



**JoFotara**

# **The Technical Guide on Integration with the National E-invoicing System (JoFotara)**

**Prepared by:**

**JoFotara Technical Support Committee**

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# Technical Guide on Integration with Jofotara Through the Application Programming Interface (API) (1.4)

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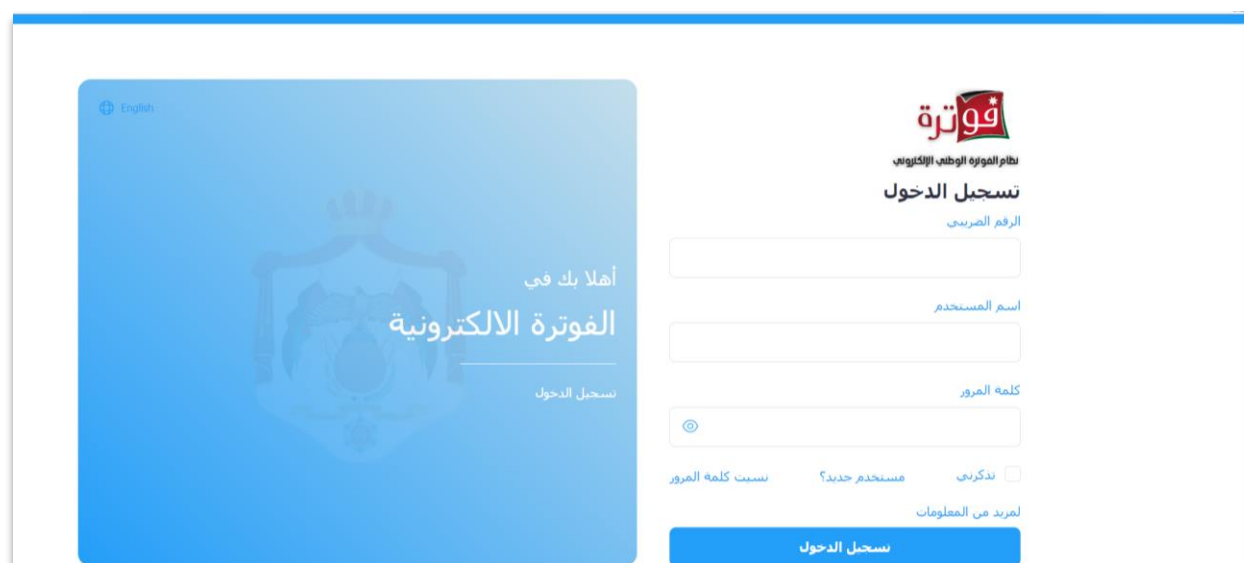
## Signing up on the system

### Note

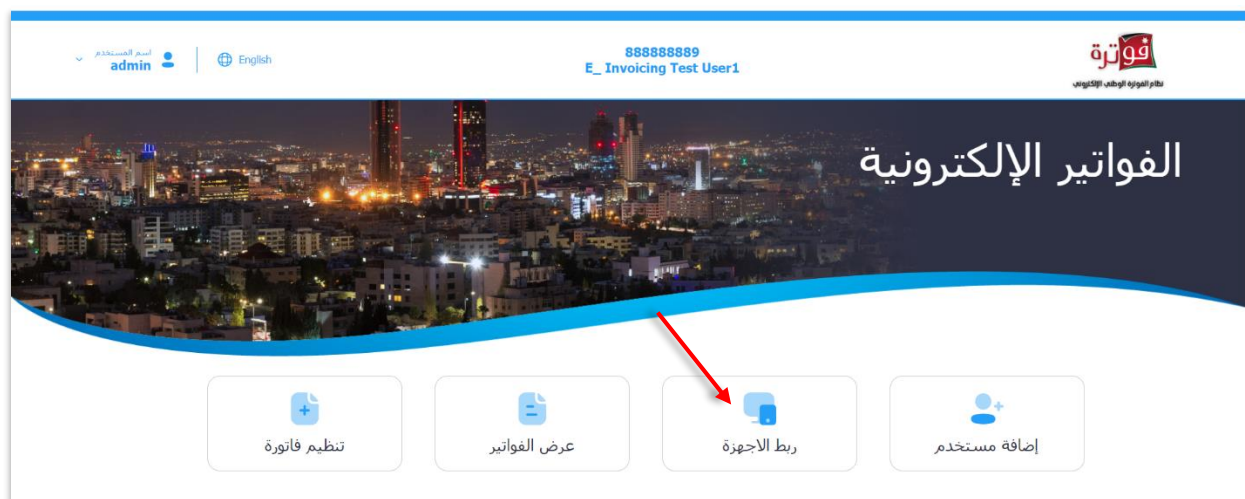
To sign up and create an account on the e-invoicing system, please see [the Procedures Guide to Join the Jordanian National E-invoicing System](#) published on the ISTD's website: <http://www.istd.gov.jo>.

After sign-up is complete:

1 . The taxpayer enters the invoicing system through the following screen:



2. Click on 'Linking Electronic Devices', then click on 'Link a New Device'.



1. Enter the username and the sequence of the income source, then click on the 'Add' icon



3. The system will automatically create the 'Client ID' and the 'Secret Key'.



The screenshot shows the Jofotara system interface. At the top, there is a header with the Jofotara logo and the text 'نظام الفوترة الوطني الأردني'. Below the header, there is a navigation bar with a 'ربط جديد' (New Link) button and a 'ربط اللاحقة' (Next Link) button. The main content area displays a table with the following columns: '#', 'المستخدم' (User), 'حالة المستخدم' (User Status), 'رقم المستخدم' (User ID), 'المفتاح السري' (Secret Key), and 'سلسلة مصدر الدخل' (Income Source Sequence). The table contains one row with the following data: '# 1', 'testG1', 'ON', '0d585367-f', 'Gj5n59wyYH', and '16683694'. The 'المفتاح السري' and 'المفتاح السري' columns have a 'Copy' button next to them.

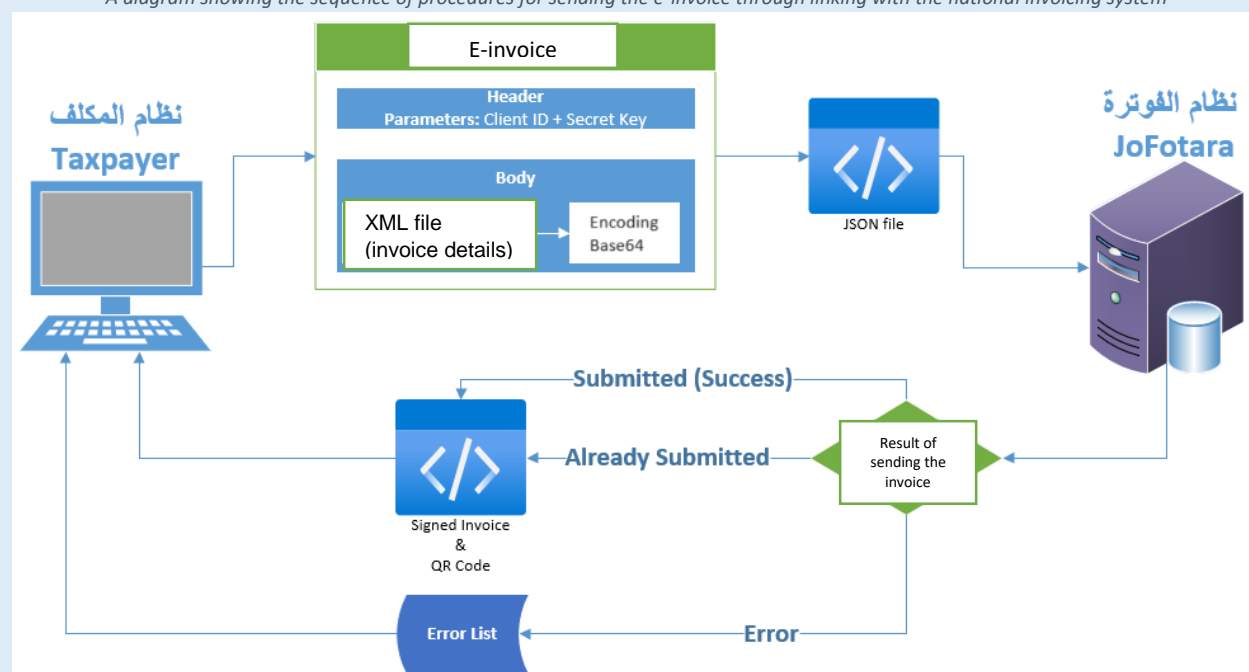
#	المستخدم	حالة المستخدم	رقم المستخدم	المفتاح السري	سلسلة مصدر الدخل
1	testG1	ON	0d585367-f	Gj5n59wyYH	16683694

## Sequence of procedures for sending an invoice

### The sequence of procedures for sending the e-invoice through linking with the national e-invoicing system

E-invoices are sent through linking with the national e-invoicing system, according to the following schematic diagram:

*A diagram showing the sequence of procedures for sending the e-invoice through linking with the national invoicing system*





## 1) Components of JSON file

To generate the e-invoice and prepare it for sending in JSON file format, the e-invoice has to contain three components:

- a. Client ID
- b. Secret Key
- c. The invoice in XML format

### Note

The Client ID and the Secret Key are obtained from the Device Link screen in the National E-invoicing System

## 2) Components of e-invoice in XML format

The (UBL 2.1 Invoice) standard has been adopted as a structure for the e-invoice, and the elements below represent the start of the XML file and the references required to process this file according to the (UBL 2.1) standard:

```
<?xml version="1.0" encoding="UTF-8"?>
<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
xmlns:ext="urn:oasis:names:specification:ubl:schema:xsd:CommonExtensionComponents-2">
<cbc:ProfileID>reporting:1.0</cbc:ProfileID>
```

The following is a detailed explanation of each component of the e-invoice in XML format based on the type of taxpayer:

- ❖ Income invoice: For taxpayers who are unregistered in the sales tax.
  - Creating an income invoice template
  - Credit invoice for income tax template
- ❖ Sales invoice: For taxpayers who are registered in the sales tax.
  - Creating a sales invoice
  - Credit invoice for sales invoice template
- ❖ Special sales invoice template: For taxpayers who are registered in the special sales tax.
  - Creating a special sales invoice template
  - Credit invoice for special tax invoice template

# First: The Income Invoice

The elements shaded in yellow in the examples below indicate variables to be filled (mandatory) through the seller system.

As for the The elements shaded in green indicate variables to be filled (optional) through the seller system. And the rest of the elements are a fixed description (unchangeable).

## A. Basic information of the invoice

```
<cbc:ID> invoice no. </cbc:ID>
<cbc:UUID> serial no. </cbc:UUID>
<cbc:IssueDate> invoice issue date </cbc:IssueDate>
<cbc:InvoiceTypeCode name="payment method">388</cbc:InvoiceTypeCode>
<cbc:Note> invoice description or remark </cbc:Note>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:AdditionalDocumentReference>
  <cbc:ID>ICV</cbc:ID>
  <cbc:UUID> invoice counter </cbc:UUID>
</cac:AdditionalDocumentReference>
```

Description	XML Element				
Invoice no. is entered here	<cbc:ID> invoice no. </cbc:ID>				
UUID (Universal Unique Identifier) is a unique number generated by the taxpayer's system so that the ID and UUID together form a Primary Key to not duplicate the invoice sent on the system.	<cbc:UUID> serial no. </cbc:UUID>				
The invoice date must be in the following format: dd-mm-yyyy, for example, 31-12-2022	<cbc:IssueDate> invoice issue date </cbc:IssueDate>				
The 'name' feature is to denote the payment method (cash, receivable) The codes contained in this example are for income invoices only. The no. (388) denotes a new invoice as described in the table below.	<cbc:InvoiceTypeCode name="payment method"> 388 </cbc:InvoiceTypeCode>				
<table border="1"> <tr> <td>Create a new cash invoice</td><td>&lt;cbc:InvoiceTypeCode name="011"&gt;388&lt;/cbc:InvoiceTypeCode&gt;</td></tr> <tr> <td>Create a new receivable invoice</td><td>&lt;cbc:InvoiceTypeCode name="021"&gt;388&lt;/cbc:InvoiceTypeCode&gt;</td></tr> </table>	Create a new cash invoice	<cbc:InvoiceTypeCode name="011">388</cbc:InvoiceTypeCode>	Create a new receivable invoice	<cbc:InvoiceTypeCode name="021">388</cbc:InvoiceTypeCode>	
Create a new cash invoice	<cbc:InvoiceTypeCode name="011">388</cbc:InvoiceTypeCode>				
Create a new receivable invoice	<cbc:InvoiceTypeCode name="021">388</cbc:InvoiceTypeCode>				
Used for adding any remark or description to the invoice, or any data the seller wishes to document.	<cbc:Note> invoice description or remark </cbc:Note>				
The invoice counter is created by the taxpayer. <b>A counter created by the taxpayer for e-invoices starts in sequence from 1 to infinity according to the universal definition)</b> <b>Note:</b>	<cac:AdditionalDocumentReference> <cbc:ID>ICV</cbc:ID> <cbc:UUID> invoice counter </cbc:UUID> </cac:AdditionalDocumentReference>				

