

## swissDIGIN - content standard for electronic invoice exchange between companies and organizations

Version 4.0

<b>Scope</b>	The swissDIGIN content standard aims at promoting the electronic invoice exchange between companies and organizations in Switzerland. It defines the required minimal contents for the exchange of electronic invoices for the header, line items and invoice summary. It highlights the data that have to be provided by the biller from the point of view of the invoice recipient and service providers, to enable a widely supported system processing. The requirements of the Swiss legislation are taken into account in the standard.
<b>Focus</b>	The focus is on cross-industry invoices for goods and services exchanged between Swiss companies and organizations. Further international requirements are taken into account as optional contents as far as they are known.
<b>Core standard</b>	All contents that are mandatory for an electronic individual invoice are defined within the swissDIGIN core standard. In some cases contents are tied to certain conditions. The contents of the core standard are listed in a separate column. The extended standard takes into account further-reaching requirements. These result from specific process needs, international legal requirements or for the depiction of collective invoices and credit notes. For many of these contents, corresponding notes or use cases are described.
<b>swissDIGIN-content standard "light"</b>	The swissDIGIN content standard "light" aims to further simplify the exchange of electronic invoices between companies and organizations in Switzerland. Particularly it focuses on providing a simplified entry point. The "light" standard defines the necessary header and invoice summary data that need to be incorporated in a PDF-invoice in a structured form by the biller. These supplementary data should enable invoice recipients and service providers to allocate and process the invoice automatically. <b>The swissDIGIN content standard "light" purposefully does not list line items. For tax and other legal purposes, the PDF document with detailed descriptions of items and services remains the relevant evidence.</b>
<b>Definition of individual invoice</b>	The individual invoice claims the <b>amount for exactly one purchase order</b> (also order) and accurately corresponds to it in relation to the individual (one or several) line items and supplied quantities. The invoice may but needs not to have a specific reference to a purchase order generated in the system of the customer. Therefore, a distinction can be made between invoices with and without reference to a purchase order, which require different reconciliation processes on the side of the invoice recipients (see process hypotheses).
<b>Definition of collective invoice</b>	The collective invoice claims the <b>amount for several purchase orders</b> (also orders) or <b>services rendered</b> over a specific period (usually weeks or months). The invoice may but needs not to have a specific reference to the several purchase orders generated in the system of the customer. Therefore, a distinction can be made between invoices with and without reference to a purchase order, which require different reconciliation processes on the side of the invoice recipients (see process hypotheses). The individual line items may relate to different organizational units of the customer.
<b>Definition of credit note</b>	With the credit note, the supplier reimburses customer <b>an amount for the correction of an already charged invoice</b> , e.g. in the case of <ul style="list-style-type: none"> <li>- complaints/returns by the invoice recipient</li> <li>- correction of incorrect invoices with a too high invoiced amount due to a underdelivery or wrong conditions</li> <li>- remuneration of commissions or kickbacks</li> </ul> The document may but needs not to include a specific reference to a corresponding invoice or to one or several invoice line items/order line items.
<b>Structure</b>	The invoice is divided into header (K), line item (P) and invoice summary (F). This structure is consciously based on the usual depiction of paper invoices and should thus support the changeover to the electronic invoice. In the technical implementation often there is not a distinction between header and summary contents. Within these sections the contents are subdivided according to their focus. These subdivisions are referenced by a two digit number. The specified contents are listed with an ongoingly double-digit, numeric reference. Additions between two successive reference numbers are inserted or provided with a number separated by a dot (e.g.: K-02-02.1). Contents that belong to each other or depend on each other are kept under the same reference number and are referenced by additional alphabetic characters.

