

Profile MINIMUM

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

	CrossIndustryInvoice	BG-0
	<i>xs:sequence</i>	
1 .. 1	ExchangedDocumentContext	BG-2
	<i>xs:sequence</i>	
0 .. 1	BusinessProcessSpecifiedDocumentContextParameter	BT-23-00
	<i>xs:sequence</i>	
1 .. 1	ID	BT-23
1 .. 1	GuidelineSpecifiedDocumentContextParameter	BT-24-00
	<i>xs:sequence</i>	
1 .. 1	ID	BT-24
1 .. 1	ExchangedDocument	BT-1-00
	<i>xs:sequence</i>	
1 .. 1	ID	BT-1
1 .. 1	TypeCode	BT-3
1 .. 1	IssueDateTime	BT-2-00
	<i>xs:choice</i>	
1 .. 1	DateTimeString	BT-2
required	format	BT-2-0
1 .. 1	SupplyChainTradeTransaction	BG-25-00
	<i>xs:sequence</i>	
1 .. 1	ApplicableHeaderTradeAgreement	BT-10-00
	<i>xs:sequence</i>	
0 .. 1	BuyerReference	BT-10
1 .. 1	SellerTradeParty	BG-4
	<i>xs:sequence</i>	
1 .. 1	Name	BT-27
0 .. 1	SpecifiedLegalOrganization	BT-30-00
	<i>xs:sequence</i>	
0 .. 1	ID	BT-30
	schemeID	BT-30-1
1 .. 1	PostalTradeAddress	BG-5
	<i>xs:sequence</i>	
1 .. 1	CountryID	BT-40
0 .. 1	SpecifiedTaxRegistration <BT-31 VAT Identifier>	BT-31-00
	<i>xs:sequence</i>	
1 .. 1	ID	BT-31
required	schemeID	BT-31-0
0 .. 1	SpecifiedTaxRegistration <BT-32 Local Tax Identifier>	BT-32-00
	<i>xs:sequence</i>	
1 .. 1	ID	BT-32
required	schemeID	BT-32-0
1 .. 1	BuyerTradeParty	BG-7
	<i>xs:sequence</i>	
1 .. 1	Name	BT-44
0 .. 1	SpecifiedLegalOrganization	BT-47-00
	<i>xs:sequence</i>	
1 .. 1	ID	BT-47
	schemeID	BT-47-1
0 .. 1	BuyerOrderReferencedDocument	BT-13-00
	<i>xs:sequence</i>	
1 .. 1	IssuerAssignedID	BT-13
1 .. 1	ApplicableHeaderTradeDelivery	BG-13-00
1 .. 1	ApplicableHeaderTradeSettlement	BG-19
	<i>xs:sequence</i>	
1 .. 1	InvoiceCurrencyCode	BT-5
1 .. 1	SpecifiedTradeSettlementHeaderMonetarySummation	BG-22
	<i>xs:sequence</i>	
1 .. 1	TaxBasisTotalAmount	BT-109
0 .. 1	TaxTotalAmount <Invoice total amount>	BT-110
required	currencyID	BT-110-0
1 .. 1	GrandTotalAmount	BT-112
1 .. 1	DuePayableAmount	BT-115

ZUGFeRD 2.3 / Factur X 1.0.07 Specification - Technical Appendix

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

CrossIndustryInvoice					PROCESS CONTROL
ExchangedDocumentContext					
Data type: ram:ExchangedDocumentContextType					
Occurrence: 1 .. 1					
EN16931-ID: BG-2					
Use: A group of business terms providing information on the business process and rules applicable to the Invoice document.					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
BusinessProcessSpecifiedDocumentContextParameter					Grouping of business context information
Data type: ram:DocumentContextParameterType					
Occurrence: 0 .. 1					
EN16931-ID: BT-23-00					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
Diverging cardinality:					1..1
ID					Business process type
Data type: udt:IDType					
Usage note: To be specifid by the Buyer.					
Occurrence: 1 .. 1					
EN16931-ID: BT-23					
Use: Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
GuidelineSpecifiedDocumentContextParameter					Grouping of application recommendation information
Data type: ram:DocumentContextParameterType					
Occurrence: 1 .. 1					
EN16931-ID: BT-24-00					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
ID					Specification identifier
Data type: udt:IDType					
Usage note: This identifies compliance or conformance to this document. Conformant invoices specify: urn:cen.eu:en16931:2017. Invoices, compliant to a user specification may identify that user specification here. No identification scheme is to be used.					
Occurrence: 1 .. 1					
EN16931-ID: BT-24					
Use: An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms.					
Code Code name					
urn:factur-x.eu:1p0:minimum Profile MINIMUM					
Business rule: BR-1 Process control					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
ExchangedDocument					Grouping of characteristics that affect the entire document
Data type: ram:ExchangedDocumentType					
Occurrence: 1 .. 1					
EN16931-ID: BT-1-00					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X

