

Peppol

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Slovakia

Solution Reference Architecture

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Document History

Version	Date	Author	Description of change
0.9	2025-12-05	RY	DRAFT:SK Solution architecture Based on ViDA SA v0.9 and Slovakia requirements and meetings.
0.91	2026.1.15	RY	Updated with SK comments, new TDD identifier, Invoice UUID fields.
1.0	2026.1.23	RY	Feedback from SK, particularly on use of DIČ instead of VAT.
1.1	2026.03.11	RY	Updated (with examples) for the creation of UUIDv5 and Tax Authority ID Added section on C2 – non Peppol buyer Added section on SK document flows Added SLA timings (incl. TDD) Finalise TDD document type identifier Added SK TDD spec. link
1.2	2026.03.19		Change to C2 functional (5.1.2) Change to SLA wording (to align to ViDA)

1 Introduction

1.1 Overview and Context

The Peppol SK Solution Architecture presents the solution to be used for Peppol eInvoicing in Slovakia.

1.2 Architecture Scope for SK Implementation

This document outlines the solution architecture for the implementation of Peppol in Slovakia, designed in alignment with the EU's ViDA (VAT in the Digital Age) initiative, using the Peppol BIS Billing 3.0 "Invoice" (no location CIUS), and the national SK Tax Data Document (TDD) specification - based on the ViDA TDD (with location variations). The architecture adopts a decentralised 5/6-corner model, enabling secure, standards-based exchange of structured invoice and tax data between economic operators, service providers, and the Slovak tax authority.

The Slovakia Peppol ecosystem will leverage a dedicated service provider portal to facilitate registration and credential issuance. This portal will serve as the primary interface for generating and managing user-specific tokens (certificates), ensuring compliance with national identity frameworks and Peppol security policies.

1.3 Brief Guide to this document

This document serves as the definitive source of technical solution architecture for the Peppol eInvoicing solution in Slovakia. It builds upon the foundational principles and structures defined in the ViDA Solution Architecture [ViDA_SA], with direct references to relevant sections of the ViDA architecture document. These references are used to avoid duplication and maintain alignment with EU-wide architectural standards.

The structure of this document follows a top-down progression, beginning with generic Peppol architecture elements and evolving toward the specific design and implementation of the Peppol Slovakia Solution Architecture. Chapters 2 and 3 provide an overview of the architecture, highlighting the relationships and dependencies between components. These chapters also introduce the decentralised 5/6-corner model adopted in Slovakia, and describe the end-to-end message choreographies, including the use of the Tax Data Document (TDD) and BIS Billing 3.0 semantic structures.

Chapter 4 describes the end user registration and token allocation process.

Chapters 5 through 7 examine the major architecture roles - C2, C3, and C5 - from their respective operational perspectives:

- Chapter 5 focuses on C2 (economic operators)
- Chapter 6 on C3 (access points and intermediaries)
- Chapter 7 on C5 (tax authority endpoints and validation services).

Chapter 8 details the document flows

Chapter 9 presents the identifiers and specifications for the artefacts used within the solution, including message formats, transport profiles, and metadata structures. Chapter 10 covers transmission protocols and routing logic, while Chapter 11 addresses security mechanisms, including token-based registration via the end-user portal.

Appendix A lists the source materials and references used in developing this document, including citations to the ViDA architecture.

Appendix B defines key terms used throughout the document.

Appendix C cover the SLA timings

2 Peppol Logical Architecture View

For a general introduction of the Solution Reference Architecture, the foundational elements of the Peppol Network Conceptual Exchange Architecture are shown in the existing Peppol 4 corner model Figure 1 below:

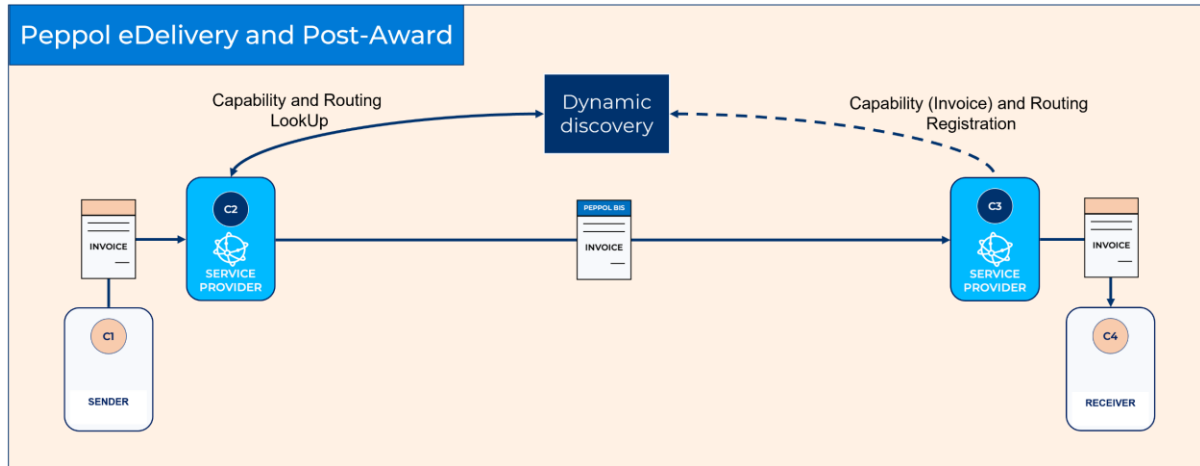


Figure 1 Peppol Network Conceptual Exchange Architecture

The exchange is divided into two phases:

1. Exchange Prerequisite: Capability and addressing registration (one-time setup per receiver)
2. Business Document Exchange: Choreography of Sending a Business Document from C1 via C2 and C3 to C4 using Dynamic Discovery.

For further information on the Peppol 4 corner model refer to the Peppol eDelivery Network Architecture wiki (links in Appendix A):

- [Peppol eDelivery Network Conceptual Architecture \[PeNCA\]](#)
- [Peppol eDelivery Network Logical Architecture \[PeNLA\]](#)

3 Peppol ViDA CTC Logical Architecture

3.1 Overview of ViDA CTC Logical Architecture

The Logical Architecture of the ViDA 5-corner model can be divided into three different exchanges:

1. Invoice exchange: C1 → C2 → C3 → C4 transmitting an Invoice
2. Tax Data exchange: (C1 →) C2 → C5 → C6 transmitting a TDD
3. Tax Data exchange: (C4 ←) C3 → C5 → C6 transmitting a TDD

Where each can be seen as normal Peppol eDelivery exchange of a Business Document in the middle of the standardized 4-corner model. This means that general requirements, trust model, dynamic discovery, transmission and MLS from the Peppol 4-corner model are reused.

The IT Architecture introduced in the Enterprise Interoperability Architecture [Ent-Intop-Arch] is shown in Figure 2 below:

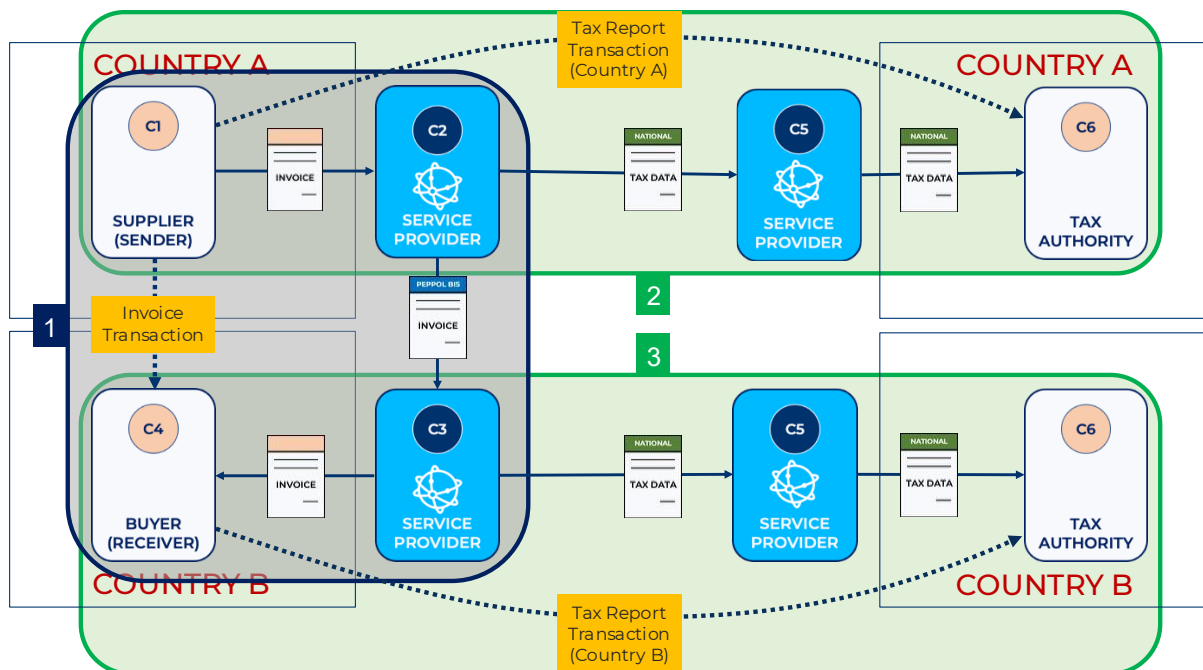


Figure 2: Full figure with C1 to C6?

The Solution Architecture [ViDA_SA] focuses on outlining the Solution Reference Architecture within the Standardised part of the Peppol ViDA Logical Architecture i.e. C2, C3 and C5 shown in Figure 3 below.

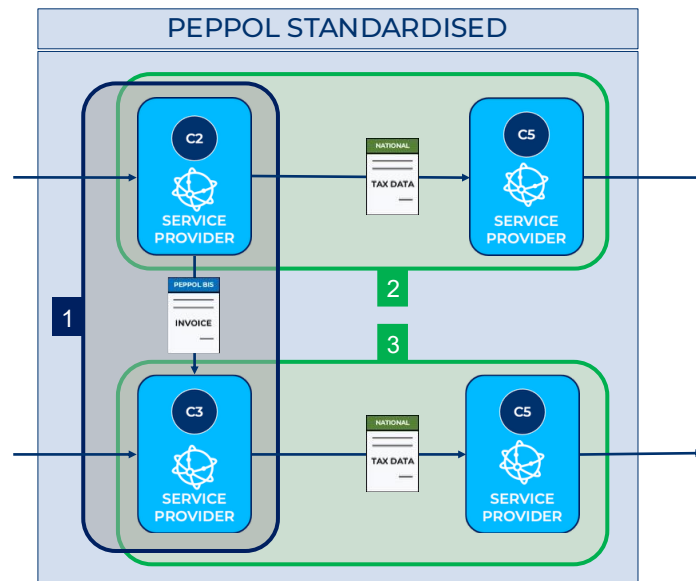


Figure 3: 3-by-4 corner model

For further information on the Peppol ViDA 5/6 corner model refer to the ViDA Solution Architecture [ViDA_SA], section 3 “Peppol ViDA CTC Logical Architecture”. Including topics such as:

- Overview of ViDA CTC Logical Architecture
- ViDA CTC Exchanges with Peppol eDelivery
- Choreographies of Peppol ViDA CTC Exchanges

3.2 Overview of Slovakia’s solution architecture

The Slovakia Peppol Solution Architecture builds directly on the ViDA CTC Logical Architecture, adapting its core principles to meet national legal, semantic, and operational requirements. While the ViDA model defines a harmonised 5-corner framework for invoice and tax data exchange, the Slovakia implementation introduces targeted extensions and adaptations to support decentralised deployment, national semantic alignment, and secure onboarding.