The taxpayer can customize the sequence as preferred

	مثال
<pre> &lt;cbc:ID&gt;EIN00001&lt;/cbc:ID&gt; &lt;cbc:UUID&gt;0043e15e-740b-4e1b-889d-504afdb1d1d&lt;/cbc:UUID&gt; &lt;cbc:IssueDate&gt;2023-10-30&lt;/cbc:IssueDate&gt; &lt;cbc:InvoiceTypeCode name="011"&gt;388&lt;/cbc:InvoiceTypeCode&gt; &lt;cbc:Note&gt;notes &lt;/cbc:Note&gt; &lt;cbc:DocumentCurrencyCode&gt;JOD&lt;/cbc:DocumentCurrencyCode&gt; &lt;cbc:TaxCurrencyCode&gt;JOD&lt;/cbc:TaxCurrencyCode&gt; &lt;cac:AdditionalDocumentReference&gt;   &lt;cbc:ID&gt;ICV&lt;/cbc:ID&gt;   &lt;cbc:UUID&gt;1&lt;/cbc:UUID&gt; &lt;/cac:AdditionalDocumentReference&gt; </pre>	

## B. Seller's information (taxpayer)

```
<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>Seller's TIN</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Seller's name</cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>
```

Description	XML Element
Taxpayer's (seller's) TIN	<cbc:CompanyID>Seller's TIN</cbc:CompanyID>
Seller's name as registered in the ISTD	<cbc:RegistrationName>Seller's name</cbc:RegistrationName>

### Example

```
<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>12345678</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>The Technical Company for
        Supplies</cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>
```

*The buyer's name is mandatory if the invoice is receivable or if the cash invoice value is more than 10000 JOD.*

```
<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID schemeID="type">no.</cbc:ID>
    </cac:PartyIdentification>
    <cac:PostalAddress>
      <cbc:PostalZone>Postal Code</cbc:PostalZone>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Buyer's name</cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
  <cac:AccountingContact>
    <cbc:Telephone>Phone no.</cbc:Telephone>
  </cac:AccountingContact>
</cac:AccountingCustomerParty>
```

Description	XML Element
One of the options for the buyer's data is entered according to the following table: and it can only be numbers according to the following table:	<cbc:ID schemeID="type">no.</cbc:ID>

Type	No.
NIN	Buyer's national identification number
PN	Document no. (passport, residence, ect.)
TN	Buyer's TIN

Description	XML Element
Buyer's postal code	<code>&lt;cbc:PostalZone&gt;Postal Code&lt;/cbc:PostalZone&gt;</code>
Buyer's name	<code>&lt;cbc:RegistrationName&gt;Buyer's name&lt;/cbc:RegistrationName&gt;</code>
Buyer's phone number	<code>&lt;cbc:Telephone&gt;Buyer's phone no.&lt;/cbc:Telephone&gt;</code>
<b>Example</b>	
<pre> &lt;cac:AccountingCustomerParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID schemeID="TN"&gt;33445544&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;     &lt;cac:PostalAddress&gt;       &lt;cbc:PostalZone&gt;33554&lt;/cbc:PostalZone&gt;       &lt;cbc:Country&gt;         &lt;cbc:IdentificationCode&gt;JO&lt;/cbc:IdentificationCode&gt;       &lt;/cbc:Country&gt;     &lt;/cac:PostalAddress&gt;     &lt;cac:PartyTaxScheme&gt;       &lt;cac:TaxScheme&gt;         &lt;cbc:ID&gt;VAT&lt;/cbc:ID&gt;       &lt;/cac:TaxScheme&gt;     &lt;/cac:PartyTaxScheme&gt;     &lt;cac:PartyLegalEntity&gt;       &lt;cbc:RegistrationName&gt;Ahmad mohammad&lt;/cbc:RegistrationName&gt;     &lt;/cac:PartyLegalEntity&gt;   &lt;/cac:Party&gt;   &lt;cac:AccountingContact&gt;     &lt;cbc:Telephone&gt;777888999&lt;/cbc:Telephone&gt;   &lt;/cac:AccountingContact&gt; &lt;/cac:AccountingCustomerParty&gt; </pre>	

## D. Seller's (taxpayer's) sequence of income source

Description	XML Element
The taxpayer's (seller's) sequence of income source (activity)	<pre> &lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt;Sequence of income source&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt; </pre>
Example	
<pre> &lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt;9932895&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt; </pre>	



## E. Inputs of the total income invoice

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JO">Total discount in JOD</cbc:Amount>
</cac:AllowanceCharge>
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO">Total invoice before
discount</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO">Total invoice</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO">Total discount</cbc:AllowanceTotalAmount>
  <cbc:PayableAmount currencyID="JO">Total invoice</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
  
```

Description	XML Element
The total amount of discount on the goods, as the system does not accept discounts on the invoice in general.	<pre> &lt;cbc:Amount currencyID="JO"&gt; Total discount in JOD&lt;/cbc:Amount&gt;           </pre>
<p>Note: If the taxpayer system calculates the discount on the total invoice, the discount must be distributed to the goods and services before migrating the data to the e-invoicing system.</p>	
Total invoice before discount	<pre> &lt;cbc:TaxExclusiveAmount currencyID="JO"&gt; Total invoice before discount &lt;/cbc:TaxExclusiveAmount&gt;           </pre>
Total invoice before discount = sum (price * quantity) of all goods and services in the invoice.	
Total invoice	<pre> &lt;cbc:TaxInclusiveAmount currencyID="JO"&gt; Total invoice&lt;/cbc:TaxInclusiveAmount&gt;           </pre>
Total invoice = Total invoice before discount - Total discount amount	
Total discount	<pre> &lt;cbc:AllowanceTotalAmount currencyID="JO"&gt; Total discount&lt;/cbc:AllowanceTotalAmount&gt;           </pre>
Total discount amount = Total discount amount for goods and services	
Total invoice	<pre> &lt;cbc:PayableAmount currencyID="JO"&gt; Total invoice&lt;/cbc:PayableAmount&gt;           </pre>
Total invoice = Total invoice before discount - Total discount amount	
Example	
<pre> &lt;cac:AllowanceCharge&gt;   &lt;cbc:ChargeIndicator&gt;&gt;false&lt;/cbc:ChargeIndicator&gt;   &lt;cbc:AllowanceChargeReason&gt;discount&lt;/cbc:AllowanceChargeReason&gt;   &lt;cbc:Amount currencyID="JO"&gt;2.00&lt;/cbc:Amount&gt; &lt;/cac:AllowanceCharge&gt; &lt;cac:LegalMonetaryTotal&gt;   &lt;cbc:TaxExclusiveAmount currencyID="JO"&gt;66.00&lt;/cbc:TaxExclusiveAmount&gt;   &lt;cbc:TaxInclusiveAmount currencyID="JO"&gt;64.00&lt;/cbc:TaxInclusiveAmount&gt;           </pre>	

```
<cbc:AllowanceTotalAmount currencyID="JO">2.00</cbc:AllowanceTotalAmount>  
<cbc:PayableAmount currencyID="JO">64.00</cbc:PayableAmount>  
</cac:LegalMonetaryTotal>
```

## F. Inputs of income invoice items

```

<cac:InvoiceLine>
  <cbc:ID>Serial no.</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">Quantity</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">(Unit Price * Quantity) – Discount on the good
  or service
  </cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name>Good or service description</cbc:Name>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO">Unit price</cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO">Amount of discount</cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

```

Description	XML Element
A serial number that is unique for each good or service. <b>It is not repeated on the single invoice level</b>	<cbc:ID>Serial no.</cbc:ID>
The quantity of the same good or service.	<cbc:InvoicedQuantity unitCode="PCE"> Quantity</cbc:InvoicedQuantity>
Total amount of the good or service = Unit price * Quantity - Discount on the good or service.	<cbc:LineExtensionAmount currencyID="JO"> (Unit Price * Quantity) – Discount on the good or service</cbc:LineExtensionAmount>
The name of good or service, or its description is to be added.	<cbc:Name>Good or service description</cbc:Name>
The unit price of the good or service.	<cbc:PriceAmount currencyID="JO"> Unit price</cbc:PriceAmount>
The amount of the discount on the good or service, if any, is to be added in JOD from the total price of the good or service.	<cbc:Amount currencyID="JO"> Discount amount</cbc:Amount>

## Example

```

<cac:InvoiceLine>==➔ Start of the first good or service
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">33.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">64.00</cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name>chocolate </cbc:Name>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO">2.00</cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO">2.00</cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

<cac:InvoiceLine> ==➔ Start of the second good or service
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">33.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">64.00</cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name>chocolate</cbc:Name>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO">2.00</cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO">2.00</cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

```

## Note

*It is possible to add more than one good or service by re-entering the data of the good or service, as shown in the example above.*

## Second: The Credit Invoice of Income Tax

## Notes

The return of an invoice process is only allowed within the following conditions:

1. The system allows returns on quantities only.
2. The system does not allow exceeding the quantities sold in the original invoice.
3. The system allows the taxpayer to send a return of an invoice on the original invoice once or more until all of the quantities of the sold items are finished.

The elements shaded in yellow in the examples below indicate variables to be filled (mandatory) through the seller system.

As for the The elements shaded in green indicate variables to be filled (optional) through the seller system. And the rest of the elements are a fixed description (unchangeable).

## A. Information of the credit invoice and the reference invoice

```
<cbc:ID> credit invoice no.</cbc:ID>
<cbc:UUID> credit invoice serial no.</cbc:UUID>
<cbc:IssueDate> credit invoice date </cbc:IssueDate>
<cbc:InvoiceTypeCode name="payment method">381</cbc:InvoiceTypeCode>
<cbc:Note> credit invoice description or remark</cbc:Note>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID> original reference invoice no.</cbc:ID>
    <cbc:UUID> no. of the original reference invoice </cbc:UUID>
    <cbc:DocumentDescription> total value of the original reference invoice
  </cbc:DocumentDescription>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
<cac:AdditionalDocumentReference>
  <cbc:ID>ICV</cbc:ID>
  <cbc:UUID> invoice counter</cbc:UUID>
</cac:AdditionalDocumentReference>
```

Description	XML Element
The credit invoice is entered here.	<cbc:ID>reference invoice no.</cbc:ID>

UUID (Universal Unique Identifier) is a unique number generated by the taxpayer's system so that the ID and UUID together form a (Primary Key) to not duplicate the invoice sent on the system.	<cbc:UUID> credit invoice serial no. </cbc:UUID>				
The invoice date must be in the following format: dd-mm-yyyy, for example, 31-12-2022	<cbc:IssueDate> credit invoice date </cbc:IssueDate>				
The 'name' feature is to denote the payment method (cash, receivable) as displayed below The no. (381) denotes it's a credit invoice	<cbc:InvoiceTypeCode name="payment method"> 381 </cbc:InvoiceTypeCode>				
The codes illustrated below are only for the income invoices					
	<table> <tr> <td>&lt;cbc:InvoiceTypeCode name="011"&gt;381&lt;/cbc:InvoiceTypeCode&gt;</td><td>Create a new cash invoice</td></tr> <tr> <td>&lt;cbc:InvoiceTypeCode name="021"&gt;381&lt;/cbc:InvoiceTypeCode&gt;</td><td>Create a new receivable invoice</td></tr> </table>	<cbc:InvoiceTypeCode name="011">381</cbc:InvoiceTypeCode>	Create a new cash invoice	<cbc:InvoiceTypeCode name="021">381</cbc:InvoiceTypeCode>	Create a new receivable invoice
<cbc:InvoiceTypeCode name="011">381</cbc:InvoiceTypeCode>	Create a new cash invoice				
<cbc:InvoiceTypeCode name="021">381</cbc:InvoiceTypeCode>	Create a new receivable invoice				
Used for adding any remark or description to the invoice, or any data the seller wishes to document.	<cbc:Note> credit invoice description or remark </cbc:Note>				
The original reference invoice number	<cac:BillingReference> <cac:InvoiceDocumentReference> <cbc:ID> original reference invoice no </cbc:ID>				
The (UUID) no. of the original reference invoice	<cbc:UUID> no. of the original reference invoice </cbc:UUID>				
The total value of the original reference invoice	<cbc:DocumentDescription> total value of the original reference invoice </cbc:DocumentDescription> </cac:InvoiceDocumentReference> </cac:BillingReference>				
The invoice counter is created by the taxpayer. A counter created by the taxpayer for e-invoices starts in sequence from 1 to infinity According to the universal definition) <b>Note:</b> The taxpayer can customize the sequence as preferred	<cac:AdditionalDocumentReference> <cbc:ID>ICV</cbc:ID> <cbc:UUID> invoice counter </cbc:UUID> </cac:AdditionalDocumentReference>				
<b>Example</b>					
<pre> &lt;cbc:ID&gt;EIN00002&lt;/cbc:ID&gt; &lt;cbc:UUID&gt;8055b137-a128-46d6-9421-8c2a6de57465&lt;/cbc:UUID&gt; &lt;cbc:IssueDate&gt;2023-11-01&lt;/cbc:IssueDate&gt; &lt;cbc:InvoiceTypeCode name="011"&gt;381&lt;/cbc:InvoiceTypeCode&gt; &lt;cbc:Note&gt;Notes&lt;/cbc:Note&gt; &lt;cbc:DocumentCurrencyCode&gt;JOD&lt;/cbc:DocumentCurrencyCode&gt; &lt;cbc:TaxCurrencyCode&gt;JOD&lt;/cbc:TaxCurrencyCode&gt; &lt;cac:BillingReference&gt; </pre>					

