InvoiceNow Enterprise Best Practice Guide

Version 1.0

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This document may be downloaded from the IMDA website at
https://go.gov.sg/invoicenow-technical-playbook

CHANGE LOG

Version	Effective Date	Summary of Changes
1.0	Nov 2025	Initial Release

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1. Executive Overview

In large enterprises, the **Procure-to-Pay (P2P)** cycle typically involves multiple departments, systems, and supplier relationships. Despite heavy Enterprise Resource Planning (ERP) investments, external document exchange often stays semi-manual — suppliers email PDF invoices, buyers manually validate them, and exceptions are escalated through email chains.

InvoiceNow (based on the Peppol framework**)**, offers a **structured, interoperable network** for business document exchange. Unlike proprietary portals or Electronic Data Interchange (EDI) integrations, Peppol connects organisations through standardised document schemas (e.g., **Invoice**, **Credit Note**, **Advanced Ordering**) that can flow seamlessly between any IMDA accredited **Access Points (APs)**.

For the avoidance of doubt, **InvoiceNow** and **Peppol** are used interchangeably in this document. They are the same.

2. Where and How InvoiceNow Fits In

InvoiceNow enables seamless digital communication between trading partners by providing standardised document formats and a secure connecting network that allows for buyer to supplier process digitisation and communication across various stages of the procure-to-pay (P2P) process. These touchpoints ensure the automation, accuracy, and efficiency of business transactions, reducing manual intervention and errors.

2.1 InvoiceNow for Business Transactions

By adopting InvoiceNow, businesses can ensure consistent, transparent, and reliable transactions across different stages of the Procure-to-Pay (P2P) process. This approach not only enhances operational efficiency but also provides full traceability and accountability, which are essential for strong governance and risk management. Below are the key Peppol documents and their functions, which can be integrated into an enterprise's P2P governance framework. For detailed guidance on implementing InvoiceNow, visit the **SG Peppol Guide**.

P2P Stage	Peppol Document	Purpose
Purchase Order	*Advanced Ordering*	Structured transmission of Orders, Order Changes, Order Cancellation and Order Response Supplier confirms or rejects PO
Goods Received Note (GR / GRN)	*NA, can be derived from the initial Purchase Order generated within the originating system and submitted within the same system by the goods receiving personnel*	Validate that the correct ordered goods/services have been received in acceptable condition
Order Status Tracking	*Order Balance*	Provides consumption updates for blanket orders
Invoice	*Invoice (PINT@SG or SG BIS)*	Machine-readable invoice submission
Credit Note	*Credit Note (PINT@SG or SG BIS)*	Structured reversals
Invoice Processing Stage	*Invoice Response*	Buyer communicates status of invoice including acceptance or rejection
GST InvoiceNow	*NA. The technical specification on GST InvoiceNow is available on InvoiceNow Technical Playbook*	For purposes of GST-compliance

Enterprises should consider implementing a dual support system that accommodates both InvoiceNow and non-InvoiceNow workflows. While InvoiceNow, powered by the Peppol framework, enables efficient e-invoicing for businesses, it may not cover the entire scope of the P2P process or support transactions with businesses not on Peppol.

By adopting dual workflows, businesses can continue to leverage InvoiceNow for InvoiceNow transactions while maintaining traditional invoicing methods for non-InvoiceNow transactions. This approach ensures seamless integration across different supplier ecosystems, supporting business operations with both Peppol-enabled and non-Peppol registered companies, and bridging any gaps in the P2P process.

2.2 GST InvoiceNow for GST-registered businesses

GST-registered businesses are required to adhere to the requirements outlined in the **GST InvoiceNow Requirements Guide** by the Inland Revenue Authority of Singapore (IRAS). This guide provides comprehensive steps to help businesses set up and submit GST-compliant invoices via InvoiceNow.

Key steps include:

- **Peppol Network Registration:** Businesses must register with the Peppol network to enable e-invoicing and comply with the latest GST guidelines.
- **InvoiceNow Requirements:** Details on how to format, generate, and submit GST-compliant invoices using InvoiceNow.
- **Technical Setup:** Guidance on configuring your invoicing system to meet IRAS' technical specifications for GST submission.

Additionally, the **GST InvoiceNow Resources** page provides tools, templates, and further support for businesses preparing to adopt InvoiceNow.

By following these resources, GST-registered businesses can simplify their invoicing processes, enhance compliance, and streamline invoice data submission.

2.3 Government Vendors on InvoiceNow

Government vendors are encouraged to submit e-invoices via InvoiceNow. The Government will implement InvoiceNow as the default e-invoice submission channel for all Government vendors who are registered businesses within the next few years and will eventually replace the Vendors@Gov portal for this group of vendors. The **Technical Details for Government Invoicing through InvoiceNow** provides the technical details that government vendors need to implement to fulfil these requirements.

3. InvoiceNow Implementation Scope

3.2. Recommended Scope

The implementation of InvoiceNow for large enterprises should primarily focus on two core functions: receiving/sending invoices and credit notes and sending and/or receiving invoice responses.

1. **Receiving/Sending Invoices and Credit Notes**: Large enterprises will be able to automatically receive invoices and credit notes in the standardised electronic format through the InvoiceNow network. This ensures that incoming documents are processed quickly and accurately, eliminating manual entry errors and enabling seamless integration with ERP or financial systems for efficient reconciliation with purchase orders and goods receipts.

2. **Receiving/Sending Invoice Responses**: This feature will allow enterprises to receive or send invoice responses such as acknowledgments or dispute notifications directly to suppliers. This feature enhances communication by enabling quick resolution of discrepancies, confirming receipt, or providing payment updates, which further streamlines the invoicing process and reduces delays.

