## **Profile MINIMUM**

## **Table of contents**

Structure of CII schema	2
Detailed documentation	3
ExchangedDocumentContext	3
GuidelineSpecifiedDocumentContextParameter	3
ExchangedDocument	3
SupplyChainTradeTransaction	5
ApplicableHeaderTradeAgreement	5
SellerTradeParty	5
BuyerTradeParty	8
ApplicableHeaderTradeDelivery	9
ApplicableHeaderTradeSettlement	9
SpecifiedTradeSettlementHeaderMonetarySummation	9
Geschäftsregeln	11
General business rules	11
Integrity rules	14
Reverse charge	15
Exempt from VAT	16
Export	17
Intracommunity supply	18
VAT in the Canary Islands	19
VAT on Ceuta and Melilla	20
Out of scope of VAT	21
VAT standard and reduced rate	22
Zero rate VAT	22

# Structure of the CII scheme according to CEN/TS 16931-3-3 limited to the MINIMUM profile

	CrossIndustryInvoice xs:sequence	BG-0
1 1	ExchangedDocumentContext	BG-2
0 1	SusinessProcessSpecifiedDocumentContextParameter  xs:sequence	BT-23-00
1 1	T → xs.sequence	BT-23
1 1	- GuidelineSpecifiedDocumentContextParameter	BT-24-00
	xs:sequence	5. 2. 33
1 1	L <sub>ID</sub>	BT-24
1 1	ExchangedDocument	BT-1-00
	xs:sequence	
1 1	- ID	BT-1
1 1	— TypeCode	BT-3
1 1	IssueDateTime	BT-2-00
1 1	→ DateTimeString	BT-2
required	format	BT-2-0
1 1	SupplyChainTradeTransaction	BG-25-00
	xs:sequence	
1 1	ApplicableHeaderTradeAgreement	BT-10-00
	└── xs:sequence	
0 1	— BuyerReference	BT-10
1 1	SellerTradeParty  xs:sequence	BG-4
1 1	— Name	BT-27
0 1	→ SpecifiedLegalOrganization	BT-30-00
	xs:sequence	
0 1		BT-30
	schemelD	BT-30-1
1 1	PostalTradeAddress	BG-5
	☐ ☐ xs:sequence	DT 40
1 1	CountryID  SpecifiedTouDesistration cDT 21 VAT Identifiers	BT-40 BT-31-00
0 1	SpecifiedTaxRegistration <bt-31 identifier="" vat=""> xs:sequence</bt-31>	81-31-00
1 1	- ID	BT-31
required	schemeID	BT-31-0
0 1	SpecifiedTaxRegistration <bt-32 local="" tax<="" td=""><td>BT-32-00</td></bt-32>	BT-32-00
	Identifier>	
	xs:sequence	
1 1	TID schemeID	BT-32 BT-32-0
required 1 1	→ Schemeib  → BuyerTradeParty	BG-7
1 1	xs:sequence	BG-7
1 1		BT-44
0 1	→ SpecifiedLegalOrganization	BT-47-00
	xs:sequence	
1 1	\frac{1}{2} \sqrt{10}	BT-47
	∟ schemeID	BT-47-1
0 1	BuyerOrderReferencedDocument xs:sequence	BT-13-00
1 1	— IssuerAssignedID	BT-13
1 1	— ApplicableHeaderTradeDelivery	BG-13-00
1 1	- ApplicableHeaderTradeSettlement	BG-19
	xs:sequence	
1 1	InvoiceCurrencyCode	BT-5
1 1	SpecifiedTradeSettlementHeaderMonetarySummation	BG-22
	xs:sequence	
1 1	— TaxBasisTotalAmount	BT-109
0 1	TaxTotalAmount <invoice amount="" total=""></invoice>	BT-110
required	└─ currencyID	BT-110-0
1 1	— GrandTotalAmount	BT-112
1 1	☐ DuePayableAmount	BT-115

Explanations on the use of the CII scheme in accordance with CEN/TS16931-3-3 (MINIMUM profile)

