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	23

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

1.		CrossIndustryInvoice xs:sequence	BG-0
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0 - 1 ■ Business/roces/specifiedDocumentContextParameter 87-23 on 1 - 1 □ 10 87-23 on 1 - 1 □ GudelineSpecifiedDocumentContextParameter 87-24 on 1 - 1 □ 10 87-24 on 1 - 1 □ 10 87-10 on 1 - 1 □ 10 87-10 on 1 - 1 □ 10 87-10 on 1 - 1 □ 10 87-20 on 1 - 1 □ 10 on 87-20 on 1 - 1 □ 10 on 87-20 on 1 - 1 □ 10 on 87-20 on 1 - 1 □ 20 on 87-20 on 1 - 1 □ 3 on 75-20 on 1 - 1 □ 4 on 75-20 on 1 - 1 □ 5 on 75-20 on 1 - 1 □ 5 on 75-20 on 1 - 1 □ 5 on 75-20 on 1 - 1		- -	
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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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	ExchangedDocu	ram:Exchan		ontCont	ovtTvno			PROCESS CONTRO
	Occurrence:		igeuDocum	entcont	extrype			
	EN16931-ID:							
	Use:	A group of h	ousiness te	rms prov	iding inforr	mation on th	e business	process and rules applicable to the Invoice
		document.		-	_			
					EN 16931	(COMFORT)		D .
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	EN16931-ID:							
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	Data type: Usage note:	udt:IDType	fid butba D					
	Occurrence:	-	iiu by tile b	uyer.				
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			ne business	process	context in	which the tra	insaction a	ppears, to enable the Buyer to process the
		Invoice in a		•				, ,
		MINIMUM	BASIC WL	BASIC	EN 16931	(COMFORT)	EXTENDE	D
	Used in:	X	X	X		Χ	X	
•	GuidelineSpecif					Gr	ouping of	f application recommendation information
		ram:Docum	entContext	tParamet	terType			
	Occurrence: EN16931-ID:							
	EIN10931-ID.	D1-24-00						
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Explanations on the use of the CII scheme in accordance with CEN/TS16931-3-3 (MINIMUM profile)

_	ID Data type:	udtilDTvnc		Invoice number
	* * * * * * * * * * * * * * * * * * * *	udt:IDType	er required in Article 226(2) of the directive 2006/112/EC [2], to uniquely	, identify the
	Osuge note.	· ·	siness context, time-frame, operating systems and records of the Seller.	•
		one or more series of	numbers, which may include alphanumeric characters. No identification	scheme is to be
	_	used.		
	Occurrence:			
	EN16931-ID:	A unique identificatio	on of the Invoice	
	Business rule:		in of the invoice.	
			BASIC EN 16931 (COMFORT) EXTENDED	
	Used in:		x x x	
_	TypeCode			Invoice type cod
	* * * * * * * * * * * * * * * * * * * *	qdt:DocumentCodeTy		
	Usage note:		and credit notes are defined according the entries in UNTDID 1001 [6].	hla.
	Occurrence:		DID 1001 [6] with specific invoices or credit notes may be used if applica	DIE.
	EN16931-ID:			
	Use:	A code specifying the	functional type of the Invoice.	
		Code	Code name	
			Request for payment	
			Debit note related to goods or services Credit note related to goods or services	
			Metered services invoice	
			Credit note related to financial adjustments	
		84	Debit note related to financial adjustments	
		102	Tax notification	
			Invoicing data sheet	
			Direct payment valuation	
		203 204	Provisional payment valuation Payment valuation	
		211	Interim application for payment	
			Final payment request based on completion of work	
		219	Payment request for completed units	
			Self billed credit note	
			Consolidated credit note - goods and services	
			Price variation invoice Credit note for price variation	
			Delcredere credit note	
			Proforma invoice	
		326	Partial invoice	
			Commercial invoice which includes a packing list	
			Commercial invoice	
			Credit note Commission note	
			Debit note	
			Corrected invoice	
			Consolidated invoice	
			Prepayment invoice	
		387	Hire invoice	
			Tax invoice Self-billed invoice	
			Delcredere invoice	
			Factored invoice	
			Lease invoice	
			Consignment invoice	
			Factored credit note	
		420	Optical Character Reading (OCR) payment credit note	
			Debit advice Reversal of debit	
			Reversal of credit	
			Self billed debit note	
			Forwarder's credit note	
			Forwarder's invoice discrepancy report	
			Insurer's invoice	
			Forwarder's invoice	
		633	Port charges documents Invoice information for accounting purposes	

