**Accounting Note**

**PeF project implementation guide**

**version 2.0.13**

Document data:

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| --- | --- | --- | --- |
| Document name: | Accounting note  PeF project implementation guide | | |
| Document author: | Janusz Langer | Document version numer: | 2.0.13 |
| Cooperation: | Tadeusz Rudnicki  Paweł Żebrowski | Version date: | 06.12.2024 |

Document changes log:

| Version number | Date | Changes implemented by | Changes description |
| --- | --- | --- | --- |
| 1.0 | 09.03.2018 | Janusz Langer | Dokument creation |
| 1.1 | 30.03.2018 | Janusz Langer | Removing glossary, minor corrections |
| 1.2 | 04.04.2018 | Paweł Żebrowski | Minor corrections |
| 1.3 | 30.04.2018 | Janusz Langer | Update of entities names |
| 1.4 | 20.09.2018 | Janusz langer | Minor corrections |
| 1.5 | 21.09.2018 | Janusz Langer | Indroducing agreed changes |
| 1.6 | 23.11.2018 | Janusz Langer | Introducing ‘schemeID’ with comments |
| 1.7 | 13.12.2018 | Janusz Langer | Addiong contract numer field |
| 1.8 | 07.02.2019 | Janusz Langer | Change in the entities type name |
| 1.9 | 19.02.2019 | Janusz Langer  Wojciech Nogala  Rafał Kozowski | Editing |
| 2.0 | 27.02.2019 | Janusz Langer | Change in schematron declaration |
| 2.1 | 07.05.2020 | Janusz Langer | Change of the example file name |
| 2.2 | 12.05.2020 | Janusz Langer | Adding country code kod kraju 1A = Kosovo |
| 2.3 | 19.06.2020 | Janusz Langer | Change in schematron (adding code: 0208 – EAS) |
| 2.4 | 16.11.2020 | Paweł Żebrowski | Update of schematron according to the changes in Peppol. Extension of th tax category list |
| 2.5 | 25.11.2020 | Paweł Żebrowski | Rule update for GLN correctness |
| 2.6 | 17.05.2021 | Janusz Langer | Updated in accordance with PEPPOL v3.0.7 changes |
| 2.7 | 21.11.2021 | Paweł Żebrowski | Introduced changes in accordance with Peppol BIS Billing 3.0.12 |
| 2.0.12 | 10.07.2024 | Paweł Żebrowski | Updated schematron in accordance with Peppol BIS Billing 3.0.17 |
| 2.0.13 | 06.12.2024 | Paweł Żebrowski | Updated schematron in accordance with Peppol BIS Billing 3.0.18 |

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# XML Schema and content of individual fields

In defining the "Accounting Note" document based on the UBL-CreditNote-2.1.xsd scheme, the current structures contained in the invoice scheme in accordance with the European Standard were used. A complete description of the structure of the electronic invoice is contained in the documentation OpenPEPPOL AISBL, Post Award Coordinating Community, ICT - Models BIS - Invoice, currently version Billing 3.0 available at: <http://docs.peppol.eu/poacc/billing/3.0/bis/>[[1]](#footnote-1) . A description of the schema is given in the file „Accounting\_Note\_3.0 PEF\_ver\_2.0.13\_syntax”.

An example of a document instance containing explanatory texts for individual fields is contained in the "Document instances" folder in the attached file: „20241206\_PEFPL\_NK\_v2.0.13.xml”.

# Process and typical use cases

## Typical Use cases

An accounting note is created, if necessary, as the final stage of the public procurement delivery process.