Key adaptations include:

- **Semantic localisation via BIS Billing 3.0:** The Slovakia solution adopts the standard Peppol BIS Billing 3.0 “Invoice” (see 9.2.1), ensuring compatibility with Slovakia tax and accounting standards while maintaining cross-border interoperability.
- **Tax Data Document (TDD):** The Slovakia solution introduces a structured Tax Data Document (TDD), based on the ViDA TDD (see 9.2.2) with local variations derived from invoice payloads, and designed to meet domestic tax reporting obligations. The SK TDD will be transmitted to the tax authority via Peppol eDelivery.

- **Decentralised 5/6-corner model:** Slovakia will support a decentralised 5/6-corner configuration. This allows for intermediary service providers, aggregators, or validation services to participate in the exchange, enhancing flexibility and scalability.
- **Portal-based onboarding and token issuance:** A national SK portal will be used to onboard end users (C1/C4s) and generate end-user tokens / certificates. These tokens are used to ensure that service providers (C2/C3s) are accredited to act on behalf of the end user (C1/C4), and will be stored in the end users' SMP record.

Note: See figure 2 for roles of C1-C4.

- **Reuse of ViDA trust and discovery mechanisms:** Slovakia retains the Peppol trust model, dynamic discovery via SMP, and transmission protocols, ensuring alignment with the standardised Peppol infrastructure (see chapter 11).

This section sets the foundation for the Slovakia-specific architecture roles and message flows described in the following chapters.

4 End user token usage

The Slovakia Peppol solution incorporates a national onboarding portal responsible for issuing end user tokens (certificates). These tokens are generated during the registration process and are bound to the identity and role of the end user (C1/C4).

Tokens are used to ensure that the service provider (C2/C3) is accredited to represent the end user (C1/C4). All accredited service providers (in Slovakia) will be setup on the portal, and end users will be limited to selecting a provider from this accredited list.

Once end-user is registered and consent is given the service provider will add the token to the end users' SMP record when registering.

The token lifecycle - including issuance, renewal, and revocation, is governed by national policies and is outside the scope of this document, but is described in this section.

4.1 Token registration

The C1 end user registers on the SK portal, here they also select a service provider to act as their Access Point to the Peppol eDelivery network. A token is created for the end user and the portal uses a webhook to transmit the (hashed) token and key (example below) to their selected service provider.

Token registration process:

1. Registration via National Portal

- The end user (C1/C4) begins registration through the Slovakia Peppol onboarding portal on [E-faktúra - PFS](#). After Login (see figure 4)
- They submit key identity data: company name, DIČ ID, contact email, and designate a service provider (C2/C3). This service provider will register the C1/C4 in central Slovak SMP for receiving

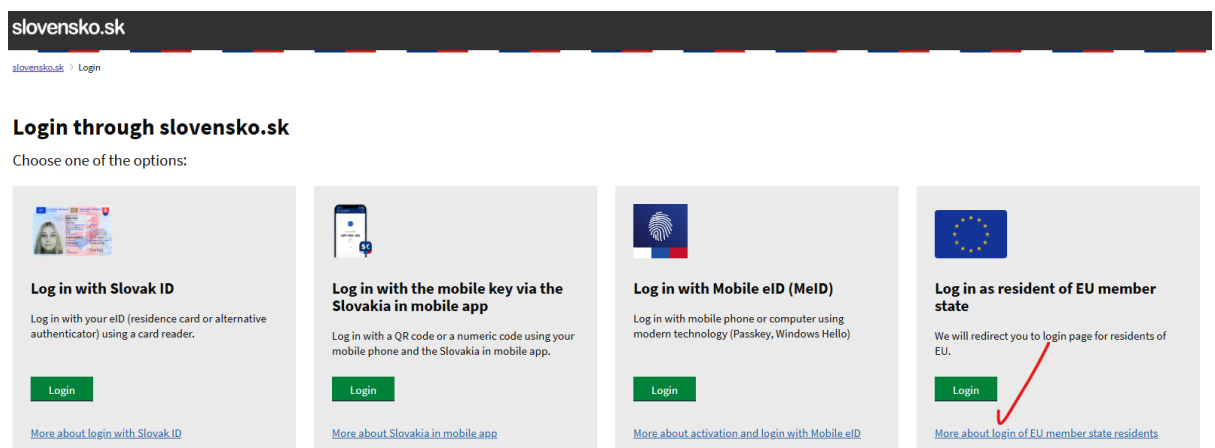


Figure 4: SK User portal

2. Authorization and Notification

- The portal verifies the submitted data and triggers authorization notifications to the end user's service provider.
- A verification token is generated, along with a public key for validation.
- DIČ and token (hashed) are transmitted via webhook to the service provider, confirming the registration and authorization status. In addition these 2 (DIČ + token) are in parallel sent to the SP and end user's emails.

Note: The verification token (an encrypted value of the taxpayer's Tax Identification Number) to enable subsequent identity verification in an external, non-integrated SMP system (Service Metadata Publisher). The encryption of the Tax Identification Number will use an asymmetric encryption function based on a private and public key pair of a certificate. The certificate will be provided by the Financial Administration. For this purpose, the functionality of the PA SK portal will be used.

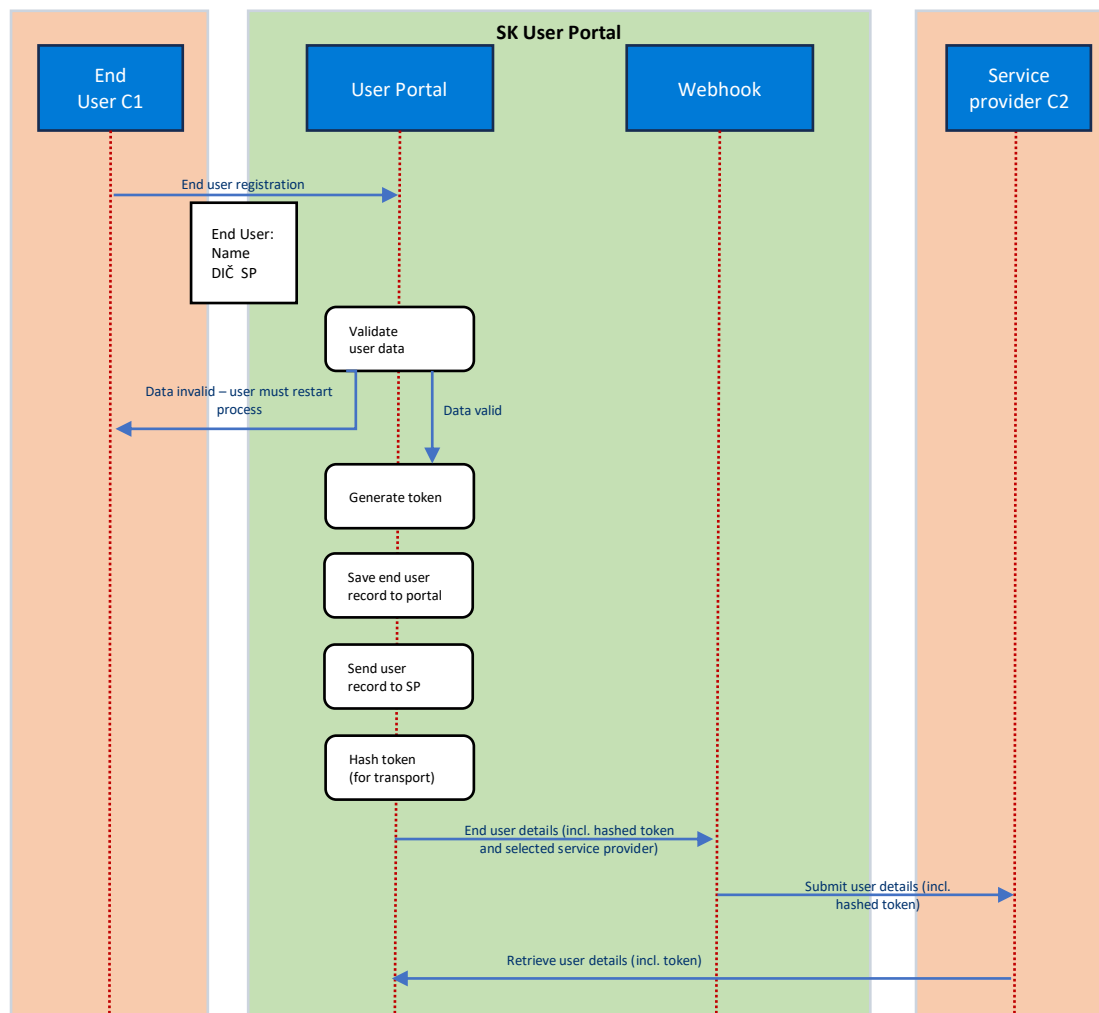


Figure 5: SK User portal registration process

Example of the token / key:**Token:**

```
TEp6SHLZzRF31iEMNYvUs8drQ8eq1bEdbUE802XcD0xRKyFHALv2Bi1tsND5/V6571C5+0
DS/8d0oy0zaA2Pm/6iNKEp6gkbumS7NVPcCYksh+3nbE6GDBTwdf5Z5Ppy9SHnP1FvRvk
8e1VRJ1N+6bC2T5hSdK4R1Z93a12d3KTSJmy3J0A6Z4x1U0VG7c7cLU7B9eq4Z64Gv1cn
FN4PmMXhKpC4i9aM2OnDA7A3/yGkL4aWbv1YgKc/GD2J9U4hC7n+ZHoHK7t4W3B7Jv8/
+qcN2ey1J03UkpFY18Oc6ew==
```

Public key

```
MIIBIjANBgkqhkiG9w0BAQEFAAOCAQ8AMIIBCgKCAQEAMYS1fP9X5s/fFguuNP/9J7JQ9
hMETv2Y96F2nnt1BdXv5oF75baV2ZEg1PtE846fGne1iJ08XCS5S1BEI1zM2eYMLgK3YyK
46SyQVxCEVZML4J7Y9npP8wO4vA9K6jP2UZ2J8Eu1BXt1KPM5HLNUAISD2Y8nL1MdP6
QdVXaaAD8ERUqPNYyKPCYz+2bduFYcK2TNHiy4k1h9L1/5m6bC0x0G4qkE1dUtpCquhqo
aspeQ7/9Q2UAt1s5Y7rTNMe2t7ZRT7n3D75334nFCvsEuFvSDYz8UXLbm9s5wIDAQAB
```

1. Token Usage

- The token is stored in the end user's SMP record, when registered by the serve provider. Slovak central SMP will have dedicated data field for this token.
- The token is not embedded in any Peppol eDelivery message.