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			ua	1/1310331-3-3	B (MINIMUM profile)
	780	Code no Freight i Claim no			
		Consula Partial c	r invoice onstruction invoice		
	876	Partial f	inal construction in		
		Final co	nstruction invoice		
Business rule:		Custom	3 IIIVOICE		
	MINIMUM BASIC WI		•	,	
Used in: IssueDateTime	X X	Х	X	X	Invoice issue date, Conter
	udt:DateTimeType				involce issue date, conten
Occurrence: EN16931-ID:					
	The date when the In	voice wa	s issued.		
	MINIMUM BASIC WI		•	,	
Used in: DateTimeString		X	X	X	Invoice issue dat
· ·	extension (xs:string)				invoice issue dat
	Invoice date, value				
Occurrence: EN16931-ID:					
	The date when the In	voice wa	s issued.		
Business rule:		DACIC	FN116021 (COME		
Used in:	MINIMUM BASIC WI			ORI) EXTENDED X	
format					Date, forma
Data type:	_				
Occurrence:	Only value "102" required				
EN16931-ID:					
	102	Code na	MDD		
Used in:	MINIMUM BASIC WI		EN 16931 (COMF X	ORT) EXTENDED X	
SupplyChainTra				Grouping of inf	formation about the business transactio
Data type: Occurrence:	ram:SupplyChainTrac	leTransac	tionType		
EN16931-ID:					
Used in:	MINIMUM BASIC WI	L BASIC X	EN 16931 (COMF X	ORT) EXTENDED X	
	lerTradeAgreement		Λ		Grouping of contract information
Data type:	ram:HeaderTradeAgr		ype		
Occurrence: EN16931-ID:					
	Grouping of contract	informat	ion		
· · · · · · · · · · · · · · · · · · ·	Adama di Bacicia	DACIC		ODTI SYTEMOTO	
Used in:	MINIMUM BASIC WI	L BASIC	EN 16931 (COMF X	ORI) EXTENDED X	
BuyerReference					Buyer referenc
	udt:TextType	ad by +ba	. Dunar la a contac	t ID donortmont	office id project code) but provided by the
Usage note:	Seller in the Invoice.	ed by the	e Buyer (e.g. contac	t ib, department,	office id, project code), but provided by the
Occurrence:					
EN16931-ID:	BT-10 An identifier assigned	l hy the B	uver used for inter	nal routing nurno	202
036.	MINIMUM BASIC WI				
Used in:		X	X	X	
	·V				SELLE
SellerTradePart	ram:TradePartvTvne				
111	ram:TradePartyType 1 1				
Data type: Occurrence: EN16931-ID:	1 1	ormo see	viding information	about the Callan	

