Invoicing-related attachments for e-Invoices

What are invoicing-related attachments?

Related documents or supporting invoices such as timesheets, purchase orders, delivery notes, etc. may be required for the payment or posting of invoices.
Missing documents result in manual follow-up and delays in the payment process.

Attachments for e-invoices

- For e-invoices, documents relevant to the invoice must be technically embedded in the XML.
- Manually combining PDFs, for example, manually attaching an order to a ZUGFERD-PDF (as was previously common with PDF invoices) is no longer permitted.
- To ensure data integrity, we only accept **attachments in PDF format, other formats are not supported.**
- Attachments submitted separately cannot be assigned and will therefore be rejected.

Why must attachments be technically embedded?

1. End-to-End digital processing

Attachments such as delivery notes, performance reports, or warranty documents often contain important information for accounting or tax audits. If these documents are submitted separately, it creates a media discontinuity that leads to manual afterwork and potential errors. Embedding them enables an end-to-end digital processing.

2. Legal certainty and transparency

Embedding ensures that all relevant information is permanently linked to the invoice in a traceable manner. This is particularly important for archiving and subsequent audits by tax authorities.

3. Compliance with standards (EN 16931)

The European standard EN 16931 requires e-invoices to be in a structured format that also allows for the embedding of additional information. This is the only way to enable an automated processing.

Examples

XInvoice – UBL Format

cac:AdditionalDocumentReference	Supporting documentation for invoices	BG-24
cbc:ID	Identification of the supporting document	BT-122
cbc:DocumentType/ cbc:DocumentDescription	Description of the supporting documentation	BT-123
cac:Attachment	An attachment embedded as a binary object	BT-125
cbc:EmbeddedDocumentBinaryObject	Attachment embedded as a binary object, including MIME-Type/Filename	BT-125

```
</cac:OrderReference>
<cac:AdditionalDocumentReference>
    <cbc:ID>Anlage.pdf</cbc:ID>
    <cbc:DocumentDescription>Stundenzettel</cbc:DocumentDescription>
    <cac:Attachment>
        <cbc:EmbeddedDocumentBinaryObject filename="Anlage.pdf" mimeCode="application/pdf">JVBERi0xLjQKJdDV0Zl
    </cac:Attachment>
</cac:AdditionalDocumentReference>
<cac:AccountingSupplierParty>
```

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Examples

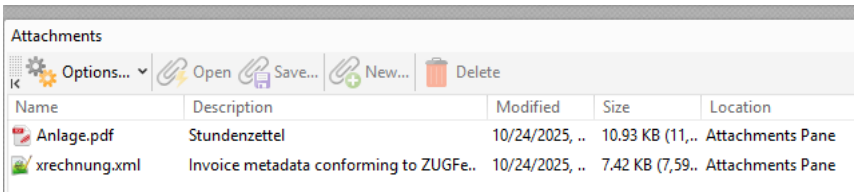
XInvoice – CII-Format:

AdditionalReferencedDocument	Supporting documentation for invoices	BG-24
IssuerAssignedID	Identification of the supporting document	BT-122
TypeCode	Type of referenced document	BT-122
Name	Description of the supporting documentation	BT-123
AttachmentBinaryObject	An attachment embedded as a binary object	BT-125
@mimeCode	MIME-Code of the attached document	BT-125
@filename	File name of the attached document	BT-125

```
</ram:BuyerOrderReferencedDocument>
<ram:AdditionalReferencedDocument>
    <ram:IssuerAssignedID>Anlage.pdf</ram:IssuerAssignedID>
    <ram:TypeCode>916</ram:TypeCode>
    <ram:Name>Stundenzettel</ram:Name>
    <ram:AttachmentBinaryObject filename="Anlage.pdf" mimeCode="application/pdf">JVBERi0xLjQKJdDV0ZkKMSAwIG9iago8PAo
</ram:AdditionalReferencedDocument>
```

ZUGFeRD (+CII):

AdditionalReferencedDocument	Supporting documentation for invoices	BG-24
IssuerAssignedID	Identification of the supporting document	BT-122
URIID	Reference location of the invoice-supporting documents	BT-124
TypeCode	Type of the referred document	BT-122
Name	Description of the supporting documentation	BT-123




```
</ram:BuyerOrderReferencedDocument>
<ram:AdditionalReferencedDocument>
    <ram:IssuerAssignedID>Anlage.pdf</ram:IssuerAssignedID>
    <ram:URIID>#ef=Anlage.pdf</ram:URIID>
    <ram:TypeCode>916</ram:TypeCode>
    <ram:Name>Stundenzettel</ram:Name>
</ram:AdditionalReferencedDocument>
```

Contact:
SEACAPSON@siemens-energy.com