By focusing on these essential document types, InvoiceNow ensures a smooth and efficient invoicing process for large enterprises. Other document types, while beneficial, are optional and can be implemented as needed based on the enterprise's specific requirements alongside or at a later phase.

3.2. Dual Specification Support: PINT@SG and SG BIS

Currently on the InvoiceNow network there are two possible formats for e-Invoices, PINT@SG and SG BIS. **PINT@SG** is the newer standard which will gradually replace **SG BIS**, hence large enterprises should build **dual support** — i.e., being able to ingest or generate both formats concurrently.

Implementation Steps for ingestion:

1. **Detect format automatically**:

Enterprises can use **cbc:CustomizationID** and **cbc:ProfileID** fields to detect the incoming format and handle the content appropriately.

- Customization ID:
    - **PINT@SG** : urn:Peppol:pint:billing-1@sg-1

        - **SG BIS** : urn:cen.eu:en16931:2017#conformant#urn:fdc:Peppol.eu:2017:poacc:billing:international:sg:3.0
    - Profile ID:
        - **PINT@SG** : urn:Peppol:bis:billing
        - **SG BIS** : urn:fdc:Peppol.eu:2017:poacc:billing:01:1.0
2. **Apply schema-specific mapping logic**:
    - For PINT@SG: Parse all.
    - For SG BIS: Note that SG BIS is a subset and not all fields in PINT@SG are available in SG BIS.
3. **Transform to common ERP schema**:
    - Both formats should be mapped into the same ERP posting interface.
4. **Maintain version metadata**:
    - Log which customization/profile was processed (for audit) and enhanced document handling.
5. **Testing**:
    - After implementation, conduct testing with your counterparties to ensure that all fields are accurately mapped and the automation functions as intended.

3.3. Counterparty capability lookup

Before sending any electronic document (e.g., Invoice, Order, or Credit Note), enterprises should ensure that they have collected (if not already available) and maintain an updated list of supplier UENs (Unique Entity Numbers). This list of UEN is essential for looking up suppliers/customers in the SG Peppol directory. Enterprises must verify that the supplier/customer is registered on the Peppol network and supports the specific document type and format intended for transmission.

Best Practice Implementation:

- **ERP Integration**: Configure your ERP to automatically perform a lookup against the SG Peppol Directory before attempting transmission (can be once off or on an ad-hoc as-needed job). Alternatively, this can be set as a scheduled process where the supplier list is validated against the Peppol directory monthly. Any new/updated counterparties that have registered or added new capabilities on the InvoiceNow network should be updated with their Peppol ID and capability details. You can access the SG Peppol directory lookup API here.

- **Document Type Validation**: Confirm that the recipient's Peppol ID is active and that they accept the required document type. During the initial roll-out, it is encouraged that enterprises manually confirm with their counterparties whether they can send, receive, and process these Peppol documents.
- **Fallback Logic**: If the counterparty is not found or does not support the required document type, the ERP should alert the user or reroute the transaction through an alternative channel (e.g., PDF over email). If such alternate mechanisms are used, it will be beneficial to invite the counterparty to join the InvoiceNow network to reduce manual overheads in the future.

4. Data Mapping with InvoiceNow

Enterprises looking to implement InvoiceNow will need to perform a **data mapping exercise** to align their internal systems with the data specifications outlined in Peppol. This exercise ensures that the data in their ERP systems can be correctly formatted and transmitted according to Peppol standards.

4.1. Data Mapping Steps

The InvoiceNow network uses standardized document formats, and each document type has specific fields and structures that must be adhered to. Enterprises will need to understand these specifications and map their internal data fields to the corresponding Peppol document fields.

Key Steps for Data Mapping:

1. **Review Peppol Document Specifications**: Enterprises must familiarize themselves with the detailed document specifications for each document type (e.g., Invoice, Credit Note) as provided on SG Peppol Guide. These documents define the required data fields, formats, and validation rules.
2. **Mapping Internal Data to Peppol Standards**: Once the specifications are reviewed, enterprises must map their internal ERP or accounting system data fields to the corresponding Peppol document fields. For example, an internal "invoice number" field must be mapped to the Peppol-specific "cbc:ID" field, ensuring that the right data appears in the right place.
3. **Test and Validate Data Mapping**: After the mapping exercise, it is critical to evaluate the output against the Peppol network to ensure that the documents are correctly formatted and compliant with the specifications. This may involve running trial transmissions to check for errors and ensuring that the data is transmitted accurately.
4. **Ongoing Maintenance**: Peppol specifications may evolve over time, so enterprises must maintain their mappings and stay updated on any changes to the standard formats. Regular checks and updates to the mapping logic will be necessary to ensure continuous compliance.

This data mapping exercise ensures that enterprises can effectively communicate with suppliers and buyers over the Peppol network, reducing the risk of errors or rejected transactions and ensuring smooth, automated document exchanges.

4.2. Data Mapping Guide

In this section, we will provide a comprehensive list of data mapping fields for an Invoice, categorized based on their requirement status. The fields will be organized into four main categories:

1. **Peppol Mandatory:** These are fields that are required for all transactions and must be included in every Peppol document. Missing these fields will result in document rejection or errors in processing. These fields ensure compliance with Peppol standards and enable correct processing across systems.
2. **GST InvoiceNow Fields:** These fields are specifically required for GST InvoiceNow submission compliance (for Invoices and Credit Notes). While they are not mandatory for all Peppol transactions, they are essential for enterprises who are GST Registered in Singapore and will eventually need to comply.
3. **Optional Fields**: These fields are not required but are commonly used by enterprises to provide additional context. These typically assist in meeting specific business requirements for internal processing needs. They provide flexibility for enterprises to include extra information that may not be necessary for the core transaction but could be useful for reporting or other business processes.
4. **Industry Specific Fields**: These fields are not required but are commonly used in certain industries to smoothen their own internal validation and processing. These fields help to capture industry-specific details that may be important for compliance, reporting, or operational efficiency.