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<b>Classification</b>	<p><b>M</b> These <b>mandatory contents</b> (mandatory = M) represent the <b>core of the swissDIGIN standard</b> and are components of every individual invoice. They are determined by legal requirements and standard process requirements from the side of the invoice recipient.</p> <p><b>C</b> These <b>mandatory contents</b> also represent the <b>core of the swissDIGIN standard</b> and have to be provided if the mentioned <b>conditions</b> (condition = C) are met.</p> <p><b>O</b> These optional (O) contents can be required from invoice recipients in specific cases for a <b>rule-based process control</b> (manual or system supported), are <b>legally required under certain conditions</b> or required in <b>international business transactions</b>.</p> <p><b>I</b> These contents are provided as additional information (I) for <b>indefinite, not precisely defined informative purposes</b>.</p>
<b>Occurrence</b>	<p>The column occurrence indicates how often one element can occur per invoice or invoice line item. The letter "n" is a placeholder for a number that at this point is not exactly defined and can be greater than 1.</p> <p>1:1 Content or subdivision is mandatory and is used only once per invoice or per invoice line item.</p> <p>1:n Content or subdivision is mandatory and can be used several times per invoice or per invoice line item.</p> <p>0:1 Content or subdivision is not mandatory and is maximally used once per invoice or per invoice line item.</p> <p>0:n Content or subdivision is not mandatory and can be used several times per invoice or per invoice line item.</p>
<b>Basic information</b>	<p>Legal requirements in accordance with MWSTG, MWSTGV, EIDI-V und GeBüV          OECD Tax Guidance Series, European Union Policies 2006/112/EU and 2010/45/EU          Procedural requirements (see process hypothesis)</p>
<b>Process hypotheses</b>	<p><b>Invoices with reference to a purchase order</b>          The aim is the automated invoice reconciliation by the system of the invoice recipient.          The invoice allows the unique identification of the invoice and the invoice line items to the corresponding purchase order with its order line items in the system of the invoice recipient.          The master data of the supplier/creditor (mainly payment information and payment terms) are maintained/kept in the system of the invoice recipient. The accounting information for cost allocation is predetermined by the purchase order in the system of the invoice recipient.</p> <p><b>Invoices without reference to a purchase order</b>          The aim is the automated allocation of the invoice to an existing contract and/or a clearly defined and referenced invoice reception unit (person, department or similar), which checks the invoice, adds accounting information to it and if needed, electronically assigns a specific person/office/department with the approval and release of the invoice. In cases where there is a clear connection between the invoiced amount and the invoice reception unit, the accounting information can be predetermined by invoice reception unit and mapped automatically in the system. The master data of the supplier/creditor in the system of the invoice recipient are not always complete. Therefore, the details of payment information and payment terms may occasionally be required by the invoice recipient.</p> <p><b>Crucial assignment reference</b>  <b>K-01-05 order reference of buyer</b> contains the crucial assignment reference to the above described process hypotheses to initiate the correct invoice reconciliation process.</p>

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<b>Status</b>	German version adopted on Oct 24, 2016 by the swissDIGIN partner organizations <b>Important: English translation of Oct 26, 2016 is a working document that has not been released officially by the swissDIGIN partner organizations.</b>
<b>Version</b>	Version 4.0
<b>Distribution</b>	public
<b>Disclaimer</b>	The documents, which are created by the swissDIGIN project team resp. changed and adopted by the swissDIGIN forum partners are regarded as recommendations from the point of view of the involved companies and organizations for the Swiss market. They were created and defined in all conscience of the participants. Project team members and/or the companies or organizations represented by them are not liable and no claims will be asserted for any damage or loss caused by the application and use of the documents.

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swissDIGIN - content standard for electronic invoice exchange between companies and organizations in Switzerland							Version 4.0		
structure / reference	element name	classification			legal requirements	comments / recommendations	Sample Invoice (ger) 250121 minimal content for single invoice <u>with</u> reference to a purchase order in buyer's system	Sample Invoice (ger) 250122 minimal content for single invoice <u>without</u> a reference to a purchase order	Sample Invoice (ger) 250123 comprehensive visualization of content for a single invoice
		core standard	extended standard	occurrence					
<b>K - invoice header</b>									
<b>01 - generic information</b>									
K-01-01	document type	M		1:1		Describes the document type such as <b>invoice, partial- or final-invoice, proforma-invoice, credit note.</b>	Invoice	Invoice	Invoice
K-01-02	document identifier	M		1:1	EU-RL 2006/112/EG Art. 226, Abs. 1, Ziff. 2	Sequential number assigned by the biller, which uniquely identifies the invoice.	250121	250122	250123
K-01-03	document issue date	M		1:1	MWSTG Art. 26 Abs. 2 Bst. c	Date format must be defined between the parties. Ideally, a standard such as ISO 8601 is used (YYYY-MM-DD, e.g. 2011-03-09).	2011-03-09	2011-03-09	2011-03-09
K-01-04	document currency	M		1:1	MWSTG Art. 26 Abs. 2 Bst. e & f	ISO-Standard 4217 is recommended e.g. CHF, EUR, USD etc.	CHF	CHF	CHF
K-01-05	order reference of buyer	C		0:1		Order reference according to the buyer's system for order-related invoice reconciliation or other reference information provided by the buyer when placing an order. This reference number is used to assign the invoice to the correct invoice reconciliation process.	500.30.23A (purchase order number)	222339PST (e.g. Project Number)	500.30.23A (purchase order number)
K-01-06	contract identifier		O	0:1		Information for the assignment of the invoiced services to a contract number determined by the buyer. Can e.g. be applied case of service and maintenance contracts, in which usually no explicit order is transmitted.			SLA-390390
K-01-07	invoice reference		O	0:1		May be required in case of credit notes. Invoice number to which the credit note does refer.			
