# Zakat, Tax and Customs Authority (ZATCA)

**Electronic Invoice XML Implementation Standard to the E-Invoicing resolution dated 2022-06-24**

| Version | Date | Updates |
|---------|------|---------|
| 1.0 | 2021-05-28 | |
| 1.1 | 2022-06-24 | Addition and deletion of business rules<br>Amendments of file naming standard<br>Amendments of references in rules |

**Table of Contents**

# 1   Context

This document contains the technical requirements for the syntax and the business content of the electronic invoice that taxpayers need to meet to comply with the "E-Invoicing" Resolution published by ZATCA.

These requirements are based on definitions from ISO CEN/EN 16931:2017 and are enhanced as per the E-Invoicing resolution published.

The requirements set out in this document, as per the published resolution, are the **minimum** set of requirements that must be complied with by suppliers and invoice generators. UBL and the ISO codes have many additional fields that are not included in this document. Suppliers and invoice generators are free to add additional fields when generating invoices, as long as the minimum set of requirements are met.

## 1.1   Document structure

This document is structured as follows:
- Chapters 1 - 4 present general information on the business processes, requirements and functionalities of e-invoicing in an XML format
- Chapter 5 presents the semantical data types
- Chapters 7 - 8 present how VAT is calculated, total, net, and gross calculations, and rounding functionalities.
- Chapter 9 presents details and links to all code lists used
- Chapter 10 presents UBL schemas and namespaces
- Chapter 11 presents validation phases
- Chapter 12 presents validation rules and should be read in conjunction with ZATCA Electronic Invoicing Data Dictionary
- Chapter 13 presents the technical schematron files associated with the electronic invoice
- Chapter 14 presents the QR code specifications that will be used on the tax invoices
- Chapter 15 presents electronic signature specifications

## 1.2   Audience

The audience for this document is ZATCA registered VAT Taxpayers generating VAT invoices and their service providers.

These organizations may be:
- Service providers
- Taxpayers
- Software Developers

More specifically, roles addressed are the following:
- ICT Architects
- ICT Developers
- Business Experts

## 1.3   Subset of ISO Codes and Standards aligned with

This document uses a subset of multiple global standards as the baseline with additional requirements as per the VAT regulations in the Kingdom:

- **UBL Electronic Invoice:** Universal Business Language is an XML standard that details the technical XML fields and invoice structure.
- **ISO EN16931:** This standard is the ISO standard for e-invoice generation developed as an ISO global standard.
- **UN/CEFACT Code List 1001:** The coded lists of currencies, countries, regions, and other lists as per UN standards
- **ISO 3166** issued by General Authority for Statistics: Country code standards used for any country references
- **ISO 4217:2015:** Currency code to be used for currency identifiers and tags
- **UN/CEFACT code list 5305, D.16B**: VAT categories code

# 2 Introduction

This document will cover all covers the business rules and standards followed to create in the data dictionary for UBL XML Invoice format.

The data dictionary document will cover all spreadsheet covers the required fields from ZATCA's E-Invoicing Regulation. These two documents organized to conform to the EN 16931 electronic invoice standard. This document and the Data Dictionary are dependent on each other and should be shared read together.

# 3 Parties and roles

The parties involved in the invoice transactions are:
- Customer/Buyer – the customer and the invoice receiver are the same entity.
- Supplier/Seller – the supplier and the invoice sender are the same entity.
- ZATCA - the Tax Authority receiving invoices from Taxpayers either vial online means or during tax audit

# 4 Validation

The validation process of the invoice XML associated with the mandated electronic invoice has the following phases in order to be marked as compliant:

1. **Syntax validation** (XML Well-formedness and validation against UBL schema)
   a. Check well-formedness
   b. Tag names and attributes must be correctly written and follow the UBL 2.1 sequence
   c. All UBL 2.1 mandatory elements must be present.
   d. The element's contents must be according to the element's type definition.

2. **Content validation**
   a. **Validation against customized subset of EN 16931 rules**
      It verifies that the content of the invoice XML file is compliant to this standard, such as:
      - Valid codes for currencies, countries, tax etc.
      - Mandatory elements
      - Logical correlations between elements, i.e. calculations give the correct result etc.

   b. **CIUS (Core Invoice Usage Specification) - Country qualified validation rules**
      Applies only for invoices issued in a specific country. The rule is triggered by the given country code of the supplier (BT-40).

- **Example rule text:** When the Supplier is from Saudi Arabia.
- **Context that triggers the rule***: Existence of transaction type cases

The following diagram shows the priority of each business rule and requirements over the others
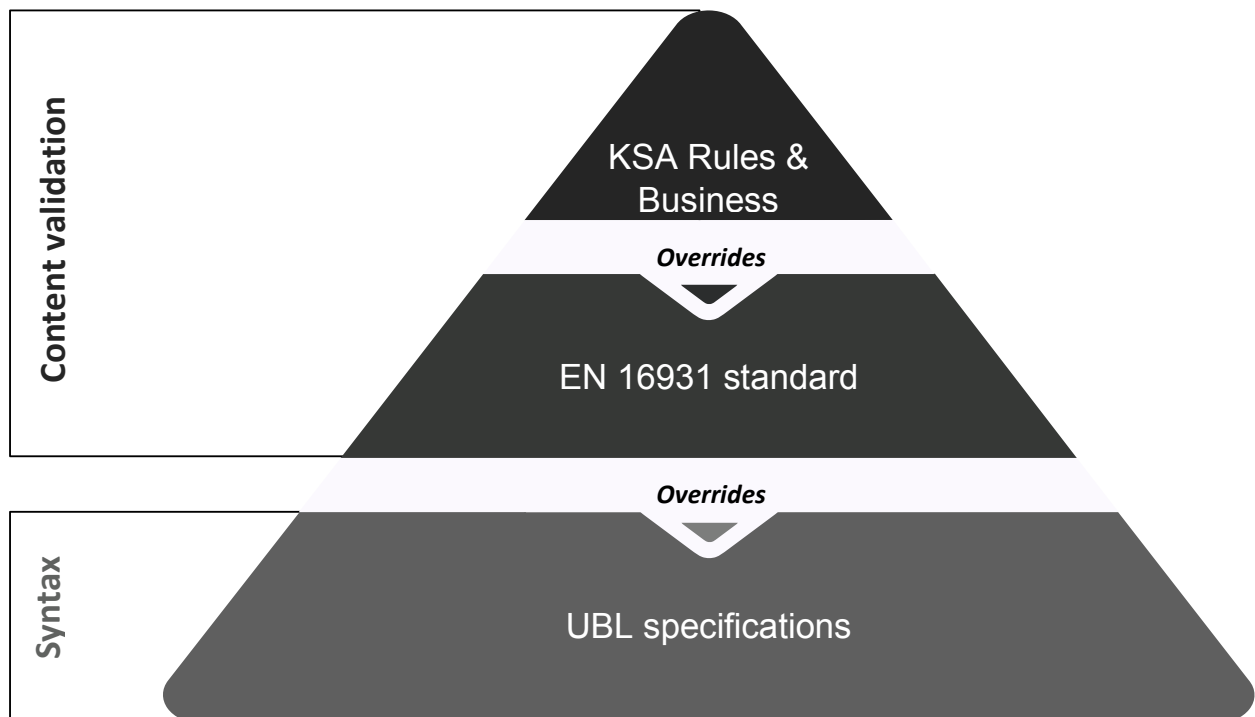


As seen in the figure above, the EN 16931 standard will override UBL specifications in case of a conflict, and the KSA rules and business requirements will override EN 16931 standard in case of a conflict.

The following diagram illustrates the process used to determine whether the element is mandatory or optional
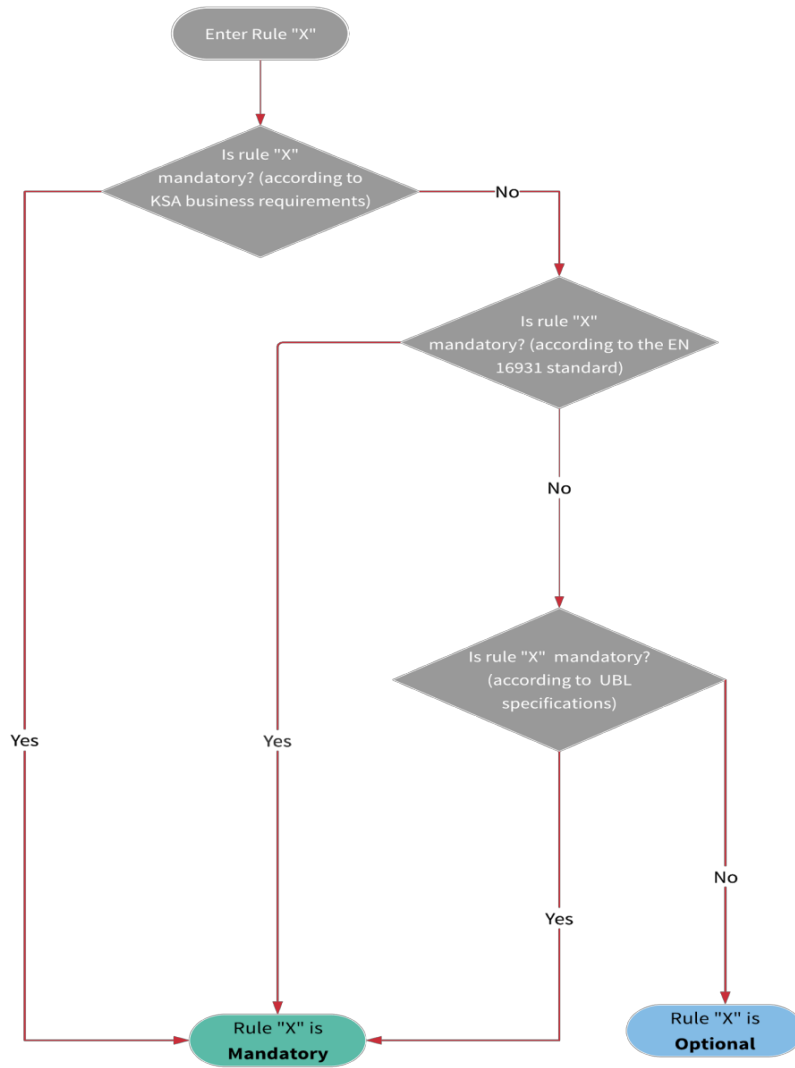
## 2   Data Dictionary Structure

The following table gives an overview on the Data Dictionary document spreadsheet structure:

| Data dictionary details | |
|---|---|
| **Column** | **Details** |
| A | Business Term Name |
| B | Describes the business term |
| C | Mapping the business term with the e-invoicing resolution fields in annex (2) |
| E-F | Business term group and ID in ISO CEN/EN 16931:2017 standard. The terms that are not in ISO CEN/EN 16931:2017 standard receives:<br>- no group ID<br>- a KSA term ID (ex: KSA-1) |
| H-J | UBL specifications for each business term:<br>- Invoice (/ubl:Invoice/) tag<br>- tag cardinality<br>- data type |
| L-M | Business requirements and rules for each business term:<br>- EN 16931 Rules<br>- KSA specific rules |
| O-U | Saudi context for each business term:<br>- status for each invoice type<br>- specific format if it is the case |
| V-W | - visibility on Invoice for Tax invoices and associated credit and debit notes<br>- Visibility on human readable formats for Simplified Tax invoices and associated credit and debit notes |
| Y | Example for each business term |

# 5 Invoicing Business process

## 5.1 General invoicing process

The invoicing process includes:
- Issuing the invoice by the seller and subsequent audit, reporting, and approval by ZATCA for compliance.

