# JAPANESE RULES ASSESSMENT

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# Introduction

Upon reception of the document from the Japanese Cabinet Office on the proposals for adding new rules in PINT and on the Japanese Ruleset, we have been assessing the proposals and provided suggestions on the way forward.

We have also assessed the Schematrons provided by Nobu-san and added some comments on the proposals.

# Proposals from Cabinet Office

## Proposal 1

**Show “Tax category tax amount” in Tax accounting currency (JPY)**

There is a requirement to carry information on the Tax breakdown in Japanese Yen for those invoices issued with a different currency.

This requirement implies that PINT should add a second set of TAX BREAKDOWN (called for instance TAX BREAKDOWN IN TAX ACCOUNTING CURRENCY) to support two tax information sets, one for invoice currency and the other for tax currency.

In UBL this should be mapped to a second repetition of the cac:TaxTotal with all its children classes.

There should be a check that when there are two instances of cac:TaxTotal class, the cac:TaxAmount/@currencyID shall have two different currencies. One for the Tax accounting currency and another for the Invoice currency.

The proposal from Japan is as follows:

**New semantic data element in PINT**

*Tax category tax amount in Tax accounting currency.*

**New PINT rule**

*If Tax accounting currency (ibt-006) is present, TAX category tax amount in Tax accounting currency (ibt-117-1) shall be provided.*

**New Japanese Rule**

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

### Suggestion

We support this proposal, suggesting PINT to add this semantic element and rule, and defining a new Japanese rule.

## Proposal 2

***Show document level allowance and charge per tax rate***

The EN implements rules to require allowances and charges at document level to carry out the tax category code.

The proposal of Japan is to add these rules in the PINT, and not only using the tax category code but including the requirement to add the tax rate.

**New PINT Rules**

*“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）.*

*”DOCUMENT LEVEL CHARGES”（ibg-21）shall be categorized by “Document level charge TAX category code”（ibt-102）and “Document level charge TAX rate” (ibt-103).*

### Suggestion

We suggest not adding these rules as PINT rules as it is a PINT decision not to impose any type of calculations or structure on taxes. These rules maybe defined as Japanese specific rules.

## Proposal 3

***Show Invoice line allowance and charge per tax rate***

Proposal to add different tax category codes and tax rates at line level allowance and charge. They could conflict with general line level tax category and tax rate.

The proposal from Japan is to add the following:

**New PINT rules**

*”INVOICE LINE ALLOWANCES”（ibg-27）shall be categorized by “Invoiced item TAX category code” （ibt-151）and “Invoiced item TAX rate” (ibt-152).*

*“INVOICE LINE CHARGE”（ibg-28）shall be categorized by ““Invoiced item TAX category code” （ibt-151）and “ Invoiced item TAX rate” (ibt-152).*

### Suggestion

We suggest not adding these rules as PINT rules as it is a PINT decision not to impose any type of calculations or structure on taxes. These rules maybe defined as Japanese specific rules.

## Proposal 4

**Show Taxable amount and Tax amount per tax rate**

As defined in the EN, the proposal from Japan is to add the rules on tax breakdown. They claim that these rules from the EN should be in PINT:

（ER-47）Each VAT Breakdown（BG-23）shall be defined through a VAT category code (BT-118）.

（ER-45）Each VAT Breakdown (BG-23）shall have a VAT Category taxable amount (BT-116）.

(ER-46）Each VAT Breakdown (BG-23）shall have a VAT Category tax amount (BT-117）.

(ER-48）Each VAT Breakdown (BG-23）shall have a VAT Category rate (BT-119）, except if the Invoice is not subject to VAT.

**New PINT rules**

*”TAX BREAKDOWN”（ibg-23）shall be categorized by “TAX category code”（ibt-118）.*

*”TAX BERAKDOWN”（ibg-23）shall have “TAX category taxable amount”（ibt-116）and “Tax category tax amount”(ibt-117).*

*”TAX BREAKDOWN”（ing-23）shall be categorized by “TAX category rate”（ibt-119）.*

*”TAX BREAKDOWN”（ibg-23）shall have “Tax scheme”（ibt-118-1）.*

Apart, there is a problem with the Tax Scheme Identifier. The Japanese Tax Consumption does not have an entry into the UNECE 5153 code list, so there have two options, using VAT or creating a PINT code list and adding JCT instead of using 5153.

