**SED S105: Credit note of months (CRN\_IMO)**

SED S105 can be used by the creditor organisation to notify the debtor institution of corrections it has made to its initial S100 inventories. A separate S105 must be completed for each S100 concerned by a correction to the initial inventory and must indicate the S100 it refers to. The credit note S105 shows the actual number of months to be credited. Only months can be credited. A credit note is not given in monetary terms.

Each credit note that is issued must necessarily refer to a specific invoice. It is therefore not possible to inform an institution of its credit notes with regard to two separate S100 invoices by using only one S105.

A credit note has to be taken into account during processing of the original batch. If that procedure is not possible, the debtor state has to take it into account while processing another batch.

In order to see the content and explanatory notes of the SED S105 please click [here](Forms/S105_en.htm).