	ExchangedDocu	umentCont	ext							PROCE	SS CONTRO
	•	ram:Exchan		entCont	extTvpe						
	Occurrence:		0		71-						
	EN16931-ID:	BG-2									
	Use:	A group of l	ousiness te	rms pro	viding info	rmation on th	ne busines	ss proces	and rules a	pplicable to the	e Invoice
		document.									
					EN 1693	1 (COMFORT,					
	Used in:		X	X		X	X			•	
	BusinessProces					ter		Grou	oing of bus	iness context	informatio
	Data type: Occurrence:	ram:Docum	entContex	tParame	teriype						
	EN16931-ID:										
	LIN10931-ID.		BASIC M/I	BASIC	EN 1602	1 (COMFORT)	EVTENI				
1	Used in:		X	X	EN 1093	X	X				
1	Diverging		^	,		χ	1				
1	cardinality:							-			
_	ID									Business	process typ
		udt:IDType								200111000	p. 00000 1/p
		To be specif	fid by the B	uver.							
	Occurrence:	•	,	,							
	EN16931-ID:	BT-23									
	Use:	Identifies th	ne business	process	context ir	n which the tr	ansaction	appears	to enable tl	ne Buyer to pro	cess the
		Invoice in a	n appropria	ate way.							
		MINIMUM	BASIC WL	BASIC	EN 1693	1 (COMFORT)	EXTEND	DED			
	Used in:	Χ	X	Х		Χ	Х				
-	GuidelineSpecif	fiedDocum	entConte					of appli	cation reco	mmendation	informatio
	Data type:	ram:Docum	entContext	tParame	eterType						
	Occurrence:	1 1									
	EN16931-ID:	BT-24-00									
						1 (COMFORT)					
	Used in:	X	X	X		X	X				
_	ID									Specificat	ion identific
		udt:IDType								_	
	Usage note:		-							ecify: urn:cen.e	
			-	ant to a	user speci	fication may	dentify th	nat user s	pecification	here. No ident	fication
		scheme is to	be used.								
	Occurrence:										
	EN16931-ID:		ation of the	. coocifi	nation con	taining tha ta	tal sat of	rulos roa	ardina como	ntic contont of	vedinalities
	use.					taining the to		_	_	ntic content, ca	il ullialities
		and busines		Code na		italileu III tile	instance	uocumen	t comornis.		
	urn:factu	r-x.eu:1p0:m			/INIMUM						
	Business rule:	······	Process co								
	Dusiness ruic.				EN 1603	1 (COMFORT)	FYTENI	 DED			
	Used in:		X	X	LIV 1055	X	X				
	ExchangedDocu		X						characteri	stics that affe	oct the entir
	LACIIAIIBEUDUCI	mient					Gibl	aping UI	characters	sucs that all	docume
	Data timo:	ram:Exchan	andDocum	ontTyrc							uocumei
	Data type: Occurrence:		igea Docum	епстуре	:						
	EN16931-ID:										
	LIVIUSSI-ID.	P.IT-00									

ZUGFeRD 2.3 / Factur-X 1.0.07 3 18.09.2024

# Explanations on the use of the CII scheme in accordance with CEN/TS16931-3-3 (MINIMUM profile)

	ID		Invoice number
		udt:IDType	
	Usage note:	•	ber required in Article 226(2) of the directive 2006/112/EC [2], to uniquely identify the
			usiness context, time-frame, operating systems and records of the Seller . It may be based o
		one or more series of	of numbers, which may include alphanumeric characters. No identification scheme is to be
		used.	
	Occurrence:	1 1	
	EN16931-ID:	BT-1	
	Use:	A unique identificati	on of the Invoice.
	Business rule:	BR-2 Invoice	
		MINIMUM BASIC W	/L BASIC EN 16931 (COMFORT) EXTENDED
	Used in:		X X X
_	TypeCode		Invoice type coo
	**	qdt:DocumentCode	
		•	s and credit notes are defined according the entries in UNTDID 1001 [6].
	Osage Hote.		TDID 1001 [6] with specific invoices or credit notes may be used if applicable.
	Occurrence		TOTO 1001 [6] With specific invoices of credit flotes may be used if applicable.
	Occurrence:		
	EN16931-ID:		
	Use:		e functional type of the Invoice.
			Code name
			Request for payment
			<u> </u>
			Credit note related to goods or services
		82	Metered services invoice
		83	Credit note related to financial adjustments
		84	Debit note related to financial adjustments
		102	Tax notification
		130	Invoicing data sheet
		202	Direct payment valuation
		203	Provisional payment valuation
		204	Payment valuation
		211	Interim application for payment
		218	Final payment request based on completion of work
		219	Payment request for completed units
		261	
			Consolidated credit note - goods and services
		295	Price variation invoice
		296	Credit note for price variation
		308	Delcredere credit note
		325	Proforma invoice
		326	Partial invoice
			Commercial invoice which includes a packing list
		380	Commercial invoice
		381	Credit note
		382	Commission note
		383	Debit note
		384	Corrected invoice
		385	Consolidated invoice
		386	Prepayment invoice
		387	Hire invoice
		388	Tax invoice
		389	Self-billed invoice
		390	Delcredere invoice
		393	Factored invoice
		394	Lease invoice
		395	Consignment invoice
			Factored credit note
		420	Optical Character Reading (OCR) payment credit note
		456	Debit advice
		457	
		458	Reversal of credit
		527	Self billed debit note
			Forwarder's credit note
		553	Forwarder's invoice discrepancy report
		575	Insurer's invoice
		623	Forwarder's invoice
		633	Port charges documents
		033	I OIL GIIGIEG MOCUIIICIIG

