Norwegian SAF-T Financial data

Technical description

SAF-T Working group

V1.4 – 25.11.2020

The document contains detailed description on the different data elements with reference to the XSD schema. Diversions from the OECD SAF-T schema are also described.

Version	Description	Date
1.0	Initial version (version 1.0)	17.03.2016
1.1	Added information on the use of Standard VAT Codes	29.04.2016
1.2	Enriched descriptions for data elements, see also chapter Information in the general documentation.	24.07.2017
1.3	Updated with changes by the Directorate of Taxes determination of the standardized electronic format. (version 1.10)	23.03.2018
1.4	Updated with changes by the Directorate of Taxes determination of the standardized electronic format. (version 1.20), and minor other corrections in this document.	25.11.2020

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Description of selected parts of SAF-T Financial data

Information

Encoding of the SAF-T Financial data

The encoding of the file must be UTF-8. This is the default character encoding for XML.

Identity constraints, use of key constraints (key) and key references (keyref)

The constraints are by the technical definition, meant to enforce uniqueness of the key values in MasterFiles. However some of the key values such as <AnalysisType> *must* be repeated. Depending on the purpose of the file, this might vary for the different sections of MasterFiles.

When transferring data to the Norwegian Tax Authority (Skatteetaten), the uniqueness will not be validated. The identity constraints will only make basis for validation of that all referenced values, are present in the corresponding key value.

Example:
All the AnalysisType's present in GeneralLedgerEntries, must be present in MasterFiles. Se picture of the key and one of the references:
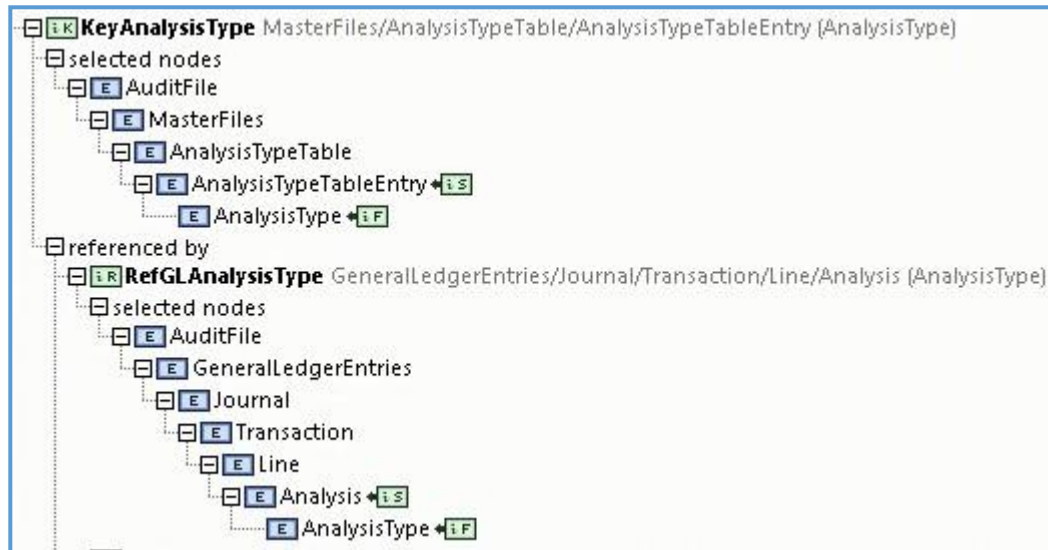
Numeric data types, use of positive and negative sign

Use of positive (+999.50) or negative (-999.50) signs should be avoided. The rationale is that there are different XML elements for Debit (positive) and Credit (negative) values. Any use of signs are therefore obsolete. All example amounts are without the use of signs.

For <AnalysisAmount> and <TaxAmount> for the transaction lines, the amount value should also be without use of signs. The amounts can be interpreted by the corresponding <DebitAmount> or <CreditAmount> for the accounting line.

Empty elements

Use of empty elements can be interpreted to have a meaning, so empty elements should not be used if there are no data to fill in an optional element. In addition, numeric fields and date fields have content requirements that will fail validation if they are sent as empty elements.

Data under MasterFiles

Sometimes it might not be necessary to include all the accounts, codes, etc. available in the accounting system, but this depends upon the purpose of the file. If not all the accounts, codes, etc. are needed, then only the accounts in use in the data included, i.e. accounts with transactions or opening or closing balance are required. If the purpose of the file is to transfer the data between system, then the entirety of the accounts, codes, etc. might be required. We recommend a choice for this during the export of the SAF-T file.

When transferring data to the Norwegian Tax Authority (Skatteetaten), as a general rule all the accounts, codes etc must be included. However, the following limitations are valid:

GeneralLedgerAccounts	Always show all accounts that exists in the company's chart of accounts, inclusive historical accounts. No limitations.
Customers	Can be limited to the customers representing those parties with transactions for the selection period or with open balances (opening or closing balances not like 0)
Suppliers	Can be limited to the suppliers representing those parties with transactions for the selection period or with open balances (opening or closing balances not like 0)
TaxTable	Always show all tax codes that exist for the reporting company. No limitations.
AnalysisTypeTable	Can be limited to the entries which represent the transactions for the selection period and the reporting company.
Owners	Always show all owners of the reporting company, if this is available and stored in the database.

In general, the limitations should only be considered used for large sets of data in total, and in particular when excessive amounts of data are present in MasterFiles. One example is customers, and analysis identifiers such as projects that have been inactive for several years.

Table columns

Below is an explanation of the columns in the tables.

XML Element refers to the actual element name in the in the audit file.

Description provides a detailed description of the item.

Type can either be a simple element or a simple type.

A *simple element* is a standard XML element that can contain only text, and in some cases the text has restrictions and is required to match a specific pattern.

"xs:date" is an example where the text must adhere to a specific pattern, the date must be vamerlid, and the text must follow this pattern:

- "YYYY-MM-DD" (example: 2015-10-31)

YYYY indicates the year, MM indicates the month and DD indicates the date.

It is also possible to enter a date in UTC time by adding a "Z" behind the date, like this:

<element>2015-10-31Z</element>

or with an offset from the UTC time by adding a positive or negative time behind the date, like this:

<element>2015-10-31-06:00</element>
<element>2015-10-31+06:00</element>

"xs:dateTime" is an example where the text must adhere to a specific pattern, the date and time must be valid, and the text must follow this pattern:

- "YYYY-MM-DDThh:mm:ss" (example: 2015-10-31T09:30:00 / 2015-10-31T09:30:10.5)

When "xs:dateTime" are specified with time in elements in the audit file, the time should be in Norwegian time.

A *simple type* is a defined element that is based upon a simple element and often contains additional and specific constraints about the values that can be used in the element.

"ISOCountryCode" is a simple type based upon the simple element "xs:string" and with the additional constraint that the text must be 2 letters long.

See table with definitions of all the simple types used in the audit file.

Required (Req) states if the element is:

M   Mandatory
O   Optional

When transferring data to the Norwegian Tax Authority (Skatteetaten), optional elements must be included when the data elements are available in the database. Please see the general documentation for details.

Repetitions (Rep) states how many times the element can or must be repeated.

0..1   The element can be used once.

1..1   The element must be used once.

0..U   The element can be used from none to an unbounded amount of times.

1..U   The element must be used from one to an unbounded amount of times.

Example shows an example of a populated element.

Name is used only in the table with the simple types and is the same name you will find in the **Type-**column in the other tables.

Examples:

XML Element	Description	Type	Req/Rep.		Example
<Element name>	A normal element.	<Element type>	O	0..1	
<Element name>	A new element added to the Norwegian version of the audit file.	<Element type>	O	0..1	
<Structure name>	*A structure of elements. Definition of the structure is listed elsewhere in this document.*	*<Structure type>*	*O*	*0..1*	
<Element name>	*Not in use. This element is included in the original auditi file, but are not currently in use in the Norwegian version.*	*<Element type>*	*0*	*0..1*	
<Element name>	An element changed from the original SAF-T file. Typically, this change is the requirement, e.g. changed from optional to mandatory.	<Element type>	M	1..1	

Header

Holds general information about the file including the name of the software which produced it; the company on whose behalf the SAF-T is being submitted; and the selection criteria used. An extension point is provided to allow individual Revenue Bodies to specify further relevant information to be supplied.