**New Japanese rule**

*Tax scheme identifier (ibt-118-1) shall be “VAT”.*

*”TAX category code”（ ibt-118、ibt-095、ibt-102、ibt-151）shall be coded using by subset of UNCL 5305.*

### Suggestion

The tax breakdown calculation cannot be in the PINT as there can be different ways to calculate the tax in different jurisdictions. These rules can be defined in the Japanese ruleset.

In terms of tax identifier, the easiest solution is to use “VAT” as the cac:TaxScheme/cbc:ID for Japan, as it has the same meaning and calculation model. In that case no additional business rule shall be added other than documenting that Japanese Consumption Tax is exactly the same as Value Added Tax, and that the code to be used is VAT.

## Proposal 5

**show Seller Tax ID**

Support the seller tax identifier.

**New Japanese rules**

*An Invoice shall have ”Seller Tax identifier”（ibt-031）.*

*”Seller Tax identifier”（ibt-031）shall be a Registration number for Qualified Invoice in Japan purpose, which consists of 14 digits that starts with “t”.*

### Suggestion

Agree as they are Japanese specific rules

## Proposal 6

**Show date of transaction**

There is a requirement to add the period of the invoice and both the start and end dates.

**New Japanese rules**

*An Invoice shall have “INVOICE PERIOD”（ibg-14）or “INVOICE LIEN PERIOD”（ibg-26）.*

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

*”INVOICE LINE PERIOD” (ibg-26) shall have “Invoice line period start date”（ibt-134）and “Invoice line period end date”（ibt-135）.*

### Suggestion

Agree as they are Japanese specific rules

## Proposal 7

**Clarify the method to calculate Invoice line net amount**

The requirement tries to clarify and standardize the way the invoice line net amount is being calculated in PINT.

**New PINT rules**

*”Item net Price”（ibt-146）=“Item gross price”（ibt-148)　ｰ　“Item price discount”（ibt-147）.*

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

### Suggestion

It is important not adding this PINT rules as we could enter into problems with roundings. Suggestion would be adding them into the Japanese ruleset.

## Proposal 8

**Clarify the method to calculate TAX category taxable amount**

Requirement to standardize the way the taxable amount is calculated. Could raise errors and problems with roundings. Suggest to add as a Japanese rule even if the proposal is to add it as PINT.

**New PINT rule**

*”TAX category taxable amount”（ibt-116）= Σ　”Invoice line net amount"（ibt-131）ｰ ”Document level allowance amount"（ibt-092）+ ”Document level charge amount"（ibt-099）.*

### Suggestion

We suggest not adding these rules as PINT rules as it is a PINT decision not to impose any type of calculations or structure on taxes. If needed by Japan, add it into the Japanese ruleset.

## Proposal 9

**Clarify the method to calculate TAX category tax amount**

Same as above, the idea is to standardize the way tax amount per category is calculated.

**New PINT rule**

*”TAX category tax amount”（ibt-117）= “TAX category taxable amount （ibt-116）× “TAX category rate（ibt-119） ÷100.*

**New Japanese rule**

*”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 celling.*

### Suggestion

We suggest not adding these rules as PINT rules as it is a PINT decision not to impose any type of calculations or structure on taxes. If needed by Japan, add it into the Japanese ruleset.

## Proposal 10

**Rectify the preceding Invoice**

The problem with this proposal is the “if a preceding invoice is replaced by a new invoice…” this cannot be tested so it is not worth adding the rule. We suggest dropping this suggestion.

**New Japanese rules**

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

### Suggestion

Suggest dropping this proposal as it cannot be implemented as a technical rule, even if it can be defined in the BIS.

## Proposal 11

**Qualified Invoice for return**

The problem on that proposal is how we can identify that a Qualified Invoice for return. There is no specific element in the Invoice data model to allow for the qualification of Qualified Invoice, therefore, we don’t see how these rules could be implemented.

**New Japanese rules**

*《option1》*

*In the case where an item required on a Qualified Invoice for return is contained, ”Preceding Invoice issue date”（ibt-026）shall have the invoicing period or the invoice line period of the preceding invoice.*

*《option2》*

*In the case where an item required on a Qualified Invoice for return is contained, “PRECEDING INVOICE REFERENCE” (ibg-03) shall have “Preceding Invoice issue date” (ibt-026) .*

### Suggestion

Need more information on how this proposal can be implemented.

# Nobu-san Schematron Assessment

## Differences in the PINT Schematron

### Rules added by NOBU in PINT

These rules were taken out for the PINT set for several reasons, mainly not possible to check or repetition, that’s why they are not present in the current set.

