

Singapore invoice specification

SG PEPPOL BIS Billing 3.0

Extension for PEPPOL BIS Billing 3.0

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1 Introduction

This specification is an extension of the PEPPOL BIS Billing 3.0 specification, following the guidance given in TR 16931-5 “Guidelines on the use of sector or country extensions in conjunction with EN16931-1” Any instance documents compliant to this specification will be conformant to the PEPPOL BIS Billing 3.0 and to the European Standard EN 16931.

The main requirement for the extensions comes from the fact that Singapore uses Goods and Service Tax (GST) instead of Value Added Tax (VAT). This has consequences on code lists and the naming of some business terms.

On a syntactical level, this specification only uses the OASIS UBL 2.1 XML format.

2 Change history

Date	Comment
2019-01-07	First version
2019-06-12	Updated GST category codes and electronic identification scheme code lists
2019-10-24	Updated GST category code list with value NG for companies not registered for GST
2020-03-30	Editorial corrections of BT-numbers. Added GST-prefixed business terms for exemption reason text and code and rate on line level

3 Interoperability

The PEPOL BIS Billing 3.0 specification is based on the Semantic Data Model of the Core Elements of an Electronic Invoice, EN 16931-1 and the EN 16931-3-2 syntax binding to UBL 2.1. The EN 16931 specifies a methodology for adjusting the Semantic Data Model in two ways, by restricting it or extending.

A document (invoice or credit note) that follows a restricted specification will validate against all rules of the underlying specification. Consequently, that document can be received and processed by those who can receive according to either the restricted specification or the underlying specification. The EN 16931-1 uses the term Core Invoice Usage Specification (CIUS) for a restriction. Restrictions are defined as compliant to the underlying specification. A restriction may not contain any extended business terms.

A document (invoice or credit note) that follows an extended specification may not validate against all rules of the underlying specification as result from added options, removed or replaced rules. Consequently, that document can be received by those who can receive according to the extended specification but not those that can only receive according to the underlying specification. Extensions are defined as conformant to the underlying specification. An extension may contain both restricted and extended business terms.

The PEPOL BIS Billing 3.0 is a compliant restriction to the EN 16931, meaning that it respects all its aspects (rules and content). This SG PEPOL BIS Billing 3.0 is an extension to the PEPOL BIS Billing 3.0 and also to the EN 16931 and consequently conformant to both.

4 Identifying SG PEPOL BIS Billing 3.0

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 is reported in BT-24 "Specification identification". The identifier for this specification is:

BT-24	1..1	Specification identification	urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0
BT-23	1..1	Business process type	urn:fdc:peppol.eu:2017:poacc:billing:01:1.0

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

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

```
<cbc:ProfileID> urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID>
```

5 Implementation

Implementations of this specification shall follow all specification of the underlying specification, PEPOL BIS Billing 3.0 with the exception of the extensions imposed in chapter 5 of this document.

The underlying specification can be found at

<http://docs.peppol.eu/poacc/billing/3.0/>

6 Extensions imposed by this specification

The extensions in this specification are of the following types as allowed in section 6.2 of EN 16931-5.

- Remove an existing Business Rule.
- Make an existing business rule less restrictive.
- Add values to a defined list.
- Add new information elements (replacing VAT with identical GST elements)

6.1 Singapore GST related business terms

The following business terms have been redefined to support GST instead of VAT. The BT identifier for each term is the identical term from the EN post fixed with -GST.

BT-6-GST GST accounting currency code

/Invoice/(cbc:TaxCurrencyCode,cbc:DocumentCurrencyCode)[1]

BT-31-GST Seller GST identifier

/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID

```
<cac:PartyTaxScheme>
  <cbc:CompanyID>XYZ76576657</cbc:CompanyID>
  <cac:TaxScheme>
    <cbc:ID>GST</cbc:ID>
  </cac:TaxScheme>
</cac:PartyTaxScheme>
```

BT-48-GST Buyer GST identifier

/Invoice/cac:AccountingBuyerParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID

```
<cac:PartyTaxScheme>
  <cbc:CompanyID>XYZ76576333</cbc:CompanyID>
  <cac:TaxScheme>
    <cbc:ID>GST</cbc:ID>
  </cac:TaxScheme>
</cac:PartyTaxScheme>
```

BT-63-GST Seller tax representative GST identifier

/Invoice/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID

```
<cac:PartyTaxScheme>
  <cbc:CompanyID>XYZ76576657</cbc:CompanyID>
  <cac:TaxScheme>
    <cbc:ID>GST</cbc:ID>
  </cac:TaxScheme>
</cac:PartyTaxScheme>
```