```

<cac:InvoiceDocumentReference>
  <cbc:ID>EIN00001</cbc:ID>
  <cbc:UUID>0043e15e-740b-4e1b-889d-504afdb1d1d</cbc:UUID>
  <cbc:DocumentDescription>64.000</cbc:DocumentDescription>
</cac:InvoiceDocumentReference>
</cac:BillingReference>
<cac:AdditionalDocumentReference>
  <cbc:ID>ICV</cbc:ID>
  <cbc:UUID>2</cbc:UUID>
</cac:AdditionalDocumentReference>

```

## B. Seller's information (taxpayer)

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID> Seller's TIN </cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName> Seller's name </cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>

```

Description	XML Element
Taxpayer's (seller's) TIN	<cbc:CompanyID> Seller's TIN</cbc:CompanyID>
Seller's name as registered in the ISTD	<cbc:RegistrationName> Seller's name</cbc:RegistrationName>

### Example

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>12345678</cbc:CompanyID>

```



```

        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
        <cbc:RegistrationName>The Technical Company for Supplies
    </cbc:RegistrationName>
    </cac:PartyLegalEntity>
</cac:Party>
</cac:AccountingSupplierParty>

```

### C. Buyer's information (fixed description without any changes or additions)

*The buyer's information is taken from the original invoice whereas it can not be modified in the credit invoice.*

```

<cac:AccountingCustomerParty>
    <cac:Party>
        <cac:PostalAddress>
            <cac:Country>
                <cbc:IdentificationCode>JO</cbc:IdentificationCode>
            </cac:Country>
        </cac:PostalAddress>
        <cac:PartyTaxScheme>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:PartyTaxScheme>
        <cac:PartyLegalEntity>
        </cac:PartyLegalEntity>
    </cac:Party>
</cac:AccountingCustomerParty>

```

#### Example

```

<cac:AccountingCustomerParty>
    <cac:Party>
        <cac:PostalAddress>
            <cac:Country>
                <cbc:IdentificationCode>JO</cbc:IdentificationCode>
            </cac:Country>
        </cac:PostalAddress>
        <cac:PartyTaxScheme>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:PartyTaxScheme>
    </cac:Party>

```

```

<cac:PartyLegalEntity>
  </cac:PartyLegalEntity>
</cac:Party>
</cac:AccountingCustomerParty>

```

## D. Seller's (taxpayer's) sequence of income source

Description	XML Element
The taxpayer's (seller's) sequence of income source (activity)	<pre> &lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt;Sequence of income source&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt; </pre>
<b>Example</b>	
<pre> &lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt;9932895&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt; </pre>	

## E. Reason for return

Description	XML Element
<b>A reason for the return must be provided.</b>	<pre> &lt;cac:PaymentMeans&gt;   &lt;cbc:PaymentMeansCode listID="UN/ECE 4461"&gt;10&lt;/cbc:PaymentMeansCode&gt;   &lt;cbc:InstructionNote&gt;reason for return&lt;/cbc:InstructionNote&gt; &lt;/cac:PaymentMeans&gt; </pre>
<b>Example</b>	
<pre> &lt;cac:PaymentMeans&gt;   &lt;cbc:PaymentMeansCode listID="UN/ECE 4461"&gt;10&lt;/cbc:PaymentMeansCode&gt;   &lt;cbc:InstructionNote&gt;returned due product defect&lt;/cbc:InstructionNote&gt; &lt;/cac:PaymentMeans&gt; </pre>	

## F. Inputs of the total credit invoice for income tax

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JO"> Total discount in JO </cbc:Amount>
</cac:AllowanceCharge>
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO"> Total credit invoice before
discount </cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO"> total credit invoice </cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO"> total discount </cbc:AllowanceTotalAmount>
  <cbc:PayableAmount currencyID="JO"> total credit invoice </cbc:PayableAmount>
</cac:LegalMonetaryTotal>

```

Description	XML Element
The total amount of discount on the goods, as the system does not accept discounts on the invoice in general.	<cbc:Amount currencyID="JO"> Total discount in JO </cbc:Amount>
Total credit invoice before discount	<cbc:TaxExclusiveAmount currencyID="JO"> Total credit invoice before discount </cbc:TaxExclusiveAmount>
Total credit invoice before discount = sum(price * quantity) for all the goods and services information intended to be returned	
Total credit invoice	<cbc:TaxInclusiveAmount currencyID="JO"> total credit invoice </cbc:TaxInclusiveAmount>
Total credit invoice= total credit invoice before discount– total discount	
Total discount	<cbc:AllowanceTotalAmount currencyID="JO">total discount </cbc:AllowanceTotalAmount>
Total discount value= total discount on goods and services intended to be returned	
Total credit invoice	<cbc:PayableAmount currencyID="JO"> total credit invoice </cbc:PayableAmount>
Total credit invoice = Total credit invoice before discount - Total discount value	

**Example**

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JO">2.00</cbc:Amount>
</cac:AllowanceCharge>
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO">66.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO">64.00</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO">2.00</cbc:AllowanceTotalAmount>
  <cbc:PayableAmount currencyID="JO">64.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

```

## G. Inputs of the credit invoice for income tax items

```

<cac:InvoiceLine>
  <cbc:ID> serial no. </cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE"> returned quantity </cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO"> (Unit Price * Quantity) – Discount on the good
  or service </cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name> Good or service description </cbc:Name>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO"> unit price </cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO"> amount of discount </cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

```

Description	XML Element
Good or service number as it is found in the original reference invoice	<cbc:ID> serial no. </cbc:ID>
Quantity of the good or service intended to be returned without exceeding the quantity found in the original invoice	<cbc:InvoicedQuantity unitCode="PCE"> returned quantity </cbc:InvoicedQuantity>
The total amount of the good or service= unit price* quantity – good or service discount	<cbc:LineExtensionAmount currencyID="JO"> (Unit Price * Quantity) – Discount on the good or service </cbc:LineExtensionAmount>
The name and description of the good or service as found in the original invoice.	<cbc:Name> Good or service description </cbc:Name>
The price of the good or services as found in the original invoice	<cbc:PriceAmount currencyID="JO"> Unit price </cbc:PriceAmount>
The amount of the discount on the good or service, if any, is to be added in JOD from the total price of the returned good or service.	<cbc:Amount currencyID="JO"> Amount of discount </cbc:Amount>

## مثال

```

<cac:InvoiceLine>==> Start of the first (good or service)
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">33.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">64.00</cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name> Biscuit </cbc:Name>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO">2.00</cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO">2.00</cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

<cac:InvoiceLine> ==> Start of the second (good or service)
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">33.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">64.00</cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name> Choclate </cbc:Name>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO">2.00</cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO">2.00</cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

```

## Note

*It is possible to return more than one good or service by re-entering the data of the good or service, as shown in the example above.*

## Third: The General Sales Invoice

The elements shaded in yellow in the examples below indicate variables to be filled (mandatory) through the seller system.

As for the The elements shaded in green indicate variables to be filled (optional) through the seller system.

And the rest of the elements are a fixed description (unchangeable).

## A. Basic information of the invoice

```
<cbc:ID> invoice no. </cbc:ID>
<cbc:UUID> serial no. </cbc:UUID>
<cbc:IssueDate> invoice date </cbc:IssueDate>
<cbc:InvoiceTypeCode name=" payment method ">388</cbc:InvoiceTypeCode>
<cbc:Note> Invoice description or remark </cbc:Note>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:AdditionalDocumentReference>
  <cbc:ID>ICV</cbc:ID>
  <cbc:UUID> Invoice counter </cbc:UUID>
</cac:AdditionalDocumentReference>
```

Description	XML Element				
Invoice no. is entered here.	<cbc:ID> invoice no. </cbc:ID>				
UUID (Universal Unique Identifier) is a unique number generated by the taxpayer's system so that the ID and UUID together form a Primary Key to not duplicate the invoice sent on the system.	<cbc:UUID> serial no. </cbc:UUID>				
The invoice date must be in the following format: dd-mm-yyyy, for example, 31-12-2022	<cbc:IssueDate> invoice date </cbc:IssueDate>				
The 'name' feature is to denote the payment method (cash, receivable) The codes contained in this example are for general tax invoices only. The no. (388) denotes a new invoice as described in the table below.	<cbc:InvoiceTypeCode name=" payment method ">388</cbc:InvoiceTypeCode>				
<table border="1"> <tr> <td>Create a new cash invoice</td><td>&lt;cbc:InvoiceTypeCode name="012"&gt;388&lt;/cbc:InvoiceTypeCode&gt;</td></tr> <tr> <td>Create a new receivable invoice</td><td>&lt;cbc:InvoiceTypeCode name="022"&gt;388&lt;/cbc:InvoiceTypeCode&gt;</td></tr> </table>	Create a new cash invoice	<cbc:InvoiceTypeCode name="012">388</cbc:InvoiceTypeCode>	Create a new receivable invoice	<cbc:InvoiceTypeCode name="022">388</cbc:InvoiceTypeCode>	
Create a new cash invoice	<cbc:InvoiceTypeCode name="012">388</cbc:InvoiceTypeCode>				
Create a new receivable invoice	<cbc:InvoiceTypeCode name="022">388</cbc:InvoiceTypeCode>				
Used for adding any remark or description to the invoice, or any data the seller wishes to document	<cbc:Note> Invoice description or remark </cbc:Note>				
The invoice counter is created by the taxpayer. <b>A counter created by the taxpayer for e-invoices starts in sequence from 1 to infinity</b> <b>According to the universal definition)</b> <b>Note:</b> <b>The taxpayer can customize the sequence as preferred</b>	<cac:AdditionalDocumentReference> <cbc:ID>ICV</cbc:ID> <cbc:UUID> Invoice counter </cbc:UUID> </cac:AdditionalDocumentReference>				



**Example**

```
<cbc:ID>EIN0001</cbc:ID>
<cbc:UUID>0043e15e-740b-4e1b-889d-504afdb1d1d</cbc:UUID>
<cbc:IssueDate>2023-11-20</cbc:IssueDate>
<cbc:InvoiceTypeCode name="012">388</cbc:InvoiceTypeCode>
<cbc:Note>notes </cbc:Note>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:AdditionalDocumentReference>
  <cbc:ID>ICV</cbc:ID>
  <cbc:UUID>1</cbc:UUID>
</cac:AdditionalDocumentReference>
```

## B. Seller's information (taxpayer)

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID> seller's TIN </cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName> seller's name </cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>

```

Description	XML Element
Taxpayer's (seller's) TIN	<cbc:CompanyID> seller's TIN </cbc:CompanyID>
Seller's name as registered in the ISTD	<cbc:RegistrationName> seller's name </cbc:RegistrationName>

### Example

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>12345678</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName> The Technical Company for Supplies
    </cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>

```

## C. Buyer's information

ملاحظة

The buyer's name is mandatory **only** if the invoice is (receivable) or if the (cash) invoice value is more than 10000 JOD.