## Use case 1 – issuing an accounting note

In the simplest case, a document of an accounting note may be delivered from the Issuer party to the Receiver of the note and concern the reconciliation of accounting entries

|  |  |
| --- | --- |
| Description of the use case scenario | |
| Number | 1 |
| Name | Accounting note |
| Description | The use case concerns a simple scenario of transferring the accounting note from the Issuer to the Receiver. The accounting note contains a minimum set of information describing the scope of the reconciliation of accounting accounts. |
| Process participants | Accounting note Issuer (opisany elementem AccountingSupplierParty)  Accounting note Receiver (opisany elementem AccountingCustomerParty) |
| Assumptions | 1. The issuer of the note declares the need to make accounting corrections. 2. The accounting note shall contain the following information:   a. Data of the Issuer of the note,  b. Data of the Receiver of the note,  c. a description of the reconciliation of accounting records.   1. The accounting note is based on a text description with minimal use of codes and coding schemes. |
| Execution | - The Receiver of the note is involved in the implementation of the correction,  - The Issuer of the note shall send the accounting note to the Receiver of the note. |
| Results | 1. the use of the electronic message/document of the accounting note supports the Issuer in:  a. automation of the correction creation process,  b. ensuring the accuracy of accounting records.  2. the use of a message/document of an accounting note supports the Receiver in:  a. reconciliation of accounting entries. |
| XML exemplary document | An example of an electronic document of an accounting note in XML format is attached as Annex 1. |

# Description of structures and data elements

The electronic accounting note document in the PeF platform standard has a structure based on the structure defined in the specification "PEPPOL Business Interoperability Specifications". For the purposes of this documentation, the BIS 3.0 – Invoice version is the basis, a description published by OpenPEPPOL - [[2]](#footnote-2)<https://peppol.eu/peppol-bis-billing-3-0/>[[[3]](#footnote-3)](https://peppol.eu/peppol-bis-billing-3-0/), after agreement on the principles of implementation of the European Standard in the PEPPOL BIS standard.

## Basic date of the accounting note

At the beginning of the accounting note document there is a set of identification data, which is defined as follows:

<cbc:CustomizationID>  
urn:fdc:www.efaktura.gov.pl:ver1.0:trns:account\_corr:ver1.0 (1)

</cbc:CustomizationID>

<cbc:ProfileID>urn:fdc:www.efaktura.gov.pl:ver1.0:account\_corr:ver1.0</cbc:ProfileID>(2)

<cbc:ID>TOSL108</cbc:ID> (3)

<cbc:IssueDate>2009-12-15</cbc:IssueDate> (4)

<cbc:Note>nota księgowa</cbc:Note> (5)

<cbc:DocumentCurrencyCode>PLN</cbc:DocumentCurrencyCode> (6)

<cbc:AccountingCost>Opis zgłaszanej korekty</cbc:AccountingCost>(7)

<cac:ContractDocumentReference>

<cbc:ID>Contract321</cbc:ID>(8)

</cac:ContractDocumentReference>

(1) – communicate version – identifier of the specification versions, which include a complete description of the semantic content, data requirement and business rules with which the specifications comply

(2) – profile identifier - an identifier of the business process carried out by the document,

here: invoicing

(3) – accounting note number

(4) – accounting note date

(5) – accounting note document name

(6) – currency note

(7) – correction description

(8) – contract number

## Parties

The following entities are identified in the 'Accounting note' document and are described below in the chapter. The definitions of data structures include the address data element described in Section 3.2.1.

### Address

The element containing the address is the data structure containing the elements:

* 1. name of the street,
  2. name of the street part 2,
  3. name of the town/city,
  4. postal code,
  5. region,
  6. country code.

Data related to the address is contained in a section describing the elements of the entities' address (e.g. "cac:Address"), which may be implemented as follows:

Dane dotyczące adresu zawiera elementy opisujące adresy podmiotów (np.: „cac:Address”), którego implementacja może być następująca:

<cac:PostalAddress>

<cbc:StreetName>Nazwa ulicy</cbc:StreetName> (1)

<cbc:AdditionalStreetName>123/1</cbc:AdditionalStreetName> (2)

<cbc:CityName>Nazwa miejscowości</cbc:CityName> (3)

<cbc:PostalZone>54321</cbc:PostalZone> (4)

<cbc:CountrySubentity>Region</cbc:CountrySubentity> (5)

<cac:AddressLine>

<cbc:Line>A</cbc:Line> (6)

</cac:AddressLine>

<cac:Country>

<cbc:IdentificationCode>PL</cbc:IdentificationCode> (7)

