmount) and not(cbc:AllowanceTotalAmount) and (xs:decimal(cbc:TaxExclusiveAmount) = xs:decimal(cbc:LineExtensionAmount)))*

In case of non-verification of rule BR-CO-13, the following message is presented: "BT-109 is the sum of the Net invoice line amount - Sum of Document Allowances + Sum of Document Charges". That is, BT-109 = (BT-106) - (BT-107) + (BT-108).

6.6 Electronic Invoice Checks by the Interoperability Center – (KED or KE.D)

In order for an eInv document to be correct in terms of its business content, software in KED locally checks the completeness and correctness of the Format fields. In case of failure of the local checks, KED will reject the eInv and the issuer will be obliged to issue a corresponding credit note. In case of successful checks, the eInv is marked as technically and operationally valid and is made visible to the receiving Contracting Authorities

- ▶ MANDATORY INVOICE FIELDS

  - ▶ BT-1 →INVOICE_NUMBER

  - ▶ BT-11 →PROJECT_REFERENCE_ID

  - ▶ BT-12 →CONTRACT_REFERENCE_ID

  - ▶ BT-31 →TAX_REGISTRATION_ID of the Seller

  - ▶ BT-34 →ELECTRONIC_ADDRESS_ID of the Seller

  - ▶ BT-46 →PARTY_ID of the Buyer (Contracting Authority Code)

  - ▶ BT-48 →TAX_REGISTRATION_ID of the Buyer

  - ▶ BT-49 →ELECTRONIC_ADDRESS_ID of the Buyer

  - ▶ BT-70 →DELIVER_TO_PARTY

  - ▶ BT-75 →ADDRESS_LINE_1

  - ▶ BT-77 → LOCATION_CITY

  - ▶ BT-78 → LOCATION_POST_CODE

  - ▶ BT-110 → VAT_AMOUNT

  - ▶ BT-158 →CLASSIFICATION_ID (CPV)

- ▶ The TIN (VAT number) of the buyer is checked if it is a correct TIN

- ▶ The VAT number of the legal representative is checked if it is a correct VAT number,

- ▶ **BT-11 PROJECT_REFERENCE_ID**

  - ▶ **1**| ADA of Commitment

  - ▶ **2**| Codified Enaritmos

  - ▶ **3**| ADA

- ▶ **BT-12** ADAM or 0

- ▶ **BT-1 Structure**

- ► TAXPAYER ID ISSUE DATE|INSTALLATION SERIAL NUMBER|INVOICE TYPE|SERIES|eINV ISSUE SERIAL NUMBER

- ► Credit note i.e. type_code=381, is correlated with the corresponding Invoice

- ► Additional supporting document M.AR.K -> IAPR https://mydata-dev.portal.azure-api.net/

7   eINV RENDERING

In the electronic process of visualization (rendering) of the XML document of the Electronic Invoice (eINV) during the receipt and appearance of it by the user - recipient, for the composition (mashup) of the final HTML document of the eINV document at the application server, the following objects are used as input to the XSLT processor: the XML file of the application data for that particular eINV, the XML codelist files of the template, the XML file listed below in this chapter, and the XSLT rule file presentation (stylesheet). For the presentation to the eINV to the user on the client workstation, the produced at the application server HTML document is shown at the user's browser.

The following XML file identifies the names (labels) of the display fields of the online, electronic form of eINV, in accordance with the business terms BT- existing in the semantic model of PEPPOL, based on the European standard EN16931. The BT- * identifiers in this XML file provide the correct correlation between the business terms of the Greek CIUS Data Format table (see 6.4) presented in the previous chapter and the recipient's screen fields in the e-Invoicing application. There are wordless business terms on the user screen, in which case they are indicated by a dark outline.

The matching aims at the effective use of the Greek CIUS Data Format Guide, so that the interested party, for each field of the user screen, can refer through the BT- to the corresponding description and commentary of the field, in the Format.

```
<?xml version="1.0" encoding="UTF-8"?>

<!--
=================================================================================
=
Αριθμός τιμολογίου       ΒΤ-1
Ημερομηνία έκδοσης τιμολογίου           ΒΤ-2
Κωδικός τύπου τιμολογίου        ΒΤ-3
Κωδικός νομίσματος τιμολογίουΒΤ-5
Κωδικός νομίσματος λογιστικής ΦΠΑ    ΒΤ-6
Ημερομηνία-φορολογικό σημείο για τον φόρο προστιθέμενης αξίας        ΒΤ-7
Κωδικός ημερομηνίας-φορολογικού σημείου για τον φόρο προστιθέμενης αξίας  ΒΤ-8
Καταληκτική ημερομηνία πληρωμής       ΒΤ-9
Στοιχείο αναφοράς Αγοραστή     ΒΤ-10
Στοιχείο αναφοράς έργου         ΒΤ-11
Στοιχείο αναφοράς σύμβασης     ΒΤ-12
Στοιχείο αναφοράς εντολής αγοράς        ΒΤ-13
Στοιχείο αναφοράς εντολής πώλησης     ΒΤ-14
Στοιχείο αναφοράς ενημέρωσης παραλαβής         ΒΤ-15
Στοιχείο αναφοράς ενημέρωσης αποστολής        ΒΤ-16
Στοιχείο αναφοράς προσφοράς ή παρτίδας        ΒΤ-17
Αναγνωριστικό τιμολογηθέντος αντικειμένου     ΒΤ-18
Στοιχείο αναφοράς λογιστικής Αγοραστή          ΒΤ-19
```