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

ID						Invoice number
	<p>Data type: udt:IDType</p> <p>Usage note: The sequential number required in Article 226(2) of the directive 2006/112/EC [2], to uniquely identify the Invoice within the business context, time-frame, operating systems and records of the Seller . It may be based on one or more series of numbers, which may include alphanumeric characters. No identification scheme is to be used.</p> <p>Occurrence: 1 .. 1</p> <p>EN16931-ID: BT-1</p> <p>Use: A unique identification of the Invoice.</p>					
Business rule: BR-2 Invoice						
<i>MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED</i>						
Used in:	X	X	X	X	X	
TypeCode						Invoice type code
	<p>Data type: qdt:DocumentCodeType</p> <p>Usage note: Commercial invoices and credit notes are defined according the entries in UNTDID 1001 [6]. Other entries of UNTDID 1001 [6] with specific invoices or credit notes may be used if applicable.</p> <p>Occurrence: 1 .. 1</p> <p>EN16931-ID: BT-3</p> <p>Use: A code specifying the functional type of the Invoice.</p>					
	Code	Code name				
	71	Request for payment				
	80	Debit note related to goods or services				
	81	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	Self billed credit note				
	262	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				
	331	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				
	396	Factored credit note				
	420	Optical Character Reading (OCR) payment credit note				
	456	Debit advice				
	457	Reversal of debit				
	458	Reversal of credit				
	527	Self billed debit note				
	532	Forwarder's credit note				
	553	Forwarder's invoice discrepancy report				
	575	Insurer's invoice				
	623	Forwarder's invoice				
	633	Port charges documents				
	751	Invoice information for accounting purposes				

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

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

MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
Name				Seller name	
Data type: udt:TextType					
Occurrence: 1 .. 1					
EN16931-ID: BT-27					
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: BR-6 Seller					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
SpecifiedLegalOrganization				Details about the organization	
Data type: ram:LegalOrganizationType					
Occurrence: 0 .. 1					
EN16931-ID: BT-30-00					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
ID				Seller legal registration identifier	
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: BT-30					
Use: An identifier issued by an official registrar that identifies the Seller as a legal entity or person.					
Business rule: BR-CO-26 Seller					
Business rule: BR-S-2 Standard rated VAT					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
schemeID				Scheme identifier	
Data type: xs:token					
Usage note: If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.					
EN16931-ID: BT-30-1					
Use: The identification scheme identifier of the Seller legal registration identifier.					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
PostalTradeAddress				SELLER POSTAL ADDRESS	
Data type: ram:TradeAddressType					
Usage note: Sufficient components of the address are to be filled in order to comply to legal requirements.					
Occurrence: 1 .. 1					
EN16931-ID: BG-5					
Use: A group of business terms providing information about the address of the Seller.					
Business rule: BR-8 Seller					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
CountryID				Seller country code	
Data type: qdt:CountryIDType					
Usage note: If no tax representative is specified, this is the country where VAT is liable. The lists of valid countries are registered with the ISO 3166-1 Maintenance agency, "Codes for the representation of names of countries and their subdivisions".					
Occurrence: 1 .. 1					
EN16931-ID: BT-40					
Use: A code that identifies the country.					
Business rule: BR-9 Seller					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X
SpecifiedTaxRegistration <BT-31 VAT Identifier>				Detailed information on tax information of the seller	
Data type: ram:TaxRegistrationType					
Occurrence: 0 .. 1					
EN16931-ID: BT-31-00					
MINIMUM BASIC WL BASIC EN 16931 (COMFORT) EXTENDED					
Used in:	X	X	X	X	X