```
<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID schemeID="type">no.</cbc:ID>
    </cac:PartyIdentification>
    <cac:PostalAddress>
      <cbc:PostalZone>postal code</cbc:PostalZone>
      <cbc:CountrySubentityCode>city</cbc:CountrySubentityCode>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>1</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>buyer's name</cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
  <cac:AccountingContact>
    <cbc:Telephone>phone no</cbc:Telephone>
  </cac:AccountingContact>
</cac:AccountingCustomerParty>
```

Description	XML Element
One of the options for the buyer's data is entered according to the following table:	<cbc:ID schemeID="type">no.</cbc:ID>

Type	No.
NIN	Buyer's national identification number
PN	For non Jordanians (passport, residence, ect.)
TN	Buyer's TIN

Description	XML Element																								
Buyer's postal code	<cbc:PostalZone>postal code</cbc:PostalZone>																								
The buyer's city is replaced by a code based on the following table:	<cbc:CountrySubentityCode>city</cbc:CountrySubentityCode>																								
<table border="1"> <tr><td>JO-BA</td><td>Balqa</td></tr> <tr><td>JO-MN</td><td>Ma'an</td></tr> <tr><td>JO-MD</td><td>Madaba</td></tr> <tr><td>JO-MA</td><td>Mafrq</td></tr> <tr><td>JO-KA</td><td>Karak</td></tr> <tr><td>JO-JA</td><td>Jerash</td></tr> <tr><td>JO-IR</td><td>Irbid</td></tr> <tr><td>JO-AZ</td><td>Zarqa</td></tr> <tr><td>JO-AT</td><td>At-Tafilah</td></tr> <tr><td>JO-AQ</td><td>Aqaba</td></tr> <tr><td>JO-AM</td><td>Amman</td></tr> <tr><td>JO-AJ</td><td>Ajloun</td></tr> </table>		JO-BA	Balqa	JO-MN	Ma'an	JO-MD	Madaba	JO-MA	Mafrq	JO-KA	Karak	JO-JA	Jerash	JO-IR	Irbid	JO-AZ	Zarqa	JO-AT	At-Tafilah	JO-AQ	Aqaba	JO-AM	Amman	JO-AJ	Ajloun
JO-BA	Balqa																								
JO-MN	Ma'an																								
JO-MD	Madaba																								
JO-MA	Mafrq																								
JO-KA	Karak																								
JO-JA	Jerash																								
JO-IR	Irbid																								
JO-AZ	Zarqa																								
JO-AT	At-Tafilah																								
JO-AQ	Aqaba																								
JO-AM	Amman																								
JO-AJ	Ajloun																								
Buyer's name	<cbc:RegistrationName>buyer's name</cbc:RegistrationName>																								
Buyer's phone number	<cbc:Telephone>buyer's phone no.</cbc:Telephone>																								

### Example

```

<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID schemeID="TN">33445544</cbc:ID>
    </cac:PartyIdentification>
    <cac:PostalAddress>
      <cbc:PostalZone>33554</cbc:PostalZone>
      <cbc:CountrySubentityCode>JO-AZ</cbc:CountrySubentityCode>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>33445544</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>ahmad mahmoud</cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
  <cac:AccountingContact>
    <cbc:Telephone>324323434</cbc:Telephone>
  </cac:AccountingContact>
</cac:AccountingCustomerParty>

```

## D. Seller's (taxpayer's) sequence of income source

Description	XML Element
The taxpayer's (seller's) sequence of income source (activity)	<pre> &lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt; Sequence of income source&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt; </pre>
Example	
<pre> &lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt;9932895&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt; </pre>	

## E. Inputs of the total general invoice

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JO">Total discount in JOD</cbc:Amount>
</cac:AllowanceCharge>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JO">Total amount of general tax</cbc:TaxAmount>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO">Total invoice before
discount</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO">Total invoice</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO">Total discount</cbc:AllowanceTotalAmount>
  <cbc:PayableAmount currencyID="JO">Total invoice</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

```

Description	XML Element
The total amount of discount on the goods, as the system does not accept discounts on the invoice in general.	<pre> &lt;cbc:Amount currencyID="JO"&gt; Total discount in JOD&lt;/cbc:Amount&gt; </pre>
Note: If the taxpayer system calculates the discount on the total invoice, the discount must be distributed to the goods and services before migrating the data to the e-invoicing system.	
Total amount of general tax = sum ((total amount after discount + the amount of special tax) * general tax rate)	<pre> &lt;cbc:TaxAmount currencyID="JO"&gt; Total amount of general tax&lt;/cbc:TaxAmount&gt; </pre>
Total invoice before discount	<pre> &lt;cbc:TaxExclusiveAmount currencyID="JO"&gt; Total invoice before discount&lt;/cbc:TaxExclusiveAmount&gt; </pre>
Total invoice before discount = sum (price * quantity) of all goods and services in the invoice.	
Total invoice	<pre> &lt;cbc:TaxInclusiveAmount currencyID="JO"&gt; Total invoice&lt;/cbc:TaxInclusiveAmount&gt; </pre>
Total invoice = Total invoice before discount - Total discount amount + total amount of special tax + total amount of general tax	
Total discount	<pre> &lt;cbc:AllowanceTotalAmount currencyID="JO"&gt; Total discount&lt;/cbc:AllowanceTotalAmount&gt; </pre>
Total discount amount = Total discount amount for goods and services	
Total invoice	<pre> &lt;cbc:PayableAmount currencyID="JO"&gt; Total invoice&lt;/cbc:PayableAmount&gt; </pre>
Total invoice = Total invoice before discount - Total discount value + total amount of special tax + total amount of general tax	

**Example**

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JO">2.00</cbc:Amount>
</cac:AllowanceCharge>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JO">4.48</cbc:TaxAmount>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO">66.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO">68.48</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO">2.00</cbc:AllowanceTotalAmount>
  <cbc:PayableAmount currencyID="JO">68.48</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

```

## F. Inputs of the general sales invoice items (goods)

```

<cac:InvoiceLine>
  <cbc:ID> Serial no. </cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE"> Quantity </cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO"> (Unit Price * Quantity) – Discount on the good
  or service </cbc:LineExtensionAmount>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="JO"> tax amount on the good or service
  </cbc:TaxAmount>
    <cbc:RoundingAmount currencyID="JO"> Total amount of the good or service
    including general and special taxes </cbc:RoundingAmount>
    <cac:TaxSubtotal>
      <cbc:TaxAmount currencyID="JO"> tax amount on the good or service
    </cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305"> S </cbc:ID>
        <cbc:Percent> percentage of general tax amount on the good or
        service </cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID schemeAgencyID="6" schemeID="UN/ECE
          5153"> VAT </cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxTotal>
  <cac:Item>
    <cbc:Name> Good or service description </cbc:Name>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO"> Unit price before tax </cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator> false </cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason> DISCOUNT </cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO"> Amount of discount </cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

```

Description	XML Element
A serial number that is unique for each (good or service).	<cbc:ID> Serial no. </cbc:ID>
The quantity of the same good or service.	<cbc:InvoicedQuantity unitCode="PCE"> Quantity </cbc:InvoicedQuantity>
Total amount of the good or service = (Unit price * Quantity) - Discount on the good or service.	<cbc:LineExtensionAmount currencyID="JO"> (Unit Price * Quantity) – Discount on the good or service </cbc:LineExtensionAmount>



Amount of general tax on the good or service = `<cbc:TaxAmount currencyID="JO">`  
 (Total value of the good or service \* the **Amount of tax on the good or service**)  
 general tax rate `</cbc:TaxAmount>`

Description	XML Element	
Total amount for the good or service including general and special tax= total value of the good or service + good or service tax value	<cbc:RoundingAmount currencyID="JO"> total amount for the good or service including general and special tax </cbc:RoundingAmount>	
Illustrated in the table below	<cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>	
Value	Description	(Precent)Percentage of Tax
Z	In case the item or service is exempted	0
O	In case the item or service is subject to a zero percent rate.	0
S	In case the item or service is subject to a tax rate other than 0%	1,2,3,4,5,7,8,10,16..
The general tax rate on the item or service to be returned, based on the following rates: 1%, 2%, 3%, 4%, 5%, 7%, 8%, 10%, 16%, and the formula should be according to the following examples	<cbc:Percent> General tax percentage on the services or goods </cbc:Percent>	
<cbc:Percent>1</cbc:Percent> <cbc:Percent>4</cbc:Percent> <cbc:Percent>8</cbc:Percent> <cbc:Percent>16</cbc:Percent>		
The name of good or service, or its description is to be added.	<cbc:Name> Good or service description </cbc:Name>	
The unit price of the good or service before tax	<cbc:PriceAmount currencyID="JO"> Unit price before tax </cbc:PriceAmount>	
The amount of the discount on the good or service, if any, is to be added in JOD from the total price of the good or service.	<cbc:Amount currencyID="JO"> Discount amount </cbc:Amount>	
Example		
<cac:InvoiceLine>==> Start of the first good or service (example on a taxable good)		
<cbc:ID>1</cbc:ID>		
<cbc:InvoicedQuantity unitCode="PCE">33.00</cbc:InvoicedQuantity>		
<cbc:LineExtensionAmount currencyID="JO">64.00</cbc:LineExtensionAmount>		
<cac:TaxTotal>		
<cbc:TaxAmount currencyID="JO">4.48</cbc:TaxAmount>		
<cbc:RoundingAmount currencyID="JO">68.48</cbc:RoundingAmount>		
<cac:TaxSubtotal>		
<cbc:TaxAmount currencyID="JO">4.48</cbc:TaxAmount>		

```

        <cac:TaxCategory>
            <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
            <cbc:Percent>7.00</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:TaxCategory>
    </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:Item>
    <cbc:Name> Biscuit </cbc:Name>
</cac:Item>
<cac:Price>
    <cbc:PriceAmount currencyID="JO">2.00</cbc:PriceAmount>
    <cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="JO">2.00</cbc:Amount>
    </cac:AllowanceCharge>
</cac:Price>
</cac:InvoiceLine>

<cac:InvoiceLine> ==> Start of the second good or service (example on exempted good)
    <cbc:ID>2</cbc:ID>
    <cbc:InvoicedQuantity unitCode="PCE">10.00</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="JO">50.00</cbc:LineExtensionAmount>
    <cac:TaxTotal>
        <cbc:TaxAmount currencyID="JO">0.00</cbc:TaxAmount>
        <cbc:RoundingAmount currencyID="JO">50.00</cbc:RoundingAmount>
    <cac:TaxSubtotal>
        <cbc:TaxAmount currencyID="JO">0.00</cbc:TaxAmount>
        <cac:TaxCategory>
            <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">Z</cbc:ID>
            <cbc:Percent>0.00</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:TaxCategory>
    </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:Item>
    <cbc:Name> Choclate </cbc:Name>
</cac:Item>
<cac:Price>
    <cbc:PriceAmount currencyID="JO">5.00</cbc:PriceAmount>
    <cac:AllowanceCharge>
        <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>

```

```
<cbc:Amount currencyID="JO">0.00</cbc:Amount>
</cac:AllowanceCharge>
</cac:Price>
</cac:InvoiceLine>
```

#### Note

*It is possible to add more than one (good or service) by re-entering the data of the (good or service), as shown in the example above.*

## Fourth: Credit Invoice for General Sales

The elements shaded in yellow in the examples below indicate variables to be filled (mandatory) through the seller system.

As for the The elements shaded in green indicate variables to be filled (optional) through the seller system. And the rest of the elements are a fixed description (unchangeable).

## A. Basic information of the invoice

```
<cbc:ID> credit invoice no. </cbc:ID>
<cbc:UUID> credit invoice serial no. </cbc:UUID>
<cbc:IssueDate> credit invoice date </cbc:IssueDate>
<cbc:InvoiceTypeCode name="payment method">381</cbc:InvoiceTypeCode>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID> original reference invoice no </cbc:ID>
    <cbc:UUID> no. of the original reference invoice </cbc:UUID>
    <cbc:DocumentDescription> total value of the original reference invoice
  </cbc:DocumentDescription>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
<cac:AdditionalDocumentReference>
  <cbc:ID>ICV</cbc:ID>
  <cbc:UUID> invoice counter </cbc:UUID>
</cac:AdditionalDocumentReference>
```

Description	XML Element
Invoice no. is entered here.	<cbc:ID> credit invoice no. </cbc:ID>
UUID (Universal Unique Identifier) is a unique number generated by the taxpayer's system so that the ID and UUID together form a Primary Key to not duplicate the invoice sent on the system.	<cbc:UUID> credit invoice serial no. </cbc:UUID>
The invoice date must be in the following format: dd-mm-yyyy, for example, 31-12-2022	<cbc:IssueDate> credit invoice date </cbc:IssueDate>
The 'name' feature is to denote the payment method (cash, receivable) The codes contained in this example are for income invoices only. The no. (381) denotes a credit invoice, as described in the table below.	<cbc:InvoiceTypeCode name="payment method">381</cbc:InvoiceTypeCode>

Create a new cash invoice	<cbc:InvoiceTypeCode name="012">381</cbc:InvoiceTypeCode>
Create a new receivable invoice	<cbc:InvoiceTypeCode name="022">381</cbc:InvoiceTypeCode>

## B. Information of the reference invoice

```

<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID> total value of the original reference invoice </cbc:ID>
    <cbc:UUID>original reference invoice serial no.</cbc:UUID>
    <cbc:DocumentDescription> total value of the original reference invoice
  </cbc:DocumentDescription>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>

```

Description	XML Element
The original reference invoice	<cbc:ID> no. of the original reference invoice </cbc:ID>
The original reference invoice serial no.	<cbc:UUID> original reference invoice serial no </cbc:UUID>
The total value of the original reference invoice	<cbc:DocumentDescription> total value of the original reference invoice </cbc:DocumentDescription>
The invoice counter is created by the taxpayer. <b>A counter created by the taxpayer for e-invoices starts in sequence from 1 to infinity According to the universal definition)</b> <b>Note:</b> <b>The taxpayer can customize the sequence as preferred</b>	<cac:AdditionalDocumentReference> <cbc:ID>ICV</cbc:ID> <cbc:UUID>invoice counter</cbc:UUID> </cac:AdditionalDocumentReference>

### Example