Header Structure

Overall information about this Standard Audit file.
Mandatory. Repetitions: 1..1

XML Element	Description	Type	Req/Rep.		Example
AuditFileVersion	Version of standard audit file being used. The version number to be used is displayed in an XML annotation in top of the XSD schema file.	SAFcodeType	M	1..1	1.0
AuditFileCountry	Two-letter country code according to ISO 3166-1 alpha 2 standard.	ISOCountryCode	M	1..1	NO
AuditFileRegion	*Not in use.*	*SAFcodeType*	*0*	*0..1*	
AuditFileDateCreated	Date of production of the audit file.	xs:date	M	1..1	2016-01-15
SoftwareCompanyName	Name of the software company whose product created the audit file.	SAFmiddle2textType	M	1..1	Sluttbrukersystemet AS
SoftwareID	Name of the software that generated the audit file.	SAFlongtextType	M	1..1	**Regnskapssystemet**
SoftwareVersion	Version of the software that generated the audit file.	SAFshorttextType	M	1..1	3.14
Company	*Company's name and address details*	*CompanyHeaderStructure*	*M*	*1..1*	
DefaultCurrencyCode	Three letter Currency Code (ISO 4217) of local currency which is the default for the audit file.	ISOCurrencyCode	M	1..1	NOK

SelectionCriteria	Criteria set by the user to populate the audit file.	SelectionCriteriaStructure	O	0..1	
HeaderComment	Space for any further generic comments on the audit file. This space can also be used to include the purpose of the accounting file.	SAFlongtextType	O	0..1	Lorem ipsum dolor sit amet...
TaxAccountingBasis	Type of data in the audit file. *The only valid value is "A" (Accounting).*	SAFshorttextType	M	1..1	A
TaxEntity	Company / Division / Branch reference. No specific information is expected. Can be relevant when the reporting company has different Tax entities as for example eligible for VAT for a branch in a foreign country.	SAFmiddle2textType	O	0..1	
UserID	ID of the user that generated the audit file.	SAFmiddle1textType	O	0..1	1234
AuditFileSender	Information about the sender of the audit file if the sender is not the company that owns the data. This can be an accounting office, a parent company, etc.	CompanyStructure	O	0..1	

Example:

```
<n1:Header>
        <n1:AuditFileVersion>1.0</n1:AuditFileVersion>
        <n1:AuditFileCountry>NO</n1:AuditFileCountry>
        <n1:AuditFileDateCreated>2016-01-15</n1:AuditFileDateCreated>
        <n1:SoftwareCompanyName>Sluttbrukersystemet AS</n1:SoftwareCompanyName>
        <n1:SoftwareID>Regnskapssystemet</n1:SoftwareID>
        <n1:SoftwareVersion>3.14</n1:SoftwareVersion>
        <n1:Company>
                <n1:RegistrationNumber>999999999</n1:RegistrationNumber>
                <n1:Name>Selskapet AS</n1:Name>
                <n1:Address>
                        <n1:StreetName>Veien 1</n1:StreetName>
                        <n1:City>Trondheim</n1:City>
```

```
                <n1:PostalCode>7000</n1:PostalCode>
                <n1:Region>Sør-Trøndelag</n1:Region>
                <n1:Country>NO</n1:Country>
                <n1:AddressType>StreetAddress</n1:AddressType>
        </n1:Address>
        <n1:Address>
                <n1:StreetName>Veien</n1:StreetName>
                <n1:Number>1</n1:Number>
                <n1:AdditionalAddressDetail>c/o Ola Nordmann</n1:AdditionalAddressDetail>
                <n1:City>Trondheim</n1:City>
                <n1:PostalCode>7000</n1:PostalCode>
                <n1:Region>Sør-Trøndelag</n1:Region>
                <n1:Country>NO</n1:Country>
                <n1:AddressType>PostalAddress</n1:AddressType>
        </n1:Address>
        <n1:Contact>
                <n1:ContactPerson>
                        <n1:FirstName>Ola</n1:FirstName>
                        <n1:Initials>ON</n1:Initials>
                        <n1:LastName>Nordmann</n1:LastName>
                        <n1:Salutation>Hr.</n1:Salutation>
                        <n1:OtherTitles>Daglig leder</n1:OtherTitles>
                </n1:ContactPerson>
                <n1:Telephone>22345611</n1:Telephone>
                <n1:Fax>22435612</n1:Fax>
                <n1:Email>kontaktperson@domene.offline</n1:Email>
                <n1:Website>http://www.domene.offline/</n1:Website>
                <n1:MobilePhone>87654321</n1:MobilePhone>
        </n1:Contact>
        <n1:TaxRegistration>
                <n1:TaxRegistrationNumber>999999999</n1:TaxRegistrationNumber>
                <n1:TaxAuthority>Skatteetaten</n1:TaxAuthority>
                <n1:TaxVerificationDate>2012-07-01</n1:TaxVerificationDate>
        </n1:TaxRegistration>
        <n1:BankAccount>
                <n1:BankAccountNumber>12345678911</n1:BankAccountNumber>
                <n1:BIC>DABAIE2D</n1:BIC>
                <n1:CurrencyCode>NOK</n1:CurrencyCode>
```

```
                <n1:GeneralLedgerAccountID>1952</n1:GeneralLedgerAccountID>
            </n1:BankAccount>
        </n1:Company>
        <n1:DefaultCurrencyCode>NOK</n1:DefaultCurrencyCode>
        <n1:SelectionCriteria>
            <n1:PeriodStart>1</n1:PeriodStart>
            <n1:PeriodStartYear>2015</n1:PeriodStartYear>
            <n1:PeriodEnd>12</n1:PeriodEnd>
            <n1:PeriodEndYear>2015</n1:PeriodEndYear>
        </n1:SelectionCriteria>
        <n1:HeaderComment>Lorem ipsum dolor sit amet...</n1:HeaderComment>
        <n1:TaxAccountingBasis>A</n1:TaxAccountingBasis>
        <n1:UserID>1234</n1:UserID>
</n1:Header>
```

MasterFiles

Holds standing data about general ledger account, suppliers, customers, products, etc. An extension point is provided to allow Revenue Bodies to specify additional elements or structures such as tax rate tables.

GeneralLedgerAccounts

The general ledger accounts of a company.
Optional. Element: Account. Repetitions: 1..U

XML Element	Description	Type	Req/Rep.		Example
AccountID	General ledger account code/number.	SAFmiddle2textType	M	1..1	1925
AccountDescription	Name of individual general ledger account.	SAFlongtextType	M	1..1	Bankkonto 1234.56.78911
StandardAccountID	Standard general ledger account code/number	SAFmiddle1textType	O	0..1	19

	from codelists for mapping. See the 2 and 4 character general ledger account overview. *Alternatively the elements GroupingCategory and GroupingCode can be used for mapping.*					1920
GroupingCategory	Use in conjunction with GroupingCode. Use category from codelists.	SAFmiddle1textType	O	0..1	RF-1167 KA_K
GroupingCode	Use in conjunction with GroupingCategory. Use code from codelists.	SAFmiddle1textType	O	0..1	3000 650
AccountType	Type of account. Set standard account in the *StandardAccountID* element. *The only valid value is "GL" (General Ledger).*	SAFshorttextType	M	1..1	GL
AccountCreationDate	Date of when the general ledger account was created.	xs:date	O	0..1	1974-01-15
	Choice between debit or credit balance		M	1..1	
OpeningDebitBalance	Debit balance at the start date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56
OpeningCreditBalance	Credit balance at the start date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56
	Choice between debit or credit balance		M	1..1	
ClosingDebitBalance	Debit balance at the end date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56
ClosingCreditBalance	Credit balance at the end date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56

Example:

```
<n1:GeneralLedgerAccounts>
      <n1:Account>
            <n1:AccountID>1925</n1:AccountID>
            <n1:AccountDescription>Bankkonto 1234.56.78911</n1:AccountDescription>
```

```
            <n1:StandardAccountID>19</n1:StandardAccountID>
            <n1:AccountType>GL</n1:AccountType>
            <n1:AccountCreationDate>1974-01-15</n1:AccountCreationDate>
            <n1:OpeningDebitBalance>1234.56</n1:OpeningDebitBalance>
            <n1:ClosingDebitBalance>12345.67</n1:ClosingDebitBalance>
        </n1:Account>
        <n1:Account>
            <n1:AccountID>4000</n1:AccountID>
            <n1:AccountDescription>Varekjøp</n1:AccountDescription>
            <n1:StandardAccountID>43</n1:StandardAccountID>
            <n1:AccountType>GL</n1:AccountType>
            <n1:AccountCreationDate>2008-03-03</n1:AccountCreationDate>
            <n1:OpeningDebitBalance>0</n1:OpeningDebitBalance>
            <n1:ClosingDebitBalance>0</n1:ClosingDebitBalance>
        </n1:Account>
</n1:GeneralLedgerAccounts>
```

Taxonomies

Not in use.

Customers

The customers of a company.

Optional. Element: Customer. Repetitions: 1..U

XML Element	Description	Type	Req/Rep.		Example
	Company's name and address details	*CompanyStructure*	*M*	*1..1*	
CustomerID	Unique account code/number for the customer.	SAFmiddle1textType	M	1..1	12000
SelfBillingIndicator	Indicator showing if a self-billing agreement exists between the customer and the supplier.	SAFcodeType	O	0..1	
AccountID	General ledger account code/number for this customer. This is the account code/number into where this sub account/accounts receivable is consolidated in the balance sheet.	SAFmiddle2textType	O	0..1	1500
	Choice between debit or credit balance		O	0..1	
OpeningDebitBalance	Debit balance* at the start date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56
OpeningCreditBalance	Credit balance* at the start date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56
	Choice between debit or credit balance		O	0..1	
ClosingDebitBalance	Debit balance* at the end date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56
ClosingCreditBalance	Credit balance* at the end date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56
PartyInfo	*Additional party information.*	*PartyInfoStructure*	*O*	*0..1*	

* It is the preferred method that the balances are from the Accounts Receivable subledger.