Όροι πληρωμής ΒΤ-20

ΣΗΜΕΙΩΣΗ ΤΙΜΟΛΟΓΙΟΥ   BG-1

Κωδικός αντικειμένου σημείωσης τιμολογίου   ΒΤ-21

Σημείωση τιμολογίου   ΒΤ-22

ΕΛΕΓΧΟΣ ΔΙΕΡΓΑΣΙΑΣ   BG-2

Τύπος επιχειρησιακής διεργασίας   ΒΤ-23

Αναγνωριστικό προδιαγραφής   ΒΤ-24

ΣΤΟΙΧΕΙΟ ΑΝΑΦΟΡΑΣ ΣΕ ΠΡΟΓΕΝΕΣΤΕΡΟ ΤΙΜΟΛΟΓΙΟ   BG-3

Στοιχείο αναφοράς Προγενέστερου Τιμολογίου   ΒΤ-25

Ημερομηνία έκδοσης Προγενέστερου Τιμολογίου   ΒΤ-26

ΠΩΛΗΤΗΣ   BG-4

Όνομα πωλητή ΒΤ-27

Εμπορική ονομασία πωλητή   ΒΤ-28

Αναγνωριστικό ΠωλητήΒΤ-29

Αναγνωριστικό σχήματος

Αναγνωριστικό νομικής καταχώρισης Πωλητή   ΒΤ-30

Αναγνωριστικό σχήματος

Αναγνωριστικό ΦΠΑ Πωλητή   ΒΤ-31

Αναγνωριστικό φορολογικής καταχώρισης Πωλητή   ΒΤ-32

Πρόσθετες νομικές πληροφορίες για τον Πωλητή   ΒΤ-33

Ηλεκτρονική διεύθυνση Πωλητή   ΒΤ-34

Αναγνωριστικό σχήματος

ΤΑΧΥΔΡΟΜΙΚΗ ΔΙΕΥΘΥΝΣΗ ΠΩΛΗΤΗ   BG-5

Γραμμή 1 διεύθυνσης Πωλητή   ΒΤ-35

Γραμμή 2 διεύθυνσης Πωλητή   ΒΤ-36

Γραμμή 3 διεύθυνσης Πωλητή   ΒΤ-162

Πόλη Πωλητή   ΒΤ-37

Ταχυδρομικός κωδικός Πωλητή ΒΤ-38

Υποδιαίρεση χώρας Πωλητή   ΒΤ-39

Κωδικός χώρας Πωλητή   ΒΤ-40

ΣΤΟΙΧΕΙΑ ΕΠΙΚΟΙΝΩΝΙΑΣ ΠΩΛΗΤΗ   BG-6

Σημείο επικοινωνίας Πωλητή   ΒΤ-41

Τηλεφωνικός αριθμός επικοινωνίας Πωλητή   ΒΤ-42

Διεύθυνση ηλεκτρονικού ταχυδρομείου επικοινωνίας Πωλητή   ΒΤ-43

ΑΓΟΡΑΣΤΗΣ   BG-7

Όνομα Αγοραστή   ΒΤ-44

Εμπορική ονομασία Αγοραστή   ΒΤ-45

Αναγνωριστικό Αγοραστή   ΒΤ-46

Αναγνωριστικό σχήματος

Αναγνωριστικό νομικής καταχώρισης ΑγοραστήΒΤ-47

Αναγνωριστικό σχήματος

Αναγνωριστικό ΦΠΑ ΑγοραστήΒΤ-48

Ηλεκτρονική διεύθυνση Αγοραστή   ΒΤ-49

Αναγνωριστικό σχήματος

ΤΑΧΥΔΡΟΜΙΚΗ ΔΙΕΥΘΥΝΣΗ ΑΓΟΡΑΣΤΗ   BG-8

Γραμμή 1 διεύθυνσης Αγοραστή   ΒΤ-50

Γραμμή 2 διεύθυνσης Αγοραστή   ΒΤ-51

Γραμμή 3 διεύθυνσης Αγοραστή   ΒΤ-163

Πόλη Αγοραστή   ΒΤ-52

Ταχυδρομικός κωδικός Αγοραστή   ΒΤ-53

Υποδιαίρεση χώρα Αγοραστή   ΒΤ-54

Κωδικός χώρας Αγοραστή   ΒΤ-55

ΣΤΟΙΧΕΙΑ ΕΠΙΚΟΙΝΩΝΙΑΣ ΑΓΟΡΑΣΤΗ   BG-9

Σημείο επικοινωνίας Αγοραστή ΒΤ-56

Τηλεφωνικός αριθμός επικοινωνίας Αγοραστή   ΒΤ-57

Διεύθυνση ηλεκτρονικού ταχυδρομείου επικοινωνίας Αγοραστή ΒΤ-58

ΔΙΚΑΙΟΥΧΟΣ ΠΛΗΡΩΜΗΣ   BG-10

Όνομα Δικαιούχου πληρωμής   ΒΤ-59

Αναγνωριστικό Δικαιούχου πληρωμής   ΒΤ-60

Αναγνωριστικό σχήματος

Αναγνωριστικό νομικής καταχώρισης Δικαιούχου πληρωμής   ΒΤ-61

Αναγνωριστικό σχήματος

ΦΟΡΟΛΟΓΙΚΟΣ ΑΝΤΙΠΡΟΣΩΠΟΣ ΠΩΛΗΤΗBG-11

Όνομα φορολογικού αντιπροσώπου του ΠωλητήΒΤ-62

Αναγνωριστικό ΦΠΑ φορολογικού αντιπροσώπου Πωλητή   ΒΤ-63

ΤΑΧΥΔΡΟΜΙΚΗ ΔΙΕΥΘΥΝΣΗ ΦΟΡΟΛΟΓΙΚΟΥ ΑΝΤΙΠΡΟΣΩΠΟΥ ΠΩΛΗΤΗ   BG-12

Γραμμή 1 διεύθυνσης φορολογικού αντιπροσώπου   ΒΤ-64

Γραμμή 2 διεύθυνσης φορολογικού αντιπροσώπου   ΒΤ-65

Γραμμή 3 διεύθυνσης φορολογικού αντιπροσώπου   ΒΤ-164

Πόλη φορολογικού αντιπροσώπου   ΒΤ-66

Ταχυδρομικός κωδικός φορολογικού αντιπροσώπου   ΒΤ-67

Υποδιαίρεση χώρας φορολογικού αντιπροσώπουΒΤ-68

Κωδικός χώρας φορολογικού αντιπροσώπου   ΒΤ-69

ΠΛΗΡΟΦΟΡΙΕΣ ΠΑΡΑΔΟΣΗΣ   BG-13

Όνομα παραλαμβάνοντος μέρους   ΒΤ-70

Αναγνωριστικό τοποθεσίας παράδοσης ΒΤ-71

Αναγνωριστικό σχήματος

Πραγματική ημερομηνία παράδοσης   ΒΤ-72

ΠΕΡΙΟΔΟΣ ΤΙΜΟΛΟΓΗΣΗΣ BG-14

Ημερομηνία έναρξης περιόδου τιμολόγησης   ΒΤ-73

Ημερομηνία λήξης περιόδου τιμολόγησης   ΒΤ-74

