Australian Government   New Zealand Government

A-NZ Invoice Specification

BIS Billing 3.0 Australian and New Zealand Extension for e-invoicing

Version 1.0

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1. Introduction

This specification is an extension of [PEPPOL BIS Billing 3.0](#) for Australia and New Zealand (A-NZ).

Business Interoperability Specifications (BIS) 'extensions' are the PEPPOL term for specifications that include local business and legal requirements implemented by adding, removing or altering components of the relevant PEPPOL BIS. Extensions highlight the differences to the base BIS, and use all components of that specification unless specifically extended or restricted by the extension.

The A-NZ extensions are intended to support the implementation of electronic invoicing in A-NZ based on the PEPPOL framework, taking into account local requirements (i.e. tax).

This mandatory extension, the A-NZ Invoice Specification, uses the OASIS UBL 2.1 Invoice XML syntax format.

Please note: There is a second optional extension available which supports self-billing. See _A-NZ Self-Billing Specification_.

2. A-NZ Approach

This specification was developed to align with BIS Billing 3.0 wherever possible. This is to optimise the benefits of PEPPOL adoption, including future developments, by minimising effort for Service Providers who support PEPPOL in different jurisdictions. It will also minimise change efforts to adopt the future international invoice which OpenPEPPOL is planning to develop. Localisation has only been adopted where there is a compelling business or legal reason.

2.1 Invoice

This invoice specification can be used for a number of types of business transactions, for example tax invoice, commercial invoice, or a debit note. See Section 2.2 for details.

2.1.1 Tax invoice

In A-NZ, tax invoices are defined by law and need to be retained for a business to claim goods and services tax (GST) credits and report the amount of GST collected during the sale of taxable supplies.

Tax invoices in A-NZ have minimum requirements set out in relevant legislation.

Information relating to Australian (AU) tax invoice requirements can be found at https://www.ato.gov.au/business/gst/tax-invoices/.

Information relating to New Zealand (NZ) tax invoice requirements can be found at https://www.classic.ird.govt.nz/gst/work-out/work-out-records/records-tax/tax-info/.

The free text notes field should be used to meet the relevant legislative requirements of a tax invoice.

2.2 Adjustment

After an invoice is sent, it is sometimes necessary to adjust the information. For example, an adjustment may be needed when:

> There is an error in the relevant invoice. For example the original invoice referred to the wrong buyer, had a wrong date or an incorrect amount was charged; or
> The amount of the original invoice no longer reflects the amount the buyer owes, for example due to items being returned or a dispute about items provided; or
> The supply becomes taxable or stops being taxable.

2.2.1 Credit Note

Credit notes are commonly used by businesses to adjust the amount required by a previously sent invoice.

Credit Notes may also be known as adjustment notes in AU which have specific requirements.

In NZ, credit note requirements can be found at: https://www.ird.govt.nz/gst/work-out/work-out-records/records-credit/.

The PEPPOL framework describes two different approaches to reversing or correcting previous invoices, i.e. by using a credit note (where correcting quantities are positive) or using a negative invoice (where the same quantities would be negative).

Invoice-generating systems may implement either option, while invoice-receiving systems must support both approaches.

3. Scope

BIS Billing 3.0 supports and specifies the [business processes](#) of sending, receiving and handling invoices and credit notes, which are also supported by this extension (incorporating local requirements).

3.1 Invoice Document Type

This specification uses the [UBL Invoice document](#) as the base schema.

As with BIS Billing 3.0 this extension also uses the [UN/CEFACT code list 1001, D.16B](#) for the *cbc:InvoiceTypeCode* element, and supports the same subset of this code list (as per BIS Billing 3.0, [section 11.1.1](#), Table 10):

> 380   Commercial invoice
> 80   Debit note related to goods or services
> 82   Metered services invoice
> 84   Debit note related to financial adjustments
> 383   Debit note
> 386   Prepayment invoice
> 393   Factored invoice
> 395   Consignment invoice
> 575   Insurer's invoice
> 623   Forwarder's invoice
> 780   Freight invoice

The default type code for the specification is 380 and invoices using other codes should be interpreted in the same way unless specifically agreed between the trading partners.

For example:

```
<-code omitted for clarity->
<cbc:DueDate>2019-12-01</cbc:DueDate>
<cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
<-code omitted for clarity->
```

3.2 Crediting by means of negative invoice

The approach to negative invoices is described in [section 4.6](#) BIS Billing 3.0. The A-NZ approach will be consistent with that, using the [UBL 2.1 Invoice](#) schema and negative quantities with a minus sign.

It is expected that this process would generally be used to reverse a previous invoice.

The free text notes field should be used to meet the relevant legislative requirements of credit/adjustment notes.

3.3 Crediting by means of credit note

The UBL Credit Note document is used as the base schema.

As with BIS Billing 3.0 this extension also uses the UN/CEFACT code list 1001, D.16B for the *cbc:CreditNoteTypeCode*, and supports the same subset of this code list (as per BIS Billing 3.0, section 11.1.1, Table 11):

> 81   Credit note related to goods or services
> 83   Credit note related to financial adjustments
> 381   Credit note
> 532   Forwarder's credit note
> 396   Factored credit note

The default type code for the specification is 381 and credit notes using other codes should be interpreted in the same way unless specifically agreed between the trading partners.

For example:

```
<!-code omitted for clarity-->
<cbc:CreditNoteTypeCode>381</cbc:CreditNoteTypeCode>
<!-code omitted for clarity-->
```

The approach to credit notes is described in section 4.6 of BIS Billing 3.0. The A-NZ approach will be consistent with that.

The free text notes field should be used to meet the relevant legislative requirements of credit/adjustment notes.

3.4 Other Processes

3.4.1 Acknowledging Invoices

Responding to an invoice is a separate business process and is out of scope for this extension.

Refer to the PEPPOL BIS Invoice Response 3.0 specification for the business layer functionality available to receivers to respond to receipt of the invoice, which is optional for A-NZ Service Providers to build.

3.4.2 Copy, Duplicate and Replacement Invoices

After an invoice has been received, business processes may exist for additional versions of the invoice to be sent. For example:

> to correct information in a previous invoice; or
> to send a duplicate copy as a reminder for payment.

This extension recognises these business scenarios but does not prescribe how these processes are managed. These can be defined by business arrangements between suppliers and buyers.

3.4.2.1 Copy Indicator
Consistent with the BIS Billing 3.0 approach, a copy indicator element will not be supported.

A unique message ID will be created for each e-Invoice as part of the transport layer which will be unique for each transaction. This unique ID is recorded at all interaction points (sending AP, receiving AP, receiving software solution). This creates the required audit trail to re-locate the exact invoice if any issues occur, thus the copy indicator is not required.

NZ legislation requires, where an original invoice is lost, that any copy provided includes the words "copy only". While this requirement makes sense for paper invoices and/or a replacement pdf/scan file sent by email, it is not necessary or appropriate for an e-Invoice. This decision has been ratified by NZ Inland Revenue Department (IRD).

3.4.3 Self-billed invoices

Self-billed invoices (recipient created tax invoices [RCTIs], or buyer created tax invoices [BCTIs]) are not supported by BIS Billing 3.0. However it is a common invoicing process in A-NZ and is largely identical to the invoicing process, with the roles of buyer and seller interchanged. As the buyer issues the invoice and the seller receives it, processing by the buyer and seller is different to that for normal invoices and therefore self-billing is specified in a separate extension document to allow separate recording of this capability in the PEPPOL network. This separation of this process into an optional second extension also allows for

Service Providers to choose if they wish to support this extension, as a separate value added service. Please see *A-NZ Self-Billing Specification document*.

3.5 Payment Means Code

The element *cbc:PaymentMeansCode* uses the UNCL 4461 code list which currently does not include some of the frequently used payment methods in A-NZ (e.g. BPAY).

Businesses and service providers can refer to the payment means guidance note published by A-NZ authorities on how to manage payment methods that are not covered in the UNCL 4461.

4. Identifying the A-NZ Invoice Extension

The UBL element *cbc:ProfileID* identifies the business process context in which the transaction appears.

The UBL element *cbc:customizationID* identifies the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms.

The identifiers for this specification are:

Australian and New Zealand Tax Invoice and Credit Note	BT-24	1..1	Specification identification	urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:aunz:3.0
Business process type spec	BT-23	1..1	Business process type	urn:fdc:peppol.eu:2017:poacc:billing:01:1.0

According to the e-invoicing instance document syntax the specification identification will be:

```
<cbc:CustomizationID>urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:AUNZ:3.0</cbc:CustomizationID>
<cbc:ProfileID> urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID>
```

5. Tax

Sub-sections 5.1-5.3 describe the different tax information that can be provided in an A-NZ invoice or credit note. Chapter 7 Value added tax (VAT) of BIS Billing 3.0 should be interpreted within the A-NZ tax context in conjunction with the information below.

This section also augments Chapter 9 Calculation of BIS Billing 3.0. Formulas for the calculations are the same however the term names should be interpreted as the table below. For example, where "VAT" is involved in a business term, it will generally be substituted with "tax":

Business term ID	BIS Billing 3.0 term name	A-NZ extension term name
BT-6	VAT accounting currency	Tax accounting currency
BT-7	Value added tax point date	Tax point date
BT-8	Value added tax point date code	Tax point date code
BT-31	Seller VAT identifier	Seller tax identifier
BT-48	Buyer VAT identifier	Buyer tax identifier
BT-63	Seller tax representative VAT identifier	Seller tax representative tax identifier
BT-95	Document level allowance VAT category code	Document level allowance tax category code
BT-96	Document level allowance VAT rate	Document level allowance Tax rate
BT-102	Document level charge VAT category code	Document level charge tax category code
BT-103	Document level charge VAT rate	Document level charge tax rate
BT-109	Invoice total amount without VAT	Invoice total amount without tax
BT-110	Invoice total VAT amount	Invoice total tax amount
BT-111	Invoice total VAT amount in accounting currency	Invoice total tax amount in accounting currency
BT-112	Invoice total amount with VAT	Invoice total amount with tax
BT-116	VAT category taxable amount	Tax category taxable amount
BT-117	VAT category tax amount	Tax category tax amount
BT-118	VAT category code	Tax category code
BT-119	VAT rate	Tax rate
BT-120	VAT exemption reason text	Tax exemption reason text
BT-121	VAT exemption reason code	Tax exemption reason code
BT-151	Invoiced item VAT category code	Invoiced item tax category code
BT-152	Invoiced item VAT rate	Invoiced item tax rate
BG-23	VATBreakdown	Tax subtotal

5.1 New Zealand

5.1.1 GST

NZ uses a flat rate of 15% GST across all supplies with no variable rates. For items such as exemptions, out of service or zero rated categories, please refer to 5.3.1.1 Tax Category Codes.

5.2 Australia

5.2.1 GST, WET and LCT

AU supplies can be GST inclusive at a rate of 10% or exempt depending on the nature of the supply, or the nature of the buyer.

5.2.1.1   AU has additional taxes such as wine equalisation tax (WET) and luxury car tax (LCT) that may apply to certain supplies. Refer to the WET and LCT guidance note on how to manage LCT and WET using the A-NZ extension. Tax Scheme

For AU end users registered for GST using an ABN on the invoice, the TaxScheme ID default value should always be 'GST' in the following elements:

> Supplier
>> – Invoice/AccountingSupplierParty/Party/PartyTaxScheme/TaxScheme/ID
> Buyer
>> – Invoice/AccountingCustomerParty/Party/PartyTaxScheme/TaxScheme/ID
> Tax Representative
>> – Invoice/Tax Representative /PartyTaxScheme/TaxScheme/ID

For example:
```
<!- code omitted for clarity ->

<cac:AccountingSupplierParty>
      <cac:Party>
      <!- code omitted for clarity ->
          <cac:PartyTaxScheme>
              <cbc:CompanyID>45111222333444</cbc:CompanyID>
              <cac:TaxScheme>
                    <cbc:ID>GST</cbc:ID>
              </cac:TaxScheme>
          </cac:PartyTaxScheme>
<!- code omitted for clarity ->
</cac:AccountingSupplierParty>
```

5.3 Implementation

5.3.1 Line tax information

Each invoice line item shall have a tax category code (*cac:ClassifiedTaxCategory/cbc:ID*), and for all tax categories the tax rate (*cbc:Percent)* and the tax scheme (*cac:TaxScheme*) shall be provided. However, BIS Billing 3.0 and this extension do not include a tax amount at invoice line or item level.

5.3.1.1 Tax Category codes

Tax category codes in use by PEPPOL are detailed in the <u>Duty or tax or fee category code list</u> (subset of <u>UNCL5305</u>). The following codes would be expected to be used in the context of A-NZ legislation:

> E   Exempt from Tax
> S   Standard rate
> Z   Zero rated goods
> G   Free export item, tax not charged
> O   Services outside scope of tax

5.3.1.2 Tax Scheme

The UBL element cac:TaxScheme is used to prescribe the type of tax applied for the invoice line.
> For AU and NZ, the value should be "GST".

5.3.2   Document level tax total

5.3.2.1 Tax subtotals

One tax subtotal (referred to as "VATbreakdown" in BIS Billing 3.0, BG-23) shall be provided for each distinct combination of tax category code (*cac:ClassifiedTaxCategory/cbc:ID*), tax rate (*cbc:Percent*), and tax scheme (*cac:TaxScheme*) found in either the line tax information or the document level allowance or charges.

5.3.2.2 Document level total GST amount

The invoice total GST amount (BT-110-GST) is the sum of all GST Category tax amounts (BT-117-GST). The invoice total GST amount is calculated by summing up where tax scheme is GST.

