

Peppol BIS Japan Billing

Table of Contents

Link to main site of documentation

Introduction

Document Structure

Scope

Audience

1. Benefits

2. Parties and roles

2.1. Parties

2.2. Roles

3. Business processes

3.1. Standard invoicing process

3.2. Summarized invoice process

3.3. Peppol Identifiers

4. Invoice functionality

4.1. Accounting

4.2. Invoice verification

4.3. Auditing

4.4. Tax Reporting

4.5. Payment

4.6. Negative invoices and credit notes

5. Consumption Tax in Japan

5.1. Overview of Consumption Tax system in Japan

5.2. Consumption Tax rates in Japan

5.3. Taxable business and Exempt Business

5.4. Current Input Tax credit system

5.5. New Input Tax credit system (Qualified Invoice Base method)

5.6. Information required in a Qualified Invoice

5.7. Invoicing in a foreign currency

5.8. Calculation of Consumption Tax on a Qualified Invoice

5.9. Qualified Invoice for return

5.10. Correction of the preceding Qualified Invoice

5.11. Invoice examples

6. Rounding

7. Calculation

7.1. Calculation of totals

7.2. Calculation on line level

7.3. Calculation of allowance/charge amount

7.4. Calculation of Consumption Tax

8. Examples of selected parts of the transaction

8.1. Parties

8.2. Delivery Details (Date and Location)

8.3. References

8.4. Preceding invoice references

8.5. Allowances and Charges

8.6. Tax accounting currency

8.7. Item information

8.8. Price information

8.9. Unit of measure

9. Semantic datatypes

9.1. Primitive types

9.2. Semantic data types

10. UBL schemas and namespaces



The future is open
Peppol

OpenPEPPOL AISBL, Post-Award Coordinating Community v1.0.0

Link to main site of documentation

Main documentation site (<https://test-docs.peppol.eu/japan/master/>)

§ Introduction

This Peppol BIS Japan Billing provides a set of specifications for implementing a billing business process in Japan. The document is concerned with clarifying requirements for ensuring international interoperability while supporting the Japanese domestic business processes and provides guidelines for the support and implementation of these requirements.

This specification is based on the Peppol International model. Any instance documents following this Peppol BIS Japan Billing will always be compliant with the Peppol International model ({PINT}).

The purpose of this document is to describe the use of the invoice and credit note messages in Peppol in Japan, and to facilitate an efficient implementation and increased use of electronic collaboration regarding the billing process based on these formats.

Statement of copyright

This Peppol Business Interoperability Specification (Peppol BIS) document is a Country Specification based on the PINT. The restrictions on PINT implemented in this Peppol BIS are identified in the conformance statement provided in appendix A.

The copyright of PINT is owned by OpenPEPPOL and its members. OpenPEPPOL AISBL holds the copyright of this Peppol BIS.

This PEPPOL BIS document may not be modified, re-distribute, sold or repackaged in any other way without the prior consent of OpenPEPPOL AISBL.

Document Structure

This document is structured as follows:

- **Chapters 1 - 4** gives general information on the business processes, requirements and functionalities
- **Chapters 5 - 7** describes tax, calculations and rounding.
- **Chapter 8** provides examples of selected parts of the invoice
- **Chapter 9** describes the semantical data types
- **Chapter 10** gives extenal links to the relevant UBL schemas.

Scope

This document is concerned with clarifying requirements for ensuring interoperability and provides guidelines for the support and implementation of these requirements. This document will also provide a detailed implementation guideline for the invoice and credit note transactions.

Audience

The audience for this document is organisations wishing to be Peppol enabled for exchanging electronic invoices, and/or their ICT-suppliers. These organisations may be:

- Service providers
- Contracting Authorities (CA)
- Economic Operators (EO)
- Software Developers

More specifically, roles addressed are the following:

- ICT Architects
- ICT Developers
- Business Experts

For further information on Peppol/OpenPEPPOL, please see {common}

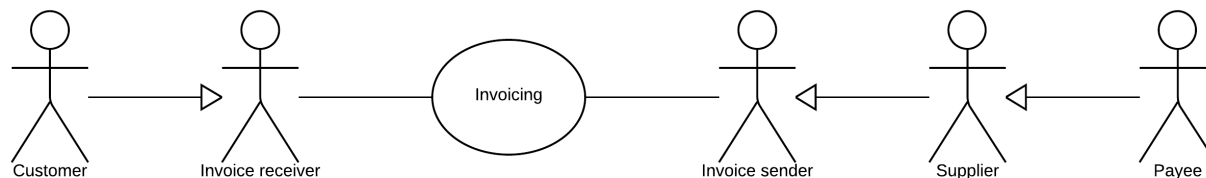
1. Benefits

The invoice and credit note provides simple support for complex invoicing, where there is a need for credit note in addition to an invoice. Other potential benefits are, among others:

- Can be mandated as a basis for national or regional eInvoicing initiatives.
- Procurement agencies can use them as basis for moving all invoices into electronic form. The flexibility of the specifications allows the buyers to automate processing of invoices gradually, based on different sets of identifiers or references, based on a cost/benefit approach.
- SME can offer their trading partners the option of exchanging standardised documents in a uniform way and thereby move all invoices/credit notes into electronic form.
- Large companies can implement these transactions as standardised documents for general operations and implement custom designed bi-lateral connections for large trading partners.
- Supports customers with need for more complex interactions.
- Can be used as basis for restructuring of in-house processes of invoices.
- Significant saving can be realised by the procuring agency by automating and streamlining in-house processing. The accounting can be automated significantly, approval processes simplified and streamlined, payment scheduled timely and auditing automated.

2. Parties and roles

The diagram below shows the roles involved in the invoice and credit note transactions. The customer and invoice receiver is the same entity, as is the supplier and the invoice sender.



2.1. Parties

Customer

The customer is the legal person or organisation who is in demand of a product or service. Examples of customer roles: buyer, consignee, debtor, contracting authority.

Supplier

The supplier is the legal person or organisation who provides a product or service.

2.2. Roles

Creditor

One to whom a debt is owed. The party that claims the payment and is responsible for resolving billing issues and arranging settlement. The party that sends the invoice or credit note. Also known as invoice issuer, accounts receivable or seller.

Debtor

One who owes debt. The party responsible for making settlement relating to a purchase. The party that receives the invoice or credit note. Also known as invoicee, accounts payable, or buyer.

3. Business processes

3.1. Standard invoicing process

The invoicing process includes issuing and sending the invoice and the credit note from the supplier to the customer and the reception and handling of the same at the customer's site.