ZUGFeRD 2.3 / Factur-X 1.0.07 4 18.09.2024

				4, 1310331 3	3 (MINIMUM profile)
	780	Code no Freight i Claim no			
		Consula			
			construction invoice inal construction in		
	877	Final co	nstruction invoice		
Purinoce rule:		Custom	s invoice		
Business rule:	MINIMUM BASIC W	'L BASIC	EN 16931 (COMF	ORT) EXTENDEL	D
Used in:	X X	X	X	X	
IssueDateTime	udt:DateTimeType				Invoice issue date, Conter
Occurrence:					
EN16931-ID:	BT-2-00 The date when the Ir	woico wa	s issued		
	MINIMUM BASIC W			ORT) EXTENDEL	D
Used in:	x x	X	X	X	
DateTimeString					Invoice issue dat
	extension (xs:string) Invoice date, value				
Occurrence:					
EN16931-ID: Use:	The date when the Ir	nvoice wa	s issued.		
Business rule:	BR-3 Invoice				
Used in:	MINIMUM BASIC W X			ORT) EXTENDEL X	
format	·············		<b>^</b>	<b>^</b>	Date, forma
Data type:	_				
Usage note: Occurrence:	Only value "102"				
EN16931-ID:	•				
		Code na			
	MINIMUM BASIC W				D
Used in:  SupplyChainTra	X X deTransaction	X	X	X Grouping of in	nformation about the business transactio
	ram:SupplyChainTra	deTransac	ctionType		
	MAINIMALINA BASIC M		EN 16021 (COME	OPT) EVTENDE	
Used in:	MINIMUM BASIC W X X	L BASIC	Z X	OKI) EXTENDEL X	
	erTradeAgreemen				Grouping of contract information
Data type: Occurrence:	ram:HeaderTradeAg	reementT	ype		
EN16931-ID:					
Use:	Grouping of contract	informat	ion		
	MINIMUM BASIC W	'L BASIC	EN 16931 (COMF	ORT) EXTENDEL	D
Used in:	X X	Х	X	χ	
BuyerReference					Buyer reference
• •	udt:TextType The identifier is defir	ned by the	Buyer (e.g. contac	t ID, department	, office id, project code), but provided by the
	Seller in the Invoice.	,	, , ,	, ,	, , , , , , , , , , , , , , , , , , , ,
Occurrence: EN16931-ID:					
	An identifier assigne	d by the B	uyer used for inter	nal routing purpo	oses.
	MINIMUM BASIC W				)
	X X	Х	X	X	
Used in: SellerTradePart					CELLE
SellerTradePart					SELLE
SellerTradePart	y ram:TradePartyType 1 1				SELLE