5.3.2.3 Calculation of GST

For each distinct combination of GST category code and GST rate the calculations are:

GST category taxable amount (BT-116-GST)=$\sum$(Invoice line net amounts (BT-113) +Document level charge amount (BT-99)−Document level allowance amount (BT-93)

GST category tax amount (BT-117-GST)= GST category taxable amount (BT-116-GST)×(GST rate (BT-119-GST)÷100)

One tax subtotal shall be provided for each distinct combination of GST category code and GST rate found in either the line GST information or the Document level allowance or charges. For the GST rate, only significant decimals should be considered, i.e. any difference in trailing zeros should not result in different tax subtotals.

Example:

Invoice line 1 has category code = S and GST rate = **15**

Invoice line 2 has category code = S and GST rate = **15.00**

This should result in a single tax subtotal amount.

5.3.2.4 Mixed supplies

An invoice can have mixed types of supplies: supplies that attract GST and those that do not due to the exemption regime for certain supplies.

This can be handled at the invoice line item ClassifiedTaxCategory/ID by using the existing tax category codes specified above. Examples are provided below.

Example 1 – an invoice with mixed supplies

```
<cac:TaxTotal> <!-- 1..2 -->
  <cbc:TaxAmount currencyID="AUD">81.75</cbc:TaxAmount>
  <cac:TaxSubtotal> <!-- optional 0..n -->
    <cbc:TaxableAmount currencyID="AUD">817.50</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="AUD">81.75</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent> <!-- optional -->
      <cac:TaxScheme>
        <cbc:ID>GST</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal> <!-- optional 0..n -->
    <cbc:TaxableAmount currencyID="AUD">1436.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="AUD">0</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>E</cbc:ID>
      <cbc:Percent>0</cbc:Percent> <!-- optional -->
      <cac:TaxScheme>
        <cbc:ID>GST</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="AUD">2253.50</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="AUD">2253.50</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="AUD">2335.25</cbc:TaxInclusiveAmount>
  <cbc:PayableAmount currencyID="AUD">2335.25</cbc:PayableAmount>
```

```
    </cac:LegalMonetaryTotal>
  <cac:InvoiceLine> <!-- 1..n -->
    <cbc:ID>1</cbc:ID>
    <cbc:InvoicedQuantity unitCode="XTC">10</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="AUD">1436.00</cbc:LineExtensionAmount>
    <cac:Item>
      <cbc:Name>AUSTRALIAN DAINTREE BISCUITS AND LOLLIPOPS</cbc:Name>
      <cac:ClassifiedTaxCategory>
        <cbc:ID>E</cbc:ID>
        <cbc:Percent>0</cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID>GST</cbc:ID>
        </cac:TaxScheme>
      </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
      <cbc:PriceAmount currencyID="AUD">143.60</cbc:PriceAmount>
    </cac:Price>
  </cac:InvoiceLine>
  <cac:InvoiceLine>
    <cbc:ID>2</cbc:ID>
    <cbc:InvoicedQuantity unitCode="XTC">15</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="AUD">817.50</cbc:LineExtensionAmount>
    <cac:Item>
      <cbc:Name>BLOOM BEAUTIFUL TEAPOT</cbc:Name>
      <cac:ClassifiedTaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>10</cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID>GST</cbc:ID>
        </cac:TaxScheme>
      </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
      <cbc:PriceAmount currencyID="AUD">54.50</cbc:PriceAmount>
    </cac:Price>
  </cac:InvoiceLine>
```

5.3.3 Document level allowance or charge

Each document level charge or allowance must have the document level allowance or charge tax category code (BT-95-AUNZ and BT-102-AUNZ), and for all tax categories the tax rate shall be provided.

The example below shows how tax total and tax breakdown at the document level (Invoice/TaxTotal) should be displayed:

```
<cac:TaxTotal>
    <cbc:TaxAmount currencyID="NZD">750</cbc:TaxAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="NZD">5000.0</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="NZD">750</cbc:TaxAmount>
<cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>15</cbc:Percent>
        <cac:TaxScheme>
<cbc:ID>GST</cbc:ID>
        </cac:TaxScheme>
</cac:TaxCategory>
      </cac:TaxSubtotal>
</cac:TaxTotal>
```

Appendix A – A-NZ Invoice Syntax

This appendix provides the data model for A-NZ invoices including the UBL elements, cardinality and related business rules.

Note: the PEPPOL Credit Note syntax is largely identical to the Invoice Syntax, and the table below highlights where element names are different.
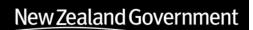
Data Model Key

> Element IDs have been provided in column 1 for ease in referencing difference elements. The attribute name can also be used.
> Cardinality is expressed as <lowest number of occurrences allowed>..<highest number of occurrences allowed> with '0' meaning nil and 'n' meaning 'any number'. For example1..1 means there must be exactly one occurrence of the element. 0..1 means the element is optional but can only occur once. 0..n means the element is optional but can occur many times.
> Some elements in a UBL invoice document are 'Aggregate Business Information Entities' (parent element), which include lower-level child elements. Child elements are only mandatory where the Parent element is populated. For example *cac:ExternalReference*(element ID 42 – Level 3, Cardinality 0..1); *cbc:URI* (element ID 43 – Level 4, Cardinality 1..1); where element ID 42 is populated, 43 must be populated. If 42 is not provided, 43 is not required.

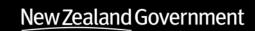| ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.					
1	0	ubl:Invoice (ubl:CreditNote)	1..1		
2	1	cbc:CustomizationID	1..1	An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms.	PEPPOL-EN16931-R004-AUNZ BR-01
3	1	cbc:ProfileID	1..1	Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.	PEPPOL-EN16931-R001
4	1	cbc:ID	1..1	A unique identification of the Invoice. The sequential number required in Article 226(2) of the directive 2006/112/EC [2], to uniquely identify the Invoice within the business context, time-frame, operating systems and records of the Seller. No identification scheme is to be used.	BR-02

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
5	1	cbc:IssueDate	1..1	The date when the Invoice was issued. Format "YYYY-MM-DD".	BR-03 PEPPOL-EN16931-F001
6	1	cbc:DueDate	0..1	The date when the payment is due. Format "YYYY-MM-DD". In case the Amount due for payment (BT-115) is positive, either the Payment due date (BT-9) or the Payment terms (BT-20) shall be present. *Used by Invoice syntax ONLY (not Credit Note*	PEPPOL-EN16931-F001 BR-CO-25
7	1	cbc:InvoiceTypeCode (cbc:CreditNoteTypeCode)	1..1	A code specifying the functional type of the Invoice. *Refer to BIS Billing 3.0, Invoice type code (subset of UNCL 1001 code list). Refer to BIS Billing 3.0 Credit note type code (subset of UNCL 1001 code list).*	BR-04 PEPPOL-EN16931-P0100 PEPPOL-EN16931-P0101 BR-CL-01
8	1	cbc:Note	0..1	A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.	PEPPOL-EN16931-R002
9	1	cbc:TaxPointDate	0..1	The date when the VAT becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the VAT directive. This element is required if the Value added tax point date is different from the Invoice issue date.	BR-CO-03
10	1	cbc:DocumentCurrencyCode	1..1	The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency. Only one currency shall be used in the Invoice, except for the VAT accounting currency code (BT-6) and the invoice total VAT amount in accounting currency (BT-111).	BR-05 BR-CL-04
11	1	cbc:TaxCurrencyCode	0..1	The currency used for VAT accounting and reporting purposes as accepted or required in the country of the Seller. Shall be used in combination with the Invoice total VAT amount in accounting currency (BT-111), when the VAT accounting currency code differs from the Invoice currency code. *This field is used specifically for invoices that involve multiple currencies. It is only required if it is different from InvoiceCurrencyCode*	BR-CL-05 PEPPOL-EN16931-R005-AUNZ
12	1	cbc:AccountingCost	0..1	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.	
13	1	cbc:BuyerReference	0..1	An identifier assigned by the Buyer used for internal routing purposes. An invoice must have buyer reference or purchase order reference (BT-13).	PEPPOL-EN16931-R003
14	1	cac:InvoicePeriod	0..1	A group of business terms providing information on the invoice period. Also called delivery period. If the group is used, the invoicing period start date and/or end date must be used.	
15	2	cbc:StartDate	0..1	The date when the Invoice period starts. Format = "YYYY-MM-DD".	BR-CO-19

Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
					PEPPOL-EN16931-F001
16	2	cbc:EndDate	0..1	The date when the Invoice period ends. Format = "YYYY-MM-DD".	PEPPOL-EN16931-F001 BR-29 BR-CO-19
17	2	cbc:DescriptionCode	0..1	The code of the date when the VAT (tax for A-NZ) becomes accountable for the Seller and for the Buyer. Valid values are 3, 35, and 432 as per UNCL2005 subset.	BR-CO-03-AUNZ BR-CL-06-AUNZ
18	1	cac:OrderReference	0..1		
19	2	cbc:ID	1..1	An identifier of a referenced purchase order, issued by the Buyer. An invoice must have buyer reference (BT-10) or purchase order reference.	PEPPOL-EN16931-R003
20	2	cbc:SalesOrderID	0..1	An identifier of a referenced sales order, issued by the Seller.	
21	1	cac:BillingReference	0..n	A group of business terms providing information on one or more preceding Invoices.	
22	2	cac:InvoiceDocumentReference	1..1		
23	3	cbc:ID	1..1	The identification of an Invoice that was previously sent by the Seller.	BR-55
24	3	cbc:IssueDate	0..1	The date when the Preceding Invoice was issued. Shall be provided in case the Preceding Invoice identifier is not unique. Format = "YYYY-MM-DD".	PEPPOL-EN16931-F001
25	1	cac:DespatchDocumentReference	0..1		
26	2	cbc:ID	1..1	An identifier of a referenced despatch advice.	
27	1	cac:ReceiptDocumentReference	0..1		
28	2	cbc:ID	1..1	An identifier of a referenced receiving advice.	
29	1	cac:OriginatorDocumentReference	0..1		
30	2	cbc:ID	1..1	The identification of the call for tender or lot the invoice relates to.	
31	1	cac:ContractDocumentReference	0..1		
32	2	cbc:ID	1..1	The identification of a contract.	
33	1	cac:AdditionalDocumentReference	0..n	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).	PEPPOL-EN16931-R080
34	2	cbc:ID	1..1	An identifier for an object on which the invoice is based, given by the Seller, or the identifier for the supporting document.	BR-52
35	3	@schemeID	O	The identification scheme identifier of the Invoiced objects identifier.	BR-CL-07

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
		Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.			
36	2	cbc:DocumentTypeCode	0..1	Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents.	
37	2	cbc:DocumentDescription	0..1	A description of the supporting document, such as: timesheet, usage report etc.	
38	2	cac:Attachment	0..1		
39	3	cbc:EmbeddedDocumentBinaryObject	0..1	An attached document embedded as binary object (Base64) or sent together with the invoice.	
40	4	@mimeCode	M	The mime code of the attached document.	BR-CL-24 PEPPOL-EN16931-CL001 UBL-DT-06
41	4	@filename	M	The file name of the attached document.	UBL-DT-07
42	3	cac:ExternalReference	0..1		
43	4	cbc:URI	1..1	The URL (Uniform Resource Locator) that identifies where the external document is located. A means of locating the resource, including its primary access mechanism, e.g. http:// or ftp://.	
44	1	cac:ProjectReference	0..1	*This element is only used by Invoice syntax, not Credit Note*	
45	2	cbc:ID	1..1	The identification of the project the invoice refers to.	
46	1	cac:AccountingSupplierParty	1..1	A group of business terms providing information about the Seller.	
47	2	cac:Party	1..1		
48	3	cbc:EndpointID	1..1	Identifies the Seller's electronic address to which a business document may be delivered.	BR-62 PEPPOL-EN16931-R020
49	4	@schemeID	M	The identification scheme identifier of the Seller electronic address.	BR-CL-25
50	3	cac:PartyIdentification	0..n		
51	4	cbc:ID	1..1	This element is used for both the identification of the Seller, or the unique banking reference identifier of Seller (assigned by the Seller bank.). For seller identification use ICD code list, for SEPA bank assigned creditor reference, use SEPA. In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present.	
52	5	@schemeID	O	The identification scheme identifier of the Seller identifier. For bank assigned creditor identifier (BT-90), value MUST be "SEPA". **Note: SEPA is not relevant in Australia or New Zealand.**	BR-CL-10
53	3	cac:PartyName	0..1		
54	4	cbc:Name	1..1	A name by which the Seller is known, other than Seller name (also known as Business name).	