ΔΙΕΥΘΥΝΣΗ ΠΑΡΑΔΟΣΗΣ   BG-15

Γραμμή 1 διεύθυνσης παράδοσης   ΒΤ-75

Γραμμή 2 διεύθυνσης παράδοσης   ΒΤ-76

Γραμμή 3 διεύθυνσης παράδοσης   ΒΤ-165

Πόλη παράδοσης   ΒΤ-77

Ταχυδρομικός κωδικός παράδοσης   ΒΤ-78

Υποδιαίρεση χώρας παράδοσης ΒΤ-79

Κωδικός χώρας παράδοσης   ΒΤ-80

ΟΔΗΓΙΕΣ ΠΛΗΡΩΜΗΣ   BG-16

Κωδικός τύπου μέσου πληρωμής   ΒΤ-81

Κείμενο μέσου πληρωμής   ΒΤ-82

Πληροφορίες αποστολής ποσού ΒΤ-83

ΜΕΤΑΦΟΡΑ ΠΙΣΤΩΣΗΣ   BG-17

Αναγνωριστικό λογαριασμού πληρωμής ΒΤ-84

Όνομα λογαριασμού πληρωμής ΒΤ-85

Αναγνωριστικό παρόχου υπηρεσιών πληρωμής   BT-86

ΣΤΟΙΧΕΙΑ ΚΑΡΤΑΣ ΠΛΗΡΩΜΩΝ   BG-18

Πρωτεύων αριθμός λογαριασμού κάρτας πληρωμών   BT-87

Όνομα κατόχου κάρτας πληρωμών   BT-88

ΑΜΕΣΗ ΧΡΕΩΣΗ   BG-19

Αναγνωριστικό στοιχείου αναφοράς εντολής   BT-89

Αναγνωριστικό πιστωτή που χορηγείται από την τράπεζα   BT-90

Αναγνωριστικό χρεωθέντος λογαριασμού   BT-91

ΜΕΙΩΣΕΙΣ ΤΙΜΗΣ ΣΕ ΕΠΙΠΕΔΟ ΕΓΓΡΑΦΟΥ BG-20

Ποσό μείωσης τιμής σε επίπεδο εγγράφου   BT-92

Ποσό βάσης μείωσης τιμής σε επίπεδο εγγράφου   BT-93

Ποσοστό μείωσης τιμής σε επίπεδο εγγράφου   BT-94

Κωδικός κατηγορίας ΦΠΑ μείωσης τιμής σε επίπεδο εγγράφου   BT-95

Συντελεστής ΦΠΑ μείωσης τιμής σε επίπεδο εγγράφου   BT-96

Αιτία μείωσης τιμής σε επίπεδο εγγράφου   BT-97

Κωδικός αιτίας μείωσης τιμής σε επίπεδο εγγράφου   BT-98

ΕΠΙΒΑΡΥΝΣΕΙΣ ΣΕ ΕΠΙΠΕΔΟ ΕΓΓΡΑΦΟΥ   BG-21

Ποσό επιβάρυνσης σε επίπεδο εγγράφου BT-99

Ποσό βάσης επιβάρυνσης σε επίπεδο εγγράφου   BT-100

Ποσοστό επιβάρυνσης σε επίπεδο εγγράφου   BT-101

Κωδικός κατηγορίας ΦΠΑ επιβάρυνσης σε επίπεδο εγγράφου   BT-102

Συντελεστής ΦΠΑ επιβάρυνσης σε επίπεδο εγγράφου   BT-103

Αιτία επιβάρυνσης σε επίπεδο εγγράφου BT-104

Κωδικός αιτίας επιβάρυνσης σε επίπεδο εγγράφου   BT-105

ΣΥΝΟΛΑ ΕΓΓΡΑΦΩΝ BG-22

Άθροισμα του καθαρού ποσού γραμμής του τιμολογίου   BT-106

Άθροισμα μειώσεων τιμής σε επίπεδο εγγράφου BT-107

Άθροισμα επιβαρύνσεων σε επίπεδο εγγράφου   BT-108

Συνολικό ποσό τιμολογίου χωρίς ΦΠΑ   BT-109

Συνολικό ποσό ΦΠΑ εγγράφου BT-110

Συνολικό ποσό ΦΠΑ τιμολογίου στο νόμισμα λογιστικής   BT-111

Συνολικό ποσό τιμολογίου με ΦΠΑ   BT-112

Πληρωθέν ποσό BT-113

Ποσό στρογγυλοποίησης   BT-114

Πληρωτέο ποσό BT-115

ΑΝΑΛΥΣΗ ΦΠΑ   BG-23

Φορολογητέο ποσό κατηγορίας ΦΠΑ   BT-116

Ποσό φόρου κατηγορίας ΦΠΑ   BT-117

Κωδικός κατηγορίας ΦΠΑ   BT-118

Συντελεστής κατηγορίας ΦΠΑ   BT-119

Κείμενο αιτίας απαλλαγής από ΦΠΑ   BT-120

Κωδικός αιτίας απαλλαγής από ΦΠΑ   BT-121

ΠΡΟΣΘΕΤΑ ΥΠΟΣΤΗΡΙΚΤΙΚΑ ΕΓΓΡΑΦΑ   BG-24

Στοιχείο αναφοράς υποστηρικτικού κειμένου   BT-122

Περιγραφή υποστηρικτικού κειμένου   BT-123

Τοποθεσία εξωτερικού κειμένου BT-124

Συνημμένο έγγραφο   BT-125

Μιμικός κώδικας Συνημμένου εγγράφου

Όνομα αρχείου συνημμένου εγγράφου

ΓΡΑΜΜΗ ΤΙΜΟΛΟΓΙΟΥ   BG-25

Αναγνωριστικό γραμμής τιμολογίου   ΒΤ-126

Σημείωση γραμμής τιμολογίου   ΒΤ-127

Αναγνωριστικό αντικειμένου γραμμής τιμολογίου   ΒΤ-128

Αναγνωριστικό σχήματος

Τιμολογηθείσα ποσότητα   ΒΤ-129

Κωδικός μονάδας μέτρησης τιμολογηθείσας ποσότητας ΒΤ-130

Καθαρό ποσό γραμμής του τιμολογίου   ΒΤ-131

Στοιχείο αναφοράς γραμμής εντολής αγοράς στην οποία έγινε παραπομπή   ΒΤ-132