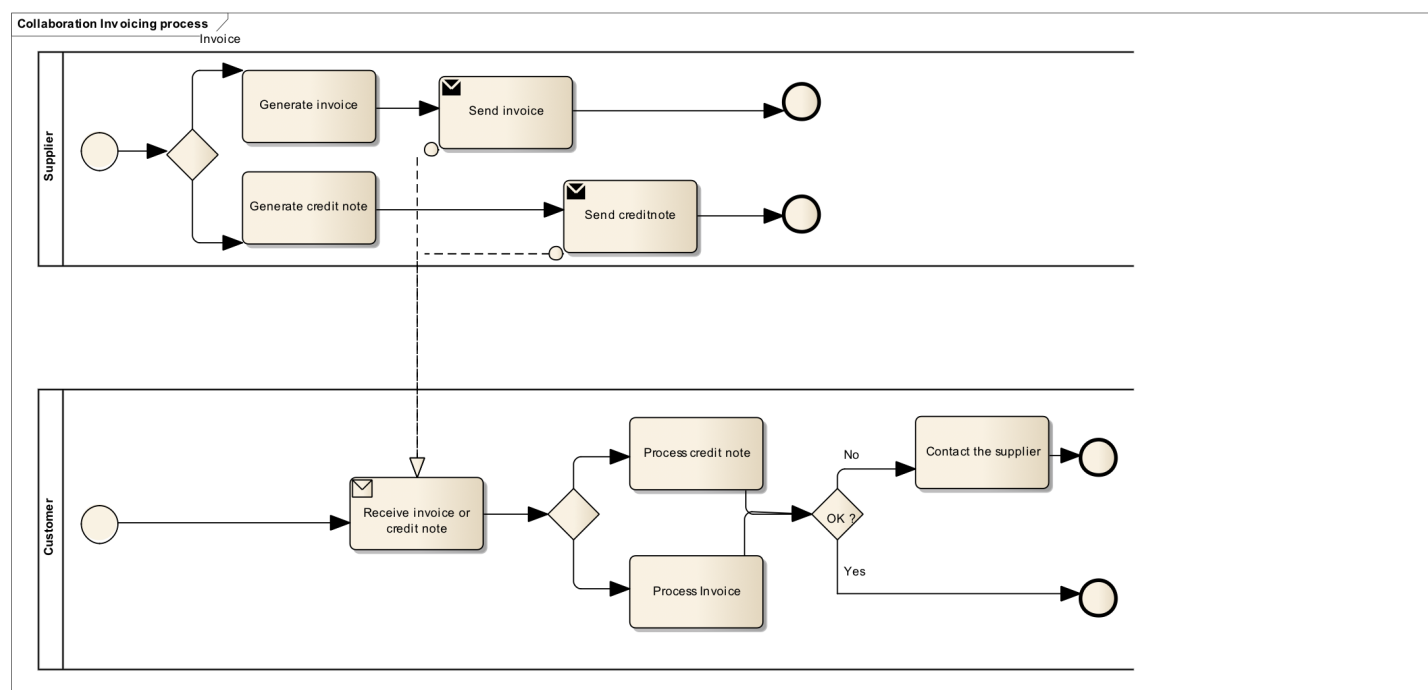
The invoicing process is shown in this workflow:

- A supplier issues and sends an invoice to a customer. The invoice refers to one order and a specification of delivered goods and services.

An invoice may also refer to a contract or a frame agreement. The invoice may specify articles (goods and services) with article number or article description.

- The customer receives the invoice and processes it in the invoice control system leading to one of the following results:
 - a. The customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.
 - b. The customer completely rejects the invoice, contacts the supplier and requests a credit note.
 - c. The customer disputes parts of the invoice, contacts the supplier and requests a credit note and a new invoice.

The diagram below shows the basic invoicing process with the use of this PEPPOL BIS profile. This process assumes that both the invoice and the credit note are exchanged electronically.



This profile covers the following invoice processes:

- P1** Invoicing of deliveries of goods and services against purchase orders, based on a contract
- P2** Invoicing deliveries of goods and services based on a contract
- P3** Invoicing the delivery of an incidental purchase order
- P4** Pre-payment
- P5** Spot payment
- P6** Payment in advance of delivery

- P7 Invoices with references to a despatch advice
- P8 Invoices with references to a despatch advice and a receiving advice
- P9 Credit notes or invoices with negative amounts, issued for a variety of reasons including the return of empty packaging