ZUGFeRD 2.3.2 / Factur-X 1.07.2 5 13.11.2024

lanati	ons on the use o	f the CII s	cheme in	accor	dance with CEN/	TS16931-3-3 (MINIMUM profile)
					EN 16931 (COMFO	RT) EXTENDED	
	Used in:	Χ	Х	Х	X	X	
H	Name						Seller nar
	Data type:	udt:TextTy	pe				
	Occurrence:	1 1					
	EN16931-ID:	BT-27					
	Use:	The full for	mal name l	by which	the Seller is registere	ed in the national	registry of legal entities or as a Taxable
	030.				a person or persons.		egion y or regar entities or as a randore
	Business rule:		Seller	uucs us	a person or persons.		
				DACIC	EN 4 CO24 /CON4EO	DT) EVTENDED	
					EN 16931 (COMFO		
	Used in:			Х	X	X	
Η	SpecifiedLegalC)rganizatio	n				Details about the organizati
Ш	Data type:	ram:LegalO)rganizatior	nType			
Ш	Occurrence:	0 1					
Ш	EN16931-ID:	BT-30-00					
1-1			BASIC WI	BASIC	EN 16931 (COMFO	RT) FXTFNDFD	
Ш	Used in:					X	
		^	X	^	^		
IΤ	ID						Seller legal registration identif
	Data type:	udt:IDType	!				
	Usage note:	If no identif	fication sch	ieme is s	pecified, it must be k	nown by Buyer an	d Seller.
	Occurrence:	0 1					
	EN16931-ID:	BT-30					
	Use:	An identifie	er issued by	an offic	ial registrar that iden	tifies the Seller as	a legal entity or person.
	Business rule:						, , , , , , , , , , , , , , , , , , ,
	Business rule:		Standard	rated V	ΛТ		
						DT1 EVTENDED	
					EN 16931 (COMFO		
	Used in:	X	X	X	X	X	
-	schemeID						Scheme identif
	Data type:	xs:token					
	Usage note:	If used, the	identificat	ion sche	me shall be chosen fr	om the entries of	the list published by the ISO/IEC 6523
	J	maintenan					, ,
	EN16931-ID:		87-				
			ication sche	eme ider	ntifier of the Seller leg	al registration ide	ntifier
	030.				EN 16931 (COMFO		nunci.
	Daniel Co.				1	•	
	Used in:		X	Х	X	X	
Η	PostalTradeAdo	lress					SELLER POSTAL ADDRE
Ш	Data type:	ram:Trade/	AddressTyp	e			
Ш	Usage note:	Sufficient c	omponents	s of the a	ddress are to be fille	d in order to comp	oly to legal requirements.
Ш	Occurrence:	1 1	·			•	
Ш	EN16931-ID:						
Ш			husiness to	rme nro	viding information ab	out the address o	f the Saller
				iiiis pio	viding information as	out the address of	i tile Jellei.
	Business rule:		Seller				
П					EN 16931 (COMFO		
	Used in:	Χ	X	X	X	X	
 -	CountryID						Seller country co
	•	qdt:Countr	yIDType				•
	• • • • • • • • • • • • • • • • • • • •	-		e is spec	rified, this is the coun	try where VAT is li	able. The lists of valid countries are
	03060		-		•	•	epresentation of names of countries and
		their subdiv		5 5100-1	. Iviaintenance agenc	y, codes for the fi	epresentation of names of countries and
	0		VISIONS .				
	Occurrence:						
1	EN16931-ID:						
	Use:	A code that	t identifies	the cour	ntry.		
l	Business rule:	BR-9	Seller				
		MINIMUM	BASIC WL	BASIC	EN 16931 (COMFO	RT) EXTENDED	
	Used in:		Х	Х	X	Χ	
	OSEU III.	^	^				
							mation on tay information of the sal
T	SpecifiedTaxRe	gistration •	<bt-31 td="" va<=""><td>AT Ident</td><td></td><td></td><td>mation on tax information of the se</td></bt-31>	AT Ident			mation on tax information of the se
T	SpecifiedTaxRe	gistration < ram:TaxReg	<bt-31 td="" va<=""><td>AT Ident</td><td></td><td></td><td>mation on tax information of the sel</td></bt-31>	AT Ident			mation on tax information of the sel