2. Lifecycle Management

- Tokens may be:
 - Revoked if compromised or expired
 - Renewed via the portal
 - Audited for traceability and compliance

4.2 C3 Token usage**Cross-border**

In cross-border transactions, the C4 end user and its C3 Access Point do not need to be registered for token handling, because they operate outside jurisdiction of Slovakia.

Domestic

In domestic transactions, if the C3 is acting within the Peppol network as a certified provider or intermediary, it must be registered in the Slovak national portal to:

- Receive webhook notifications upon C4 registration

However, if the C3 is outside the Peppol network (for example a proprietary or legacy platform), it may still be able to route messages to C4 without registering on the portal, however:

- It will not be listed as a default provider
- It cannot participate in token-based onboarding
- It cannot be authorised to act as a Slovakia C2 delegate.

4.3 Operational

The PASR requires deregistration from the central SMP within 3 working days when an End User switches SP.

5 C2 Capabilities

5.1 C2 Prerequisites

5.1.1 Registration in the Dynamic Discovery

C2 **MUST** register receiving capabilities in the chosen SMP for its own appropriate endpoint by its:

- Service Provider Identification (see section 9.3.3)

With the following Document Type:

- Message Level Status (MLS) (see [MLS])

5.1.2 Functional

C2 **MUST** be able to generate UUIDs for “Invoice” and TDD instances and Transmission Instances.

C2 **MUST** be able to create “Invoice” and “Credit Note” Business Documents based on “Peppol BIS Billing 3.0” and exchange with C3.

C2 **MUST** be able to prepare an “Invoice” and “Credit Note” by enriching a Peppol BIS invoice provided by C1 - by enriching the C1 invoice with UUID etc.

C2 **MAY** be able to create “Self-billed Invoice” and “Self-billed Credit Note” Business Documents based on “Peppol BIS Self-Billing 3.0” and exchange with C3.

C2 **MUST** be able to create a SK TDD from “Invoice” Business Documents and exchange with C5.

C2 **MAY** be able to prepare a SK “TDD” by enriching a TDD provided by C1 - by enriching the C1 TDD with the “Invoice” UUID and the C1’s C6 (if not provided by the C1) etc.

C2 **MAY** be able to confirm any C1 provided TDDs are a correct representation of the matching “Invoice”.

C2 **MUST** be able to handle incoming MLS for the invoice and TDD.

5.2 C2 flow capabilities

C2 follows the flow depicted in the sequence diagram:

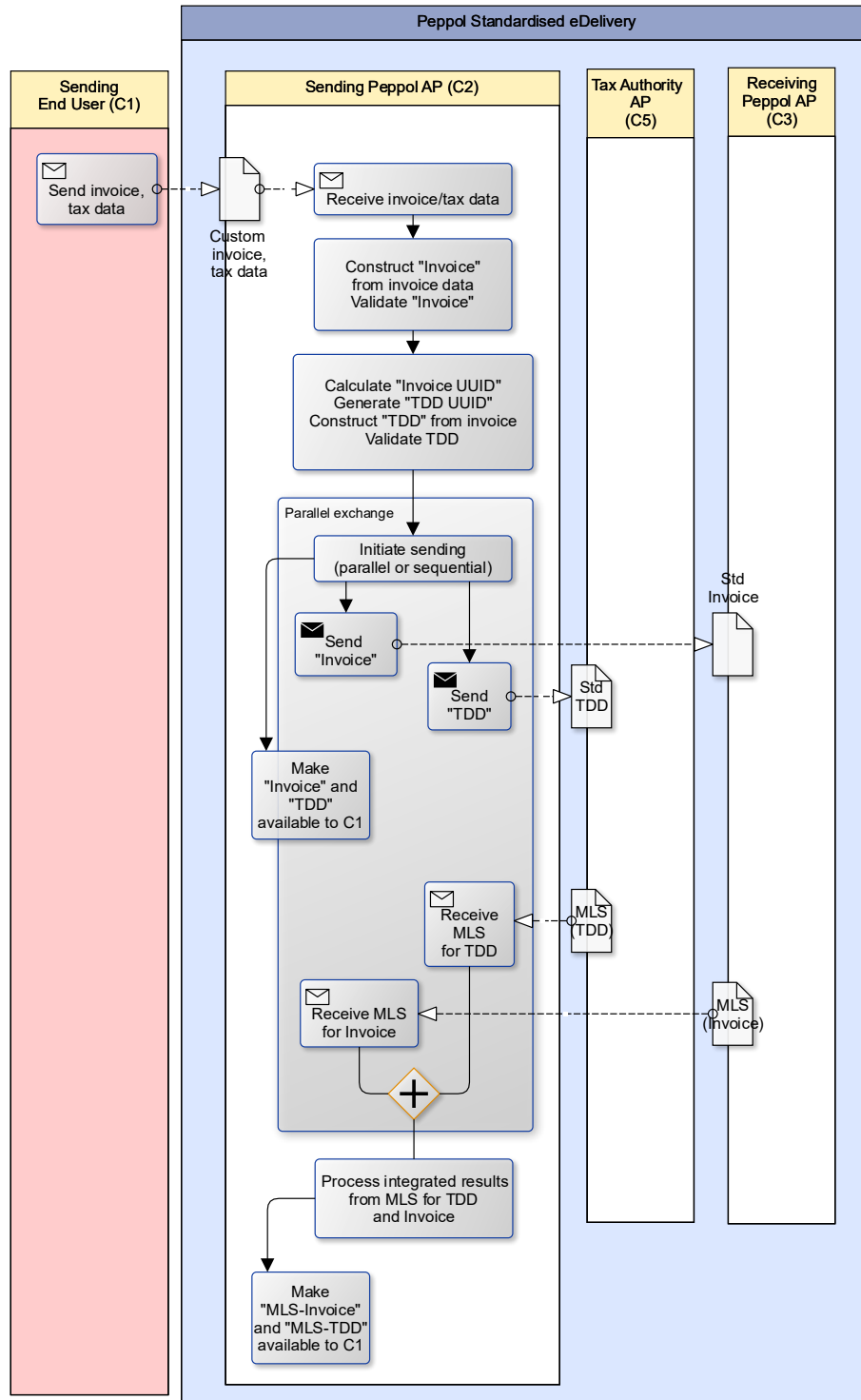


Figure 6: C2 CTC transmissions

1. C2 receives the Invoice in an internal (C1-C2) agreed format (one of the formats could be Peppol BIS Invoice / SK TDD) and by internal means of communication and generates:
 - A Peppol BIS “Invoice”
 - A Peppol SK TDD
2. Exchanges in parallel:
 - A Peppol BIS “Invoice” (C2 → C3 flow)
 - A Peppol SK TDD (C2 → C5 flow)
3. Processes the integrated result of the exchanges based on the MLSes received
4. Make all of the Invoices / TDDs and the Invoice / TDD MLSs available to C1 for auditing and archiving

Note: Invoice and tax data is stored in transit and then removed, this usage is covered by GDPR. For further archiving see [Ent-Intop-Arch] sections under cross border and domestic flows (BSC-CB-01 and BSC-DOM-01).

C2-FLOW-01	Parallel exchanges
<p>Parallel exchanges open for several options of execution, to be decided by the Service Provider of C2, from full concurrency of sending Peppol BIS “Invoice” and Peppol SK TDD to make a sequence of Peppol BIS “Invoice” and Peppol SK TDD.</p> <p>Full concurrency creates a minimally stateful C2 but introduces more exception handling. A sequence, e.g. making sure the Peppol BIS “Invoice” transmission is successful (Dynamic Discovery and AS4 Ack) before sending Peppol SK TDD, introduces more statefulness, but reduces some exception handling.</p> <p>The following assumes full concurrency of sending Peppol BIS “Invoice” and Peppol SK TDD</p>	

5.3 C2 → C3 Flow

Follows the normal Peppol Business Document exchange with the following additions:

- C2 **MUST** determine UUID (see [ID-BDID-01]) for the “Invoice” Business Document (see section 9.2.3) to be included in the TDD Business Document as reference
- C2 **MUST** request MLS `ALWAYS_SEND` or `FAILURE_ONLY` in the SBDH of the transmission (see Peppol MLS Specification). C2 expects to receive a corresponding MLS in response to transmission of the “Invoice” Business Document.

The following “Invoice” Business Document types (see section 9.2.1) **MUST** be exchanged with C3 dependent on C3 registrations in the Dynamic Discovery:

- Peppol BIS Billing, Invoice and Credit Note

- Peppol BIS Self-Billing, Invoice and Credit Note

5.3.1 Exception 1: Negative MLS (Validation error)

C3 has (in the MLS) informed C2 that the “Invoice” Business Document did not validate correctly.

- C2 **MUST** resolve the exception.
- If the resolution is a corrected “Invoice” Business Document, the following rules apply:
 - Exchange the corrected “Invoice” Business Document with C3.
 - Exchange a “Resubmit” TDD (see section 7.4.1) with C5 with the following:
 - TDT-006 (Tax Data Document type code): “R” (Resubmit)

5.3.2 Exception 2: Negative MLS (C4 not reachable)

C3 has (in the MLS) informed C2 that it could not deliver the “Invoice” Business Document to C4.

- C2 **MUST** resolve the exception.
- C2 **MUST** exchange a “Disregard” TDD (see section 7.4.1) with C5 with the following:
 - TDT-006 (Tax Data Document type code): “D” (Disregard)

5.3.3 Exception 3: MLS not received

C2 has not received an MLS from C3 within the timeout defined as SLA [NPD_SLA] in the applicable Operational Guidelines.

- C2 **MUST** resolve the exception.
- The resolution could result in retrying exchange of “Invoice” Business Document and exchange of a “Resubmit” TDD with C5 with the following:
 - TDT-006 (Tax Data Document type code): “R” (Resubmit)
- The resolution could result in cancelling the Invoice exchange and exchange of a “Disregard” TDD with C5 with the following:
 - TDT-006 (Tax Data Document type code): “D” (Disregard)

5.4 C2 → C5 Flow

Follows the normal Peppol Business Document exchange with the following additions:

- C2 **MUST** generate UUID (see [ID-BDID-02]) and include in the TDD Business Document (see section 9.2.3).
- C2 **MUST** use the UUID determined for the “Invoice” Business document and include in the TDD Business Document as reference
- C2 **MUST** request MLS `ALWAYS_SEND` in the SBDH of the transmission (see Peppol MLS Specification) i.e. expects to receive an MLS in response to transmission of the TDD Business Document.