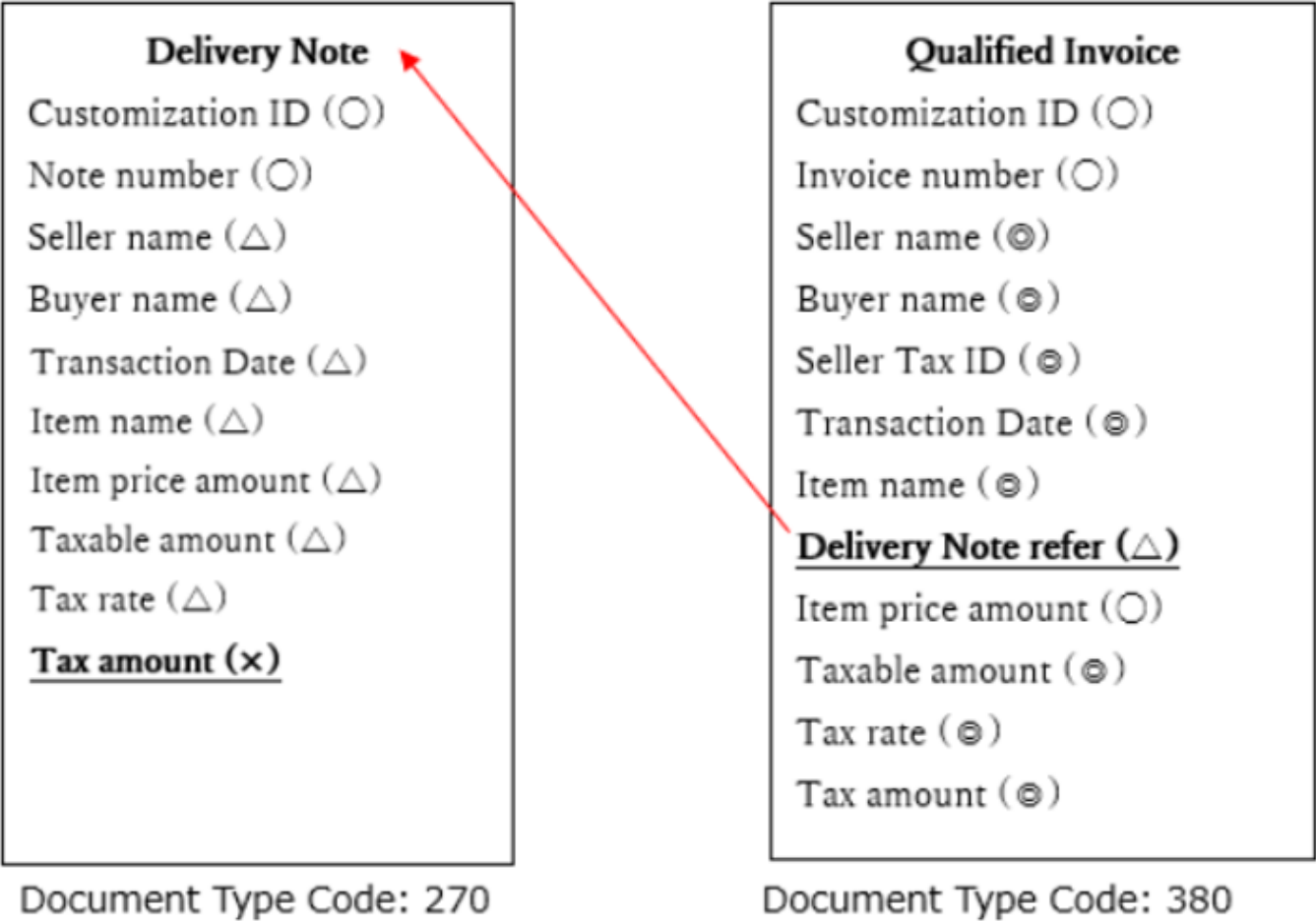
3.2. Summarized invoice process

In Summarized invoicing process, the supplier sends a Delivery Note to the customer with each delivery and the buyer uses the information in the Delivery Note to verify the reception of the items.

The Delivery Note is focused on providing information about the items that are being delivered. At the end of a period (usually a month) the supplier sends an invoice that summarizes the items that were delivered during that period. The invoice contains represents a claim for payment and contains all information required by Consumption tax law as a Qualified Invoice, in principle.

Image of Summarized invoice (case 1)

Image of Summarized invoice (case 1)



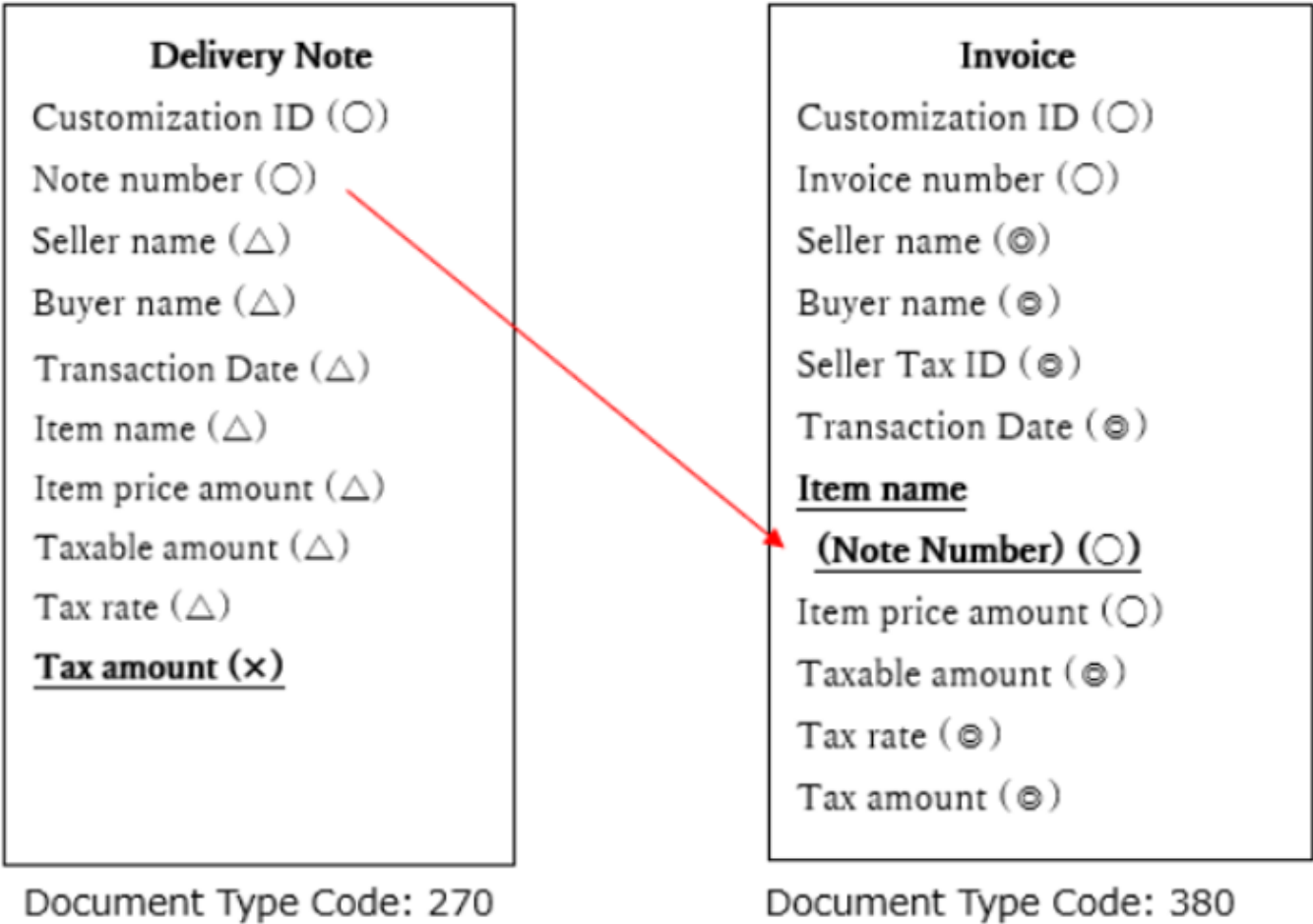
- ◎ : Information required on a Qualified Invoice by Consumption Tax Law
- : Information required for Peppol use
- △ : Information contained for business use convenience
- × : Information not included by Peppol rules

However, in practice, there is a case where an invoice doesn't contain all information required as a Qualified Invoice. For instance, there is a case where the Delivery Note Number is just mentioned in the Item name of the invoice. In such a case, it is usual that the necessary information (maybe, information related to Item name) is included in the Delivery Note.

So, in Japan, there is a case where the combination of the invoice and the Delivery Note works as a Qualified Invoice and the customer can claim input tax credit by retaining both the invoice and the Delivery Note.