<b>02 - information on biller</b>									
K-02-01	identification code in buyer system	M		1:1		This field is needed to automatically ensure and assign incoming invoices to a business-relationship in the recipient's system. Usually the supplier number in the recipient's system or the UID number (www.uid.admin.ch) or the GLN (Global Location Number of GS1) is applied. But ID numbers within EBPP-networks or DUNS-number (http://upik.dnb.com) etc. are possible references. The identifier is to be defined between biller and recipient.	750200	750200	750200
K-02-02	tax identification number	C		0:1	MWSTG Art. 26 Abs. 2 Bst. a	<b>Condition:</b> Mandatory field if according to K-02-02.1 goods or services are not exempt VAT. VAT number under which the biller has carried out the delivery resp. has rendered the service. In Switzerland, the 6-digit VAT number will be replaced until 31.12.2013 by a number in the UID format (www.uid.admin.ch) incl. VAT register extension (so-called suffix). The format for the electronic data transmission is without suffix, particularly as according to the swissDIGIN content standard it is semantically clarified that it is a VAT number. (Example): CHE123456789 Note: For the visualisation of the VAT number (e.g. PDF or on paper), the mandatory format is including suffix: CHE-123.456.789 MWST Note: In the EU the UIN number or ISO VAT number is used.	CHE-123.456.789 VAT	CHE-123.456.789 VAT	CHE-123.456.789 VAT
K-02-02.1	tax liability of the organisation	C		0:1		<b>Condition:</b> Mandatory field for VAT-exempt organisations. Recommendation: Use code according to UN / ECE Standard 5153 FRE (for VAT exemption) or VAT (for VAT duty)			VAT
K-02-03-a	legal name of company	M		1:1	MWSTG Art. 26 Abs. 2 Bst. a	Name an address have to comply with the data in the commercial or tax register.	Liefer Group AG	Liefer Group AG	Liefer Group AG
K-02-03-b	address		O	0:3		Data on street and/or P.O. box			Gartenstrasse 23 Hauptstz Postfach 12
K-02-03-c	city name	M		1:1	MWSTG Art. 26 Abs. 2 Bst. a		Basel	Basel	Basel
K-02-03-d	zip/postal code	M		1:1	MWSTG Art. 26 Abs. 2 Bst. a		4000	4000	4000
K-02-03-e	country	M		1:1	MWSTG Art. 26 Abs. 2 Bst. a	If a country-code is requested, ISO-Standard 3166-1 is recommended (e.g. CH, DE, etc.).	Schweiz	Schweiz	Schweiz

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		core standard	extended standard	occurrence					
K-02-04	name of the organizational unit		O	0:1		Can be requested to identify the billing unit within a corporate group, if the buyer is holding all the organisational units of the supplying group under the same supplier number in his system (K-02-01).			Liefer Parts AG
K-02-05	name of contact person		I	0:1		Name, phone number, reference, e-mail address etc. for further enquiries in case of incorrect invoices and for clarifications.			Muriel Blatter
<b>03 - information on buyer / recipient / client</b>				<b>1:1</b>					
K-03-01	client number in sellersystem		O	0:1		May be required by customers with corporate structures for the automatic assignment of incoming invoices, if different group companies are possible as invoice recipient. The requirement is that the biller uses different customer numbers for the single group companies. For this purpose, the UID number (www.uid.admin.ch) or the GLN (Global Location Number of GS1) can be used.			BS120320
K-03-02	tax identification number		O	0:1	OECD: Tax guidance series	Can be required by tax authorities in international business transactions (recommendation according to OECD Tax Guidance Series - Transaction Information Guidance). For EU transactions the UIN number or ISO-VAT number is used.			CHE-987.654.321 VAT
K-03-03-a	legal name of company	M		1:1	MWSTG Art. 26 Abs. 2 Bst. b	Name and address have to comply with the data in the commercial or tax register. The legal form of the organization has to be specified.	Customer Group AG	Customer Group AG	Customer Group AG