```

<cbc:ID>EIN0002</cbc:ID>
<cbc:UUID>8055b137-a128-46d6-9421-8c2a6de57465</cbc:UUID>
<cbc:IssueDate>2023-11-20</cbc:IssueDate>
<cbc:InvoiceTypeCode name="012">381</cbc:InvoiceTypeCode>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID>EIN0001</cbc:ID>
    <cbc:UUID>0043e15e-740b-4e1b-889d-8504afdb1d1d2</cbc:UUID>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>

```

```

<cbc:DocumentDescription>68.48</cbc:DocumentDescription>
</cac:InvoiceDocumentReference>
</cac:BillingReference>
<cac:AdditionalDocumentReference>
<cbc:ID>ICV</cbc:ID>
<cbc:UUID>2</cbc:UUID>
</cac:AdditionalDocumentReference>

```

## C. Seller's (Taxpayer's) Data

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID> Seller's TIN </cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName> Seller's Name </cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>

```

Description:	XML Element
--------------	-------------

Tax Identification Number for the taxpayer (seller)	<cbc:CompanyID>> Seller's TIN </cbc:CompanyID>
---	--

The seller's name as registered in ISTD	<cbc:RegistrationName> Seller's Name </cbc:RegistrationName>
---	--

### Example:

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>12345678</cbc:CompanyID>
      <cac:TaxScheme>

```

```

        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName> The Technical Company for Supplies
    </cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>

```

#### D. The buyer's information (description remains unchanged or added).

*The buyer's information should be taken from the original invoice without any modifications in the credit invoice.*

```

<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      </cac:PartyLegalEntity>
    </cac:Party>
  </cac:AccountingCustomerParty>

```

#### Example

```

<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      </cac:PartyLegalEntity>

```



```
</cac:Party>
</cac:AccountingCustomerParty>
```

## E. Seller's (taxpayer's) sequence of income source

Description	XML Element
The taxpayer's (seller's) sequence of income source (activity)	<pre>&lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt; Sequence of income       source &lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt;</pre>
<b>Example</b>	
<pre>&lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt;9932895&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt;</pre>	

## F. Reason for return

<pre>&lt;cac:PaymentMeans&gt;   &lt;cbc:PaymentMeansCode listID="UN/ECE 4461"&gt;10&lt;/cbc:PaymentMeansCode&gt;   &lt;cbc:InstructionNote&gt;Reason for return&lt;/cbc:InstructionNote&gt; &lt;/cac:PaymentMeans&gt;</pre>	
Description	XML Element
A reason for the return must be provided.	<pre>&lt;cbc:InstructionNote&gt; Reason for return &lt;/cbc:InstructionNote&gt;</pre>
<b>Example</b>	
<pre>&lt;cac:PaymentMeans&gt;   &lt;cbc:PaymentMeansCode listID="UN/ECE 4461"&gt;10&lt;/cbc:PaymentMeansCode&gt;   &lt;cbc:InstructionNote&gt;Items Expire&lt;/cbc:InstructionNote&gt; &lt;/cac:PaymentMeans&gt;</pre>	

## G. Total Discount

<pre>&lt;cac:AllowanceCharge&gt;   &lt;cbc:ChargeIndicator&gt;&gt;false&lt;/cbc:ChargeIndicator&gt;</pre>
---

<pre> &lt;cbc:AllowanceChargeReason&gt;discount&lt;/cbc:AllowanceChargeReason&gt; &lt;cbc:Amount currencyID="JO"&gt;Total discount&lt;/cbc:Amount&gt; &lt;/cac:AllowanceCharge&gt; </pre>	
Description	XML Element
<b>Total discount value for all items to be returned or partially returned.</b>	<pre> &lt;cbc:Amount currencyID="JO"&gt;Total discount&lt;/cbc:Amount&gt; </pre>
<b>Example</b> <pre> &lt;cac:AllowanceCharge&gt; &lt;cbc:ChargeIndicator&gt;&gt;false&lt;/cbc:ChargeIndicator&gt; &lt;cbc:AllowanceChargeReason&gt;discount&lt;/cbc:AllowanceChargeReason&gt; &lt;cbc:Amount currencyID="JO"&gt;25.00&lt;/cbc:Amount&gt; &lt;/cac:AllowanceCharge&gt; </pre>	

## H. Total tax value intended to be returned.

<pre> &lt;cac:TaxTotal&gt;   &lt;cbc:TaxAmount currencyID="JO"&gt;Total value of the tax to be refunded from the invoice&lt;/cbc:TaxAmount&gt;   &lt;cac:TaxSubtotal&gt;     &lt;cbc:TaxableAmount currencyID="JO"&gt;Total value of tax to be returned&lt;/cbc:TaxableAmount&gt;     &lt;cbc:TaxAmount currencyID="JO"&gt;The value of the tax to be refunded for the item&lt;/cbc:TaxAmount&gt;     &lt;cac:TaxCategory&gt;       &lt;cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6"&gt;S&lt;/cbc:ID&gt;       &lt;cbc:Percent&gt;The tax percentage for the item to be refunded&lt;/cbc:Percent&gt;       &lt;cac:TaxScheme&gt;         &lt;cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6"&gt;VAT&lt;/cbc:ID&gt;       &lt;/cac:TaxScheme&gt;     &lt;/cac:TaxCategory&gt;   &lt;/cac:TaxSubtotal&gt; &lt;/cac:TaxTotal&gt; </pre>	
Description	XML Element
Total tax amount for all items to be refunded from the original invoice or refunding a portion of it.	<pre> &lt;cbc:TaxAmount currencyID="JO"&gt;Total tax amount for all items to be refunded from the original invoice&lt;/cbc:TaxAmount&gt; </pre>
Total invoice amount to be refunded before tax.	<pre> &lt;cbc:TaxableAmount currencyID="JO"&gt;Total invoice amount to be refunded&lt;/cbc:TaxableAmount&gt; </pre>
<b>The value of the tax to be refunded for a single item or partial refund.</b>	<pre> &lt;cbc:TaxAmount currencyID="JO"&gt;The value of the tax to be refunded for a single item&lt;/cbc:TaxAmount&gt; </pre>

The tax percentage for the item to be returned or partially returned. `<cbc:Percent>` The tax percentage for the item to be returned `</cbc:Percent>`

### Example

```
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JO">160</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="JO">1000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JO">160</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6">S</cbc:ID>
      <cbc:Percent>16.000</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

### Note:

In the case of returning more than one item, each with a different tax percentage, the `<cac:TaxSubtotal>` is repeated for each item, as shown in the following example:

### Example for multiple items, each with a different tax percentage:

```
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JO">260</cbc:TaxAmount>==> Tax Amount for Item 1 + Tax Amount for Item 2
  <cac:TaxSubtotal>==> of Item 1
    <cbc:TaxableAmount currencyID="JO">1000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JO">160</cbc:TaxAmount>==> Tax Value of Item 1
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6">S</cbc:ID>
      <cbc:Percent>16.000</cbc:Percent>==> Tax Percentage of Item 1
      <cac:TaxScheme>
        <cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal>==> of Item 2
    <cbc:TaxableAmount currencyID="JO">1000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JO">100</cbc:TaxAmount>==> Tax Value of Item 2
    <cac:TaxCategory>
      <cbc:ID schemeID="UN/ECE 5305" schemeAgencyID="6">S</cbc:ID>
      <cbc:Percent>10.000</cbc:Percent>==> Tax Percentage of Item 2
```

```
<cac:TaxScheme>  
  <cbc:ID schemeID="UN/ECE 5153" schemeAgencyID="6">VAT</cbc:ID>  
</cac:TaxScheme>  
</cac:TaxCategory>  
</cac:TaxSubtotal>  
</cac:TaxTotal>
```

## I. Inputs of the total credit invoice.

```
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO"> Total invoice before discount
</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO"> Total invoice </cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO"> Total discount amount
</cbc:AllowanceTotalAmount>
  <cbc:PrepaidAmount currencyID="JO">0</cbc:PrepaidAmount>
  <cbc:PayableAmount currencyID="JO"> Total invoice </cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

Description	XML Element
Total invoice (for the part to be returned) before discount	<pre>&lt;cbc:TaxExclusiveAmount currencyID="JO"&gt;   Total invoice before discount &lt;/cbc:TaxExclusiveAmount&gt;</pre>
Total invoice before discount = Sum of (Price * Quantity) for all items and services on the invoice	
Total invoice (for the portion to be returned)	<pre>&lt;cbc:TaxInclusiveAmount currencyID="JO"&gt;   Total invoice &lt;/cbc:TaxInclusiveAmount&gt;</pre>
Total invoice amount = (Total invoice before discount - Total discount amount + Total general tax amount)	
Total discount amount (for the portion to be returned).	<pre>&lt;cbc:AllowanceTotalAmount currencyID="JO"&gt;   Total discount amount &lt;/cbc:AllowanceTotalAmount&gt;</pre>
Total discount amount = Sum of the discount value for goods and services	
Total invoice amount (for the portion to be returned)	<pre>&lt;cbc:PayableAmount currencyID="JO"&gt;   Total invoice &lt;/cbc:PayableAmount&gt;</pre>
Total invoice amount = (Total invoice before discount - Total discount amount + Total general tax amount)	

### Example

```
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO">1000</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO">1160</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO">0.00</cbc:AllowanceTotalAmount>
  <cbc:PrepaidAmount currencyID="JO">0</cbc:PrepaidAmount>
  <cbc:PayableAmount currencyID="JO">1160</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

## J. Inputs of the credit invoice items.

```

<cac:InvoiceLine>
  <cbc:ID> Serial no. </cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE"> Quantity </cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">(Unit Price * Quantity) – Discount on the good
  or service </cbc:LineExtensionAmount>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="JO">Tax value on services or goods</cbc:TaxAmount>
    <cbc:RoundingAmount currencyID="JO">Total amount of services or goods including
    tax </cbc:RoundingAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="JO">(Unit Price * Quantity) – Discount on
      the good or service </cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="JO"> Tax value on services or goods
</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
        <cbc:Percent>General tax percentage on the services or
        goods</cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID schemeAgencyID="6" schemeID="UN/ECE
          5153">VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxTotal>
  <cac:Item>
    <cbc:Name> Good or service description </cbc:Name>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO"> Unit price before tax</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO"> discount value </cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

```

Description	XML Element
It is a unique serial number for each (item or service)	<code>&lt;cbc:ID&gt;Serial no&lt;/cbc:ID&gt;</code>
The quantity for the specific item or service to be returned	<code>&lt;cbc:InvoicedQuantity unitCode="PCE"&gt;Quantity&lt;/cbc:InvoicedQuantity&gt;</code>
The total amount for the item or service to be returned = Unit Price * Quantity - Item or Service Discount	<code>&lt;cbc:LineExtensionAmount currencyID="JO"&gt;(Unit Price * Quantity) – Discount on the good or service&lt;/cbc:LineExtensionAmount&gt;</code>
The tax value for the item or service to be returned = (Total amount for the item or service * Tax rate)	<code>&lt;cbc:TaxAmount currencyID="JO"&gt;Tax value on services or goods&lt;/cbc:TaxAmount&gt;</code>
The total amount for the item or service, inclusive of tax (to be returned) = Total amount for the item or service + Tax value for the item or service	<code>&lt;cbc:RoundingAmount currencyID="JO"&gt;Total amount of services or goods including tax&lt;/cbc:RoundingAmount&gt;</code>
The total amount for the item or service to be returned = Unit Price * Quantity - Item or Service Discount	<code>&lt;cbc:TaxableAmount currencyID="JO"&gt;(Unit Price * Quantity) – Discount on the good or service&lt;/cbc:TaxableAmount&gt;</code>
The tax value for the item or service to be returned = (Total amount for the item or service * Tax rate)	<code>&lt;cbc:TaxAmount currencyID="JO"&gt;Tax value on services or goods&lt;/cbc:TaxAmount&gt;</code>
Illustrated in the table below	<code>&lt;cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305"&gt;S&lt;/cbc:ID&gt;</code>
<b>Value</b>	<b>Description</b>
<b>Z</b>	In case the item or service is exempt
<b>O</b>	In case the item or service is subject to a zero percent rate.
<b>S</b>	In case the item or service is subject to a tax rate other than 0%
The general tax rate on the item or service to be returned, based on the following rates: 1%, 2%, 3%, 4%, 5%, 7%, 8%, 10%, 16%, and the formula should be according to the following examples	<code>&lt;cbc:Percent&gt;General tax percentage on the services or goods&lt;/cbc:Percent&gt;</code>
<code>&lt;cbc:Percent&gt;1&lt;/cbc:Percent&gt;</code> <code>&lt;cbc:Percent&gt;2&lt;/cbc:Percent&gt;</code> <code>&lt;cbc:Percent&gt;8&lt;/cbc:Percent&gt;</code> <code>&lt;cbc:Percent&gt;16&lt;/cbc:Percent&gt;</code>	
The name of the item or service or its description (to be returned) is specified	<code>&lt;cbc:Name&gt;Good or service description&lt;/cbc:Name&gt;</code>
The price of the item or service before tax (to be returned)	<code>&lt;cbc:PriceAmount currencyID="JO"&gt;Unit price before tax&lt;/cbc:PriceAmount&gt;</code>