This breakdown will guide enterprises in understanding which fields must be prioritized for successful Peppol document transmission, and which can be included based on specific needs or regulatory requirements.

Enterprises should note the following default values for document and format type identifiers to process the received data correctly:

SG PINT

	Invoice	Credit Note
cbc:CustomizationID	urn:peppol:pint:billing-1@sg-1	urn:peppol:bis:billing
cbc:ProfileID	urn:peppol:pint:billing-1@sg-1	urn:peppol:bis:billing
cbc:InvoiceTypeCode	380	381

SG BIS Billing

	Invoice	Credit Note
cbc:CustomizationID	urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0	urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0
cbc:ProfileID	urn:fdc:peppol.eu:2017:poacc:billing:01:1.0	urn:fdc:peppol.eu:2017:poacc:billing:01:1.0
cbc:InvoiceTypeCode	380	381

To ensure compliance and smooth invoicing processes through the InvoiceNow network, suppliers must adhere to a set of mandatory and optional fields. The following tables outline these fields and their specific requirements:

1. **Table 1: InvoiceNow Mandatory Fields**
   These fields are required for all Peppol invoices and must be completed accurately to ensure proper processing and transmission through the InvoiceNow network. These include essential identifiers like Peppol ID, invoice number, and total invoice amount.

#	Field	Description	Peppol Field
1	Invoice Number	A unique identification of the Invoice.	cbc:ID
2	Invoice Issue Date	The date when the Invoice was issued. Format "YYYY-MM-DD"	cbc:IssueDate
3	Invoice Currency	The currency in which all Invoice amounts are given, except for the Total GST amount in accounting currency. Only one currency shall be used in the Invoice, except for the GST accounting currency code (BT-6-GST) and the invoice total GST amount in accounting currency (BT-111-GST).	cbc:DocumentCurrencyCode
4	Supplier Peppol ID & Scheme ID	1) Supplier's Peppol ID 2) SchemeID is required to identify the registration authority that issued the Peppol ID.	1) cac:AccountingSupplierParty / cac:Party / cbc:EndpointID 2) cac:AccountingSupplierParty / cac:Party / cbc:EndpointID / @schemeID

5	Supplier Address Country Code	Supplier must indicate the postal address country code	cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode
6	Supplier Legal Name	The full formal name by which the Supplier is registered in the national registry of legal entities	cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
7	Customer Peppol ID & Scheme ID	1) Customer's Peppol ID 2) SchemeID is required to identify the registration authority that issued the Peppol ID.	1) cac:AccountingCustomerParty / cac:Party / cbc:EndpointID 2) cac:AccountingCustomerParty / cac:Party / cbc:EndpointID / @schemeID
8	Customer Address Country Code	Supplier must indicate their customer's postal address country code	cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode
9	Customer Legal Name	The full formal name by which the Buyer is registered in the national registry of legal entities	cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
10	Invoice Total GST Amount & Currency ID	1) The total GST amount for the Invoice. 2) Currency ID is required for the invoice's total GST amount.	1) cac:TaxTotal / cbc:TaxAmount 2) cac:TaxTotal / cbc:TaxAmount / @currencyID
11	Subtotal GST Category Taxable Amount & Currency ID	1) Subtotal taxable amount for each GST category code listed in the invoice 2) Currency ID is required for the taxable subtotal of every GST category code included in the invoice.	1) cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount 2) cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID
12	Subtotal GST Category Tax Amount & Currency ID	1) Subtotal for each GST category code listed in the invoice 2) Currency ID is mandatory for each GST category code subtotal listed in the invoice.	1) cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount 2) cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID
13	Subtotal GST Category Code	GST category code listed in the invoice (Refer to the GST category code in the specification)	cac:TaxSubtotal / cac:TaxCategory / cbc:ID

14	Subtotal GST Category Tax Scheme ID	GST scheme code. Set the value to GST	cac:TaxSubtotal / cac:TaxCategory / cac:TaxScheme / cbc:ID
15	Subtotal GST Category Rate	The GST rate, represented as percentage that applies for the relevant GST category code listed in the invoice	cac:TaxSubtotal / cac:TaxCategory / cbc:Percent
16	Sum of Invoice Line Net Amount & Currency ID	1) Sum of all Invoice line net amounts in the Invoice 2) Currency ID is required for the total of all invoice line net amounts	1) cac:LegalMonetaryTotal / cbc:LineExtensionAmount 2) cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID
17	Total Amount without GST & Currency ID	1) The total amount of the Invoice without GST 2) Currency ID is required for the invoice's total amount without GST.	1) cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount 2) cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID
18	Total Amount with GST & Currency ID	1) The total amount of the Invoice with GST 2) Currency ID is required for the invoice's total with GST	1) cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount 2) cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / @currencyID
19	Amount due for Payment & Currency ID	1) The outstanding amount that is requested to be paid 2) Currency ID is required for the outstanding payment amount requested.	1) cac:LegalMonetaryTotal / cbc:PayableAmount 2) cac:LegalMonetaryTotal / cbc:PayableAmount / @currencyID
20	Invoice Line Identifier	A unique identifier for the individual line within the Invoice	cac:InvoiceLine / cbc:ID
21	Item Name	A name for an item	cac:InvoiceLine / cac:Item / cbc:Name
22	Quantity	The quantity of items (goods or services) that is charged in the Invoice line	cac:InvoiceLine / cbc:InvoicedQuantity
23	Unit of Measure	The unit of measure that applies to the invoiced quantity	cac:InvoiceLine / cbc:InvoicedQuantity / @unitCode
24	Item Net Price & Currency ID	1) The price of an item, exclusive of TAX, after subtracting item price discount 2) Currency ID field is required for net item pricing that excludes tax and includes applicable item-level discounts	1) cac:InvoiceLine / cac:Price / cbc:PriceAmount 2) cac:InvoiceLine / cac:Price / cbc:PriceAmount / @currencyID