Στοιχείο αναφοράς λογιστικής Αγοραστή για τη γραμμή τιμολογίου   ΒΤ-133

ΠΕΡΙΟΔΟΣ ΓΡΑΜΜΗΣ ΤΙΜΟΛΟΓΙΟΥ   BG-26

Ημερομηνία έναρξης περιόδου γραμμής Τιμολογίου   ΒΤ-134

Ημερομηνία λήξης περιόδου γραμμής Τιμολογίου   ΒΤ-135

ΜΕΙΩΣΕΙΣ ΤΙΜΗΣ ΓΡΑΜΜΗΣ ΤΙΜΟΛΟΓΙΟΥ   BG-27

Ποσό μείωσης τιμής γραμμής τιμολογίου   ΒΤ-136

Ποσό βάσης μείωσης τιμής γραμμής τιμολογίου ΒΤ-137

Ποσοστό μείωσης τιμής γραμμής τιμολογίου   ΒΤ-138

Αιτία μείωσης τιμής γραμμής τιμολογίου   ΒΤ-139

Κωδικός αιτίας μείωσης τιμής γραμμής τιμολογίου   ΒΤ-140

ΕΠΙΒΑΡΥΝΣΕΙΣ ΓΡΑΜΜΗΣ ΤΙΜΟΛΟΓΙΟΥ   BG-28

Ποσό επιβάρυνσης γραμμής τιμολογίου ΒΤ-141

Ποσό βάσης επιβάρυνσης γραμμής τιμολογίου   ΒΤ-142

Ποσοστό επιβάρυνσης γραμμής τιμολογίου   ΒΤ-143

Αιτία επιβάρυνσης γραμμής τιμολογίου ΒΤ-144

Κωδικός αιτίας επιβάρυνσης γραμμής τιμολογίου   ΒΤ-145

ΛΕΠΤΟΜΕΡΕΙΕΣ ΣΧΕΤΙΚΑ ΜΕ ΤΗΝ ΤΙΜΗ BG-29

Καθαρή τιμή στοιχείου ΒΤ-146

Έκπτωση επί της τιμής στοιχείου   ΒΤ-147

Μεικτή τιμή στοιχείου   ΒΤ-148

Ποσότητα βάσης τιμής στοιχείου   ΒΤ-149

Ποσότητα βάσης τιμής στοιχείου του κώδικα μέτρησης   ΒΤ-150

ΠΛΗΡΟΦΟΡΙΕΣ ΣΧΕΤΙΚΑ ΜΕ ΤΟΝ ΦΠΑ ΓΡΑΜΜΗΣ   BG-30

Κωδικός κατηγορίας ΦΠΑ τιμολογηθέντος στοιχείου   ΒΤ-151

Συντελεστής ΦΠΑ τιμολογηθέντος στοιχείου   ΒΤ-152

ΠΛΗΡΟΦΟΡΙΕΣ ΣΧΕΤΙΚΑ ΜΕ ΤΟ ΣΤΟΙΧΕΙΟ   BG-31

Όνομα στοιχείου   ΒΤ-153

Περιγραφή στοιχείου   ΒΤ-154

Αναγνωριστικό στοιχείου από τον Πωλητή   ΒΤ-155

Αναγνωριστικό στοιχείου από τον Αγοραστή   ΒΤ-156

Τυπικό αναγνωριστικό στοιχείου   ΒΤ-157

Αναγνωριστικό σχήματος

Αναγνωριστικό ταξινόμησης στοιχείου   ΒΤ-158

Αναγνωριστικό σχήματος

Αναγνωριστικό έκδοσης σχήματος

Χώρα προέλευσης στοιχείου   ΒΤ-159

ΙΔΙΟΧΑΡΑΚΤΗΡΙΣΤΙΚΑ ΣΤΟΙΧΕΙΟΥ BG-32

Όνομα ιδιοχαρακτηριστικού στοιχείου   ΒΤ-160

Τιμή ιδιοχαρακτηριστικού στοιχείου   BT-161

==

-->

<SemanticModel>

    <BusinessTerm id="BT-1">

        <TermName>Αριθμός τιμολογίου</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-2">

        <TermName>Ημερομηνία έκδοσης τιμολογίου</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-3">

        <TermName>Τύπος τιμολογίου</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-5">

        <TermName>Νόμισμα τιμολογίου</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-6">

        <TermName>Νόμισμα ΦΠΑ</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-7">

        <TermName>Ημερομηνία απαίτησης ΦΠΑ</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-8">

        <TermName>Κωδικός ημερομηνίας απαίτησης ΦΠΑ</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-9">

        <TermName>Καταληκτική ημερομηνία πληρωμής</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-10">

        <TermName>Στοιχείο αναφοράς Αγοραστή</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-11">

        <TermName>Τύπος|Στοιχείο αναφοράς προϋπολογισμου</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-12">

        <TermName>ΑΔΑΜ σύμβασης</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-13">

        <TermName>Εντολή αγοράς</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-14">

        <TermName>Εντολή πώλησης</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-15">