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

ID	Seller VAT identifier					
	<p>Data type: udt:IDType</p> <p>Usage note: VAT number prefixed by a country code. A VAT registered Supplier shall include his VAT ID, except when he uses a tax representative.</p> <p>Occurrence: 1 .. 1</p> <p>EN16931-ID: BT-31</p> <p>Use: The Seller's VAT identifier (also known as Seller VAT identification number).</p>					
	Business rule: BR-CO-9	VAT identifiers				
	Business rule: BR-CO-26	Seller				
	Business rule: BR-AE-2	Reverse charge VAT				
	Business rule: BR-AE-3	Reverse charge VAT				
	Business rule: BR-AE-4	Reverse charge VAT				
	Business rule: BR-E-2	Exempt from VAT				
	Business rule: BR-E-3	Exempt from VAT				
	Business rule: BR-E-4	Exempt from VAT				
	Business rule: BR-G-2	VAT/IGIC/IPSI not levied due to export outside of the EU				
	Business rule: BR-G-3	VAT/IGIC/IPSI not levied due to export outside of the EU				
	Business rule: BR-G-4	VAT/IGIC/IPSI not levied due to export outside of the EU				
	Business rule: BR-IC-2	VAT/IGIC/IPSI not levied due to intra-community supply rules				
	Business rule: BR-IC-3	VAT/IGIC/IPSI not levied due to intra-community supply rules				
	Business rule: BR-IC-4	VAT/IGIC/IPSI not levied due to intra-community supply rules				
	Business rule: BR-IG-2	Liable for IGIC (Canary) tax				
	Business rule: BR-IG-3	Liable for IGIC (Canary) tax				
	Business rule: BR-IG-4	Liable for IGIC (Canary) tax				
	Business rule: BR-IP-2	Liable for IPSI (Ceuta/Melilla) tax				
	Business rule: BR-IP-3	Liable for IPSI (Ceuta/Melilla) tax				
	Business rule: BR-IP-4	Liable for IPSI (Ceuta/Melilla) tax				
	Business rule: BR-O-2	Sale is not subject to VAT/IGIC/IPSI				
	Business rule: BR-O-3	Sale is not subject to VAT/IGIC/IPSI				
	Business rule: BR-O-4	Sale is not subject to VAT/IGIC/IPSI				
	Business rule: BR-S-2	Standard rated VAT				
	Business rule: BR-S-3	Standard rated VAT				
	Business rule: BR-S-4	Standard rated VAT				
	Business rule: BR-Z-2	Zero rated VAT				
	Business rule: BR-Z-3	Zero rated VAT				
	Business rule: BR-Z-4	Zero rated VAT				
		MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
	Used in:	X	X	X	X	X
schemeID	Tax Scheme identifier					
	<p>Data type: xs:token</p> <p>Usage note: VA = VAT ID</p> <p>Occurrence: required</p> <p>EN16931-ID: BT-31-0</p>					
		MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
	Used in:	X	X	X	X	X
SpecifiedTaxRegistration <BT-32 Local Tax Identifier>	Detailed information on tax information of the seller					
	<p>Data type: ram:TaxRegistrationType</p> <p>Occurrence: 0 .. 1</p> <p>EN16931-ID: BT-32-00</p>					
		MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED
	Used in:	X	X	X	X	X
ID	Seller tax registration identifier					
	<p>Data type: udt:IDType</p> <p>Usage note: This information may affect how the Buyer settles the payment (such as for social security fees). E.g. in some countries, if the Seller is not registered as a tax paying entity then the Buyer is required to withhold the amount of the tax and pay it on behalf of the Seller.</p> <p>Occurrence: 1 .. 1</p> <p>EN16931-ID: BT-32</p> <p>Use: The local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status.</p>					