The following TDD Business Document type (see section 9.2.2):

- **MUST** be exchanged with C5(A):
 - Peppol SK TDD
- **EXCEPT** when the seller (C1):
 - VAT ID is not present on the invoice, i.e. C2 will report to C5 only those TDDs where the seller (C1) has a VAT ID stated on the invoice.

5.4.1 Exception 1: Negative MLS (Validation error)

C5 has in the MLS informed C2 that the TDD Business Document did not validate correctly.

- C2 **MUST** resolve the exception.
- If the resolution is a corrected TDD Business Document, the following rules apply:
 - Exchange a “Resubmit” TDD (see section 9.2.2) with C5 with the following:
 - TDT-006 (Tax Data Document type code): “R” (Resubmit)

5.4.2 Exception 2: MLS not received

C2 has not received an MLS from C5 within the timeout defined as SLA [NPN_SLA] in the applicable Operational Guidelines.

- C2 **MUST** resolve the exception.
- The resolution could result in retrying exchange of TDD Business Document and exchange of a “Submit” TDD with C5 with the following:
 - TDT-006 (Tax Data Document type code): “R” (Resubmit)

5.5 C2 - non Peppol domestic

The C1 sender Participant Identifier Scheme is 0245 i.e. SK seller.

The C4 receiver Participant Identifier Scheme is 0245 and using a “Substitute participant” identifier (see note)

Follows the normal Peppol Invoicing exchange with the following additions/omissions:

- C2 **MUST** have MLS receiving capabilities.

- C2 **MUST** generate UUID for the “Invoice” Business Document (see section 9.2.3)
- C2 **MUST** exchange a TDD with C5 (where seller is VAT registered)
- C2 **MUST** not exchange an “Invoice” Business Document with a C3

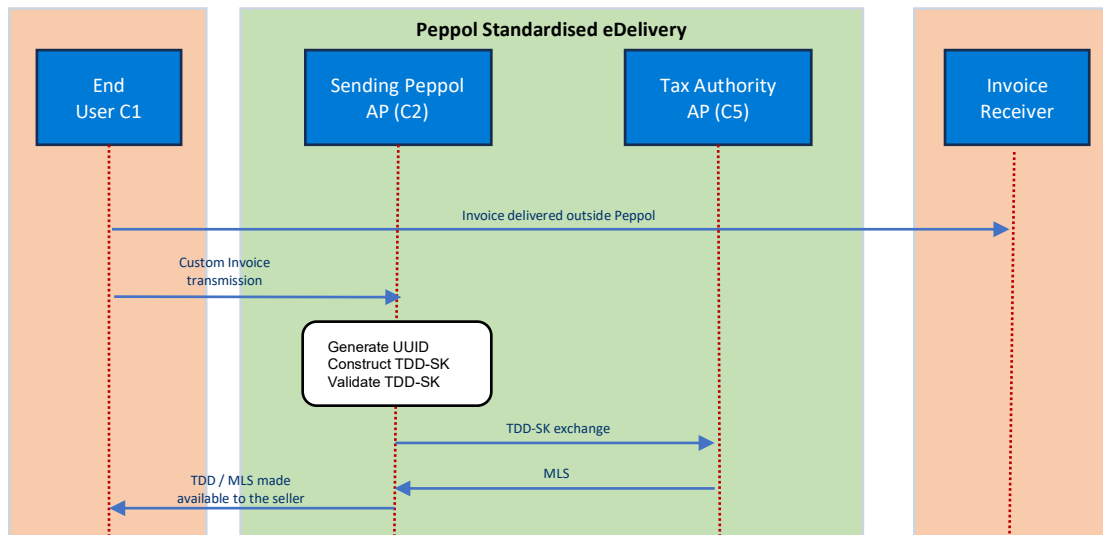


Figure 7 C2 to domestic non Peppol recipient

Note: “Substitute Participant” identifies international invoice receivers in non-Peppol Invoice exchanges that are not registered in Peppol (the actual identification of the receiver must be done by other means). For example:

No.	Transaction type	Participant scheme ID	Participant Identification
1	When the domestic buyer is not subject to SK e-invoicing regulations	0245	9970300001

5.6 Process integrated results of the parallel flows

Based on the information shared within the Peppol Network between the 3 Service Providers involved, a range of combinations of “success” and “error” results can occur. Particularly the possible situations for C2 and C3 are non-trivial as each must perform multiple exchanges generally independent of each other, i.e. in parallel. The results may lead to the need to mitigate the situation so that a consistent state is reached again.

The following table analyses the possible situations at C2, i.e. strictly from the point of view of the sending Service Provider, at the stage “Process MLS for TDD and invoice”.

Table 1 below shows the potential situations at C2 after initiating deliveries for an invoice to C3 and a corresponding tax report to C5 (domestic) or C5(A) (Cross-Border). At first, no MLS has been received yet, meaning that delivery is “in transit”. In the “good case”, both deliveries lead to an “OK” MLS within the SLAs [NPN_SLA] as defined in the Peppol Network. Other potential outcomes are shown in the remained of the table.

Table 1 Situations at C2 upon delivery to C3 and C5(A)

C3	C5(A)	Status / Error	Action or Strategy
No MLS	No MLS	In transit	Wait for MLS(C3) and MLS(C5) arrival or their timeout (defined in MLS SLA)
OK	OK	Success	Notify C1 about successful delivery + tax report
NOK	OK	Undelivered invoice reported	Notify C5/C6 to update tax report as “undelivered invoice” Notify C1 to resolve errors as indicated in MLS e.g. send updated invoice data
Timeout	OK	Undelivered invoice reported	Notify C5/C6 to update tax report as “undelivered invoice”, notify C1 about delay C2 to take corrective action with C3 Notify C1 about mitigation / resolution (if any)
OK	NOK	Unreported invoice delivered	Notify C1 with details from MLS to resolve failed tax report, e.g. Credit Note / correction Or: Always waits for C5(A) MLS before sending TDD
OK	Timeout	Unreported invoice delivered	C2 to take corrective action with C5(A) Notify C1 about mitigation / resolution (if any) Use “Re-submit” in case of re-run. Or: Always waits for C5(A) MLS before sending
NOK	NOK	No delivery	Notify C1 to resolve errors as indicated in both MLSs C1 may send updated invoice data

A result of the “Action or Strategy” in this analysis shows that there is a necessity to be able to “notify” C5/C6 on a tax data report in case the corresponding invoice delivery fails after the tax report was submitted. The intention is to notify (and thereby protect) the Tax Authorities from tax data reports based on undelivered invoice data. Invoice validation at C2 before sending greatly helps to reduce occurrence of this situation, but this cannot be avoided in all cases. Tax Authorities (or C5(A) on their behalf) would best “mark” such tax reports as “undelivered invoice” in their system. Based on this, such tax reports can be omitted from general analysis or be used to trace anomalies.

Note: the most likely scenario here is that the undelivered invoice is submitted again later as a new invoice, and not that the transaction didn't happen at all. There may also be a credit note / reversal linked to the undelivered invoice. There will potential be a TA report needed to analyse if there are a high number of these.

Also, marking a subsequent tax data submission as "Resubmit" helps to avoid further issues at the tax administration during mitigation of an earlier timeout.

6 C3 Capabilities

6.1 C3 Prerequisites

6.1.1 Registration in the Dynamic Discovery

C3 **MUST** be able to support the following “Invoice” Document Types and register receiving capabilities in the chosen SMP for its C4 identified by:

- Participant Identifier Scheme and Participant Identifier (see section 9.3.1)

With the following Document Types:

- Peppol BIS Billing 3.0 (see section 9.2.1) “Invoice” – Mandatory receiving capability for participating invoicing organizations
- Peppol BIS Billing 3.0 (see section 9.2.1) “Credit Note” – Mandatory receiving capability for participating invoicing organizations

C3 **MAY** be able to support the following “Invoice” Document Types and register receiving capabilities in the chosen SMP for its C4 identified by:

- Participant Identifier Scheme and Participant Identifier (see section 9.3.1)

With the following Document Types:

- Peppol BIS Self Billing (see section 9.2.1) “Self-billed Invoice” – Optional receiving capability for participating invoicing organizations
- Peppol BIS Self Billing (see section 9.2.1) “Self-billed Credit Note” – Optional receiving capability for participating invoicing organizations

C3 **MUST** register receiving capabilities in the chosen SMP for its own appropriate endpoint by its:

- Service Provider Identification (see section 9.3.3)

With the following Document Type:

- Message Level Status (MLS) (see [MLS])

6.1.2 Functional

C3 **MUST** be able to validate (using the Schematrons) the “Invoice” Business Documents, that it has registered in the Dynamic Discovery on behalf of its End-Users.

C3 **MUST** be able to create a SK TDD from “Invoice” Business Documents, that it has registered in the Dynamic Discovery on behalf of its End-Users, and exchange with C5.

C3 **MUST** be able to create a MLS from the result of validation of the “Invoice” Business Documents, that it has registered in the Dynamic Discovery on behalf of its End-Users, and exchange with C2.

C3 **MUST** be able to handle incoming MLS.

6.2 C3 flow capabilities

C3 follows the flow depicted in the sequence diagram:

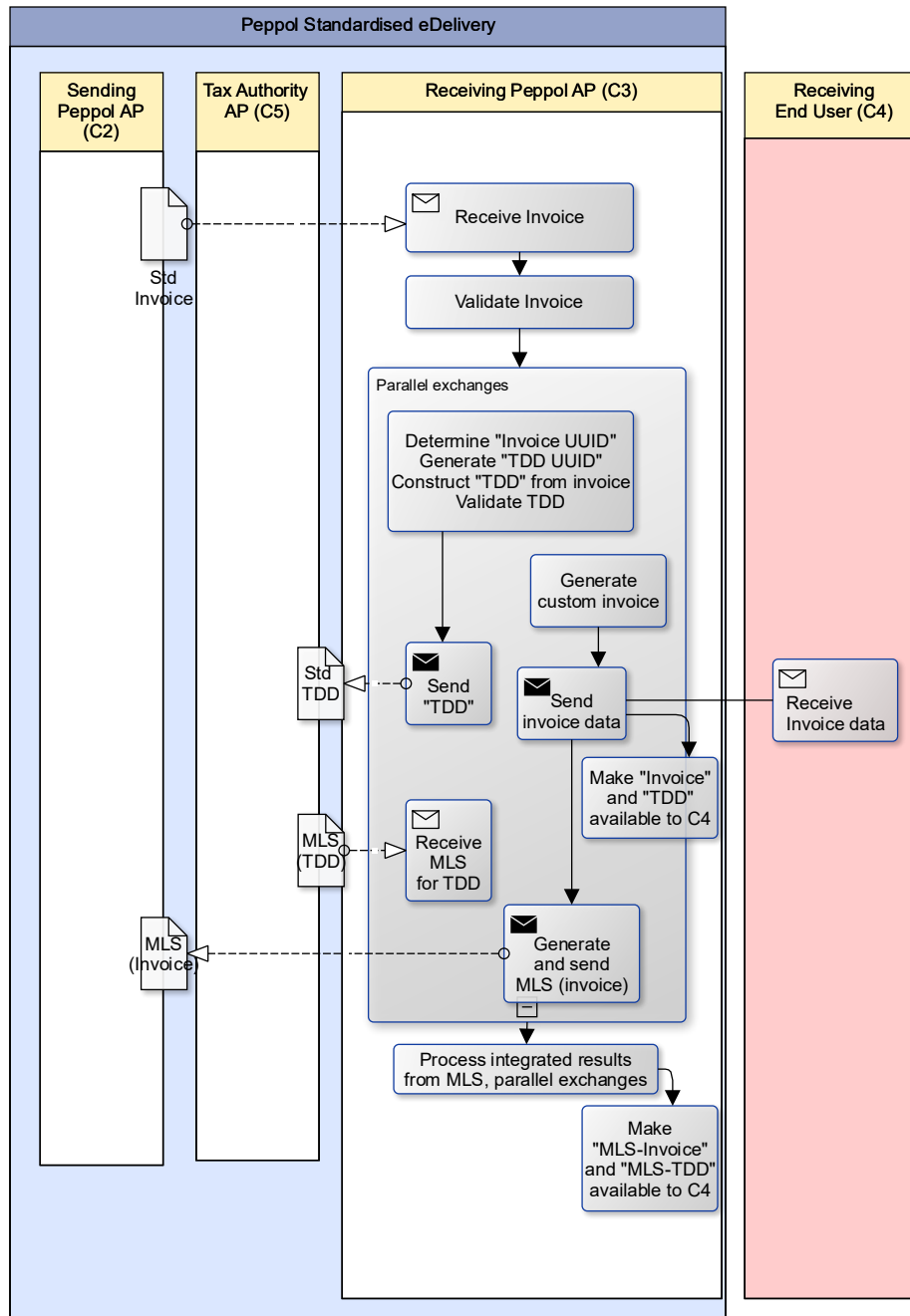


Figure 8: C3 CTC transmissions

The flow depicted in the sequence diagram comprises these steps:

1. C3 receives Peppol BIS "Invoice" in the exchange with C2.

2. C3 Validates the Peppol BIS “Invoice” and generates:
 - A SK TDD
 - Internal invoice format (C3 → C4)
3. Exchanges in parallel:
 - Internal invoice format (C3 → C4) by internal means of communication
 - A SK TDD (C3 → C5 flow)
 - Generate and send Peppol MLS (C3 → C2 flow)
4. Process the result of the parallel exchanges
5. Make all of the Invoices (the original submission from C2) / TDDs and the Invoice / TDD MLSs available to C4 for auditing and archiving

Note: Invoice and tax data is stored in transit and then removed, this usage is covered by GDPR.

C3-FLOW-01	Parallel handling of invoice and TDD
<p>Parallel exchange opens for several options of execution, to be decided by the Service Provider of C3, from full concurrency of sending Invoice in internal format/Peppol MLS and Peppol SK TDD to make a sequence of sending Invoice in internal format, Peppol MLS and Peppol SK TDD.</p> <p>Full concurrency creates a minimal stateful C3, but introduces more exception handling. Making a sequence introduces more statefulness, but reduces some exception handling.</p> <p>The following assumes full concurrency of sending Invoice in internal format/Peppol MLS and Peppol SK TDD.</p>	

6.3 C3 → C5 Flow (same as C2 → C5 flow)

Follows the normal Peppol Business Document exchange with the following additions:

- C3 **MUST** generate UUID (see [ID-BDID-02]) and include in the TDD Business Document (see section 9.2.3).
- C3 **MUST** determine UUID (see [ID-BDID-01]) for the “Invoice” Business Document (see section 9.2.3) and include in the TDD Business Document as reference.
- C3 **MUST** request MLS **ALWAYS_SEND** in the SBDH of the transmission (see Peppol MLS Specification) i.e. expects to receive an MLS in response to transmission of the TDD Business Document.

The following TDD Business Document type (see section 9.2.2):

- For C3 within the jurisdiction of SK:
 - **MUST** be exchanged with C5(A)
 - Peppol SK TDD

- **EXCEPT** when the customer (C4)
 - VAT ID is not present on the invoice, i.e. C3 will report to C5 only those TDDs where the customer (C4) has a VAT ID stated on the invoice.
- When the C3 is outside of the jurisdiction of SK they will not send a TDD to the C5(A). Whether the C3 will send a local TDD to their C5(B) will be down to the arrangement between the C3 / C4.

6.3.1 Exception 1: Negative MLS (Validation error)

C5 has in the MLS informed C3 that the TDD Business Document did not validate correctly.

- C3 **MUST** resolve the exception.
- If the resolution is a corrected TDD Business Document, the following rules apply:
 - Exchange a “Resubmit” TDD (see section 9.2.2) with C5 with the following:
 - TDT-006 (Tax Data Document type code): “R” (Resubmit)

6.3.2 Exception 2: MLS not received

C3 has not received an MLS from C5 within the timeout defined as SLA [NPN_SLA] in the applicable Operational Guidelines.

- C3 **MUST** resolve the exception.
- The resolution could result in retrying exchange of TDD Business Document and exchange of a “Submit” TDD with C5 with the following:
 - TDT-006 (Tax Data Document type code): “R” (Resubmit)

6.4 C3 → C2 Flow

Follows the normal Peppol MLS exchange.

6.4.1 Exception 1: Negative Validation of “Invoice” Business Document

The validation of the “Invoice” Business Document did not validate correctly.

- C3 **MUST not** forward the “Invoice” Business Document to C4
- C3 **MUST not** exchange the TDD Business Document with C5

6.5 Process integrated results of parallel flows

Table 2 analyses the possible situations for the receiving Service Provider C3.

For C3, the exception analysis considers only the case if a buy-side tax report from C4 is required. Otherwise, inbound processing consists of plain Peppol and MLS only.

Analysis in Table 2 below starts with the first row representing the stage when inbound invoice processing has successfully completed, and data delivery has been initiated to C4 and C5 (domestic) or C5(B) (Cross-Border). C2 still awaits the MLS from C3. In the “good case” shown in the second row, both deliveries are successfully completed. For C4 delivery, this depends on the agreement between C3 and C4; C5(B) delivery uses a Peppol connection with MLS.

C3 sending an MLS to C2 connects the below Table 2 to Table 1 in section 5.2 above in the sense that this is the “MLS(C3)” shown in the first column.

Table 2 Situations at C3 upon delivery to C4 and C5(B) (if required)

C4	C5(B)	Status/Error	Action or Strategy
Delivery in progress	No MLS yet	Invoice in transit	Wait for MLS from C5(B) and delivery confirmation from C4 (as agreed) or timeout (as defined in MLS SLA and C3/C4 SLA)
OK	OK	Success	Send MLS “OK” to C2
NOK Timeout	OK	Undelivered invoice reported	Notify C5/C6 to update tax report as “undelivered invoice” Send “NOK” MLS to C2 C3 to resolve with C4
OK	NOK	Unreported invoice delivered	Send “NOK” MLS to C2 Or: Always wait for C5(B) MLS before sending to C4
OK	Time out	Unreported invoice delivered	Send “NOK” MLS to C2 C3 to take corrective action with C5(B) Notify C4 about mitigation / resolution (if any) Use “re-submit” in case of re-run (see 6.3) Or: Always wait for C5(B) MLS before sending to C4
NOK	NOK	No delivery	Send “NOK” MLS to C2

A result of the “Action or Strategy” in this analysis shows that there is a necessity to be able to “notify” C5/C6 on a tax data report in case the corresponding invoice delivery fails after the tax report was submitted. The intention is to notify (and thereby protect) the Tax Authorities from tax data reports based on undelivered invoice data. Invoice validation at C2 before sending greatly helps to reduce occurrence of this situation, but this cannot be

avoided in all cases. Tax Authorities (or C5(A) on their behalf) would best “mark” such tax reports as “undelivered invoice” in their system. Based on this, such tax reports can be omitted from general analysis or be used to trace anomalies.

Also, marking a subsequent tax data submission as “Resubmit” helps to avoid further issues at the tax administration during mitigation of an earlier timeout.

7 C5 Capabilities

7.1 C5 Prerequisites

7.1.1 Registration in the Dynamic Discovery

C5 **MUST** register receiving capabilities in the chosen SMP for Tax Administration (C6) identified by:

- Tax Administration C6 Identifier (see section 9.3.2)

With the following Document Types:

- Peppol SK Tax Data Document (see section 9.2.2)

7.1.2 Functional

C5 **MUST** be able to validate the SK TDD Business Document (using the SK TDD Schematron - and not for Tax compliance etc.).

C5 **MUST** be able to create an MLS from the result of validation of the TDD Business Document and exchange with C2 or C3.