K-03-03-b	address		O	0:3		Data on street and/or P.O. box			Feldweg 10 Headquarter Postfach Zürich
K-03-03-c	city name	M		1:1	MWSTG Art. 26 Abs. 2 Bst. b		Zürich	Zürich	Zürich
K-03-03-d	zip/postal code	M		1:1	MWSTG Art. 26 Abs. 2 Bst. b		8001	8001	8001
K-03-03-e	country	M		1:1	MWSTG Art. 26 Abs. 2 Bst. b	If a country-code is requested, ISO-Standard 3166-1 is recommended (e.g. CH, DE, etc.).	Schweiz	Schweiz	Schweiz
K-03-05	name of the organizational unit		I	0:1					Customer Factory AG
K-03-06	name of contact person		I	0:1				Peter Stutz	Peter Stutz
<b>04 - delivery information</b>				<b>1:1</b>					
K-04-01-a	date of delivery resp. date of end of service	C		0:1	MWSTG Art. 26 Abs. 2 Bst. c	<b>Condition:</b> Mandatory field for supply of goods and services, if date is equal for all line items and not stated within each line item. Date format must be defined between the parties. Ideally, a standard such as ISO 8601 is used (YYYY-MM-DD, e.g. 2011-03-09).	2011-03-02	2011-03-02	2011-03-02
K-04-01-b	date of start of service	C		0:1	MWSTG Art. 26 Abs. 2 Bst. c	<b>Condition:</b> Mandatory field for rendered services, if date is equal for all line items and not stated within each line item. Date format must be defined between the parties. Ideally, a standard such as ISO 8601 is used (YYYY-MM-DD, e.g. 2011-03-09).			

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		core standard	extended standard	occurrence					
K-04-02-a	legal name of company		O	0:1		Name of the legal unit, to which the goods were delivered resp. the service was rendered, if the address is different from the invoice recipients address and equal for all invoice line items. It is occasionally requested in international trade by legal authorities, if the delivery is made in a third country. Comanies with centralized invoice receipt and decentralized delivery can also occasionally demand the delivery address.			Customer Factory AG
K-04-02-a1	identification number of delivery address		O	0:1		Reference information for the identification of the delivery address. Information like the UID number (www.uid.admin.ch) oder the GLN (Global Location Number of GS1) can be used.			760100596871P
K-04-02-b	address		O	0:3		Data on street and/or P.O. box			Bergstrasse 105 Bau, 12 Porte 2 Glattbrugg
K-04-02-c	city name		O	0:1					8152
K-04-02-d	zip/postal code		O	0:1					Switzerland
K-04-02-e	country		O	0:1		If a country-code is requested, ISO-Standard 3166-1 is recommended (e.g. CH, DE, etc.).			Production
K-04-03	name of the organizational unit		O	0:1		field for free description of the organizational unit.			LS300999
K-04-04	fulfillment identifier		O	0:1		e.g. number of delivery note, number of working report etc.			
<b>05 - payment information</b>				<b>0:1</b>					
K-05-01	payment terms		O	0:1		Free text element for description of payment terms and settlement discount			2 % Skonto bis 10 Tage, 30 Tage netto
K-05-02	payment period		O	0:1		Number of days within which the invoice has to be settled.			30
K-05-03	due date		O	0:1		Date format must be defined between the parties. Ideally, a standard such as ISO 8601 is used (YYYY-MM-DD, e.g. 2011-03-09).			2011-04-09
K-05-04-a	settlement discount rate		O	0:n		Percentage rate of settlement discount			2
K-05-04-b	due date of settlement discount		O	0:n		Date until which it is allowed to deduct the stipulated settlement discount rate (K-05-02). Date format must be defined between the parties. Ideally, a standard such as ISO 8601 is used (YYYY-MM-DD, e.g. 2011-03-09).			2011-03-19
K-05-05	payment identifier		O	0:1		In Switzerland, normally the ESR reference number is used. It is provided by the supplier to automatically assign the incoming payment to the corresponding invoice. In the environment of SEPA, this reference is called "Structured Creditor Reference".			09340394030...