The invoicing process is:
1. A supplier/seller issues an invoice to register a sale.
    a. An invoice may either be a Tax Invoice or a Simplified Tax invoice.
    b. The invoice shall contain the fields and security features specified in this document.
    c. The invoice shall be stored by the taxpayer as part of their tax record
2. A supplier/seller issues a credit or debit note to correct issued invoices
    a. The note may either be structured like a Tax Invoice or like a Simplified Tax Invoice
    b. The note shall refer to one or more issued invoices
    c. The invoice shall be stored by the taxpayer as part of their tax record
3. The customer/buyer wishing to use the invoice or associated note for input VAT deduction receives the invoice or associated note
    a. The invoice or associated note is processed for deducting input VAT
    b. The invoice or associated note is stored as part of the taxpayer's tax record

## 5.2 Invoice types

The electronic invoice types in the scope of this documentation are presented in the table below.

| Invoice type | Description |
| --- | --- |
| **Tax Invoice** | A normal tax invoice as per KSA VAT regulations. |
| Simplified Tax Invoice | A simplified Tax Invoice may be issued for a Supply of Goods or services. A simplified tax invoice contains a lower number of fields as per KSA VAT regulation. |
| Credit and Debit Note | As per VAT regulations, a credit or debit note is issued for an existing invoice in cases such as Cancellation/Termination, Material change or alteration to nature of supply, alteration in previously agreed consideration for supply, return of goods. Such credit note or debit note shall include the information required by these Regulations to be shown on the Tax Invoice. A Credit or Debit note is either based on a Tax Invoice or a Simplified Tax Invoice and is subject to the same issuing requirements as the type of invoice on which it is based. |

## 5.3 Invoice indicators

The electronic invoice may also exhibit one or more of several properties

| Invoice flags | Description |
| --- | --- |
| Third Party | Flag indicating whether the invoice was created by a third party |
| Self Billed | The invoice is issued by the buyer instead of the supplier. It is only applicable in B2B scenarios. It will not have any effect on the fields, however its mandated that the invoice states that it is self-billed. |
| Nominal | The invoice is issued for goods that are provided without consideration as per KSA VAT regulation. |
| Export | The invoice is issued to a foreign buyer as per KSA VAT regulation. |

| Summary | The invoice is issued for sales occurring over a period of time and occurs for some types of invoicing arrangements between seller and buyer. |
|---|---|

# 6   Invoice functionality

An invoice may support functions related to a number of related (internal) business processes. This documentation supports the following functions:
- VAT reporting
- Auditing

In the following chapters an assessment is made of what information is needed for each of the functions listed above and whether it is in scope or out of scope for this documentation.

Explicit support for the following functions (but not limited to) is out of scope of this documentation:
- Accounting
- Invoice verification against a contract or purchase order
- Payment
- Auditing
- Inventory management
- Delivery processes
- Customs clearance
- Marketing
- Reporting

## 6.1   Auditing

The companies audit themselves as means of internal control or they may be audited by external parties as part of a legal obligation. Accounting is a regular, ongoing process whereas an audit is a separate review process to ensure that the accounting has been carried out correctly. The auditing process places certain information requirements on an invoice. These requirements are mainly related to enabling verification of authenticity and integrity of the accounting transaction.

The invoices support the auditing process by providing sufficient information for:
- identification of the relevant Customer and Supplier
- identification of the products and services traded, including description, value and quantity
- information for connecting the invoice to its payment
- information for connecting the invoice to relevant documents such as a contract and a purchase order

## 6.2   VAT Reporting

The invoice is used to carry VAT related information from the Taxpayer to ZATCA to enable invoice clearing and reporting. An invoice should contain sufficient information to enable the Customer and any auditor to determine whether the invoice is correct from a VAT point of view.

The invoice shall allow the determination of the VAT regime, the calculation and description of the tax, in accordance with VAT law and subsequent amendments.

## 6.3 Invoice business requirements

The table below represents high level business requirements based on a subset of the business requirements from the EN 16931 standard.

| Function | ID | Requirement (depending, as applicable, on the respective business case) |
|---|---|---|
| VAT reporting | R-KSA-01 | Fields required for Tax Invoice fields resulting from VAT Law |
| | R-KSA-02 | Fields required for Simplified Tax Invoice fields resulting from VAT Law |
| | R-KSA-03 | Fields required for Credit and Debit Note fields resulting from VAT Law |
| | R-KSA-04 | information on the date the VAT is liable at document level |
| | R-KSA-05 | the necessary elements for national legal VAT requirements that apply for invoices issued to national and foreign Buyers, such as the legal registration status of the Seller |
| | R-KSA-06 | information to support the following VAT use cases:<br>- Invoices for supplies for which VAT is charged<br>- Invoices for supplies for which VAT is not charged (exempt supplies, Zero rated Supplies, out of scope supplies)<br>- Invoices for several supplies which part of them are taxable and part of them are not, so VAT to be considered at line level |
| | R-KSA-07 | the total VAT amount at document level |
| | R-KSA-08 | total taxable amount per VAT rate at document level |
| | R-KSA-09 | any additional information required to support the exemption evidence in case VAT is not charged based on an exemption reason at document and at invoice line level |
| | R-KSA-10 | the VAT registration number of the Seller and the Buyer |
| | R-KSA-11 | the official address of the Seller and the Buyer |
| | R-KSA-12 | the invoice currency and the VAT accounting currency at document level if different from the invoice currency |
| | R-KSA-13 | codes for exemption reasons at document and invoice line level |
| Auditing | R-KSA-14 | sufficient information to support the auditing process with regard to:<br>- Identification of the invoice<br>- Identification of the invoice issue date<br>- Identification of the products and services traded, including their description, value and quantity<br>- Information for relating the invoice to its settlement<br>- Information for relating the invoice to relevant documents such as a contract, a purchase order |
| | R-KSA-15 | identification of the parties that fulfil the following roles at the invoice level, including their legal name and address and other identification documentation:<br>- the Seller (including the Supplier's trade name)<br>- the Buyer |

# 7 Semantic data types

## 7.1 Introduction

Semantic data types are used to bridge the gap between the semantic concepts expressed by the information elements defined in the semantic model from EN 16931 and the technical implementation. The semantic data types define the allowed value domain for the content, and any additional information components (attributes) needed in order to ensure its precise interpretation.

## 7.2 Primitive types

Semantic data type content may be of the following primitive types. These primitive types were taken from ISO 15000-5:2014, Annex A.

| Primitive type | Definition |
|---|---|
| Binary | A set of finite-length sequences of binary digits. |
| Date | Time point representing a calendar day on a time scale consisting of an origin and a succession of calendar ISO 8601:2004. |
| Decimal | A subset of the real numbers, which can be represented by decimal numerals. |
| String | A finite sequence of characters. |

## 7.3 Semantic data types

The different semantic data types are described in the tables below, where various features such as attributes, format, and decimals as well as the basic type are defined for each semantic data type. They are based on ISO 15000-5:2014.

When used in an instance of an invoice, each data element will contain data. In the below tables this is identified as the "content". Whenever a business term is used this term shall **always** have content and therefore the content is always mandatory.

All decimal types will need to be in Arabic numerals (The following numerals: 1234567890). For visual invoices, an additional set of numerals in Indu-Arabic (١٢٣٤٥٦٧٨٩٠) can be used.

| No. | Business term | Definition | Component | Use | Restriction | Primitive type | Example |
|---|---|---|---|---|---|---|---|
| 1. | Amount | An amount states a numerical monetary value. The currency of the amount is defined as a separate business term. | Content | Mandatory | Amount is floating up to two fraction digits. | Decimal | 10000.25 |
| 2. | Unit price amount | A unit price amount states a numerical monetary amount value for data | Content | Mandatory | Unit price amount does not set restrictions on number of | Decimal | 10000.1234 |

| No. | Name | Description | Note | Attribute | Usage | Type | Example |
|---|---|---|---|---|---|---|---|
| | | elements that contain item prices that may be multiplied by item quantities. The currency of the amount is defined as a separate business term. | decimals, as contrast to the Amount type | | | | |
| 3. | Percentage | Percentages are given as fractions of a hundred (per cent) e.g. the value 34.78 % in percentage terms is given as 34.78. | No restriction on number of decimals for percentages. | Content | Mandatory | Decimal | 34.7812 |
| 4. | Quantity | Quantities are used to state a number of units such as for items. The code for the Unit of Measure is defined as a separate business term. | No restriction on number of decimals for quantities. | Content | Mandatory | Decimal | 10000.1234 |
| 5. | Code | Codes are used to specify allowed values in elements as well as for lists of options. "Code" is different from "Identifier" in that allowed values have standardized meanings that can be known by the recipient. | Codes shall be entered exactly as shown in the selected code list of the applicable syntax. | Content | Mandatory | String | Abc123 |
| 6. | Identifier | Identifiers (IDs) are keys that are issued by the sender or recipient of a document or by a third party. | The use of the attributes is specified for each information element. | Content | Mandatory | String | Abc:123:-DEF |
| | | | | Scheme identifier | Conditional | String | GLN |
| | | | | Scheme version identifier | Conditional | String | 1.0 |
| 7. | Date | Dates shall be in accordance to the "Calendar date complete representation" as specified by ISO 8601:2004, format YYYY-MM-DD. | Dates shall not include timezone information. | Content | Mandatory | Date | 2017-12-01 |
| 8. | Document reference | Document Reference Types are identifiers that were assigned to a document or document line by the Buyer, the Supplier or by a third party. | - | Content | Mandatory | String | abc:123-DEF |

| No. | Name | Description | | Content | Mandatory | String | |
|---|---|---|---|---|---|---|---|
| 9. | Text | Text is the actual wording of anything written or printed. Line breaks in the text may be present, and any line breaks should be preserved and respected by the receiver's system. | - | Content | Mandatory | String | 5% allowance when paid within 30 days |
| 10. | Time | The type time represents a time of day in the format HH:mm:ss where HH represents the hour, mm the minutes, and ss the seconds. An unlimited number of additional digits can be used to increase the precision of fractional seconds if desired. The time is based on a 24-hour time period, so hours should be represented as 00 through 24. Either of the values 00:00:00 or 24:00:00 can be used to represent midnight. | Times shall not include time zone information if the time is local in the KSA. Alternatively, UTC time zone may be used by appending the suffix Z (Zulu time) at the end of the time stamp value. | Content | Mandatory | Time | 20:54:17 Or 20:54:17Z |