ZUGFeRD 2.3 / Factur-X 1.0.07 5 18.09.2024

	MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED
Used in	n: X X X X
Name	Seller na
Data type	:: udt:TextType
Occurrence	:: 1 1
EN16931-ID	
Use	: 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.
Business rule	e: BR-6 Seller
	MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED
Used in	ı: X X X X X
SpecifiedLegal	
	e: ram:LegalOrganizationType
Occurrence	
EN16931-ID	
	MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED
Used in	
T ID	Seller legal registration identi
Data type	:: udt:IDType
Usage note	: If no identification scheme is specified, it must be known by Buyer and Seller.
Occurrence	:: 0 1
EN16931-ID	
Use	: An identifier issued by an official registrar that identifies the Seller as a legal entity or person.
Business rule	e: BR-CO-26 Seller
Business rule	e: BR-S-2 Standard rated VAT
	MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED
Used in	ı: X X X X
<ul><li>schemeID</li></ul>	Scheme identi
Data type	e: xs:token
	e: xs:token e: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523
Usage note EN16931-ID	e: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  BT-30-1
Usage note EN16931-ID	e: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
Usage note EN16931-ID	e: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. b: BT-30-1 e: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED
Usage note EN16931-ID	e: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. b: BT-30-1 e: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED
Usage note EN16931-ID Use	e: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  D: BT-30-1  E: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  D: X X X X X X X X X X X X X X X X X X X
Usage note EN16931-ID Use Used in PostalTradeAd	e: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  D: BT-30-1  E: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  D: X X X X X X X X X X X X X X X X X X X
Usage note EN16931-ID Use Used in PostalTradeAd Data type	e: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  D: BT-30-1  E: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  D: X X X X X X X X X X X X X X X X X X X
Usage note EN16931-ID Use Used in PostalTradeAd Data type	:: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. b: BT-30-1 :: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  : X X X X X X X X X X X X X X X X X X
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Usage note  EN16931-ID  Used in  PostalTradeAd  Data type  Usage note  Occurrence  EN16931-ID	E: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  D: BT-30-1  E: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E: X X X X X X X X X X X X X X X X X X X
Usage note  EN16931-ID  Used in  PostalTradeAd  Data type  Usage note  Occurrence  EN16931-ID	E: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  D: BT-30-1  E: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E: X X X X X X X X X X X X X X X X X X X
Usage note  EN16931-ID  Used in  PostalTradeAd  Data type  Usage note  Occurrence  EN16931-ID  Use	E: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  D: BT-30-1  E: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E: X X X X X X X X X X X X X X X X X X X
Usage note  EN16931-ID  Used in  PostalTradeAd  Data type  Usage note  Occurrence  EN16931-ID  Use	E: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  D: BT-30-1 E: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E: X X X X X X X X  Idress E: ram:TradeAddressType E: Sufficient components of the address are to be filled in order to comply to legal requirements.  E: 1 1  D: BG-5 E: A group of business terms providing information about the address of the Seller.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use Business rule	E: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  D: BT-30-1 E: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E: X X X X X X X  Idress E: ram:TradeAddressType E: Sufficient components of the address are to be filled in order to comply to legal requirements.  E: 1 1  D: BG-5 E: A group of business terms providing information about the address of the Seller.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E: X X X X X X X X X X X X X X X X X X X
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use Business rule  Used in  CountryID	E: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  D: BT-30-1 E: The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E: X X X X X X X X  Idress  SELLER POSTAL ADDR  E: ram:TradeAddressType  E: Sufficient components of the address are to be filled in order to comply to legal requirements.  E: 1 1  D: BG-5 E: A group of business terms providing information about the address of the Seller.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E: X X X X X X X X  Seller country components of the school of the seller.  Seller Country components of the school of the seller.  Seller Country components of the school of
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use Business rule  Used in  CountryID Data type	If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  BT-30-1 The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  X X X X X X  Idress SELLER POSTAL ADDR  Trani-TradeAddressType Sufficient components of the address are to be filled in order to comply to legal requirements.  1 1 Self-5 A group of business terms providing information about the address of the Seller.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  X X X X X X X  Seller country compact of the seller of the seller of the seller.  Seller of the seller of the seller of the seller.  Seller of the seller of the seller of the seller.  Seller of the seller of the seller of the seller.  Seller of the seller of the seller of the seller.  Seller of the seller of the seller of the seller.
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Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use Business rule  Used in  CountryID Data type	Eller MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E. A group of business terms providing information about the address of the Seller.  E. BR-8 Seller  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  E. X X X X X X X X X X X X X X X X X X X
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use Business rule  Used in  CountryID Data type Usage note	Eller MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  El Re Seller  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  El T. 1  El Re Seller  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  El Tam: TradeAddressType  El Sufficient components of the address are to be filled in order to comply to legal requirements.  El 1 1  El BG-5  El A group of business terms providing information about the address of the Seller.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  El X X X X X X X X X X X X X X X X X X X
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use Business rule  Used in  CountryID Data type Usage note Occurrence	### If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  ### BT-30-1  ### The identification scheme identifier of the Seller legal registration identifier.  ### MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  ### X X X X X X  ### SELLER POSTAL ADDR  ### SELLER
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use  Business rule  Used in  CountryID Data type Usage note  Occurrence	### If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  ### BT-30-1  ### The identification scheme identifier of the Seller legal registration identifier.  ### MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  ### X X X X X X X  ### SELLER POSTAL ADDR  ### SELE
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use Business rule  Used in  CountryID Data type Usage note  Occurrence EN16931-ID Use Used in Used in	### If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  ### If used, the identification scheme identifier of the Seller legal registration identifier.  ### If it is identification scheme identifier of the Seller legal registration identifier.  ### If it is identification scheme identifier of the Seller legal registration identifier.  ### If it is identification scheme identifier of the Seller legal registration identifier.  ### If it is identifier.  ### I
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use  Business rule  Used in  CountryID  Data type Usage note  Occurrence	Elf used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  EThe identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  EXXXXXXX  SELLER POSTAL ADDR  Exam: TradeAddressType  ESUfficient components of the address are to be filled in order to comply to legal requirements.  Exam: TradeAddress terms providing information about the address of the Seller.  ESBG-5  EXA group of business terms providing information about the address of the Seller.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  EXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use Business rule  Used in  CountryID Data type Usage note  Occurrence EN16931-ID Usage note	Elf used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  Elf-30-1  The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  EXXXXXXX   Idress  SELLER POSTAL ADDR  Exam:TradeAddressType  Existificient components of the address are to be filled in order to comply to legal requirements.  Existification to a components of the address are to be filled in order to comply to legal requirements.  Existification to a component to the address of the Seller.  Existification to a component to the address of the Seller.  Existification to a component to the address of the Seller.  Existification to a component to the address of the Seller.  Existification to a component to the address of the Seller.  Existification to a component to the address of the Seller.  Existification to a component to a component to the seller to a component to a compon
Usage note  EN16931-ID Use  Used in  PostalTradeAd  Data type Usage note Occurrence EN16931-ID Use Business rule  Used in  CountryID Data type Usage note Occurrence EN16931-ID Usage note  Used in Used in Used in	Elf used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.  Elf-30-1  The identification scheme identifier of the Seller legal registration identifier.  MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED  EX X X X X X X X X X X X X X X X X X X
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ZUGFeRD 2.3 / Factur-X 1.0.07 6 18.09.2024

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# Explanations on the use of the CII scheme in accordance with CEN/TS16931-3-3 (MINIMUM profile)

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	Usage note:	a tax repres	-	y a cou	ntry code.	A VAI regist	ered Supplier sna	Ill include his VAT ID, except when he use
	Occurrence:							
	EN16931-ID:	BT-31						
					known a	s Seller VAT i	dentification num	iber).
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	Business rule:	BR-IP-4	Liable for I	IPSI (Ce	uta/Melill	a) tax		
	Business rule:	BR-O-2	Sale is not	subjec	t to VAT/I	GIC/IPSI		
	Business rule:	BR-O-3	Sale is not	subjec	t to VAT/I	GIC/IPSI		
	Business rule:	BR-O-4	Sale is not	subjec	t to VAT/I	GIC/IPSI		
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ή.	T ID							Seller tax registration identif
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ZUGFeRD 2.3 / Factur-X 1.0.07 7 18.09.2024

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ZUGFeRD 2.3 / Factur-X 1.0.07 8 18.09.2024