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
55	3	cac:PostalAddress	1..1	A group of business terms providing information about the address of the Seller. Sufficient components of the address are to be filled to comply with legal requirements.	BR-08
56	4	cbc:StreetName	0..1	The main address line in an address.	
57	4	cbc:AdditionalStreetName	0..1	An additional address line in an address that can be used to give further details supplementing the main line.	
58	4	cbc:CityName	0..1	The common name of the city, town or village, where the Seller address is located.	
59	4	cbc:PostalZone	0..1	The identifier for an addressable group of properties according to the relevant postal service.	
60	4	cbc:CountrySubentity	0..1	The subdivision of a country.	
61	4	cac:AddressLine	0..1		
62	5	cbc:Line	1..1	An additional address line in an address that can be used to give further details supplementing the main line.	
63	4	cac:Country	1..1		
64	5	cbc:IdentificationCode	1..1	A code that identifies the country.	BR-09 BR-CL-14
65	3	cac:PartyTaxScheme	0..2		
66	4	cbc:CompanyID	1..1	The Seller's VAT identifier (also known as Seller VAT identification number) or the local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present **Note: The Australian GST Branch number must be provided at the end of the ABN (no space in between). e.g. 51824753556001. This is not applicable in NZ.**	AUNZ-R-003
67	4	cac:TaxScheme	1..1		
68	5	cbc:ID	1..1	Mandatory element. For Seller VAT identifier (BT-31), use value "VAT", for the seller tax registration identifier (BT-32), use != "VAT" **Note: For Australia and New Zealand, the value must be "GST".**	
69	3	cac:PartyLegalEntity	1..1		
70	4	cbc:RegistrationName	1..1	The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons.	BR-06

A-NZ Invoice Extension

Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
71	4	cbc:CompanyID	0..1	An identifier issued by an official registrar that identifies the Seller as a legal entity or person. In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present.	AUNZ-R-001 AUNZ-R-002
72	5	@schemeID	O	The identification scheme identifier of the Seller legal registration identifier. **Note: For ABN, the scheme ID should be 0151.**	BR-CL-11 AUNZ-R-001 AUNZ-R-002
73	4	cbc:CompanyLegalForm	0..1	Additional legal information relevant for the Seller.	
74	3	cac:Contact	0..1	A group of business terms providing contact information about the Seller.	
75	4	cbc:Name	0..1	A contact point for a legal entity or person.	
76	4	cbc:Telephone	0..1	A phone number for the contact point.	
77	4	cbc:ElectronicMail	0..1	An e-mail address for the contact point.	
78	1	cac:AccountingCustomerParty	1..1	A group of business terms providing information about the Buyer.	
79	2	cac:Party	1..1		
80	3	cbc:EndpointID	1..1	Identifies the Buyer's electronic address to which a business document should be delivered.	PEPPOL-EN16931-R010
81	4	@schemeID	M	The identification scheme identifier of the Buyer electronic address.	BR-63
82	3	cac:PartyIdentification	0..1		
83	4	cbc:ID	1..1	An identifier of the Buyer.	
84	5	@schemeID	O	The identification scheme identifier of the Buyer identifier.	BR-CL-10
85	3	cac:PartyName	0..1		
86	4	cbc:Name	1..1	A name by which the Buyer is known, other than Buyer name (also known as Business name).	
87	3	cac:PostalAddress	1..1	A group of business terms providing information about the postal address for the Buyer. Sufficient components of the address are to be filled to comply with legal requirements.	BR-10
88	4	cbc:StreetName	0..1	The main address line in an address.	
89	4	cbc:AdditionalStreetName	0..1	An additional address line in an address that can be used to give further details supplementing the main line.	
90	4	cbc:CityName	0..1	The common name of the city, town or village, where the Buyer's address is located.	
91	4	cbc:PostalZone	0..1	The identifier for an addressable group of properties according to the relevant postal service.	

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
92	4	cbc:CountrySubentity	0..1	The subdivision of a country.	
93	4	cac:AddressLine	0..1		
94	5	cbc:Line	1..1	An additional address line in an address that can be used to give further details supplementing the main line.	
95	4	cac:Country	1..1		
96	5	cbc:IdentificationCode	1..1	A code that identifies the country.	BR-11 BR-CL-14
97	3	cac:PartyTaxScheme	0..1		
98	4	cbc:CompanyID	1..1	The Buyer's VAT identifier (also known as Buyer VAT identification number). **Note: For Australia and New Zealand, this field should be populated with ABN or NZBN.**	PEPPOL-COMMON-R040
99	4	cac:TaxScheme	1..1	Mandatory element. Use "VAT" **Note: For Australia and New Zealand, this field should be populated with "GST".**	
100	5	cbc:ID	1..1		
101	3	cac:PartyLegalEntity	1..1		
102	4	cbc:RegistrationName	1..1	The full name of the Buyer.	BR-07
103	4	cbc:CompanyID	0..1	An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.	AUNZ-R-004 AUNZ-R-005
104	5	@schemeID	O	The identification scheme identifier of the Buyer legal registration identifier.	AUNZ-R-004 AUNZ-R-005
105	3	cac:Contact	0..1	A group of business terms providing contact information relevant for the Buyer.	
106	4	cbc:Name	0..1	A contact point for a legal entity or person.	
107	4	cbc:Telephone	0..1	A phone number for the contact point.	
108	4	cbc:ElectronicMail	0..1	An e-mail address for the contact point.	
109	1	cac:PayeeParty	0..1	A group of business terms providing information about the Payee, i.e. the role that receives the payment. Shall be used when the Payee is different from the Seller.	
110	2	cac:PartyIdentification	0..1		
111	3	cbc:ID	1..1	This element is used for both the identification of the Payee, or the unique banking reference identifier of Payee (assigned by the Payee bank.) For payee identification use ICD code list, for SEPA bank assigned creditor reference, use SEPA.	

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
				Note: SEPA is not relevant in Australia or New Zealand.	
112	4	@schemeID	O	The identification scheme identifier of the payee identifier. For bank assigned creditor identifier (BT-90), value MUST be "SEPA". **Note: SEPA is not relevant in Australia or New Zealand.**	BR-CL-10
113	2	cac:PartyName	1..1		
114	3	cbc:Name	1..1	The name of the Payee.	BR-17
115	2	cac:PartyLegalEntity	0..1		
116	3	cbc:CompanyID	1..1	An identifier issued by an official registrar that identifies the Payee as a legal entity or person.	
117	4	@schemeID	O	The identification scheme identifier of the Payee legal registration identifier.	BR-CL-10
118	1	cac:TaxRepresentativeParty	0..1	A group of business terms providing information about the Seller's tax representative.	
119	2	cac:PartyName	1..1		
120	3	cbc:Name	1..1	The full name of the Seller's tax representative party.	BR-18
121	2	cac:PostalAddress	1..1	A group of business terms providing information about the postal address for the tax representative party. Sufficient components of the address are to be filled to comply with legal requirements.	BR-19
122	3	cbc:StreetName	0..1	The main address line in an address.	
123	3	cbc:AdditionalStreetName	0..1	An additional address line in an address that can be used to give further details supplementing the main line.	
124	3	cbc:CityName	0..1	The common name of the city, town or village, where the tax representative address is located.	
125	3	cbc:PostalZone	0..1	The identifier for an addressable group of properties according to the relevant postal service.	
126	3	cbc:CountrySubentity	0..1	The subdivision of a country.	
127	3	cac:AddressLine	0..1		
128	4	cbc:Line	1..1	An additional address line in an address that can be used to give further details supplementing the main line.	
129	3	cac:Country	1..1		
130	4	cbc:IdentificationCode	1..1	A code that identifies the country.	BR-20 BR-CL-14
131	2	cac:PartyTaxScheme	1..1		
132	3	cbc:CompanyID	1..1	The VAT identifier of the Seller's tax representative party.	BR-56
133	3	cac:TaxScheme	1..1		

Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
134	4	cbc:ID	1..1	For Australia and New Zealand, the value 'GST' should be used.	
135	1	cac:Delivery	0..1	A group of business terms providing information about where and when the goods and services invoiced are delivered.	
136	2	cbc:ActualDeliveryDate	0..1	The date on which the supply of goods or services was made or completed. Format = "YYYY-MM-DD"	PEPPOL-EN16931-F001
137	2	cac:DeliveryLocation	0..1		
138	3	cbc:ID	0..1	An identifier for the location at which the goods and services are delivered.	
139	4	@schemeID	O	The identification scheme identifer of the Deliver to location identifier.	
140	3	cac:Address	0..1	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	
141	4	cbc:StreetName	0..1	The main address line in an address.	
142	4	cbc:AdditionalStreetName	0..1	An additional address line in an address that can be used to give further details supplementing the main line.	
143	4	cbc:CityName	0..1	The common name of the city, town or village, where the deliver to address is located.	
144	4	cbc:PostalZone	0..1	The identifier for an addressable group of properties according to the relevant postal service.	
145	4	cbc:CountrySubentity	0..1	The subdivision of a country.	
146	4	cac:AddressLine	0..1		
147	5	cbc:Line	1..1	An additional address line in an address that can be used to give further details supplementing the main line.	
148	4	cac:Country	1..1		
149	5	cbc:IdentificationCode	1..1	A code that identifies the country.	BR-57 BR-CL-14
150	2	cac:DeliveryParty	0..1		
151	3	cac:PartyName	1..1		
152	4	cbc:Name	1..1	The name of the party to which the goods and services are delivered.	
153	1	cac:PaymentMeans	0..n	A group of business terms providing information about the payment.	
154	2	cbc:PaymentMeansCode	1..1	The means, expressed as code, for how a payment is expected to be or has been settled.	BR-49 BR-CL-16
155	3	@name	O	The means, expressed as text, for how a payment is expected to be or has been settled.	
[CN]	2	cbc:PaymentDueDate	0..1	The date when the payment is due. Format "YYYY-MM-DD". In case the Amount due for payment (BT-115) is positive, either the Payment due date	BR-CO-25

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
				(BT-9) or the Payment terms (BT-20) shall be present. *Used by Credit Note syntax ONLY*	
156	2	cbc:PaymentID	0..1	A textual value used to establish a link between the payment and the Invoice, issued by the Seller. Used for creditor's critical reconciliation information. This information element helps the Seller to assign an incoming payment to the relevant payment process.	
157	2	cac:CardAccount	0..1	A group of business terms providing information about card used for payment contemporaneous with invoice issuance.	
158	3	cbc:PrimaryAccountNumberID	1..1	The Primary Account Number (PAN) of the card used for payment. In accordance with card payments security standards, an invoice should never include a full card primary account number.	BR-51
159	3	cbc:NetworkID	1..1	Card Network identifier, such as VISA, American Express, Master Card.	
160	3	cbc:HolderName	0..1	The name of the payment card holder.	
161	2	cac:PayeeFinancialAccount	0..1	A group of business terms to specify credit transfer payments.	
162	3	cbc:ID	1..1	A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. Such as IBAN or BBAN.	BR-50 BR-61
163	3	cbc:Name	0..1	The name of the payment account, at a payment service provider, to which payment should be made.	
164	3	cac:FinancialInstitutionBranch	0..1		
165	4	cbc:ID	1..1	An identifier for the payment service provider where a payment account is located. Such as a BIC or a national clearing code where required. No identification scheme Identifier to be used.	
166	2	cac:PaymentMandate	0..1	A group of business terms to specify a direct debit.	
167	3	cbc:ID	0..1	Unique identifier assigned by the Payee for referencing the direct debit mandate. Used in order to pre-notify the Buyer of a SEPA direct debit. **Note: SEPA is not relevant in Australia or New Zealand.**	
168	3	cac:PayerFinancialAccount	0..1		
169	4	cbc:ID	1..1	The account to be debited by the direct debit.	
170	1	cac:PaymentTerms	0..1		
171	2	cbc:Note	1..1	A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). In case the Amount due for payment (BT-115) is positive, either the Payment due date (BT-9) or the Payment terms (BT-20) shall be present.	BR-CO-25
172	1	cac:AllowanceCharge	0..n	A group of business terms providing information about allowances applicable	

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules

Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				to the Invoice as a whole. A group of business terms providing information about charges and taxes other than VAT, applicable to the Invoice as a whole.	
173	2	cbc:ChargeIndicator	1..1		PEPPOL-EN16931-R007
174	2	cbc:AllowanceChargeReasonCode	0..1	The reason for the document level allowance or charge, expressed as a code. For allowances a subset of codelist UNCL5189 is to be used, and for charges codelist UNCL7161 applies. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason.	BR-33 BR-38 BR-CO-05 BR-CO-06 BR-CO-21 BR-CO-22 BR-CO-24 BR-CL-19 BR-CL-20PEPPOL-EN16931-CL003 PEPPOL-EN16931-CL002
175	2	cbc:AllowanceChargeReason	0..1	The reason for the document level allowance or charge, expressed as text. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason.	BR-33 BR-38 BR-CO-05 BR-CO-06 BR-CO-21 BR-CO-22 BR-CO-24
176	2	cbc:MultiplierFactorNumeric	0..1	The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance or charge amount. To state 20%, use value 20.	PEPPOL-EN16931-R042
177	2	cbc:Amount	1..1	The amount of an allowance or a charge, without VAT. Must be rounded to maximum 2 decimals.	BR-31 BR-36 PEPPOL-EN16931-R040 BR-DEC-01 BR-DEC-05 UBL-DT-01
178	3	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
179	2	cbc:BaseAmount	0..1	The base amount that may be used, in conjunction with the document level allowance or charge percentage, to calculate the document level allowance or charge amount. Must be rounded to maximum 2 decimals.	PEPPOL-EN16931-R041 BR-DEC-02 BR-DEC-06 UBL-DT-01
180	3	@currencyID	M		BR-CL-03

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
					PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051--AUNZ

Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
181	2	cac:TaxCategory	1..1		
182	3	cbc:ID	1..1	A coded identification of what VAT category applies to the document level allowance or charge.	BR-32-AUNZ BR-37-AUNZ BR-47 BR-CL-17 BR-G-06-AUNZ BR-O-10 BR-O-13 BR-O-14
183	3	cbc:Percent	0..1	The VAT rate, represented as percentage that applies to the document level allowance or charge.	BR-48BR-E-06-AUNZ SE-R-006 BR-O-06 BR-S-06-AUNZ BR-S-07-AUNZ BR-Z-06-AUNZ
184	3	cac:TaxScheme	1..1		
185	4	cbc:ID	1..1	Mandatory element. **Note: For Australia and New Zealand, the value 'GST' should be used.**	
186	1	cac:TaxTotal	1..2	When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal.	PEPPOL-EN16931-R053 PEPPOL-EN16931-R054 PEPPOL-EN16931-R055
187	2	cbc:TaxAmount	1..1	The total VAT amount for the Invoice or the VAT total amount expressed in the accounting currency accepted or required in the country of the Seller. Must be rounded to maximum 2 decimals.	BR-53 BR-CO-14 BR-DEC-13 BR-DEC-15 UBL-DT-01
188	3	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
189	2	cac:TaxSubtotal	0..n	A group of business terms providing information about VAT breakdown by different categories, rates and exemption reasons.	PEPPOL-EN16931-R053 BR-CO-18 BR-O-11
190	3	cbc:TaxableAmount	1..1	Sum of all taxable amounts subject to a specific VAT category code and VAT category rate (if the VAT category rate is applicable). Must be rounded to maximum 2 decimals.	BR-45 BR-CO-14 BR-E-08-AUNZ