Image of Summarized invoice (case 2)

Image of Summarized invoice (case 2)



- ⊙ : Information required on a Qualified Invoice by Consumption Tax Law
- : Information required for Peppol use
- △ : Information contained for business use convenience
- × : Information not included by Peppol rules

The Summarized invoicing process is shown in the followings.

- A supplier can send one or more Delivery Note along with the deliveries of items. The Delivery Note refers to the order and provides information about items delivered. The customer can use it to control the reception of the items.
- At the end of a period, the supplier issues an invoice to the customer. The invoice summarizes all the items delivered during the period and refers to each Delivery Note.
- The customer receives the invoice and processes it in the invoice control system leading to one of the following results;

- a. The customer fully approves the invoice, posts it in the accounting system and passes it on to be paid.
- b. The customer completely rejects the invoice, contacts the supplier and requests a credit note.
- c. The customer disputes parts of the invoice, contacts the supplier and requests a credit note and a new invoice.

The diagram below shows the basic Summarized invoicing process with the uses of Peppol BIS Japan Billing profile. This process assumes that invoice and credit note are exchanged electronically.

The profile covers the same processes as Standard invoicing process.

3.2.1. Documents used in process

The Summarized invoicing process requires the use of the following documents:

- Standard Japanese Invoice (380)
- Delivery Note (270)

The invoice used in this process is the same data model as specified for the Standard Japanese Invoice. In practice, to refer the Delivery Note, a reference in each invoice line should be used.

The Delivery Note used in this process is the same data model as specified for the standalone Delivery Note. However, it is required to comply with the rule. The rule is the following:

If Delivery Note is used in Summarized invoicing process, Tax amount should not be included in the Delivery Note.

3.2.2. Standard Japanese Invoice

The invoice used in this process is the same data model as specified for the Standard Japanese Invoice process, but with additional rules.

3.3. Peppol Identifiers

Peppol has defined a {policy8} that specifies how to use identifiers in both its transport infrastructure and within the documents exchanged across that infrastructure. It also introduces principles for any identifiers used in the Peppol environment. The policies that apply to this BIS are the following:

3.3.1. Profiles and messages

All messages contains Business process type (IBT-23) and Specification identifier (IBT-24). Business process type (IBT-23) identifies what business process a given message is part of, and Specification identifier (IBT-24) identifies the kind of message and the rules applied.

Profiles are connected to one business process, and may contain multiple document types. Valid document instances shall contain corresponding Business process type (IBT-23) and Specification identifier (IBT-24).



Specification identifier (IBT-24) is a string without spaces. The list below contains spaces in Specification identifier (IBT-24) to make them easier to read. **Make sure to remove any spaces before use.**

3.3.2. Japanese Standard Invoice BIS

In the table below you will find the values to be used as the specification identifier (IBT-24) and the business process type (IBT-23) for this profile

Type	Element cbc:CustomizationID	Element cbc:ProfileID
Invoice and credit note	urn:peppol:pint:billing-3.0@jp:peppol-1	urn:fdc:peppol.eu:2017:poacc:billing:01:1.0

UBL example of profile identifier

```
<cbc:CustomizationID>urn:peppol:pint:billing-3.0@jp:peppol-1</cbc:CustomizationID>
<cbc:ProfileID>urn:fdc:peppol.eu:2017:poacc:billing:01:1.0</cbc:ProfileID>
```

XML

4. Invoice functionality

An invoice may support functions related to a number of related (internal) business processes. This Peppol BIS shall support the following functions:

- Accounting
- Invoice verification against the contract, the purchase order and the goods and service delivered
- Tax reporting
- Auditing
- Payment

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 Peppol BIS.

Explicit support for the following functions (but not limited to) is out of scope:

- Inventory management
- Delivery processes
- Customs clearance
- Marketing
- Reporting

4.1. Accounting

Recording a business transaction into the financial accounts of an organization is one of the main objectives of the invoice. According to financial accounting best practice and CT rules every Taxable person shall keep accounts in sufficient detail for CT to be applied and its application checked by the tax authorities. For that reason, an invoice shall provide for the information at document and line level that enables booking on both the debit and the credit side.

4.2. Invoice verification

This process forms part of the Buyer's internal business controls. The invoice shall refer to an authentic commercial transaction. Support for invoice verification is a key function of an invoice. The invoice should provide sufficient information to look up relevant existing documentation, electronic or paper, for example, and as applicable:

- the relevant purchase order
- the contract
- the call for tenders, that was the basis for the contract
- the Buyer's reference
- the confirmed receipt of the goods or services
- delivery information

An invoice should also contain sufficient information that allows the received invoice to be transferred to a responsible authority, person or department, for verification and approval.

4.3. Auditing

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 enable verification of authenticity and integrity of the accounting transaction.

Invoices, conformant to this Peppol BIS support the auditing process by providing sufficient information for:

- identification of the relevant Buyer and Seller

- 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

4.4. Tax Reporting

The invoice is used to carry Tax related information from the Seller to the Buyer to enable the Buyer and Seller to correctly handle Tax booking and reporting. An invoice should contain sufficient information to enable the Buyer and any auditor to determine whether the invoice is correct from a Tax point of view.

The invoice shall allow the determination of the Tax regime, the calculation and description of the tax, in accordance with the {Tax-dir} and subsequent amendments.

4.5. Payment

An invoice represents a claim for payment. The issuance of an invoice may take place either before or after the payment is carried out. When an invoice is issued before payment it represents a request to the Buyer to pay, in which case the invoice commonly contains information that enables the Buyer, in the role of a debtor, to correctly initiate the transfer of the payment, unless that information is already agreed in prior contracts or by means of payment instructions separately lodged with the Buyer.

If an invoice is issued after payment, such as when the order process included payment instructions or when paying with a credit card, online or telephonic purchases, the invoice may contain information about the payment made in order to facilitate invoice to payment reconciliation on the Buyer side. An invoice may be partially paid before issuing such as when a pre-payment is made to confirm an order.

Invoices, conformant with this specification should identify the means of payment for settlement of the invoice and clearly state what payment amount is requested. They should provide necessary details to support bank transfers. Payments by means of Credit Transfer, Direct debit, and Payment Card are in scope.

4.6. Negative invoices and credit notes

The negative invoice is used to correct a mistake or give a credit to the customer.

Standard Japanese invoice (document type code:380) is used as the negative invoice, instead of Credit Note (document type code: 381).

However, there are some cases where the Credit Note is used as the negative invoice. For instance, Japanese businesses would receive the Credit Note as the negative invoice issued by foreign businesses.

5. Consumption Tax in Japan

*This Chapter is written and edited by Japan Peppol Authority (Hiroyuki Kato).