        <TermName>Στοιχείο ενημέρωσης παραλαβής</TermName>

    </BusinessTerm>

    <BusinessTerm id="BT-16">

        <TermName>Αριθμός δελτίου αποστολής</TermName>

```xml
        </BusinessTerm>
        <BusinessTerm id="BT-17">
                <TermName>Στοιχείο αναφοράς προσφοράς ή παρτίδας</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-18">
                <TermName>Αναγνωριστικό τιμολογηθέντος αντικειμένου</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-18-1">
                <TermName>Τύπος αντικειμένου</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-19">
                <TermName>Στοιχείο αναφοράς λογιστικής Αγοραστή</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-20">
                <TermName>Όροι πληρωμής</TermName>
        </BusinessTerm>
<BusinessTerm id="BG-1">
                <TermName>ΣΗΜΕΙΩΣΗ ΤΙΜΟΛΟΓΙΟΥ</TermName>
        </BusinessTerm>
<BusinessTerm id="BT-21">
                <TermName>Κωδικός σημείωσης</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-22">
                <TermName>Σημειώσεις</TermName>
        </BusinessTerm>
<BusinessTerm id="BG-2">
                <TermName>ΕΛΕΓΧΟΣ ΔΙΕΡΓΑΣΙΑΣ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-23">
                <TermName>Τύπος επιχειρησιακής διεργασίας</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-24">
                <TermName>Αναγνωριστικό προδιαγραφής</TermName>
        </BusinessTerm>
        <BusinessTerm id="BG-3">
                <TermName>ΣΤΟΙΧΕΙΑ ΣΥΣΧΕΤΙΖΟΜΕΝΟΥ ΤΙΜΟΛΟΓΙΟΥ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-25">
                <TermName>Αριθμός συσχετιζόμενου τιμολογίου</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-26">
                <TermName>Ημερομηνία έκδοσης συσχετιζόμενου τιμολογίου</TermName>
        </BusinessTerm>
        <BusinessTerm id="BG-4">
                <TermName>ΠΩΛΗΤΗΣ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-27">
                <TermName>Επωνυμία</TermName>
```

```xml
            <DisplayName>Επωνυμία</DisplayName>
    </BusinessTerm>
    <BusinessTerm id="BT-28">
            <TermName>Εμπορική Ονομασία</TermName>
    </BusinessTerm>
    <BusinessTerm id="BT-29">
            <TermName>Αναγνωριστικό</TermName>
    </BusinessTerm>
    <BusinessTerm id="BT-29-1">
            <TermName>Αναγνωριστικό σχήματος</TermName>
    </BusinessTerm>
    <BusinessTerm id="BT-30">
            <TermName>Αριθμός ΓΕΜΗ </TermName>
    </BusinessTerm>
    <BusinessTerm id="BT-30-1">
            <TermName>Αναγνωριστικό σχήματος</TermName>
    </BusinessTerm>
    <BusinessTerm id="BT-31">
            <TermName>Αναγνωριστικό ΦΠΑ (π.χ.ΑΦΜ)</TermName>
    </BusinessTerm>
    <BusinessTerm id="BT-32">
            <TermName>ΑΦΜ</TermName>
    </BusinessTerm>
    <BusinessTerm id="BT-33">
            <TermName>Πρόσθετες νομικές πληροφορίες</TermName>
    </BusinessTerm>
    <BusinessTerm id="BT-34">
            <TermName>Ηλεκτρονική διεύθυνση πωλητή</TermName>
    </BusinessTerm>
    <BusinessTerm id="BT-34-1">
            <TermName>Αναγνωριστικό σχήματος</TermName>
    </BusinessTerm>
    <BusinessTerm id="BG-5">
            <TermName>ΤΑΧΥΔΡΟΜΙΚΗ ΔΙΕΥΘΥΝΣΗ ΠΩΛΗΤΗ</TermName>
    </BusinessTerm>
    <!--BusinessTerm id="BT-35">
            <TermName> </TermName>
    </BusinessTerm>
<BusinessTerm id="BT-36">
            <TermName> </TermName>
    </BusinessTerm>
<BusinessTerm id="BT-162">
            <TermName> </TermName>
    </BusinessTerm>
<BusinessTerm id="BT-37">
            <TermName> </TermName>
    </BusinessTerm-->
    <BusinessTerm id="BT-38">
```

```xml
            <TermName>ΤΚ</TermName>
        </BusinessTerm>
    <BusinessTerm id="BT-39">
            <TermName>Περιφέρεια</TermName>
        </BusinessTerm>
    <!--BusinessTerm id="BT-40">
            <TermName> </TermName>
        </BusinessTerm-->
        <BusinessTerm id="BG-6">
            <TermName>ΣΤΟΙΧΕΙΑ ΕΠΙΚΟΙΝΩΝΙΑΣ ΠΩΛΗΤΗ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-41">
            <TermName>Σημείο επαφής</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-42">
            <TermName>Τηλέφωνο</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-43">
            <TermName>e-mail</TermName>
        </BusinessTerm>
        <BusinessTerm id="BG-7">
            <TermName>ΑΓΟΡΑΣΤΗΣ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-44">
            <TermName>Επωνυμία</TermName>
        </BusinessTerm>
        <!--BusinessTerm id="BT-45">
            <TermName> </TermName>
        </BusinessTerm-->
        <BusinessTerm id="BT-46">
            <TermName>Κωδικός Αναθέτουσας Αρχής HT</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-46-1">
            <TermName>Αναγνωριστικό σχήματος</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-47">
            <TermName>Αριθμός ΓΕΜΗ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-47-1">
            <TermName>Αναγνωριστικό σχήματος</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-48">
            <TermName>ΑΦΜ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-49">
            <TermName>Ηλεκτρονική διεύθυνση αγοραστή</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-49-1">