[ibr-co-25]-In case the Amount due for payment (ibt-115) is positive, either the Payment due date (ibt-009) or the Payment terms (ibt-020) shall be present.

[ibr-co-05]-Document level allowance reason code (ibt-098) and Document level allowance reason (ibt-097) shall indicate the same type of allowance. **This one cannot be tested.**

[ibr-co-06]-Document level charge reason code (ibt-105) and Document level charge reason (ibt-104) shall indicate the same type of charge. **This one cannot be tested.**

[ibr-22]-Each Invoice line (ibg-25) shall have an Invoiced quantity (ibt-129). **Cardinality rule already there**

[ibr-co-07]-When both Invoice line allowance reason code (ibt-140) and Invoice line allowance reason (ibt-139) the definition of the code is normative. !**This one cannot be tested.**

[ibr-co-08]-When both Invoice line charge reason code (ibt-145) and Invoice line charge reason (ibt-144) the definition of the code is normative.  **This one cannot be tested.**

[ibr-co-24]-Each Invoice line charge (ibg-28) shall contain an Invoice line charge reason (ibt-144) or an Invoice line charge reason code (ibt-145), or both.

### Rules modified by NOBU in PINT

ibr-11 - corrects a typo

ibr-44 - corrects a typo

ibr-cl-25- add code 0188 to the EAS code list.

## Differences in the Japanese Ruleset

Rule jp-br-01 on checking the format of the VAT ID has been **removed**.

[jp-s-01S]-An Invoice that contains an Invoice line (IBG-25), a Document level allowance (IBG-20) or a Document level charge (IBG-21) where the Consumption Tax category code (IBT-151, IBT-95 or BT-102) is "Standard rated" shall contain in the Consumption Tax breakdown (IBG-23) at least one Consumption Tax category code (IBT-118) equal with "Standard rated". – **The identifier should be kept as jp-s-01**

[jp-s-01AA]-An Invoice that contains an Invoice line (IBG-25), a Document level allowance (IBG-20) or a Document level charge (IBG-21) where the Consumption Tax category code (IBT-151, IBT-95 or BT-102) is "Reduced rated" shall contain in the Consumption Tax breakdown (IBG-23) at least one Consumption Tax category code (IBT-118) equal with "Reduced rated". – **The identifier should follow the Peppol pattern and be jp-aa-01**

[jp-s-02s]-An Invoice that contains an Invoice line (IBG-25) where the Invoiced item Consumption Tax category code (IBT-151) is "Standard rated" shall contain the Seller Consumption Tax Identifier (IBT-31). - **Should be named jp-s-02 as the original event though there are changes from the original.**

[jp-s-02aa]-An Invoice that contains an Invoice line (IBG-25) where the Invoiced item Consumption Tax category code (IBT-151) is "Standard rated" or "Reduced rate" shall contain the Seller Consumption Tax Identifier (IBT-31). **Should be named jp-aa-02**

[jp-s-03]-An Invoice that contains a Document level allowance (IBG-20) where the Document level allowance Consumption Tax category code (IBT-95) is "Reduced rated" shall contain the Seller Consumption Tax Identifier (IBT-31), the Seller tax registration identifier (IBT-32) and/or the Seller tax representative Consumption Tax identifier (IBT-63). “**Reduced rated”? what about “standard rated” Should there be a jp-s-03 for standard rated? For “Reduced rated” name should be jp-aa-03** .

[jp-s-04]-An Invoice that contains a Document level charge (IBG-21) where the Document level charge Consumption Tax category code (IBT-102) is "Reduced rated" shall contain the Seller Consumption Tax Identifier (IBT-31), the Seller tax registration identifier (IBT-32) and/or the Seller tax representative Consumption Tax identifier (IBT-63). “**Reduced rated”? what about “standard rated” Should there be a jp-s-04 for “standard rated”? For “Reduced rated” name should be jp-aa-04**

[jp-s-05]-In an Invoice line (IBG-25) where the Invoiced item Consumption Tax category code (IBT-151) is "Standard rated" or "Reduced rate" the Invoiced item Consumption Tax rate (IBT-152) shall be greater than zero. **This is a general Japanese rule, should be identified as jp-br-co-02**

[jp-s-p6a]-An Invoice shall have “INVOICE PERIOD”（ibg-14）or “INVOICE LIEN PERIOD”（ibg-26). **This is a general Japanese rule, should be identified as jp-br-03.**

[ibr-29]-If both Invoicing period start date (iibt-073) and Invoicing period end date (iibt-074) are given then the Invoicing period end date (iibt-074) shall be later or equal to the Invoicing period start date (iibt-073). **NOT NECESSARY, already checked in PINT** .