BT-95-GST Document level allowance GST category code

/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:ID

BT-96-GST Document level allowance GST rate

/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent

BT-102-GST Document level charge GST category code

/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:ID

BT-103-GST Document level charge GST rate

/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent

BT-109-GST Invoice total amount without GST

/Invoice/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount

BT-110-GST Invoice total GST amount

/Invoice/cac:TaxTotal/cbc:TaxAmount

BT-111-GST GST amount in accounting currency

/Invoice/cac:TaxTotal[2]/cbc:TaxAmount

BT-112-GST Invoice total amount with GST

/Invoice/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount

BT-116-GST GST category taxable amount

/Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount

BT-117-GST GST category tax amount

/Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount

BT-118-GST GST category code

/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID

BT-119-GST GST category rate

/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent

BT-120-GST GST exemption reason text

cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason

BT-121-GST GST exemption reason code

cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode

BT-151-GST Invoiced item GST category code

/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID

BT-152-GST Invoiced item GST category rate

cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:Percent

BG-23-GST GST Breakdown group

/Invoice/cac:TaxTotal/cac:TaxSubtotal

6.2 Changes to validation rules

6.2.1 Deleted rules

All business rules relating to the different VAT categories (BR-S-nn, BR-E-nn, BR-AE-nn and so on)

(as they are not qualified with VAT, the EN-rules assumes category code is VAT category code)

[BR-32]-Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95).

[BR-37]-Each Document level charge (BG-21) shall have a Document level charge VAT category code (BT-102).

[BR-CO-09]-The Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) and the Buyer VAT identifier (BT-48) shall have a prefix in accordance with ISO code ISO 3166-1 alpha-2 by which the country of issue may be identified. Nevertheless, Greece may use the prefix 'EL'.

6.2.2 Changed rules (new ID and rephrased or change of implementation)

PEPPOL BIS Billing 3	SG PEPPOL BIS Billing 3
[BR-CO-04]-Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151).	[BR-CO-04-GST-SG]-Each Invoice line (BG-25) shall be categorized with an Invoiced item GST category code (BT-151-GST)
[BR-CO-14]-Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117)	[BR-CO-14-GST-SG]-Invoice total GST amount (BT-110-GST) = Σ GST category tax amount (BT-117-GST)
[BR-CO-13]-Invoice total amount without VAT (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107) + Sum of charges on document level (BT-108)	[BR-CO-13-GST-SG]-Invoice total amount without GST (BT-109-GST) = 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-15]-Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110)	[BR-CO-15-GST-SG]-Invoice total amount with GST (BT-112-GST) = Invoice total amount without GST (BT-109-GST) + Invoice total GST amount (BT-110-GST)
[BR-CO-16]-Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) -Paid amount (BT-113) +Rounding amount (BT-114).	[BR-CO-16-GST-SG]-Amount due for payment (BT-115) = Invoice total amount with GST (BT-112-GST-SG) -Paid amount (BT-113) +Rounding amount (BT-114)
[BR-CO-17]-VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals	[BR-CO-17-GST-SG]-GST category tax amount (BT-117-GST) = GST category taxable amount (BT-116-GST) x (GST category rate (BT-119-GST) / 100), rounded to two decimals
[BR-CO-18]-An Invoice shall at least have one VATBreakdown group (BG-23)	[BR-CO-18-GST-SG]-An Invoice shall at least have one GST Breakdown group (BG-23-GST)
[BR-CO-26]-In order for the buyer to automatically identify a supplier, the Seller identifier (BT-29), the Seller legal registration identifier (BT-30) and/or the Seller VAT identifier (BT-31) shall be present	[BR-CO-26-GST-SG]-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 GST identifier (BT-31-GST) shall be present
[BR-45]-Each VATBreakdown (BG-23) shall have a VAT category taxable amount	[BR-45-GST-SG]-Each GST Breakdown (BG-23-GST) shall have a GST category taxable amount (BT-116-GST)
[BR-46]-Each VATBreakdown (BG-23) shall have a VAT category tax amount (BT-117)	[BR-46-GST-SG]-Each GST Breakdown (BG-23-GST) shall have a GST category tax amount (BT-117-GST)
[BR-47]-Each VATBreakdown (BG-23) shall be defined through a VAT category code (BT-118)	[BR-47-GST-SG]-Each GST Breakdown (BG-23-GST) shall be defined through a GST category code (BT-118-GST)
[BR-48]-Each VATBreakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT	[BR-48-GST-SG]-Each GST breakdown (BG-23-GST) shall have a GST category rate (BT-119-GST), except if the Invoice is not subject to GST
[BR-53]-If the VAT accounting currency code (BT-6) is present, then the Invoice total VAT amount in accounting currency (BT-11) shall be provided	[BR-53-GST-SG]-If the GST accounting currency code (BT-6-GST) is present, then the Invoice total GST amount in accounting currency (BT-111-GST) shall be provided.
[BR-DEC-12]-The allowed maximum number of decimals for the Invoice total amount without VAT (BT-109) is 2.	[BR-DEC-12-GST-SG]-The allowed maximum number of decimals for the Invoice total amount without GST (BT-109-GST) is 2.
[BR-DEC-13]-The allowed maximum number of decimals for the Invoice total VAT amount (BT-110) is 2	[BR-DEC-13-GST-SG]-The allowed maximum number of decimals for the Invoice total GST amount (BT-110-GST) is 2
[BR-DEC-14]-The allowed maximum number of decimals for the Invoice total amount with VAT (BT-112) is 2	[BR-DEC-14-GST-SG]-The allowed maximum number of decimals for the Invoice total amount with GST (BT-112-GST) is 2
[BR-DEC-15]-The allowed maximum number of decimals for the Invoice total VAT amount in accounting currency (BT-111) is 2	[BR-DEC-15-GST-SG]-The allowed maximum number of decimals for the Invoice total GST amount in accounting currency (BT-111-GST) is 2
[BR-DEC-19]-The allowed maximum number of decimals for the VAT category taxable amount (BT-116) is 2	[BR-DEC-19-GST-SG]-The allowed maximum number of decimals for the GST category taxable amount (BT-116-GST) is 2
[BR-DEC-20]-The allowed maximum number of decimals for the VAT category tax amount (BT-117) is 2	[BR-DEC-20-GST-SG]-The allowed maximum number of decimals for the GST category tax amount (BT-117-GST) is 2
[BR-13]-An Invoice shall have the Invoice total amount without VAT (BT-109).	[BR-13-GST-SG]-An Invoice shall have the Invoice total amount without GST (BT-109-GST).