K-05-06	ESR party identifier		O	0:1		ESR party number used for Swiss transactions for the steering of payments over the Swiss Post.			01-99999-9
K-05-07-a	financial institution identifier		O	0:1		Usually BIC Bank Identifier Code.			762
K-05-07-b	financial institution name		I	0:1		Additional information in case financial institution identifier is not correct.			
K-05-08-a	IBAN number		O	0:1		Standard number used to uniquely identify the account to be credited.			CH9300762011623852957
K-05-08-b	name of payee		I	0:1		Additional information in case payee and invoice issuer are different, e.g. in case of assignment of accounts receiveables.			
<b>06 - additional information</b>				<b>0:1</b>					
K-06-01	cost allocation information		O	0:1		Information for the allocation and booking of costs by the invoice recipient. Information determined by the biller (e.g. phone numbers on phone bills or item numbers for power suppliers) or information required by the invoice recipient (e.g. project, cost center, general ledger account number) can be used. Recommendation: From invoice recipients required accounting information should remain an exception.			676767
K-06-02	reference to attachment		O	0:1		Link/reference to an additional document as annex to the invoice.			general business terms_2011.pdf
K-06-03	text for comments		I	0:1		Free text element for additional information for the recipient on invoices without reference to a purchase order, as they are not processed automatically.			Thanks for your purchase!

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		core standard	extended standard	occurrence			250121 minimal content for single invoice <u>with</u> reference to a purchase order in buyer's system	250122 minimal content for single invoice <u>without</u> a reference to a purchase order	250123 comprehensive visualization of content for a single invoice
<b>P-line item</b>						(*) According to ist particular specifications, the swissDIGIN content standard "light" does not list line items.			
<b>01 - line item references</b>						<b>1:n (*)</b>			
P-01-01	line item type		O	0:1		Code defining the type of the line item. Default = normal line item for good or service ordered Coded values for charges and allowances that apply to the whole purchase order and were not stated in the purchase order e.g. freight cost, order discount, costs for express delivery, effected prepayments etc. This way such additional line items can be identified by the recipient's system and processed based on defined rules. Note: In case of invoices with several VAT-rates a separate line item has to be generated per VAT-rate and charge/allowance, in order to distribute the VAT-amount accordingly and correctly. Recommended codelist: Edifact-standard "allowance or charge" (ALC) <b>Each of such allowances or charges is stated as discrete line item.</b>			0 0 0 FC
P-01-02	line item number of purchase order of buyer	C		0:1		<b>Condition:</b> Mandatory field for invoices corresponding to reference number of the purchase order communicated by the buyer. This information is needed to reconcile the invoice line item with the corresponding line item of the purchase order. Prerequisite is that the buyer stated such line item number.	10 20 30		10 20 30
P-01-03	purchase order number in buyer system		O	0:1		May be required in case of <b>collective invoices</b> and credit notes for collective invoices. Order reference according to the buyer system for order-related audit of the invoice line item or other reference information provided by the buyer on his purchase order. This reference number is used to assign the invoice to the correct invoice processing.			
<b>02 - article and unit information</b>						<b>1:1</b>			
P-02-01	article number of supplier		O	0:1		Is occasionally used especially for invoices without reference to automatically assign the accounting information to the position (a commodity group number can also be used)			LG150 LG191
P-02-02	article number of customer		O	0:1		Request is occasionally made for customer-specific products.			KG0490 KG9911
P-02-03	standard article number		O	0:1		e.g. EAN number, industry specific numbering etc.			