25	Item GST Category Code	The GST category code for the invoiced item	cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID
26	Item GST Category Tax Scheme ID	A code indicating the type of tax Value = GST	cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cac:TaxScheme / cbc:ID
27	Invoice Line Net Amount & Currency ID	1) The total amount of the Invoice line (before tax) 2) Currency ID is required for the invoice line's pre-tax total amount.	1) cac:InvoiceLine / cbc:LineExtensionAmount 2) cac:InvoiceLine / cbc:LineExtensionAmount / @currencyID

2. **Table 2: GST InvoiceNow Mandatory and Optional Invoice Fields**
   This table lists additional fields necessary for GST-compliant invoices in the InvoiceNow network. It includes GST registration numbers and applicable tax rates.

#	Field	Description	Peppol Field
1	Document UUID	For a tax document, a UUID is required to be assigned as a system field to uniquely identify the document.	cbc:UUID
2	Supplier Postal Address	For a tax document, supplier must include their address details.	cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:StreetName
3	Supplier Address Postal Code	For a tax document, supplier must include their address postal code.	cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:PostalZone
4	Supplier GST registration number	For a tax document, the supplier needs to indicate the local identification (defined by the Supplier's address) of the Supplier for tax purposes or a reference that enables the Supplier to state his registered tax status	cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID
5	Supplier GST Scheme ID	For a tax document, supplier needs to indicate "GST" for this field	cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID
6	Supplier Legal Registration Number (UEN for Singapore Registered Company)	For a tax document, the supplier needs to include their UEN	cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID

7	Customer Postal Address	For a tax document, supplier must include their customer';s address details.	cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:StreetName
8	Customer Address Postal Code	For a tax document, supplier must include their customer's address postal code.	cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PostalZone
9	Customer Legal Registration Number (UEN for Singapore Registered Company)	For a tax document, the supplier needs to include their customer's UEN	cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID
10	Item GST Category Rate	For a tax document, the GST rate, represented as percentage that applies to the invoiced item	cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent
11	Remarks/Notes Field (Only applicable for Credit Note)	For a tax document, a textual note that gives unstructured information that is relevant to the Credit Note as a whole.	cbc:Note
12	Tax Currency Code (Optional field, only required when invoicing in foreign currency)	For a tax document, the GST accounting currency must be "SGD" when the invoice currency is not "SGD" (invoicing in foreign currency)	cbc:TaxCurrencyCode
13	Total invoice amount payable excluding GST stated in SGD (Optional field, only required when invoicing in foreign currency)	For a tax document, the code "sgdtotal-excl-gst" indicates Invoice total without GST in SGD For a tax document, the document type code is "sgdtotal-excl-gst" then this is the currency code "SGD" (Singapore dollars) for the amount given in the description For a tax document, the Invoice (or CreditNote) total amount without GST in tax accounting currency. Given in SGD as numeric with maximum 2 digits using a period as separator	cac:AdditionalDocumentReference / cbc:DocumentTypeCode cac:AdditionalDocumentReference /cbc:ID cac:AdditionalDocumentReference / cbc:DocumentDescription
14	Total invoice amount payable including GST stated in SGD (Optional field, only required when invoicing in foreign currency)	For a tax document, the code "sgdtotal-incl-gst" indicates Invoice total with GST in SGD. Element is not used for other additional documents For a tax document, the document type code is "sgdtotal-incl-gst" then this is the currency code "SGD" (Singapore dollars) for	cac:AdditionalDocumentReference / cbc:DocumentTypeCode cac:AdditionalDocumentReference / cbc:ID

		the amount given in the description For a tax document, the Invoice (or CreditNote) total amount with GST in tax accounting currency. When used in combinations with Document type code “sgdtotal-incl-gst”. Given in SGD as numeric with maximum 2 digits using a period as separator	cac:AdditionalDocumentReference / cbc:DocumentDescription
15	Total GST payable stated in SGD & Currency ID (Optional field, only required when invoicing in foreign currency)	1) The GST total amount expressed in the accounting currency accepted or required in the country of the Seller 2) Currency ID is required for the GST total expressed in the Seller's country's accepted or required accounting currency	1) cac:TaxTotal / cbc:TaxAmount 2) cac:TaxTotal / cbc:TaxAmount / @currencyID

3. **Table 3: Optional Fields (Commonly Used)**

This table covers optional fields commonly used for enhanced invoice details. These may include shipping information and payment terms. While optional, including these fields can help in reconciliation and further streamline processing. **Enterprises are encouraged to implement these data fields**.