[BR-14]-An Invoice shall have the Invoice total amount with VAT (BT-112)	[BR-14-GST-SG]-An Invoice shall have the Invoice total amount with GST (BT-112-GST).
[BR-56]-Each Seller tax representative party (BG-11) shall have a Seller tax representative VAT identifier (BT-63).	[BR-56-GST-SG]-Each Seller tax representative party (BG-11) shall have a Seller tax representative GST identifier (BT-63-GST).
[UBL-SR-12]-Seller VAT identifier shall occur maximum once	[UBL-SR-12-GST-SG]-Seller GST identifier shall occur maximum once
[UBL-SR-13]-Seller tax registration shall occur maximum once	[UBL-SR-13-GST-SG]-Seller tax registration shall occur maximum once
[UBL-SR-38]-Invoiced item VAT exemption reason text shall occur maximum once	[UBL-SR-38-GST-SG]-Invoiced item GST exemption reason text shall occur maximum once
[UBL-SR-23]-Seller tax representative VAT identifier shall occur maximum once, if the Seller has a tax representative	[UBL-SR-23-GST-SG]-Seller tax representative GST identifier shall occur maximum once, if the Seller has a tax representative
[UBL-SR-32]-VAT exemption reason text shall occur maximum once	[UBL-SR-32-SG]-GST exemption reason text shall occur maximum once
[UBL-SR-18]-Buyer VAT identifier shall occur maximum once	[UBL-SR-18-GST]-Buyer GST identifier shall occur maximum once
[BR-CL-17]-Invoice tax categories MUST be coded using UNCL5305 code list	[BR-CL-17-GST-SG]-Invoice tax categories MUST be coded using valid Singapore code values (Allows: SR, SRCA-S, SRCA-C, ZR, ES33, ESN33, DS, OS and NG)
[BR-CL-18]-Invoice tax categories MUST be coded using UNCL5305 code list	[BR-CL-18-GST-SG]-Invoice tax categories MUST be coded using valid Singapore code values (Allows: SR, SRCA-S, SRCA-C, ZR, ES33, ESN33, DS, OS, and NG)
PEPPOL-EN16931-R004 Specification identifier MUST have the value 'urn:cen:....	PEPPOL-EN16931-R004-SG Specification identifier MUST have the value 'urn:cen.eu:en16931:2017 #conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0'
[BR-O-1]-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-NG-01-GST-SG]-An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the GST category code (BT-151-GST, BT-95-GST or BT-102-GST) is "NG" shall contain exactly one GST breakdown group (BG-23) with the GST category code (BT-118-GST) equal to "NG".
[BR-O-2]-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-NG-02-GST-SG]-An Invoice that contains an Invoice line (BG-25) where the Invoiced item GST category code (BT-151) is "NG" shall not contain the Seller GST identifier (BT-31-GST), the Seller tax representative GST identifier (BT-63-GST) or the Buyer GST identifier (BT-46).
[BR-O-3]-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	[BR-NG-03-GST-SG]-An Invoice that contains a Document level allowance (BG-20) where the Document level allowance GST category code (BT-95-GST) is "NG" shall not contain the Seller GST identifier (BT-31-GST), the Seller tax

representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-48).	representative GST identifier (BT-63-GST) or the Buyer GST identifier (BT-48).
[BR-O-4]-An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Not subject to VAT" shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-48).	[BR-NG-04-GST-SG]-An Invoice that contains a Document level charge (BG-21) where the Document level charge GST category code (BT-102-GST) is "NG" shall not contain the Seller GST identifier (BT-31-GST), the Seller tax representative GST identifier (BT-63-GST) or the Buyer GST identifier (BT-48).
[BR-O-8]-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-NG-08-GST-SG]-In a GST breakdown (BG-23) where the GST category code (BT-118-GST) is "NG" the GST category taxable amount (BT-116-GST) 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 GST category codes (BT-151-GST, BT-95-GST, BT-102-GST) are "NG".
[BR-O-9]-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-NG-09-GST-SG]-The GST category tax amount (BT-117-GST) in a GST breakdown (BG-23) where the GST category code (BT-118-GST) is "NG" shall be 0 (zero).
[BR-O-11]-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-NG-11-GST-SG]-An Invoice that contains a GST breakdown group (BG-23) with a GST category code (BT-118-GST) "NG" shall not contain other GST breakdown groups (BG-23).
[BR-O-12]-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-NG-12-GST-SG]-An Invoice that contains a GST breakdown group (BG-23) with a GST category code (BT-118-GST) "NG" shall not contain an Invoice line (BG-25) where the Invoiced item GST category code (BT-151-GST) is not "NG".
[BR-O-13]-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-NG-13-GST-SG]-An Invoice that contains a GST breakdown group (BG-23) with a GST category code (BT-118-GST) "NG" shall not contain Document level allowances (BG-20) where Document level allowance GST category code (BT-95-GST) is not "NG".
[BR-O-14]-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".	[BR-NG-14-GST-SG]-An Invoice that contains a GST breakdown group (BG-23) with a GST category code (BT-118-GST) "NG" shall not contain Document level charges (BG-21) where Document level charge GST category code (BT-102-GST) is not "NG".

6.2.3 National PEPPOL Rules

National rules deleted (SE, IT, DK, NO)

6.3 Goods and Services Tax (GST) (Replacing chapter 7 on VAT in BIS Billing v3)

The chapters below describe the different GST information that can be provided in a [PEPPOL](#) invoice or credit note.

The following GST category codes can be used in this BIS:

Type of Supply	Tax Code	Description	Rate
Standard rated	SR	Local supply of goods and services	7%
	SRCA-S	Customer accounting supply made by the supplier	N/A

	SRCA-C	Customer accounting supply made by the customer on supplier's behalf	7%
Zero rated	ZR	Supplies involving goods for export/ provision of international services	0%
Exempt	ES33	Specific categories of exempt supplies listed under regulation 33 of the GST (General) Regulations	N/A
Exempt	ESN33	Exempt supplies other than those listed under regulation 33 of the GST (General) Regulations	N/A
Deemed supplies	DS	Supplies required to be reported pursuant to the GST legislation	7%
Out-of-Scope supplies	OS	Supplies outside the scope of the GST Act	N/A
Supplies from Non GST registered company	NG	Supplies from a company which is not registered for GST	N/A

For the categories with rate N/A (not applicable), still value 0 (zero) must be given in the UBL syntax. See examples below.

6.3.1 7.1. Line GST Information

Each invoice line shall have the invoiced item GST category code (BT-151-GST) with GST rate in accordance with category code.

6.3.2 7.2. Document level allowance or charge

Each document level charge or allowance must have the Document level allowance or charge GST category code (BT-95-GST and BT-102-GST) with GST rate in accordance with category code.

6.3.3 7.3. GST Breakdown

One GST Breakdown shall be provided for each distinct combination of GST category code and GST rate found in either the line GST information or the Document level allowance or charges. For some GST categories, the GST rate shall be zero, and hence the rate is not needed in order to group the GST Breakdown for these.

