

**ESTONIAN E-INVOICE PROFILE**

**Eesti e-arve profiil**

## NATIONAL FOREWORD

This Estonian standard is

- compiled for the first time;
- endorsed with a notification published in the June 2014 issue of the official bulletin of the Estonian Centre for Standardisation.

The proposition to prepare this standard has been presented by Technical Committee EVS/TC 4 „Information technology“, it has been coordinated by the Estonian Centre for Standardisation.

The standard has been prepared based on the Estonian e-invoice description created by the Estonian e-bill interest group (including the Estonian Banking Association and banks). The draft's expertise has been made by Andres Lilleste (OpusCapita AS), the standard has been approved by EVS/TC 4.

The Corrigendum EVS 923:2014/AC:2017 has been incorporated into this version of the standard and the corrections made are indicated by a vertical line in the outer margin.

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## SISUKORD

INTRODUCTION .....	4
1 SCOPE .....	5
2 NORMATIVE REFERENCES .....	5
3 TERMS AND DEFINITIONS .....	5
4 E-INVOICE DESCRIPTION .....	6
4.1 E_Invoice .....	6
4.2 Header .....	7
4.3 Invoice .....	8
4.4 InvoiceParties .....	10
4.5 InvoiceInformation .....	11
4.6 InvoiceSumGroup .....	13
4.7 InvoiceItem .....	15
4.8 ItemEntry .....	17
4.9 GroupEntry .....	19
4.10 AdditionalInformation .....	20
4.11 AttachmentFile .....	21
4.12 PaymentInfo .....	21
4.13 Footer .....	23
4.14 Complex Type descriptions .....	24
4.14.1 AccountDataRecord .....	24
4.14.2 AccountingRecord .....	25
4.14.3 AdditionRecord .....	27
4.14.4 AddressRecord .....	28
4.14.5 AttachmentRecord .....	29
4.14.6 BillPartyRecord .....	30
4.14.7 ContactDataRecord .....	31
4.14.8 ExtensionRecord .....	32
4.14.9 SellerPartyRecord .....	33
4.14.10 VATRecord .....	35
4.15 Simple Type descriptions .....	36
Annex A (informative) Estonian e-invoice profile .....	40
Bibliography .....	50

## INTRODUCTION

Estonian e-invoice description was created already in 2003 and has been approved by the stakeholders and has been in active use from the year 2008. In 2014 Estonia joined the SEPA area and thereby our local direct debit service was closed. It was replaced by e-invoice with e-invoice standing order. On the basis of Estonian Banking Association's agreement the e-invoices are in accordance with the Estonian e-invoice description.

Estonian e-invoice is used in addition to banks in e-invoicing solutions between businesses – e-invoicing between companies either directly or through an e-invoice operator to another company. E-invoice format has been made available in almost all of the most popular ERP-s.

From the foregoing came the desire and the need to formalize the Estonian e-invoice description in an official form as a standard, to correctly profile XML and supplement by additional documents, which describe the possible use cases.

This document specifies:

- Estonian e-invoice in XML format;
- Estonian e-invoice use cases and potential applications.

## 1 SCOPE

The standard applies to e-invoices used in Estonia, delivered to banks, public authorities and companies. In addition, it is possible to implement it in cross-border transactions and also use it as a basis for the preparation of procurement's – the contracting authority can provide a specific reference to the standard to which service invoices that are given as a result of the procurement must correspond to.

Standardized e-invoicing enables broader support for the format and makes it official.

## 2 NORMATIVE REFERENCES

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

Accounting Act (RT I 2002, 102, 600) and its amendments

Accounting regulations for public authorities (RTL 2003, 130, 2103) and its amendments

Value-Added Tax Act (RT I 2003, 82, 554) and its amendments

## 3 TERMS AND DEFINITIONS

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

### 3.1

#### **e-invoice**

an invoice sent electronically from the seller to the buyer and never being in physical form

### 3.2

#### **XML**

the Extensible Markup Language (XML) is an information encoding standard endorsed by the World Wide Web Consortium (W3C) for sending, receiving and processing data across the World Wide Web. XML comprises a series of characters that contains not only substantive information, called character data, but also meta-information about the structure and layout of the character data, called markup

(ISO/IEC 22537:2006)