5.1. Overview of Consumption Tax system in Japan

Consumption Tax in Japan is a broad-based tax levied on nearly all supplies of goods and services in Japan. In other countries, Consumption Tax is known as the Value Added Tax (VAT) or Goods and Services Tax (GST). Consumption Tax in Japan is almost same as VAT in EU countries and GST.

5.2. Consumption Tax rates in Japan

There are two rates. One is standard rate (10%) and the other is reduced rate (8%). The reduced rate has been implemented from October 2019. Its scope is limited. Only transactions of foods and beverages (excluding liquors) and subscribed newspapers issued twice or more per week are covered by the reduced rate.

5.3. Taxable business and Exempt Business

A taxpayer of Consumption Tax is a business. A business with taxable sales of more than 10 million JPY (during the reference taxable period)* shall be categorized as a taxable business. On the other hands, there is a special measure for SMEs. A business with taxable sales of 10 million JPY or under shall be exempt from Consumption Tax (an exempt business).

- The “during the reference period” is the year or business year before the previous one.

5.4. Current Input Tax credit system

Under the current system, in Japan, Invoice Based method has not adopted for input tax credit purpose. To claim of input tax, in principle, a taxable business is required to retain an accounting book and a Document issued by a supplier with specific description.

The Document can be issued by not only a taxable business but also an exempt business. So, under the current system, even a taxable transaction with an exempt business would be subject to input tax credit.

The Document must contain the following information.

- Name of Supplier
- Date of taxable transaction
- Description of taxable transaction ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- Taxable amount per tax rate
- Name of Buyer

Under the current system, “Self-billing” is also allowed. It is a billing arrangement between a supplier and a buyer, where the buyer, instead of the supplier, prepares the supplier’s Document (the information required are same as Document issued by a supplier) and sends it to the supplier to get confirmation. After getting the confirmation, the buyer can claim input tax credit by retaining the Document and an accounting book.

5.5. New Input Tax credit system (Qualified Invoice Base method)

On October 1st, 2023, the current input tax credit system will be changed. “Qualified Invoice Base method”, new input tax credit system, will be implemented. It is almost same as Invoice Based method in other countries.

Under the new method, a taxable business shall retain an accounting book with certain descriptions and a Qualified Invoice issued by a registered taxable business. A Qualified Invoice can be issued only by a registered taxable business. This means that a taxable business without the registration and an exempt business can’t issue a Qualified Invoice. So that, a taxable transaction with them is not subject to input tax credit.

From October 1st 2023 to September 30th 2029, the transitional rule will be applicable. Under the transitional rule, a taxable business can recover a certain percentage of input tax paid on a taxable transaction with a non-registered taxable business or an exempt business by retaining the Document (same as the document under the current system) and an accounting book.

Under the new method, “Self-billing” is allowed continuously. It may be used only if the seller is registered taxable businesses. The information required are same as a Qualified Invoice.

5.6. Information required in a Qualified Invoice

A Qualified Invoice must contain the following information.

- Name of Supplier
- Supplier’s Registration number for Qualified Invoice purpose
- Date of taxable transaction
- Description of taxable transaction ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- Taxable amount per tax rate (tax included or tax excluded)
- Tax amount per tax rate (expressed in JPY)
- Tax rate
- Name of Buyer

5.7. Invoicing in a foreign currency

When a registered taxable business invoices a customer in a foreign currency, the registered taxable business shall convert tax amount on a Qualified Invoice into Japanese Yen (JPY).

5.8. Calculation of Consumption Tax on a Qualified Invoice

Tax amount on a Qualified Invoice is calculated for each tax rate by multiplying taxable amount (tax excluded) and tax rate. In addition to that, it can be calculated by dividing taxable amount (tax included) by tax rate.

After computing it, it shall be rounded to integer. The rounded result amount shall be between the floor and ceiling.

Table 1 Difference of requirements to apply input tax credit

Current System (~ September 30th 2023)	Qualified Invoice Based method (October 1st 2023 ~)
Accounting Book with specific description	Accounting Book with specific description
Document issued by a supplier with specific description	(Principle) A Qualified Invoice (*Transitional rule) Document issued by a supplier with specific description

Table2 Difference of Information required on Document and Qualified Invoice

Invoice	Current System	Qualified Invoice Based method
Name of Supplier	○	○
Supplier’s Registration number for Qualified Invoice purpose	×	○
Date of taxable transaction	○	○
Description of taxable transaction ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.	○	○
Taxable amount per tax rate	○	○
Tax amount per tax rate	×	○

Invoice	Current System	Qualified Invoice Based method
Tax rate	×	○
Name of buyer	○	○

5.9. Qualified Invoice for return

Under the new method, a registered taxable business shall issue a Qualified Invoice for return when the business makes an allowance or return sales.

A Qualified Invoice for return must contain the following information.

- Name of Supplier
- Supplier's Registration number for Qualified Invoice purpose
- Date of allowance or sales return
- Date of taxable transaction for returned sales
- Description of taxable transaction returned. ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- Taxable amount of allowance or sales return per tax rate
- Tax amount per tax rate (expressed in JPY) or Tax rate

In practice, it is possible to be used "Invoice issue date" of the preceding invoice as "Date of taxable transaction for returned sales".

5.10. Correction of the preceding Qualified Invoice

In general, there are some ways to correct an error and a mistake on a Qualified Invoice since Consumption Tax law in Japan does not limit the ways for correction.

One registered taxable business that wants to correct an error can issue a new Qualified Invoice to rectify the preceding Qualified Invoice. The other can issue a document that contains only corrective information.

5.11. Invoice examples

5.11.1. Example 1, Semantic contents of Standard Qualified Invoice

Information required on Standard Qualified Invoice (380) can be stated in semantic model as follows.

Information required on Qualified Invoice	ID (Semantic Model)	Note
Name of Supplier	ibt-027	
Supplier's Registration number for Qualified Invoice purpose	ibt-031	
Date of taxable transaction	ibg-14 (ibt-073 and ibt-074) lbg-26 (ibt-134 and ibt-135)	
Description of taxable transaction ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.	ibt-153	1
Taxable amount per tax rate	ibt-116	2
Tax amount per tax rate	ibt-117	3
Tax rate	ibt-118 and ibt-119	

Information required on Qualified Invoice	ID (Semantic Model)	Note
Name of buyer	Ibt-044	

- 1 In the case of summarized invoice, the number of Delivery Note is stated in (ibt-153), instead of name of goods or services. In such a case, the buyer should retain the invoice combined with other documents or data to meet the legal requirements for input tax credit purpose.
- 2 Only Tax-excluded taxable amount is supported.
- 3 If Invoice currency (ibt-005) is different from the national currency (JPY), this is expressed in an invoice by stating the national currency in the element Tax accounting currency (ibt-006), and Total Tax amount in national currency is stated in the element Invoice total tax amount in accounting currency (ibt-111). However, according to Japanese Consumption Tax laws, not “Invoice total tax amount” but “Tax amount per tax rate” is required to be expressed in JPY. So, in such a case, Tax category tax amount in national currency (ibt-190) is used to meet the legal requirement.