P-02-03.1	standard product classification code		O	0:1		e.g. UN/SPSC, eClass, ETIM			
P-02-04	description of goods supplied or service rendered	M		1:1	MWSTG Art. 26 Abs. 2 Bst. d		Fibre Optic Cable Type HT3939 (100m) Coffee Capsules Arrabica (50 pcs) Packaging	Fibre Optic Cable Type HT3939 (100m) Coffee Capsules Arrabica (50 pcs) Packaging	Fibre Optic Cable Type HT3939 (100m) Coffee Capsules Arrabica (50 pcs) Packaging Shipping Costs
P-02-05	unit of measurement	M		1:1	MWSTG Art. 26 Abs. 2 Bst. d	Unit of measurement of the ordered amount. Examples of internationally used standards for units of quantity are ISO and UOM (units of measurements) provided by the UNECE.	m pcs pcs	m pcs pcs	m pcs pcs pcs
P-02-06	price base quantity		O	0:1		Base quantity to which the price amount applies. This value is needed, when price amount is not equal 1 unit of measurement (P-02-05). Standard value = 1, this information is specially needed, if the quantity of the price unit is greater than 1 (e.g. cable roll at 100 metres --> value = 100)			100 50 1 1
P-02-07	invoiced quantity	M		1:1	MWSTG Art. 26 Abs. 2 Bst. d		2000 500 1	2000 500 1	2000 500 1 1 1

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		core standard	extended standard	occurrence						
<b>03 - charges and allowances within line item</b>					<b>0:n</b>					
P-03-01	charge/allowance code		O	0:1		Information can be used by recipient to verify conditions automatically or to process respective reports. Possible code list: Edifact-standard see "Allowance or Charge" (ALC)				BD
P-03-02	charge/allowance description		O	0:1		Denomination field for allowances and charges				bulk discount
P-03-03	charge/allowance base amount		O	0:1		Amount in invoice currency that is used as calculation base for the corresponding allowance or charge. It can be a total amount of which a percentage rate is computed or an amount which will be multiplied with an amount of units.				1251.00
P-03-04	charge/allowance unit		O	0:1		Value corresponding to the unit of measurement stated in P-03-05				20
P-03-05	charge / allowance unit of measurement		O	0:1		Unit of measurement of field P-03-04 e.g. percentage, kg, hours etc.				%
P-03-06	charge/allowance total amount excl. VAT		O	0:1		total amount of charge / allowance excl. VAT				-250.20
<b>04 - price information</b>					<b>1:1</b>					
P-04-01	price amount excl. VAT	M		1:1	MWSTG Art. 26 Abs. 2 Bst. e	All allowances and charges applying to this line item should be computed in this price. If line item is declared in P-01-01 as an order-related charge / allowance this field can be used as calculation basis (amount excl. VAT) for this charge / allowance.	50.04 20.00 95.00	50.04 20.00 95.00	50.04 20.00 95.00	50.04 20.00 95.00
P-04-02	price amount incl. VAT		O	0:1		This element represents the basic price for recipients that are exempt from VAT and is occasionally required by them for control. All allowances and charges applying to this line item should be computed in this price.				
P-04-03	VAT percentage rate	C		1:1	MWSTG Art. 26 Abs. 2 Bst. f	<b>Condition:</b> Mandatory element if according to K-02-02.1 is not exempt VAT. VAT percentage rate of the line item	8.0 2.5 8.0	8.0 2.5 8.0	8.0 2.5 8.0	8.0 2.5 8.0
P-04-03.1	reference in case of VAT exemption		O	0:1	OECD: Tax guidance series	Element for free text description of the reason or rationale for any tax exemption or reduction in international trade granted on invoice/line item level (OECD: Tax guidance series - Transaction Information Guidance)				
P-04-04	total amount excl. VAT / taxable amount	M		1:1	MWSTG Art. 26 Abs. 2 Bst. e	Invoiced total amount excl. VAT after settlement of all allowances and charges applying to the line item.	1000.80 200.00 95.00	1000.80 200.00 95.00	1000.80 200.00 95.00	1000.80 200.00 95.00 50.00
P-04-05	VAT amount payable		O	1:1	MWSTG Art. 26 Abs. 2 Bst. f	Total VAT amount payable of the line item				80.06 5.00 7.60 4.00
P-04-06	total amount incl. VAT		O	1:1	MWSTG Art. 26 Abs. 2 Bst. e & f	Invoiced total amount of the line item incl. VAT after settlement of all allowances and charges applying to the line item.				1080.86 205.00 102.60 54.00
<b>05 - delivery information</b>					<b>1:1</b>					
P-05-01-a	date of delivery resp. date of end of service	C		0:1	MWSTG Art. 26 Abs. 2 Bst. c	<b>Condition:</b> Mandatory field for goods supplied and services rendered, if the date is not stated in the header and is different for specific line items. Date format must be defined between the parties. Ideally, a standard such as ISO 8601 is used (YYYY-MM-DD, e.g. 2011-03-09).	Information provided in header	Information provided in header	Information provided in header	
P-05-01-b	date of start of service	C		0:1	MWSTG Art. 26 Abs. 2 Bst. c	<b>Condition:</b> Mandatory field for services rendered, if the date is not stated in the invoice header and is different to specific line items. Date format must be defined between the parties. Ideally, a standard such as ISO 8601 is used (YYYY-MM-DD, e.g. 2011-03-09).				