The discount value for the item or service, if any, is added in Jordanian Dinars to the total price of the item or service (to be returned)

<cbc:Amount currencyID="JO">

Value of discount

</cbc:Amount>

#### Example:

<cac:InvoiceLine>==> **Start of the first (good or service)**

<cbc:ID>1</cbc:ID>

<cbc:InvoicedQuantity unitCode="PCE">33.00</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JO">64.00</cbc:LineExtensionAmount>

<cac:TaxTotal>

<cbc:TaxAmount currencyID="JO">4.48</cbc:TaxAmount>

<cbc:RoundingAmount currencyID="JO">68.48</cbc:RoundingAmount>

<cac:TaxSubtotal>

<cbc:TaxAmount currencyID="JO">4.48</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>

<cbc:Percent>7.00</cbc:Percent>

<cac:TaxScheme>

<cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>

</cac:TaxScheme>

</cac:TaxCategory>

</cac:TaxSubtotal>

</cac:TaxTotal>

<cac:Item>

<cbc:Name> Biscuit </cbc:Name>

</cac:Item>

<cac:Price>

<cbc:PriceAmount currencyID="JO">2.00</cbc:PriceAmount>

<cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity>

<cac:AllowanceCharge>

<cbc:ChargeIndicator>>false</cbc:ChargeIndicator>

<cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>

<cbc:Amount currencyID="JO">2.00</cbc:Amount>

</cac:AllowanceCharge>

</cac:Price>

</cac:InvoiceLine>

<cac:InvoiceLine> ==> **Start of the second (good or service)**

<cbc:ID>2</cbc:ID>

<cbc:InvoicedQuantity unitCode="PCE">10.00</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JO">50.00</cbc:LineExtensionAmount>

<cac:TaxTotal>

<cbc:TaxAmount currencyID="JO">5.00</cbc:TaxAmount>

<cbc:RoundingAmount currencyID="JO">55.00</cbc:RoundingAmount>

<cac:TaxSubtotal>

<cbc:TaxAmount currencyID="JO">5.00</cbc:TaxAmount>

<cac:TaxCategory>



```

        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
<cbc:Percent>10.00</cbc:Percent>
    <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
</cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>
<cac:Item>
    <cbc:Name> Chocolate </cbc:Name>
</cac:Item>
<cac:Price>
    <cbc:PriceAmount currencyID="JO">5.00</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity>
    <cac:AllowanceCharge>
        <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="JO">0.00</cbc:Amount>
    </cac:AllowanceCharge>
</cac:Price>
</cac:InvoiceLine>

```

#### Note:

*It is possible to return more than one (item or service) by repeating the data of the item or service to be returned, as shown in the example above*

# Fifth: The Special Sales Invoice

The elements shaded in yellow in the examples below indicate variables to be filled through the seller system (mandatory)

While element shaded in green indicate variables to be filled through the seller system (optional).

The rest of the elements are a fixed description without changes.

## A. Basic information of the main invoice

```
<cbc:ID> invoice no. </cbc:ID>
<cbc:UUID> Unduplicated serial no. </cbc:UUID>
<cbc:IssueDate>2022-09-27</cbc:IssueDate>
<cbc:InvoiceTypeCode name=" payment method ">new/return </cbc:InvoiceTypeCode>
<cbc:Note> Invoice description or remark </cbc:Note>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:AdditionalDocumentReference>
  <cbc:ID>ICV</cbc:ID>
  <cbc:UUID> Invoice counter </cbc:UUID>
</cac:AdditionalDocumentReference>
```

Description	XML Element				
Invoice no. is entered here.	<cbc:ID> invoice no. </cbc:ID>				
UUID (Universal Unique Identifier) is a unique number generated by the taxpayer's system so that the ID and UUID together form a Primary Key to not duplicate the invoice sent on the system.	<cbc:UUID> Unduplicated serial no. </cbc:UUID>				
The invoice date must be in the following format: dd-mm-yyyy, for example, 31-12-2022	<cbc:IssueDate> invoice date </cbc:IssueDate>				
The 'name' feature is to denote the payment method (cash, receivable). The codes contained in this example are for income invoices only. The no. (388) denotes a new invoice and the no. (381) denotes a credit invoice, as described in the table below.	<cbc:InvoiceTypeCode name=" payment method "> new/return </cbc:InvoiceTypeCode>				
<table border="1"> <tr> <td>Create a new cash invoice</td><td>&lt;cbc:InvoiceTypeCode name="013"&gt;388&lt;/cbc:InvoiceTypeCode&gt;</td></tr> <tr> <td>Create a new receivable invoice</td><td>&lt;cbc:InvoiceTypeCode name="023"&gt;388&lt;/cbc:InvoiceTypeCode&gt;</td></tr> </table>	Create a new cash invoice	<cbc:InvoiceTypeCode name="013">388</cbc:InvoiceTypeCode>	Create a new receivable invoice	<cbc:InvoiceTypeCode name="023">388</cbc:InvoiceTypeCode>	
Create a new cash invoice	<cbc:InvoiceTypeCode name="013">388</cbc:InvoiceTypeCode>				
Create a new receivable invoice	<cbc:InvoiceTypeCode name="023">388</cbc:InvoiceTypeCode>				
Used for adding any remark or description to the invoice, or any data the seller wishes to document.	<cbc:Note> Invoice description or remark </cbc:Note>				
The invoice counter is created by the taxpayer. (A counter created by the taxpayer for electronic invoices, starting	<cac:AdditionalDocumentReference> <cbc:ID>ICV</cbc:ID> <cbc:UUID> Invoice counter </cbc:UUID> </cac:AdditionalDocumentReference>				

sequentially from 1 to infinity,  
according to the universal definition.)

**Note: The taxpayer can create the  
sequence as preferred**

#### Example:

```
<cbc:ID>EIN00090</cbc:ID>
<cbc:UUID>0043e15e-740b-4e1b-889d-504afdb1d1d</cbc:UUID>
<cbc:IssueDate>2022-09-27</cbc:IssueDate>
<cbc:InvoiceTypeCode name="013">388</cbc:InvoiceTypeCode>
<cbc:Note>Remarks22 </cbc:Note>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:AdditionalDocumentReference>
  <cbc:ID>ICV</cbc:ID>
  <cbc:UUID>1</cbc:UUID>
</cac:AdditionalDocumentReference>
```

## B. Seller's information (taxpayer)

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID> Seller's TIN </cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName> Seller's name </cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>

```

Description	XML Element
Taxpayer's (seller's) tax ID	<cbc:CompanyID> Seller's TIN </cbc:CompanyID>
Seller's name as registered in the ISTD	<cbc:RegistrationName> Seller's name </cbc:RegistrationName>

### Example

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>12345678</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName> The Industrial Tobacco Production Company
    </cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>

```

## C. Buyer's information

### Note:

*The buyer's name is mandatory if the invoice is receivable or if the cash invoice value is more than 10000 JOD.*

```
<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID schemeID="Type">No.</cbc:ID>
    </cac:PartyIdentification>
    <cac:PostalAddress>
      <cbc:PostalZone>Postal Code</cbc:PostalZone>
      <cbc:CountrySubentityCode>City</cbc:CountrySubentityCode>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>1</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Buyer's name</cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
  <cac:AccountingContact>
    <cbc:Telephone>Phone no.</cbc:Telephone>
  </cac:AccountingContact>
</cac:AccountingCustomerParty>
```

Description	XML Element								
One of the options for the buyer's data is entered according to the following table:	<cbc:ID schemeID="Type">No</cbc:ID>								
<table><tr><th>Type</th><th>No.</th></tr><tr><td>NIN</td><td>Buyer's national identification number</td></tr><tr><td>PN</td><td>Document no. (passport, residence, ect.)</td></tr><tr><td>TN</td><td>Buyer's tax ID</td></tr></table>	Type	No.	NIN	Buyer's national identification number	PN	Document no. (passport, residence, ect.)	TN	Buyer's tax ID	
Type	No.								
NIN	Buyer's national identification number								
PN	Document no. (passport, residence, ect.)								
TN	Buyer's tax ID								

Description	XML Element																								
Buyer's postal code	<cbc:PostalZone>Postal Code</cbc:PostalZone>																								
The buyer's city is replaced by a code based on the following table:	<cbc:CountrySubentityCode>City </cbc:CountrySubentityCode>																								
<table border="1"> <tbody> <tr><td>JO-BA</td><td>Balqa</td></tr> <tr><td>JO-MN</td><td>Ma'an</td></tr> <tr><td>JO-MD</td><td>Madaba</td></tr> <tr><td>JO-MA</td><td>Mafraq</td></tr> <tr><td>JO-KA</td><td>Karak</td></tr> <tr><td>JO-JA</td><td>Jerash</td></tr> <tr><td>JO-IR</td><td>Irbid</td></tr> <tr><td>JO-AZ</td><td>Zarqa</td></tr> <tr><td>JO-AT</td><td>At-Tafilah</td></tr> <tr><td>JO-AQ</td><td>Aqaba</td></tr> <tr><td>JO-AM</td><td>Amman</td></tr> <tr><td>JO-AJ</td><td>Ajloun</td></tr> </tbody> </table>	JO-BA	Balqa	JO-MN	Ma'an	JO-MD	Madaba	JO-MA	Mafraq	JO-KA	Karak	JO-JA	Jerash	JO-IR	Irbid	JO-AZ	Zarqa	JO-AT	At-Tafilah	JO-AQ	Aqaba	JO-AM	Amman	JO-AJ	Ajloun	
JO-BA	Balqa																								
JO-MN	Ma'an																								
JO-MD	Madaba																								
JO-MA	Mafraq																								
JO-KA	Karak																								
JO-JA	Jerash																								
JO-IR	Irbid																								
JO-AZ	Zarqa																								
JO-AT	At-Tafilah																								
JO-AQ	Aqaba																								
JO-AM	Amman																								
JO-AJ	Ajloun																								
Buyer's name	<cbc:RegistrationName>Buyer's name</cbc:RegistrationName>																								
Buyer's phone number	<cbc:Telephone>Buyer's phone no.</cbc:Telephone>																								

**Example**

```

<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID schemeID="TN">33445544</cbc:ID>
    </cac:PartyIdentification>
    <cac:PostalAddress>
      <cbc:PostalZone>33554</cbc:PostalZone>
      <cbc:CountrySubentityCode>JO-AZ</cbc:CountrySubentityCode>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>33445544</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Ahmad Mohammad</cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
  <cac:AccountingContact>
    <cbc:Telephone>324323434</cbc:Telephone>
  </cac:AccountingContact>
</cac:AccountingCustomerParty>

```

**D. Seller's (taxpayer's) sequence of income source**

Description	XML Element
The taxpayer's (seller's) sequence of income source (activity)	<pre> &lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt;Sequence of income source&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt; </pre>

**Example**

```

<cac:SellerSupplierParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID>9932895</cbc:ID>
    </cac:PartyIdentification>
  </cac:Party>

```



```
</cac:SellerSupplierParty>
```

## E. Inputs of the total special invoice

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JO">Total discount in JOD</cbc:Amount>
</cac:AllowanceCharge>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JO">Total amount of general tax</cbc:TaxAmount>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO">Total invoice before
discount</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO">Total invoice</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO">Total discount</cbc:AllowanceTotalAmount>
  <cbc:PayableAmount currencyID="JO">Total invoice</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

Description	XML Element
The total amount of discount on the goods, as the system does not accept discounts on the invoice in general.	<pre>&lt;cbc:Amount currencyID="JO"&gt; Total discount in JOD&lt;/cbc:Amount&gt;</pre>
Note: If the taxpayer system calculates the discount on the total invoice, the discount must be distributed to the goods and services before migrating the data to the e-invoicing system.	
Total amount of general tax = sum ((total amount after discount + the amount of special tax) * general tax rate)	<pre>&lt;cbc:TaxAmount currencyID="JO"&gt; Total amount of general tax &lt;/cbc:TaxAmount&gt;</pre>
Total invoice before discount	<pre>&lt;cbc:TaxExclusiveAmount currencyID="JO"&gt; Total invoice before discount &lt;/cbc:TaxExclusiveAmount&gt;</pre>
Total invoice before discount = sum (price * quantity) of all goods and services in the invoice.	
Total invoice	<pre>&lt;cbc:TaxInclusiveAmount currencyID="JO"&gt; Total invoice&lt;/cbc:TaxInclusiveAmount&gt;</pre>
Total invoice = Total invoice before discount - Total discount amount + total amount of special tax + total amount of general tax	
Total discount	<pre>&lt;cbc:AllowanceTotalAmount currencyID="JO"&gt; Total discount&lt;/cbc:AllowanceTotalAmount&gt;</pre>
Total discount amount = Total discount amount for goods and services	

