**Draft of Japan rules**

**Red: Japan rule**

**Blue: Japan rule, can be included into PINT rule due to technical matters**

(JP-X) If “Tax accounting currency” (ibt-006) is present, “Tax category tax amount in Tax accounting currency” (ibt-117-○) shall be provided.

(JP-X) Tax accounting currency code must be different from invoice currency code when provided. 【EN16931-R005】

(JP-X) If “Tax accounting currency” (ibt-006) is present, it shall be coded using JPY in ISO code list of 4217 a-3.

(JP-X) “Document level allowances” (ibg-20) shall be categorized by “document level allowance tax category code” (ibt-095) and “document level allowance tax rate” (ibt-096). **[BR-32]**

(JP-X) “Document level charge” (ibg-21) shall be categorized by both “document level charge tax category code” (ibt-102) and “document level charge tax rate” (ibt-103). **[BR-37]**

(JP-X) “Invoice line” (ibg-25), “Invoice line charge” (ibg-28) and “Invoice line allowance” (ibg-29) shall be categorized by both “invoiced item tax category code” (ibt-151) and “invoiced item tax rate” (ibt152). **[BR-co-4]**

(JP-X) “Tax breakdown” (ibg-23) shall have both “tax category taxable amount” (ibt-116) and “tax category tax amount” (ibt-117). **[BR-45 and BR-46]**

(JP-X) “Tax breakdown” (ibg-23) shall be categorized by “tax category code” (ibt-118). **[BR-47]**

(JP-X) “Tax breakdown” (ibg-23) shall be categorized by “tax category rate” (ibt-119). **[BR-48]**

(JP-X) “Tax breakdown” (ibg-23) shall have “Tax scheme” (ibt-118-1).

(JP-X) “Tax scheme” (ibt-118-1) shall be used VAT in UNECE 5153 code list. The VAT shall mean Consumption Tax in Japan.

or

(JP-X) “Tax scheme” (ibt-118-1) shall be used JCT in PINT code list.

(JP-X) “Tax category code” (ibt-118, ibt-095, ibt-151) shall be coded using by subset of UNCL 5305.

(JP-X) An Invoice shall have “Seller Tax identifier” (ibt-031).

(JP-X) From October 1st2023, “Seller Tax identifier” (ibt-031) shall be coded by using a Registration number for Qualified Invoice in Japan, which consists of 14 digits that starts with “t”.

(JP-X) An Invoice shall have “Invoice period” (ibg-14) or “Invoice line period” (ibg-26).

(JP-X) The date shall be formatted YYYY-MM-DD. **[Peppol-EN16931-F001]**

(JP-X) “Invoice period” (ibg-14) shall have both “Invoice period start date” (ibt-073) and “Invoice period end date” (ibt-074).

(JP-X) “Invoice line period” (ibg-26) shall have both “Invoice line period start date” (ibt-134) and “Invoice line period end date” (ibt-135).

(JP-X) Both start date and end date of line period must be within invoice period. **[EN16931-R110] [EN16931-R111]**

(JP-X) “Item net price” (ibt-146) = “Item gross price” (ibt-148) – “Item price discount” (ibt-147). **[Peppol-EN16931-R46]**

(JP-X) “Invoice line net amount” (ibt-131) = “Item net price” (ibt-146) X “Invoiced quantity” (ibt-129) ÷ “Item price base quantity” (ibt-149) + “Invoice line charge amount“ (ibt-141) – “Invoice line allowance amount” (ibt-136).

(JP-X) “Tax category taxable amount” (ibt-116) = Σ “Invoice line net amount” (ibt-131) – “Document level allowance amount” (ibt-092) + “Document level charge amount” (ibt-009).

(JP-X) “tax category tax amount” (ibt-117) = “Tax category taxable amount“ (ibt-116) X “Tax category rate” (ibt-119) ÷100

(JP-X) “Tax category tax amount” (ibt-117) shall be between the amount rounded down to integer values as floor and the amount rounded up to integer value as ceiling. **[BR-CO-17]**

(JP-X) If a preceding Invoice is replaced by a new invoice, “Preceding Invoice reference” (ibt-025) shall contain the number of the preceding invoice.