Example:

```
<n1:Customer>
        <n1:RegistrationNumber>999999999</n1:RegistrationNumber>
        <n1:Name>Kunden AS</n1:Name>
        <n1:Address>
                <n1:StreetName>Veien 1</n1:StreetName>
                <n1:City>Trondheim</n1:City>
                <n1:PostalCode>7000</n1:PostalCode>
                <n1:Country>NO</n1:Country>
                <n1:AddressType>StreetAddress</n1:AddressType>
        </n1:Address>
        <n1:Address>
                <n1:StreetName>Postboks 123</n1:StreetName>
                <n1:City>Trondheim</n1:City>
                <n1:PostalCode>7001</n1:PostalCode>
                <n1:Country>NO</n1:Country>
                <n1:AddressType>PostalAddress</n1:AddressType>
        </n1:Address>
        <n1:Contact>
                <n1:ContactPerson>
                        <n1:FirstName>Kunde</n1:FirstName>
                        <n1:LastName>Kontakt</n1:LastName>
                </n1:ContactPerson>
                <n1:Telephone>22345611</n1:Telephone>
                <n1:Fax>22435612</n1:Fax>
                <n1:Email>kontaktperson@domene.offline</n1:Email>
                <n1:Website>http://www.domene.offline/</n1:Website>
        </n1:Contact>
        <n1:BankAccount>
                <n1:IBANNumber>NO4912345678911</n1:IBANNumber>
                <n1:BIC>DABAIE2D</n1:BIC>
        </n1:BankAccount>
        <n1:CustomerID>12000</n1:CustomerID>
        <n1:AccountID>1500</n1:AccountID>
        <n1:OpeningDebitBalance>1234.56</n1:OpeningDebitBalance>
        <n1:ClosingDebitBalance>12345.67</n1:ClosingDebitBalance>
```

```
        <n1:PartyInfo>
                <n1:PaymentTerms>
                        <n1:Days>30</n1:Days>
                </n1:PaymentTerms>
                <n1:NaceCode>63.110</n1:NaceCode>
                <n1:CurrencyCode>NOK</n1:CurrencyCode>
                <n1:Type>Company</n1:Type>
                <n1:Status>Active</n1:Status>
        </n1:PartyInfo>
</n1:Customer>
```

Suppliers

The suppliers of a company.
Optional. Element: Supplier. Repetitions: 1..U

XML Element	Description	Type	Req/Rep.		Example
	Company's name and address details	*CompanyStructure*	*M*	*1..1*	
SupplierID	Unique account code/number for the supplier.	SAFmiddle1textType	M	1..1	20000
SelfBillingIndicator	Indicator showing if a self-billing agreement exists between the customer and the supplier.	SAFcodeType	O	0..1	
AccountID	General ledger account code/number for this supplier. This is the account code/number into where this sub account/accounts payable is consolidated in the balance sheet.	SAFmiddle2textType	O	0..1	2400
	Choice between debit or credit balance		O	0..1	
OpeningDebitBalance	Debit balance* at the start date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56
OpeningCreditBalance	Credit balance* at the start date of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	1234.56

	Choice between debit or credit balance			O	0..1	
ClosingDebitBalance	Debit balance* at the end date of the selection period in the header's default currency.	SAFmonetaryType		M	1..1	1234.56
ClosingCreditBalance	Credit balance* at the end date of the selection period in the header's default currency.	SAFmonetaryType		M	1..1	1234.56
PartyInfo	*Additional party information.*	*PartyInfoStructure*		*O*	*0..1*	

* It is the preferred method that the balances are from the Accounts Payable subledger.

Example:

```
<n1:Supplier>
        <n1:RegistrationNumber>999999999</n1:RegistrationNumber>
        <n1:Name>Leverandøren AS</n1:Name>
        <n1:Address>
                <n1:StreetName>Veien</n1:StreetName>
                <n1:Number>1</n1:Number>
                <n1:City>Trondheim</n1:City>
                <n1:PostalCode>7000</n1:PostalCode>
                <n1:Country>NO</n1:Country>
                <n1:AddressType>StreetAddress</n1:AddressType>
        </n1:Address>
        <n1:Address>
                <n1:StreetName>Postboks 123</n1:StreetName>
                <n1:City>Trondheim</n1:City>
                <n1:PostalCode>7001</n1:PostalCode>
                <n1:Country>NO</n1:Country>
                <n1:AddressType>PostalAddress</n1:AddressType>
        </n1:Address>
        <n1:Contact>
                <n1:ContactPerson>
                        <n1:FirstName>NotUsed</n1:FirstName>
                        <n1:LastName>Ola Nordmann</n1:LastName>
                </n1:ContactPerson>
```

```
                <n1:Telephone>22345611</n1:Telephone>
                <n1:Fax>22435612</n1:Fax>
                <n1:Email>kontaktperson@domene.offline</n1:Email>
                <n1:Website>http://www.domene.offline/</n1:Website>
        </n1:Contact>
        <n1:TaxRegistration>
                <n1:TaxRegistrationNumber>999999999</n1:TaxRegistrationNumber>
        </n1:TaxRegistration>
        <n1:BankAccount>
                <n1:IBANNumber>NO4912345678911</n1:IBANNumber>
                <n1:BIC>DABAIE2D</n1:BIC>
                <n1:CurrencyCode>NOK</n1:CurrencyCode>
        </n1:BankAccount>
        <n1:SupplierID>20000</n1:SupplierID>
        <n1:AccountID>2400</n1:AccountID>
        <n1:OpeningCreditBalance>1234.56</n1:OpeningCreditBalance>
        <n1:ClosingCreditBalance>12345.67</n1:ClosingCreditBalance>
        <n1:PartyInfo>
                <n1:PaymentTerms>
                        <n1:Months>1</n1:Months>
                </n1:PaymentTerms>
                <n1:NaceCode>63.110</n1:NaceCode>
                <n1:CurrencyCode>NOR</n1:CurrencyCode>
                <n1:Type>Company</n1:Type>
                <n1:Status>Active</n1:Status>
        </n1:PartyInfo>
</n1:Supplier>
```

TaxTable

The current tax tables of a company.
Optional. Element: TaxTableEntry. Repetitions: 1..U

XML Element	Description	Type	Req/Rep.	Example

XML Element	Description	Type	Req/Rep.	Example
TaxType	Tax type for look-up in tables. *"MVA" is the only valid value.*	SAFcodeType	M	1..1	MVA
Description	Description of the Tax Type. *"Merverdiavgift" is the only valid value.*	SAFlongtextType	M	1..1	Merverdiavgift
TaxCodeDetails	*Tax code details of the tax table entry.*		*M*	*1..U*	

TaxCodeDetails

Mandatory. Repetitions: 1..U

XML Element	Description	Type	Req/Rep.	Example
TaxCode	Tax Code for lookup in tables.	SAFmiddle1textType	M	1..1	14
EffectiveDate	Representing the starting date for this entry.	xs:date	O	0..1	2005-01-01
ExpirationDate	Representing the ending date for this entry.	xs:date	O	0..1	
Description	Description of the Tax Code.	SAFlongtextType	O	0..1	Inngående avgift, høy sats
TaxPercentage	Tax percentage.	xs:decimal	O	0..1	25
FlatTaxRate	*Not in use.*	*AmountStructure*	*O*	*0..1*	
Country	Two-letter country code according to ISO 3166-1 alpha 2 standard.	ISOCountryCode	M	1..1	NO
Region	*Not in use.*	*SAFcodeType*	*O*	*0..1*	
StandardTaxCode	Standard Tax Code. *See attatched overview of standard codes.*	SAFmiddle1textType	M	1..1	1
Compensation	Indicates if the Tax Code is used for compensation.	xs:boolean	O	0..U	true
BaseRate	Base rates used for the tax code. Standard is 100 (the whole amount is tax deductible). Example: 60 if only 60% of the total amount is tax deductible. Enter all standard base rates used for	xs:decimal	M	1..U	100 60

	the tax code. *Restriction: 0.00-100.00*			

Example:

```
<n1:TaxTable>
        <n1:TaxTableEntry>
                <n1:TaxType>MVA</n1:TaxType>
                <n1:Description>Merverdiavgift</n1:Description>
                <n1:TaxCodeDetails>
                        <n1:TaxCode>14</n1:TaxCode>
                        <n1:Description>Inngående avgift, høy sats</n1:Description>
                        <n1:TaxPercentage>25</n1:TaxPercentage>
                        <n1:Country>NO</n1:Country>
                        <n1:StandardTaxCode>1</n1:StandardTaxCode>
                        <n1:Compensation>true</n1:Compensation>
                        <n1:BaseRate>100</n1:BaseRate>
                        <n1:BaseRate>60</n1:BaseRate>
                </n1:TaxCodeDetails>
        </n1:TaxTableEntry>
</n1:TaxTable>
```

UOMTable

Not in use.