Total invoice `<cbc:PayableAmount currencyID="JO">`  
**Total invoice** `</cbc:PayableAmount>`

Total invoice = Total invoice before discount - Total discount value + total amount of special tax + total amount of general tax

### Example

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JO">2.00</cbc:Amount>
</cac:AllowanceCharge>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JO">144.48</cbc:TaxAmount>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO">1800.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO">1950.48</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO">3.00</cbc:AllowanceTotalAmount>
  <cbc:PayableAmount currencyID="JO">1950.48</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

### Example

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JO">2.00</cbc:Amount>
</cac:AllowanceCharge>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JO">144.48</cbc:TaxAmount>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO">1800.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO">1950.48</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO">2.00</cbc:AllowanceTotalAmount>
  <cbc:PayableAmount currencyID="JO">1950.48</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```

## F. Inputs of the special sales invoice items

```

<cac:InvoiceLine>
  <cbc:ID>Serial no.</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">Quantity</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">(Unit Price * Quantity) – Discount on the good or
  service
</cbc:LineExtensionAmount>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="JO">General tax amount on the good or
  service</cbc:TaxAmount>
    <cbc:RoundingAmount currencyID="JO">Total amount of the good or service including
  general and special taxes</cbc:RoundingAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="JO">(Unit Price * Quantity) – Discount on
  the good or service
</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="JO">Special tax amount on the good or service
</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
        <cac:TaxScheme>
          <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">OTH</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="JO">(Unit Price * Quantity) – Discount on the good or
  service
</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JO">General tax amount on the good or
  service</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
      <cbc:Percent>General tax rate</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:Item>
  <cbc:Name>Good or service name</cbc:Name>
</cac:Item>
<cac:Price>
  <cbc:PriceAmount currencyID="JO">Unit price before tax</cbc:PriceAmount>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  </cac:AllowanceCharge>
</cac:Price>
</cac:Item>
</cac:InvoiceLine>

```

```

        <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
        <cbc:Amount currencyID="JO">Amount of discount</cbc:Amount>
    </cac:AllowanceCharge>
</cac:Price>
</cac:InvoiceLine>

```

Description	XML Element
A serial number that is unique for each good or service.	<cbc:ID>Serial no</cbc:ID>
The quantity of the same good or service.	<cbc:InvoicedQuantity unitCode="PCE">Quantity</cbc:InvoicedQuantity>
Total amount of the good or service = (Unit price * Quantity) - Discount on the good or service.	<cbc:LineExtensionAmount currencyID="JO">(Unit Price * Quantity) – Discount on the good or service</cbc:LineExtensionAmount>
Amount of general tax on the good or service = (Total value of the good or service + the special tax amount) * the general tax rate	<cbc:TaxAmount currencyID="JO">Amount of general tax on the good or service</cbc:TaxAmount>
Total value of the good or service that includes tax = total value of the good or service + amount of special tax on the good or service + amount of general tax on the good or service	<cbc:RoundingAmount currencyID="JO">Total value of the good or service including tax</cbc:RoundingAmount>
Total amount of the good or service = Unit price * Quantity – Discount on the good or service	<cbc:TaxableAmount currencyID="JO">(Unit Price * Quantity) – Discount on the good or service</cbc:TaxableAmount>
The amount of special tax on the good or service	<cbc:TaxAmount currencyID="JO">The amount of special tax on the good or service</cbc:TaxAmount>
Total amount of the good or service = Unit price * Quantity – Discount on the good or service	<cbc:TaxableAmount currencyID="JO">(Unit Price * Quantity) – Discount on the good or service</cbc:TaxableAmount>
The amount of general tax on the good or service	<cbc:TaxAmount currencyID="JO">The amount of general tax on the good or service</cbc:TaxAmount>
↓ As illustrated below:	<cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>

Value	Description	(Precent)Percentage of Tax
Z	In case the item or service is exempt	0
O	In case the item or service is subject to a zero percent rate.	0
S	In case the item or service is subject to a tax rate other than 0%	1,2,3,4,5,7,8,10,16..

The general tax rate on the good or service, based on the following rates:  
0% (exempt), 1%, 2%, 3%, 4%, 5%, 7%, 8%, 10%, 16%.

<cbc:Percent>

General tax rate on the good or service

</cbc:Percent>

The format is based on the following examples:

<cbc:Percent>0</cbc:Percent>

<cbc:Percent>1</cbc:Percent>

<cbc:Percent>8</cbc:Percent>

<cbc:Percent>16</cbc:Percent>

The name of good or service, or its description is to be added.

<cbc:Name>Good or service description</cbc:Name>

The unit price of the good or service before tax

<cbc:PriceAmount currencyID="JO">

Unit price before tax</cbc:PriceAmount>

The amount of the discount on the good or service, if any, is to be added in JOD from the total price of the good or service.

<cbc:Amount currencyID="JO">

Discount amount</cbc:Amount>

#### Example:

<cac:InvoiceLine>==> **Start of the first (good or service)**

<cbc:ID>1</cbc:ID>

<cbc:InvoicedQuantity unitCode="PCE">10.00</cbc:InvoicedQuantity>

<cbc:LineExtensionAmount currencyID="JO">495.00</cbc:LineExtensionAmount>

<cac:TaxTotal>

<cbc:TaxAmount currencyID="JO">50.500</cbc:TaxAmount>

<cbc:RoundingAmount currencyID="JO">555.500</cbc:RoundingAmount>

<cac:TaxSubtotal>

<cbc:TaxableAmount currencyID="JO">495.000</cbc:TaxableAmount>

<cbc:TaxAmount currencyID="JO">10.00</cbc:TaxAmount>

<cac:TaxCategory>

<cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>

```

        <cac:TaxScheme>
          <cbc:ID schemeAgencyID=""6"" schemeID=""UN/ECE 5153"">OTH</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="JO">495.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JO">50.500</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
      <cbc:Percent>10.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:Item>
  <cbc:Name>Malboro</cbc:Name>
</cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO">50.00</cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO">5.00</cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

```

```

<cac:InvoiceLine> ==> Start of the second (good or service)
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">10.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">495.00</cbc:LineExtensionAmount>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="JO">50.500</cbc:TaxAmount>
    <cbc:RoundingAmount currencyID="JO">555.500</cbc:RoundingAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="JO">495</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="JO">10.00</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
        <cac:TaxScheme>
          <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">OTH</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxTotal>

```

```

</cac:TaxScheme>
</cac:TaxCategory>
</cac:TaxSubtotal>
<cac:TaxSubtotal>
  <cbc:TaxableAmount currencyID="JO">495.00</cbc:TaxableAmount>
  <cbc:TaxAmount currencyID="JO">50.500</cbc:TaxAmount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent>10.00</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>
<cac:Item>
  <cbc:Name>Malboro2 </cbc:Name>
</cac:Item>
<cac:Price>
  <cbc:PriceAmount currencyID="JO">50.00</cbc:PriceAmount>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JO">5.00</cbc:Amount>
  </cac:AllowanceCharge>
</cac:Price>
</cac:InvoiceLine>

```

*It is possible to add more than one good or service by re-entering the data of the good or service, as shown in the example above.*

## Sixth: The Credit Invoice for Special Sales



The elements shaded in yellow in the examples below indicate variables to be filled through the seller system (mandatory)

While element shaded in green indicate variables to be filled through the seller system (optional).

The rest of the elements are a fixed description without changes.

## A. Basic Invoice Information

```
<cbc:ID>Credit invoice no.</cbc:ID>
<cbc:UUID>credit invoice serial no.</cbc:UUID>
<cbc:IssueDate>Credit invoice date</cbc:IssueDate>
<cbc:InvoiceTypeCode name="Payment Method">381</cbc:InvoiceTypeCode>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID>The original reference invoice no.</cbc:ID>
    <cbc:UUID>original reference invoice serial no.</cbc:UUID>
    <cbc:DocumentDescription>The total value of the original reference invoice</cbc:DocumentDescription>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
<cac:AdditionalDocumentReference>
<cbc:ID>ICV</cbc:ID>
<cbc:UUID>invoice counter</cbc:UUID>
</cac:AdditionalDocumentReference>
```

Description	XML Element
Invoice no. is entered here.	<cbc:ID>Credit invoice no.</cbc:ID>
UUID (Universal Unique Identifier) is a unique number generated by the taxpayer's system so that the ID and UUID together form a Primary Key to not duplicate the invoice sent on the system.	<cbc:UUID>Return invoice serial</cbc:UUID>
The invoice date must be in the following format: dd-mm-yyyy, for example, 31-12-2022	<cbc:IssueDate>Credit invoice date</cbc:IssueDate>
The 'name' feature is to denote the payment method (cash, receivable)	<cbc:InvoiceTypeCode name="Payment Method">381</cbc:InvoiceTypeCode>
The codes contained in this example are for income invoices only.	

The no. (388) denotes a new invoice and the no. (381) denotes a credit invoice, as described in the table below.

Create a cash refund invoice	<cbc:InvoiceTypeCode name="013">381</cbc:InvoiceTypeCode>
Create a receivable invoice	<cbc:InvoiceTypeCode name="023">381</cbc:InvoiceTypeCode>

Invoice no. is entered here. <cbc:ID> Credit invoice no </cbc:ID>  
 UUID (Universal Unique Identifier) is a unique number generated by the taxpayer's system so that the ID and UUID together form a Primary Key to not duplicate the invoice sent on the system. <cbc:UUID> credit invoice serial no. </cbc:UUID>

## B. Information of the reference invoice

```
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID> The original reference invoice no. </cbc:ID>
    <cbc:UUID> original reference invoice serial no. </cbc:UUID>
    <cbc:DocumentDescription> The total value of the original reference invoice </cbc:DocumentDescription>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
```

Description	XML Element
The original reference invoice no.	<cbc:ID>The original reference invoice </cbc:ID>
The serial number of the original reference	<cbc:UUID> original reference invoice serial no. </cbc:UUID>
The total amount of the original reference invoice	<cbc:DocumentDescription> The total amount of the original reference </cbc:DocumentDescription>
The invoice counter is created by the taxpayer. (A counter created by the taxpayer for electronic invoices, starting sequentially from 1 to infinity, according to the universal definition.) <b>Note: The taxpayer can create the sequence as preferred</b>	<cac:AdditionalDocumentReference> <cbc:ID>ICV</cbc:ID> <cbc:UUID> invoice counter </cbc:UUID> </cac:AdditionalDocumentReference>

### Example:

```
<cbc:ID>EIN0002</cbc:ID>
<cbc:UUID>8055b137-a128-46d6-9421-8c2a6de57465</cbc:UUID>
<cbc:IssueDate>2023-11-20</cbc:IssueDate>
<cbc:InvoiceTypeCode name="013">381</cbc:InvoiceTypeCode>
<cbc:DocumentCurrencyCode>JOD</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>JOD</cbc:TaxCurrencyCode>
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID>EIN0001</cbc:ID>
    <cbc:UUID>0043e15e-740b-4e1b-889d-8504afdb1d1d2</cbc:UUID>
    <cbc:DocumentDescription>68.48</cbc:DocumentDescription>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
<cac:AdditionalDocumentReference>
  <cbc:ID>ICV</cbc:ID>
  <cbc:UUID>2</cbc:UUID>
</cac:AdditionalDocumentReference>
```

## C. Seller's information (taxpayer)

```
<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID> Seller's TIN </cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName> Seller's name </cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>
```

Description	XML Element
Taxpayer's (seller's) tax ID	<cbc:CompanyID> Seller's TIN </cbc:CompanyID>
Seller's name as registered in the ISTD	<cbc:RegistrationName> Seller's name </cbc:RegistrationName>

### Example:

```
<cac:AccountingSupplierParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>12345678</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName> The Industrial Tobacco Production Company
    </cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>
```

#### D. The buyer's information (description remains unchanged or added).

*The buyer's information should be taken from the original invoice without any modifications in the credit invoice.*

```
<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      </cac:PartyLegalEntity>
    </cac:Party>
  </cac:AccountingCustomerParty>
```

#### Example

```
<cac:AccountingCustomerParty>
  <cac:Party>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>JO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      </cac:PartyLegalEntity>
    </cac:Party>
  </cac:AccountingCustomerParty>
```

## E. Seller's (taxpayer's) sequence of income source

Description	XML Element
The taxpayer's (seller's) sequence of income source (activity)	<pre> &lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt; sequence of income source     &lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt; </pre>
Example	
<pre> &lt;cac:SellerSupplierParty&gt;   &lt;cac:Party&gt;     &lt;cac:PartyIdentification&gt;       &lt;cbc:ID&gt;9932895&lt;/cbc:ID&gt;     &lt;/cac:PartyIdentification&gt;   &lt;/cac:Party&gt; &lt;/cac:SellerSupplierParty&gt; </pre>	

