TECHNICAL SPECIFICATION

SPÉCIFICATION TECHNIQUE

TECHNISCHE SPEZIFIKATION

CEN/TS 16931-5

October 2025

ICS 35.240.20; 35.240.63

Supersedes CEN/TR 16931-5:2017

English Version

Electronic invoicing - Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment

Facturation électronique - Partie 5: Lignes directrices relatives à l'utilisation des extensions de secteur ou de pays conjointement avec l'EN 16931-1, avec une méthodologie à appliquer dans l'environnement réel

Elektronische Rechnungsstellung - Teil 5: Leitfaden über die Verwendung von branchen- oder länderspezifischen Erweiterungen der EN 16931-1 einschließlich einer im realen Umfeld einzusetzenden Methodik

This Technical Specification (CEN/TS) was approved by CEN on 27 July 2025 for provisional application.

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

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

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

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European foreword

This document (CEN/TS 16931-5:2025) has been prepared by Technical Committee CEN/TC 434 “Electronic invoicing”, the secretariat of which is held by NEN.

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

This document supersedes CEN/TR 16931-5:2017.

This document includes the following significant technical changes with respect to CEN/TR 16931-5:2017:

— updating concepts in alignment with EN 16931-1;

— introducing the concept of Extension Components. This should greatly improve interoperability cross-sector and intra-EU where Extended Information Elements are required;

— changing the definition of the Terms Compliant and Conformant. Previously they were based on TOGAF terminology[10]. This avoids confusing the terms when used in legal text compared to normative text;

— compliant now refers only to legal specifications;

— conformant refers only to normative text;

— recommending the use of multilateral business agreements rather than bilateral when using Extension Specifications.

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

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

— CEN/TS 16931-2:2017, *Electronic invoicing — Part 2: List of syntaxes that comply with EN 16931-1*

— CEN/TS 16931-3-1:2017, *Electronic invoicing — Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice*

— CEN/TS 16931-3-2:2020, *Electronic invoicing — Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note*

— CEN/TS 16931-3-3:2020, *Electronic invoicing — Part 3-3: Syntax binding for UN/CEFACT XML Industry Invoice D16B*

— CEN/TS 16931-3-4:2020, *Electronic invoicing — Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B*

[1] Under preparation. Stage at the time of publication: prEN 16931-1:2025.

— CEN/TR 16931-4:2017, *Electronic invoicing — Part 4: Guidelines on interoperability of electronic invoices at the transmission level*

— CEN/TS 16931-5:2025, *Electronic invoicing — Part 5: Guidelines on the use of sector or country extensions in conjunction with EN 16931-1, methodology to be applied in the real environment*

— CEN/TR 16931-6:2017, *Electronic invoicing — Part 6: Result of the test of EN 16931-1 with respect to its practical application for an end user*

— CEN/TS 16931-7:2020, Electronic invoicing — Part 7: Methodology for the development and use of EN 16931-1 compliant structured Core Invoice Usage Specifications

— CEN/TS 16931-8:2024, Electronic invoicing — Part 8: Semantic data model of the elements of an e-receipt or a simplified electronic invoice

— CEN/TR 16931-9:2024, Electronic invoicing — Part 9: VAT reporting and gap analysis with current e-invoicing standardization deliverables

— CEN/TR 16931-10:2025, Electronic invoicing — Part 10: Additional requirements to extend to B2B

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

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

Introduction

The European Commission states that “The mass adoption of eInvoicing within the EU would lead to significant economic benefits and it is estimated that moving from paper to Electronic Invoices will generate savings of around EUR 240 billion over a six-year period” [1]. Based on this recognition “The Commission wants to see eInvoicing become the predominant method of invoicing by 2020 in Europe [1].”

As a means to achieve this goal, Directive 2014/55/EU [2] on electronic invoicing in public procurement aims at facilitating the use of Electronic Invoices by economic operators when supplying goods, works and services to public administrations (B2G), as well as the support for trading between economic operators themselves (B2B). In particular, it sets out the legal framework for the establishment and adoption of a European Standard (EN) for the semantic data model of the core elements of an Electronic Invoice (EN 16931-1).