```

```xml
                <TermName>Αναγνωριστικό σχήματος</TermName>
        </BusinessTerm>

        <BusinessTerm id="BG-8">
                <TermName>ΤΑΧΥΔΡΟΜΙΚΗ ΔΙΕΥΘΥΝΣΗ ΑΓΟΡΑΣΤΗ</TermName>
        </BusinessTerm>
        <!--BusinessTerm id="BT-50">
                <TermName> </TermName>
        </BusinessTerm>
    <BusinessTerm id="BT-51">
                <TermName> </TermName>
        </BusinessTerm>
    <BusinessTerm id="BT-163">
                <TermName> </TermName>
        </BusinessTerm>
    <BusinessTerm id="BT-52">
                <TermName> </TermName>
        </BusinessTerm-->
 <BusinessTerm id="BT-53">
                <TermName>ΤΚ</TermName>
        </BusinessTerm>
    <BusinessTerm id="BT-54">
                <TermName>Περιφέρεια</TermName>
        </BusinessTerm>
 <!--BusinessTerm id="BT-55">
                <TermName> </TermName>
        </BusinessTerm>

  -->
        <BusinessTerm id="BG-9">
                <TermName>ΣΤΟΙΧΕΙΑ ΕΠΙΚΟΙΝΩΝΙΑΣ ΑΓΟΡΑΣΤΗ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-56">
                <TermName>Σημείο επαφής</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-57">
                <TermName>Τηλέφωνο</TermName>
        </BusinessTerm>
    <BusinessTerm id="BT-58">
                <TermName>e-mail</TermName>
        </BusinessTerm>
        <BusinessTerm id="BG-10">
                <TermName>ΔΙΚΑΙΟΥΧΟΣ ΠΛΗΡΩΜΗΣ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-59">
                <TermName>Επωνυμία</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-60">
```

```xml
            <TermName>Αναγνωριστικό</TermName>
      </BusinessTerm>
      <BusinessTerm id="BT-60-1">
            <TermName>Αναγνωριστικό σχήματος</TermName>
      </BusinessTerm>
      <BusinessTerm id="BT-61">
            <TermName>Αριθμός ΓΕΜΗ</TermName>
      </BusinessTerm>
      <BusinessTerm id="BT-61-1">
            <TermName>Αναγνωριστικό σχήματος</TermName>
      </BusinessTerm>
      <BusinessTerm id="BG-11">
            <TermName>ΦΟΡΟΛΟΓΙΚΟΣ ΑΝΤΙΠΡΟΣΩΠΟΣ ΠΩΛΗΤΗ</TermName>
      </BusinessTerm>
      <BusinessTerm id="BT-62">
            <TermName>Επωνυμία/Όνομα </TermName>
      </BusinessTerm>
      <BusinessTerm id="BT-63">
            <TermName>ΑΦΜ</TermName>
      </BusinessTerm>
      <BusinessTerm id="BG-12">
            <TermName>ΤΑΧΥΔΡΟΜΙΚΗ        ΔΙΕΥΘΥΝΣΗ      ΦΟΡΟΛΟΓΙΚΟΥ        ΑΝΤΙΠΡΟΣΩΠΟΥ
ΠΩΛΗΤΗ</TermName>
      </BusinessTerm>
  <!--BusinessTerm id="BT-64">
            <TermName> </TermName>
      </BusinessTerm>
  <BusinessTerm id="BT-65">
            <TermName> </TermName>
      </BusinessTerm>
  <BusinessTerm id="BT-164">
            <TermName> </TermName>
      </BusinessTerm>
      <BusinessTerm id="BT-66">
            <TermName> </TermName>
      </BusinessTerm-->
  <BusinessTerm id="BT-67">
            <TermName>ΤΚ</TermName>
      </BusinessTerm>
  <BusinessTerm id="BT-68">
            <TermName>Περιφέρεια</TermName>
      </BusinessTerm>
  <!--BusinessTerm id="BT-69">
            <TermName> </TermName>
      </BusinessTerm-->
      <BusinessTerm id="BG-13">
            <TermName>ΠΛΗΡΟΦΟΡΙΕΣ ΠΑΡΑΔΟΣΗΣ</TermName>
      </BusinessTerm>
      <BusinessTerm id="BT-70">
```

```xml
                <TermName>Όνομα παράληπτη </TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-71">
                <TermName>Αναγνωριστικό τοποθεσίας</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-71-1">
                <TermName>Αναγνωριστικό σχήματος</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-72">
                <TermName>Ημερομηνία παράδοσης</TermName>
        </BusinessTerm>
        <BusinessTerm id="BG-14">
                <TermName>ΠΕΡΙΟΔΟΣ ΤΙΜΟΛΟΓΗΣΗΣ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-73">
                <TermName>Ημερομηνία έναρξης περιόδου τιμολόγησης</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-74">
                <TermName>Ημερομηνία λήξης περιόδου τιμολόγησης</TermName>
        </BusinessTerm>
        <BusinessTerm id="BG-15">
                <TermName>ΔΙΕΥΘΥΝΣΗ ΠΑΡΑΔΟΣΗΣ</TermName>
        </BusinessTerm>
<!--BusinessTerm id="BT-75">
                <TermName> </TermName>
        </BusinessTerm>
    <BusinessTerm id="BT-76">
                <TermName> </TermName>
        </BusinessTerm>
<BusinessTerm id="BT-165">
                <TermName> </TermName>
        </BusinessTerm>
<BusinessTerm id="BT-77">
                <TermName> </TermName>
        </BusinessTerm-->
<BusinessTerm id="BT-78">
                <TermName>ΤΚ</TermName>
        </BusinessTerm>
<BusinessTerm id="BT-79">
                <TermName>Περιφέρεια</TermName>
        </BusinessTerm>
<!--BusinessTerm id="BT-80">
                <TermName> </TermName>
        </BusinessTerm>
-->
        <BusinessTerm id="BG-16">
                <TermName>ΟΔΗΓΙΕΣ ΠΛΗΡΩΜΗΣ</TermName>
        </BusinessTerm>
```

```xml
<BusinessTerm id="BT-81">
        <TermName>Κωδικός τρόπου πληρωμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-82">
        <TermName>Περιγραφή τρόπου πληρωμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-83">
        <TermName>Πληροφορίες τρόπου πληρωμής</TermName>