(JP-X) An Invoice that contains an Invoice line (ibg-25), a Document level allowance (ibg-20) and a Document level charge” (ibg-21) where the tax category code (ibt-151, ibt-095, ibt-102) is “E (Exempt from tax)” shall contain exactly one “Tax breakdown” (ibg-23) with “Tax category code” (ibt-118) equal to “E”. **[BR-E-1]**

(JP-X) If “Invoiced item tax category code” (ibt-151), “Document level allowance tax category code” (ibt-095) and “Document level charge tax category code” (ibt-102) are “E (Exempt from tax)”, “Invoiced item tax rate” (ibt-152), “Document level allowance tax rate” (ibt-096) and “Document level charge tax category rate” (ibt-103) shall be 0 (zero). **[BR-E-5,6 and 7]**

(JP-X) “Tax category tax amount” (ibt-117) shall be 0 (zero) if “Tax category code” (ibt-118) equals to “E (Exempt from tax)”. **[BR-E-9]**

(JP-X) An Invoice that contains an Invoice line (ibg-25), a Document level allowance (ibg-20) and a Document level charge” (ibg-21) where the tax category code (ibt-151, ibt-095, ibt-102) is “G (Free export item, tax not charged)” shall contain exactly one “Tax breakdown” (ibg-23) with “Tax category code” (ibt-118) equal to “G”. **[BR-G-1]**

(JP-X) If “Invoiced item tax category code” (ibt-151), “Document level allowance tax category code” (ibt-095) and “Document level charge tax category code” (ibt-102) are “G (Free export item, tax not charged)”, “Invoiced item tax rate” (ibt-152), “Document level allowance tax rate” (ibt-096) and “Document level charge tax rate” (ibt-103) shall be 0 (zero). **[BR-G-5,6 and 7]**

(JP-X) “Tax category tax amount” (ibt-117) shall be 0 (zero) if “Tax category code” (ibt-118) equals to “G (Free export item, tax not charged)”. **[BR-G-9]**

(JP-X) An Invoice that contains an Invoice line (ibg-25), a Document level allowance (ibg-20) and a Document level charge” (ibg-21) where the tax category code (ibt-151, ibt-095, ibt-102) is “O (Services outside of scope of tax)” shall contain exactly one “Tax breakdown” (ibg-23) with “Tax category code” (ibt-118) equal to “O”. **[BR-O-1]**

(JP-X) If “Invoiced item tax category code” (ibt-151), “Document level allowance tax category code” (ibt-095) and “Document level charge tax category code” (ibt-102) are “O (Services outside of scop of tax)”, “Invoiced item tax rate” (ibt-152), “Document level allowance tax rate” (ibt-096) and “Document level charge tax rate” (ibt-103) shall not be contained. **[BR-O-5,6 and 7]**

(JP-X) “Tax category tax amount” (ibt-117) shall be 0 (zero) if “Tax category code” (ibt-118) equals to “G (Free export item, tax not charged)”. **[BR-O-9]**

(JP-X) GLN must have a valid format according to GS1 rules. **[Peppol-common-R040]**

(JP-X) Mine code must be according to subset of IANA code list. **[EN16931-CL001]**

(JP-X) Reason code must be according to subset of UNCL 5189 D.16B. **[EN16931-CL002]**

(JP-X) Invoice period description code must be according to UNCL 2005 D.16B. **[EN16931-CL006]**

(JP-X) Electronic address identifier scheme must be from the code list “Electronic Address Identifier Scheme”. **[EN16931-CL008]**

(JP-X) Invoice type code must be set according to the profile. **[EN16931-P0100]**

(JP-X) Credit note type code must be set according to the profile. **[EN16931-P0101]**

(JP-X) Business process must be provided. **[EN16931-R001]**

(JP-X) Specification identifier must have the value. **[EN16931-R004]**

(JP-X) Business process must be in the format ‘urn:fdc:peppol.eu:2017:poacc:billing:NN:1.0’where NN indicates the process number. **[EN16931-R007]**

(JP-X) Buyer electronic address must be provided. **[EN16931-R010]**

(JP-X) Seller electronic address must be provided. **[EN16931-R020]**

(JP-X) Allowance/charge Chargelndicator value MUST equal ‘true’ or ‘false’. **[EN16931-R043]**

(JP-X) Charge on price level is not allowed. Only value ‘false’ allowed. **[EN16931-R044]**

(JP-X) Base quantity must be a positive number above zero. **[EN16931-R121]**