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

In many cases, businesses will use only the Core Invoice Model for their invoices, without needing to add any extra structured data. Sometimes, additional guidelines or restrictions on how to use the existing data elements in the Core Invoice Model are necessary. These can be specified in a Core Invoice Usage Specification (CIUS), as described in EN 16931-1. In certain industries or situations where specific extra information is required, this information might be included as unstructured text. The drawback of unstructured text is that it cannot be processed automatically and requires manual effort. If machine-readable information is needed that is not covered by the Core Invoice Model, there will be a need to use Extended Information Elements.

In order to comply with the provisions of Directive 2014/55/EU [2], guidelines on the optional use of Extended Information Elements, including a methodology to be applied in the real environment, are needed. This Technical Specification provides this methodology and complies at least with the following criteria:

— is technologically neutral;

— is compatible with relevant international standards on electronic invoicing;

— has regard to the need for personal data protection in accordance with Directive 95/46/EC [3], to a ‘data protection by design’ approach and to the principles of proportionality, data minimization and purpose limitation;

— is consistent with the relevant provisions of Directive 2006/112/EC [4];

— allows for the establishment of practical, user-friendly, flexible and cost-efficient electronic invoicing;

— takes into account the special needs of small and medium-sized enterprises as well as of sub-central contracting authorities and contracting entities;

— is suitable for use in commercial transactions between enterprises.

The methodology and rules described in this document are based on the following key design principles:

— Extended Information Elements are defined in an Extension Specification.

— Extension Specifications are used to provide user communities with the ability to add Information Elements or functions to the Core Invoice Model to support their specific business requirements.

— Extension Components identify common requirements and solutions that can be reused in Extension Specifications.

— A business Extension Specification is not intended to be used to specify legally required Information Elements or expected to be obligated by law. Common legal requirements should be covered in the Core Invoice Model, while Country Extension Specifications may be created to cover specific domestic laws.

— Information provided in supplementary documents (attachments) to an invoice are not considered to be Extended Information Elements, as these are an integral part of the Core Invoice Model.

— Extension Specifications should not be used to remove Information Elements from the Core Invoice Model, only to add Information Elements.

— Extension Specifications should be made publicly available in an appropriate repository in order to foster awareness and reuse, as this is expected to foster convergence over time.

— Extension Specifications reuse the syntax binding methodology applied to EN 16931-1.

— The actual implementation and use of an Extension Specification is subject to agreement between the trading partners.

1 Scope

This document describes how trading partners may extend the Core Invoice Model and the related business rules and code lists, to support business cases that are specific to their trading environment, while at the same time maintaining semantic interoperability with the Core Invoice Model.

This document does not define a methodology for creation of a Core Invoice Usage Specification, nor does it describe the detailed process of syntax binding.

2 Normative references

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

EN 16931-1:—, *Electronic Invoicing — Part 1: Semantic Data Model of the Core Elements of an Electronic Invoice*

CEN/TS 16931-2, *Electronic invoicing — Part 2: List of syntaxes that comply with EN 16931-1*

CEN/TS 16931-3-1, *Electronic invoicing — Part 3-1: Methodology for syntax bindings of the core elements of an electronic invoice*

CEN/TS 16931-3-2, *Electronic invoicing — Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note*

CEN/TS 16931-3-3, *Electronic invoicing — Part 3-3: Syntax binding for UN/CEFACT XML Industry Invoice D16B*

CEN/TS 16931-3-4, *Electronic invoicing — Part 3-4: Syntax binding for UN/EDIFACT INVOIC D16B*

3 Terms and definitions

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

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp/

— IEC Electropedia: available at https://www.electropedia.org/

3.1
electronic invoice
invoice that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing

[SOURCE: Directive 2014/55/EU [1]]

3.2
information element
smallest unit of data that is used to represent an item of information within an electronic invoice

Note 1 to entry: The EN identifies these elements using Business Terms (BTs) in EN 16931-1.