ZUGFeRD 2.3.2 / Factur-X 1.07.2 6 13.11.2024

MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED
Used in: X X X X X X

Occurrence: 0 .. 1 EN16931-ID: BT-31-00

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

'	ID	Seller VAT id	dentifi
	Data type:		
	Usage note:	AT number prefixed by a country code. A VAT registered Supplier shall include his VAT ID, except when	he use
	0	tax representative.	
	Occurrence: EN16931-ID:		
		· -	
		he Seller's VAT identifier (also known as Seller VAT identification number).	
	Business rule:		
	Business rule: Business rule:		
	Business rule:	· · · · · · · · · · · · · · · · · · ·	
	Business rule:	5	
	Business rule:	<u> </u>	
	Business rule:	·	
	Business rule:	•	
	Business rule:		
	Business rule:		
	Business rule:	· · · · · · · · · · · · · · · · · · ·	
	Business rule:	·	
	Business rule:	R-IC-3 VAT/IGIC/IPSI not levied due to intra-community supply rules	
	Business rule:		
	Business rule:	R-IG-2 Liable for IGIC (Canary) tax	
	Business rule:	R-IG-3 Liable for IGIC (Canary) tax	
	Business rule:	R-IG-4 Liable for IGIC (Canary) tax	
	Business rule:	R-IP-2 Liable for IPSI (Ceuta/Melilla) tax	
	Business rule:		
	Business rule:	, ,	
	Business rule:		
	Business rule:		
	Business rule:	• • •	
	Business rule:		
	Business rule: Business rule:		
	Business rule:		
	Business rule:		
	Business rule:		
	240	IINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED	
	Used in:	X X X X X X X	
	schemeID	Tax Scheme ic	denti
	Data type:	otoken	
	Usage note:	A = VAT ID	
	Occurrence:	equired	
	EN16931-ID:	Г-31-0	
		IINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED	
	Used in:	X X X X	
Т		stration <bt-32 identifier="" local="" tax=""> Detailed information on tax information of the</bt-32>	he se
	• •	nm:TaxRegistrationType	
	Occurrence:		
	EN16931-ID:		
	Hered to	IINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED	
	Used in:	X X X X X Soller to vegic tration is	donti
ſ	Data type:	Seller tax registration id	uentil
1	* * * * * * * * * * * * * * * * * * * *	his information may affect how the Buyer settles the payment (such as for social security fees). E.g. in s	ome
	osage note.	puntries, if the Seller is not registered as a tax paying entity then the Buyer is required to withhold the a f the tax and pay it on behalf of the Seller.	
	Occurrence:		
	EN16931-ID:		
1			onabl
	Use:	he local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that	. enabi