5.11.2. Example 2, Standard Qualified Invoice (Invoiced currency is not JPY)

According to Japanese laws and regulations, Tax amount per tax rate on Qualified Invoice shall be expressed in local currency.

So, if the invoiced currency is JPY, Tax category tax amount (ibt-117) is expressed in JPY, so that the legal requirement is met.

On the other hand, when the invoiced currency is a foreign currency, it (ibt-117) is expressed in the invoiced currency (=the foreign currency). As a result, it doesn't meet the legal requirement.

In such a case, by using Tax category tax amount in national currency (ibt-190), it can be expressed in JPY.

Group	Business term	Term ID	Example value	Note
	Invoice currency code	ibt-005	USD	
	Tax accounting currency	ibt-006	JPY	
SELLER		ibg-04		
	Seller name	ibt-027	A corporation	1
	Seller TAX identifier	ibt-031	T1234567890000	2
BUYER		ibg-07		
	Buyer name	ibt-044	B Corporation	8
TAX BREAK DOWN		ibg-23		
	Tax category taxable amount	ibt-116	1000	5
	Tax category tax amount	ibt-117	100	
	Tax category code	ibt-118	S	
	Tax category rate	ibt-119	10	
INVOICE LINE		ibg-25		
	Invoiced quantity	ibt-129	5	
	Invoiced quantity unit of measure code	ibt-130	H87	

Group	Business term	Term ID	Example value	Note
	Invoice line net amount	ibt-131	1000	
INVOICE LINE PERIOD		ibg-26		
	Invoice line period start date	ibt-134	2023-10-31	3
	Invoice line period end date	ibt-135	2023-10-31	3
PRICE DETAILS		ibg-29		
	Item net price	ibt-146	200	
	Item price discount	ibt-147	0	
	Item gross price	ibt-148	200	
	Item price base quantity	ibt-149	1	
LINE TAX INFORMATION		ibg-30		
	Invoiced item Tax category code	ibt-151	S	
	Invoiced item Tax rate	ibt-152	10	
ITEM INFORMATION		ibg-31		
	Item name	ibt-153	Goods	4
TAX BREAKDOWN IN NATIONAL CURRENCY		ibg-38		
	Tax category tax amount in national currency	ibt-190	11000	6
	Tax category code	ibt-192	S	7
	Tax category rate	ibt-193	10	7

1 USD=110 JPY

Information required on Qualified Invoice

- 1 Name of Supplier
- 2 Supplier's Registration number for Qualified Invoice purpose
- 3 Date of taxable transaction
- 4 Description of taxable transaction ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- 5 Taxable amount per tax rate
- 6 Tax amount per tax rate (expressed in JPY)
- 7 Tax rate
- 8 Name of Buyer

5.11.3. Example 3, Summarized Invoice 1

line document reference (ibt-188) may be used in order to refer the Delivery Note.

Group	Business term	Term ID	Example value	Note
SELLER		ibg-04		
	Seller name	ibt-027	A corporation	1
	Seller TAX identifier	ibt-031	T1234567890000	2
BUYER		ibg-07		
	Buyer name	ibt-044	B Corporation	8
TAX BREAK DOWN		ibg-23		
	Tax category taxable amount	ibt-116	10000	5
	Tax category tax amount	ibt-117	1000	6
	Tax category code	ibt-118	S	7
	Tax category rate	ibt-119	10	7
INVOICE LINE		ibg-25		
	Invoiced quantity	ibt-129	5	
	Invoiced quantity unit of measure code	ibt-130	H87	
	Invoice line net amount	ibt-131	10000	
INVOICE LINE PERIOD		ibg-26		
	Invoice line period start date	ibt-134	2023-10-31	3
	Invoice line period end date	ibt-135	2023-10-31	3
PRICE DETAILS		ibg-29		
	Item net price	ibt-146	2000	
	Item price discount	ibt-147	0	
	Item gross price	ibt-148	2000	
	Item price base quantity	ibt-149	1	
LINE TAX INFORMATION		ibg-30		
	Invoiced item Tax category code	ibt-151	S	
	Invoiced item Tax rate	ibt-152	10	
ITEM INFORMATION		ibg-31		
	Item name	ibt-153	Goods	4
LINE DOCUMENT REFERENCE		ibg-36		

Group	Business term	Term ID	Example value	Note
	Invoice line document identifier	ibt-188	D001	
	Document type code	ibt-189	270	

Information required on Qualified Invoice

- 1 Name of Supplier
- 2 Supplier's Registration number for Qualified Invoice purpose
- 3 Date of taxable transaction
- 4 Description of taxable transaction ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- 5 Taxable amount per tax rate
- 6 Tax amount per tax rate (expressed in JPY)
- 7 Tax rate
- 8 Name of Buyer

5.11.4. Example 4, Summarized Invoice 2

Information of the Delivery Note can be stated in Item name (ibt-153).

So, the description of the Delivery Note number is not satisfied with the legal requirement as Qualified Invoice and the buyer who receives this type of invoice (summarized invoice) shall retain both that invoice and the Delivery Note to meet the requirement for input tax credit purpose.

Group	Business term	Term ID	Example value	Note
SELLER		ibg-04		
	Seller name	ibt-027	A corporation	1
	Seller TAX identifier	ibt-031	T1234567890000	2
BUYER		ibg-07		
	Buyer name	ibt-044	B Corporation	8
TAX BREAK DOWN		ibg-23		
	Tax category taxable amount	ibt-116	10000	5
	Tax category tax amount	ibt-117	1000	6
	Tax category code	ibt-118	S	7
	Tax category rate	ibt-119	10	7
INVOICE LINE		ibg-25		
	Invoiced quantity	ibt-129	1	
	Invoiced quantity unit of measure code	ibt-130	H87	
	Invoice line net amount	ibt-131	10000	

Group	Business term	Term ID	Example value	Note
INVOICE LINE PERIOD		ibg-26		
	Invoice line period start date	ibt-134	2023-10-31	3
	Invoice line period end date	ibt-135	2023-10-31	3
PRICE DETAILS		ibg-29		
	Item net price	ibt-146	10000	
	Item price discount	ibt-147	0	
	Item gross price	ibt-148	10000	
	Item price base quantity	ibt-149	1	
LINE TAX INFORMATION		ibg-30		
	Invoiced item Tax category code	ibt-151	S	
	Invoiced item Tax rate	ibt-152	10	
ITEM INFORMATION		ibg-31		
	Item name	ibt-153	D001	4

Information required on Qualified Invoice

- 1 Name of Supplier
- 2 Supplier's Registration number for Qualified Invoice purpose
- 3 Date of taxable transaction
- 4 Description of taxable transaction ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- 5 Taxable amount per tax rate
- 6 Tax amount per tax rate (expressed in JPY)
- 7 Tax rate
- 8 Name of Buyer

Item net price shall equal to the total taxable amount stated on the Delivery Note.