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
					BR-DEC-19 BR-DEC-13 BR-DEC-15 BR-G-08-AUNZ BR-O-08 UBL-DT-01 BR-S-08-AUNZ BR-Z-08-AUNZ
191	4	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
192	3	cbc:TaxAmount	1..1	The total VAT amount for a given VAT category. Must be rounded to maximum 2 decimals.	BR-46 BR-53 BR-CO-17 BR-G-09-AUNZ BR-DEC-20 UBL-DT-01 BR-E-09-AUNZ BR-O-09-AUNZ BR-S-09-AUNZ BR-Z-09-AUNZ
193	4	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
194	3	cac:TaxCategory	1..1		
195	4	cbc:ID	1..1	Coded identification of a VAT category (tax category for A-NZ).	BR-47-AUNZ BR-E-01-AUNZ BR-G-01 - AUNZ BR-O-01 - AUNZ BR-S-01-AUNZ BR-Z-01-AUNZ
196	4	cbc:Percent	0..1	The VAT rate, represented as percentage that applies for the relevant VAT category.	BR-48 BR-E-07-AUNZ BR-G-07-AUNZ SE-R-006 BR-S-06BR-S-07BR-Z-07
197	4	cbc:TaxExemptionReasonCode	0..1	A coded statement of the reason for why the amount is exempted from VAT. Code list is not yet available.	BR-S-10 BR-Z-10

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
198	4	cbc:TaxExemptionReason	0..1	A textual statement of the reason why the amount is exempted from VAT or why no VAT is being charged.	BR-Z-10 BR-IG-10 BR-S-10
199	4	cac:TaxScheme	1..1		
200	5	cbc:ID	1..1	**Note: For Australia and New Zealand, the value 'GST' should be used.**	
201	1	cac:LegalMonetaryTotal	1..1	A group of business terms providing the monetary totals for the Invoice.	
202	2	cbc:LineExtensionAmount	1..1	Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.	BR-12 BR-CO-10 BR-DEC-09 UBL-DT-01
203	3	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
204	2	cbc:TaxExclusiveAmount	1..1	The total amount of the Invoice without VAT. Must be rounded to maximum 2 decimals.	BR-13-AUNZ BR-CO-13 BR-DEC-12 UBL-DT-01
205	3	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
206	2	cbc:TaxInclusiveAmount	1..1	The total amount of the Invoice with VAT. Must be rounded to maximum 2 decimals.	BR-14 BR-CO-15 BR-DEC-14 UBL-DT-01
207	3	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
208	2	cbc:AllowanceTotalAmount	0..1	Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.	BR-CO-11 BR-DEC-10 UBL-DT-01
209	3	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
210	2	cbc:ChargeTotalAmount	0..1	Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.	BR-CO-12 BR-DEC-11 UBL-DT-01
211	3	@currencyID	M		BR-CL-03

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
					PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
212	2	cbc:PrepaidAmount	0..1	The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.	UBL-DT-01
213	3	@currencyID	M		BR-CL-03 BR-DEC-16 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
214	2	cbc:PayableRoundingAmount	0..1	The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals.	BR-DEC-17 -UBL-DT-01
215	3	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
216	2	cbc:PayableAmount	1..1	The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.	BR-15 BR-CO-16 BR-DEC-18 UBL-DT-01
217	3	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
218	1	cac:InvoiceLine (cac:CreditNoteLine)	1..n	A group of business terms providing information on individual Invoice lines.	BR-16
219	2	cbc:ID	1..1	A unique identifier for the individual line within the Invoice.	BR-21
220	2	cbc:Note	0..1	A textual note that gives unstructured information that is relevant to the Invoice line.	
221	2	cbc:InvoicedQuantity (cbc:CreditedQuantity)	1..1	The quantity of items (goods or services) that is charged in the Invoice line.	BR-22
222	3	@unitCode	M	The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.	BR-23 BR-CL-23
223	2	cbc:LineExtensionAmount	1..1	The total amount of the Invoice line. The amount is "net" without VAT, i.e. inclusive of line level allowances and charges as well as other relevant taxes.	BR-24 PEPPOL-EN16931-R120

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
				Must be rounded to maximum 2 decimals.	BR-DEC-23 UBL-DT-01
224	3	@currencyID	M		PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
225	2	cbc:AccountingCost	0..1	A textual value that specifies where to book the relevant data into the Buyer's financial accounts.	
226	2	cac:InvoicePeriod	0..1	A group of business terms providing information about the period relevant for the Invoice line.	
227	3	cbc:StartDate	0..1	The date when the Invoice period for this Invoice line starts. Format ="YYYY-MM-DD".	BR-CO-20 - PEPPOL-EN16931-R110 PEPPOL-EN16931-F001
228	3	cbc:EndDate	0..1	The date when the Invoice period for this Invoice line ends. Format ="YYYY-MM-DD".	BR-30 BR-CO-20 PEPPOL-EN16931-R111 PEPPOL-EN16931-F001
229	2	cac:OrderLineReference	0..1		
230	3	cbc:LineID	1..1	An identifier for a referenced line within a purchase order, issued by the Buyer.	
231	2	cac:DocumentReference	0..1		
232	3	cbc:ID	1..1	An identifier for an object on which the invoice line is based, given by the Seller.	
233	4	@schemeID	O	The identification scheme identifier of the Invoice line object identifier.	
234	3	cbc:DocumentTypeCode	1..1	Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents	
235	2	cac:AllowanceCharge	0..n	A group of business terms providing information about allowances or charges applicable to the individual Invoice line.	
236	3	cbc:ChargeIndicator	1..1		PEPPOL-EN16931-R007
237	3	cbc:AllowanceChargeReasonCode	0..1	The reason for the line level allowance or charge, expressed as a code.	BR-42 BR-44 BR-CO-07 BR-CO-08 PEPPOL-EN16931-CL003 PEPPOL-EN16931-CL002
238	3	cbc:AllowanceChargeReason	0..1	The reason for the line level allowance or charge, expressed as text.	BR-42 BR-44 BR-CO-07

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules

Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
					BR-CO-08 DK-R-004
239	3	cbc:MultiplierFactorNumeric	0..1	The percentage that may be used, in conjunction with the line level allowance base amount, to calculate the line level allowance or charge amount.	PEPPOL-EN16931-R042
240	3	cbc:Amount	1..1	The amount of an allowance or a charge, without VAT. Must be rounded to maximum 2 decimals.	BR-41 BR-43 PEPPOL-EN16931-R040 BR-DEC-24 BR-DEC-27 UBL-DT-01
241	4	@currencyID	M		PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
242	3	cbc:BaseAmount	0..1	The base amount that may be used, in conjunction with the line level allowance or charge percentage, to calculate the line level allowance or charge amount. Must be rounded to maximum 2 decimals.	PEPPOL-EN16931-R041 BR-DEC-25 BR-DEC-28 UBL-DT-01
243	4	@currencyID	M		PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
244	2	cac:Item	1..1	A group of business terms providing information about the goods and services invoiced.	
245	3	cbc:Description	0..1	A description for an item. The item description allows for describing the item and its features in more detail than the Item name.	
246	3	cbc:Name	1..1	A name for an item.	BR-25
247	3	cac:BuyersItemIdentification	0..1		
248	4	cbc:ID	1..1	An identifier, assigned by the Buyer, for the item.	
249	3	cac:SellersItemIdentification	0..1		
250	4	cbc:ID	1..1	An identifier, assigned by the Seller, for the item.	
251	3	cac:StandardItemIdentification	0..1		
252	4	cbc:ID	1..1	An item identifier based on a registered scheme.	BR-64
253	5	@schemeID	M	The identification scheme identifier of the Item standard identifier.	BR-CL-21
254	3	cac:OriginCountry	0..1		
255	4	cbc:IdentificationCode	1..1	The code identifying the country from which the item originates.	BR-CL-15
256	3	cac:CommodityClassification	0..n		
257	4	cbc:ItemClassificationCode	1..1	A code for classifying the item by its type or nature.	BR-65

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
				Must use UNCL7143 - Item type identification code.	
258	5	@listID	M	The identification scheme identifier of the Item classification identifier.	BR-CL-13
259	5	@listVersionID	O	The identification scheme version identifier of the Item classification identifier.	
260	3	cac:ClassifiedTaxCategory	**1..1**	A group of business terms providing information about the VAT applicable for the goods and services invoiced on the Invoice line.	
261	4	cbc:ID	1..1	The VAT category code for the invoiced item.	BR-CO-04 BR-CL-18 BR-O-12
262	4	cbc:Percent	0..1	The VAT rate, represented as percentage that applies to the invoiced item. **Note: For Australia and New Zealand, this is to specify the rate for GST.**	BR-Z-05-AUNZ
263	4	cac:TaxScheme	1..1		
264	5	cbc:ID	1..1	Mandatory element. Use "VAT" **Note: For Australia and New Zealand, it must be "GST".**	BR-CO-04 BR-O-12
265	3	cac:AdditionalItemProperty	0..n	A group of business terms providing information about properties of the goods and services invoiced.	
266	4	cbc:Name	1..1	The name of the attribute or property of the item.	BR-54
267	4	cbc:Value	1..1	The value of the attribute or property of the item.	BR-54
268	2	cac:Price	1..1	A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.	
269	3	cbc:PriceAmount	1..1	The price of an item, exclusive of VAT, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price cannot be negative.	BR-26 BR-27 BR-CL-03 PEPPOL-EN16931-R046
270	4	@currencyID	M		PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
271	3	cbc:BaseQuantity	0..1	The number of item units to which the price applies.	PEPPOL-EN16931-R121
272	4	@unitCode	O	The unit of measure that applies to the Item price base quantity, must be the same as the unit code of the Invoiced/credited quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE	BR-CL-23 PEPPOL-EN16931-R130

ID	Lvl	Attribute Name	Cardinality	Description	Business Rules
				Note: Any references to "VAT" should be taken to mean "tax" in the Australian and New Zealand context.	
				Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.	
273	3	cac:AllowanceCharge	0..1		
274	4	cbc:ChargeIndicator	1..1		PEPPOL-EN16931-R044 PEPPOL-EN16931-R007
275	4	cbc:Amount	1..1	The total discount subtracted from the Item gross price to calculate the Item net price.	
276	5	@currencyID	M		PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ
277	4	cbc:BaseAmount	0..1	The unit price, exclusive of VAT, before subtracting Item price discount, cannot be negative.	BR-28
278	5	@currencyID	M		BR-CL-03 PEPPOL-EN16931-CL007 PEPPOL-EN16931-R051-AUNZ

Appendix B – Business Rules

All rules

The following table includes all the rules with their different statuses which are:

> Same – rule will be used 'as-is'. The list includes only 'fatal' errors.
>> Where the rule will be used 'as-is' but only creates a warning, these have not been specified due to the large number of warning rules. These may be accessed from the PEPPOL BIS Billing 3.0 site EN16931 model bound to UBL.

> Changed – either the error message or underlying rule/context is changed.
>> Where 'VAT' is mentioned as part of the definition of a business term within the rules, it should be interpreted as the more generic term 'tax' as described in section 5 above.

> Deleted − rules that do not apply to this extension.
>> Note that country-specific rules applying in other jurisdictions (e.g. DK-R-001) do not apply in Australia or New Zealand and are not included in the table.

> New − additional rules apply to this extension that has either a different error message and/or a different underlying rule basis in this extension.