## F. Reason for return

<pre> &lt;cac:PaymentMeans&gt;   &lt;cbc:PaymentMeansCode listID="UN/ECE 4461"&gt;10&lt;/cbc:PaymentMeansCode&gt;   &lt;cbc:InstructionNote&gt;Reason for return&lt;/cbc:InstructionNote&gt; &lt;/cac:PaymentMeans&gt; </pre>	
Description	XML Element
A cause for the return must be provided.	<pre> &lt;cbc:InstructionNote&gt;Reason for return &lt;/cbc:InstructionNote&gt; </pre>
Example	
<pre> &lt;cac:PaymentMeans&gt;   &lt;cbc:PaymentMeansCode listID="UN/ECE 4461"&gt;10&lt;/cbc:PaymentMeansCode&gt;   &lt;cbc:InstructionNote&gt;Items Expire&lt;/cbc:InstructionNote&gt; &lt;/cac:PaymentMeans&gt; </pre>	

## G. Inputs of the total credit invoice for special sales

<pre> &lt;cac:AllowanceCharge&gt;   &lt;cbc:ChargeIndicator&gt;false&lt;/cbc:ChargeIndicator&gt;   &lt;cbc:AllowanceChargeReason&gt;discount&lt;/cbc:AllowanceChargeReason&gt;   &lt;cbc:Amount currencyID="JO"&gt;Total discount in JOD&lt;/cbc:Amount&gt; &lt;/cac:AllowanceCharge&gt; &lt;cac:LegalMonetaryTotal&gt;   &lt;cbc:TaxExclusiveAmount currencyID="JO"&gt;Total invoice before discount&lt;/cbc:TaxExclusiveAmount&gt;   &lt;cbc:TaxInclusiveAmount currencyID="JO"&gt;Total invoice&lt;/cbc:TaxInclusiveAmount&gt;   &lt;cbc:AllowanceTotalAmount currencyID="JO"&gt;Total discount&lt;/cbc:AllowanceTotalAmount&gt;   &lt;cbc:PayableAmount currencyID="JO"&gt;Total invoice&lt;/cbc:PayableAmount&gt; &lt;/cac:LegalMonetaryTotal&gt; </pre>	
---	--

Description	XML Element
The total amount of discount on the goods, as the system does not accept discounts on the invoice in general.	<pre> &lt;cbc:Amount currencyID="JO"&gt; Total discount in JOD&lt;/cbc:Amount&gt; </pre>
Note: If the taxpayer system calculates the discount on the total invoice, the discount must be distributed to the goods and services before migrating the data to the e-invoicing system.	
The total value of general tax to be refunded = Sum of (Total amount after discount + Special tax value) * General tax rate	<pre> &lt;cbc:TaxAmount currencyID="JO"&gt; Total of amount of general tax &lt;/cbc:TaxAmount&gt; </pre>
Total invoice before discount	<pre> &lt;cbc:TaxExclusiveAmount currencyID="JO"&gt; Total invoice before discount &lt;/cbc:TaxExclusiveAmount&gt; </pre>
Total invoice before discount = sum (price * quantity) of all goods and services in the invoice.	
Total of invoice (to be returned)	<pre> &lt;cbc:TaxInclusiveAmount currencyID="JO"&gt; Total Inclusive Amount &lt;/cbc:TaxInclusiveAmount&gt; </pre>
The total invoice amount = (Total invoice before discount – Total discount amount + Total special tax + Total general tax)	
The total discount amount to be refunded	<pre> &lt;cbc:AllowanceTotalAmount currencyID="JO"&gt; Total of discount &lt;/cbc:AllowanceTotalAmount&gt; </pre>
The total discount amount = Sum of the discount value for goods and services.	
The total invoice amount (to be refunded).	<pre> &lt;cbc:PayableAmount currencyID="JO"&gt; Total of invoice &lt;/cbc:PayableAmount&gt; </pre>
The total invoice amount = (Total invoice before discount – Total discount amount + Total special tax + Total general tax).	

**Example**

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JO">2.00</cbc:Amount>
</cac:AllowanceCharge>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JO">144.48</cbc:TaxAmount>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:TaxExclusiveAmount currencyID="JO">1800.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="JO">1950.48</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="JO">2.00</cbc:AllowanceTotalAmount>
  <cbc:PayableAmount currencyID="JO">1950.48</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
```



## H. Inputs of the credit invoice for special sales items

```

<cac:InvoiceLine>
  <cbc:ID> Serial no. </cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE"> Quantity </cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO"> (Unit Price * Quantity) – Discount on the good or
  service
</cbc:LineExtensionAmount>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="JO"> General tax amount on the good or service </cbc:TaxAmount>
    <cbc:RoundingAmount currencyID="JO"> Total amount of the good or service including general
    and special taxes </cbc:RoundingAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="JO"> (Unit Price * Quantity) – Discount on the
      good or service </cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="JO"> Special tax amount on the good or service
</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
        <cac:TaxScheme>
          <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">OTH</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxTotal>
  <cbc:TaxableAmount currencyID="JO"> (Unit Price * Quantity) – Discount on the good or service
</cbc:TaxableAmount>
  <cbc:TaxAmount currencyID="JO"> General tax amount on the good or service
</cbc:TaxAmount>
  <cac:TaxCategory>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
    <cbc:Percent> General tax rate </cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>
  <cac:Item>
    <cbc:Name> Good or service name </cbc:Name>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO"> Unit price before tax </cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO"> Amount of discount </cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

```

&lt;/Invoice&gt;

Description	XML Element
A serial number that is unique for each good or service.	<cbc:ID> <b>Serial no.</b> </cbc:ID>
The quantity of the same good or service(to be returned)	<cbc:InvoicedQuantity unitCode="PCE"> <b>Quantity</b> </cbc:InvoicedQuantity>
Total amount of the good or service = (Unit price * Quantity) - Discount on the good or service.	<cbc:LineExtensionAmount currencyID="JO"> <b>(Unit Price * Quantity) – Discount on the good or service</b> </cbc:LineExtensionAmount>
Amount of general tax on the good or service = (Total value of the good or service + the special tax amount) * the general tax rate	<cbc:TaxAmount currencyID="JO"> <b>Amount of general tax on the good or service</b> </cbc:TaxAmount>
Total value of the good or service that includes tax = total value of the good or service + amount of special tax on the good or service + amount of general tax on the good or service	<cbc:RoundingAmount currencyID="JO"> <b>Total value of the good or service including tax</b> </cbc:RoundingAmount>
Total amount of the good or service = Unit price * Quantity – Discount on the good or service	<cbc:TaxableAmount currencyID="JO"> <b>(Unit Price * Quantity) – Discount on the good or service</b> </cbc:TaxableAmount>
The amount of special tax on the good or service	<cbc:TaxAmount currencyID="JO"> <b>The amount of special tax on the good or service</b> </cbc:TaxAmount>
Total amount of the good or service = Unit price * Quantity – Discount on the good or service	<cbc:TaxableAmount currencyID="JO"> <b>(Unit Price * Quantity) – Discount on the good or service</b> </cbc:TaxableAmount>
The amount of general tax on the good or service	<cbc:TaxAmount currencyID="JO"> <b>The amount of general tax on the good or service</b> </cbc:TaxAmount>
<b>Illustrated in the table below</b> ↓	<cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305"> <b>S</b> </cbc:ID>

Value	Description	(Percent)Percentage of Tax
<b>Z</b>	In case the item or service is exempt	0
<b>O</b>	In case the item or service is subject to a zero percent rate.	0
<b>S</b>	In case the item or service is subject to a tax rate other than 0%	1,2,3,4,5,7,8,10,16..

<p>The general tax rate on the good or service, based on the following rates: 0% (exempt), 1%, 2%, 3%, 4%, 5%, 7%, 8%, 10%, 16%.</p> <p>The format is based on the following examples:</p> <pre>&lt;cbc:Percent&gt;0&lt;/cbc:Percent&gt; &lt;cbc:Percent&gt;1&lt;/cbc:Percent&gt; &lt;cbc:Percent&gt;8&lt;/cbc:Percent&gt; &lt;cbc:Percent&gt;16&lt;/cbc:Percent&gt;</pre>	<p>The general tax rate on the good or service, based on the following rates: 0% (exempt), 1%, 2%, 3%, 4%, 5%, 7%, 8%, 10%, 16%.</p> <p>The format is based on the following examples:</p> <pre>&lt;cbc:Percent&gt;0&lt;/cbc:Percent&gt; &lt;cbc:Percent&gt;1&lt;/cbc:Percent&gt; &lt;cbc:Percent&gt;8&lt;/cbc:Percent&gt; &lt;cbc:Percent&gt;16&lt;/cbc:Percent&gt;</pre>
The name of good or service, or its description is to be added.	The name of good or service, or its description is to be added.
The unit price of the good or service before tax	The unit price of the good or service before tax
The amount of the discount on the good or service, if any, is to be added in JOD from the total price of the good or service.	The amount of the discount on the good or service, if any, is to be added in JOD from the total price of the good or service.

**Example:**

```
<cac:InvoiceLine>==> Start of the first (good or service)
<cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">10.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">495.00</cbc:LineExtensionAmount>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="JO">50.500</cbc:TaxAmount>
    <cbc:RoundingAmount currencyID="JO">555.500</cbc:RoundingAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="JO">495.000</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="JO">10.00</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
        <cac:TaxScheme>
          <cbc:ID schemeAgencyID=""6"" schemeID=""UN/ECE 5153"">OTH</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxTotal>
```

```

    <cbc:TaxableAmount currencyID="JO">495.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JO">50.500</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
      <cbc:Percent>10.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
    </cac:TaxSubtotal>
    </cac:TaxTotal>
  </cac:Item>
  <cbc:Name>Malboro</cbc:Name>
</cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JO">50.00</cbc:PriceAmount>
    <cac:AllowanceCharge>
      <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
      <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
      <cbc:Amount currencyID="JO">5.00</cbc:Amount>
    </cac:AllowanceCharge>
  </cac:Price>
</cac:InvoiceLine>

<cac:InvoiceLine>==> Start of the second (good or service)
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">10.00</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JO">495.00</cbc:LineExtensionAmount>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="JO">50.500</cbc:TaxAmount>
    <cbc:RoundingAmount currencyID="JO">555.500</cbc:RoundingAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="JO">495</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="JO">10.00</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
        <cac:TaxScheme>
          <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">OTH</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxSubtotal>
  <cbc:TaxableAmount currencyID="JO">495.00</cbc:TaxableAmount>
  <cbc:TaxAmount currencyID="JO">50.500</cbc:TaxAmount>

```

```

<cac:TaxCategory>
  <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5305">S</cbc:ID>
  <cbc:Percent>10.00</cbc:Percent>
  <cac:TaxScheme>
    <cbc:ID schemeAgencyID="6" schemeID="UN/ECE 5153">VAT</cbc:ID>
  </cac:TaxScheme>
</cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>
<cac:Item>
  <cbc:Name>Malboro2 </cbc:Name>
</cac:Item>
<cac:Price>
  <cbc:PriceAmount currencyID="JO">50.00</cbc:PriceAmount>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReason>DISCOUNT</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="JO">5.00</cbc:Amount>
  </cac:AllowanceCharge>
</cac:Price>
</cac:InvoiceLine>

```

*It is possible to return more than one (item or service) by repeating the data of the item or service to intended for return, as shown in the example above*

## I. Preparing and sending the JSON file

- After preparing the invoice in the (XML) format, the file is encrypted on the (Base64) system and included in a JSON file with the addition of the Client ID and the Secret Key, as shown in the example below:

An example showing how the invoice is integrated with the Client ID and the Secret Key after encrypting it using C# ResetSharp language

```
var client = new RestClient("https://backend.jofotara.gov.jo/core/invoices/");
client.Timeout = -1;
var request = new RestRequest(Method.POST);
request.AddHeader("Client-Id", "Client-Id ");
request.AddHeader("Secret-Key", "Secret-Key ");
request.AddHeader("Content-Type", "application/json");
request.AddHeader("Cookie", "stickounet=4fdb7136e666916d0e373058e9e5c44e|7480c8b0e4ce7933ee164081a50488f1");
var body = @"{" + "\n" +
@"    ""invoice"": ""Encrypted XML Code"" + "\n" +
@"}";
request.AddParameter("application/json", body, ParameterType.RequestBody);
IRestResponse response = client.Execute(request);
Console.WriteLine(response.Content);
```

- The JSON file is sent on the following API: <https://backend.jofotara.gov.jo/core/invoices/>
- After the sending process, the server responds with a JSON file that contains messages indicating the success of the process and its conformity with the requirements or indicating the failure of the process.
- If the process is successful, the file contains a QR Code that must be shown on the seller's invoice.

### Note:

*For more information, you may contact the 'JoFotara' Technical Support Committee at the Income and Sales Tax Department using the following link: <https://istd.gov.jo>.*