AnalysisTypeTable

Table with the analysis code identifiers. Used for further specification of transaction data. Example: cost unit, cost center, project, department, provider, journal type, employees, etc. Journal type (bilagsart) should always be used on all transactions.
Optional. Element: AnalysisTypeTableEntry. Repetitions: 1..U

XML Element	Description	Type	Req/Rep.	Example

AnalysisType	Analysis type identifier/code for the dimension type (e.g. departments, projects, journal types, cost centers, employees, etc.)	SAFcodeType	M	1..1	A P B E
AnalysisTypeDescription	Description of the dimension type.	SAFlongtextType	M	1..1	Avdeling *(A)* Prosjekt *(P)* Bilagsart *(B)* Ansatte *(E)*
AnalysisID	Analysis ID of the specific dimension entity.	SAFmiddle1textType	M	1..1	100 2000 1 100
AnalysisIDDescription	Description of the specific dimension entity.	SAFlongtextType	M	1..1	Administrasjon Kontorbygg Aker Brygge Utgående faktura Ola Nordmann
StartDate	Start date.	xs:date	O	0..1	2014-01-01
EndDate	End date.	xs:date	O	0..1	2016-10-31
Status	Status of the analysis entry. *Choose from the predefined enumerations:* *Active, Closed, Observation, Passive.*	SAFmiddle1textType	O	0..1	Active
Analysis	*Standard linked analysis codes for the analysis entry, such as project, department, cost center, groups, etc.*	*AnalysisPartyInfoStructure*	*O*	*0..U*	

Example:

```
<n1:AnalysisTypeTable>
        <n1:AnalysisTypeTableEntry>
                <n1:AnalysisType>A</n1:AnalysisType>
                <n1:AnalysisTypeDescription>Avdeling</n1:AnalysisTypeDescription>
                <n1:AnalysisID>100</n1:AnalysisID>
                <n1:AnalysisIDDescription>Administrasjon</n1:AnalysisIDDescription>
```

```
        </n1:AnalysisTypeTableEntry>
        <n1:AnalysisTypeTableEntry>
                <n1:AnalysisType>P</n1:AnalysisType>
                <n1:AnalysisTypeDescription>Prosjekt</n1:AnalysisTypeDescription>
                <n1:AnalysisID>2000</n1:AnalysisID>
                <n1:AnalysisIDDescription>Kontorbygg Aker Brygge</n1:AnalysisIDDescription>
                <n1:StartDate>2015-01-01</n1:StartDate>
                <n1:EndDate>2016-12-31</n1:EndDate>
                <n1:Status>Active</n1:Status>
                <n1:Analysis>
                        <n1:AnalysisType>A</n1:AnalysisType>
                        <n1:AnalysisID>100</n1:AnalysisID>
                </n1:Analysis>
        </n1:AnalysisTypeTableEntry>
        <n1:AnalysisTypeTableEntry>
                <n1:AnalysisType>B</n1:AnalysisType>
                <n1:AnalysisTypeDescription>Bilagsart</n1:AnalysisTypeDescription>
                <n1:AnalysisID>4</n1:AnalysisID>
                <n1:AnalysisIDDescription>Bank</n1:AnalysisIDDescription>
        </n1:AnalysisTypeTableEntry>
        <n1:AnalysisTypeTableEntry>
                <n1:AnalysisType>B</n1:AnalysisType>
                <n1:AnalysisTypeDescription>Bilagsart</n1:AnalysisTypeDescription>
                <n1:AnalysisID>11</n1:AnalysisID>
                <n1:AnalysisIDDescription>Inngående faktura</n1:AnalysisIDDescription>
        </n1:AnalysisTypeTableEntry>
</n1:AnalysisTypeTable>
```

MovementTypeTable

Not in use.

Products

Not in use.

PhysicalStock

Not in use.

Owners

The owners of a company.

Optional. Element: Owner. Repetitions: 1..U

XML Element	Description	Type	Req/Rep.		Example
	Company's name and address details	*CompanyStructure*	*M*	*1..1*	
OwnerID	Unique ID code/number for the owner.	SAFmiddle1textType	O	0..1	1234
AccountID	General ledger account code for this owner. Can be including sub-account id. It can contain many different levels to identify the Account.	SAFmiddle2textType	O	0..1	1370 2250

Example:

```
<n1:Owner>
        <n1:RegistrationNumber>999999999</n1:RegistrationNumber>
        <n1:Name>Eierselskapet AS</n1:Name>
        <n1:Address>
                <n1:StreetName>Veien 1</n1:StreetName>
                <n1:City>Trondheim</n1:City>
                <n1:PostalCode>7000</n1:PostalCode>
                <n1:Country>NO</n1:Country>
                <n1:AddressType>PostalAddress</n1:AddressType>
```

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```
            </n1:Address>
            <n1:Contact>
                    <n1:ContactPerson>
                            <n1:FirstName>Ola</n1:FirstName>
                            <n1:LastName>Nordmann</n1:LastName>
                    </n1:ContactPerson>
            </n1:Contact>
            <n1:OwnerID>1234</n1:OwnerID>
</n1:Owner>
<n1:Owner>
            <n1:Name>Ola Nordmann</n1:Name>
            <n1:Address>
                    <n1:StreetName>Veien 1</n1:StreetName>
                    <n1:City>Trondheim</n1:City>
                    <n1:PostalCode>7000</n1:PostalCode>
                    <n1:Country>NO</n1:Country>
                    <n1:AddressType>PostalAddress</n1:AddressType>
            </n1:Address>
            <n1:OwnerID>1235</n1:OwnerID>
            <n1:AccountID>1524</n1:AccountID>
</n1:Owner>
```

Assets

Not in use.

GeneralLedgerEntries

Accounting transactions.
Optional. Repetitions: 1..1

XML Element	Description	Type	Req/Rep.	Example

XML Element	Description	Type	Req/Rep.		Example
NumberOfEntries	This is the total number of *Transaction* entries (accounting documents/ vouchers) from all *Journals* included in the audit file. This *is not* the total number of transaction *lines.*	xs:nonNegativeInteger	M	1..1	25
TotalDebit	The total of all debit amounts in the header's default currency.	SAFmonetaryType	M	1.1	1234567.89
TotalCredit	The total of all credit amounts in the header's default currency.	SAFmonetaryType	M	1..1	1234567.89
Journal			O	0..U	

Journal

Optional. Repetitions: 0..U

XML Element	Description	Type	Req/Rep.		Example
JournalID	Source GL journal identifier, or invoices and payments in single ledger systems.	SAFshorttextType	M	1..1	ABC123 A
Description	Description of the journal.	SAFlongtextType	M	1..1	Lorem ipsum dolor sit amet...
Type	Grouping mechanism for journals. *Please use the examples when appropriate:* *GL = General Ledger Journals* *AR = Accounts Receivable Journals* *AP = Accounts Payable Journals* *A = Assorted journals*	SAFcodeType	M	1..1	GL AR AP A
Transaction	*Accounting transactions.*		O	0..U	

Transaction

Optional. Repetitions: 0..U

XML Element	Description	Type	Req/Rep.	Example

TransactionID	The number/ID of the accounting document/voucher.	SAFmiddle2textType	M	1..1	4567
Period	Accounting Period. When deviating fiscal years are used, use the accounting period of the deviating fiscal year.	xs:nonNegativeInteger	M	1..1	10
PeriodYear	The year of the Accounting Period. *Restriction: 1970-2100.* When deviating fiscal years are used, use the year of the deviating fiscal year (not calendar year)	xs:nonNegativeInteger	M	1..1	2015
TransactionDate	The date of the accounting document/voucher.	xs:date	M	1..1	2015-10-31
SourceID	Details of person or application that entered the transaction.	SAFmiddle1textType	O	0..1	
TransactionType	Type of journal transaction: normal, (automated) periodically, etc.	SAFshorttextType	O	0..1	
Description	Description of Journal Transaction.	SAFlongtextType	M	1..1	Bilag 4567
BatchID	Systems generated ID for the batch.	SAFmiddle1textType	O	0..1	123
SystemEntryDate	Date captured by system. The date when the transaction was entered into the system - manual entry, imported transaction, etc. If this date is not available in your system, use the *TransactionDate.*	xs:date	M	1..1	2015-10-20
GLPostingDate	Date posting to the general ledger account. The date when the transaction was updated to the database. If this date is not available in your system, use the *TransactionDate.*	xs:date	M	1..1	2015-11-05
CustomerID	*Not in use.*	*SAFmiddle1textType*	*O*	*0..1*	
SupplierID	*Not in use.*	*SAFmiddle1textType*	*O*	*0..1*	
SystemID	Unique ID/number created by the system for the	SAFshorttextType	O	0..1	4567

XML Element	Description	Type	Req/Rep.		Example
	accounting document/voucher.				
Line	*Transaction lines.*		*M*	*1..U*	

Line

XML Element	Description	Type	Req/Rep.		Example
RecordID	Identifier to trace entry to journal line or posting reference.	SAFshorttextType	M	1..1	4567-1 1
AccountID	General ledger account code/number. If this *Line* is a ledger/sub account (accounts payable or accounts receivable) entry, then this is the account code/number into where this ledger/sub account is consolidated in the balance sheet.	SAFmiddle2textType	M	1..1	1920 1500 2400
Analysis	*General Ledger analysis codes.*	*AnalysisStructure*	*O*	*0..U*	
ValueDate	Effective date from which interest charged. To be reported when this date or this *Line* of the accounting document/voucher differs from the *TransactionDate.*	xs:date	O	0..1	2015-10-15
SourceDocumentID	Source document number to which line relates. As element <SourceDocuments> with sub elements is not in use, the element <ReferenceNumber> below should be used instead.	SAFmiddle1textType	O	0..1	1234
CustomerID	Unique account code/number for the customer. Is only used if this *Line* is a ledger/sub account (accounts payable or accounts receivable) entry. Must not be used in conjunction with *SupplierID*.	SAFmiddle1textType	O	0..1	12000
SupplierID	Unique account code/number for the supplier. Is only used if this *Line* is a ledger/sub account (accounts payable or accounts receivable) entry. Must not be used in conjunction with *CustomerID*.	SAFmiddle1textType	O	0..1	20000

Description	Description of the Journal Line.	SAFlongtextType	M	1..1	Lorem ipsum dolor sit amet...
	Choice between debit or credit amount		M	1..1	
DebitAmount	*Debit amount information for transaction.*	*AmountStructure*	*M*	*1..1*	
CreditAmount	*Credit amount information for transaction.*	*AmountStructure*	*M*	*1..1*	
TaxInformation	*Tax information for the accounting line.*	*TaxInformationStructure*	*O*	*0..U*	
ReferenceNumber	The reference number, such as invoice or credit note number.	SAFmiddle1textType	O	0..1	10012345
CID	The CID number. Customer Identification Number used by Norwegian Banks.	SAFmiddle1textType	O	0..1	1234566
DueDate	The due date.	xs:date	O	0..1	2015-10-31
Quantity	Quantity.	SAFquantityType	O	0..1	
CrossReference	Cross-reference. Information about matched documents/records. Primarily meant for migration of data between systems. Depending on the system, voucher/invoice numbers or internal cross tables with unique ID are used for reference.	SAFmiddle1textType	O	0..1	
SystemEntryTime	Time captured by system. The time when the transaction was entered into the system - manual entry, imported transaction, etc.	xs:dateTime	O	0..1	2015-10-31T09:30:00
OwnerID	The unique ID code/number for the owner.	SAFmiddle1textType	O	0..1	1234

Example:

```
<n1:GeneralLedgerEntries>
        <n1:NumberOfEntries>2</n1:NumberOfEntries>
        <n1:TotalDebit>25000</n1:TotalDebit>
        <n1:TotalCredit>25000</n1:TotalCredit>
```

```xml
<n1:Journal>
        <n1:JournalID>A</n1:JournalID>
        <n1:Description>Lorem ipsum dolor sit amet...</n1:Description>
        <n1:Type>A</n1:Type>
        <n1:Transaction>
                <n1:TransactionID>4567</n1:TransactionID>
                <n1:Period>10</n1:Period>
                <n1:PeriodYear>2015</n1:PeriodYear>
                <n1:TransactionDate>2015-10-31</n1:TransactionDate>
                <n1:SourceID>1234</n1:SourceID>
                <n1:TransactionType>Normal</n1:TransactionType>
                <n1:Description>Faktura 123456</n1:Description>
                <n1:BatchID>123</n1:BatchID>
                <n1:SystemEntryDate>2015-10-20</n1:SystemEntryDate>
                <n1:GLPostingDate>2015-10-22</n1:GLPostingDate>
                <n1:SystemID>4567</n1:SystemID>
                <n1:Line>
                        <n1:RecordID>1</n1:RecordID>
                        <n1:AccountID>4000</n1:AccountID>
                        <n1:Analysis>
                                <n1:AnalysisType>B</n1:AnalysisType>
                                <n1:AnalysisID>11</n1:AnalysisID>
                        </n1:Analysis>
                        <n1:Analysis>
                                <n1:AnalysisType>A</n1:AnalysisType>
                                <n1:AnalysisID>100</n1:AnalysisID>
                        </n1:Analysis>
                        <n1:Analysis>
                                <n1:AnalysisType>P</n1:AnalysisType>
                                <n1:AnalysisID>2000</n1:AnalysisID>
                        </n1:Analysis>
                        <n1:ValueDate>2015-10-15</n1:ValueDate>
                        <n1:SourceDocumentID>1234</n1:SourceDocumentID>
                        <n1:Description>Faktura 123456</n1:Description>
                        <n1:DebitAmount>
                                <n1:Amount>10000</n1:Amount>
                        </n1:DebitAmount>
                        <n1:TaxInformation>
```

```xml
                    <n1:TaxType>MVA</n1:TaxType>
                    <n1:TaxCode>14</n1:TaxCode>
                    <n1:TaxPercentage>25</n1:TaxPercentage>
                    <n1:Country>NO</n1:Country>
                    <n1:TaxBase>10000</n1:TaxBase>
                    <n1:TaxAmount>
                            <n1:Amount>2500</n1:Amount>
                    </n1:TaxAmount>
            </n1:TaxInformation>
            <n1:ReferenceNumber>123456</n1:ReferenceNumber>
            <n1:CID>1234566</n1:CID>
            <n1:SystemEntryTime>2015-10-22T09:30:00</n1:SystemEntryTime>
            <n1:OwnerID>1235</n1:OwnerID>
    </n1:Line>
    <n1:Line>
            <n1:RecordID>2</n1:RecordID>
            <n1:AccountID>2740</n1:AccountID>
            <n1:Analysis>
                    <n1:AnalysisType>B</n1:AnalysisType>
                    <n1:AnalysisID>11</n1:AnalysisID>
            </n1:Analysis>
            <n1:ValueDate>2015-10-15</n1:ValueDate>
            <n1:SourceDocumentID>1234</n1:SourceDocumentID>
            <n1:Description>Beregnet MVA</n1:Description>
            <n1:DebitAmount>
                    <n1:Amount>2500</n1:Amount>
            </n1:DebitAmount>
            <n1:SystemEntryTime>2015-10-22T09:30:00</n1:SystemEntryTime>
    </n1:Line>
    <n1:Line>
            <n1:RecordID>3</n1:RecordID>
            <n1:AccountID>2400</n1:AccountID>
            <n1:Analysis>
                    <n1:AnalysisType>B</n1:AnalysisType>
                    <n1:AnalysisID>11</n1:AnalysisID>
            </n1:Analysis>
            <n1:ValueDate>2015-10-15</n1:ValueDate>
            <n1:SourceDocumentID>1234</n1:SourceDocumentID>
            <n1:SupplierID>20000</n1:SupplierID>
```

```xml
                        <n1:Description>Faktura 123456</n1:Description>
                        <n1:CreditAmount>
                                <n1:Amount>12500</n1:Amount>
                        </n1:CreditAmount>
                        <n1:ReferenceNumber>123456</n1:ReferenceNumber>
                        <n1:CID>1234566</n1:CID>
                        <n1:DueDate>2015-10-31</n1:DueDate>
                        <n1:SystemEntryTime>2015-10-22T09:30:00</n1:SystemEntryTime>
                </n1:Line>
        </n1:Transaction>
        <n1:Transaction>
                <n1:TransactionID>5678</n1:TransactionID>
                <n1:Period>10</n1:Period>
                <n1:PeriodYear>2015</n1:PeriodYear>
                <n1:TransactionDate>2015-10-31</n1:TransactionDate>
                <n1:TransactionType>Automated</n1:TransactionType>
                <n1:Description>Bilag 5678</n1:Description>
                <n1:BatchID>234</n1:BatchID>
                <n1:SystemEntryDate>2015-10-31</n1:SystemEntryDate>
                <n1:GLPostingDate>2015-10-31</n1:GLPostingDate>
                <n1:SystemID>5678</n1:SystemID>
                <n1:Line>
                        <n1:RecordID>1</n1:RecordID>
                        <n1:AccountID>2400</n1:AccountID>
                        <n1:Analysis>
                                <n1:AnalysisType>B</n1:AnalysisType>
                                <n1:AnalysisID>4</n1:AnalysisID>
                        </n1:Analysis>
                        <n1:ValueDate>2015-10-31</n1:ValueDate>
                        <n1:SourceDocumentID>2345</n1:SourceDocumentID>
                        <n1:Description>Bank</n1:Description>
                        <n1:DebitAmount>
                                <n1:Amount>12500</n1:Amount>
                        </n1:DebitAmount>
                        <n1:CrossReference>123456</n1:CrossReference>
                        <n1:SystemEntryTime>2015-10-31T09:30:00</n1:SystemEntryTime>
                </n1:Line>
                <n1:Line>
```