ZUGFeRD 2.3.2 / Factur-X 1.07.2 7 13.11.2024

- 1	Business rule:	BK-AE-Z	Reverse c	:harge V	AT		
	Business rule:	BR-AE-3	Reverse c	•			
	Business rule:	BR-AE-4	Reverse c	-			
	Business rule:	BR-E-2	Exempt fr	rom VAT	•		
	Business rule:	BR-E-3	Exempt fr	rom VAT	-		
	Business rule:	BR-E-4	Exempt fr	rom VAT	-		
	Business rule:	BR-IG-2	Liable for	IGIC (Ca	nary) tax		
	Business rule:	BR-IG-3	Liable for	IGIC (Ca	nary) tax		
	Business rule:	BR-IG-4	Liable for	IGIC (Ca	nary) tax		
	Business rule:	BR-IP-2	Liable for	IPSI (Ce	uta/Melilla) tax		
	Business rule:	BR-IP-3	Liable for	IPSI (Ce	uta/Melilla) tax		
	Business rule:	BR-IP-4	Liable for	IPSI (Ce	uta/Melilla) tax		
	Business rule:		Standard				
	Business rule:		Standard		ΑT		
	Business rule:		Zero rate				
	Business rule:		Zero rate				
	Business rule:	BR-Z-4	Zero rate	d VAT			
					EN 16931 (COMFORT)		
	Used in:	X	X	Х	X	X	TC-b
_	schemeID	vertakan					Tax Scheme identifi
	Data type: Usage note:		antifier /les	al)			
	Occurrence:		entinei (ioc	aij			
	EN16931-ID:	-					
			BASIC W/I	BASIC	EN 16931 (COMFORT)) EXTENDED	
	Used in:			X	X	X	
	BuyerTradePart						BUY
	•	ram:TradeF	PartyTyne				50.
	Occurrence:						
	EN16931-ID:	BG-7					
			business te	rms prov	viding information abou	ut the Buyer.	
		MINIMUM	BASIC WI	BASIC	EN 4 CO24 (CON 4 EO DE		
					EN 16931 (COMFORT)		
	Used in:	X			X X	X EXTENDED	Poucos
	Name		X				Buyer nar
_	Name Data type:	udt:TextTyր	X				Buyer nar
	Name Data type: Occurrence:	udt:TextTyp	X				Buyer nar
_	Name Data type: Occurrence: EN16931-ID:	udt:TextTyp 1 1 BT-44	X pe	X			Buyer nar
_	Name Data type: Occurrence: EN16931-ID: Use:	udt:TextTyp 1 1 BT-44 The full nar	X pe me of the B	X			Buyer nar
_	Name Data type: Occurrence: EN16931-ID: Use: Business rule:	udt:TextTy ₁ 1 1 BT-44 The full nar BR-7	X pe me of the B Buyer	X uyer.	x	x	Buyer nar
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	Name Data type: Occurrence: EN16931-ID: Use: Business rule: Used in:	udt:TextTy; 1 1 BT-44 The full nar BR-7 MINIMUM X	X De me of the Bi Buyer BASIC WL X	X uyer. <i>BASIC</i>	x	X X	
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T	Name Data type: Occurrence: EN16931-ID: Use: Business rule: Used in: SpecifiedLegalO Data type:	udt:TextTyl 1 1 BT-44 The full nar BR-7 MINIMUM X Organizatio ram:LegalC	X De me of the Book Buyer BASIC WL X n	x uyer. BASIC X	EN 16931 (COMFORT,	X X	
<u>-</u>	Name Data type: Occurrence: EN16931-ID: Use: Business rule: Used in: SpecifiedLegalO	udt:TextTyl 1 1 BT-44 The full nar BR-7 MINIMUM X Organizatio ram:LegalC 0 1	X De me of the Book Buyer BASIC WL X n	x uyer. BASIC X	EN 16931 (COMFORT,	X X	
T	Name Data type: Occurrence: EN16931-ID: Use: Business rule: Used in: SpecifiedLegalO Data type: Occurrence: EN16931-ID:	udt:TextTyl 1 1 BT-44 The full nar BR-7 MINIMUM X Organizatio ram:LegalC 0 1 BT-47-00	X me of the Bi Buyer BASIC WL X n	X uyer. BASIC X	EN 16931 (COMFORT)	X) EXTENDED X	