Identifier	Error message	Updated error message and/or rule	Status	Flag
BR-01	[BR-01]-An Invoice shall have a Specification identifier (BT-24).		Same	fatal
BR-02	[BR-02]-An Invoice shall have an Invoice number (BT-1).		Same	fatal
BR-03	[BR-03]-An Invoice shall have an Invoice issue date (BT-2).		Same	fatal
BR-04	[BR-04]-An Invoice shall have an Invoice type code (BT-3).		Same	fatal
BR-05	[BR-05]-An Invoice shall have an Invoice currency code (BT-5).		Same	fatal
BR-06	[BR-06]-An Invoice shall contain the Seller name (BT-27).		Same	fatal
BR-07	[BR-07]-An Invoice shall contain the Buyer name (BT-44).		Same	fatal
BR-08	[BR-08]-An Invoice shall contain the Seller postal address.		Same	fatal
BR-09	[BR-09]-The Seller postal address (BG-5) shall contain a Seller country code (BT-40).		Same	fatal

BR-10	[BR-10]-An Invoice shall contain the Buyer postal address (BG-8).		Same	fatal
BR-11	[BR-11]-The Buyer postal address shall contain a Buyer country code (BT-55).		Same	fatal
BR-12	[BR-12]-An Invoice shall have the Sum of Invoice line net amount (BT-106).		Same	fatal
BR-13	[BR-13]-An Invoice shall have the Invoice total amount without VAT (BT-109).	[BR-13-AUNZ]-An Invoice shall have the Invoice total amount without Tax (BT-109).	Changed message	fatal
BR-14	[BR-14]-An Invoice shall have the Invoice total amount with VAT (BT-112).	[BR-14-AUNZ]-An Invoice shall have the Invoice total amount with Tax (BT-112).	Changed message	fatal
BR-15	[BR-15]-An Invoice shall have the Amount due for payment (BT-115).		Same	fatal
BR-16	[BR-16]-An Invoice shall have at least one Invoice line (BG-25)		Same	fatal
BR-17	[BR-17]-The Payee name (BT-59) shall be provided in the Invoice, if the Payee (BG-10) is different from the Seller (BG-4)		Same	fatal
BR-18	[BR-18]-The Seller tax representative name (BT-62) shall be provided in the Invoice, if the Seller (BG-4) has a Seller tax representative party (BG-11)		Same	fatal
BR-19	[BR-19]-The Seller tax representative postal address (BG-12) shall be provided in the Invoice, if the Seller (BG-4) has a Seller tax representative party (BG-11).		Same	fatal
BR-20	[BR-20]-The Seller tax representative postal address (BG-12) shall contain a Tax representative country code (BT-69), if the Seller (BG-4) has a Seller tax representative party (BG-11).		Same	fatal
BR-21	[BR-21]-Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126).		Same	fatal
BR-22	[BR-22]-Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129).		Same	fatal
BR-23	[BR-23]-An Invoice line (BG-25) shall have an Invoiced quantity unit of measure code (BT-130).		Same	fatal
BR-24	[BR-24]-Each Invoice line (BG-25) shall have an Invoice line net amount (BT-131).		Same	fatal
BR-25	[BR-25]-Each Invoice line (BG-25) shall contain the Item name (BT-153).		Same	fatal
BR-26	[BR-26]-Each Invoice line (BG-25) shall contain the Item net price (BT-146).		Same	fatal
BR-27	[BR-27]-The Item net price (BT-146) shall NOT be negative.		Same	fatal
BR-28	[BR-28]-The Item gross price (BT-148) shall NOT be negative.		Same	fatal
BR-29	[BR-29]-If both Invoicing period start date (BT-73) and Invoicing period end date (BT-74) are given then the Invoicing period end date (BT-74) shall be later or equal to the Invoicing period start date (BT-		Same	fatal

	73).			
[BR-30](#)	[BR-30]-If both Invoice line period start date (BT-134) and Invoice line period end date (BT-135) are given then the Invoice line period end date (BT-135) shall be later or equal to the Invoice line period start date (BT-134).		Same	fatal
[BR-31](#)	[BR-31]-Each Document level allowance (BG-20) shall have a Document level allowance amount (BT-92).		Same	fatal
[BR-32](#)	[BR-32]-Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95).	[BR-32-AUNZ]-Each Document level allowance (BG-20) shall have a Document level allowance Tax category code (BT-95). **Rule:** Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
[BR-33](#)	[BR-33]-Each Document level allowance (BG-20) shall have a Document level allowance reason (BT-97) or a Document level allowance reason code (BT-98).		Same	fatal
[BR-36](#)	[BR-36]-Each Document level charge (BG-21) shall have a Document level charge amount (BT-99).		Same	fatal
[BR-37](#)	[BR-37]-Each Document level charge (BG-21) shall have a Document level charge VAT category code (BT-102).	[BR-37-AUNZ]-Each Document level charge (BG-21) shall have a Document level charge Tax category code (BT-102). **Rule:** Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
[BR-38](#)	[BR-38]-Each Document level charge (BG-21) shall have a Document level charge reason (BT-104) or a Document level charge reason code (BT-105).		Same	fatal
[BR-41](#)	[BR-41]-Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).		Same	fatal
[BR-42](#)	[BR-42]-Each Invoice line allowance (BG-27) shall have an Invoice line allowance reason (BT-139) or an Invoice line allowance reason code (BT-140).		Same	fatal
[BR-43](#)	[BR-43]-Each Invoice line charge (BG-28) shall have an Invoice line charge amount (BT-141).		Same	fatal
[BR-44](#)	[BR-44]-Each Invoice line charge shall have an Invoice line charge reason or an invoice line allowance reason code.		Same	fatal
[BR-45](#)	[BR-45]-Each VATBreakdown (BG-23) shall have a VAT category taxable amount (BT-116).	[BR-45-AUNZ]-Each Tax subtotal (BG-23) shall have a Tax category taxable amount (BT-116).	Changed message	fatal
[BR-46](#)	[BR-46]-Each VATBreakdown (BG-23) shall have a VAT category tax amount (BT-117).	[BR-46-AUNZ]-Each Tax subtotal (BG-23) shall have a Tax category tax amount (BT-117).	Changed message	fatal
[BR-47](#)	[BR-47]-Each VATBreakdown (BG-23) shall be defined through a VAT category code (BT-118).	[BR-47-AUNZ]-Each Tax subtotal (BG-23) shall be defined through a Tax category code (BT-118). **Rule:**	Changed rule and message	fatal

		Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'		
BR-48	[BR-48]-Each VATBreakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT.	[BR-48-AUNZ]-Each Tax subtotal (BG-23) shall have a Tax category rate (BT-119), except if the Invoice is not subject to Tax. **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'	Changed rule and message	fatal
BR-49	[BR-49]-A Payment instruction (BG-16) shall specify the Payment means type code (BT-81).		Same	fatal
BR-50	[BR-50]-A Payment account identifier (BT-84) shall be present if Credit transfer (BG-17) information is provided in the Invoice.		Same	fatal
BR-51	[BR-51]-The last 4 to 6 digits of the Payment card primary account number (BT-87) shall be present if Payment card information (BG-18) is provided in the Invoice.		Same	fatal
BR-52	[BR-52]-Each Additional supporting document (BG-24) shall contain a Supporting document reference (BT-122).		Same	fatal
BR-53	[BR-53]-If the VAT accounting currency code (BT-6) is present, then the Invoice total VAT amount in accounting currency (BT-111) shall be provided.	[BR-53-AUNZ]-If the Tax accounting currency code (BT-6) is present, then the Invoice total Tax amount in accounting currency (BT-111) shall be provided.	Changed message	fatal
BR-54	[BR-54]-Each Item attribute (BG-32) shall contain an Item attribute name (BT-160) and an Item attribute value (BT-161).		Same	fatal
BR-55	[BR-55]-Each Preceding Invoice reference (BG-3) shall contain a Preceding Invoice reference (BT-25).		Same	fatal
BR-56	[BR-56]-Each Seller tax representative party (BG-11) shall have a Seller tax representative VAT identifier (BT-63).	[BR-56-AUNZ]-Each Seller tax representative party (BG-11) shall have a Seller tax representative tax identifier (BT-63). **Rule:** Update rule with TaxRepresentativeParty/PartyTaxScheme/TaxScheme/ID = 'GST'	Changed rule and message	fatal
BR-57	[BR-57]-Each Deliver to address (BG-15) shall contain a Deliver to country code (BT-80).		Same	fatal
BR-61	[BR-61]-If the Payment means type code (BT-81) means SEPA credit transfer, Local credit transfer or Non-SEPA international credit transfer, the Payment account identifier (BT-84) shall be present.		Same	fatal
BR-62	[BR-62]-The Seller electronic address (BT-34) shall have a Scheme identifier.		Same	fatal
BR-63	[BR-63]-The Buyer electronic address (BT-49) shall have a Scheme identifier.		Same	fatal
BR-64	[BR-64]-The Item standard identifier (BT-157) shall have a Scheme identifier.		Same	fatal
BR-65	[BR-65]-The Item classification identifier (BT-158) shall have a Scheme identifier.		Same	fatal

BR-AE-01	[BR-AE-01]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Reverse charge" shall contain in the VATBreakdown (BG-23) exactly one VAT category code (BT-118) equal with "VAT reverse charge".		Deleted	fatal
BR-AE-02	[BR-AE-02]-An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Reverse charge" shall contain the Seller VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) and/or the Buyer legal registration identifier (BT-47).		Deleted	fatal
BR-AE-03	[BR-AE-03]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Reverse charge" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) and/or the Buyer legal registration identifier (BT-47).		Deleted	fatal
BR-AE-04	[BR-AE-04]-An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Reverse charge" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) and/or the Buyer legal registration identifier (BT-47).		Deleted	fatal
BR-AE-05	[BR-AE-05]-In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Reverse charge" the Invoiced item VAT rate (BT-152) shall be 0 (zero).		Deleted	fatal
BR-AE-06	[BR-AE-06]-In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Reverse charge" the Document level allowance VAT rate (BT-96) shall be 0 (zero).		Deleted	fatal
BR-AE-07	[BR-AE-07]-In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Reverse charge" the Document level charge VAT rate (BT-103) shall be 0 (zero).		Deleted	fatal
BR-AE-08	[BR-AE-08]-In a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Reverse charge".		Deleted	fatal
BR-AE-09	[BR-AE-09]-The VAT category tax amount (BT-117) in a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" shall be 0 (zero).		Deleted	fatal
BR-AE-10	[BR-AE-10]-A VATBreakdown (BG-23) with VAT Category code (BT-		Deleted	fatal

	118) "Reverse charge" shall have a VAT exemption reason code (BT-121), meaning "Reverse charge" or the VAT exemption reason text (BT-120) "Reverse charge" (or the equivalent standard text in another language).			
BR-CL-01	[BR-CL-01]-The document type code MUST be coded by the invoice and credit note related code lists of UNTDID 1001.		Same	fatal
BR-CL-03	[BR-CL-03]-currencyID MUST be coded using ISO code list 4217 alpha-3		Same	fatal
BR-CL-04	[BR-CL-04]-Invoice currency code MUST be coded using ISO code list 4217 alpha-3		Same	fatal
BR-CL-05	[BR-CL-05]-Tax currency code MUST be coded using ISO code list 4217 alpha-3		Same	fatal
BR-CL-06	[BR-CL-06]-Value added tax point date code MUST be coded using a restriction of UNTDID 2005 item.	[BR-CL-06-AUNZ]-Tax point date code MUST be coded using a restriction of UNTDID 2005 item.	Changed message	fatal
BR-CL-07	[BR-CL-07]-Object identifier identification scheme identifier MUST be coded using a restriction of UNTDID 1153.		Same	fatal
BR-CL-08	[BR-CL-08]-Invoiced note subject code SHOULD be coded using UNCL4451		Same	fatal
BR-CL-10	[BR-CL-10]-Any identifier identification scheme identifier MUST be coded using one of the ISO 6523 ICD list.		Same	fatal
BR-CL-11	[BR-CL-11]-Any registration identifier identification scheme identifier MUST be coded using one of the ISO 6523 ICD list.		Same	fatal
BR-CL-13	[BR-CL-13]-Item classification identifier identification scheme identifier MUST be coded using one of the UNTDID 7143 list.		Same	fatal
BR-CL-14	[BR-CL-14]-Country codes in an invoice MUST be coded using ISO code list 3166-1		Same	fatal
BR-CL-15	[BR-CL-15]-Country codes in an invoice MUST be coded using ISO code list 3166-1		Same	fatal
BR-CL-16	[BR-CL-16]-Payment means in an invoice MUST be coded using UNCL4461 code list		Same	fatal
BR-CL-17	[BR-CL-17]-Invoice tax categories MUST be coded using UNCL5305 code list		Same	fatal
BR-CL-18	[BR-CL-18]-Invoice tax categories MUST be coded using UNCL5305 code list		Same	fatal
BR-CL-19	[BR-CL-19]-Coded allowance reasons MUST belong to the UNCL 5189 code list		Same	fatal
BR-CL-20	[BR-CL-20]-Coded charge reasons MUST belong to the UNCL 7161 code list		Same	fatal
BR-CL-21	[BR-CL-21]-Item standard identifier scheme identifier MUST belong to the ISO 6523 ICD code list		Same	fatal

BR-CL-22	[BR-CL-22]-Tax exemption reason code identifier scheme identifier MUST belong to the CEF VATEX code list		Deleted	fatal
BR-CL-23	[BR-CL-23]-Unit code MUST be coded according to the UN/ECE Recommendation 20 with Rec 21 extension		Same	fatal
BR-CL-24	[BR-CL-24]-For Mime code in attribute use MIMEMediaType.		Same	fatal
BR-CL-25	[BR-CL-25]-Endpoint identifier scheme identifier MUST belong to the CEF EAS code list		Same	fatal
BR-CO-03	[BR-CO-03]-Value added tax point date (BT-7) and Value added tax point date code (BT-8) are mutually exclusive.	[BR-CO-03-AUNZ]-Tax point date (BT-7) and Tax point date code (BT-8) are mutually exclusive.	Changed message	fatal
BR-CO-04	[BR-CO-04]-Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151).	[BR-CO-04-AUNZ]-Each Invoice line (BG-25) shall be categorized with an Invoiced item Tax category code (BT-151). **Rule:** Update rule with InvoiceLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-CO-05	[BR-CO-05]-Document level allowance reason code (BT-98) and Document level allowance reason (BT-97) shall indicate the same type of allowance.		Same	fatal
BR-CO-06	[BR-CO-06]-Document level charge reason code (BT-105) and Document level charge reason (BT-104) shall indicate the same type of charge.		Same	fatal
BR-CO-07	[BR-CO-07]-Invoice line allowance reason code (BT-140) and Invoice line allowance reason (BT-139) shall indicate the same type of allowance reason.		Same	fatal
BR-CO-08	[BR-CO-08]-Invoice line charge reason code (BT-145) and Invoice line charge reason (BT144) shall indicate the same type of charge reason.		Same	fatal
BR-CO-09	[BR-CO-09]-The Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) shall have a prefix in accordance with ISO code ISO 3166-1 alpha-2 by which the country of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.		Deleted	fatal
BR-CO-10	[BR-CO-10]-Sum of Invoice line net amount (BT-106) = Σ Invoice line net amount (BT-131).		Same	fatal
BR-CO-11	[BR-CO-11]-Sum of allowances on document level (BT-107) = Σ Document level allowance amount (BT-92).		Same	fatal
BR-CO-12	[BR-CO-12]-Sum of charges on document level (BT-108) = Σ Document level charge amount (BT-99).		Same	fatal
BR-CO-13	[BR-CO-13]-Invoice total amount without VAT (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107) + Sum of charges on document level (BT-108).	[BR-CO-13-AUNZ]-Invoice total amount without Tax (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107) + Sum of charges on document level (BT-108).	Changed message	fatal