[ibr-co-19]-If Invoicing period (ibg-14) is used, the Invoicing period start date (iibt-073) or the Invoicing period end date (iibt-074) shall be filled, or both.**NOT NECESSARY, already checked in PINT .**

[jp-s-p6c]-If Invoicing period (ibg-14) is used, both the Invoicing period start date (iibt-073) and the Invoicing period end date (iibt-074) shall be filled. **It is a Japanese co-ocurrence constraint. It shall be Japanese rule jp-br-co-03 .**

[ibr-co-p3]-"INVOICE LINE ALLOWANCES"（ibg-27）shall be categorized by "Invoiced item TAX category code" （ibt-151）and "Invoiced item TAX rate" (ibt-152). **Should be identified as jp-br-04 .**

[ibr-30]-If both Invoice line period start date (iibt-134) and Invoice line period end date (iibt-135) are given then the Invoice line period end date (iibt-135) shall be later or equal to the Invoice line period start date (iibt-134). **NOT NECESSARY, already checked in PINT** .

[ibr-co-20]-If Invoice line period (ibg-26) is used, the Invoice line period start date (iibt-134) or the Invoice line period end date (iibt-135) shall be filled, or both. **NOT NECESSARY, already checked in PINT** .

[jp-s-p6b]-If Invoice line period (ibg-26) is used, both the Invoice line period start date (iibt-134) and the Invoice line period end date (iibt-135) shall be filled. **It is a Japanese co-ocurrence constraint. It shall be Japanese rule jp-br-co-04** .

[jp-br-co-01]-Consumption Tax category tax amount (IBT-117) = Consumption Tax category taxable amount (IBT-116) x (Consumption Tax category rate (IBT-119) / 100), rounded to integer. The rounded result amount SHALL be between the floor and the ceiling. **Already** **in the current ruleset**

[jp-br-02]- Amount shall be integer. **Already** **in the current ruleset**

[jp-s-06]-In a Document level allowance (IBG-20) where the Document level allowance Consumption Tax category code (IBT-95) is "Standard rated" or "Reduced rate" the Document level allowance Consumption Tax rate (IBT-96) shall be greater than zero. **Change the rule to include both S and AA and name it as jp-br-05** .

[jp-s-07]-In a Document level charge (IBG-21) where the Document level charge Consumption Tax category code (IBT-102) is "Standard rated" or "Reduced rate" the Document level charge Consumption Tax rate (IBT-103) shall be greater than zero. **Change the rule to include both S and AA. name it as jp-br-06**

[\*jp-s-08S]-For each different value of Consumption Tax category rate (IBT-119) where the Consumption Tax category code (IBT-118) is "Standard rated", the Consumption Tax category taxable amount (IBT-116) in a Consumption Tax breakdown (IBG-23) shall equal the sum of Invoice line net amounts (IBT-131) plus the sum of document level charge amounts (IBT-99) minus the sum of document level allowance amounts (IBT-92) where the Consumption Tax category code (IBT-151, IBT-102, IBT-95) is "Standard rated" and the Consumption Tax rate (IBT-152, IBT-103, IBT-96) equals the Consumption Tax category rate (IBT-119). **This is the current jp-s-08 No need to change the id** .

[jp-s-09S]-The Consumption Tax category tax amount (IBT-117) in a Consumption Tax breakdown (IBG-23) where Consumption Tax category code (IBT-118) is "Standard rated" shall equal the Consumption Tax category taxable amount (IBT-116) multiplied by the Consumption Tax category rate (IBT-119).**This is the current jp-s-09 No need to change the id** .

[\*jp-s-08AA]-For each different value of Consumption Tax category rate (IBT-119) where the Consumption Tax category code (IBT-118) is "Standard rated", the Consumption Tax category taxable amount (IBT-116) in a Consumption Tax breakdown (IBG-23) shall equal the sum of Invoice line net amounts (IBT-131) plus the sum of document level charge amounts (IBT-99) minus the sum of document level allowance amounts (IBT-92) where the Consumption Tax category code (IBT-151, IBT-102, IBT-95) is "Standard rated" and the Consumption Tax rate (IBT-152, IBT-103, IBT-96) equals the Consumption Tax category rate (IBT-119). **This has to change to jp-aa-08. Change Standard rate per Reduced rate in the text .**

[jp-s-09AA]-The Consumption Tax category tax amount (IBT-117) in a Consumption Tax breakdown (IBG-23) where Consumption Tax category code (IBT-118) is "Standard rated" shall equal the Consumption Tax category taxable amount (IBT-116) multiplied by the Consumption Tax category rate (IBT-119).**This has to change to jp-aa-09. Change Standard rate per Reduced rate in the text** .