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Occurrence:	. 0 1						
EN16931-ID:	BT-13-00						
				EN 16931 (CON	ΛFORT) I		
Used in:		X	X	X		X	
☐ IssuerAssignedI							Purchase order referen
Data type: Occurrence:	udt:IDType						
EN16931-ID:							
		f a refere	enced pu	urchase order, is	sued by t	ne Buver.	
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Used in:	: X	Χ	Χ	X	•	X	
- ApplicableHead	derTradeDeliv						Grouping of delivery deta
Data type:	ram:HeaderTr	adeDeliv	eryType				
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	A 41A 11A 41 1A 4 D	1 C/C 14//	DACIC	FN 16021 (60A	AFORT)	TYTENDED	
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ApplicableHead							DIRECT DEB
• • •	ram:HeaderTr		ementTv	/pe			5.11.201 525
• •				•	he invoic	e that payment	will be made through a SEPA or other
) 	direct debit ini	itiated by	the Sel	ler, in accordance	e with th	e rules of the SE	PA or other direct debit scheme.
Occurrence:	. 1 1						
EN16931-ID:							
Use:	A group of bus	siness ter	ms to sp	pecify a direct de	ebit.		
	ΜΙΝΙΙΜΙΙΜ ΒΔ	ASIC WI	RASIC	EN 16931 (CON	MEORT)	EXTENDED	
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- InvoiceCurrence							Invoice currency cod
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) 				of Directive 200			
) 				registered with	the ISO 4	217 Maintenand	ce Agency "Codes for the representation
	of currencies a	and funds	5".				
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EN16931-ID:		n which s	نميروا الد	a amaunta ara	ilion ove	ant far tha Tata	LVAT amount in accounting currency
			iii invoid	te amounts are g	given, exc	ept for the Tota	I VAT amount in accounting currency.
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EN16931-ID:	: A group of bus	iness ter	ms prov	naing the monet	ary totals	for the Invoice.	
EN16931-ID:					,		
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ZUGFeRD 2.3 / Factur-X 1.0.07 9 18.09.2024

#### Explanations on the use of the CII scheme in accordance with CEN/TS16931-3-3 (MINIMUM profile) TaxTotalAmount < Invoice total amount> **Invoice total VAT amount** Data type: udt:AmountType Usage note: The Invoice total VAT amount is the sum of all VAT category tax amounts. Occurrence: 0 .. 1 EN16931-ID: BT-110 Use: The total VAT amount for the Invoice. Business rule: BR-CO-14 Document totals Business rule: BR-CO-15 Document totals MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED Χ Χ currencyID Invoice currency code Data type: xs:token Occurrence: required EN16931-ID: BT-110-0 MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED Used in: Х Χ Χ GrandTotalAmount Invoice total amount with VAT Data type: udt:AmountType Usage note: The Invoice total amount with VAT is the Invoice total amount without VAT plus the Invoice total VAT amount. Occurrence: 1 .. 1 EN16931-ID: BT-112 Use: The total amount of the Invoice with VAT. Business rule: BR-14 Document totals Business rule: BR-CO-15 Document totals Business rule: BR-CO-16 Document totals MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED Used in: Χ Χ DuePayableAmount Amount due for payment Data type: udt:AmountType Usage note: This amount is the Invoice total amount with VAT minus the paid amount that has been paid in advance. The amount is zero in case of a fully paid Invoice. The amount may be negative; in that case the Seller owes the amount to the Buyer.

ZUGFeRD 2.3 / Factur-X 1.0.07 10 18.09.2024

Occurrence: 1 .. 1 EN16931-ID: BT-115

Business rule: BR-15

Business rule: BR-CO-16

Business rule: BR-CO-25

Х

Use: The outstanding amount that is requested to be paid.

MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED

Χ

Χ

Document totals

Document totals

Invoice

Χ

# **List of Business Rules**

No.	Context
BR-1	Process control
An Invoice shall have a Specification identifier (BT-24).	
BR-2	Invoice
An Invoice shall have an Invoice number (BT-1).	
BR-3	Invoice
An Invoice shall have an Invoice issue date (BT-2).	
BR-4	Invoice
An Invoice shall have an Invoice type code (BT-3).	
BR-5	Invoice
An Invoice shall have an Invoice currency code (BT-5).	
BR-6	Seller
An Invoice shall contain the Seller name (BT-27).	
BR-7	Buyer
An Invoice shall contain the Buyer name (BT-44).	
BR-8	Seller
An Invoice shall contain the Seller postal address (BG-5).	
BR-9	Seller
The Seller postal address (BG-5) shall contain a Seller country code (BT-40).	
BR-10	Buyer
An Invoice shall contain the Buyer postal address (BG-8).	
BR-11	Buyer
The Buyer postal address shall contain a Buyer country code (BT-55).	
BR-12	Document totals
An Invoice shall have the Sum of Invoice line net amount (BT-106).	
BR-13	Document totals
An Invoice shall have the Invoice total amount without VAT (BT-109).	
BR-14	Document totals
An Invoice shall have the Invoice total amount with VAT (BT-112).	
BR-15	Document totals
An Invoice shall have the Amount due for payment (BT-115).	
BR-16	Invoice
An Invoice shall have at least one Invoice line (BG-25).	Davisa
BR-17 The Payer name (PT 50) chall be provided in the Inveice, if the Payer (PC 10) is different from the Soller (PC 1).	Payee
The Payee name (BT-59) shall be provided in the Invoice, if the Payee (BG-10) is different from the Seller (BG-4).  BR-18	Seller tax representative
The Seller tax representative name (BT-62) shall be provided in the Invoice, if the Seller (BG-4) has a Seller tax repr	•
BR-19	Seller tax representative
The Seller tax representative postal address (BG-12) shall be provided in the Invoice, if the Seller (BG-4) has a Selle	•
11).	tax representative party (20
BR-20	Seller tax representative
The Seller tax representative postal address (BG-12) shall contain a Tax representative country code (BT-69), if the	e Seller (BG-4) has a Seller tax
representative party (BG-11).	
BR-21	Invoice line
Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126).	
BR-22	Invoice line
Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129).	
BR-23	Invoice line
An Invoice line (BG-25) shall have an Invoiced quantity unit of measure code (BT-130).	
BR-24	Invoice line
Each Invoice line (BG-25) shall have an Invoice line net amount (BT-131).	
BR-25	Item information
Each Invoice line (BG-25) shall contain the Item name (BT-153).	
BR-26	Price details
Each Invoice line (BG-25) shall contain the Item net price (BT-146).	
BR-27	Item net price
The Item net price (BT-146) shall NOT be negative.	
BR-28	Price details
The Item gross price (BT-148) shall NOT be negative.	
BR-29	Invoicing period