## 7.4   The semantic model - UBL syntax

The semantic model and business term (BT) definitions are defined in the accompanying spreadsheet KSA_eInvoicing_Data_Dictionary.

In this file, the ordering of the business terms is as per the UBL XML invoice order.

# 8   Value added tax (VAT)

## 8.1   Introduction

This chapter describes the different VAT information that can be provided in an electronic invoice.
Please also see VAT category codes for details on the VAT category code list, and Calculation of VAT for detailed explanation and example on how to perform the calculations for VAT Breakdown.

## 8.2 Line VAT information

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

## 8.3 Document level allowance

Each document level allowance must have the Document level allowance VAT category code (BT-95), and for all VAT categories except "Not subject to VAT" (O), the VAT rate shall be provided.

## 8.4 VAT Breakdown

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

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

**Example**

Invoice line 1 has category code = S and VAT rate = 15
Invoice line 2 has category code = S and VAT rate = 15.00
This should result in only one VAT Breakdown.

## 8.5 Invoice total VAT amount

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

# 9 Calculation

## 9.1 Introduction

The calculations reflect the following:

- Invoice totals may be in any currency,
- Tax totals must be in SAR,
- The invoice totals include separate sums of invoice line items and discounts (allowances).).

## 9.2 Calculation on invoice totals

| Business term id | Term name | UBL tag | Calculation formula | Calculation formula based on UBL tags |
|---|---|---|---|---|
| BT-106 | Sum of invoice line net amount | cac:LegalMonetaryTotal /cbc:LineExtensionAmount | ∑(BT-131: Invoice line net amount) | ∑(cac:InvoiceLine/cbc:LineExtensionAmount) |
| BT-107 | Sum of allowances on document level | cac:LegalMonetaryTotal/cbc:A llowanceTotalAmount | ∑(BT-92: Document level allowance amount) | ∑(cac:AllowanceCharge[ChargeIndicator='false']/cb c:Amount) |
| BT-110 | Invoice total VAT amount | cac:TaxTotal/cbc:TaxAmount | ∑(BT-117: VAT category tax amount) | ∑(cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cb c:TaxAmount) |
| BT-111 | Invoice total VAT amount in accounting currency | cac:TaxTotal/cbc:TaxAmount | - | - |
| BT-112 | Invoice total amount with VAT | cac:LegalMonetaryTotal /cbc:TaxInclusiveAmount | BT-109: Invoice total amount without VAT + BT-110: Invoice total VAT amount | cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount + cac:TaxTotal/cbc:TaxAmount |
| BT-113 | Paid amount | cac:LegalMonetaryTotal /cbc:PrepaidAmount | - | - |
| BT-115 | Amount due for payment | cac:LegalMonetaryTotal /cbc:PayableAmount | BT-112: Invoice total amount with VAT - BT-113: Paid amount | cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount - cac:LegalMonetaryTotal /cbc:PrepaidAmount |

## 9.3 Calculation on invoice line level

| Business term id | Term name | Details | Calculation formula | UBL example |
|---|---|---|---|---|
| BT-146 | Item net price | If the gross price and the discount exist, the Item net price has to be equal with the item gross price less the item price discount. | Item net price (BT-146) = Item gross price (BT-148) – Item price discount (BT-147) | ***UBL example of invoice line net price with amount discount***<br><cbc:Price><br>  <cbc:PriceAmount currencyID="SAR">450</cbc:PriceAmount> **(BT-146)**<br>  <cbc:BaseQuantity unitCode="PCE">1</cbc:BaseQuantity><br>  <cac:AllowanceCharge><br>    <cbc:ChargeIndicator>false</cbc:ChargeIndicator><br>    <cbc:Amount currencyID="SAR">50</cbc:Amount> **(BT-147)**<br>    <cbc:BaseAmount currencyID="SAR">500</cbc:BaseAmount> **(BT-148)**<br>  </cac:AllowanceCharge><br></cac:Price> |
| BT-131 | Invoice line net amount | The invoice line net amount without VAT, and inclusive of line level allowance. | Item line net amount (BT-131) = ((Item net price (BT-146) ÷ Item price base quantity (BT-149)) × (Invoiced Quantity (BT-129)) – Invoice line allowance amount (BT-136)<br><br>⚠ As the line net amount must be rounded to two decimals, please note that the different parts of the calculation must be rounded separately.<br>The result of Item line net amount = ((Item net price (BT-146) ÷ Item price base quantity (BT-149)) × (Invoiced Quantity (BT-129)) must be rounded to two decimals, and the allowance amount are also rounded separately. | ***UBL example of invoice line net amount with no line allowance***<br><cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity> **(BT-129)**<br><cbc:LineExtensionAmount currencyID="SAR">2000.00</cbc:LineExtensionAmount> **(BT-131)**<br><!-- Code omitted for clarity--><br><cac:Price><br>  <cbc:PriceAmount currencyID="SAR">400</cbc:PriceAmount> **(BT-146)**<br>  <cbc:BaseQuantity unitCode="PCE">2</cbc:BaseQuantity> **(BT-149)**<br></cac:Price><br><br>***UBL example of invoice line net amount with line allowance (discount)***<br><cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity> **BT-129**<br><cbc:LineExtensionAmount currencyID="SAR">900.00</cbc:LineExtensionAmount> **(BT-131)**<br><!-- Code omitted for clarity--><br><cac:AllowanceCharge><br>  <cbc:ChargeIndicator>false</cbc:ChargeIndicator><br>  <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode><br>  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason><br>  <cbc:Amount currencyID="SAR">102</cbc:Amount> **(BT-136)**<br></cac:AllowanceCharge><br><!-- Code omitted for clarity--><br><cac:Price><br>  <cbc:PriceAmount currencyID="SAR">100</cbc:PriceAmount> **(BT-146)** |

</cac:Price>

## 9.4  Calculation of allowance amount

The allowance and the charge on the document and the line level consist of elements carrying information on the allowance base amount and the allowance/charge percentage. These are, if present in the invoice instance, used for calculating the allowance amount.

In an invoice can be inserted directly the allowance amount; the base amount and the associated percentage may be missing.

If the base amount is present, the percentage shall also be present, and if the percentage is present, the base amount shall also be present, and the calculation of the amount shall be:

$$\text{Amount} = \text{Base amount} \times (\text{Percentage} \div 100)$$

| Use case | UBL sample | Calculation formula elements |
|---|---|---|
| UBL example of calculations of allowances where base amount and percentage exist | `<cac:AllowanceCharge>`<br>`<cbc:ChargeIndicator>falsefalse</cbc:ChargeIndicator>`<br>`<cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>` **(2)**<br>`<cbc:Amount currencyID="SAR">200</cbc:Amount>` **(3)**<br>`<cbc:BaseAmount currencyID="SAR">2000</cbc:BaseAmount>` **(1)**<br>`<cac:TaxCategory>`<br>`<cbc:ID>S</cbc:ID>`<br>`<cbc:Percent>15</cbc:Percent>`<br>`<cac:TaxScheme>`<br>`<cbc:ID>VAT</cbc:ID>`<br>`</cac:TaxScheme>`<br>`</cac:TaxCategory>`<br>`</cac:AllowanceCharge>` | **(1)** Base amount, to be used with the percentage to calculate the amount<br>**(2)** AllowanceAllowance percentage<br>**(3)** Amount = Base amount x (Percentage ÷ 100) |
| UBL example of calculations of allowances where base amount and percentage does not exist | `<cac:AllowanceCharge>`<br>`<cbc:ChargeIndicator>false</cbc:ChargeIndicator>`<br>`<cbc:Amount currencyID="SAR">200</cbc:Amount>` **(1)** | **(1)** Amount of allowance without calculations based on base amount and percentage |

```
<cac:TaxCategory>
  <cbc:ID>S</cbc:ID>
  <cbc:Percent>15</cbc:Percent>
  <cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:TaxCategory>
</cac:AllowanceCharge>
```

## 9.5 Calculation of VAT

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

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

> **VAT category taxable amount (BT-116) = ∑(Invoice line net amounts (BT-113)) – Document level allowance amount (BT-93)**
>
> **VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) × (VAT rate (BT-119) ÷ 100)**