```
                                <n1:RecordID>2</n1:RecordID>
                                <n1:AccountID>1925</n1:AccountID>
                                <n1:Analysis>
                                        <n1:AnalysisType>B</n1:AnalysisType>
                                        <n1:AnalysisID>4</n1:AnalysisID>
                                </n1:Analysis>
                                <n1:ValueDate>2015-10-31</n1:ValueDate>
                                <n1:SourceDocumentID>2345</n1:SourceDocumentID>
                                <n1:Description>Bank</n1:Description>
                                <n1:CreditAmount>
                                        <n1:Amount>12500</n1:Amount>
                                </n1:CreditAmount>
                                <n1:SystemEntryTime>2015-10-31T09:30:00</n1:SystemEntryTime>
                        </n1:Line>
                </n1:Transaction>
        </n1:Journal>
</n1:GeneralLedgerEntries>
```

SourceDocuments

Not in use.

Commons

Common structures, simple and complex types.

Simple Types

Name	Description	Type	Example
SAFmonetaryType	Monetary amount.18 digits max, of which 2 can be fractional digits.	xs:decimal	1000.00
SAFexchangerateType	18 digits max, of which 8 can be fractional digits.	xs:decimal	1234.56789101
SAFquantityType	Used to describe a quantity. Monetary amount. 22 digits max, of which 6 can be fractional digits.	xs:decimal	123.456789
SAFweightType	Describes a weight. Monetary amount.14 digits max, of which 3 can be fractional digits.	xs:decimal	123.456
SAFcodeType	Text of max 9 characters.	xs:string	ABCDEF123
SAFshorttextType	18 character text.	xs:string	Lorem ipsum dolor
SAFmiddle1textType	35 character text.	xs:string	Lorem ipsum dolor sit ...
SAFmiddle2textType	70 character text.	xs:string	Lorem ipsum dolor sit ...
SAFlongtextType	256 character text.	xs:string	Lorem ipsum dolor sit ...
ISOCountryCode	Two-letter country code according to ISO 3166-1 alpha 2 standard.	xs:string	NO
ISOCurrencyCode	Three-letter currency code according to ISO 4217 standard.	xs:string	NOK

AddressStructure

A common structure used wherever an address is required.

XML Element	Description	Type	Req/Rep.		Example
StreetName	Address line 1. Normally street name or post box. Can also include house number.	SAFmiddle2textType	O	0..1	Veien Veien 1
Number	Address line 1. House number if available.	SAFshorttextType	O	0..1	1
AdditionalAddressDetail	Address line 2.	SAFmiddle2textType	O	0..1	c/o Ola Nordmann
Building	*Not in use*	*SAFmiddle1textType*	*O*	*0..1*	

City	Name of the city/post district.	SAFmiddle1textType	O	0..1	Trondheim
PostalCode	Postal code for the relevant city/post district.	SAFshorttextType	O	0..1	7000
Region	Country specific code to indicate regions / provinces within the tax authority.	SAFmiddle1textType	O	0..1	Sør-Trøndelag
Country	Two-letter country code according to ISO 3166-1 alpha 2 standard.	ISOCountryCode	O	0..1	NO
AddressType	Field to differentiate between multiple addresses and to indicate the type of address. *Choose from the predefined enumerations: StreetAddress, PostalAddress, BillingAddress, ShipToAddress, ShipFromAddress.*	xs:string	O	0..1	PostalAddress

Example:

```
<n1:Address>
        <n1:StreetName>Veien 1</n1:StreetName>
        <n1:City>Trondheim</n1:City>
        <n1:PostalCode>7000</n1:PostalCode>
        <n1:Region>Sør-Trøndelag</n1:Region>
        <n1:Country>NO</n1:Country>
        <n1:AddressType>StreetAddress</n1:AddressType>
</n1:Address>
<n1:Address>
        <n1:StreetName>Veien</n1:StreetName>
        <n1:Number>1</n1:Number>
        <n1:AdditionalAddressDetail>c/o Ola Nordmann</n1:AdditionalAddressDetail>
        <n1:City>Trondheim</n1:City>
        <n1:PostalCode>7000</n1:PostalCode>
        <n1:Region>Sør-Trøndelag</n1:Region>
        <n1:Country>NO</n1:Country>
        <n1:AddressType>PostalAddress</n1:AddressType>
</n1:Address>
```

AmountStructure

A common structure used wherever an amount is required. Monetary amount with optional foreign currency exchange rate information.

XML Element	Description	Type	Req/Rep.		Example
Amount	Amount in the header's default currency.	SAFmonetaryType	M	1..1	8123
CurrencyCode	Three-letter currency code according to ISO 4217 standard. *Required if CurrencyAmount is used.*	ISOCurrencyCode	O	0..1	EUR
CurrencyAmount	Amount in foreign currency. *Required if CurrencyCode is used.*	SAFmonetaryType	O	0..1	1000
ExchangeRate	The exchange rate used. CurrencyAmount x ExchangeRate = Amount	SAFexchangerateType	O	0..1	8.123

Example 1 (EUR):

```
<n1:Amount>8123.00</n1:Amount>
<n1:CurrencyCode>EUR</n1:CurrencyCode>
<n1:CurrencyAmount>1000</n1:CurrencyAmount>
<n1:ExchangeRate>8.123</n1:ExchangeRate>
```

Example 2 (NOK):

```
<n1:Amount>1234.56</n1:Amount>
<n1:CurrencyCode>NOK</n1:CurrencyCode>
```

Example 3 (currency code from DefaultCurrencyCode):

```
<n1:Amount>1234.56</n1:Amount>
```

AnalysisPartyInfoStructure

Account analysis codes. The same as the AnalysisStructure with the exception of the AnalysisAmount.

Used as part of PartyInfo for standard analysis codes for the party (Customer/Supplier), such as project, department, cost center, groups, etc. The structure is also used as standard linked analysis codes for the analysis entry in AnalysisTypeTable.

Example:

```
<n1:AnalysisType>P</n1:AnalysisType>
<n1:AnalysisID>2000</n1:AnalysisID>
```

AnalysisStructure

General Ledger analysis codes

XML Element	Description	Type	Req/Rep.		Example
AnalysisType	Analysis type identifier/code for the dimension type (e.g. departments, projects, journal types, cost centers, etc.)	SAFcodeType	M	1..1	P
AnalysisID	Analysis ID of the specific dimension.	SAFlongtextType	M	1..1	2000
AnalysisAmount	*Amount applying to the Analysis: f.i. the amount applying for this dimension.*	*AmountStructure*	*O*	*0..1*	

Example:

```
<n1:AnalysisType>P</n1:AnalysisType>
<n1:AnalysisID>2000</n1:AnalysisID>
<n1:AnalysisAmount>
        <n1:Amount>8123.00</n1:Amount>
        <n1:CurrencyCode>EUR</n1:CurrencyCode>
        <n1:CurrencyAmount>1000</n1:CurrencyAmount>
        <n1:ExchangeRate>8.123</n1:ExchangeRate>
</n1:AnalysisAmount>
```

BankAccountStructure

Bank account number information. IBAN number, or account number with optional information.

XML Element	Description	Type	Req/Rep.		Example
	Choice between IBANNumber and (BankAccountNumber, BankAccountName, SortCode).		M	1..1	
IBANNumber	International Bank Account Number, ISO 13616	SAFmiddle1textType	M	1..1	NO4912345678911
BankAccountNumber	The number allocated to the account by the individual's or company's own bank.	SAFmiddle1textType	M	1..1	12345678911
BankAccountName	The name of the individual or company holding the bank account (the owner of the bankaccount).	SAFmiddle2textType	O	0..1	Firma AS
SortCode	Identifier for the bank branch at which the account is held. May be needed to uniquely identify the account. Also known as ABA Number or National Bank Code.	SAFshorttextType	O	0..1	1234
BIC	Bank Identifier Code.	SAFshorttextType	O	0..1	DABAIE2D
CurrencyCode	Currency Code for the Bank Account from ISO 4217.	ISOCurrencyCode	O	0..1	NOK
GeneralLedgerAccountID	Link to a GeneralLedger Account. Can be used for linking of client accounts, or the companys own accounts to the chart of accounts (General Ledger Account listed in MasterFiles)	SAFmiddle2textType	O	0..1	1925

Example 1 (IBANNumber):

```
<n1:IBANNumber>NO4912345678911</n1:IBANNumber>
<n1:BIC>DABAIE2D</n1:BIC>
<n1:CurrencyCode>NOK</n1:CurrencyCode>
<n1:GeneralLedgerAccountID>1925</n1:GeneralLedgerAccountID>
```

Example 2 (BankAccountNumber):

```
<n1:BankAccountNumber>12345678911</n1:BankAccountNumber>
<n1:BankAccountName>Firma AS</n1:BankAccountName>
<n1:SortCode>1234</n1:SortCode>
<n1:BIC>DABAIE2D</n1:BIC>
<n1:CurrencyCode>NOK</n1:CurrencyCode>
<n1:GeneralLedgerAccountID>1925</n1:GeneralLedgerAccountID>
```

CompanyHeaderStructure

CompanyStructure with mandatory RegistrationNumber and Contact.

Changes from the base CompanyStructure:

XML Element	Description	Type	Req/Rep.		Example
RegistrationNumber	Organization number from The Brønnøysund Register Centre (Brønnøysundregistrene) or other relevant government authority. In case of private persons, the social security number can be used.	SAFmiddle1textType	M	1..1	999999999
Contact	*Contacts of the company.*	*ContactInformationStructure*	*M*	*1..U*	

Example:

```xml
<n1:RegistrationNumber>999999999</n1:RegistrationNumber>
<n1:Name>Selskapet AS</n1:Name>
<n1:Address>
        <n1:StreetName>Veien 1</n1:StreetName>
        <n1:City>Trondheim</n1:City>
        <n1:PostalCode>7000</n1:PostalCode>
        <n1:Region>Sør-Trøndelag</n1:Region>
        <n1:Country>NO</n1:Country>
        <n1:AddressType>StreetAddress</n1:AddressType>
</n1:Address>
<n1:Address>
        <n1:StreetName>Veien</n1:StreetName>
        <n1:Number>1</n1:Number>
        <n1:AdditionalAddressDetail>c/o Ola Nordmann</n1:AdditionalAddressDetail>
        <n1:City>Trondheim</n1:City>
        <n1:PostalCode>7000</n1:PostalCode>
        <n1:Region>Sør-Trøndelag</n1:Region>
        <n1:Country>NO</n1:Country>
        <n1:AddressType>PostalAddress</n1:AddressType>
</n1:Address>
<n1:Contact>
        <n1:ContactPerson>
                <n1:FirstName>Ola</n1:FirstName>
                <n1:Initials>ON</n1:Initials>
                <n1:LastName>Nordmann</n1:LastName>
                <n1:Salutation>Hr.</n1:Salutation>
                <n1:OtherTitles>Daglig leder</n1:OtherTitles>
        </n1:ContactPerson>
        <n1:Telephone>22345611</n1:Telephone>
        <n1:Fax>22435612</n1:Fax>
        <n1:Email>kontaktperson@domene.offline</n1:Email>
        <n1:Website>http://www.domene.offline/</n1:Website>
        <n1:MobilePhone>87654321</n1:MobilePhone>
</n1:Contact>
<n1:TaxRegistration>
        <n1:TaxRegistrationNumber>999999999</n1:TaxRegistrationNumber>
        <n1:TaxAuthority>Skatteetaten</n1:TaxAuthority>
        <n1:TaxVerificationDate>2012-07-01</n1:TaxVerificationDate>
```

```
</n1:TaxRegistration>
<n1:BankAccount>
        <n1:BankAccountNumber>12345678911</n1:BankAccountNumber>
        <n1:BIC>DABAIE2D</n1:BIC>
        <n1:CurrencyCode>NOK</n1:CurrencyCode>
        <n1:GeneralLedgerAccountID>1925</n1:GeneralLedgerAccountID>
</n1:BankAccount>
```

CompanyStructure

Name, address, contact and identification information of a company.

XML Element	Description	Type	Req/Rep.		Example
RegistrationNumber	Organization number from The Brønnøysund Register Centre (Brønnøysundregistrene) or other relevant government authority. In case of private persons, the social security number can be used.	SAFmiddle1textType	O	0..1	999999999
Name	The name of the company.	SAFmiddle2textType	M	1..1	Selskapet ASA
Address	*Addresses of the company.*	*AddressStructure*	*O*	*0..U*	
Contact	*Contacts of the company.*	*ContactInformationStructure*	*O*	*0..U*	
TaxRegistration	*Tax registration of the company.*	*TaxIDStructure*	*O*	*0..U*	
Bank Account	*Bank accounts of the company.*	*BankAccountStructure*	*O*	*0..U*	

Example:

```
<n1:RegistrationNumber>999999999</n1:RegistrationNumber>
<n1:Name>Selskapet AS</n1:Name>
<n1:Address>
        <n1:StreetName>Veien 1</n1:StreetName>
```

```xml
                <n1:City>Trondheim</n1:City>
                <n1:PostalCode>7000</n1:PostalCode>
                <n1:Region>Sør-Trøndelag</n1:Region>
                <n1:Country>NO</n1:Country>
                <n1:AddressType>StreetAddress</n1:AddressType>
</n1:Address>
<n1:Address>
                <n1:StreetName>Veien</n1:StreetName>
                <n1:Number>1</n1:Number>
                <n1:AdditionalAddressDetail>c/o Ola Nordmann</n1:AdditionalAddressDetail>
                <n1:City>Trondheim</n1:City>
                <n1:PostalCode>7000</n1:PostalCode>
                <n1:Region>Sør-Trøndelag</n1:Region>
                <n1:Country>NO</n1:Country>
                <n1:AddressType>PostalAddress</n1:AddressType>
</n1:Address>
<n1:Contact>
                <n1:ContactPerson>
                        <n1:FirstName>Ola</n1:FirstName>
                        <n1:Initials>ON</n1:Initials>
                        <n1:LastName>Nordmann</n1:LastName>
                        <n1:Salutation>Hr.</n1:Salutation>
                        <n1:OtherTitles>Daglig leder</n1:OtherTitles>
                </n1:ContactPerson>
                <n1:Telephone>22345611</n1:Telephone>
                <n1:Fax>22435612</n1:Fax>
                <n1:Email>kontaktperson@domene.offline</n1:Email>
                <n1:Website>http://www.domene.offline/</n1:Website>
                <n1:MobilePhone>87654321</n1:MobilePhone>
</n1:Contact>
<n1:TaxRegistration>
                <n1:TaxRegistrationNumber>999999999</n1:TaxRegistrationNumber>
                <n1:TaxAuthority>Skatteetaten</n1:TaxAuthority>
                <n1:TaxVerificationDate>2012-07-01</n1:TaxVerificationDate>
</n1:TaxRegistration>
<n1:BankAccount>
                <n1:BankAccountNumber>12345678911</n1:BankAccountNumber>
                <n1:BIC>DABAIE2D</n1:BIC>
```

```
        <n1:CurrencyCode>NOK</n1:CurrencyCode>
        <n1:GeneralLedgerAccountID>1925</n1:GeneralLedgerAccountID>
</n1:BankAccount>
```

ContactHeaderStructure

ContactInformationStructure with mandatory Telephone number. **Note!** This structure is not in use and substituted by the *ContactInformationStucture* throughout the Norwegian SAF-T Financial format.

Changes from the base ContactInformationStructure:

XML Element	Description	Type	Req/Rep.		Example
Telephone	Telephone number.	SAFshorttextType	M	1..1	22345611

Example:

```
<n1:ContactPerson>
        <n1:FirstName>Ola</n1:FirstName>
        <n1:Initials>ON</n1:Initials>
        <n1:LastName>Nordmann</n1:LastName>
        <n1:Salutation>Hr.</n1:Salutation>
        <n1:OtherTitles>Daglig leder</n1:OtherTitles>
</n1:ContactPerson>
<n1:Telephone>22345611</n1:Telephone>
<n1:Fax>22435612</n1:Fax>
<n1:Email>kontaktperson@domene.offline</n1:Email>
<n1:Website>http://www.domene.offline/</n1:Website>
<n1:MobilePhone>87654321</n1:MobilePhone>
```

ContactInformationStructure

Contact information of a company

XML Element	Description	Type	Req/Rep.		Example
ContactPerson	*The name of the contact person.*	*PersonNameStructure*	*M*	*1..1*	
Telephone	Telephone number.	SAFshorttextType	O	0..1	22345611
Fax	Fax number.	SAFshorttextType	O	0..1	22435612
Email	E-mail address.	SAFmiddle2textType	O	0..1	kontaktperson@domene.offline
Website	Website address.	xs:anyURI	O	0..1	www.domene.offline
MobilePhone	The mobile phone number (for SMS messages).	SAFshorttextType	O	0..1	87654321

Example:

```
<n1:ContactPerson>
        <n1:FirstName>Ola</n1:FirstName>
        <n1:Initials>ON</n1:Initials>
        <n1:LastName>Nordmann</n1:LastName>
        <n1:Salutation>Hr.</n1:Salutation>
        <n1:OtherTitles>Daglig leder</n1:OtherTitles>
</n1:ContactPerson>
<n1:Telephone>22345611</n1:Telephone>
<n1:Fax>22435612</n1:Fax>
<n1:Email>kontaktperson@domene.offline</n1:Email>
<n1:Website>http://www.domene.offline/</n1:Website>
<n1:MobilePhone>87654321</n1:MobilePhone>
```

HeaderStructure

Overall information about this Standard Auditfile.

This structure is described under the Header Structure in this document.

InvoiceStructure

Not in use.

PartyInfoStructure

Additional party information.

XML Element	Description	Type	Req/Rep.		Example
PaymentTerms	*Payment terms of the party.*		*O*	*0..1*	
NaceCode	NACE (Nomenclature of Economic Activities) is the European statistical classification of economic activities.	SAFshorttextType	O	0..1	63.110
CurrencyCode	Three-letter currency code according to ISO 4217 standard.	ISOCurrencyCode	O	0..1	NOK
Type	Type of party. *Choose from the predefined enumerations:* *Private, Company, Government*	SAFmiddle1textType	O	0..1	Company
Status	Type of account. *Choose from the predefined enumerations:* *Active, Observation, Passive.*	SAFmiddle1textType	O	0..1	Active
Analysis	*Standard analysis codes for the party, such as project, department, cost center, groups, etc.*	*AnalysisPartyInfoStructure*	*O*	*0..U*	
Notes	Notes	xs:string	O	0..1	Lorem ipsum dolor sit amet...

PaymentTerms

XML Element	Description	Type	Req/Rep.		Example
Days	Days of respite before due date from invoice date.	xs:nonNegativeInteger	O	0..1	30
Months	Months of respite before due date from invoice date.	xs:nonNegativeInteger	O	0..1	
CashDiscountDays	Number of days from the invoice date the cash discount can be deducted.	xs:nonNegativeInteger	O	0..1	5
CashDiscountRate	Rate for calculating cash discount. *Restriction: 0.00-100.00*	xs:decimal	O	0..1	2.5
FreeBillingMonth	Indicator that states whether free billing month is used or not. Free billing month sets the deadline to the last date of the invoice month.	xs:boolean	O	0..1	true

Example:

```
<n1:PaymentTerms>
        <n1:Days>30</n1:Days>
        <n1:CashDiscountDays>5</n1:CashDiscountDays>
        <n1:CashDiscountRate>2.5</n1:CashDiscountRate>
        <n1:FreeBillingMonth>true</n1:FreeBillingMonth>
</n1:PaymentTerms>
<n1:NaceCode>63.110</n1:NaceCode>
<n1:CurrencyCode>NOK</n1:CurrencyCode>
<n1:Type>Company</n1:Type>
<n1:Status>Active</n1:Status>
<n1:Analysis>
        <n1:AnalysisType>P</n1:AnalysisType>
        <n1:AnalysisID>2000</n1:AnalysisID>
</n1:Analysis>
<n1:Notes>Lorem ipsum dolor sit amet...</n1:Notes>
```

PersonNameStructure

All information about the name of a natural person.

XML Element	Description	Type	Req/Rep.		Example
Title	*Not in use.*	*SAFcodeType*	*O*	*0..1*	
FirstName	First name of the person. If the name of the person is in an unstructured form, insert "NotUsed" in this element and enter the full unstructured name in the *LastName* element.	SAFmiddle1textType	M	1..1	Ola NotUsed
Initials	Initials.	SAFshorttextType	O	0..1	ON
LastNamePrefix	A textual expression of a prefix that precedes this person's family name such as Van, Von.	SAFshorttextType	O	0..1	
LastName	Last name of the person. If the *FirstName* element has the text "NotUsed" then this element should contain the full unstructured name of the person.	SAFmiddle2textType	M	1..1	Nordman Ola Nordman
BirthName	Birth name of the person.	SAFmiddle2textType	O	0..1	
Salutation	A formal sign or expression of greeting, expressed as text, that is appropriate for this person such as Right Honourable, Monsignor or Madam.	SAFshorttextType	O	0..1	Hr.
OtherTitles	Used for roles in the company, such as *Daglig leder, Styreleder, Regnskapsfører, etc.*	SAFshorttextType	O	0..U	Daglig leder

Example 1:

```
<n1:FirstName>Ola</n1:FirstName>
<n1:Initials>ON</n1:Initials>
<n1:LastName>Nordmann</n1:LastName>
<n1:Salutation>Hr.</n1:Salutation>
<n1:OtherTitles>Daglig leder</n1:OtherTitles>
```

Example 2:

SelectionCriteriaStructure

The selection criteria used to generate this Standard Auditfile

XML Element	Description	Type	Req/Rep.		Example
TaxReportingJurisdiction	Identifies the tax jurisdiction for whose purpose the audit file has been created. Principally for use where a single Revenue body covers more than one territory.	SAFmiddle1textType	O	0..1	
CompanyEntity	For use where data has been extracted from the full data set by reference to a specific corporate entity.	SAFmiddle1textType	O	0..1	
	Choice between selection on calendar dates or by period and year.		M	1..1	
SelectionStartDate	The start date for the reporting period covered by the audit file.	xs:date	M	1..1	2015-01-01
SelectionEndDate	The end date for the reporting period covered by the audit file.	xs:date	M	1..1	2015-12-31
PeriodStart	The first Accounting Period covered by the audit file.	xs:nonNegativeInteger	M	1..1	1
PeriodStartYear	The Accounting Year in which the PeriodStart falls. *Restriction: 1970-2100.*	xs:nonNegativeInteger	M	1..1	2015
PeriodEnd	The last Accounting Period covered by the audit	xs:nonNegativeInteger	M	1..1	12

	file.				
PeriodEndYear	The Accounting Year in which the PeriodEnd falls. *Restriction: 1970-2100.*	xs:nonNegativeInteger	M	1..1	2015
DocumentType	Type of documents selected. For use where the data has been restricted by reference to particular transaction types.	SAFlongtextType	O	0..1	
OtherCriteria	Any other criteria used in selecting data. Individual Revenue Bodies may wish to draw up a list of other acceptable selection criteria for use within their jurisdiction.	SAFlongtextType	O	0..U	

Example 1:

```
<n1:SelectionStartDate>2015-01-01</n1:SelectionStartDate>
<n1:SelectionEndDate>2015-12-31</n1:SelectionEndDate>
```

Example 2:

```
<n1:PeriodStart>1</n1:PeriodStart>
<n1:PeriodStartYear>2015</n1:PeriodStartYear>
<n1:PeriodEnd>12</n1:PeriodEnd>
<n1:PeriodEndYear>2015</n1:PeriodEndYear>
```

ShippingPointStructure

Not in use.

TaxIDStructure

Tax information of a company. Must be used if the company is subject to VAT (MVA).

XML Element	Description	Type	Req/Rep.		Example
TaxRegistrationNumber	The company's VAT (MVA) number. This is the unique number/organization number from The Brønnøysund Register Centre (Brønnøysundregistrene. This element is mandatory if the company is subject to VAT (MVA). If not available in the database, please use NA.	SAFmiddle1textType	M	1..1	999999999
TaxType	*Not in use.*	*SAFcodeType*	*O*	*0..1*	
TaxNumber	*Not in use.*	*SAFmiddle1textType*	*O*	*0..1*	
TaxAuthority	Identification of the Revenue Body to which this TaxType refers. *The only valid value is "Skatteetaten".*	SAFmiddle1textType	O	0..1	Skatteetaten
TaxVerificationDate	The date that the tax registration details referred to above were last checked or when the tax registration was completed in the VAT register (Merverdiavgiftsregisteret).	xs:date	O	0..1	2012-07-01

Example:

```
<n1:TaxRegistrationNumber>999999999</n1:TaxRegistrationNumber>
<n1:TaxAuthority>Skatteetaten</n1:TaxAuthority>
<n1:TaxVerificationDate>2012-07-01</n1:TaxVerificationDate>
```

TaxInformationStructure

XML Element	Description	Type	Req/Rep.		Example
TaxType	Tax type for look-up in tables. *If used, then the only valid value is "MVA". Must be used if element <TaxCode> is used.*	SAFcodeType	O	0..1	MVA
TaxCode	Tax Code for lookup in tables. Use this element if data is available for the transaction line. The codes must be the same as the ones listed in MasterFiles, TaxTable…TaxCode.	SAFmiddle1textType	O	0..1	14
TaxPercentage	Tax percentage. Use the element if available for the transaction line. It is not necessary to calculate this, solely for the export to SAF-T Financial.	xs:decimal	O	0..1	25
Country	Two-letter country code according to ISO 3166-1 alpha 2 standard.	ISOCountryCode	O	0..1	NO
TaxBase	The base on which the tax is calculated. This can be an amount, or a quantity, eg. Litres.	xs:decimal	O	0..1	10000
TaxBaseDescription	Description of the value in the TaxBase. Eg. Litres for excises on alcoholic bevarages.	SAFmiddle2textType	O	0..1	

TaxAmount	Tax amount information	AmountStructure	M	1..1	
	If no tax amount information is available in the database for all lines in a transaction, fill out each line with TaxAmount = 0.00				
	It is not necessary to calculate this, solely for the export to SAF-T Financial.				
	Important! The TaxCode for the transaction line must be used when TaxAmount are set to 0.00, (if they are available).				

TaxExemptionReason	Tax exemption or reduction reason or rationale	SAFmiddle2textType	O	0..1	
TaxDeclarationPeriod	The identification of the declaration/return in which the taxamount is reported to the Revenue body.	SAFmiddle1textType	O	0..1	

Example:

```
<n1:TaxType>MVA</n1:TaxType>
<n1:TaxCode>14</n1:TaxCode>
<n1:TaxPercentage>25</n1:TaxPercentage>
<n1:Country>NO</n1:Country>
<n1:TaxBase>10000</n1:TaxBase>
<n1:TaxAmount>
        <n1:Amount>2500</n1:Amount>
</n1:TaxAmount>
```