## **List of Business Rules**

No. Conte
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 lat or equal to the Invoicing period start date (BT-73).
BR-30 Invoice line per
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).
BR-31 Document level allowan
Each Document level allowance (BG-20) shall have a Document level allowance amount (BT-92).  BR-32  Document level allowance
Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95).
BR-33  Document level allowance (BG-20) shall have a Document level allowance reason (BT-97) or a Document level allowance reason code (BT-97).
98).  BR-36  Document level char
Each Document level charge (BG-21) shall have a Document level charge amount (BT-99).
BR-37  Each Document level charge (BG-21) shall have a Document level charge VAT category code (BT-102).
BR-38 Document level char
Each Document level charge (BG-21) shall have a Document level charge reason (BT-104) or a Document level charge reason code (BT-105).  BR-41  Invoice line allowan
Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).
BR-42  Invoice line allowance (BC 27) shall have an Invoice line allowance reason (BT 120) or an Invoice line allowance reason and (BT 140).
Each Invoice line allowance (BG-27) shall have an Invoice line allowance reason (BT-139) or an Invoice line allowance reason code (BT-140).  BR-43  Invoice line allowance reason code (BT-140).
Each Invoice line charge (BG-28) shall have an Invoice line charge amount (BT-141).
BR-44 Each Invoice line charge (BG-28) shall have an Invoice line charge reason (BT-144) or an Invoice line charge reason code (BT-145).
BR-45  VAT breakdo
Each VAT breakdown (BG-23) shall have a VAT category taxable amount (BT-116).
BR-46 Each VAT breakdown (BG-23) shall have a VAT category tax amount (BT-117).
BR-47 VAT breakdo
Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118).  BR-48  VAT breakdo
Each VAT breakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT.
BR-49 Payment instruction (BG-16) shall specify the Payment means type code (BT-81).
BR-50 Account informat
A Payment account identifier (BT-84) shall be present if Credit transfer (BG-16) information is provided in the Invoice.  BR-51  Card informat
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.
BR-52 Additional supporting docume
Each Additional supporting document (BG-24) shall contain a Supporting document reference (BT-122).  BR-53  Document to
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-54 Each Item attribute (BG-32) shall contain an Item attribute name (BT-160) and an Item attribute value (BT-161).
BR-55  Preceding invoice reference of the state of the st
Each Preceding Invoice reference (BG-3) shall contain a Preceding Invoice reference (BT-25).
BR-56 Each Seller tax representative party (BG-11) shall have a Seller tax representative VAT identifier (BT-63).
BR-57 Deliver to addr
Each Deliver to address (BG-15) shall contain a Deliver to country code (BT-80).  BR-61  Payment instruction
If the Payment means type code (BT-81) means SEPA credit transfer, Local credit transfer or Non-SEPA international credit transfer, the Paymen account identifier (BT-84) shall be present.
BR-62 Seller electronic addr
The Seller electronic address (BT-34) shall have a Scheme identifier.  BR-63  Buyer electronic address
The Buyer electronic address (BT-49) shall have a Scheme identifier.
BR-64 The Item standard identifier (BT-157) shall have a Scheme identifier
The state of the s

ZUGFeRD 2.3 / Factur-X 1.0.07 12 05.07.2024

## **List of Business Rules**

No. Context

BR-65
The Item classification identifier (BT-158) shall have a Scheme identifier

Item classification identifier

## **List of Business Rules**

No. Context BR-CO-3 Invoice Value added tax point date (BT-7) and Value added tax point date code (BT-8) are mutually exclusive. Invoice line Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151). **Document level allowances** Document level allowance reason code (BT-98) and Document level allowance reason (BT-97) shall indicate the same type of allowance. **Document level allowances** Document level charge reason code (BT-105) and Document level charge reason (BT-104) shall indicate the same type of charge. **Invoice line allowances** Invoice line allowance reason code (BT-140) and Invoice line allowance reason (BT-139) shall indicate the same type of allowance reason. Invoice line charges Invoice line charge reason code (BT-145) and Invoice line charge reason (BT144) shall indicate the same type of charge reason. **VAT identifiers** 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'. **Document totals** Sum of Invoice line net amount (BT-106) =  $\Sigma$  Invoice line net amount (BT-131). **Document totals** Sum of allowances on document level (BT-107) = Σ Document level allowance amount (BT-92). **Document totals** Sum of charges on document level (BT-108) =  $\Sigma$  Document level charge amount (BT-99). **Document totals 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-14 Document totals** Invoice total VAT amount (BT-110) =  $\Sigma$  VAT category tax amount (BT-117). **Document totals** Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110). **Document totals** Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) -Paid amount (BT-113) +Rounding amount (BT-114). VAT breakdown VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals. VAT breakdown An Invoice shall at least have one VAT breakdown group (BG-23). Delivery or invoice period 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. **BR-CO-20** Invoice line period 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. BR-CO-21 **Document level allowances** 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. BR-CO-22 **Document level charge** 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. **BR-CO-23 Invoice line allowances** 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 **Invoice line charges** 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. Invoice 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. Seller 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.