**!** For VAT Breakdown where the VAT Category is "Not subject to VAT" (O), the VAT category tax amount shall be zero.

| Use case | UBL sample | Calculation formula elements |
|---|---|---|
| UBL example of calculations of VAT Breakdown | `<!-- Allowance on document level -->`<br>`<cac:AllowanceCharge>`<br>`<cbc:ChargeIndicator>false</cbc:ChargeIndicator>`<br>`<cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>`<br>`<cbc:Amount currencyID="SAR">100</cbc:Amount>` **(11)**<br>`<cac:TaxCategory>`<br>`<cbc:ID>S</cbc:ID>`<br>`<cbc:Percent>15</cbc:Percent>`<br>`<cac:TaxScheme>`<br>`<cbc:ID>VAT</cbc:ID>`<br>`</cac:TaxScheme>`<br>`</cac:TaxCategory>`<br>`</cac:AllowanceCharge>`<br><br>`<!-- VAT breakdown -->`<br>`<cac:TaxTotal>`<br>`<cbc:TaxAmount currencyID="SARSAR">870</cbc:TaxAmount>`<br><br>`<cac:TaxSubtotal>` **(22)** | **(1)** Document level allowance amount for category S and rate 15%<br>**(22)** VAT Breakdown for category S and rate = 15%<br>**(33)** Taxable amount = sum of line amount (line 1 and 3), minus allowance amount where category = S and rate = 15%<br>**(44)** Tax Amount = Taxable amount × (VAT rate ÷ 100)<br>**(55)** VAT Breakdown for category E, and rate = 0% |

```xml
<cbc:TaxableAmount currencyID="SAR">5800</cbc:TaxableAmount> (33)
<cbc:TaxAmount currencyID="SAR">870</cbc:TaxAmount> (44)
<cac:TaxCategory>
<cbc:ID>S</cbc:ID>
<cbc:Percent>15</cbc:Percent>
<cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:TaxCategory>
</cac:TaxSubtotal>

<cac:TaxSubtotal> (55)
<cbc:TaxableAmount currencyID="SAR">3000</cbc:TaxableAmount>
<cbc:TaxAmount currencyID="SAR">0</cbc:TaxAmount>
<cac:TaxCategory>
<cbc:ID>E</cbc:ID>
<cbc:Percent>0</cbc:Percent>
<cbc:TaxExemptionReason>Reason for tax exempt</cbc:TaxExemptionReason>
<cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>

<!-- Invoice line with VAT 15% -->
<cac:InvoiceLine>
<cbc:ID>1</cbc:ID>
<cbc:Note>Testing note on line level</cbc:Note>
<cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity>
<cbc:LineExtensionAmount currencyID="SAR">5000.00</cbc:LineExtensionAmount>
<!-- code omitted for clarity -->
<cac:ClassifiedTaxCategory>
<cbc:ID>S</cbc:ID>
<cbc:Percent>15.00</cbc:Percent>
<cac:TaxScheme>
```

```xml
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>

<!-- Invoice line with VAT 0% -->
<cac:InvoiceLine>
    <cbc:ID>2</cbc:ID>
    <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="SAR">3000.00</cbc:LineExtensionAmount>
    <!-- code omitted for clarity -->
    <cac:ClassifiedTaxCategory>
        <cbc:ID>E</cbc:ID>
        <cbc:Percent>0.0</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>

<!-- Invoice line with VAT 15% -->
<cac:InvoiceLine>
    <cbc:ID>3</cbc:ID>
    <cbc:InvocedQuantity unitCode="PCE">10</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="SAR">800.00</cbc:LineExtensionAmount>
    <!-- code omitted for clarity -->
    <cac:ClassifiedTaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>15.00</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
```

# 10 Rounding

Rounding a numerical value means replacing it by another value that is approximately equal but has a shorter, simpler, or more explicit representation. Rounding shall be performed by using "half-up" rounding. Half-up means that half-way values are always rounded up.

| Use case | Example |
|---|---|
| For rounding to two decimals, one uses the half-up rule on the third decimal. If the third decimal is exactly 5 or higher, round up, else down. | 123.4949 will be rounded to 123.49<br>123.4951 will be rounded to 123.50 |
| For rounding to four decimal places it is the fifth decimal that is used. If the fifth decimal is exactly 5 or higher, round up. | 123.49494999 will be rounded to 123.4949<br>123.49495001 will be rounded to 123.4950 |

**Rules to minimize the risk of differences due to rounding** as illustrated in the examples are:

- All document level totals shall be rounded to two decimals for accounting;
- Rounding shall be done on the final calculation results not on any intermediate results;
- VAT category tax amount (BT-110) shall be rounded on document level and not as a summation of rounded Invoice line VAT amounts.

# 11 Code lists

## 11.1 Introduction

The following chapter contains the subsets of the restricted set of codes that are used in the mandated electronic invoice. Each of these lists is the set of codes that can be used within certain fields in the invoice and must be abided by in order to be compliant.

## 11.2 Code lists for coded elements

The tables below give information about different codes used in the UBL syntax based on different international standards.

### 11.2.1 Code list for invoice type code (BT-3)

The following sub-chapters give an overview of the restricted set of invoice type codes (BT-3) that is used in the Saudi Arabia electronic invoice.

**Invoice Type Code**

| Document location | cbc:InvoiceTypeCode |
|---|---|
| **Source code list** | Subset of UN/CEFACT code list 1001, D.16B |

UBL contains a list of values contained in UN/CEFACT code list 1001 to indicate the document type. The UBL document types that reflect the types defined in KSA VAT Law are an Invoice, Debit note, Credit note, and Self-billed invoice. However KSA VAT Law also requires defining a Simplified Tax Invoice. To indicate Simplified Tax Invoice the standard UBL attribute "name" is defined and the first two characters of this attribute differentiate between Tax Invoice, Simplified Tax Invoice, and other types of documents.

Additional flags indicating transaction type have been added as the final four positions in the "name" attribute (see Invoice transaction code in the table below).
The UBL Message type is "Invoice" for all document types.

There are two subtypes for all the invoices as explained below:

| Saudi Arabia invoice subtype (KSA-2) | Description |
|---|---|
| Tax Invoice | The standard document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer. |

| | |
|---|---|
| Simplified Tax Invoice | The simplified document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer. A simplified tax invoice contains a lower number of mandatory fields as per KSA VAT regulation Article 53 (para 8). |

The valid invoice type codes for Saudi Arabia electronic invoice are listed in the table below:

| UN/CEFACT code list 1001 code (BT-3) | Name | Saudi Arabia invoice subtype (KSA-2) | Description | UBL Message type |
|---|---|---|---|---|
| 388 | Tax invoice | - 01 for tax invoice<br>- 02 for simplified tax invoice | Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer. | Invoice |
| 383 | Debit note | | Document/message for providing debit information to the relevant party. | Invoice |
| 381 | Credit note | | Document/message for providing credit information to the relevant party. | Credit note |

NOTE on UN/EDIFACT code list 1001 compliance:

- For Tax Invoice, code is 388 and subtype is 01.      ex. <cbc:InvoiceTypeCode name="**010000**">388</cbc:InvoiceTypeCode>
- For Simplified Tax Invoice, code is 388 and subtype is 02.      ex. <cbc:InvoiceTypeCode name="**020000**">388</cbc:InvoiceTypeCode>
- For tax invoice debit note, code is 383 and subtype is 01.      ex. <cbc:InvoiceTypeCode name="**010000**">383</cbc:InvoiceTypeCode>
- For simplified debit note, code is 383 and subtype is 02.      ex. <cbc:InvoiceTypeCode name="**020000**">383</cbc:InvoiceTypeCode>
- For tax invoice credit note, code is 381 and subtype is 01.      ex. <cbc:InvoiceTypeCode name="**010000**">381</cbc:InvoiceTypeCode>
- For simplified credit note, code is 381 and subtype is 02.      ex. <cbc:InvoiceTypeCode name="**020000**">381</cbc:InvoiceTypeCode>

### 11.2.2   Country code

All country codes in an invoice or credit note shall be the alpha-2 code from ISO 3166-1.

| **Document location** | cac:CountryCode/cbc:IdentificationCode |
|---|---|
| **Source code list** | ISO 3166 issued by General Authority for Statistics |

### 11.2.3   Currency code

All currencies in an invoice or credit note shall be the alphabetic code from ISO 4217:2015

| **Document location** | cbc:DocumentCurrencyCode |
|---|---|

|  |  |
|---|---|
|  | cbc:TaxCurrencyCode |
|  | cbc:*/@currencyID |
| **Source code list** | ISO 4217:2015 |

### 11.2.4 VAT categories code

A subset of values from UN/CEFACT code list 5305, D.16B shall be used.

| **Document location** | cac:ClassifiedTaxCategory/cbc:ID |
|---|---|
|  | cac:TaxCategory/cbc:ID |
| **Source code list** | Subset of UN/CEFACT code list 5305, D.16B |

The valid values for the electronic invoice are listed in the table below:

| **Code from UN/CEFACT code list 5305, D.16B** | **Description** | **Tax exemption (or exception) reason code and text - specific to Saudi Arabia** |
|---|---|---|
| E | Exempt from Tax | VATEX-SA-29 Financial services mentioned in Article 29 of the VAT Regulations<br>VATEX-SA-29-7 Life insurance services mentioned in Article 29 of the VAT Regulations<br>VATEX-SA-30 Real estate transactions mentioned in Article 30 of the VAT Regulations |
| S | Standard rate |  |
| Z | Zero rated goods | VATEX-SA-32 Export of goods<br>VATEX-SA-33 Export of services<br>VATEX-SA-34-1 The international transport of Goods<br>VATEX-SA-34-2 international transport of passengers<br>VATEX-SA-34-3 services directly connected and incidental to a Supply of international passenger transport<br>VATEX-SA-34-4 Supply of a qualifying means of transport<br>VATEX-SA-34-5 Any services relating to Goods or passenger transportation, as defined in article twenty five of these Regulations<br>VATEX-SA-35 Medicines and medical equipment |

| | |
|---|---|
| | VATEX-SA-36 Qualifying metals<br>VATEX-SA-EDU Private education to citizen<br>VATEX-SA-HEA Private healthcare to citizen |
| O | Services outside scope of tax / Not subject to VAT |

### 11.2.5 Payment means type code

Payment means type code shall be from UN/CEFACT code list 4461, D.16B

| Document location | cac:PaymentMeans/cbc:PaymentMeansCode |
|---|---|
| Source code list | Subset of UN/CEFACT code list 4461, D.16B |

The valid values for Saudi Arabia electronic invoice are listed in the table below:

| Code | Description |
|---|---|
| 10 | In cash |
| 30 | Credit |
| 42 | Payment to bank account |
| 48 | Bank card |
| 1 | Instrument not defined (Free text) |

### 11.2.6 Recommended code list for units of measure

Units of measurement code are recommended to be from UN/ECE Recommendation 20, Revision 16 (2020)

| Document location | ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity @ unitCode |
|---|---|
| Source code list | Subset of UN/ECE Recommendation 20, Revision 16 (2020) |

## 12 UBL schemas and namespaces

The XML schemas used are:

- UBL Invoice 2.1 (main schema) main schema) with the target namespace urn:oasis:names:specification:ubl:schema:xsd:Invoice-2
- http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/common/ (common schemas)

## 13 Transaction Validation Rules

The following chapters list the subsets of different set of rules, subsets applied on the ZATCA electronic invoice.