P-05-02	fulfillment identifier		O	0:1		e.g. number of delivery note, number of working report etc.				Information provided in header



swissDIGIN - content standard for electronic invoice exchange between companies and organizations in Switzerland								Version 4.0		
structure / reference	element name	classification			legal requirements	comments / recommendations	Sample Invoice (ger) 250121 minimal content for single invoice <u>with</u> reference to a purchase order in buyer's system	Sample Invoice (ger) 250122 minimal content for single invoice <u>without</u> a reference to a purchase order	Sample Invoice (ger) 250123 comprehensive visualization of content for a single invoice	
		core standard	extended standard	occurrence						
P-05-03	information on delivery		O	0:1		Free text element to provide delivery information for respective line item. May be required in case of collective invoices.				
<b>06 - additional information</b>					<b>0:1</b>					
P-06-01	cost allocation information		O	0:1		Information for the allocation and booking of costs by the invoice recipient. Information determined by the biller (e.g. phone numbers on phone bills or item numbers for power suppliers) or information required by the invoice recipient (e.g. project, cost center, general ledger number) can be used. Recommendation: From invoice recipients required accounting information should remain an exception.			Information provided in header	
P-06-02	reference to attachment		O	0:1		Link/reference to an additional document as annex to the corresponding line item.			data sheet_HT3939.pdf	
P-06-03	text for comments		I	0:1		Free text element for additional information for the recipient on a line item without reference to a purchase order, as they are not processed automatically.			Charge CN-2221133	
P-06-04	name of the organizational unit		I	0:1		Free text element for additional information for collective invoices				
P-06-05	name of the contact person		I	0:1		Free text element for additional information for collective invoices				
<b>F - invoice summary</b>					<b>1:1</b>					
<b>01 - VAT information per VAT rate ap</b>					<b>0:n</b>					
F-01-01	VAT percentage rate	M		1:1	MWSTG Art. 26 Abs. 2 Bst. f	Applied VAT percentage rates, multiple rates per invoice are allowed (amount of different VAT percentage rates = n).	8.0 2.5	8.0 2.5	8.0 2.5	
F-01-02	taxable amount	M		1:1	MWSTG Art. 26 Abs. 2 Bst. e & f		1095.80 200.00	1095.80 200.00	1145.80 200.00	
F-01-03	tax amount payable	M		1:1	MWSTG Art. 26 Abs. 2 Bst. f		87.66 5.00	87.66 5.00	91.66 5.00	
F-01-04	reference in case of VAT exemption		O	0:1	OECD: Tax guidance series	Element for free description of the reason or rationale for any tax exemption or reduction in international trade granted on invoice level (OECD: Tax guidance series - Transaction Information Guidance)				
<b>02 - total invoice amounts</b>					<b>1:1</b>					
F-02-01	total amount of invoice excl. VAT	M		1:1	MWSTG Art. 26 Abs. 2 Bst. e	Equivalent to the total of all line item total amounts excl. VAT (n P-04-04)	1295.80	1295.80	1345.80	
F-02-02	total amount of invoice incl. VAT	M		1:1	MWSTG Art. 26 Abs. 2 Bst. e & f	F-02-01 plus F-02-02.1, In Switzerland this amount is normally rounded to the next 5 cents. In case there is a positive credit balance to be taken into account when issuing an invoice, there is a possibility of a negative total of the invoice. This might, for example, be the case if the customer returned items or made payments on account that exceed the invoice total.	1388.46	1388.46	1442.45	
F-02-02.1	total tax amount payable	M		1:1		Equivalent to the total of all F-01-03. For organizations that according to K-02-02.1 are exempt VAT, the amount is = 0	92.66	92.66	96.66	
F-02-03	rounding amount		O	0:1		Rounding difference between F-02-01, F-02-02.1 and F-02-02 caused by the rounding to the next 5 cents.			-0.01	
F-02-04	prepaid amount		O	0:1		Total of prepayment made by the recipient of the invoice (excluding VAT relevant advance invoices).			200.00	
F-02-05	total amount of invoice		O	0:1		Equivalent to the total amount of invoice incl. VAT (F-02-02), less the prepaid amount.			1242.45	