ZUGFeRD 2.3 / Factur-X 1.0.07 14 05.07.2024

## **List of Business Rules**

No. Context

BR-AE-1 Reverse charge VAT

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 VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "VAT reverse charge".

BR-AE-2 Reverse charge VAT

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).

BR-AE-3 Reverse charge VAT

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).

BR-AE-4 Reverse charge VAT

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).

BR-AE-5 Reverse charge VAT

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).

BR-AE-6 Reverse charge VAT

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).

BR-AE-7 Reverse charge VAT

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).

BR-AE-8 Reverse charge VAT

In a VAT breakdown (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".

BR-AE-9 Reverse charge VAT

The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" shall be 0 (zero).

BR-AE-10 Reverse charge VAT

A VAT Breakdown (BG-23) with VAT Category code (BT-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).

ZUGFeRD 2.3 / Factur-X 1.0.07 15 05.07.2024

## **List of Business Rules**

No. Context

BR-E-1 Exempt from VAT

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 VAT breakdown (BG-23) with the VAT category code (BT-118) equal to "Exempt from VAT".

BR-E-2 Exempt from VAT

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).

BR-E-3 Exempt from VAT

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).

BR-E-4 Exempt from VAT

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).

BR-E-5 Exempt from VAT

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-6 Exempt from VAT

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-7 Exempt from VAT

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-8 Exempt from VAT

In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Exempt from VAT" 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 "Exempt from VAT".

BR-E-9 Exempt from VAT

The VAT category tax amount (BT-117) In a VAT breakdown (BG-23) where the VAT category code (BT-118) equals "Exempt from VAT" shall equal 0 (zero).

BR-E-10 Exempt from VAT

A VAT Breakdown (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).

ZUGFeRD 2.3 / Factur-X 1.0.07 16 05.07.2024

## **List of Business Rules**

No. Contex

#### BR-G-1

## VAT/IGIC/IPSI not levied due to export outside of the EU

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 VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Export outside the EU".

BR-G-2

### VAT/IGIC/IPSI not levied due to export outside of the EU

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).

BR-G-3

### VAT/IGIC/IPSI not levied due to export outside of the EU

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).

BR-G-4

## VAT/IGIC/IPSI not levied due to export outside of the EU

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) or the Seller tax representative VAT identifier (BT-63).

BR-G-

## VAT/IGIC/IPSI not levied due to export outside of the EU

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-6

### VAT/IGIC/IPSI not levied due to export outside of the EU

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-7

### VAT/IGIC/IPSI not levied due to export outside of the EU

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-8

### VAT/IGIC/IPSI not levied due to export outside of the EU

In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Export outside the EU" 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 "Export outside the EU".

BD C 0

## VAT/IGIC/IPSI not levied due to export outside of the EU

The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Export outside the EU" shall be 0 (zero).

BR-G-10

## VAT/IGIC/IPSI not levied due to export outside of the EU

A VAT Breakdown (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).

ZUGFeRD 2.3 / Factur-X 1.0.07 17 05.07.2024

## **List of Business Rules**

No. Context

#### **BR-IC-1**

## VAT/IGIC/IPSI not levied due to intra-community supply rules

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 VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Intra-community supply".

#### BR-IC-2

## VAT/IGIC/IPSI not levied due to intra-community supply rules

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).

#### BB-IC-3

## VAT/IGIC/IPSI not levied due to intra-community supply rules

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).

#### BD IC A

## VAT/IGIC/IPSI not levied due to intra-community supply rules

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).

#### BD IC E

## VAT/IGIC/IPSI not levied due to intra-community supply rules

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).

#### BR-IC-6

## VAT/IGIC/IPSI not levied due to intra-community supply rules

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).

#### BR-IC-7

## VAT/IGIC/IPSI not levied due to intra-community supply rules

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).

#### **BR-IC-8**

### VAT/IGIC/IPSI not levied due to intra-community supply rules

In a VAT breakdown (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".

## BR-IC-9

## VAT/IGIC/IPSI not levied due to intra-community supply rules

The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" shall be 0 (zero).

## BR-IC-10

## VAT/IGIC/IPSI not levied due to intra-community supply rules

A VAT Breakdown (BG-23) with the VAT Category code (BT-118) "Intra-community supply" shall have a VAT exemption 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

## VAT/IGIC/IPSI not levied due to intra-community supply rules

In an Invoice with a VAT breakdown (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.

### BR-IC-12

## VAT/IGIC/IPSI not levied due to intra-community supply rules

In an Invoice with a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the Deliver to country code (BT-80) shall not be blank.