#	Field	Description	Peppol Field
1	Invoice Remarks/Notes Field	A textual note that gives unstructured information that is relevant to the Invoice as a whole.	cbc:Note
2	Payment Due Date[#]	The date when the payment is due (The invoice must have either a Payment due date or Payment Terms or both)	cbc:DueDate
3	Payment Terms[#]	A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties) (The invoice must have either a Payment due date or Payment Terms or both)	cac:PaymentTerms / cbc:Note
4	Buyer reference[##]	An identifier assigned by the Buyer used for internal routing	cbc:BuyerReference

		purposes. An invoice must have buyer reference or purchase order reference (The invoice must have either a Buyer Reference or Purchase Order Reference or both)	
5	Purchase Order Reference##	An identifier of a referenced purchase order, issued by the Buyer (The invoice must have either a Buyer Reference or Purchase Order Reference or both)	cac:OrderReference / cbc:ID
6	Supplier ID	This is the supplier ID issued by your customer	cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID
7	Supplier contact person name	A contact point for a legal entity or person	cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:Name
8	Supplier contact person email	An e-mail address for the contact point	cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:ElectronicMail
9	Customer contact person name	A contact point for a legal entity or person	cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:Name
10	Customer contact person email	An e-mail address for the contact point	cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:ElectronicMail
11	Purchase Order Line Reference on an Invoice Line	An identifier for a referenced line within a purchase order, issued by the Buyer (Purchase order references in an Invoice shall be provided on either Invoice Line level or on Document level, not both.)	cac:InvoiceLine / cac:OrderLineReference / cbc:LineID
12	Purchase Order Number on an Invoice Line*	An identifier for a referenced purchase order, issued by the Buyer (Purchase order references in an Invoice shall be provided on either Invoice Line level or on Document level, not both.)	cac:InvoiceLine / cac:OrderLineReference / cac:OrderReference / cbc:ID
13	Item Description	A description for an item	cac:InvoiceLine / cac:Item / cbc:Description
14	"Allowance Charge" Typically used for Item Discounts or Additional Charges.	field is marked "false" when informing about item discount or marked "true" when indicating additional charges on the base price.	cac:InvoiceLine / cac:AllowanceCharge / cbc:ChargeIndicator

15	Allowance Charge Reason	The reason for the Invoice line discount or additional charges , expressed as text.	cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceChargeReason
16	Item Discount Amount & Currency ID	1) The amount of a discount, without GST 2) Currency ID is required to specify the currency in which the discount is offered.	1) cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount 2) cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / @currencyID

 # One of these fields must exist for the invoice to be valid
One of these fields must exist for the invoice to be valid
** This field is specific to PINT@SG specification only*

4. **Table 4: Industry-Specific Fields**
The following fields are optional, but they are commonly used across various industries, especially for goods and services transactions. These fields help to capture industry-specific details that may be important for compliance, reporting, or operational efficiency.

#	Field	Description	Peppol Field
1	Supplier's Item Identifer	An identifier, assigned by the Seller, for the item	cac:InvoiceLine / cac:Item / cac:SellersItemIdentification / cbc:ID
2	Buyer's Item Identifier	An identifier, assigned by the Buyer, for the item	cac: InvoiceLine / cac:Item / cac:BuyersItemIdentification / cbc:ID
3	Standard Item identifier & Scheme ID	1) An item identifier based on a registered scheme 2) The identification scheme identifier of the Item standard identifier	1) cac: InvoiceLine / cac:Item / cac:StandardItemIdentification / cbc:ID 2) cac: InvoiceLine / cac:Item / cac:StandardItemIdentification / cbc:ID / @schemeID
4	Project reference	The identification of the project the invoice refers to. Example construction contracts etc.	cac:ProjectReference / cbc:ID

By ensuring all relevant fields from these tables are filled out correctly, businesses can comply with Peppol and GST invoicing requirements, reducing errors and ensuring smoother processing of invoices and credit notes. For a complete list of all required and optional fields for Peppol, please refer to the official SG Peppol Guide.

5. Sample Invoice

In this section, we will provide an example of a Peppol invoice, first in its XML format, which is machine-readable and used for system integration, followed by a human-readable version of the same invoice. This dual-format example allows enterprises to understand both the technical structure and the practical application of a Peppol invoice.