</BusinessTerm>
<BusinessTerm id="BG-17">
        <TermName>ΜΕΤΑΦΟΡΑ ΠΙΣΤΩΣΗΣ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-84">
        <TermName>Αριθμός λογαριασμού πληρωμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-85">
        <TermName>Όνομα λογαριασμού πληρωμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-86">
        <TermName>Αναγνωριστικό Τράπεζας / Ιδρύματος πληρωμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-86-1">
        <TermName>Αναγνωριστικό δικτύου πιστωτικής κάρτας</TermName>
</BusinessTerm>
<BusinessTerm id="BG-18">
        <TermName>ΣΤΟΙΧΕΙΑ ΚΑΡΤΑΣ ΠΛΗΡΩΜΩΝ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-87">
        <TermName>Αριθμός κάρτας πληρωμών</TermName>
</BusinessTerm>
<BusinessTerm id="BT-88">
        <TermName>Όνομα κατόχου κάρτας πληρωμών</TermName>
</BusinessTerm>
<BusinessTerm id="BG-19">
        <TermName>ΑΜΕΣΗ ΧΡΕΩΣΗ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-89">
        <TermName>Αναγνωριστικό στοιχείου αναφοράς εντολής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-90">
        <TermName>Αναγνωριστικό πιστωτή που χορηγείται από την τράπεζα</TermName>
</BusinessTerm>
<BusinessTerm id="BT-91">
        <TermName>Αναγνωριστικό χρεωθέντος λογαριασμού</TermName>
</BusinessTerm>
<BusinessTerm id="BG-20">
        <TermName>ΣΥΝΟΛΙΚΗ ΜΕΙΩΣΗ ΤΙΜΗΣ ΠΑΡΑΣΤΑΣΤΙΚΟΥ</TermName>
</BusinessTerm>
```

```xml
<BusinessTerm id="BT-92">
        <TermName>Καθαρό ποσό μείωσης τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-93">
        <TermName>Ποσό βάσης μείωσης τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-94">
        <TermName>Ποσοστό μείωσης τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-95">
        <TermName>Κωδικός κατηγορίας ΦΠΑ μείωσης τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-96">
        <TermName>Συντελεστής ΦΠΑ μείωσης τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-97">
        <TermName>Περιγραφή μείωσης τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-98">
        <TermName>Κωδικός Περιγραφής μείωσης τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BG-21">
        <TermName>ΣΥΝΟΛΙΚΕΣ ΕΠΙΒΑΡΥΝΣΕΙΣ ΠΑΡΑΣΤΑΤΙΚΟΥ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-99">
        <TermName>Καθαρό ποσό επιβαρύνσεων</TermName>
</BusinessTerm>
<BusinessTerm id="BT-100">
        <TermName>Ποσό βάσης επιβαρύνσεων</TermName>
</BusinessTerm>
<BusinessTerm id="BT-101">
        <TermName>Ποσοστό επιβάρυνσης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-102">
        <TermName>Κωδικός κατηγορίας ΦΠΑ επιβαρύνσεων</TermName>
</BusinessTerm>
<BusinessTerm id="BT-103">
        <TermName>Συντελεστής ΦΠΑ επιβάρυνσης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-104">
        <TermName>Περιγραφή επιβάρυνσης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-105">
        <TermName>Κωδικός αιτίας επιβάρυνσης</TermName>
</BusinessTerm>
<BusinessTerm id="BG-22">
        <TermName>ΣΥΝΟΛΑ ΠΑΡΑΣΤΑΤΙΚΟΥ</TermName>
</BusinessTerm>
```

```xml
<BusinessTerm id="BT-106">
        <TermName>Συνολικό καθαρό ποσό</TermName>
</BusinessTerm>
<BusinessTerm id="BT-107">
        <TermName>Συνολικές παρακρατήσεις</TermName>
</BusinessTerm>
<BusinessTerm id="BT-108">
        <TermName>Συνολικές επιβαρύνσεις</TermName>
</BusinessTerm>
<BusinessTerm id="BT-109">
        <TermName>Συνολικό ποσό τιμολογίου χωρίς ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-110">
        <TermName>Συνολικό ποσό ΦΠΑ τιμολογίου</TermName>
</BusinessTerm>
<BusinessTerm id="BT-111">
        <TermName>Συνολικό ποσό ΦΠΑ τιμολογίου εκφρασμένο στο νόμισμα του ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-112">
        <TermName>Συνολικό ποσό τιμολογίου με ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-113">
        <TermName>Πληρωθέν ποσό</TermName>
</BusinessTerm>
<BusinessTerm id="BT-114">
        <TermName>Ποσό στρογγυλοποίησης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-115">
        <TermName>Πληρωτέο ποσό</TermName>
</BusinessTerm>
<BusinessTerm id="BG-23">
        <TermName>ΑΝΑΛΥΣΗ ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-116">
        <TermName>Συνολική Υποκείμενη αξία σε ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-117">
        <TermName>Ποσό φόρου κατηγορίας ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-118">
        <TermName>Κωδικός κατηγορίας ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-119">
        <TermName>Συντελεστής κατηγορίας ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-120">
        <TermName>Αιτία απαλλαγής από ΦΠΑ</TermName>
</BusinessTerm>
```

```xml
<BusinessTerm id="BT-121">
        <TermName>Κωδικός αιτίας απαλλαγής από ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BG-24">
        <TermName>ΠΡΟΣΘΕΤΑ ΥΠΟΣΤΗΡΙΚΤΙΚΑ ΕΓΓΡΑΦΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-122">
        <TermName>Στοιχείο αναφοράς</TermName>
</BusinessTerm>
<BusinessTerm id="BT-123">
        <TermName>Περιγραφή</TermName>
</BusinessTerm>
<BusinessTerm id="BT-124">
        <TermName>Τοποθεσία εξωτερικού εγγράφου</TermName>
</BusinessTerm>
<BusinessTerm id="BT-125">