ZUGFeRD 2.3 / Factur-X 1.0.07 18 05.07.2024

## **List of Business Rules**

No. Context

BR-IG-1

Liable for IGIC (Canary) tax

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 VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "IGIC".

**BR-IG-2** 

Liable for IGIC (Canary) tax

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).

BR-IG-3

Liable for IGIC (Canary) tax

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).

BR-IG-4

Liable for IGIC (Canary) tax

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).

BR-IG-5

Liable for IGIC (Canary) tax

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.

**BR-IG-6** 

Liable for IGIC (Canary) tax

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.

BR-IG-7

Liable for IGIC (Canary) tax

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.

**BR-IG-8** 

Liable for IGIC (Canary) tax

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 VAT breakdown (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 "IGIC" and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).

BR-IG-9

Liable for IGIC (Canary) tax

The VAT category tax amount (BT-117) in a VAT breakdown (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).

BR-IG-10

Liable for IGIC (Canary) tax

A VAT Breakdown (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).

ZUGFeRD 2.3 / Factur-X 1.0.07 19 05.07.2024

## **List of Business Rules**

No. Context

#### **BR-IP-1**

Liable for IPSI (Ceuta/Melilla) tax

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 VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "IPSI".

#### **BR-IP-2**

Liable for IPSI (Ceuta/Melilla) tax

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).

#### BR-IP-3

Liable for IPSI (Ceuta/Melilla) tax

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).

#### BR-IP-4

Liable for IPSI (Ceuta/Melilla) tax

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).

#### BR-IP-5

Liable for IPSI (Ceuta/Melilla) tax

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.

### **BR-IP-6**

Liable for IPSI (Ceuta/Melilla) tax

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.

#### BR-IP-7

Liable for IPSI (Ceuta/Melilla) tax

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.

#### BR-IP-8

Liable for IPSI (Ceuta/Melilla) tax

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 VAT breakdown (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 "IPSI" and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).

#### BR-IP-9

Liable for IPSI (Ceuta/Melilla) tax

The VAT category tax amount (BT-117) in a VAT breakdown (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).

### BR-IP-10

Liable for IPSI (Ceuta/Melilla) tax

A VAT Breakdown (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).

ZUGFeRD 2.3 / Factur-X 1.0.07 20 05.07.2024

## **List of Business Rules**

No. Context

### **BR-O-1**

## Sale is not subject to VAT/IGIC/IPSI

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 VAT breakdown group (BG-23) with the VAT category code (BT-118) equal to "Not subject to VAT".

#### **BR-O-2**

## Sale is not subject to VAT/IGIC/IPSI

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).

#### **BR-O-3**

### Sale is not subject to VAT/IGIC/IPSI

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).

#### BR-0-4

## Sale is not subject to VAT/IGIC/IPSI

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).

#### BR-O-5

Sale is not subject to VAT/IGIC/IPSI

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-6**

## Sale is not subject to VAT/IGIC/IPSI

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-7

### Sale is not subject to VAT/IGIC/IPSI

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-8**

#### Sale is not subject to VAT/IGIC/IPSI

In a VAT breakdown (BG-23) where the VAT category code (BT-118) is " Not subject to VAT" 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 "Not subject to VAT".

#### BR-O-9

#### Sale is not subject to VAT/IGIC/IPSI

The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" shall be 0 (zero).

### **BR-O-10**

### Sale is not subject to VAT/IGIC/IPSI

A VAT Breakdown (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).

### **BR-O-11**

## Sale is not subject to VAT/IGIC/IPSI

An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain other VAT breakdown groups (BG-23).

### BR-O-12

## Sale is not subject to VAT/IGIC/IPSI

An Invoice that contains a VAT breakdown 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-13**

## Sale is not subject to VAT/IGIC/IPSI

An Invoice that contains a VAT breakdown 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-14

## Sale is not subject to VAT/IGIC/IPSI

An Invoice that contains a VAT breakdown 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".

ZUGFeRD 2.3 / Factur-X 1.0.07 21 05.07.2024

## **List of Business Rules**

No. Context

BR-S-1 Standard rated VAT

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 VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "Standard rated".

BR-S-2 Standard rated VAT

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).

BR-S-3 Standard rated VAT

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).

BR-S-4 Standard rated VAT

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 representative VAT identifier (BT-63).

BR-S-5 Standard rated VAT

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-6 Standard rated VAT

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-7 Standard rated VAT

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-8 Standard rated VAT

For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "Standard rated", the VAT category taxable amount (BT-116) in a VAT breakdown (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-9 Standard rated VAT

The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Standard rated" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).

BR-S-10 Standard rated VAT

A VAT Breakdown (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).

ZUGFeRD 2.3 / Factur-X 1.0.07 22 05.07.2024

## **List of Business Rules**

No. Contex

BR-Z-1 Zero rated VAT

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 VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Zero rated".

BR-Z-2 Zero rated VAT

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).

BR-Z-3 Zero rated VAT

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).

BR-Z-4 Zero rated VAT

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).

BR-Z-5 Zero rated VAT

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-6 Zero rated VAT

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-7 Zero rated VAT

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-8 Zero rated VAT

In a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" the VAT 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-9 Zero rated VAT

The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" shall equal 0 (zero).

BR-Z-10 Zero rated VAT

A VAT Breakdown (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).

ZUGFeRD 2.3 / Factur-X 1.0.07 23 05.07.2024