</cac:Country>

</cac:PostalAddress>

(1) – address line part 1

(2) – address line part 2

(3) – name of the town/city

(4) – postal code

(5) – region name

(6) – address line part 3

(7) – country code

### Accounting note Issuer (AccountingSupplierParty)

The issuer of a note is an authorized entity that issues an accounting note. The data concerning the note issuer are included in the "cac:AccountingSupplierParty" element, which can be implemented as follows:

<cac:AccountingSupplierParty>

<cac:Party>

<cbc:EndpointID schemeID="0088"

> 7300072311114</cbc:EndpointID> (1)

<cac:PartyIdentification>

<cbc:ID schemeID=” “[[4]](#footnote-4)>Supp123</cbc:ID> (2)

</cac:PartyIdentification>

<cac:PartyName>

<cbc:Name>Nazwa wystawcy noty</cbc:Name> (3)

</cac:PartyName>

<cac:PostalAddress> (4)

<cbc:StreetName>Nazwa ulicy</cbc:StreetName>

<cbc:AdditionalStreetName>123/1</cbc:AdditionalStreetName>

<cbc:CityName>Nazwa miejscowości</cbc:CityName>

<cbc:PostalZone>54321</cbc:PostalZone>

<cbc:CountrySubentity>Region</cbc:CountrySubentity>

<cac:AddressLine>

<cbc:Line>Poziom C</cbc:Line>

</cac:AddressLine>

<cac:Country>

<cbc:IdentificationCode>PL</cbc:IdentificationCode>

</cac:Country>

</cac:PostalAddress>

<cac:PartyTaxScheme>

<cbc:CompanyID>1234567890</cbc:CompanyID>(5)

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID> (6)

</cac:TaxScheme>

</cac:PartyTaxScheme>

<cac:PartyLegalEntity>

<cbc:RegistrationName>Nazwa firmy</cbc:RegistrationName> (7)

<cbc:CompanyID schemeID=” “3

>5402697509</cbc:CompanyID>(8)

<cbc:CompanyLegalForm>spółka jawna</cbc:CompanyLegalForm> (9)

</cac:PartyLegalEntity>

<cac:Contact>

<cbc:Name>Imię Nazwisko</cbc:Name> (10)

<cbc:Telephone>614621230</cbc:Telephone> (11)

<cbc:ElectronicMail>aaaaa@Wystawca noty.eu</cbc:ElectronicMail> (12)

</cac:Contact>

</cac:Party>

</cac:AccountingSupplierParty>

(1) – identifier „Endpoint” – access point in the network (Seller)

(2) – accounting note issuer identifier

(3) – accounting note issuer name

(4) – address data (as described in section 3.2.1)

(5) – NIP registration number of the Issuer

(6) – tax type (VAT)

(7) – accounting note issuer name (registered)

(8) – registered identifier of the Issuer (REGON)

(9) – addition information about the Issuer (shares, capital, etc.)

(10) – contact person (name and surname)

(11) – telephone number

(12) – email address

### Accounting note Receiver (AccountingCustomerParty)

The recipient of the note is an authorized organization acting on behalf of the customer, which receives the note. Data concerning the Recipient of the note are included in the "cac:AccountingCustomerParty" element, the implementation of which may be as follows:

<cac:AccountingCustomerParty>

<cac:Party>

<cbc:EndpointID schemeID="0088">5900009900002</cbc:EndpointID> (1)

<cac:PartyIdentification>

<cbc:ID schemeID=” “[[5]](#footnote-5)>Client123</cbc:ID> (2)

</cac:PartyIdentification>

<cac:PartyName>

<cbc:Name>Nazwa klienta</cbc:Name> (3)

</cac:PartyName>

<cac:PostalAddress> (4)