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T	Name Data type: Occurrence: EN16931-ID: Use: Business rule: Used in: SpecifiedLegalO Data type: Occurrence: EN16931-ID: Used in: ID	udt:TextTyl 1 1 BT-44 The full nar BR-7 MINIMUM X Organizatio ram:LegalC 0 1 BT-47-00 MINIMUM X	x me of the Bi Buyer BASIC WL X on Organization BASIC WL X	X uyer. BASIC X Type	EN 16931 (COMFORT X	X) EXTENDED X	Details about the organizati
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	Name Data type: Occurrence: EN16931-ID: Use: Business rule: Used in: SpecifiedLegalO Data type: Occurrence: EN16931-ID: Used in: ID Data type:	udt:TextTyl 1 1 BT-44 The full nar BR-7 MINIMUM X Organizatio 0 1 BT-47-00 MINIMUM X udt:IDType If no identif	x pe me of the Bi Buyer BASIC WL X pr pr parallel and the Bi Research X fication sch	Washington (Market) (EN 16931 (COMFORT) X EN 16931 (COMFORT) X	X) EXTENDED X) EXTENDED X	Details about the organizati
	Name Data type: Occurrence: EN16931-ID: Use: Business rule: Used in: SpecifiedLegalO Data type: Occurrence: EN16931-ID: Used in: ID Data type:	udt:TextTyl 1 1 BT-44 The full nar BR-7 MINIMUM X Organizatio 0 1 BT-47-00 MINIMUM X udt:IDType If no identif exclusively	x pe me of the Bi Buyer BASIC WL X pr pr parallel and the Bi Research X fication sch	Washington (Market) (EN 16931 (COMFORT) X EN 16931 (COMFORT) X	X) EXTENDED X) EXTENDED X	Details about the organizati Buyer legal registration identif
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	Name Data type: Occurrence: EN16931-ID: Use: Business rule: Used in: SpecifiedLegalO Data type: Occurrence: EN16931-ID: Used in: ID Data type: Usage note: Occurrence: EN16931-ID: Used	udt:TextTyl 1 1 BT-44 The full nar BR-7 MINIMUM X Organizatio 0 1 BT-47-00 MINIMUM X udt:IDType If no identifie exclusively 1 1 BT-47 An identifie BR-AE-2	me of the Binger BASIC WL X n Organization BASIC WL X critication schused in the	BASIC X Type BASIC X an officility of the state of the	EN 16931 (COMFORT X EN 16931 (COMFORT X pecified, it should be kroble legal environment. ial registrar that identif	X DEXTENDED X DEXTENDED X Anown by Buyer	Details about the organizati Buyer legal registration identife and Seller, e.g. the identifier that is
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	Name Data type: Occurrence: EN16931-ID: Use: Business rule: Used in: SpecifiedLegalO Data type: Occurrence: EN16931-ID: Used in: ID Data type: Usage note: Occurrence: EN16931-ID: Use: Business rule: Business rule: Business rule: Business rule:	udt:TextTyl 1 1 BT-44 The full nar BR-7 MINIMUM X Organizatio 0 1 BT-47-00 MINIMUM X udt:IDType If no identific exclusively 1 1 BT-47 An identifice BR-AE-2 BR-AE-3 BR-AE-4	me of the Bi Buyer BASIC WL X n Organization X fication schused in the er issued by Reverse condenses of Reverse c	BASIC X Type BASIC X an office an office harge V. harge V. harge V.	EN 16931 (COMFORT X EN 16931 (COMFORT X pecified, it should be kroble legal environment. ial registrar that identife AT AT	X DEXTENDED X DEXTENDED X DEXTENDED X DEXTENDED X DEXTENDED A	Details about the organizati Buyer legal registration identif and Seller, e.g. the identifier that is
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ZUGFeRD 2.3.2 / Factur-X 1.07.2 8 13.11.2024