BR-CO-14	[BR-CO-14]-Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117).	[BR-CO-14-AUNZ]-Invoice total Tax amount (BT-110) = Σ Tax category tax amount (BT-117).	Changed message	fatal
BR-CO-15	[BR-CO-15]-Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110).	[BR-CO-15-AUNZ]-Invoice total amount with Tax (BT-112) = Invoice total amount without Tax (BT-109) + Invoice total Tax amount (BT-110).	Changed message	fatal
BR-CO-16	[BR-CO-16]-Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) -Paid amount (BT-113) +Rounding amount (BT-114).	[BR-CO-16-AUNZ]-Amount due for payment (BT-115) = Invoice total amount with Tax (BT-112) -Paid amount (BT-113) +Rounding amount (BT-114).	Changed message	fatal
BR-CO-17	[BR-CO-17]-VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals.	[BR-CO-17-AUNZ]-Tax category tax amount (BT-117) = Tax category taxable amount (BT-116) x (Tax category rate (BT-119) / 100), rounded to two decimals. **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-CO-18	[BR-CO-18]-An Invoice shall at least have one VATBreakdown group (BG-23).	[BR-CO-18-AUNZ]-An Invoice shall at least have one Tax subtotal group (BG-23).	Changed message	fatal
BR-CO-19	[BR-CO-19]-If Invoicing period (BG-14) is used, the Invoicing period start date (BT-73) or the Invoicing period end date (BT-74) shall be filled, or both.		Same	fatal
BR-CO-20	[BR-CO-20]-If Invoice line period (BG-26) is used, the Invoice line period start date (BT-134) or the Invoice line period end date (BT-135) shall be filled, or both.		Same	fatal
BR-CO-21	[BR-CO-21]-Each Document level allowance (BG-20) shall contain a Document level allowance reason (BT-97) or a Document level allowance reason code (BT-98), or both.		Same	fatal
BR-CO-22	[BR-CO-22]-Each Document level charge (BG-21) shall contain a Document level charge reason (BT-104) or a Document level charge reason code (BT-105), or both.		Same	fatal
BR-CO-23	[BR-CO-23]-Each Invoice line allowance (BG-27) shall contain an Invoice line allowance reason (BT-139) or an Invoice line allowance reason code (BT-140), or both.		Same	fatal
BR-CO-24	[BR-CO-24]-Each Invoice line charge (BG-28) shall contain an Invoice line charge reason (BT-144) or an Invoice line charge reason code (BT-145), or both.		Same	fatal
BR-CO-25	[BR-CO-25]-In case the Amount due for payment (BT-115) is positive, either the Payment due date (BT-9) or the Payment terms (BT-20) shall be present.		Same	fatal
BR-CO-26	[BR-CO-26]-In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present.		Deleted	fatal
BR-DEC-01	[BR-DEC-01]-The allowed maximum number of decimals for the Document level allowance amount (BT-92) is 2.		Same	fatal

BR-DEC-02	[BR-DEC-02]-The allowed maximum number of decimals for the Document level allowance base amount (BT-93) is 2.		Same	fatal
BR-DEC-05	[BR-DEC-05]-The allowed maximum number of decimals for the Document level charge amount (BT-99) is 2.		Same	fatal
BR-DEC-06	[BR-DEC-06]-The allowed maximum number of decimals for the Document level charge base amount (BT-100) is 2.		Same	fatal
BR-DEC-09	[BR-DEC-09]-The allowed maximum number of decimals for the Sum of Invoice line net amount (BT-106) is 2.		Same	fatal
BR-DEC-10	[BR-DEC-10]-The allowed maximum number of decimals for the Sum of allowanced on document level (BT-107) is 2.		Same	fatal
BR-DEC-11	[BR-DEC-11]-The allowed maximum number of decimals for the Sum of charges on document level (BT-108) is 2.		Same	fatal
BR-DEC-12	[BR-DEC-12]-The allowed maximum number of decimals for the Invoice total amount without VAT (BT-109) is 2.	[BR-DEC-12-AUNZ]-The allowed maximum number of decimals for the Invoice total amount without Tax (BT-109) is 2.	Changed message	fatal
BR-DEC-13	[BR-DEC-13]-The allowed maximum number of decimals for the Invoice total VAT amount (BT-110) is 2.	[BR-DEC-13-AUNZ]-The allowed maximum number of decimals for the Invoice total Tax amount (BT-110) is 2.	Changed message	fatal
BR-DEC-14	[BR-DEC-14]-The allowed maximum number of decimals for the Invoice total amount with VAT (BT-112) is 2.	[BR-DEC-14-AUNZ]-The allowed maximum number of decimals for the Invoice total amount with Tax (BT-112) is 2.	Changed message	fatal
BR-DEC-15	[BR-DEC-15]-The allowed maximum number of decimals for the Invoice total VAT amount in accounting currency (BT-111) is 2.	[BR-DEC-15-AUNZ]-The allowed maximum number of decimals for the Invoice total Tax amount in accounting currency (BT-111) is 2.	Changed message	fatal
BR-DEC-16	[BR-DEC-16]-The allowed maximum number of decimals for the Paid amount (BT-113) is 2.		Same	fatal
BR-DEC-17	[BR-DEC-17]-The allowed maximum number of decimals for the Rounding amount (BT-114) is 2.		Same	fatal
BR-DEC-18	[BR-DEC-18]-The allowed maximum number of decimals for the Amount due for payment (BT-115) is 2.		Same	fatal
BR-DEC-19	[BR-DEC-19]-The allowed maximum number of decimals for the VAT category taxable amount (BT-116) is 2.	[BR-DEC-19-AUNZ]-The allowed maximum number of decimals for the Tax category taxable amount (BT-116) is 2.	Changed message	fatal
BR-DEC-20	[BR-DEC-20]-The allowed maximum number of decimals for the VAT category tax amount (BT-117) is 2.	[BR-DEC-20-AUNZ]-The allowed maximum number of decimals for the Tax category tax amount (BT-117) is 2.	Changed message	fatal
BR-DEC-23	[BR-DEC-23]-The allowed maximum number of decimals for the Invoice line net amount (BT-131) is 2.		Same	fatal
BR-DEC-24	[BR-DEC-24]-The allowed maximum number of decimals for the Invoice line allowance amount (BT-136) is 2.		Same	fatal
BR-DEC-25	[BR-DEC-25]-The allowed maximum number of decimals for the Invoice line allowance base amount (BT-137) is 2.		Same	fatal
BR-DEC-27	[BR-DEC-27]-The allowed maximum number of decimals for the Invoice line charge amount (BT-141) is 2.		Same	fatal
BR-DEC-28	[BR-DEC-28]-The allowed maximum number of decimals for the Invoice line charge base amount (BT-142) is 2.		Same	fatal

BR-E-01	[BR-E-01]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Exempt from VAT" shall contain exactly one VATBreakdown (BG-23) with the VAT category code (BT-118) equal to "Exempt from VAT".	[BR-E-01-AUNZ]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the tax category code (BT-151, BT-95 or BT-102) is "Exempt from Tax" shall contain exactly one Tax subtotal (BG-23) with the tax category code (BT-118) equal to "Exempt from Tax". **Rule:** Update rule with InvoiceLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme = 'GST', AllowanceCharge/TaxCategory/TaxScheme = 'GST', TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-E-02	[BR-E-02]-An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Exempt from VAT" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).		Deleted	fatal
BR-E-03	[BR-E-03]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Exempt from VAT" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).		Deleted	fatal
BR-E-04	[BR-E-04]-An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Exempt from VAT" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).		Deleted	fatal
BR-E-05	[BR-E-05]-In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Exempt from VAT", the Invoiced item VAT rate (BT-152) shall be 0 (zero).	[BR-E-05-AUNZ]-In an Invoice line (BG-25) where the Invoiced item tax category code (BT-151) is "Exempt from Tax", the Invoiced item tax rate (BT-152) shall be 0 (zero). **Rule:** Update rule with InvoiceLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-E-06	[BR-E-06]-In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Exempt from VAT", the Document level allowance VAT rate (BT-96) shall be 0 (zero).	[BR-E-06-AUNZ]-In a Document level allowance (BG-20) where the Document level allowance tax category code (BT-95) is "Exempt from Tax", the Document level allowance tax rate (BT-96) shall be 0 (zero). **Rule:** Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-E-07	[BR-E-07]-In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Exempt from VAT", the Document level charge VAT rate (BT-103) shall be 0 (zero).	[BR-E-07-AUNZ]-In a Document level charge (BG-21) where the Document level charge tax category code (BT-102) is "Exempt from Tax", the Document level charge tax rate (BT-103) shall be 0 (zero). **Rule:**	Changed rule and message	fatal

	Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.		
BR-E-08	[BR-E-08]-In a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Exempt from VAT" the tax category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Exempt from VAT".	[BR-E-08-AUNZ]-In a Tax subtotal (BG-23) where the tax category code (BT-118) is "Exempt from Tax" the tax category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the tax category codes (BT-151, BT-95, BT-102) are "Exempt from Tax". **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-E-09	[BR-E-09]-The VAT category tax amount (BT-117) In a VATBreakdown (BG-23) where the VAT category code (BT-118) equals "Exempt from VAT" shall equal 0 (zero).	[BR-E-09-AUNZ]-The tax category tax amount (BT-117) In a Tax subtotal (BG-23) where the tax category code (BT-118) equals "Exempt from Tax" shall equal 0 (zero). **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-E-10	[BR-E-10]-A VATBreakdown (BG-23) with VAT Category code (BT-118) "Exempt from VAT" shall have a VAT exemption reason code (BT-121) or a VAT exemption reason text (BT-120).		Deleted	fatal
BR-G-01	[BR-G-01]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Export outside the EU" shall contain in the VATBreakdown (BG-23) exactly one VAT category code (BT-118) equal with "Export outside the EU".	[BR-G-01-AUNZ]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the tax category code (BT-151, BT-95 or BT-102) is "G - Free export item, tax not charged" shall contain in the Tax subtotal (BG-23) exactly one tax category code (BT-118) equal with "G - Free export item, tax not charged". **Rule:** Update rule with InvoiceLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme = 'GST', AllowanceCharge/TaxCategory/TaxScheme = 'GST', TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-G-02	[BR-G-02]-An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Export outside the EU" shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63).		Deleted	fatal
BR-G-03	[BR-G-03]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Export outside the EU" shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63).		Deleted	fatal
BR-G-04	[BR-G-04]-An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Export outside the EU" shall contain the Seller VAT Identifier (BT-31)		Deleted	fatal

	or the Seller tax representative VAT identifier (BT-63).			
BR-G-05	[BR-G-05]-In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Export outside the EU" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	[BR-G-05-AUNZ]-In an Invoice line (BG-25) where the Invoiced item tax category code (BT-151) is "Free export item, tax not charged" the Invoiced item tax rate (BT-152) shall be 0 (zero). **Rule:** Update rule with InvoiceLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-G-06	[BR-G-06]-In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Export outside the EU" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	[BR-G-06-AUNZ]-In a Document level allowance (BG-20) where the Document level allowance tax category code (BT-95) is "Free export item, tax not charged" the Document level allowance tax rate (BT-96) shall be 0 (zero). **Rule:** Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-G-07	[BR-G-07]-In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Export outside the EU" the Document level charge VAT rate (BT-103) shall be 0 (zero).	[BR-G-07-AUNZ]-In a Document level charge (BG-21) where the Document level charge tax category code (BT-102) is "Free export item, tax not charged" the Document level charge tax rate (BT-103) shall be 0 (zero). **Rule:** Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-G-08	[BR-G-08]-In a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Export outside the EU" the tax category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Export outside the EU".	[BR-G-08-AUNZ]-In a Tax subtotal (BG-23) where the tax category code (BT-118) is "Free export item, tax not charged" the tax category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the tax category codes (BT-151, BT-95, BT-102) are "Free export item, tax not charged". **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-G-09	[BR-G-09]-The VAT category tax amount (BT-117) in a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Export outside the EU" shall be 0 (zero).	[BR-G-09-AUNZ]-The tax category tax amount (BT-117) in a Tax subtotal (BG-23) where the tax category code (BT-118) is "Free export item, tax not charged" shall be 0 (zero). **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-G-10	[BR-G-10]-A VATBreakdown (BG-23) with the VAT Category code (BT-118) "Export outside the EU" shall have a VAT exemption reason code (BT-121), meaning "Export outside the EU" or the VAT exemption reason text (BT-120) "Export outside the EU" (or the equivalent standard text in another language).		Deleted	fatal