7.2 C5 flow capabilities

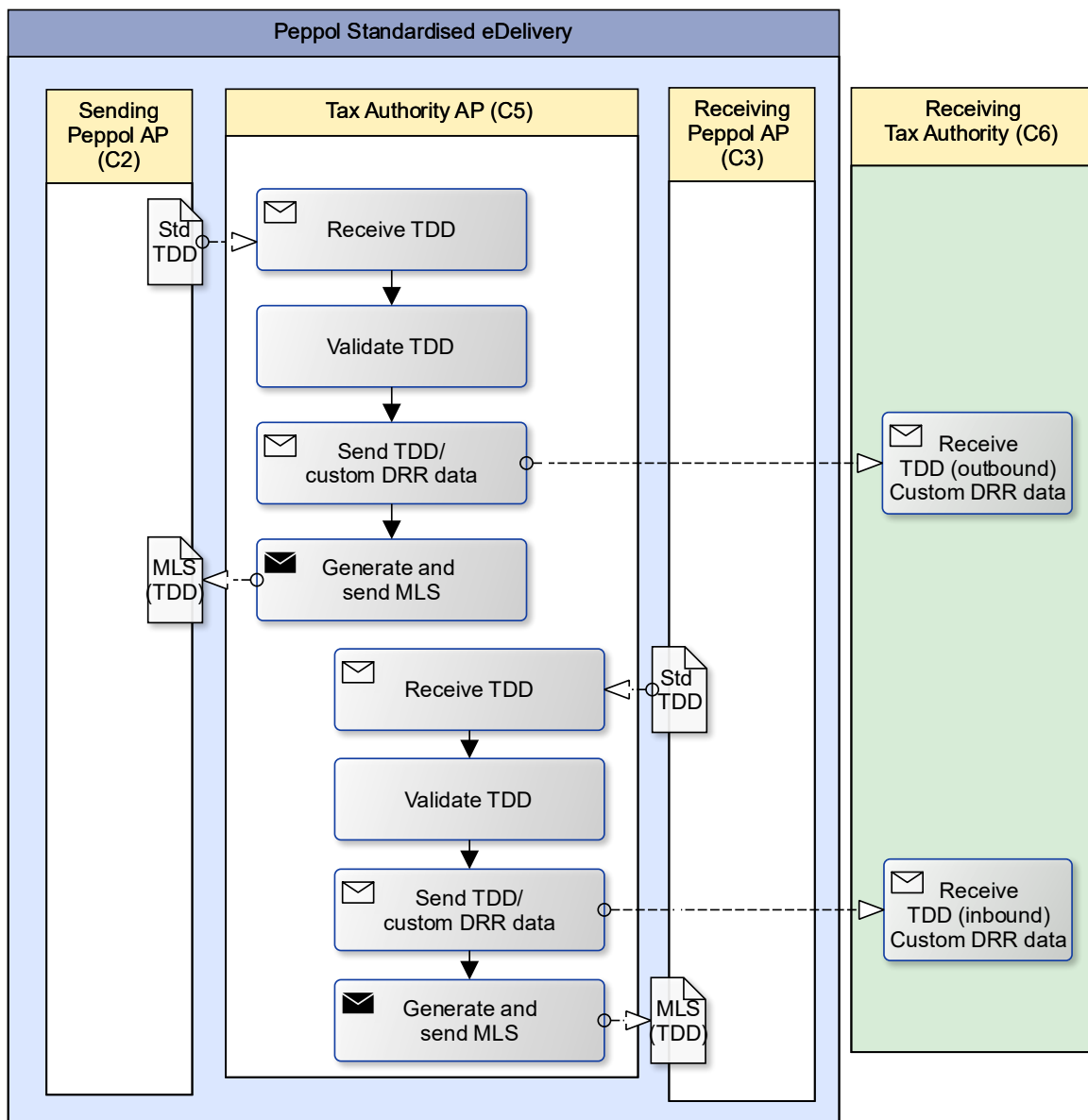


Figure 9: C5 CTC transmissions

C5 follows the flow depicted in the sequence diagram:

1. C5 receives Peppol SK TDD in the exchange with C2 or C3.
2. C5 Validates the Peppol SK TDD and transmit to C6 the Tax Data in internal (C5-C6) format and by internal means of communication and generates:
 - a. A Peppol MLS
3. Exchanges:
 - a. A Peppol MLS (C5 → C2/C3 flow)

7.3 C5 → C2/C3 Flow

Follows the normal Peppol MLS exchange.

7.3.1 Exception 1: Negative Validation of TDD Business Document

The validation of the SK TDD Business Document did not validate correctly.

- C5 **MUST** not forward the SK TDD Business Document to C6
- C5 **MUST** issue a “failure” MLS to C2/C3

7.4 C6 TDD consolidation

The following model outlines the status transitions of a Tax Data Document (TDD).

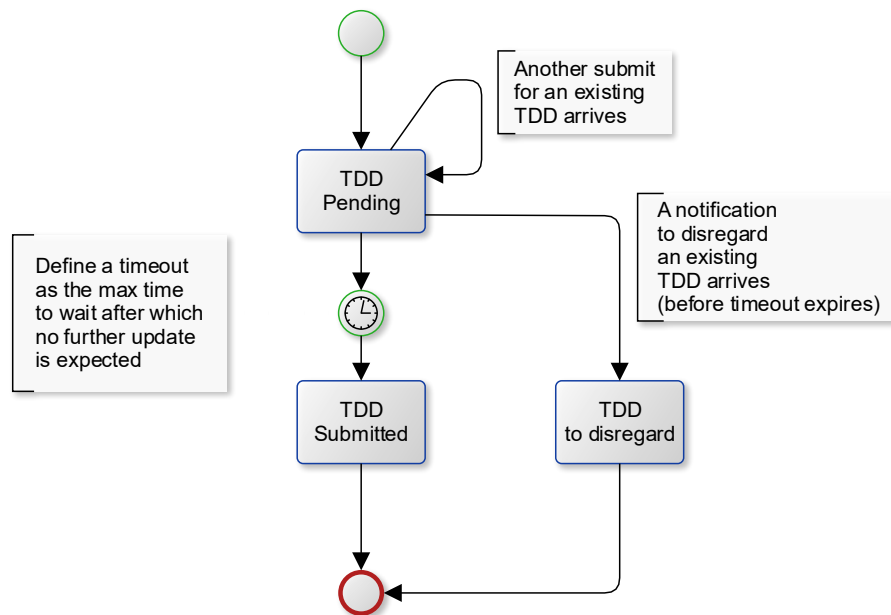


Figure 10: C6 TDD submission notifications

7.4.1 Normal

Table 3 C6 Normal consolidation table

TDT006 received	Situation	action
Submit	No other TDD has been received on this Invoice	Use TDD

Resubmit	A previous TDD has been received on this TDD. i.e. a new TDD has been received to replace an old TDD	Mark old (previously received) TDD as “Disregard” and use new TDD as current instead
Disregard	A previous TDD has been received on this TDD. i.e. an older TDD has been received against an existing newer TDD (potentially due to a delay)	Mark the older (but most recently received) TDD as “Disregard”

7.4.2 Exception

Table 4 C6 Exception consolidation table

TDT006 received	Situation	action
Submit	A previous TDD has been received on this TDD	Replace old TDD with new TDD (Treat as Resubmit)
Resubmit	No other TDD has been received on this Invoice (Exception of C2/C3?)	No previous TDD to replace (Treat as Submit)
Disregard	A previous TDD has not been received on this TDD (Exception of C2/C3?)	No action

8 Slovakia document flows

The flow of all documents in the Peppol network are shown for Slovakia:

- national
- intra-community
- import / export

Table 5 SK Peppol document flows from 2027-01-01

ID	Jurisdiction	Scenario	document flows
1	SK national	Seller and Buyer both VAT registered	C2->C3 Invoice C2->C5 TDD-SK C3->C5 TDD-SK
2	SK national	Only seller VAT registered	C2->C3 Invoice C2->C5 TDD-SK
3	SK national	Only buyer VAT registered	C2->C3 Invoice C3->C5 TDD-SK
4	SK national	Only seller registered with Peppol SMP (one of seller / buyer VAT registered)	C2->C5 TDD-SK
5	SK national	C4 not reachable (but registered in SMP)	C2->C3 Invoice C2->C5 TDD-SK C3->C2 MLS (negative) C2->C5 TDD-SK(D)
6	Intra-community	outbound invoice	C2(SK)->C3(IC) Invoice *
7	Intra-community	inbound invoice	C2(IC)->C3(SK) Invoice *
8	export (outside IC)	outbound invoice (seller VAT registered)	no Peppol documents *
9	import (outside IC)	inbound invoice (buyer VAT registered)	no Peppol documents *

Notes:

- According the SK legislation only domestic transactions are reported to the TA

Table 6 SK Peppol further document flows from 2030-8-01

ID	Jurisdiction	Scenario	document flows
6	Intra-community	outbound invoice	C3(IC)->C5(IC) TDD-ViDA
7	Intra-community	inbound invoice	C3(SK)->C5(SK) TDD-SK
8	export (outside IC)	outbound invoice (seller VAT registered)	C2(SK)->C5(SK) TDD-SK
9	import (outside IC)	inbound invoice (buyer VAT registered)	C3(SK)->C5(SK) TDD-SK

9 Identifiers and Specifications

9.1 Process Identifiers

ID-PRC-01	SK Billing: Process Identifier value
Peppol Process Identifier Scheme: <code>cenbii-procid-ubl</code>	
Peppol Process Identifier Value: <code>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</code>	

ID-PRC-02	SK Self-Billing process: Process Identifier value
Peppol Process Identifier Scheme: <code>cenbii-procid-ubl</code>	
Peppol Process Identifier Value: <code>urn:fdc:peppol.eu:2017:poacc:selfbilling:01:1.0</code>	

For the SK TDD submission, a dedicated process ID is created

ID-PRC-03	SK Tax Data process: Process Identifier value
Peppol Process Identifier Scheme: <code>cenbii-procid-ubl</code>	
Peppol Process Identifier Value: <code>urn:peppol:taxreporting</code>	

All Process Identifications can be found at: <https://docs.peppol.eu/edelivery/codelists/>
(Processes)

9.2 Documents identifiers and Specifications

9.2.1 “Invoice” Business Document Types

ID-DT-01	Peppol Invoice Business Document Type	
The allowed “Invoice” Business Documents are:		
<ul style="list-style-type: none"> • Peppol BIS Billing 3.0 – includes document types for Invoice and Credit Note • Peppol BIS Self-Billing 3.0 – includes document types for self-billed Invoice and Credit Note 		
Peppol Document Type Identifier Scheme: <code>busdox-docid-qns</code>		

Peppol Document Type Identifiers:

```

urn:oasis:names:specification:ubl:schema:xsd:Invoice-2::Invoice
##urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3
.0::2.1

urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2::CreditNote
##urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3
.0::2.1

urn:oasis:names:specification:ubl:schema:xsd:Invoice-2::Invoice
##urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:selfbilli
ng:3.0::2.1

urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2::CreditNote
##urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:selfbilli
ng:3.0::2.1
    
```

9.2.2 TDD Business Document Type

ID-DT-02	Peppol Tax Data Document	
<p>Peppol Document Type Identifier Scheme: <code>busdox-docid-qns</code></p> <p>Peppol Document Type Identifier: <code>urn:peppol:schema:sk-taxdata:1.0::TaxData##urn:peppol:taxdata:sk-1::1.0</code></p> <p>Specification: Peppol SK Tax Data Document:</p> <ul style="list-style-type: none"> Final version will be available online, ask Slovakia team or OpenPeppol for latest link. 		

9.2.3 Business Document and Transmission instances

For traceability and reconciliation of both “Invoice” and TDD Business Documents, a UUID **MUST** be used.

ID-BDID-01	“Invoice” document unique identifier	
<p>“Invoice” documents are referenced by a UUID that uniquely identifies it. UUID version 5 [UUID]¹ is used. This means that the same content invoice has the same invoice UUID, so if the content changes a new UUID is determined. The Invoice UUID is determined by C2 and C3 in the same way. Common programming languages (like Java, Python and C#) have mature libraries for generation of UUID Version 5.</p> <p>The Invoice UUID is calculated based on a “name” containing values of these invoice fields:</p> <ul style="list-style-type: none"> BT-34-1 (attribute) scheme ID (mandatory) 		

¹ UUID v5 is a standard for a hash-based, deterministic identifier based on specified payload data (see <https://www.rfc-editor.org/rfc/rfc9562#name-uuid-version-5>)

- BT-34 seller identifier ID (mandatory)
- BT-03 invoice type code (mandatory)
- BT-01 invoice number (mandatory)
- BT-02 invoice date (mandatory)

The Invoice UUID MUST this fixed namespace²:

`e0bc4ac8-b025-46e5-a76d-0c893fc3027e`

Notes:

- The above fields are all mandatory in the invoice, so the invoice will have already been rejected if any of the above are missing, in this case no TDD / UUIDv5 will be created.
- All leading and trailing whitespace should be removed from above values in the invoice
 - Whitespace consists of one or more of the following characters: space (#x20), tab (#x9), carriage return (#xD), or line feed (#xA).
- In the input string each value is separated with a single space character (' ', #x20, ASCII 32)
- Date format YYYY-MM-DD
 - The date value MUST be formatted according to the XML Schema date format rules and MUST NOT contain timezone information
- The UUIDv5 'name' should use the UTF-8 character set.