Please note that for the GST rate, only significant decimals should be considered, i.e any difference in trailing zeros should not result in different VAT breakdowns.

Example 1. Example

Invoice line 1 has category code = SR and GST rate = **7**
 Invoice line 2 has category code = SR and GST rate = **7.00**
 This should result in only one GST Breakdown.

6.3.4 7.4. Invoice total GST amount

The invoice total GST amount (BT-110-GST) is the sum of all GST Category tax amounts (BT-117-GST)

6.3.5 Non-GST companies

Companies in Singapore that are not registered for GST, non-GST companies, must use the GST tax category code NG in the invoice to identify that it is a non-GST invoice. The following rules then apply to the invoice content.

- If any one of the invoice lines or allowances and charges on document level (BT-151, BT-95-GST, BT-102-GST) have GST tax category code NG then all shall have this category code. These may not have a GST percentage ((BT-152)

- The invoice may not contain the sellers, buyers or tax representatives GST number (BT-31-GST, BT-63-GST, BT-46)
- There must have exactly one GST tax breakdown group (BG-23) and its tax category code (BT-118-GST) must be NG. The taxable amount (BT-116-GST) must equal the sum of all line amounts (BT-131) plus sum of charges (BT-99) and minus sum of allowances (BT-92) on document level. The breakdown group's tax amount (BT-117-GST) must be zero.

6.4 Calculation of GST

One GST Breakdown shall be provided for each distinct combination of GST category code and GST rate found in either the line GST information or the Document level allowance or charges.

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

GST category taxable amount (BT-116-GST) = \sum (Invoice line net amounts (BT-113))

+ Document level charge amount (BT-99) – Document level allowance amount (BT-93)

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

For GST Breakdown where the GST Category has 0 rate. the GST category tax amount shall be zero.

UBL example of calculations of GST Breakdown

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">200</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID>SR</cbc:ID>
    <cbc:Percent>7</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>GST</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="EUR">100</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID>SR</cbc:ID>
    <cbc:Percent>7</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>GST</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

<cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">350</cbc:TaxAmount>

  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="EUR">5000.0</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="EUR">350</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>SR</cbc:ID>
      <cbc:Percent>7</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>GST</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

```

</cac:TaxSubtotal>

<cac:TaxSubtotal>
  <cbc:TaxableAmount currencyID="EUR">2000.0</cbc:TaxableAmount>
  <cbc:TaxAmount currencyID="EUR">0</cbc:TaxAmount>
  <cac:TaxCategory>
    <cbc:ID>ES33</cbc:ID>
    <cbc:Percent>0</cbc:Percent>
    <cbc:TaxExemptionReason>Reason for tax exempt</cbc:TaxExemptionReason>
    <cac:TaxScheme>
      <cbc:ID>GST</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>

<cac:InvoiceLine>
<cbc:ID>1</cbc:ID>
  <cbc:Note>Testing note on line level</cbc:Note>
  <cbc:InvoicedQuantity unitCode="C87">10</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="EUR">4000.00</cbc:LineExtensionAmount>
  <!-- code omitted for clarity -->
  <cac:ClassifiedTaxCategory>
    <cbc:ID>SR</cbc:ID>
    <cbc:Percent>7</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>GST</cbc:ID>
    </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>

<cac:InvoiceLine>
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="C87">10</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="EUR">2000.00</cbc:LineExtensionAmount>
  <!-- code omitted for clarity -->
  <cac:ClassifiedTaxCategory>
    <cbc:ID>ES33</cbc:ID>
    <cbc:Percent>0</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>GST</cbc:ID>
    </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>

<cac:InvoiceLine>
  <cbc:ID>3</cbc:ID>
  <cbc:InvoicedQuantity unitCode="C87">10</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="EUR">900.00</cbc:LineExtensionAmount>
  <!-- code omitted for clarity -->
  <cac:ClassifiedTaxCategory>
    <cbc:ID>SR</cbc:ID>
    <cbc:Percent>7</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>GST</cbc:ID>
    </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>

```

Document level charge amount for category SR and rate 7%

Document level allowance amount for category SR and rate 7%

GST Breakdown for category SR and rate = 7%

Taxable amount = sum of line amount (line 1 and 3), plus charge amount minus allowance amount
where category = SR and rate = 7%

Tax Amount=Taxable amountx(GST rate÷100)

GST Breakdown for category ES33, and rate = 0%

7 Validation

Documents (invoices or credit notes) based on this specification shall be validated with the latest published version of validation artefacts published by IMDA at

<https://github.com/SG-PEPPOL/SG-PEPPOL-Specifications/tree/master/SG%20PEPPOL%20BIS%20Billing%203>