5.1. XML sample


```xml
<Invoice xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:ext="urn:oasis:names:specification:ubl:schema:xsd:CommonExtensionComponents-2"
xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
xmlns:qdt="urn:oasis:names:specification:ubl:schema:xsd:QualifiedDatatypes-2"
xmlns:udt="urn:un:unece:uncefact:data:specification:UnqualifiedDataTypesSchemaModule:2"
xmlns:xs="http://www.w3.org/2001/XMLSchema"
xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
xmlns:ccts="urn:un:unece:uncefact:documentation:2">

  <cbc:CustomizationID>urn:peppol:pint:billing-1@sg-1</cbc:CustomizationID>

  <cbc:ProfileID>urn:peppol:bis:billing</cbc:ProfileID>

  <cbc:ID>F012345</cbc:ID>

  <cbc:UUID>681942ca-992d-4903-8372-4c31fa1f70d6</cbc:UUID>

  <cbc:IssueDate>2025-10-15</cbc:IssueDate>

  <cbc:DueDate>2025-11-13</cbc:DueDate>

  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>

  <cbc:Note>INVOICE SAMPLE - With reference to 1 PO and the PO line ID</cbc:Note>

  <cbc:DocumentCurrencyCode>SGD</cbc:DocumentCurrencyCode>

  <cbc:BuyerReference>123</cbc:BuyerReference>

  <cac:OrderReference>

                <cbc:ID>PO12345</cbc:ID>

  </cac:OrderReference>

  <cac:AccountingSupplierParty>

    <cac:Party>

      <cbc:EndpointID schemeID="0195">SGUEN200212345Z</cbc:EndpointID>

      <cac:PartyIdentification>

        <cbc:ID>200212345Z</cbc:ID>

      </cac:PartyIdentification>

      <cac:PartyName>

        <cbc:Name>Gallery Photo Supplier</cbc:Name>

      </cac:PartyName>

      <cac:PostalAddress>

        <cbc:StreetName>888 Jalan Ang Teng</cbc:StreetName>

        <cbc:PostalZone>560009</cbc:PostalZone>

        <cac:Country>

          <cbc:IdentificationCode>SG</cbc:IdentificationCode>
```

```
        </cac:Country>
      </cac:PostalAddress>
      <cac:PartyTaxScheme>
        <cbc:CompanyID>200212345Z</cbc:CompanyID>
        <cac:TaxScheme>
          <cbc:ID>GST</cbc:ID>
        </cac:TaxScheme>
      </cac:PartyTaxScheme>
      <cac:PartyLegalEntity>
        <cbc:RegistrationName>Gallery Photo Supplier</cbc:RegistrationName>
        <cbc:CompanyID>200212345Z</cbc:CompanyID>
      </cac:PartyLegalEntity>
      <cac:Contact>
        <cbc:Name>Supplier's Name</cbc:Name>
        <cbc:ElectronicMail>einvoice@imda.gov.sg</cbc:ElectronicMail>
      </cac:Contact>
    </cac:Party>
  </cac:AccountingSupplierParty>
  <cac:AccountingCustomerParty>
    <cac:Party>
      <cbc:EndpointID schemeID="0195">SGUEN200254321Z</cbc:EndpointID>
      <cac:PartyName>
        <cbc:Name>Buyer trade name</cbc:Name>
      </cac:PartyName>
      <cac:PostalAddress>
        <cbc:StreetName>Central road 56</cbc:StreetName>
        <cbc:PostalZone>321156</cbc:PostalZone>
        <cac:Country>
          <cbc:IdentificationCode>SG</cbc:IdentificationCode>
        </cac:Country>
      </cac:PostalAddress>
      <cac:PartyLegalEntity>
        <cbc:RegistrationName>Buyer trade name</cbc:RegistrationName>
          <cbc:CompanyID>200254321Z</cbc:CompanyID>
```

```
        </cac:PartyLegalEntity>
        <cac:Contact>
          <cbc:Name>Buyer's Contact Name</cbc:Name>
                      <cbc:ElectronicMail>Buyer@buyer.sg</cbc:ElectronicMail>
        </cac:Contact>
      </cac:Party>
    </cac:AccountingCustomerParty>
    <cac:PaymentTerms>
      <cbc:Note>30D</cbc:Note>
    </cac:PaymentTerms>
    <cac:TaxTotal>
      <cbc:TaxAmount currencyID="SGD">135.00</cbc:TaxAmount>
      <cac:TaxSubtotal>
        <cbc:TaxableAmount currencyID="SGD">1500.00</cbc:TaxableAmount>
        <cbc:TaxAmount currencyID="SGD">135.00</cbc:TaxAmount>
        <cac:TaxCategory>
          <cbc:ID>SR</cbc:ID>
          <cbc:Percent>9</cbc:Percent>
          <cac:TaxScheme>
            <cbc:ID>GST</cbc:ID>
          </cac:TaxScheme>
        </cac:TaxCategory>
      </cac:TaxSubtotal>
    </cac:TaxTotal>
    <cac:LegalMonetaryTotal>
      <cbc:LineExtensionAmount currencyID="SGD">1500.00</cbc:LineExtensionAmount>
      <cbc:TaxExclusiveAmount currencyID="SGD">1500.00</cbc:TaxExclusiveAmount>
      <cbc:TaxInclusiveAmount currencyID="SGD">1635.00</cbc:TaxInclusiveAmount>
      <cbc:PayableAmount currencyID="SGD">1635.00</cbc:PayableAmount>
    </cac:LegalMonetaryTotal>
    <cac:InvoiceLine>
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      <cbc:InvoicedQuantity unitCode="EA">10</cbc:InvoicedQuantity>
      <cbc:LineExtensionAmount currencyID="SGD">500.00</cbc:LineExtensionAmount>
```

```
            <cac:OrderLineReference>
                        <cbc:LineID>2</cbc:LineID>
            </cac:OrderLineReference>
      <cac:Item>
                        <cbc:Description>UV Filter</cbc:Description>
        <cbc:Name>Camera Lens Filter</cbc:Name>
        <cac:ClassifiedTaxCategory>
          <cbc:ID>SR</cbc:ID>
          <cbc:Percent>9</cbc:Percent>
          <cac:TaxScheme>
            <cbc:ID>GST</cbc:ID>
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        </cac:ClassifiedTaxCategory>
      </cac:Item>
      <cac:Price>
        <cbc:PriceAmount currencyID="SGD">50</cbc:PriceAmount>
      </cac:Price>
    </cac:InvoiceLine>
    <cac:InvoiceLine>
      <cbc:ID>2</cbc:ID>
      <cbc:InvoicedQuantity unitCode="EA">10</cbc:InvoicedQuantity>
      <cbc:LineExtensionAmount currencyID="SGD">1000.00</cbc:LineExtensionAmount>
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            </cac:OrderLineReference>
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                        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
                        <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
                        <cbc:Amount currencyID="SGD">10</cbc:Amount>
            </cac:AllowanceCharge>
      <cac:Item>
                        <cbc:Description>Adjustable height, flexible legs, and quick-release
plates</cbc:Description>
        <cbc:Name>Camera Tripod</cbc:Name>
        <cac:ClassifiedTaxCategory>
```

```
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          <cbc:Percent>9</cbc:Percent>
          <cac:TaxScheme>
            <cbc:ID>GST</cbc:ID>
          </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
      </cac:Item>
      <cac:Price>
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      </cac:Price>
    </cac:InvoiceLine>
</Invoice>
```

5.2. Human-readable Format

Commercial Invoice

Gallery Photo Supplier

Invoice issue date
2025-10-15

Payment due date
2025-11-13

Invoice number
F012345

UUID
681942ca-992d-4903-8372-4c31fa1f70d6

Order reference
PO12345

Buyer reference
123

Amount due for payment
1 635.00 SGD

BUYER
Buyer trade name
Address
Central road 56
321156
SG
Legal registration ID: 200254321Z
Legal registration name: Buyer trade name