An example UUIDv5:

- input string: `0088 5060012349998 380 33445566 2026-01-13`
- output string: `1780de4f-a87c-50cc-9d8a-f982abe36912`

As the Invoice UUID can be easily determined from any instance, it is not required to be included in the instance itself.

ID-BDID-02	"Tax Data" document unique identifier	
<p>TDD documents MUST contain a UUID that uniquely identifies it. UUID version 4 [UUID] is used and generated locally by C2 and C3. Common programming language (like Java, Python, C#) have mature libraries for generation of UUID Version 4.</p> <p>The TDD UUID is placed in the "TDD" Business Document (TDT-xxx, Unique Identifier Number, <code>cbc:UUID</code>).</p>		

² Generated UUIDv4 per the recommendation of RFC9562
<https://www.rfc-editor.org/rfc/rfc9562#name-namespace-id-usage-and-alloc>

UUID MUST be represented in hexadecimal value e.g.

bfeac3d0-82d8-4195-9d88-53b3547f83a

Note that also the SBDH uses UUID (v4) in element

`DocumentIdentification/InstanceIdentifier` to identify the transmission within the Peppol Network.

For traceability of “Invoice” Business Documents, it must be possible to reference both the Business Document and the Transmission.

The Transmission is identified by the UUID in the SBDH (see 10.1)

The Business Document is identified by the UUID of the “Invoice” Business Document (see [ID-BDID-01] above)

The following model shows the identification and references to identifications in the different Business Documents and MLS:

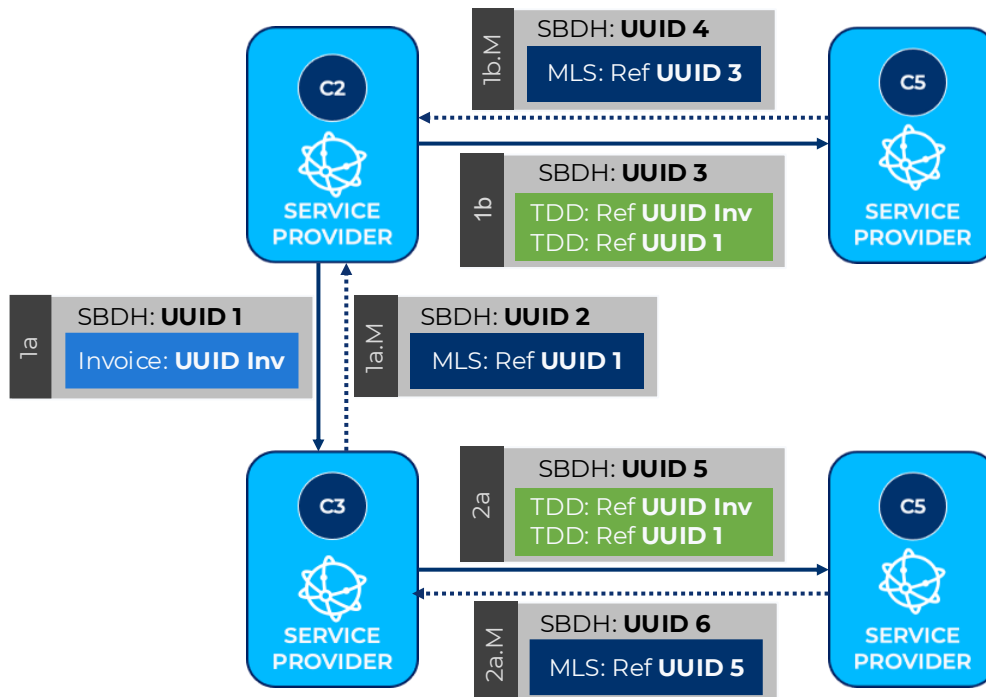


Figure 11: Identification and references from other Business Documents

- The core is the transmission of the “Invoice” Business Document identifications (1a). Both are determined by C2.
- Both, the transmission and the “Invoice” Business Document are referenced in the TDDs from C2 and C3 (1b and 2a)
- An MLS references the transmission identification of the validated Business Document (1a.M, 1b.M, 2a.M).

And in tabular form:

Step	SBDH	Payload-Type	Payload field and values
1a	UUID 1	Invoice	“Invoice”: UUID Inv
1a.M	UUID 2	MLS	Ref: UUID 1
1b	UUID 3	TDD	Invoice-Ref: UUID Inv Transmission-Ref: UUID 1
1b.M	UUID 4	MLS	Ref: UUID 3
2a	UUID 5	TDD	Invoice-Ref: UUID Inv Transmission-Ref: UUID 1
2a.M	UUID 6	MLS	Ref: UUID 5

9.3 Identification of Participants

9.3.1 End-Users (C1, C4)

All end users (C1 and C4) use the end user participant ID scheme: 0245

9.3.2 Tax Authorities (C6)

Identifying C6 (Tax Authority)

For the purpose of identifying the Tax Authorities, the MVP Test Pilot utilizes the Service Provider Identifier Scheme (SPIS) with the ICD code 0242. The Identifier is divided into three parts:

- Service Provider Identifier: the 6 digit “Seat Id” from the Peppol AP Certificate (CN)
 - For example (SK) - 000357
- Use Case: Peppol-defined ID, for the ViDA project: TaxAuthority
- Suffix: SP-defined value, but here with a predefined template of:
 - Country: 2-character abbreviation using ISO 3166-1 alpha2
 - I.e. “SK”

Example: 000357-TaxAuthority.SK

9.3.3 Service Providers / Access Points (C2, C3, C5)

Service Provider Identifier Scheme (SPIS) with the ICD code 0242

10 Transmission

10.1 SBDH Setup

The transmission of Business Document and MLS messages is performed using Peppol eDelivery AS4.

The Business Document is enveloped in a Peppol SBDH envelope (Standard Business Document Header), which holds the metadata of the transmission e.g. Sender Identifier (C1), Receiver Identifier (C4), Process Identifier, Document Type Identifier and the Country Code of the Sender [eDN].

SBDH XML Invoice

```

<StandardBusinessDocument
  xmlns="http://www.unece.org/cefact/namespaces/StandardBusinessDocumentHeader">
  <StandardBusinessDocumentHeader>
    <HeaderVersion>1.0</HeaderVersion>
    <Sender>
      <Identifier Authority="iso6523-actorid-upis">C1_SenderId</Identifier> → 3
    </Sender>
    <Receiver>
      <Identifier Authority="iso6523-actorid-upis">C2_ReceiverId</Identifier> → 4
    </Receiver>
    <DocumentIdentification>
      <Standard>Namespace_of_document_type_standardization</Standard>
      <TypeVersion>document_type_version</TypeVersion> → 2
      <InstanceIdentifier>4d386b06-f4a3-4d74-bfbb-31668bd153b7</InstanceIdentifier> → 1
      <Type>Type_of_Document</Type>
      <CreationDateAndTime>YYYY-MM-DDTHH:MM:SSZ</CreationDateAndTime>
    </DocumentIdentification>
    <BusinessScope>
      <Scope>
        <Type>MLS_TO</Type>
        <InstanceIdentifier>C2_ReceiverId</InstanceIdentifier>
      </Scope>
      <Scope>
        <Type>MLS_TYPE</Type>
        <InstanceIdentifier>MLS_Handling_Code</InstanceIdentifier> → 5
      </Scope>
      <Scope>
        <Type>DOCUMENTID</Type>
        <InstanceIdentifier>
          Document_Type_Identifier → 6
        </InstanceIdentifier>
        <Identifier>busdox-docid-qns</Identifier>
      </Scope>
      <Scope>
        <Type>PROCESSID</Type>
        <InstanceIdentifier>
          Process_Identifier → 7
        </InstanceIdentifier>
        <Identifier>cenbii-procid-ubl</Identifier>
      </Scope>
      <Scope>
        <Type>COUNTRY_C1</Type>
        <InstanceIdentifier>Country_of_C1</InstanceIdentifier> → 8
      </Scope>
    </BusinessScope>
  </StandardBusinessDocumentHeader>
  <DocType>
    xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
    xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
    xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2">
      <!-- ("Invoice" or TDD Business Document) -->
    </DocType>
</StandardBusinessDocument>
    
```

Figure 12: SBDH XML

The following restrictions apply to the attributes in the Peppol SBDH specification for C2 to C3 transmission of “Invoice” Business Documents on behalf of a C1:

1. UUID version 4 generated by the Sender AP, uniquely identifying the transmission, see section 9.2.3
2. SBDH follows the general rules for Business Document payloads i.e. UBL 2.1 content is indicated by `<TypeVersion>2.1</TypeVersion>`
3. For a C1, `Sender/Identifier` MUST be of Participant Identifier Schemes associated with the taxable persons, see section 9.3.1
4. For a C4, `Receiver/Identifier` MUST be of Participant Identifier Schemes associated with the taxable person, see section 9.3.1
5. For `MLS_TYPE`, MUST have `ALWAYS_SEND` or `FAILURE_ONLY`
6. For `DOCUMENTID`, the `Document_Type_Identifier` MUST be one of the identifier values stated in section 9.2
7. For `PROCESSID`, the `Process_Identifier` MUST be one of the values of SK process identifiers as stated in section 9.1
8. For `COUNTRY_C1`, MUST have the value as appropriate for the sending End User as required for Peppol traffic reporting.

Examples of values for Slovakia:

Field	SK Specific Value
Sender Identifier (C1)	DIČ based: e.g., 0245:1234567890
Receiver Identifier (C4)	DIČ based: e.g., 0245:0987654321
Process Identifier	For invoices exchange (see 9.1 for full list of identifiers): <code>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</code>
Document Type Identifier	For invoices (BIS Billing 3.0 compliant): <code>urn:oasis:names:specification:ubl:schema:xsd:Invoice-2::Invoice</code> <code>##urn:cen.eu:en16931:2017#compliant</code> <code>#urn:fdc:peppol.eu:2017:poacc:billing:3.0::2.1</code>
Country Code of the Sender [eDN].	“SK”

11 Security

11.1 Peppol Trust Model

The Peppol Trust model is used for all three different flows:

1. Invoice exchange: C1 → C2 → C3 → C4 involving an “Invoice” Business Documents
2. Tax Data exchange: (C1 →) C2 → C5 → C6 involving a Tax Data Document
3. Tax Data exchange: (C4 ←) C3 → C5 → C6 involving a Tax Data Document

In the Peppol Post-Award domain a Peppol Post-Award Certificate for the invoice exchange is used for both Authenticity and Authorization. This also applies to the two Tax Data exchanges.