Business rule: BR-AE-2	Reverse charge VAT				
Business rule: BR-AE-3	Reverse charge VAT				
Business rule: BR-AE-4	Reverse charge VAT				
Business rule: BR-E-2	Exempt from VAT				
Business rule: BR-E-3	Exempt from VAT				
Business rule: BR-E-4	Exempt from VAT				
Business rule: BR-IG-2	Liable for IGIC (Canary) tax				
Business rule: BR-IG-3	Liable for IGIC (Canary) tax				
Business rule: BR-IG-4	Liable for IGIC (Canary) tax				
Business rule: BR-IP-2	Liable for IPSI (Ceuta/Melilla) tax				
Business rule: BR-IP-3	Liable for IPSI (Ceuta/Melilla) tax				
Business rule: BR-IP-4	Liable for IPSI (Ceuta/Melilla) tax				
Business rule: BR-S-3	Standard rated VAT				
Business rule: BR-S-4	Standard rated VAT				
Business rule: BR-Z-2	Zero rated VAT				
Business rule: BR-Z-3	Zero rated VAT				
Business rule: BR-Z-4	Zero rated VAT				
<hr/>					
	<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
Used in:	X	X	X	X	X
<hr/>					
schemelD			Tax Scheme identifier		
Data type: xs:token					
Usage note: FC = Tax identifier (local)					
Occurrence: required					
EN16931-ID: BT-32-0					
<hr/>					
	<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
Used in:	X	X	X	X	X
<hr/>					
BuyerTradeParty			BUYER		
Data type: ram:TradePartyType					
Occurrence: 1 .. 1					
EN16931-ID: BG-7					
Use: A group of business terms providing information about the Buyer.					
<hr/>					
	<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
Used in:	X	X	X	X	X
<hr/>					
Name			Buyer name		
Data type: udt:TextType					
Occurrence: 1 .. 1					
EN16931-ID: BT-44					
Use: The full name of the Buyer.					
Business rule: BR-7 Buyer					
<hr/>					
	<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
Used in:	X	X	X	X	X
<hr/>					
SpecifiedLegalOrganization			Details about the organization		
Data type: ram:LegalOrganizationType					
Occurrence: 0 .. 1					
EN16931-ID: BT-47-00					
<hr/>					
	<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
Used in:	X	X	X	X	X
<hr/>					
ID			Buyer legal registration identifier		
Data type: udt:IDType					
Usage note: If no identification scheme is specified, it should be known by Buyer and Seller, e.g. the identifier that is exclusively used in the applicable legal environment.					
Occurrence: 1 .. 1					
EN16931-ID: BT-47					
Use: An identifier issued by an official registrar that identifies the Buyer as a legal entity or person.					
Business rule: BR-AE-2 Reverse charge VAT					
Business rule: BR-AE-3 Reverse charge VAT					
Business rule: BR-AE-4 Reverse charge VAT					
<hr/>					
	<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
Used in:	X	X	X	X	X
<hr/>					
schemelD			Scheme identifier		
Data type: xs:token					
Usage note: If used, the identification scheme shall be chosen from the entries of the list published by the ISO 6523 maintenance agency.					
EN16931-ID: BT-47-1					
Use: The identification scheme identifier of the Buyer legal registration identifier.					

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

	MINIMUM	BASIC WL	BASIC	EN 16931 (COMFORT)	EXTENDED	
Used in:	X	X	X	X	X	
BuyerOrderReferencedDocument						Details of the associated order
Data type: ram:ReferencedDocumentType						
Occurrence: 0 .. 1						
EN16931-ID: BT-13-00						
Used in:	X	X	X	X	X	
IssuerAssignedID						Purchase order reference
Data type: udt:IDType						
Occurrence: 1 .. 1						
EN16931-ID: BT-13						
Use: An identifier of a referenced purchase order, issued by the Buyer.						
Used in:	X	X	X	X	X	
ApplicableHeaderTradeDelivery						Grouping of delivery details
Data type: ram:HeaderTradeDeliveryType						
Occurrence: 1 .. 1						
EN16931-ID: BG-13-00						
Used in:	X	X	X	X	X	
ApplicableHeaderTradeSettlement						DIRECT DEBIT
Data type: ram:HeaderTradeSettlementType						
Usage note: This group may be used to give prior notice in the invoice that payment will be made through a SEPA or other direct debit initiated by the Seller, in accordance with the rules of the SEPA or other direct debit scheme.						
Occurrence: 1 .. 1						
EN16931-ID: BG-19						
Use: A group of business terms to specify a direct debit.						
Used in:	X	X	X	X	X	
InvoiceCurrencyCode						Invoice currency code
Data type: qdt:CurrencyCodeType						
Usage note: Only one currency shall be used in the Invoice, except for the Total VAT amount in accounting currency (BT-111) in accordance with article 230 of Directive 2006/112/EC on VAT. The lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the representation of currencies and funds".						
Occurrence: 1 .. 1						
EN16931-ID: BT-5						
Use: The currency in which all Invoice amounts are given, except for the Total VAT amount in accounting currency.						
Business rule: BR-5 Invoice						
Used in:	X	X	X	X	X	
SpecifiedTradeSettlementHeaderMonetarySummation						DOCUMENT TOTALS
Data type: ram:TradeSettlementHeaderMonetarySummationType						
Occurrence: 1 .. 1						
EN16931-ID: BG-22						
Use: A group of business terms providing the monetary totals for the Invoice.						
Used in:	X	X	X	X	X	
TaxBasisTotalAmount						Invoice total amount without VAT
Data type: udt:AmountType						
Usage note: The Invoice total amount without VAT is the Sum of Invoice line net amount minus Sum of allowances on document level plus Sum of charges on document level.						
Occurrence: 1 .. 1						
EN16931-ID: BT-109						
Use: The total amount of the Invoice without VAT.						
Business rule: BR-13 Document totals						
Business rule: BR-CO-13 Document totals						
Business rule: BR-CO-15 Document totals						
Used in:	X	X	X	X	X	
Diverging cardinality:	1..1	1..1	1..1	1..1		

