

# Singapore invoice specification

## SG PEPPOL BIS Billing 3.0

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### 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 Interoperability

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

### 3 Identifying SG PEPPOL 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>
```

### 4 Implementation

Implementations of this specification shall follow all specification of the underlying specification, PEPPOL 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/>

### 5 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)

#### 5.1 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-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-117-GST GST category tax amount**

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

**BT-116-GST GST category taxable amount**

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

**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-151-GST Invoiced item GST category code**

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

**BG-23-GST GST Breakdown group**

/Invoice/cac:TaxTotal/cac:TaxSubtotal

## 5.2 Changes to validation rules

### 5.2.1 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'.

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

PEPPOL BIS Billing 3	SG PEPOL 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) = $\Sigma$ VAT category tax amount (BT-117)	[BR-CO-14-GST-SG]-Invoice total GST amount (BT-110-GST) = $\Sigma$ GST category tax amount (BT-117-GST)
[BR-CO-13]-Invoice total amount without VAT (BT-109) = $\Sigma$ 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) = $\Sigma$ 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 UNCL5305 code list (Restricted to only S, E, Z and O)
[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 UNCL5305 code list (Restricted to only S, E, Z and O)
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'
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### 5.2.3 National PEPPOL Rules

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

## 5.3 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.

Please also see [GST category codes](#) for details on the GST category code list, and [Calculation of GST](#) for detailed explanation and example on how to perform the calculations for GST Breakdown.

### 5.3.1 7.1. Line GST Information

Each invoice line shall have the invoiced item GST category code (BT-151-GST), and for all GST categories except "Not subject to GST" (O), the GST rate shall be provided.

### 5.3.2 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), and for all GST categories except "Not subject to GST" (O), the GST rate shall be provided.

### 5.3.3 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 = S and GST rate = 7  
 Invoice line 2 has category code = S and GST rate = 7.00  
 This should result in only one GST Breakdown.

### 5.3.4 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)

## 5.4 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 is "Not subject to GST" (O), 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>S</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>S</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>S</cbc:ID>
      <cbc:Percent>7</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>GST</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>

  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="EUR">2000.0</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="EUR">0</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>E</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>S</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>E</cbc:ID>
    <cbc:Percent>0</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>GST</cbc:ID>
    </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>
</cac:InvoiceLine>
<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>S</cbc:ID>
    <cbc:Percent>7</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>GST</cbc:ID>
    </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>
</cac:InvoiceLine>
```

Document level charge amount for category S and rate 7%

Document level allowance amount for category S and rate 7%

GST Breakdown for category S and rate = 7%

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

Tax Amount=Taxable amount×(GST rate÷100)

GST Breakdown for category E, and rate = 0%

## 6 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>