11.2 Token authorisation

The Slovakia Peppol solution uses authentication tokens issued via a national onboarding portal. These tokens, tied to the end user confirm that service providers are accredited to act for the end user, and are stored in the end user’s SMP record.

Their lifecycle; issuance, renewal, and revocation, is governed by national policy.

Token issuance and usage is described in section 4.

11.3 C5 segregation

In the 5-corner/6-corner model, the C5 Access Point acts on behalf of the Tax Authority (C6). Therefore, the C5 service provider must either:

- Be organizationally separate from any C2/C3 service provider roles, or
- Logically segregate its C5 Access Point functions from any other Access Point services (e.g., for C2 or C3).

Appendix A References

Relevant work and sources stemming from the above areas are listed below as formal references to allow follow-up and independent evaluation where desired. The references are used throughout the document where applicable, often augmented with a specific reference within the quoted document like a legal article or a specific section or page.

<i>Reference</i>	<i>Full name and document version info</i>
[VAT Dir]	VAT Directive 2006/112/EC of 28.11.2006, last amended by (EU) 2022/890 of 3.6.2022 Official Journal of the EU, https://eur-lex.europa.eu/eli/dir/2006/112/oj
[ViDA Dir]	ViDA Council Directive (EU) 2025/516 of 11.3.2025 further amending [VAT Dir] Official Journal of the EU, https://eur-lex.europa.eu/eli/dir/2025/516/oj
[eInvoice Dir]	Directive 2014/55/EU on e-Invoicing in public procurement Official Journal of the EU, https://eur-lex.europa.eu/eli/dir/2014/55/oj
[EN16931]	European Norm on Electronic Invoicing in public procurement Electronic Invoicing – Part 1: Semantic data model of the core elements of an electronic invoice Ref. No. EN 16931-1:2017+A1:2019
[TASQ-Sec xx]	Structured Questionnaire to Tax Administrations V1.1 of 17.12.2024 (referencing specific sections by heading number)
[Bus-Concepts]	Peppol ViDA Pilot project “Business Concepts & Scenarios” Version 0.9 of 09.05.2025
[Bus-Req]	Peppol ViDA Pilot project “Business Requirements” Version 0.9 of 09.05.2025
[Ent-Intop-Arch]	Peppol ViDA Pilot “Enterprise Interoperability Architecture” Version 1.0 of 28.12.2025
[NSGB]	Nordic Smart Government and Business (https://nordicsmartgovernment.org/), specifically
[NSGB-US]	<ul style="list-style-type: none"> User Story on submitting “ViDA Report” documents: https://nordicsmartgovernment.org/vida-report

[NSGB-Report]	<ul style="list-style-type: none"> Specification on “ViDA Report” content and technical structure: https://nordicsmartgovernment.org/vida-report-specification, Version 1.2 of 4.4.2024
[PIF]	Peppol Interoperability Framework (see https://peppol.org/learn-more/peppol-interoperability-framework/) Including all its constituent specifications in the “Peppol Architectural Framework”
[P-VP-Concept]	Peppol ViDA Pilot Concept Paper V1, 31.7.2024 Published on https://openpeppol.atlassian.net/wiki/spaces/VP/pages/3913187331/Peppol+ViDA+Pilot+Concept+Paper
[P-CTC-Ref]	Peppol CTC Reference Document V1.0, Sept. 2021 https://peppol.org/wp-content/uploads/2023/02/Peppol-CTC-Reference-Document-v1.0.pdf
[P-CTC-RefAdd]	Peppol CTC Reference Document Addendum V0.7, Oct. 2010 https://peppol.org/wp-content/uploads/2023/10/Peppol-CTC-Reference-Document-Addendum-v1.07.pdf
[DCTCE]	A Next-Generation Model for Electronic Tax Reporting and Invoicing - DCTCE GENA, v2.0 of 3.8.2022 https://www.gena.net//library/download/urn:uuid:c643584f-5fed-4038-9d51-52aeb1e4b19a/next+generation+model+-+decentralised+ctc+and+exchange+v2.0.pdf
[UUID]	RFC 9562 – Universally Unique Identifiers (UUIDs) IETF, May 2024 (obsoletes RFC 4122) https://www.rfc-editor.org/rfc/rfc9562
[ViDA_SA]	ViDA Pilot - Solution Architecture V0.9, 2025.11.14
[PeNCA]	Peppol eDelivery Network Conceptual Architecture https://openpeppol.atlassian.net/wiki/

[PeNLA]	Peppol eDelivery Network Logical Architecture https://openpeppol.atlassian.net/wiki/
MLS	Peppol Message Level Status Specification https://docs.peppol.eu/edelivery/specs/mls/v1.0.0/
[PNP_SLA]	Peppol Network Policy 1.0.0-RC 2025-12-01 (includes SLA)

Appendix B Terminology

To ease wording in the body of this document, it is useful to define a few concepts as “fixed terms” to reduce ambiguity and increase conciseness of the content. Wherever possible, existing terminology is used and imported by (brief explanatory) reference.

To indicate intentional use of fixed terms, they are spelled using **Upper Case** notation.

<i>Term</i>	<i>Description</i>
Cross-Border Invoicing	denotes invoicing transactions where the issuer and recipient fall under 2 different jurisdictions. This includes all cases irrespective of whether the one or both jurisdictions are an EU member state, i.e. intra-community and 3 rd -country import/export scenarios.
Peppol Interoperability Framework (PIF)	The set of artifacts (i.e., agreements, policies, procedures and technical specifications) which together ensure interoperability in the Peppol Network. It consists of the Peppol Architectural Framework and the Peppol Governance Framework and evolves according to the change management provisions set forth in the Internal Regulations and the Operational Procedures and the principles set out in this agreement.
Access Point (AP)	denotes the services including corresponding organizational units directly interfacing in the Peppol network with other Access Points. An Access Point is a specific part of a Service Provider, which may include more services additional to those directly related to Peppol network operations.
Service Provider (SP)	Any accredited network party assuming a C2/C3 role in the Peppol framework or equivalent functions in other network models. An organisation authorised to provide Peppol Services within one or more Peppol Service Domains pursuant to a Peppol Service Provider Agreement.
End User	Any business-level party assuming a C1/C4 role, i.e. contracting (directly or indirectly) a Service Provider to implement business message flows with their trading partners. An identified or identifiable entity that is responsible for the business content of the datasets that is exchanged (by sending and/or receiving) with another such entity using Peppol Services over the Peppol Network.
SP Customer	The business-level entity contracting a Service Provider to implement their business flows with their Trading Partners, In the context of B2B Interoperability, the “End User” is always an “SP Customer” by definition – otherwise it wouldn’t be “interoperability”.

Continuous Transaction Controls (CTC)	denote a tax reporting approach based on near-time, continuous collection of financial transaction data, as opposed to relying on summarised periodic reports.
Digital Reporting Requirements (DRR)	denotes one of the three pillars in the “VAT in the Digital Age” Council Directive, specifying the legal regulations towards an EU-wide reporting system on Intra-Community business-to-business/-government transactions.
Tax Reporting	is the process of extracting, submitting and evaluating tax data for the sake of fulfilling tax obligations. Generally, in the context of ViDA enabled countries, a real-time reporting process is assumed, as opposed to periodic/aggregated reporting.
Real-Time Tax Reporting	where required to distinguish from “periodic” tax reporting for clarity, explicitly spells out the “real-time” character of the tax reporting process in question.
Tax Data Document (TDD)	Electronic document carrying tax data for reporting to tax authorities from businesses.
European Norm (EN)	is the legally binding standard for Electronic invoicing in public procurement created by CEN TC434 upon request of the European Commission to support Directive 2014/EC/55.
Core Invoice Usage Specification (CIUS)	is a restriction or extension of the core invoice model to meet national or sector-specific requirements. As defined in EN 16931.
PASR	Peppol Authority Specific Requirements.
DIČ	<p>DIČ is assigned to <i>every entrepreneur / taxable person</i> in Slovakia and is used as the Peppol Participant Identifier (scheme 0245).</p> <p>IČ DPH (VAT ID) is assigned <i>only to VAT payers</i> and is used solely to determine whether an invoice falls under TDD reporting scope.</p> <p>In short: all VAT payers have a DIČ, but not all DIČ holders have a VAT ID</p>

Appendix C SLA Timings

The SLA timings to be used in Slovakia are in the SLA [NPN_SLA].

SLR MLS-1 – Latest MLS Sending

The sending of an MLS message is constraint by the following rule with a monthly measurement period:

- 99.5% of all MLS messages for business documents with a Payload Size of less than 10 Megabytes MUST have a maximum duration of between MLS Milestone M1 and MLS Milestone M2.

SLR MLS-2 – Latest MLS Reception

The receiving of an MLS message is constraint by the following rule with a monthly measurement period:

- 99.5% of all MLS messages for business documents with a Payload Size of less than 10 Megabytes MUST have a maximum duration of between MLS Milestone M1 and MLS Milestone M3.

Definitions:

- MLS Milestone 1 (M1) - The MLS milestone M1 is the date and time when the transmission of the Peppol Dataset is initiated.
- MLS Milestone 2 (M2) - The MLS milestone M2 is the date and time when the transmission of the MLS message is initiated.
- MLS Milestone 3 (M3) - The MLS milestone M3 is the date and time when the MLS message is received on the Access Point.

Notes:

1. MLS within the intra-community is not yet mandated
2. C5 should be treated as another access point until the [PNP_SLA] is updated to include C5.
3. The Payload Size MUST be measured as the size of the uncompressed, unencrypted and unsigned Peppol Business Message Envelope instance in bytes, excluding any present leading and trailing whitespace characters

SLA for sending TDD to C5

Under ViDA the buyer and seller are subject to a specific SLA for sending the TDD to C5 for intra-Community transactions. SK may also choose to establish a SLA for sending TDDs in national legislation - domestic transactions.

Whilst a legally binding SLA for sending TDDs is established either by ViDA and/or SK national legislation, for the purpose of testing invoice and TDD submission the below times will be configured.

SLA times for TDD submission:

Scenario	SLA time
<p>For domestic and cross border business documents, the time period within which:</p> <ul style="list-style-type: none"> • C3 dispatches the MLS to C2 upon receipt and validation of the exchanged document from C2 • C5 should dispatch the MLS to C2 upon receipt and validation of the tax data document from C2 • C5 dispatches the MLS to C3 upon receipt and validation of the tax data document from C3 	10 mins
<p>Domestic exchange of invoice:</p> <ul style="list-style-type: none"> • time period for C2 to send invoice to C3 (the start point) and then generate the TDD and transmit to C5 • time period for C3 successfully validation the invoice from C2 (the start point) and then generate the TDD and transmit to C5 	15 mins
<p>No domestic exchange of invoice:</p> <ul style="list-style-type: none"> • time period for C2 to validate the invoice (the start point) and then generate the TDD and transmit to C5 • C2 to send TDD(R) to C5 after receiving negative MLS from C5 • C2 to send TDD(D) to C5 after receiving negative MLS from C3 	15 mins