BUYER CONTACT
Buyer's Contact Name
e-mail: Buyer@buyer.sg

Invoice note
INVOICE SAMPLE - With reference to 1 PO and the PO line ID

Line ID	Seller's ID	Name	Quantity	Net price	GST rate	Charge Allowance	Net amount
1		Camera Lens Filter **Description:** UV Filter **Purchase order line reference:** 2	10 EA (Unit of measure: each)	50 SGD	SR, 9%		500.00
2		Camera Tripod **Description:** Adjustable height, flexible legs, and quick-release plates **Purchase order line reference:** 5	10 EA (Unit of measure: each)	100 SGD	SR, 9%	Allowance: 10 (95)	1 000.00

Sum of Invoice line net amount: **1 500.00 SGD**

GST Breakdown group

GST category code	GST exemption reason text	GST category taxable amount	GST category tax amount
GST : SR (Standard rated), 9%		1 500.00	135.00

Invoice total GST amount: **135.00 SGD**

Invoice total amount without GST: 1 500.00

Invoice total amount with GST: **1 635.00**

Amount due for payment: 1 635.00 SGD

Payment terms:

30D

PAYMENT INSTRUCTIONS

SELLER
Gallery Photo Supplier
Address
888 Jalan Ang Teng
560009
SG
Seller identifier: 200212345Z
Legal registration identifier: 200212345Z
Gallery Photo Supplier
GST identifier: 200212345Z

SELLER CONTACT
Contact Point: Supplier's Name
E-mail
address: einvoice@imda.gov.sg

UBLVersion:
Business process type: urn:peppol:bis:billing
Specification identifier: urn:peppol:pint:billing-1@sg-1681942ca-992d-4903-8372-4c31fa1f70d6

Seller electronic address: SGUEN200212345Z [0195]
Buyer electronic address: SGUEN200254321Z [0195]
This invoice visualization is generated from IMDA PINT-SG/SG-BIS Billing 3 XSL Stylesheet Version 1.3.0
This stylesheet uses business terms defined the CEN/EN16931-1 and is reproduced with permission from CEN. CEN bears no liability from the use of the content and implementation of this stylesheet and gives no warranties expressed or implied for any purpose

InvoiceNow also provides stylesheets to convert the XML to human readable formats, these cover all fields supported by the Peppol standard (such as those used in the above sample invoice). These stylesheets ensure that the human-readable format of the Peppol invoice is both comprehensive and consistent, regardless of the specific fields included in the document. By using these stylesheets, enterprises can ensure that all necessary data is displayed correctly, providing clear visibility and ease of use for staff viewing or printing invoices. These stylesheets are available for download in the "Download Resources" section on the SG Peppol Guide.

6. Performing 3-Way Matching

The three-way matching compares three key documents involved in the procurement process: the **Purchase Order (PO)**, the **Goods Receipt (GR)**, and the **Invoice**. By performing this check, businesses can prevent errors and discrepancies in the procurement process and ensure that payment is made after proper governance checks have been done.

Steps in the Three-Way Matching Process:

1. **Compare the Purchase Order (PO) with the Goods Receipt (GR)**:
    - Verify that the items listed on the GR match the items ordered in the PO.
    - Check that the quantities received correspond to, or form part of, the quantities specified in the order.
2. **Compare the Goods Receipt (GR) with the Invoice**:
    - Confirm that the items listed on the Invoice are those that have been received, as recorded in the GR.
    - Check that the quantity and description of items on the Invoice align with the GR.
    - For goods with multiple deliveries, ensure that the cumulative total received goods does not exceed the specified PO quantities.
3. **Compare the Purchase Order (PO) with the Invoice**:
    - Ensure that the prices, quantities, and items listed on the Invoice correspond to, or represent a part of, those specified in the Purchase Order (PO).

While InvoiceNow supports a full suite of transactional documents including, **Advanced Ordering**, **Invoice**, **Credit Note**, and **Invoice Response**, many organizations choose to **implement only selected document types depending on their needs**.

The next section describes best practices for implementing Peppol documents under such a model, specifically with the implementation of Invoice/Credit Note only.

6.1. 3-Way Matching using Order Reference in a Peppol Invoice

When reconciling the Order with the Invoice, the system must align both the order reference and the order details. For Peppol fields in both PINT@SG and SG BIS, the following information helps identify the correct order reference ID.

a. Under PINT@SG and SG BIS (Document-Level Order Reference)

- All invoice lines must reference one PO number in the PO header, as found in *cac:OrderReference / cbc:ID*.
- Each invoice line should refer to the corresponding purchase order line number in *cac:InvoiceLine / cac:OrderLineReference / cbc:LineID.*
- By referencing both the Order Number and Order Line, it is possible to validate the data against the Purchase Order.
- Simplifies matching logic and approval workflows.

Example:
Supplier sends one invoice referencing PO 4500001234.

- ERP matches invoice header to PO 4500001234.
- The ERP system cross-checks each invoice line to its corresponding purchase order line.
- Invoice is blocked if any quantity or value exceeds PO or GR tolerance.

b. Under PINT@SG (Line-Level Order Reference)

- In cases where a document-level order reference is absent, each invoice line may include its individual order reference, enabling the consolidation of multiple purchase orders or order lines within a single invoice. This information can be obtained from the field cac:InvoiceLine / *cac:OrderLineReference / cac:OrderReference/ cbc:ID*.
- Requires more granular ERP validation, matching **line-by-line** instead of header-level.
- More flexible for high-volume suppliers or shared-service environments.