<cbc:StreetName>Nazwa ulicy</cbc:StreetName>

<cbc:AdditionalStreetName>123/1</cbc:AdditionalStreetName>

<cbc:CityName>Nazwa miejscowości</cbc:CityName>

<cbc:PostalZone>54321</cbc:PostalZone>

<cbc:CountrySubentity>Region</cbc:CountrySubentity>

<cac:AddressLine>

<cbc:Line>ABC</cbc:Line>

</cac:AddressLine>

<cac:Country>

<cbc:IdentificationCode>PL</cbc:IdentificationCode>

</cac:Country>

</cac:PostalAddress>

<cac:PartyTaxScheme>

<cbc:CompanyID>1234567890</cbc:CompanyID> (5)

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID> (6)

</cac:TaxScheme>

</cac:PartyTaxScheme>

<cac:PartyLegalEntity>

<cbc:RegistrationName>Nazwa firmy</cbc:RegistrationName> (7)

<cbc:CompanyID schemeID=” “4

>5402697509</cbc:CompanyID> (8)

</cac:PartyLegalEntity>

<cac:Contact>

<cbc:Name>Imię Nazwisko</cbc:Name> (9)

<cbc:Telephone>614621230</cbc:Telephone> (10)

<cbc:ElectronicMail>aaaaa@Wystawca noty.eu</cbc:ElectronicMail> (11)

</cac:Contact>

</cac:Party>

</cac:AccountingCustomerParty>

(1) – identifier „Endpoint” – access point in the network

(2) – accounting note issuer identifier

(3) – accounting note receiver name

(4) – address (as described in section 3.2.1)

(5) – accounting note receiver NIP number (NIP) of the Buyer

(6) – tax type (VAT)

(7) – accounting note receiver name (registered)

(8) – registered identifier of the accounting note receiver (REGON)

(9) – contact person (name and surname)

(10) – telephone number

(11) – email address

## Amount to be transferred between accounts

The above information is included in a document in the "cac:LegalMonetaryTotal" tag, which can be implemented as follows:

<cac:LegalMonetaryTotal>

<cbc:LineExtensionAmount currencyID="PLN”

>1436.5</cbc:LineExtensionAmount>(1)

<cbc:PayableAmount currencyID="PLN”> 1436.5</cbc:PayableAmount> (2)

</cac:LegalMonetaryTotal>

(1) – sum of values to be transferred

(2) – value to be transferred (element required in the UBL)

## Basic data of the accounting note line

Each line on the accounting note shall contain a set of basic data covering:

a. line number

b. description of the transfer

c. the value of the line

d. the cost at the line level

The set of the information above is included in the „cac:CreditNoteLine” tag, which implementation (in initial part) may be as follows:

<cac:CreditNoteLine>

<cbc:ID>1</cbc:ID>(1)

<cbc:Note>tekst opisowy</cbc:Note>(2)

<cbc:LineExtensionAmount currencyID="PLN">1273</cbc:LineExtensionAmount>(3)

<cbc:AccountingCost>Stanowisko kosztów</cbc:AccountingCost>(4)

</cac:CreditNoteLine>

(1) – line number

(2) – description of the transfer

(3) – the value on the line level

(4) – costs item

# Appendix 1 Instance of the accounting note document

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

<CreditNote xmlns="urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2"

xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2" xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2" xmlns:ccts="urn:un:unece:uncefact:documentation:2" xmlns:qdt="urn:oasis:names:specification:ubl:schema:xsd:QualifiedDatatypes-2" xmlns:udt="urn:un:unece:uncefact:data:specification:UnqualifiedDataTypesSchemaModule:2">

<cbc:CustomizationID>

urn:fdc:www.efaktura.gov.pl:ver1.0:trns:account\_corr:ver1.0</cbc:CustomizationID>

<cbc:ProfileID schemeID="Profile">

urn:fdc:www.efaktura.gov.pl:ver1.0:account\_corr:ver1.0</cbc:ProfileID>

<cbc:ID>CN\_PeF\_1.0</cbc:ID>

<cbc:IssueDate>2018-04-10</cbc:IssueDate>

<cbc:Note>Prosimy o zgodne z nami zaksięgowanie …</cbc:Note>

<cbc:DocumentCurrencyCode listID="ISO 4217 Alpha" listAgencyID="6"