5.11.5. Example 5, Qualified Invoice with allowance

This is a case where one Qualified Invoice which contains both invoicing line and allowance line (In this case, the taxable amount is reduced directly.)

Group	Business term	Term ID	Example value	Note
SELLER		ibg-04		
	Seller name	ibt-027	A corporation	1
	Seller TAX identifier	ibt-031	T1234567890000	2
BUYER		ibg-07		

Group	Business term	Term ID	Example value	Note
	Buyer name	ibt-044	B Corporation	8
TAX BREAK DOWN		ibg-23		
	Tax category taxable amount	ibt-116	50	5
	Tax category tax amount	ibt-117	5	6
	Tax category code	ibt-118	S	7
	Tax category rate	ibt-119	10	7
INVOICE LINE		ibg-25		
	Invoiced quantity	ibt-129	1	
	Invoiced quantity unit of measure code	ibt-130	H87	
	Invoice line net amount	ibt-131	50	
INVOICE LINE PERIOD		ibg-26		
	Invoice line period start date	ibt-134	2023-10-31	3
	Invoice line period end date	ibt-135	2023-10-31	3
INVOICE LINE ALLOWANCES		ibg-27		
	Invoice line allowance amount	ibt-136	150	
	Invoice line allowance base amount	ibt-137		
	Invoice line allowance percentage	ibt-138		
PRICE DETAILS		ibg-29		
	Item net price	ibt-146	200	
	Item price discount	ibt-147	0	
	Item gross price	ibt-148	200	
	Item price base quantity	ibt-149	1	
LINE TAX INFORMATION		ibg-30		
	Invoiced item Tax category code	ibt-151	S	
	Invoiced item Tax rate	ibt-152	10	
ITEM INFORMATION		ibg-31		

Group	Business term	Term ID	Example value	Note
	Item name	ibt-153	Goods	4

- 1 Name of Supplier
- 2 Supplier's Registration number for Qualified Invoice purpose
- 3 Date of taxable transaction
- 4 Description of taxable transaction. ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- 5 Taxable amount per tax rate
- 6 Tax amount per tax rate (expressed in JPY)
- 7 Tax rate
- 8 Name of Buyer

5.11.6. Example 6, Qualified Invoice to correct a mistake on the preceding Qualified Invoice

Even though there are some ways to correct a mistake on the preceding Qualified Invoice, only the way to rectify the preceding Qualified Invoice is supported by this Japan BIS.

In this case, the Standard Japanese Invoice (380) is used and in practice, to refer the preceding Qualified Invoice, Preceding invoice reference (ibg-03) may be used.

So, a buyer who receives Qualified Invoice with the reference to the preceding Qualified Invoice shall process it as the Qualified Invoice to correct a mistake on the preceding Qualified Invoice.

Qualified Invoice issued to correct a mistake on the preceding Qualified Invoice.

Group	Business term	Term ID	Example value	Note
PRECEDING INVOICE REFERENCE		ibg-03		
	Preceding Invoice reference	ibt-025	123456	
	Preceding Invoice issue date	ibt-026	2023-10-15	
SELLER		ibg-04		
	Seller name	ibt-027	A corporation	1
	Seller TAX identifier	ibt-031	T1234567890000	2
BUYER		ibg-07		
	Buyer name	ibt-044	B Corporation	8
TAX BREAK DOWN		ibg-23		
	Tax category taxable amount	ibt-116	10000	5
	Tax category tax amount	ibt-117	1000	6
	Tax category code	ibt-118	S	7
	Tax category rate	ibt-119	10	7
INVOICE LINE		ibg-25		

Group	Business term	Term ID	Example value	Note
	Invoiced quantity	ibt-129	5	
	Invoiced quantity unit of measure code	ibt-130	H87	
	Invoice line net amount	ibt-131	10000	
INVOICE LINE PERIOD		ibg-26		
	Invoice line period start date	ibt-134	2023-10-31	3
	Invoice line period end date	ibt-135	2023-10-31	3
PRICE DETAILS		ibg-29		
	Item net price	ibt-146	2000	
	Item price discount	ibt-147	0	
	Item gross price	ibt-148	2000	
	Item price base quantity	ibt-149	1	
LINE TAX INFORMATION		ibg-30		
	Invoiced item Tax category code	ibt-151	S	
	Invoiced item Tax rate	ibt-152	10	
ITEM INFORMATION		ibg-31		
	Item name	ibt-153	Goods	4

Information required on Qualified Invoice

- 1 Name of Supplier
- 2 Supplier's Registration number for Qualified Invoice purpose
- 3 Date of taxable transaction
- 4 Description of taxable transaction*If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- 5 Taxable amount per tax rate
- 6 Tax amount per tax rate (expressed in JPY)
- 7 Tax rate
- 8 Name of Buyer

5.11.7. Example 7, Qualified Invoice for return, when goods are returned.

Goods are returned and Invoice line contains negative quantity and line amount.

Group	Business term	Term ID	Example value	Note
SELLER		ibg-04		
	Seller name	ibt-027	A corporation	1

Group	Business term	Term ID	Example value	Note
	Seller TAX identifier	ibt-031	T1234567890000	2
BUYER		ibg-07		
	Buyer name	ibt-044	B Corporation	
TAX BREAK DOWN		ibg-23		
	Tax category taxable amount	ibt-116	-300	6
	Tax category tax amount	ibt-117	-30	7
	Tax category code	ibt-118	S	7
	Tax category rate	ibt-119	10	7
INVOICE LINE		ibg-25		
	Invoice line note	ibt-127	2023-9-15	4
	Invoiced quantity	ibt-129	-3	
	Invoiced quantity unit of measure code	ibt-130	H87	
	Invoice line net amount	ibt-131	-300	
INVOICE LINE PERIOD		ibg-26		
	Invoice line period start date	ibt-134	2023-10-31	3
	Invoice line period end date	ibt-135	2023-10-31	3
PRICE DETAILS		ibg-29		
	Item net price	ibt-146	100	
	Item price discount	ibt-147	0	
	Item gross price	ibt-148	100	
	Item price base quantity	ibt-149	1	
LINE TAX INFORMATION		ibg-30		
	Invoiced item Tax category code	ibt-151	S	
	Invoiced item Tax rate	ibt-152	10	
ITEM INFORMATION		ibg-31		
	Item name	ibt-153	Goods	5

Information required on Qualified Invoice for return

- 1 Name of Supplier

- 2 Supplier's Registration number for Qualified Invoice purpose
- 3 Date of allowance or sales return
- 4 Date of taxable transaction for returned sales
- 5 Description of taxable transaction returned. ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- 6 Taxable amount of allowance or sales return per tax rate
- 7 Tax amount per tax rate (expressed in JPY) or Tax rate

5.11.8. Example 8 — Qualified Invoice for return, when item price discount is given.

•Item price discount is given.