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				
		<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
	Used in:	X	X	X	X	X
	currencyID					Invoice currency code
	Data type: xs:token					
	Occurrence: required					
	EN16931-ID: BT-110-0					
		<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
	Used in:	X	X	X	X	X
	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				
		<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
	Used in:	X	X	X	X	X
	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				
		<i>MINIMUM</i>	<i>BASIC WL</i>	<i>BASIC</i>	<i>EN 16931 (COMFORT)</i>	<i>EXTENDED</i>
	Used in:	X	X	X	X	X

List of Business Rules

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

List of Business Rules

No.	Context
	If both Invoicing period start date (BT-73) and Invoicing period end date (BT-74) are given then the Invoicing period end date (BT-74) shall be later or equal to the Invoicing period start date (BT-73).
BR-30	Invoice line period 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 allowances Each Document level allowance (BG-20) shall have a Document level allowance amount (BT-92).
BR-32	Document level allowances Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95).
BR-33	Document level allowances Each Document level allowance (BG-20) shall have a Document level allowance reason (BT-97) or a Document level allowance reason code (BT-98).
BR-36	Document level charges Each Document level charge (BG-21) shall have a Document level charge amount (BT-99).
BR-37	Document level charges Each Document level charge (BG-21) shall have a Document level charge VAT category code (BT-102).
BR-38	Document level charges 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 allowances Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).
BR-42	Invoice line allowances 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 charges Each Invoice line charge (BG-28) shall have an Invoice line charge amount (BT-141).
BR-44	Invoice line charges 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 breakdown Each VAT breakdown (BG-23) shall have a VAT category taxable amount (BT-116).
BR-46	VAT breakdown Each VAT breakdown (BG-23) shall have a VAT category tax amount (BT-117).
BR-47	VAT breakdown Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118).
BR-48	VAT breakdown 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 instructions A Payment instruction (BG-16) shall specify the Payment means type code (BT-81).
BR-50	Account information A Payment account identifier (BT-84) shall be present if Credit transfer (BG-16) information is provided in the Invoice.
BR-51	Card information 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 documents Each Additional supporting document (BG-24) shall contain a Supporting document reference (BT-122).
BR-53	Document totals 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	Item attributes 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 Each Preceding Invoice reference (BG-3) shall contain a Preceding Invoice reference (BT-25).
BR-56	Seller tax representative Each Seller tax representative party (BG-11) shall have a Seller tax representative VAT identifier (BT-63).
BR-57	Deliver to address Each Deliver to address (BG-15) shall contain a Deliver to country code (BT-80).
BR-61	Payment instructions 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 address 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	Item standard identifier The Item standard identifier (BT-157) shall have a Scheme identifier

List of Business Rules

No.	Context
BR-65	Item classification identifier
The Item classification identifier (BT-158) shall have a Scheme 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.	
BR-CO-4	Invoice line
Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151).	
BR-CO-5	Document level allowances
Document level allowance reason code (BT-98) and Document level allowance reason (BT-97) shall indicate the same type of allowance.	
BR-CO-6	Document level allowances
Document level charge reason code (BT-105) and Document level charge reason (BT-104) shall indicate the same type of charge.	
BR-CO-7	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.	
BR-CO-8	Invoice line charges
Invoice line charge reason code (BT-145) and Invoice line charge reason (BT-144) shall indicate the same type of charge reason.	
BR-CO-9	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'.	
BR-CO-10	Document totals
Sum of Invoice line net amount (BT-106) = Σ Invoice line net amount (BT-131).	
BR-CO-11	Document totals
Sum of allowances on document level (BT-107) = Σ Document level allowance amount (BT-92).	
BR-CO-12	Document totals
Sum of charges on document level (BT-108) = Σ Document level charge amount (BT-99).	
BR-CO-13	Document totals
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).	
BR-CO-15	Document totals
Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110).	
BR-CO-16	Document totals
Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) - Paid amount (BT-113) + Rounding amount (BT-114).	
BR-CO-17	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.	
BR-CO-18	VAT breakdown
An Invoice shall at least have one VAT breakdown group (BG-23).	
BR-CO-19	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 both.	
BR-CO-24	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.	
BR-CO-25	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.	
BR-CO-26	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.	

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).	

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).	

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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-5	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".	
BR-G-9	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).	

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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.	

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No.	Context
BR-IG-1	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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).	

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No.	Context
BR-IP-1	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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	Liabie 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).	

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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-46).	
BR-O-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-46).	
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".	

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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).	

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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).	