### 13.1 Introduction

The transaction validation rules set out in this section are the set of rules, formats, and boundaries that the XML invoice must follow. The following set of rules are included:

- Business Rules - Integrity Constraints (BR): The set of rules that governs the entire XML e-invoice at the highest level, where they dictate the general format and fields to be included in the invoice. These rules are in accordance with, and are a subset of the ISO EN16931 standards.
- Business Rules - Conditions (BR-CO): The conditions of each field and its contents
- Business Rules - VAT Standard Rate (BR-S): Rules for the invoicing fields that must hold true when line items have a standard VAT rate
- Business Rules - VAT Zero Rate (BR-Z): Rules for the invoicing fields that must hold true when line items have a zero VAT rate
- Business Rules - Exempted from VAT (BR-E): Rules for the invoicing fields that must hold true when line items are exempt from VAT
- Business Rules - Services outside scope of tax / Not subject to VAT (BR-O): Rules for the invoicing fields that must hold true when line items are Services outside scope of tax / Not subject to VAT
- Business Rules - Code Lists (BR-S): List of general codes that are used inside field lists
- Business Rules - Decimals (BR-S): Rules governing decimals within line item details
- KSA - Business Rules (BR-KSA): Business rules
- KSA - Decimal Rules (BR-KSA-DEC): Rules that are
- KSA - Code Lists(BR-KSA-CL):
- KSA - EN16931 (BR-KSA-EN16931):
- KSA - Formats (BR-KSA-F):

**13.2 Business Rules**

13.2.1 Business rules - integrity constraints (BR)

| Rule | Message | Target / context | Context | Usage |
|---|---|---|---|---|
| BR-02 | An Invoice shall have an Invoice number (BT-1). | Invoice | /ubl:Invoice | / ubl:Invoice / cbc:ID |
| BR-03 | An Invoice shall have an Invoice issue date (BT-2). | Invoice | ubl:Invoice | / ubl:Invoice / cbc:IssueDate |
| BR-04 | An Invoice shall have an Invoice type code (BT-3). | Invoice | ubl:Invoice | / ubl:Invoice / cbc:InvoiceTypeCode |
| BR-05 | An Invoice shall have an Invoice currency code (BT-5). | Invoice | ubl:Invoice | / ubl:Invoice / cbc:DocumentCurrencyCode |
| BR-06 | An Invoice shall contain the Seller name (BT-27). | Invoice | cac:AccountingSupplierParty | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName |
| BR-08 | An Invoice shall contain the Seller postal address (BG-5). | Seller | cac:AccountingSupplierParty | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress |
| BR-09 | The Seller postal address (BG-5) shall contain a Seller country code (BT-40). | Seller postal address | cac:AccountingSupplierParty/cac:Party/cac:PostalAddress | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode |
| BR-1010 | An Invoice shall contain the Buyer postal address (BG-8). *Not applicable for simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02).* | Customer | cac:AccountingCustomerParty | / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress |
| BR-13 | An Invoice shall have the Invoice total amount without VAT (BT-109). | Document totals | cac:LegalMonetaryTotal | / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount |
| BR-14 | An Invoice shall have the Invoice total amount with VAT (BT-112). | Document totals | cac:LegalMonetaryTotal | / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount |
| BR-15 | An Invoice shall have the Amount due for payment (BT-115). | Document totals | cac:LegalMonetaryTotal | / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount |

| BR-16 | An Invoice shall have at least one Invoice line (BG-25) | Invoice | /ubl:Invoice | / ubl:Invoice / cac:InvoiceLine |
| BR-21 | Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126). | Invoice line | cac:InvoiceLine | / ubl:Invoice / cac:InvoiceLine / cbc:ID |
| BR-22 | Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129). | Invoice line | cac:InvoiceLine | / ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity |
| BR-24 | Each Invoice line (BG-25) shall have an Invoice line net amount (BT-131). | Invoice line | cac:InvoiceLine | / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount |
| BR-25 | Each Invoice line (BG-25) shall contain the Item name (BT-153). | Item informatio n | cac:InvoiceLine | / ubl:Invoice / cac:InvoiceLine / cac:Item / cbc:Name |
| BR-26 | Each Invoice line (BG-25) shall contain the Item net price (BT-146). | Price details | cac:InvoiceLine | / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount |
| BR-31 | Each Document level allowance (BG-20) shall have a Document level allowance amount (BT-92). | Document level allowances | /ubl:Invoice/cac:AllowanceChar ge[cbc:ChargeIndicator = false()] | / ubl:Invoice / cac:AllowanceCharge / cbc:Amount |
| BR-32 | Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95). | Document level allowances | /ubl:Invoice/cac:AllowanceChar ge[cbc:ChargeIndicator = false()] | / ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID |
| BR-41 | Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136). | Invoice line allowances | //cac:InvoiceLine/cac:Allowanc eCharge[cbc:ChargeIndicator = false()] | / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount |
| BR-45 | Each VAT breakdown (BG-23) shall have a VAT category taxable amount (BT-116). | VAT breakdown | cac:TaxTotal/cac:TaxSubtotal | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount |
| BR-46 | Each VAT breakdown (BG-23) shall have a VAT category tax amount (BT-117). | VAT breakdown | cac:TaxTotal/cac:TaxSubtotal | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount |
| BR-47 | Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118). | VAT breakdown | cac:TaxTotal/cac:TaxSubtotal | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID |
| BR-48 | Each VAT breakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT. | VAT breakdown | cac:TaxTotal/cac:TaxSubtotal | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:Percent |
| BR-49 | A Payment instruction (BG-16) shall specify the Payment means type code (BT-81). | Payment instructions | cac:PaymentMeans | / ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode |

| Rule | Message | Target / context | Context | Usage |
|---|---|---|---|---|
| BR-53 | If the VAT accounting currency code (BT-6) is present, then the Invoice total VAT amount in accounting currency (BT-111) shall be provided. | Document totals | /ubl:Invoice | / ubl:Invoice / cac:TaxTotal / cbc:TaxAmount |
| BR-55 | Each Preceding Invoice reference (BG-3) shall contain a Preceding Invoice reference (BT-25). | Preceding invoice reference | cac:BillingReference | / ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID |

### 13.2.2 Business rules – conditions (BR-CO)

| Rule | Message | Target / context | Context | Usage |
|---|---|---|---|---|
| BR-CO-04 | Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151). | Invoice line | cac:InvoiceLine | / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID |
| BR-CO-10 | Sum of Invoice line net amount (BT-106) = Σ Invoice line net amount (BT-131). | Document totals | cac:LegalMonetaryTotal | / ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount |
| BR-CO-11 | Sum of allowances on document level (BT-107) = Σ Document level allowance amount (BT-92). | Document totals | cac:LegalMonetaryTotal | / ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount |
| BR-CO-13 | Invoice total amount without VAT (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107) | Document totals | cac:LegalMonetaryTotal | / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount |
| BR-CO-14 | Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117). | Document totals | /ubl:Invoice/cac:TaxTotal | / ubl:Invoice / cac:TaxTotal / cbc:TaxAmount |
| BR-CO-15 | Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110). | Document totals | cac:LegalMonetaryTotal | / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount |
| BR-CO-16 | Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) - Paid amount (BT-113) | Document totals | cac:LegalMonetaryTotal | / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount |

| | | | | |
|---|---|---|---|---|
| BR-CO-17 | VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals. | VAT breakdown | /ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount |
| BR-CO-18 | An Invoice shall at least have one VAT breakdown group (BG-23). | VAT breakdown | /ubl:Invoice | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal |

### 13.2.3 Business rules - VAT standard and reduced rate (BR-S)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-S-06 | In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Standard rated" the Document level allowance VAT rate (BT-96) shall be greater than zero. | cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='S'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent |
| BR-S-09 | The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Standard rated" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119) / 100), rounded to two decimals. | cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='S'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount |
| BR-S-10 | A VAT breakdown (BG-23) with VAT Category code (BT-118) "Standard rate" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120). | cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='S'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason |

### 13.2.4  Business rules - VAT zero rate (BR-Z)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-Z-01 | An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) where the VAT category code (BT-151 or BT-95) is "Zero rated" shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Zero rated". | /ubl:Invoice | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID |
| BR-Z-05 | In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Zero rated" the Invoiced item VAT rate (BT-152) shall be 0 (zero). | cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory[normalize-space(cbc:ID) = 'Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent |
| BR-Z-06 | In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Zero rated" the Document level allowance VAT rate (BT-96) shall be 0 (zero). | cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent |
| BR-Z-09 | The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" shall equal 0 (zero). | /*/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxAmount |

### 13.2.5  Business rules - Exempted from VAT (BR-E)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-E-01 | An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) where the VAT category code (BT-151 or BT-95) is "Exempt from VAT" shall contain exactly one VAT breakdown (BG-23) with the VAT category code (BT-118) equal to "Exempt from VAT". | /ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID |

| Rule | Message | | Usage |
|---|---|---|---|
| BR-E-05 | In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Exempt from VAT", the Invoiced item VAT rate (BT-152) shall be 0 (zero). | cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory[normalize-space(cbc:ID) = 'E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent |
| BR-E-06 | In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Exempt from VAT", the Document level allowance VAT rate (BT-96) shall be 0 (zero). | cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent |
| BR-E-09 | The VAT category tax amount (BT-117) In a VAT breakdown (BG-23) where the VAT category code (BT-118) equals "Exempt from VAT" shall equal 0 (zero). | /*/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount |
| BR-E-10 | A VAT breakdown (BG-23) with VAT Category code (BT-118) "Exempt from VAT" shall have a VAT exemption reason code (BT-121) or a VAT exemption reason text (BT-120). | /*/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode<br>/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason |

### 13.2.6 Business rules - Not subject to VAT (BR-O)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-O-01 | An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) where the VAT category code (BT-151 or BT-95) is "Not subject to VAT" shall contain exactly one VAT breakdown group (BG-23) with the VAT category code (BT-118) equal to "Not subject to VAT". | /ubl:Invoice | -- |
| BR-O-05 | An Invoice line (BG-25) where the VAT category code (BT-151) is "Not subject to VAT" shall not contain an Invoiced item VAT rate (BT-152). | cac:InvoiceLine/cac:ItemItem/cac:ClassifiedTaxCategory[normalize-space(cbc:ID) = | / ubl:Invoice / cac:InvoiceLineInvoiceLine / cac:ItemItem / cac:ClassifiedTaxCategory / cbc:Percent |

| ID | Description | Condition | Binding |
|---|---|---|---|
| BR-O-06 | A Document level allowance (BG-20) where VAT category code (BT-95) is "Not subject to VAT" shall not contain a Document level allowance VAT rate (BT-96). | 'O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:AllowanceChargeAllowanceCharge / cac:TaxCategoryTaxCategory / cbc:PercentPercent |
| BR-O-08 | In a VAT breakdown (BG-23) where the VAT category code (BT-118) is " Not subject to VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) where the VAT category codes (BT-151, BT-95) are "Not subject to VAT". | /*/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'O''O''][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmountTaxableAmount |
| BR-O-09 | The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" shall be 0 (zero). | /*/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'O''O''][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmountTaxAmount |
| BR-O-10 | A VAT breakdown (BG-23) with VAT Category code (BT-118) " Not subject to VAT" shall have a VAT exemption reason code (BT-121), meaning " Not subject to VAT" or a VAT exemption reason text (BT-120) " Not subject to VAT" (or the equivalent standard text in another language). | /*/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason |
| BR-O-13 | An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level allowances (BG-20) where Document level allowance VAT category code (BT-95) is not "Not subject to VAT". | /ubl:Invoice | / ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID |

### 13.2.7  Business rules – Code lists (BR-CL)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-CL-01 | The document type code MUST be coded by the invoice and credit note related code lists of UNTDID 1001. | cbc:InvoiceTypeCode \| cbc:CreditNoteTypeCode | / ubl:Invoice / cbc:InvoiceTypeCode |
| BR-CL-03 | currencyID MUST be coded using ISO code list 4217 alpha-3 | cbc:Amount \| cbc:BaseAmount \| cbc:PriceAmount \| cbc:TaxAmount \| cbc:TaxableAmount \| cbc:LineExtensionAmount \| cbc:TaxExclusiveAmount \| cbc:TaxInclusiveAmount \| cbc:AllowanceTotalAmount \| cbc:ChargeTotalAmount \| cbc:PrepaidAmount \| cbc:PayableRoundingAmount \| cbc:PayableAmount | / ubl:Invoice / cac:AllowanceCharge / cbc:Amount<br>/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount<br>/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount<br>/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount<br>/ ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount<br>/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount<br>/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount<br>/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount<br>/ ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID |

| Rule | Message | Context | Usage |
|---|---|---|---|
| | | | / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount |
| BR-CL-04 | Invoice currency code MUST be coded using ISO code list 4217 alpha-3 | cbc:DocumentCurrencyCode | / ubl:Invoice / cbc:DocumentCurrencyCode |
| BR-CL-05 | Tax currency code MUST be coded using ISO code list 4217 alpha-3 | cbc:TaxCurrencyCode | / ubl:Invoice / cbc:TaxCurrencyCode |
| BR-CL-14 | Country codes in an invoice MUST be coded using ISO code list 3166-1 | cac:Country/cbc:IdentificationCode | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode / ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:Country / cbc:IdentificationCode |
| BR-CL-16 | Payment means in an invoice MUST be coded using UNCL4461 code list | cac:PaymentMeans/cbc:PaymentMeansCode | / ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode |
| BR-CL-18 | Invoice tax categories MUST be coded using UNCL5305 code list | cac:TaxCategory/cbc:ID | / ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID |

### 13.2.8 Business rules – Decimals (BR-DEC)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-DEC-01 | The allowed maximum number of decimals for the Document level allowance amount (BT-92) is 2. | /ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()] | / ubl:Invoice / cac:AllowanceCharge / cbc:Amount |
| BR-DEC-02 | The allowed maximum number of decimals for the Document level allowance base amount (BT-93) is 2. | /ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()] | / ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount |
| BR-DEC-09 | The allowed maximum number of decimals for the Sum of Invoice line net amount (BT-106) is 2. | cac:LegalMonetaryTotal | / ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount |

| ID | Description | Element | Path |
|---|---|---|---|
| BR-DEC-10 | The allowed maximum number of decimals for the Sum of allowances on document level (BT-107) is 2. | cac:LegalMonetaryTotal | /ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount |
| BR-DEC-12 | The allowed maximum number of decimals for the Invoice total amount without VAT (BT-109) is 2. | cac:LegalMonetaryTotal | /ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount |
| BR-DEC-13 | The allowed maximum number of decimals for the Invoice total VAT amount (BT-110) is 2. | cac:TaxTotal | /ubl:Invoice / cac:TaxTotal / cbc:TaxAmount |
| BR-DEC-14 | The allowed maximum number of decimals for the Invoice total amount with VAT (BT-112) is 2. | cac:LegalMonetaryTotal | /ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount |
| BR-DEC-15 | The allowed maximum number of decimals for the Invoice total VAT amount in accounting currency (BT-111) is 2. | cac:TaxTotal | /ubl:Invoice / cac:TaxTotal / cbc:TaxAmount |
| BR-DEC-16 | The allowed maximum number of decimals for the Paid amount (BT-113) is 2. | cac:LegalMonetaryTotal | /ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount |
| BR-DEC-18 | The allowed maximum number of decimals for the Amount due for payment (BT-115) is 2. | cac:LegalMonetaryTotal | /ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount |
| BR-DEC-19 | The allowed maximum number of decimals for the VAT category taxable amount (BT-116) is 2. | cac:TaxTotal/cac:TaxSubtotal | /ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount |
| BR-DEC-20 | The allowed maximum number of decimals for the VAT category tax amount (BT-117) is 2. | cac:TaxTotal/cac:TaxSubtotal | /ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount |
| BR-DEC-23 | The allowed maximum number of decimals for the Invoice line net amount (BT-131) is 2. | cac:InvoiceLine | /ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount |
| BR-DEC-24 | The allowed maximum number of decimals for the Invoice line allowance amount (BT-136) is 2. | //cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = false()] | /ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount |
| BR-DEC-25 | The allowed maximum number of decimals for the Invoice line allowance base amount (BT-137) is 2. | //cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = false()] | /ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount |

## 13.3 KSA Specific Rules

### 13.3.1 KSA - business rules (BR-KSA)

| Rule | Message | Context | Usage |
|------|---------|---------|-------|
| BR-KSA-03 | The invoice must contain a unique identifier ("UUID") (KSA-1) given by the machine that issued the document (unique message identifier for interchange process). This value must contain only letters, digits, and dashes. (Note: In Windows OS UUIDs are referred to by the term GUID.) | ubl:Invoice | / ubl:Invoice / cbc:UUID |
| BR-KSA-04 | The document issue date (BT-2) must be less or equal to the current date. | ubl:Invoice | / ubl:Invoice / cbc:IssueDate |
| BR-KSA-05 | The invoice type code (BT-3) must be equal to one of value from the subset of UN/CEFACT code list 1001, D.16B agreed for KSA electronic invoices.. | /ubl:Invoice | / ubl:Invoice / cbc:InvoiceTypeCode |
| BR-KSA-06 | The invoice transaction code (KSA-2) must exist and respect the following structure: NNPNESB where NN (positions 1 and 2) = invoice subtype: - 01 for tax invoice - 02 for simplified tax invoice P (position 3) = 3rd Party invoice transaction, 0 for false, 1 for true N (position 4) = Nominal invoice transaction, 0 for false, 1 for true | ubl:Invoice | / ubl:Invoice / cbc:InvoiceTypeCode /@name |

| | | | |
|---|---|---|---|
| | E (position 5) = Exports invoice transaction, 0 for false, 1 for true S (position 6) = Summary invoice transaction, 0 for false, 1 for true B (position 7) = Self billed invoice | | |
| BR-KSA-07 | Self-billing is not allowed (KSA-2, position 7 cannot be "1") for export invoices (KSA-2, position 5 = 1). | ubl:Invoice | / ubl:Invoice / cbc:InvoiceTypeCode /@name |
| BR-KSA-08 | The seller identification (BT-29) must exist only once with one of the scheme ID (BT-29-1) (CRN, MOM, MLS, SAG, OTH) and must contain only alphanumeric characters.<br><br>- Commercial Registration number with "CRN" as schemeID<br>- Momra license with "MOM" as schemeID<br>- MLSD license with "MLS" as schemeID<br>- Sagia license with "SAG" as schemeID<br>- Other OD with "OTH" as schemeID<br>In case multiple IDs exist then one of the above must be entered following the sequence specified above | ubl:Invoice | / ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID / ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID /@schemeID |
| BR-KSA-09 | Seller address must contain street name (BT-35), building number (KSA-17), postal code (BT-38), city (BT-37), District (KSA-3), country code (BT-40). | ubl:Invoice | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:StreetName<br>cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:AdditionalStreetName<br>cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CityNameCityName |

| Rule ID | Description | | XPath |
|---|---|---|---|
| | For more information please access this link: https://splonline.com.sa/en/national-address-1/ | | cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CountrySubentity<br>cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CitySubdivisionName<br>cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cac:Country / cbc:IdentificationCode |
| BR-KSA-10 | Buyer address must contain a street (BT-50), city (BT-52), postal code (BT-53), country code (BT-55). This rule does not apply on the simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02). | ubl:Invoice | / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:StreetName<br>/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:AdditionalStreetName<br>/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CityName<br>/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:PostalZone<br>/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CountrySubentity<br>/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CitySubdivisionName<br>/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode |
| BR-KSA-14 | The buyer identification (BT-46) must exist only once with one of the scheme ID (BT-46-1) (NAT, IQA, PAS, CRN, MOM, MLS, SAG, GCC, OTH) and must contain only alphanumeric characters.<br><br>- Tax Identification Number "TIN" as schemeID<br>- Commercial registration number with "CRN" as schemeID<br>- Momra license with "MOM" as schemeID<br>- MLSD license with "MLS" as schemeID | ubl:Invoice | / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID<br>/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID /@schemeID |