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· · · · · · · · · · · · · · · · · · ·	qdt:CurrencyCodeType				mvoice currency coc
		e used in	the Invoice, except f	or the Total VAT a	mount in accounting currency (BT-111)
	in accordance with article				
	The lists of valid currencies	es are reg	istered with the ISO	4217 Maintenance	e Agency "Codes for the representation
_	of currencies and funds".				
Occurrence:					
EN16931-ID:					VAT
		invoice a	mounts are given, ex	cept for the Total	VAT amount in accounting currency.
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	SettlementHeaderMon				DOCUMENT TOTAL
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Occurrence:			, , , , , , , , , , , , , , , , , ,	•	
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Use:	A group of business term	s providir	ng the monetary tota	ls for the Invoice.	
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 TaxBasisTotalA 					Invoice total amount without VA
Data type:	udt:AmountType				
Usage note:	The Invoice total amount	without '	VAT is the Sum of Inv	oice line net amo	unt minus Sum of allowances on
	document level plus Sum	of charge	es on document leve	l.	
Occurrence:					
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Use:	The total amount of the I		tnout VAI.		
Business rule:		วเลเร			
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ZUGFeRD 2.3.2 / Factur-X 1.07.2 9 13.11.2024

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.

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

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

Business rule: BR-15 Document totals
Business rule: BR-CO-16 Document totals
Business rule: BR-CO-25 Invoice

MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED

sed in: X X X X X

ZUGFeRD 2.3.2 / Factur-X 1.07.2 10 13.11.2024

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).	Scher
BR-9	Seller
The Seller postal address (BG-5) shall contain a Seller country code (BT-40).	Seller
BR-10	Pinior
	Buyer
An Invoice shall contain the Buyer postal address (BG-8).	Person
BR-11 The Device most of address shall contain a Device country and a (DT 55)	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).	
BR-17	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	resentative party (BG-11).
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	r tax representative party (BG-
11).	
BR-20	Seller tax representative
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).	
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.	item net price
BR-28	Price details
The Item gross price (BT-148) shall NOT be negative.	riice details
	Invoicing period
BR-29	invoicing period

List of Business Rules

No. Con	
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 I or equal to the Invoicing period start date (BT-73).	later
BR-30 Invoice line p	erioc
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-138) shall be later or equal to the Invoice line period start date (BT-134).	5)
BR-31 Document level allows	ances
Each Document level allowance (BG-20) shall have a Document level allowance amount (BT-92). BR-32 Document level allowance amount (BT-92).	ance
Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95).	
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-97	
98). BR-36 Document level cha	arges
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).	arges
BR-38 Document level cha	arges
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 allows	ancor
Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).	ances
BR-42 Invoice line allows	ances
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).	arges
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).	arges
BR-45 VAT breakt	dowr
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).	dowr
BR-47 VAT breakt	dowr
Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118).	d
BR-48 Each VAT breakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT.	JOWI
BR-49 Payment instruc	tions
A Payment instruction (BG-16) shall specify the Payment means type code (BT-81). BR-50 Account inform.	ation
A Payment account identifier (BT-84) shall be present if Credit transfer (BG-16) information is provided in the Invoice.	
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 Invoice.	
BR-52 Additional supporting docum	nents
Each Additional supporting document (BG-24) shall contain a Supporting document reference (BT-122). BR-53 Document t	totali
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.	lutais
BR-54 Item attril	butes
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 in the standard of the sta	rence
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).	tative
BR-57 Deliver to addressed tax representative variational proof.	dress
Each Deliver to address (BG-15) shall contain a Deliver to country code (BT-80).	
Payment instruct 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.	
BR-62 Seller electronic add	dress
The Seller electronic address (BT-34) shall have a Scheme identifier. BR-63 Buyer electronic address (BT-34) shall have a Scheme identifier.	dres
The Buyer electronic address (BT-49) shall have a Scheme identifier.	
BR-64 The Item standard identifier (BT-157) shall have a Scheme identifier	ıtifieı
The real standard Identifier (b) 137/ shall have a softenie identifier	

ZUGFeRD 2.3.2 / Factur-X 1.07.2 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) = Σ 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) = Σ 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) = Σ 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 2.3.2 / Factur-X 1.07.2 14 05.07.2024

List of Business Rules

No. Contex

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).

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).

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).

List of Business Rules

No. Context

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".

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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 2.3.2 / Factur-X 1.07.2

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).

BR-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).

BR-IC-4

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).

BR-IC-5

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 2.3.2 / Factur-X 1.07.2 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).

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 2.3.2 / Factur-X 1.07.2

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20

List of Business Rules

No. Contex

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).

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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).

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 2.3.2 / Factur-X 1.07.2 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 2.3.2 / Factur-X 1.07.2 22 05.07.2024

List of Business Rules

No. Context

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).