[ibr-31]-Each Document level allowance (ibg-20) shall have a Document level allowance amount (iibt-092). **NOT NECESSARY, already checked in PINT**  .

[ibr-33]-Each Document level allowance (ibg-20) shall have a Document level allowance reason (iibt-907) or a Document level allowance reason code (iibt-098).**NOT NECESSARY, already checked in PINT**  .

[ibr-p2a]-"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). **New jp-br-07.**

[ibr-co-05]-Document level allowance reason code (iibt-098) and Document level allowance reason (iibt-097) shall indicate the same type of allowance. **This rule was removed because it cannot be checked automatically!**

[ibr-co-21]-Each Document level allowance (ibg-20) shall contain a Document level allowance reason (iibt-097) or a Document level allowance reason code (iibt-098), or both. **NOT NECESSARY, already checked in PINT** .

[ibr-36]-Each Document level charge (ibg-21) shall have a Document level charge amount (iibt-099).**NOT NECESSARY, already checked in PINT** .

[ibr-38]-Each Document level charge (ibg-21) shall have a Document level charge reason (iibt-104) or a Document level charge reason code (iibt-105).**NOT NECESSARY, already checked in PINT** .

[ibr-p2c]-"DOCUMENT LEVEL CHARGES"（ibg-21）shall be categorized by "Document level charge TAX category code"（ibt-102）and "Document level charge TAX rate" (ibt-103).**New jp-br-08.**

[ibr-co-06]-Document level charge reason code (iibt-105) and Document level charge reason (iibt-104) shall indicate the same type of charge. **This rule was removed because it cannot be checked automatically!**

[ibr-co-22]-Each Document level charge (ibg-21) shall contain a Document level charge reason (iibt-104) or a Document level charge reason code (iibt-105), or both. **NOT NECESSARY, already checked in PINT** .

[ibr-12]-An Invoice shall have the Sum of Invoice line net amount (IBT-106).**NOT NECESSARY, already checked in PINT**  .

[ibr-13]-An Invoice shall have the Invoice total amount without Tax (IBT-109).**NOT NECESSARY, already checked in PINT**  .

[ibr-14]-An Invoice shall have the Invoice total amount with Tax (IBT-112).**NOT NECESSARY, already checked in PINT**  .

[ibr-15]-An Invoice shall have the Amount due for payment (IBT-115).**NOT NECESSARY, already checked in PINT**  .

[ibr-co-10]-Sum of Invoice line net amount (IBT-106) = Σ Invoice line net amount (IBT-131).**NOT NECESSARY, already checked in PINT**  .

[ibr-co-11]-Sum of allowances on document level (IBT-107) = Σ Document level allowance amount (IBT-092).**NOT NECESSARY, already checked in PINT**  .

[ibr-co-12]-Sum of charges on document level (IBT-108) = Σ Document level charge amount (IBT-099).**NOT NECESSARY, already checked in PINT**  .

[ibr-co-13]-Invoice total amount without Tax (IBT-109) = Σ Invoice line net amount (IBT-131) - Sum of allowances on document level (IBT-107) + Sum of charges on document level (IBT-108).**NOT NECESSARY, already checked in PINT**  .

[\*ibr-co-16]-Amount due for payment (IBT-115) = Invoice total amount with Tax (IBT-112) - Paid amount (IBT-113) + Rounding amount (IBT-114).**NOT NECESSARY, already checked in PINT** .

[jp-cl-01]-The document type code MUST be coded by the Japanese invoice and Japanese credit note related code lists of UNTDID 1001. **Already in the current ruleset** .

[jp-cl-02]-Payment means in a Japanese invoice MUST be coded using a restricted version of the UNCL4461 code list (adding Z01 and Z02). **Already in the current ruleset** .

[jp-cl-03]- Japanese invoice tax categories MUST be coded using UNCL5305 code list. **Already in the current ruleset** .

[jp-cl-04]-Tax exemption reason code identifier scheme identifier MUST belong to the ????. **Already in the current ruleset.**

Rules already in PINT should not be repeated, and the identifiers should be reviewed according to the identifiers of the PINT.