| | | | |
|---|---|---|---|
| | - 700 Number with "700" as schemeID<br>- Sagia license with "SAG" as schemeID<br>- National ID with "NAT" as schemeID<br>- GCC ID with "GCC" as schemeID<br>- Iqama Number with "IQA" as schemeID<br>- Passport ID with "PAS" as schemeID<br>- Other ID with "OTH" as schemeID<br>In case multiple IDs exist then one of the above must be entered following the sequence specified above | | |
| BR-KSA-15 | The tax invoice ((invoice type code (BT-30) = 388) & (invoice transaction code (KSA-2) has "01" as first 2 digits)) must contain the supply date (KSA-5). | ubl:Invoice | / ubl:Invoice / cac:Delivery / cbc:ActualDeliveryDate |
| BR-KSA-16 | Payment means code (BT-81) in an invoice exist, then it must contain one of the values from subset of UNTDID 4461 code list | ubl:Invoice | / ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode |
| BR-KSA-17 | Debit and credit note (invoice type code (BT-3) is equal to 383 or 381) must contain the reason (KSA-10) for this invoice type issuing. | ubl:Invoice | / ubl:Invoice / cac:PaymentMeans / cbc:InstructionNote |

| ID | Description | Context | XPath |
|---|---|---|---|
| BR-KSA-18 | VAT category code must contain one of the values (S, Z, E, O). | ubl:Invoice | / ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID<br>/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / cac:TaxCategory / cbc:ID<br>/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID |
| BR-KSA-25 | If it is a simplified tax invoice or an associated credit note or a debit note (KSA-2, position 1 and 2 = 02) and the tax exemption reason code (BT-121) is equal with VATEX-SA-EDU or VATEX-SA-HEA, then buyer name (BT-44) is mandatory. | ubl:invoiceinvoice | ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName |
| BR-KSA-26 | If the invoice contains the previous invoice hash (KSA-13), this hash must be base64 encoded SHA256.<br>The hash shall be computed using the following method as described in the ds:transforms block in the XML Invoice Specifications:<br>1. Remove the `<Invoice><ext:UBLExtensions/>` block<br>2. Remove the `<invoice><cac:Additional DocumentReference/>` block where `<cbc:ID/>` = QR<br>3. Remove the `<invoice><cac:Signature/>` block<br>4. Canonicalize the Invoice using the C14N11 standard | ubl:Invoice | / ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject |

| | | | |
|---|---|---|---|
| | 5. Hash the resulting string using SHA256 to a binary object<br>6. Base64 encode the binary object to generate the digest value<br>For the first invoice, the previous invoice hash is "NWZlY2ViNjZmZmM4NmYzOGQ5NTI3ODZjNmQ2OTZjNzljMmRiYzIzOWRkNGU5MWIIONjcyOWQ3M2EyN2ZiNTdlIOQ==", the equivalent for base64 encoded SHA256 of "0" (zero)) character. | | |
| BR-KSA-27 | The document must contain aa QR code (KSA-14), and this code must be base64Binary.<br><br>Please refer to the Security Features Implementation Standards for more details. | ubl:Invoice | / ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject |
| BR-KSA-28 | If the cryptographic stamp (KSA-15) exists in the invoice, this cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl:signature:1" value for signature information ID. | ubl:Invoice | / ubl:Invoice / cac:Signature |
| BR-KSA-29 | If the cryptographic stamp (KSA-15) exists in the invoice, this cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl:signature:Invoice" value for | ubl:Invoice | / ubl:Invoice / cac:Signature |

| | | | |
|---|---|---|---|
| | referenced signature ID and signature ID. | | |
| BR-KSA-30 | The document cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl :dsig:enveloped:xades" value for signature method. | ubl:Invoice | / ubl:Invoice / cac:SignatureSignature |
| BR-KSA-31 | For simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02), only the following are accepted:<br>• third party (KSA-2, position 3 = 1),<br>• nominal supply (KSA-2, position 4 = 1) and summary transactions (KSA-2,, position 6 = 1) | ubl:Invoice | / ubl:Invoice / cbc:InvoiceTypeCode / @name |
| BR-KSA-33 | Each invoice must have an invoice counter value (KSA-16). | ubl:Invoice | / ubl:Invoice / cac:AdditionalDocumentReferene / cbc: UUID |
| BR-KSA-34 | The invoice counter value (KSA-16) contains only digits. | ubl:Invoice | / ubl:Invoice / cac:AdditionalDocumentReferene / cbc: UUID |
| BR-KSA-35 | If the invoice contains a supply end date (KSA-24), then the invoice must contain a supply date (KSA-5). | ubl:Invoice | / ubl:Invoice / cac:Delivery / cbc:LatestDeliveryDate |
| BR-KSA-36 | If the invoice contains a supply end date (KSA-24), then this date must be greater than or equal to the supply date (KSA-5). | ubl:Invoice | / ubl:Invoice / cac:Delivery / cbc:LatestDeliveryDate |
| BR-KSA-37 | The seller address building number must contain 4 digits. | ubl:Invoice | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:BuildingNumber |

| ID | Description | | XPath |
|---|---|---|---|
| BR-KSA-39 | The invoice must contain the seller VAT registration number or seller group VAT number (BT-31). | ubl:Invoice | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID |
| BR-KSA-40 | If it exists in the invoice, the seller VAT registration number or the seller group VAT registration number (BT-31) must contain 15 digits. The first and the last digits are "3". | ubl:Invoice | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID |
| BR-KSA-42 | The buyer name (BT-44) must be present in the tax invoice and associated credit notes and debit notes (KSA-2, position 1 and 2 = 01). | ubl:Invoice | / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName |
| BR-KSA-44 | If it exists in the invoice, and If it is not an export invoice (KSA-2, position 5 is false), the buyer VAT registration number or buyer group VAT registration number (BT-48) must contain 15 digits. The first digit and the last digit is "3". | ubl:Invoice | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID |
| BR-KSA-46 | If it is an export invoice (KSA-2, position 5 is true), the buyer VAT registration number or buyer group VAT registration number (BT-48) must not exist in the invoice. | ubl:Invoice | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID |
| BR-KSA-49 | If the tax exemption reason code (BT-121) is equal to VATEX-SA-EDU or VATEX-SA-HEA, then the other buyer ID (BT-46) is mandatory and must be national ID (BT-46-1 = NAT) | ubl:Invoice | / ubl:Invoice |

| BR-KSA-50 | The line VAT amount (KSA-11) must be Invoice line net amount (BT-131) x (Line VAT rate (BT-152)/100). | ubl:Invoice | / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount |
| BR-KSA-51 | The line amount with VAT (KSA-12) must be Invoice line net amount (BT-131) + Line VAT amount (KSA-11). | ubl:Invoice | / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount |
| BR-KSA-52 | The line VAT amount (KSA-11) is mandatory for tax invoice and associated credit notes and debit notes (KSA-2, position 1 and 2 = 01). | ubl:Invoice | / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount |
| BR-KSA-53 | The line amount with VAT (KSA-12) is mandatory for tax invoice and associated credit notes and debit notes (KSA-2, position 1 and 2 = 01). | ubl:Invoice | / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount |
| BR-KSA-56 | For credit notes ((BT-3) has the value of 381) and debit notes ((BT-3) has the value of 383), the billing reference ID (BT-25) is mandatory. | ubl:Invoice | / ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID |
| BR-KSA-60 | Cryptographic stamp (KSA-15) must exist in simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02) | ubl:Invoice | / ubl:Invoice / cac:Signature |
| BR-KSA-61 | Previous invoice hash (KSA-13) must exist in an invoice. | ubl:Invoice | / ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject |
| BR-KSA-63 | If the buyer country code (BT-55) is "SA", then these fields are mandatory: | ubl:Invoice | / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / ubl:Invoice /cac:AccountingCustomerParty / cac:PostalAddress / cac:CountryCountry / cbc:IdentificationCode / ubl:Invoice /cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PlotIdentificationPostalAddressPlotIdentification |

| ID | Description | Context | XPath |
|---|---|---|---|
|  | street name (BT-35), building number (KSA-17), postal code (BT-38), city (BT-37), District (KSA-3), country code (BT-40).<br><br>For more information please access this link: https://splonline.com.sa/en/national-address-1/ |  | / ubl:Invoice /cac:AccountingSupplierPartyAccountingSupplierParty / cac:Party / cac:StreetNameStreetName<br>/ ubl:Invoice /cac:AccountingSupplierPartyAccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:BuildingNumberPostalAddressBuildingNumber<br>/ ubl:Invoice /cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:PostalZone<br>/ ubl:Invoice /cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CityName<br>/ ubl:Invoice /cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CitySubdivisionName<br>/ ubl:Invoice /cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode |
| BR-KSA-64 | Seller Address Additional number (KSA-23) must be 4 digits. | ubl:Invoice | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:PlotIdentification |
| BR-KSA-65 | Buyer Address Additional number (KSA-19) must be 4 digits if it exists. | ubl:Invoice | / ubl:Invoice /cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PlotIdentification |
| BR-KSA-66 | Seller postal code (BT-38) must be 5 digits. | ubl:Invoice | / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:PostalZone |
| BR-KSA-67 | If the buyer country code (BT-55) is "SA", then the Buyer postal code (BT-53) must be 5 digits. | ubl:Invoice | / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PostalZone |
| BR-KSA-68 | Tax currency code (BT-6) must exist in an invoice. | ubl:Invoice | / ubl:Invoice / cbc:TaxCurrencyCode |
| BR-KSA-69 | A VAT breakdown (BG-23) with VAT Category code (BT-118) "Zero rated" shall have a VAT exception reason code (BT-121) and VAT exception reason text (BT-120). | /*/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT'] | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode<br>/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason |
| BR-KSA-70 | The invoice must contain an Invoice issue times (KSA-25) This value will be in the format: hh:mm:ss for time expressed in | ubl:Invoice | / ubl:Invoice / cbc:IssueTime |

| Rule | Message | Context | Usage |
|---|---|---|---|
| | AST or hh:mm:ssZ for time expressed in UTC. (eg 19:20:30) | | |
| BR-KSA-71 | If the Invoice is a simplified invoice type and is a summary invoice (KSA-2, position 1 and 2 = 02, position 6 = 1), then the buyer name must be present | ubl:Invoice | / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName |
| BR-KSA-72 | If the Invoice is a simplified invoice type and is a summary invoice (KSA-2, position 1 and 2 = 02, position 6 = 1), then a supply date (KSA-5) and supply end date (KSA-24) must be present | ubl:Invoice | / ubl:Invoice / cac:Delivery / cbc:ActualDeliveryDate  / ubl:Invoice / cac:Delivery / cbc:LatestDeliveryDate |