Example:
Supplier invoice includes:

- Line 1 → PO 4500001234

- Line 2 → PO 4500005678

ERP must:

- Parse each line's field *cac:InvoiceLine / cac:OrderLineReference / cac:OrderReference/ cbc:ID*
- Each invoice line should also refer to the corresponding purchase order line number in *cac:InvoiceLine / cac:OrderLineReference / cbc:LineID*
- Map each PO/line combination individually.
- Perform 3-way match (PO–GR–Invoice) per line item.

In communication with counterparties, it is important to specify the key data fields needed for invoice submission specific to the enterprise's requirement.

6.2. 3-Way Matching using Other Information in a Peppol Invoice

During a **three-way match**, the **unit price** can function as the key criterion for matching the invoice line with the corresponding entry in the Purchase Order (PO), particularly when neither the **order reference** nor the **order line reference** is available for matching purposes. Once the correct line item is identified based on the unit price, further validations and tolerance checks are applied to ensure accuracy and compliance.

1. **Item Description**: After identifying the correct line item using the unit price, the **item description** in the invoice should be compared with the corresponding entries in the PO. Minor discrepancies in descriptions, due to differences in packaging, naming conventions, or supplier-specific terminology, can be allowed within predefined tolerance limits to accommodate supplier variations.
2. **Tolerance for Unit of Measure**: For items that may be delivered in different units of measure, a tolerance can be applied to accept minor differences in the unit of measure or consider to be disregarded, as long as the total quantity and value remain consistent with the PO.
3. **Invoice Quantity vs. PO Quantity**: The invoice quantity should not exceed the quantity ordered in the PO. Tolerances may be set to allow for partial deliveries, so long as the invoiced quantity is less than or equal to the ordered quantity. This ensures that only items that have been delivered are invoiced.

By using the unit price to match line items and applying tolerance levels for these additional checks, businesses can maintain flexibility while ensuring the accuracy and consistency of the matching process, reducing the likelihood of errors or disputes during invoicing.

7. Implementing Invoice Response

When implementing **Invoice Responses** in the Peppol framework, enterprises need to carefully consider their governance and workflow requirements regarding where and how invoice responses are triggered. Invoice responses serve as an essential communication tool between the buyer and the seller, enabling the buyer to indicate the status of an invoice and provide feedback on whether the invoice is accepted, under query, rejected, or paid. This helps streamline the entire procure-to-pay process and ensures that both parties are aligned on the status of a transaction.

The invoice response is based on a set of **Invoice Status Codes**, which can be mapped to various stages of the invoice processing workflow. Each status code reflects a different step in the invoice lifecycle and helps ensure transparency, traceability, and timely resolution of issues.

Here are the key Invoice Status Codes supported by Peppol:

#	Invoice Status Code	UNECE Name	Peppol Usage
1	AB	Message acknowledgement	The status is applied when the Buyer has received an invoice message that is both legible and suitable for processing.
2	IP	In Process	The status is applied when invoice processing has commenced within the Buyer's system.
3	UQ	Under query	This status indicates that the Buyer requires supplementary information from the Seller before proceeding with acceptance of the Invoice.
4	CA	Conditionally accepted	Status indicates that the Buyer is accepting the Invoice based on the conditions specified in the 'Status Reason' and will proceed with payment unless the Seller raises a dispute.
5	RE	Rejected	The status is applied only when the Buyer will not proceed with further processing of the referenced Invoice. This indicates that the Buyer is rejecting the invoice, though it does not automatically signify rejection of the underlying commercial transaction. Additionally, this status may be used to indicate rejection for commercial reasons,

			such as discrepancies between the invoice and the actual delivery.
6	AP	Accepted	The status is applied exclusively after the Buyer has granted final approval of the invoice, at which point the subsequent step is payment.
7	PD with PPD (1)	Partially Paid	Status is applied with Clarification Reason code PPD when the Buyer has started payment of the invoice but has not yet paid the full accepted amount.
8	PD	Fully Paid	The status is applied exclusively when the Buyer has commenced payment of the invoice.

In summary, Invoice Responses in InvoiceNow provide a structured way for buyers to communicate the status of invoices with their suppliers. By carefully mapping the response codes to specific steps in the invoice processing workflow, enterprises can ensure that they communicate the status of the supplier's invoice in the invoicing process, improve transparency, and enhance operational efficiency.

8. Sample Supplier Guide

When implementing **InvoiceNow**, enterprise must provide their suppliers with clear and comprehensive instructions on how to send invoices through the InvoiceNow network. This ensures a smooth transition to digital invoicing and helps suppliers meet the buyer's specific standards and requirements. The instructions should include the following key elements:

Peppol ID of the Enterprise: The **Peppol ID** is a unique identifier for the buyer within the Peppol network. Buyers should provide their specific Peppol ID to suppliers so invoices can be routed correctly. This ensures that the invoices are sent to the right recipient in the Peppol network, minimizing the risk of misrouted or rejected documents.

Required Data Mapping Fields: Buyers should outline the specific **data mapping fields** that need to be included in the invoice. These fields can contain both Peppol required fields as well as enterprise-specific fields. Examples of required fields may include:

These data fields should be mapped clearly between the supplier's system and the Peppol invoice format to ensure accurate transmission of information. Buyers should provide their suppliers with guidelines on how to map their internal data to these fields to avoid errors and rejections during processing.

By providing these specific instructions and mapping requirements, suppliers can accurately generate invoices that meet the enterprise's needs, ensuring that the digital invoicing process runs smoothly.

For a sample of supplier invoicing instructions, including the required data mapping fields and business rules specific to the enterprise, please refer to this example.

Please note that, although the data fields and associated business rules have been communicated, it is advisable for the enterprise to maintain flexibility in managing these data points and to provide exceptional handling where necessary.