Executive Order No. 354 of 26 March 2010

Executive Order on Information in, and Transport of, OIOUBL Electronic Invoices for Electronic Settlement with Public Authorities

Pursuant to section 7 of the Act on Public Payments etc., cf. Consolidated Act No. 798 of 28 June 2007, and sections 1-2 of Executive Order No. 1079 of 11 November 2004 on Changes in Ministries' Business Areas, the following provisions shall apply:

1.-(1) Where the Minister of Finance, pursuant to section 7 of the Act on Public Payments etc., cf. Consolidated Act No. 798 of 28 June 2007, as amended by Act No. 1336 of 19 December 2008, has laid down rules on electronic settlement with public authorities using the OIOUBL standard, such public authorities may choose to send and receive bills prepared in the OIOUBL standard, which is the common public standard for electronic invoices.

(2) OIOUBL is a technical further development of the OIOXML standard for electronic invoices.

(3) Public authorities, cf. subsection (1), shall send and receive invoices prepared in the OIOUBL standard with effect from 1 May 2011.

(4) The rules for designing electronic invoices prepared in the OIOUBL standard, cf. subsections (1) and (2), appear from Annex 1.

2.-(1) Until 1 May 2011, public authorities may instead choose to receive invoices in the OIOXML standard, as set out in Annex 2.

(2) Until 1 May 2011, public authorities shall be able to receive invoices prepared in the OIOXML standard, cf. subsection (1).

3.-(1) Public authorities shall send and receive electronic invoices conforming to the requirements of the OIOUBL standard via a transport infrastructure conforming to the requirements of the OIO RASP standard. The requirements of the OIO RASP standard appear from Annex 3.

(2) By the time when the OIOUBL standard is put into use, cf. section 1(1), public authorities shall be registered in the common public web service catalogue for e-business, known as NemHandelsregistret *(EasyTrade Register)*, which is operated by the National IT and Telecom Agency.

4.-(1) This Executive Order shall come into force on 12 April 2010.

(2) This Executive Order shall take effect from the date on which the rules laid down by the Minister of Finance pursuant to section 1(1) come into force, to the extent that this date is later than the date on which the present Executive Order comes into force, cf. subsection (1).

(3) Executive Order No. 1075 of 11 November 2004 on Information in OIOXML Electronic Invoices for Electronic Settlement with Public Authorities shall be repealed on the date when the present Executive Order comes into force and takes effect, cf. subsections (1)-(2).

Ministry of Science, Technology and Innovation, 26 March 2010

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Annex 1: Specification of an Electronic Invoice (OIOUBL Electronic Invoice) for Settlement with Public Authorities

This Annex shows the content (including syntax and semantics) of an OIOUBL electronic invoice. In the Annex, a distinction is made between four different types of invoicing documents: an electronic invoice, an electronic credit note, an electronic reminder and an electronic application response.

Each of the four messages is defined using eXtensible Markup Language, a standard from the World WideWeb Consortium (W3C). An OIOUBL electronic invoice shall meet the specifications in the present Annex and be capable of being validated with a UBL 2.0 XML schema made available by the National IT and Telecom Agency.

The four messages can be combined in a number of profiles (business processes). The profiles to be supported under this Executive Order appear from the National IT and Telecom Agency's website.

In an OIOUBL electronic invoice to a public authority, a distinction is made between mandatory, conditional, voluntary and agreed information.

Mandatory information must be included in an electronic invoice to allow the recipient to process the message.

Conditional information must be included in a message in case the criteria on which it is conditional are present.

Voluntary information can be included in an electronic invoice; the recipient is obliged to check if the information is present and to let the information be included when dealing with the case.

Agreed information can be included in a message, but the recipient is only obliged to check if the information is present and to let the information be included when dealing with the case if the recipient has accepted this in advance.

The description in the Annex is more restrictive than is reflected by the cardinality (the number of occurrences of a class) in class diagrams. The rules applicable shall be those of the description.

In case it is possible to indicate more than one value in a code or ID field, code lists shall be used. The mandatory code lists can be found via the National IT and Telecom Agency's website.

Examples are not normative. In case of discrepancy between examples and descriptions, the description shall be applicable.

For clarification and interpretation of the Annex, reference is made to the National IT and Telecom Agency's website (FAQ).

Further information, including more detailed guidelines and instructions on OIOUBL electronic invoices, can be found via the National IT and Telecom Agency's website.

It is recommended that parties intending to implement OIOUBL electronic invoices in their IT systems base their project on the material offered on the National IT and Telecom Agency's website as this material is more detailed and informative than the specifications in this Annex.