BR-IC-01	[BR-IC-01]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Intra-community supply" shall contain in the VATBreakdown (BG-23) exactly one VAT category code (BT-118) equal with "Intra-community supply".	Deleted	fatal
BR-IC-02	[BR-IC-02]-An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Intra-community supply" shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48).	Deleted	fatal
BR-IC-03	[BR-IC-03]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Intra-community supply" shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48).	Deleted	fatal
BR-IC-04	[BR-IC-04]-An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Intra-community supply" shall contain the Seller VAT Identifier (BT-31) or the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48).	Deleted	fatal
BR-IC-05	[BR-IC-05]-In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Intracommunity supply" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	Deleted	fatal
BR-IC-06	[BR-IC-06]-In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Intra-community supply" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	Deleted	fatal
BR-IC-07	[BR-IC-07]-In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Intra-community supply" the Document level charge VAT rate (BT-103) shall be 0 (zero).	Deleted	fatal
BR-IC-08	[BR-IC-08]-In a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Intra-community supply".	Deleted	fatal
BR-IC-09	[BR-IC-09]-The VAT category tax amount (BT-117) in a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" shall be 0 (zero).	Deleted	fatal
BR-IC-10	[BR-IC-10]-A VATBreakdown (BG-23) with the VAT Category code (BT-118) "Intra-community supply" shall have a VAT exemption	Deleted	fatal

	reason code (BT-121), meaning "Intra-community supply" or the VAT exemption reason text (BT-120) "Intra-community supply" (or the equivalent standard text in another language).		
BR-IC-11	[BR-IC-11]-In an Invoice with a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the Actual delivery date (BT-72) or the Invoicing period (BG-14) shall not be blank.	Deleted	fatal
BR-IC-12	[BR-IC-12]-In an Invoice with a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the Deliver to country code (BT-80) shall not be blank.	Deleted	fatal
BR-IG-01	[BR-IG-01]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "IGIC" shall contain in the VATBreakdown (BG-23) at least one VAT category code (BT-118) equal with "IGIC".	Deleted	fatal
BR-IG-02	[BR-IG-02]-An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "IGIC" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	Deleted	fatal
BR-IG-03	[BR-IG-03]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "IGIC" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	Deleted	fatal
BR-IG-04	[BR-IG-04]-An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "IGIC" shall contain the Seller VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	Deleted	fatal
BR-IG-05	[BR-IG-05]-In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "IGIC" the invoiced item VAT rate (BT-152) shall be 0 (zero) or greater than zero.	Deleted	fatal
BR-IG-06	[BR-IG-06]-In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "IGIC" the Document level allowance VAT rate (BT-96) shall be 0 (zero) or greater than zero.	Deleted	fatal
BR-IG-07	[BR-IG-07]-In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "IGIC" the Document level charge VAT rate (BT-103) shall be 0 (zero) or greater than zero.	Deleted	fatal
BR-IG-08	[BR-IG-08]-For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "IGIC", the VAT category taxable amount (BT-116) in a VATBreakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document	Deleted	fatal

	level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is "IGIC" and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).		
BR-IG-09	[BR-IG-09]-The VAT category tax amount (BT-117) in a VATBreakdown (BG-23) where VAT category code (BT-118) is "IGIC" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).	Deleted	fatal
BR-IG-10	[BR-IG-10]-A VATBreakdown (BG-23) with VAT Category code (BT-118) "IGIC" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	Deleted	fatal
BR-IP-01	[BR-IP-01]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "IPSI" shall contain in the VATBreakdown (BG-23) at least one VAT category code (BT-118) equal with "IPSI".	Deleted	fatal
BR-IP-02	[BR-IP-02]-An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "IPSI" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	Deleted	fatal
BR-IP-03	[BR-IP-03]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "IPSI" shall contain the Seller VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	Deleted	fatal
BR-IP-04	[BR-IP-04]-An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "IPSI" shall contain the Seller VAT Identifier (BT-31), the Seller Tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).	Deleted	fatal
BR-IP-05	[BR-IP-05]-In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "IPSI" the Invoiced item VAT rate (BT-152) shall be 0 (zero) or greater than zero.	Deleted	fatal
BR-IP-06	[BR-IP-06]-In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "IPSI" the Document level allowance VAT rate (BT-96) shall be 0 (zero) or greater than zero.	Deleted	fatal
BR-IP-07	[BR-IP-07]-In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "IPSI" the Document level charge VAT rate (BT-103) shall be 0 (zero) or greater than zero.	Deleted	fatal
BR-IP-08	[BR-IP-08]-For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "IPSI", the VAT category taxable amount (BT-116) in a VATBreakdown (BG-23) shall equal the	Deleted	fatal

	sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is "IPSI" and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).			
BR-IP-09	[BR-IP-09]-The VAT category tax amount (BT-117) in a VATBreakdown (BG-23) where VAT category code (BT-118) is "IPSI" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).		Deleted	fatal
BR-IP-10	[BR-IP-10]-A VATBreakdown (BG-23) with VAT Category code (BT-118) "IPSI" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).		Deleted	fatal
BR-O-01	[BR-O-01]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Not subject to VAT" shall contain exactly one VATBreakdown group (BG-23) with the VAT category code (BT-118) equal to "Not subject to VAT".	[BR-O-01-AUNZ]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the tax category code (BT-151, BT-95 or BT-102) is "Services outside scope of tax" shall contain exactly one Tax subtotal group (BG-23) with the tax category code (BT-118) equal to "Services outside scope of tax". **Rule:** Update rule with InvoiceLine/ Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme = 'GST', AllowanceCharge/TaxCategory/TaxScheme = 'GST', TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-O-02	[BR-O-02]-An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Not subject to VAT" shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-46).		Deleted	fatal
BR-O-03	[BR-O-03]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Not subject to VAT" shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-48).		Deleted	fatal
BR-O-04	[BR-O-04]-An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Not subject to VAT" shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-48).		Deleted	fatal
BR-O-05	[BR-O-05]-An Invoice line (BG-25) where the VAT category code (BT-151) is "Not subject to VAT" shall not contain an Invoiced item VAT rate (BT-152).	[BR-O-05-AUNZ]-An Invoice line (BG-25) where the tax category code (BT-151) is "Services outside scope of tax" shall not contain an Invoiced item tax rate (BT-152).	Changed rule and message	fatal

		Rule: Update rule with InvoiceLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST'.		
BR-O-06	[BR-O-06]-A Document level allowance (BG-20) where VAT category code (BT-95) is "Not subject to VAT" shall not contain a Document level allowance VAT rate (BT-96).	[BR-O-06-AUNZ]-A Document level allowance (BG-20) where tax category code (BT-95) is "Services outside scope of tax" shall not contain a Document level allowance tax rate (BT-96). **Rule**: Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'	Changed rule and message	fatal
BR-O-07	[BR-O-07]-A Document level charge (BG-21) where the VAT category code (BT-102) is "Not subject to VAT" shall not contain a Document level charge VAT rate (BT-103).	[BR-O-07-AUNZ]-A Document level charge (BG-21) where the tax category code (BT-102) is "Services outside scope of tax" shall not contain a Document level charge tax rate (BT-103). **Rule:** Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-O-08	[BR-O-08]-In a VATBreakdown (BG-23) where the VAT category code (BT-118) is " Not subject to VAT" the tax category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Not subject to VAT".	[BR-O-08-AUNZ]-In a Tax subtotal (BG-23) where the tax category code (BT-118) is " Services outside scope of tax" the tax category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the tax category codes (BT-151, BT-95, BT-102) are "Services outside scope of tax". **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-O-09	[BR-O-09]-The VAT category tax amount (BT-117) in a VATBreakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" shall be 0 (zero).	[BR-O-09-AUNZ]-The tax category tax amount (BT-117) in a Tax subtotal (BG-23) where the tax category code (BT-118) is "Services outside scope of tax" shall be 0 (zero). **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-O-10	[BR-O-10]-A VATBreakdown (BG-23) with VAT Category code (BT-118) " Not subject to VAT" shall have a VAT exemption reason code (BT-121), meaning " Not subject to VAT" or a VAT exemption reason text (BT-120) " Not subject to VAT" (or the equivalent standard text in another language).		Deleted	fatal
BR-O-11	[BR-O-11]-An Invoice that contains a VATBreakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain other VATBreakdown groups (BG-23).	[BR-O-11-AUNZ]-An Invoice that contains a Tax subtotal group (BG-23) with a tax category code (BT-118) "Services outside scope of tax" shall not contain other Tax subtotal groups (BG-23). **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal

BR-O-12	[BR-O-12]-An Invoice that contains a VATBreakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is not "Not subject to VAT".	[BR-O-12-AUNZ]-An Invoice that contains a Tax subtotal group (BG-23) with a tax category code (BT-118) "Services outside scope of tax" shall not contain an Invoice line (BG-25) where the Invoiced item tax category code (BT-151) is not "Services outside scope of tax". **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message / fatal
BR-O-13	[BR-O-13]-An Invoice that contains a VATBreakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level allowances (BG-20) where Document level allowance VAT category code (BT-95) is not "Not subject to VAT".	[BR-O-13-AUNZ]-An Invoice that contains a Tax subtotal group (BG-23) with a tax category code (BT-118) "Services outside scope of tax" shall not contain Document level allowances (BG-20) where Document level allowance tax category code (BT-95) is not "Services outside scope of tax". **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST', AllowanceCharge/TaxCategory/TaxScheme = 'GST'.	Changed rule and message / fatal
BR-O-14	[BR-O-14]-An Invoice that contains a VATBreakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level charges (BG-21) where Document level charge VAT category code (BT-102) is not "Not subject to VAT".	[BR-O-14-AUNZ]-An Invoice that contains a Tax subtotal group (BG-23) with a tax category code (BT-118) "Services outside scope of tax" shall not contain Document level charges (BG-21) where Document level charge tax category code (BT-102) is not "Services outside scope of tax". **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST', AllowanceCharge/TaxCategory/TaxScheme = 'GST'.	Changed rule and message / fatal
BR-S-01	[BR-S-01]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Standard rated" shall contain in the VATBreakdown (BG-23) at least one VAT category code (BT-118) equal with "Standard rated".	[BR-S-01-AUNZ]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the tax category code (BT-151, BT-95 or BT-102) is "Standard rated" shall contain in the Tax subtotal (BG-23) at least one tax category code (BT-118) equal with "Standard rated".	Changed message / fatal
BR-S-02	[BR-S-02]-An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Standard rated" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).		Deleted / fatal
BR-S-03	[BR-S-03]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Standard rated" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).		Deleted / fatal
BR-S-04	[BR-S-04]-An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Standard rated" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax		Deleted / fatal

	representative VAT identifier (BT-63).			
BR-S-05	[BR-S-05]-In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Standard rated" the Invoiced item VAT rate (BT-152) shall be greater than zero.	[BR-S-05-AUNZ]-In an Invoice line (BG-25) where the Invoiced item tax category code (BT-151) is "Standard rated" the Invoiced item tax rate (BT-152) shall be greater than zero. **Rule:** Update rule with InvoiceLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-S-06	[BR-S-06]-In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Standard rated" the Document level allowance VAT rate (BT-96) shall be greater than zero.	[BR-S-06-AUNZ]-In a Document level allowance (BG-20) where the Document level allowance tax category code (BT-95) is "Standard rated" the Document level allowance tax rate (BT-96) shall be greater than zero. **Rule:** Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-S-07	[BR-S-07]-In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Standard rated" the Document level charge VAT rate (BT-103) shall be greater than zero.	[BR-S-07-AUNZ]-In a Document level charge (BG-21) where the Document level charge tax category code (BT-102) is "Standard rated" the Document level charge tax rate (BT-103) shall be greater than zero. **Rule:** Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-S-08	[BR-S-08]-For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "Standard rated", the tax category taxable amount (BT-116) in a VATBreakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is "Standard rated" and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).	[BR-S-08-AUNZ]-For each different value of tax category rate (BT-119) where the tax category code (BT-118) is "Standard rated", the tax category taxable amount (BT-116) in a Tax subtotal (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the tax category code (BT-151, BT-102, BT-95) is "Standard rated" and the tax rate (BT-152, BT-103, BT-96) equals the tax category rate (BT-119). **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-S-09	[BR-S-09]-The VAT category tax amount (BT-117) in a VATBreakdown (BG-23) where VAT category code (BT-118) is "Standard rated" shall equal the tax category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).	[BR-S-09-AUNZ]-The tax category tax amount (BT-117) in a Tax subtotal (BG-23) where tax category code (BT-118) is "Standard rated" shall equal the tax category taxable amount (BT-116) multiplied by the tax category rate (BT-119). **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-S-10	[BR-S-10]-A VATBreakdown (BG-23) with VAT Category code (BT-118) "Standard rate" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	[BR-S-10-AUNZ]-A Tax subtotal (BG-23) with tax category code (BT-118) "Standard rate" shall not have a tax exemption reason code (BT-121) or t exemption reason text (BT-120). **Rule:**	Changed rule and message	fatal

		Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.		
[BR-Z-01](#)	[BR-Z-01]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Zero rated" shall contain in the VATBreakdown (BG-23) exactly one VAT category code (BT-118) equal with "Zero rated".	[BR-Z-01-AUNZ]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the tax category code (BT-151, BT-95 or BT-102) is "Zero rated" shall contain in the Tax subtotal (BG-23) exactly one tax category code (BT-118) equal with "Zero rated". **Rule:** Update rule with InvoiceLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme = 'GST', AllowanceCharge/TaxCategory/TaxScheme = 'GST', TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
[BR-Z-02](#)	[BR-Z-02]-An Invoice that contains an Invoice line where the Invoiced item VAT category code (BT-151) is "Zero rated" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).		Deleted	fatal
[BR-Z-03](#)	[BR-Z-03]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Zero rated" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).		Deleted	fatal
[BR-Z-04](#)	[BR-Z-04]-An Invoice that contains a Document level charge where the Document level charge VAT category code (BT-102) is "Zero rated" shall contain the Seller VAT Identifier (BT-31), the Seller tax registration identifier (BT-32) and/or the Seller tax representative VAT identifier (BT-63).		Deleted	fatal
[BR-Z-05](#)	[BR-Z-05]-In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Zero rated" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	[BR-Z-05-AUNZ]-In an Invoice line (BG-25) where the Invoiced item tax category code (BT-151) is "Zero rated" the Invoiced item tax rate (BT-152) shall be 0 (zero). **Rule:** Update rule with InvoiceLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST', CreditNoteLine/Item/ClassifiedTaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
[BR-Z-06](#)	[BR-Z-06]-In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Zero rated" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	[BR-Z-06-AUNZ]-In a Document level allowance (BG-20) where the Document level allowance tax category code (BT-95) is "Zero rated" the Document level allowance tax rate (BT-96) shall be 0 (zero). **Rule:** Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
[BR-Z-07](#)	[BR-Z-07]-In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Zero rated" the Document level charge VAT rate (BT-103) shall be 0 (zero).	[BR-Z-07-AUNZ]-In a Document level charge (BG-21) where the Document level charge tax category code (BT-102) is "Zero rated" the Document level charge tax rate (BT-103) shall be 0 (zero).	Changed rule and message	fatal