        <TermName>Συνημμένο έγγραφο</TermName>
</BusinessTerm>
<BusinessTerm id="BT-125-1">
        <TermName>Κωδικός MIME συνημμένου εγγράφου</TermName>
</BusinessTerm>
<BusinessTerm id="BT-125-2">
        <TermName>Όνομα αρχείου συνημμένου εγγράφου</TermName>
</BusinessTerm>
<BusinessTerm id="BG-25">
        <TermName>ΓΡΑΜΜΗ ΤΙΜΟΛΟΓΙΟΥ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-126">
        <TermName>Α/Α</TermName>
</BusinessTerm>
<BusinessTerm id="BT-127">
        <TermName>Σημείωση</TermName>
</BusinessTerm>
<BusinessTerm id="BT-128">
        <TermName>Αναγνωριστικό αντικειμένου γραμμής τιμολογίου</TermName>
</BusinessTerm>
<BusinessTerm id="BT-128-1">
        <TermName>Αναγνωριστικό σχήματος</TermName>
</BusinessTerm>
<BusinessTerm id="BT-129">
        <TermName>Τιμολογηθείσα ποσότητα</TermName>
</BusinessTerm>
<BusinessTerm id="BT-130">
        <TermName>Μονάδα μέτρησης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-131">
        <TermName>Καθαρό ποσό</TermName>
</BusinessTerm>
```

```xml
<BusinessTerm id="BT-132">
        <TermName>Αριθμός γραμμής της εντολής αγοράς</TermName>
</BusinessTerm>
<BusinessTerm id="BT-133">
        <TermName>Στοιχείο αναφοράς λογιστικής Αγοραστή</TermName>
</BusinessTerm>
<BusinessTerm id="BG-26">
        <TermName>ΠΕΡΙΟΔΟΣ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-134">
        <TermName>Ημ/νία έναρξης περιόδου τιμολόγησης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-135">
        <TermName>Ημ/νια λήξης περιόδου τιμολόγησης</TermName>
</BusinessTerm>
<BusinessTerm id="BG-27">
        <TermName>Μειώσεις τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-136">
        <TermName>Ποσό μείωσης τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-137">
        <TermName>Βασικό ποσό μείωσης τιμής</TermName>
</BusinessTerm>
<BusinessTerm id="BT-138">
        <TermName>Ποσοστό μείωσης τιμης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-139">
        <TermName>Περιγραφή μείωσης τιμης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-140">
        <TermName>Κωδικός Περιγραφής μείωσης τιμης</TermName>
</BusinessTerm>
<BusinessTerm id="BG-28">
        <TermName>Επιβαρύνσεις</TermName>
</BusinessTerm>
<BusinessTerm id="BT-141">
        <TermName>Ποσό επιβάρυνσης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-142">
        <TermName>Ποσό βάσης επιβάρυνσης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-143">
        <TermName>Ποσοστό επιβάρυνσης</TermName>
</BusinessTerm>
<BusinessTerm id="BT-144">
        <TermName>Περιγραφή επιβάρυνσης</TermName>
</BusinessTerm>
```

```xml
<BusinessTerm id="BT-145">
        <TermName>Κωδικός περιγραφής επιβάρυνσης</TermName>
</BusinessTerm>
<BusinessTerm id="BG-29">
        <TermName>ΛΕΠΤΟΜΕΡΕΙΕΣ ΣΧΕΤΙΚΑ ΜΕ ΤΗΝ ΤΙΜΗ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-146">
        <TermName>Καθαρή τιμή είδους</TermName>
</BusinessTerm>
<BusinessTerm id="BT-147">
        <TermName>Έκπτωση επί της τιμής είδους</TermName>
</BusinessTerm>
<BusinessTerm id="BT-148">
        <TermName>Μεικτή τιμή είδους</TermName>
</BusinessTerm>
<BusinessTerm id="BT-149">
        <TermName>Ποσότητα βάσης τιμής είδους</TermName>
</BusinessTerm>
<BusinessTerm id="BT-150">
        <TermName>Κωδικός μονάδας μέτρησης της Ποσότητας του είδους </TermName>
</BusinessTerm>
<BusinessTerm id="BG-30">
        <TermName>ΠΛΗΡΟΦΟΡΙΕΣ ΣΧΕΤΙΚΑ ΜΕ ΤΟΝ ΦΠΑ ΓΡΑΜΜΗΣ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-151">
        <TermName>Κωδικός κατηγορίας ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-152">
        <TermName>Συντελεστής ΦΠΑ</TermName>
</BusinessTerm>
<BusinessTerm id="BG-31">
        <TermName>ΠΛΗΡΟΦΟΡΙΕΣ ΣΧΕΤΙΚΑ ΜΕ ΤΟ ΕΙΔΟΣ</TermName>
</BusinessTerm>
<BusinessTerm id="BT-153">
        <TermName>Όνομα είδους</TermName>
</BusinessTerm>
<BusinessTerm id="BT-154">
        <TermName>Περιγραφή είδους</TermName>
</BusinessTerm>
<BusinessTerm id="BT-155">
        <TermName>Κωδικός είδους από τον πωλητή</TermName>
</BusinessTerm>
<BusinessTerm id="BT-156">
        <TermName>Κωδικός είδους από τον αγοραστή</TermName>
</BusinessTerm>
<BusinessTerm id="BT-157">
        <TermName>Τυπικό αναγνωριστικό είδους</TermName>
</BusinessTerm>
```

```xml
        <BusinessTerm id="BT-157-1">
                <TermName>Αναγνωριστικό σχήματος</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-158">
                <TermName>Κωδικός CPV είδους</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-158-1">
                <TermName>Αναγνωριστικό σχήματος</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-158-2">
                <TermName>Αναγνωριστικό έκδοσης σχήματος</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-159">
                <TermName>Χώρα προέλευσης είδους</TermName>
        </BusinessTerm>
        <BusinessTerm id="BG-32">
                <TermName>ΙΔΙΟΧΑΡΑΚΤΗΡΙΣΤΙΚΑ ΕΙΔΟΥΣ</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-160">
                <TermName>Όνομα ιδιοχαρακτηριστικού είδους</TermName>
        </BusinessTerm>
        <BusinessTerm id="BT-161">
                <TermName>Τιμή ιδιοχαρακτηριστικού είδους</TermName>
        </BusinessTerm>
</SemanticModel>
```