>PLN</cbc:DocumentCurrencyCode>

<cbc:AccountingCost>Project cost code 123</cbc:AccountingCost>

<cac:AccountingSupplierParty>

<cac:Party>

<cbc:EndpointID schemeID="0088">7300072311114</cbc:EndpointID>

<cac:PartyName>

<cbc:Name>Endor</cbc:Name>

</cac:PartyName>

<cac:PostalAddress>

<cbc:StreetName>Drużbickiego 8</cbc:StreetName>

<cbc:CityName>Poznań</cbc:CityName>

<cbc:PostalZone>61-693</cbc:PostalZone>

<cac:Country>

<cbc:IdentificationCode>PL</cbc:IdentificationCode>

</cac:Country>

</cac:PostalAddress>

<cac:PartyTaxScheme>

<cbc:CompanyID>PL5260207427</cbc:CompanyID>

<cac:TaxScheme>

<cbc:ID>VAT</cbc:ID>

</cac:TaxScheme>

</cac:PartyTaxScheme>

<cac:PartyLegalEntity>

<cbc:RegistrationName>Nazwa firmy</cbc:RegistrationName>

<cbc:CompanyID>PL011518197</cbc:CompanyID>

</cac:PartyLegalEntity>

<cac:Contact>

<cbc:ElectronicMail>office@endor.pl</cbc:ElectronicMail>

</cac:Contact>

</cac:Party>

</cac:AccountingSupplierParty>

<cac:AccountingCustomerParty>

<cac:Party>

<cbc:EndpointID schemeID="0088">5900009900002</cbc:EndpointID>

<cac:PartyName>

<cbc:Name>Instytut Logistyki i Magazynowania</cbc:Name>

</cac:PartyName>

<cac:PostalAddress>

<cbc:StreetName>Estkowskiego 6</cbc:StreetName>

<cbc:CityName>Poznań</cbc:CityName>

<cbc:PostalZone>61-755</cbc:PostalZone>

<cac:Country>

<cbc:IdentificationCode>PL</cbc:IdentificationCode>

</cac:Country>

</cac:PostalAddress>

<cac:PartyLegalEntity> <cbc:RegistrationName>Nazwa firmy</cbc:RegistrationName>

<cbc:CompanyID>PL540269750</cbc:CompanyID>

</cac:PartyLegalEntity>

</cac:Party>

</cac:AccountingCustomerParty>

<cac:LegalMonetaryTotal>

<cbc:LineExtensionAmount currencyID="PLN”>800.00</cbc:LineExtensionAmount> <cbc:PayableAmount currencyID="PLN">800.00</cbc:PayableAmount>

</cac:LegalMonetaryTotal>

<cac:CreditNoteLine>

<cbc:ID>1</cbc:ID>

<cbc:Note>tekst opisowy</cbc:Note>

<cbc:LineExtensionAmount currencyID="PLN">800</cbc:LineExtensionAmount>

<cbc:AccountingCost>Stanowisko kosztów</cbc:AccountingCost>

</cac:CreditNoteLine>

</CreditNote>

# Appendix 2 Tax category code list

|  |  |
| --- | --- |
| **Code** | **Description** |
| AE | Vat Reverse Charge |
| E | Exempt from Tax |
| S | Standard rate |
| Z | Zero rated goods |
| G | Free export item, tax not charged |
| O | Services outside scope of tax |
| K | VAT exempt for EEA intra-community supply of goods and services |
| L | Canary Islands general indirect tax |
| M | Tax for production, services and importation in Ceuta and Melilla |
| B | VAT paid directly to tax authorities in Italy |

1. Reference as of 2019-02-20 [↑](#footnote-ref-1)
2. Reference as of 2018-03-23 [↑](#footnote-ref-2)
3. Reference as of 2018-03-23 [↑](#footnote-ref-3)
4. ‘SchemeID’ atribute is not used in documents developed by PeF. [↑](#footnote-ref-4)
5. ‘SchemeID’ attribute is not used in documents developed by PeF. [↑](#footnote-ref-5)