		Rule: Update rule with AllowanceCharge/TaxCategory/TaxScheme/ID = 'GST'.		
BR-Z-08	[BR-Z-08]-In a VATBreakdown (BG-23) where VAT category code (BT-118) is "Zero rated" the tax category taxable amount (BT-116) shall equal the sum of Invoice line net amount (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Zero rated".	[BR-Z-08-AUNZ]-In a Tax subtotal (BG-23) where tax category code (BT-118) is "Zero rated" the tax category taxable amount (BT-116) shall equal the sum of Invoice line net amount (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the tax category codes (BT-151, BT-95, BT-102) are "Zero rated". **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-Z-09	[BR-Z-09]-The VAT category tax amount (BT-117) in a VATBreakdown (BG-23) where VAT category code (BT-118) is "Zero rated" shall equal 0 (zero).	[BR-Z-09-AUNZ]-The tax category tax amount (BT-117) in a Tax subtotal (BG-23) where tax category code (BT-118) is "Zero rated" shall equal 0 (zero). **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
BR-Z-10	[BR-Z-10]-A VATBreakdown (BG-23) with VAT Category code (BT-118) "Zero rated" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	[BR-Z-10-AUNZ]-A Tax subtotal (BG-23) with tax category code (BT-118) "Zero rated" shall not have a tax exemption reason code (BT-121) or tax exemption reason text (BT-120). **Rule:** Update rule with TaxTotal/TaxSubtotal/TaxCategory/TaxScheme/ID = 'GST'.	Changed rule and message	fatal
UBL-CR-001 - 647	UBL-CR-001 to UBL-CR-647 refer to elements that exist in the OASIS UBL Invoice schema, however are not used in PEPPOL BIS Billing 3.0. If one of these elements is used, a warning message will be generated. These rules will apply for the A-NZ extension. Refer to UBL-CR-001 to UBL-CR-647 for details.		Same	warning
UBL-DT-01	[UBL-DT-01]-Amounts shall be decimal up to two fraction digits		Same	fatal
UBL-DT-06	[UBL-DT-06]-Binary object elements shall contain the mime code attribute		Same	fatal
UBL-DT-07	[UBL-DT-07]-Binary object elements shall contain the file name attribute		Same	fatal
UBL-DT-02 to 05, UBL-DT-08 to 26	These rules will apply for the A-NZ extension. Refer to EN16931 model bound to UBL rules for details.		Same	Warning
UBL-SR-01 to UB-SR-11	UBL-SR-01 to UBL-SR-11 apply for the A-NZ extension. Refer to EN16931 model bound to UBL rules for details.		Same	Warning
UBL-SR-12	[UBL-SR-12]-Seller VAT identifier shall occur maximum once	[UBL-SR-12-AUNZ]-Seller Tax identifier shall occur maximum once **Rule:** Update rule with AccountingSupplierParty/Party/PartyTaxScheme/TaxScheme/ID = 'GST'.	Changed rule and message	Warning

UBL-SR-13	[UBL-SR-13]-Seller tax registration shall occur maximum once	[UBL-SR-13-AUNZ]-Seller tax registration shall occur maximum once **Rule:** Update rule with AccountingSupplierParty/Party/PartyTaxScheme/TaxScheme/ID = 'GST'.	Changed rule and message	Warning
UBL-SR-14 to UB-SR-17	UBL-SR-01 to UBL-SR-11 apply for the A-NZ extension. Refer to EN16931 model bound to UBL rules for details.		Same	Warning
UBL-SR-18	[UBL-SR-18]-Buyer VAT identifier shall occur maximum once	[UBL-SR-18-AUNZ]-Buyer Tax identifier shall occur maximum once **Rule:** Update rule with AccountingCustomerParty/Party/PartyTaxScheme/TaxScheme/ID = 'GST'.	Changed rule and message	Warning
UBL-SR-19 to UB-SR-31	UBL-SR-01 to UBL-SR-11 apply for the A-NZ extension. Refer to EN16931 model bound to UBL rules for details.		Same	Warning
UBL-SR-32	[UBL-SR-32]-VAT exemption reason text shall occur maximum once	[UBL-SR-32-AUNZ]-Tax exemption reason text shall occur maximum once.	Changed message	Warning
UBL-SR-33 to UB-SR-37	UBL-SR-01 to UBL-SR-11 apply for the A-NZ extension. Refer to EN16931 model bound to UBL rules for details.		Same	Warning
UBL-SR-38	[UBL-SR-38]-Invoiced item VAT exemption reason text shall occur maximum once	[UBL-SR-38-AUNZ]-Invoiced item Tax exemption reason text shall occur maximum once.	Changed message	Warning
UBL-SR-39 to UB-SR-40	UBL-SR-01 to UBL-SR-11 apply for the A-NZ extension. Refer to EN16931 model bound to UBL rules for details.		Same	Warning
PEPPOL-COMMON-R040	Invalid GLN number provided.		Same	Warning
PEPPOL-EN16931-CL001	Invalid mime code.		Same	fatal
PEPPOL-EN16931-CL002	Reason code MUST be according to subset of UNCL 5189 D.16B.		Same	fatal
PEPPOL-EN16931-CL003	Reason code MUST be according to UNCL 7161 D.16B.		Same	fatal
PEPPOL-EN16931-CL005	Country code MUST be according to ISO 3166 Alpha-2.		Same	fatal
PEPPOL-EN16931-CL006	Invoice period description code must be according to UNCL 2005 D.16B.		Same	fatal
PEPPOL-EN16931-CL007	Currency code must be according to ISO 4217:2005		Same	fatal
PEPPOL-EN16931-CL008	Electronic address identifier scheme must be from the codelist "Electronic Address Identifier Scheme"		Same	fatal
PEPPOL-	A date MUST be formatted YYYY-MM-DD.		Same	fatal

EN16931-F001				
PEPPOL-EN16931-P0100	Invoice type code MUST be set according to the profile.		Same	fatal
PEPPOL-EN16931-P0101	Credit note type code MUST be set according to the profile.		Same	fatal
PEPPOL-EN16931-R001	Business process MUST be provided.		Same	fatal
PEPPOL-EN16931-R002	No more than one note is allowed on document level.		Same	fatal
PEPPOL-EN16931-R003	A buyer reference or purchase order reference MUST be provided.		Same	fatal
PEPPOL-EN16931-R004	Specification identifier MUST have the value 'urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0'.	[PEPPOL-EN16931-R004-AUNZ]-Specification identifier MUST have the value 'urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:aunz:3.0'.	Changed rule and message	fatal
PEPPOL-EN16931-R005	VAT accounting currency code MUST be different from invoice currency code when provided.	[PEPPOL-EN16931-R005-AUNZ]-Tax accounting currency code MUST be different from invoice currency code when provided.	Changed message	fatal
PEPPOL-EN16931-R006	Only one invoiced object is allowed on document level		Same	fatal
PEPPOL-EN16931-R007	Business process MUST be in the format 'urn:fdc:peppol.eu:2017:poacc:billing:NN:1.0' where NN indicates the process number.		Same	fatal
PEPPOL-EN16931-R008	Document MUST not contain empty elements.		Same	fatal
PEPPOL-EN16931-R009	Document MUST not contain empty elements.		Same	fatal
PEPPOL-EN16931-R010	Buyer electronic address MUST be provided		Same	fatal
PEPPOL-EN16931-R020	Seller electronic address MUST be provided		Same	fatal
PEPPOL-EN16931-R040	Allowance/charge amount must equal base amount * percentage/100 if base amount and percentage exists		Same	fatal
PEPPOL-EN16931-R041	Allowance/charge base amount MUST be provided when allowance/charge percentage is provided.		Same	fatal
PEPPOL-EN16931-R042	Allowance/charge percentage MUST be provided when allowance/charge base amount is provided.		Same	fatal
PEPPOL-EN16931-R043	Allowance/charge ChargeIndicator value MUST equal 'true' or 'false'		Same	fatal
PEPPOL-EN16931-R044	Charge on price level is NOT allowed.		Same	fatal

ID	Description	AUNZ Rule	Change	Level
PEPPOL-EN16931-R046	Item net price MUST equal (Gross price - Allowance amount) when gross price is provided.		Same	fatal
PEPPOL-EN16931-R051	All currencyID attributes must have the same value as the invoice currency code (BT-5), except for the invoice total VAT amount in accounting currency (BT-111)	[PEPPOL-EN16931-R051-AUNZ]-All currencyID attributes must have the same value as the invoice currency code (BT-5), except for the invoice total Tax amount in accounting currency (BT-111).	Changed message	fatal
PEPPOL-EN16931-R053	Only one tax total with tax subtotals MUST be provided.		Same	fatal
PEPPOL-EN16931-R054	Only one tax total without tax subtotals MUST be provided when tax currency code is provided.		Same	fatal
PEPPOL-EN16931-R055	Invoice total VAT amount and Invoice total VAT amount in accounting currency MUST have the same operational sign	[PEPPOL-EN16931-R055-AUNZ]-Invoice total Tax amount and Invoice total Tax amount in accounting currency MUST have the same operational sign	Changed message	fatal
PEPPOL-EN16931-R061	Mandate reference MUST be provided for direct debit.		Deleted	fatal
PEPPOL-EN16931-R080	Only one project reference is allowed on document level		Same	fatal
PEPPOL-EN16931-R100	Only one invoiced object is allowed per line		Same	fatal
PEPPOL-EN16931-R101	Element Document reference can only be used for Invoice line object		Same	fatal
PEPPOL-EN16931-R110	Start date of line period MUST be within invoice period.		Same	fatal
PEPPOL-EN16931-R111	End date of line period MUST be within invoice period.		Same	fatal
PEPPOL-EN16931-R120	Invoice line net amount MUST equal (Invoiced quantity * (Item net price/item price base quantity) + Sum of invoice line charge amount - sum of invoice line allowance amount		Same	fatal
PEPPOL-EN16931-R121	Base quantity MUST be a positive number above zero.		Same	fatal
PEPPOL-EN16931-R130	Unit code of price base quantity MUST be same as invoiced quantity.		Same	fatal
AUNZ-R-001	An invoice must contain the Seller's ABN if Seller country is Australia	If AccountingSupplierParty /Party / PostalAddress / Country / IdentificationCode = AU then AccountingSupplierParty/Party/PartyLegalEntity/CompanyID cannot be blank and AccountingSupplierParty/Party/PartyLegalEntity/CompanyID/@schemeID must equal "0151" from the ISO 6523 ICD list.	New	fatal
AUNZ-R-002	An invoice must contain the Seller's NZBN if Seller country is New Zealand	If AccountingSupplierParty /Party / PostalAddress / Country / IdentificationCode = NZ then AccountingSupplierParty/Party/PartyLegalEntity/CompanyID cannot be blank and	New	fatal

		AccountingSupplierParty/Party/PartyLegalEntity/CompanyID/@schemeID must equal "0088" from the ISO 6523 ICD list.		
AUNZ-R-003	A New Zealand invoice must contain the GST Number of the Seller	If AccountingSupplierParty /Party / PostalAddress / Country / IdentificationCode = NZ then Invoice/AccountingSupplierParty/PartyTaxScheme/CompanyID cannot be blank .	New	fatal
AUNZ-R-004	An invoice must contain the Buyer's ABN if Buyer country is Australia	If AccountingCustomerParty /Party /PostalAddress / Country / IdentificationCode= AU and AccountingCustomerParty/Party/PartyLegalEntity/CompanyID cannot be blank and AccountingCustomerParty/Party/PartyLegalEntity/CompanyID/@schemeID must equal "0151" from the ISO 6523 ICD list.	New	fatal
AUNZ-R-005	An invoice must contain the Buyer's NZBN if Buyer country is New Zealand	If AccountingCustomerParty /Party /PostalAddress / Country / IdentificationCode= NZ and AccountingCustomerParty/Party/PartyLegalEntity/CompanyID is not blank and AccountingCustomerParty/Party/PartyLegalEntity/CompanyID/@schemeID must equal "0088" from the ISO 6523 ICD list.	New	fatal
AUNZ-R-006	Invalid ABN number provided.	Where an ABN is provided (schemeID is "0151"), it must comply with the ABN algorithm.	New	warning

Glossary

Acronym	Term	Description
AU	Australia	
A-NZ	Australia and New Zealand	
BIS	Business Interoperability Specification	PEPPOL document specifications
	Customization ID	Identifies the type of message and applicable rules
	Document	Message e.g. invoice
	End user	Businesses, parties, or entities participating in the PEPPOL network as buyers or sellers in the context of the invoice.
GST	Goods and Services Tax	A consumption tax in place in Australia and New Zealand
	Extension	A localised specification implemented by adding, removing or altering the base PEPPOL Business Interoperability Specification (BIS)
NZ	New Zealand	
	Profile ID	Identifies the business process for the message
	Schematron	Structured rule-based validation language that can be used to validate XML messages
UBL	Universal Business Language	OASIS Standard used to describe XML business documents (UBL2.1)
VAT	Value added tax	A consumption tax generally levied at point of sale similar to GST

References

Australian Taxation Office	www.ato.gov.au
New Zealand Inland Revenue	https://www.ird.govt.nz/
OpenPEPPOL	https://peppol.eu/
BIS Billing 3.0 home	http://docs.peppol.eu/poacc/billing/3.0/
BIS Billing 3.0 specification	http://docs.peppol.eu/poacc/billing/3.0/bis/
UBL 2.1	http://docs.oasis-open.org/ubl/os-UBL-2.1/UBL-2.1.html