### 13.3.2 KSA – decimals rules (BR-KSA-DEC)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-KSA-DEC-01 | The allowance percentage values (BT-94, BT-138) must be from 0.00 to 100.00, with maximum two decimal places. Only numerals are accepted, the percentage symbol (%) is not allowed. | ubl:Invoice | / ubl:Invoice / cac:AllowanceCharge / cbc:MultiplierFactorNumeric  / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:MultiplierFactorNumeric |
| BR-KSA-DEC-02 | The VAT rates (BT-96119, BT-152) must be from 0.00 to 100.00, with maximum two decimals. Only numerals are accepted, the percentage | ubl:Invoice | / ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent  / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:Percent  / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent |

| Rule | Message | Context | Usage |
|---|---|---|---|
| | symbol (%) is not allowed. | | |
| BR-KSA-DEC-03 | VAT amount at line level (KSA-11) must have a maximum two decimals. | ubl:Invoice | / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount |
| BR-KSA-DEC-04 | Amount with VAT at line level (KSA-12) must have a maximum two decimals. | ubl:Invoice | / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingTaxAmount |

### 13.3.3  KSA – code list (BR-KSA-CL)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-KSA-CL-01 | Currency code (BT-5) must be according to ISO 4217:2005 | cbccbc:Amount \| cbc:BaseAmount \| cbc:PriceAmount \| cbc:TaxAmount \| cbc:TaxableAmount \| cbc:LineExtensionAmount \| cbc:TaxExclusiveAmount \| cbc:TaxInclusiveAmount \| cbc:AllowanceTotalAmount \| cbc:ChargeTotalAmount \| cbc:PrepaidAmount \| cbc:PayableRoundingAmount \| cbc:PayableAmount | / ubl:Invoice / cac:AllowanceCharge / cbc:Amount / @currencyID<br>/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / @currencyID<br>/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount / @currencyID<br>/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID<br>/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / @currencyID<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / @currencyID<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / @currencyID<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount / @currencyID<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / @currencyID<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / @currencyID<br>/ ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / @currencyID<br>/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / @currencyID<br>/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / @currencyID<br>/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount @currencyID<br>/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount @@currencyID<br>/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / @currencyID |

| | | | /ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID<br>/ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / @currencyID |
|---|---|---|---|
| BR-KSA-CL-02 | All currencyID attributes (BT-5) must have the same value as the invoice currency code (BT-5), except for the invoice total VAT amount in accounting currency (BT-111). | cbc:Amount \| cbc:BaseAmount \| cbc:PriceAmount \| cac:TaxTotal[cac:TaxSubtotal]/cbc:TaxableAmount \| cbc:TaxableAmount \| cbc:LineExtensionAmount \| cbc:TaxExclusiveAmount \| cbc:TaxInclusiveAmount \| cbc:AllowanceTotalAmount \| cbc:ChargeTotalAmount \| cbc:PrepaidAmount \| cbc:PayableRoundingAmount \| cbc:PayableAmount | /ubl:Invoice / cac:AllowanceCharge / cbc:Amount / @currencyID<br>/ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / @currencyID<br>/ubl:Invoice / cac:TaxTotal / cbc:TaxAmount / @currencyID<br>/ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID<br>/ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID<br>/ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID<br>/ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID<br>/ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / @currencyID<br>/ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / @currencyID<br>/ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / @currencyID<br>/ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount / @currencyID<br>/ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / @currencyID<br>/ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / @currencyID<br>/ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / @currencyID<br>/ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / @currencyID<br>/ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / @currencyID<br>/ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount @currencyID<br>/ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount @currencyID<br>/ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / @currencyID<br>/ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID<br>/ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / @currencyID |
| BR-KSA-CL-03 | Mime code must be according to subset of IANA code list. | cbc:EmbeddedDocumentBinaryObject[@mimeCode] | /ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject / @mimeCode |
| BR-KSA-CL-04 | VAT exemption reason code (BT-121) must exist in the invoice, the codes Z, E must have Tax | cbc:TaxExemptionReasonCode | /ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode |

| | |
|---|---|
| | exemption (or exceptions) reason code and text - specific to Saudi Arabia |
| BR-KSA-CL-05 | If VAT exemption reason code (BT-121) is the codes "Z" or "E", then VAT exemption reason text (BT-120) must exist with one of the values from Tax exemption (or exception) reason code and text - specific to Saudi Arabia |

### 13.3.4 KSA – EN16931 (BR-KSA-EN16931)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-KSA-EN16931-01 | Business process (BT-23) must be "reporting:1.0". | ubl-invoice:Invoice | / ubl:Invoice / cbc:ProfileID |
| BR-KSA-EN16931-02 | VAT accounting currency code (BT-6) must be "SAR" | cbc:TaxCurrencyCode | / ubl:Invoice / cbc:TaxCurrencyCode |
| BR-KSA-EN16931-03 | Allowance amount (BT-92, BT-136) must equal base amount (BT-93, BT-137) * percentage (BT-94, BT-138) / 100 if base amount and percentage exists. | ubl-invoice:Invoice/cac:AllowanceCharge \| ubl-invoice:Invoice/cac:InvoiceLine/cac: AllowanceCharge | / ubl:Invoice / cac:AllowanceCharge / cbc:Amount<br>/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount |
| BR-KSA-EN16931-04 | Allowance base amount (BT-93, BT-137) must be provided when allowance | ubl-invoice:Invoice/cac:AllowanceCharge [cbc:MultiplierFactorNumeric and | / ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount<br>/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount |

| ID | Description | Context | XPath |
|---|---|---|---|
| | percentage (BT-94, BT-138) is provided. | not(cbc:BaseAmount)] | ubl-invoice:Invoice/cac:InvoiceLine/cac: AllowanceCharge[cbc:MultiplierFact orNumeric and not(cbc:BaseAmount)] | |
| BR-KSA-EN16931-05 | Allowance percentage (BT-94, BT-138) must be provided when the allowance base amount (BT-93, BT-137) is provided. | ubl-invoice:Invoice/cac:AllowanceCharge [not(cbc:MultiplierFactorNumeric) and cbc:BaseAmount] | ubl-invoice:Invoice/cac:InvoiceLine/cac: AllowanceCharge[not(cbc:Multiplier FactorNumeric) and cbc:BaseAmount] | / ubl:Invoice / cac:AllowanceCharge / cbc:MultiplierFactorNumeric<br>/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:MultiplierFactorNumeric |
| BR-KSA-EN16931-06 | Charge on price level (BG-29) is NOT allowed. Only value 'false' allowed. | cac:Price/cac:AllowanceCharge | / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:ChargeIndicator |
| BR-KSA-EN16931-07 | Item net price (BT-146) must equal (Gross price (BT-148) - Allowance amount (BT-147)) when gross price is provided. | cac:Price/cac:AllowanceCharge | / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount |
| BR-KSA-EN16931-08 | Only one tax total (BG-22) with tax subtotals must be provided. Refer to Calculation of VAT | ubl-invoice:Invoice | / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal |
| BR-KSA-EN16931-09 | Only one tax total (BG-22) without tax subtotals must be provided when tax currency code is provided. | ubl-invoice:Invoice | / ubl:Invoice / cac:TaxTotal |
| BR-KSA-EN16931-11 | Invoice line net amount (BT-131) must equal (Invoiced quantity (BT-129) * (Item net price | cac:InvoiceLine | / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount |

| Rule | Message | Context | Usage |
|---|---|---|---|
| | (BT-146) / item price base quantity (BT-149))-)-)- Sum of invoice line allowance amount (BT-136) | | / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:BaseQuantity |
| BR-KSA-EN16931-12 | Base quantity (BT-149) must be a positive number above zero. | cac:InvoiceLine | |

### 13.3.5 KSA – formats (BR-KSA-F)

| Rule | Message | Context | Usage |
|---|---|---|---|
| BR-KSA-F-01 | A date MUST be formatted YYYY-MM-DD. | cbc:IssueDate \| cbc:DueDate \| cbc:ActualDeliveryDate | / ubl:Invoice / cbc:IssueDate<br>/ ubl:Invoice / cbc:DueDate<br>/ ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:IssueDate<br>/ ubl:Invoice / cac:Delivery / cbc:ActualDeliveryDate |
| BR-KSA-F-02 | Allowance Indicator value MUST equal to 'false' | ubl-invoice:Invoice/cac:AllowanceCharge \| ubl-invoice:Invoice/cac:InvoiceLine/cac:AllowanceCharge | / ubl:Invoice / cac:AllowanceCharge / cbc:ChargeIndicator<br>/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:ChargeIndicator |
| BR-KSA-F-03 | Document MUST not contain empty elements. | //*[not(*) and not(normalize-space())] | - |
| BR-KSA-F-04 | All the document amounts and quantities must be positive. | ubl:Invoice | / ubl:Invoice / cac:AllowanceCharge / cbc:Amount<br>/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount /<br>ubl:Invoice / cac:TaxTotal / cbc:TaxAmount<br>/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount<br>/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount<br>/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount |

/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount

/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount

/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount

/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount

/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount

/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount

/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount

/ ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount

/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount

/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount

/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount

/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount

/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount

/ ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount

/ ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount

/ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity

## 14  File Name Specification

Electronic Invoice files shall be named according to the following convention:

Seller Identification + "_" + Date + "T" + Time + "_" + IRN.xml

Where:

| Value | Term ID | Description |
|---|---|---|
| Seller Identification | BT-31 | Seller VAT number |
| Date | BT-2 | Invoice issue date with dashes ("-") removed |
| Time | KSA-25 | Invoice issue time with colons (":") removed |
| Invoice number | BT-1 | Invoice number with all non-alphanumeric characters replaced by a dash ("-") |

Example:
3xxxxxxxx1xxx3_20210526T132400_2021-05-26-23555.xml

## 15  QR code specifications

See Security Features Implementation Standards.


## 16  Electronic signature specifications

See Security Features Implementation Standards.