Group	Business term	Term ID	Example value	Note
SELLER		ibg-04		
	Seller name	ibt-027	A corporation	1
	Seller TAX identifier	ibt-031	T1234567890000	2
BUYER		ibg-07		
	Buyer name	ibt-044	B Corporation	
TAX BREAK DOWN		ibg-23		
	Tax category taxable amount	ibt-116	-30	6
	Tax category tax amount	ibt-117	-3	7
	Tax category code	ibt-118	S	7
	Tax category rate	ibt-119	10	7
INVOICE LINE		ibg-25		
	Invoice line note	ibt-127	2023-9-15	4
	Invoiced quantity	ibt-129	3	
	Invoiced quantity unit of measure code	ibt-130	H87	
	Invoice line net amount	ibt-131	-30	
INVOICE LINE PERIOD		ibg-26		
	Invoice line period start date	ibt-134	2023-10-31	3
	Invoice line period end date	ibt-135	2023-10-31	3
PRICE DETAILS		ibg-29		
	Item net price	ibt-146	-10	
	Item price discount	ibt-147	10	
	Item gross price	ibt-148	0	

Group	Business term	Term ID	Example value	Note
	Item price base quantity	ibt-149	1	
LINE TAX INFORMATION		ibg-30		
	Invoiced item Tax category code	ibt-151	S	
	Invoiced item Tax rate	ibt-152	10	
ITEM INFORMATION		ibg-31		
	Item name	ibt-153	Goods	5

Information required on Qualified Invoice for return

- 1 Name of Supplier
- 2 Supplier's Registration number for Qualified Invoice purpose
- 3 Date of allowance or sales return
- 4 Date of taxable transaction for returned sales
- 5 Description of taxable transaction returned. ※If the taxable transaction is subject to the reduced tax rate, a statement clarifying this must be included.
- 6 Taxable amount of allowance or sales return per tax rate
- 7 Tax amount per tax rate (expressed in JPY) or Tax rate

6. Rounding

To minimize the risk of differences due to rounding, the following rule applies:



Tax category tax amount (ibt-117) = Tax category taxable amount (ibt-116) X Tax category rate (ibt-119) ÷ 100, rounded to integer. The rounded result amount shall be between the floor and the ceiling.

Please also see Calculation for details on how to calculate the different amounts.

7. Calculation

7.1. Calculation of totals

Formulas for the calculations of totals are as follows:

Business term id	Term name	Calculation
IBT-106	Sum of invoice line net amounts	\sum (IBT-131: Invoice line net amount)
IBT-107	Sum of allowances on document level	\sum (IBT-92: Document level allowance amount)
IBT-108	Sum of charges on document level	\sum (IBT-99: Document level charge amount)
IBT-109	Invoice total amount without CT	IBT-106: Sum of invoice line net amounts – IBT-107: Sum of allowances on document level + IBT-108: Sum of charges on document level
IBT-110	Invoice total CT amount	\sum (IBT-117: CT category tax amount)
IBT-112	Invoice total amount with CT	IBT-109: Invoice total amount without CT + IBT-110: Invoice total CT amount
IBT-115	Amount due for payment	IBT-112: Invoice total amount with CT – IBT-113: Paid amount + IBT-114: Rounding amount

7.1.1. UBL syntax calculation formulas

The following elements show the totals for an invoice or credit note

Element	Formula
<cbc:LineExtensionAmount>	\sum (cac:InvoiceLine/cbc:LineExtensionAmount)
<cbc:AllowanceTotalAmount>	\sum (cac:AllowanceCharge[ChargeIndicator='false']/cbc:Amount)
<cbc:ChargeTotalAmount>	\sum (cac:AllowanceCharge[ChargeIndicator='true']/cbc:Amount)
<cbc:TaxExclusiveAmount>	cac:LegalMonetaryTotal/cbc:LineExtensionAmount – cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount + cac:LegalMonetaryTotal/cbc:ChargeTotalAmount
<cbc:TaxInclusiveAmount>	cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount + cac:TaxTotal/cbc:TaxAmount
<cbc:PrepaidAmount>	<i>Not applicable</i>
<cbc:PayableRoundingAmount>	<i>Not applicable</i>
<cbc:PayableAmount>	cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount – cac:LegalMonetaryTotal/cbc:PrepaidAmount + cac:LegalMonetaryTotal/cbc:PayableRoundingAmount

7.2. Calculation on line level

7.2.1. Item net price (IBT-146)

If gross price and discount exist, the Item net price has to equal with the item gross price less the item price discount.

Calculation formula:

$$\text{Item net price} = \text{Item gross price (IBT-148)} - \text{Item price discount (IBT-147)}$$

UBL example of item net price

```
<cac:Price>
  <cbc:PriceAmount currencyID="JPY">410</cbc:PriceAmount> 3
  <cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:Amount currencyID="JPY">40</cbc:Amount> 2
    <cbc:BaseAmount currencyID="JPY">450</cbc:BaseAmount> 1
  </cac:AllowanceCharge>
</cac:Price>
```

XML

- 1 Item gross price
- 2 Item price discount
- 3 Item price net amount = Item gross price – Item price discount

7.2.2. Invoice line net amount (IBT-131)

The invoice line net amount (IBT-131) is as the name implies the **net** amount without Consumption Tax, and inclusive of line level allowance and charges.

The formula for calculating the invoice line net amount is:

$$\begin{aligned} \text{Item line net amount (IBT-131)} &= ((\text{Item net price (IBT-146)} \div \text{Item price base quantity (IBT-149)}) \\ &\times (\text{Invoiced Quantity (IBT-129)}) \\ &+ \text{Invoice line charge amount (IBT-141)} - \text{Invoice line allowance amount (IBT-136)}) \end{aligned}$$

UBL example of invoice line net amount where no line allowance/charge exist

```
<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity> 3
<cbc:LineExtensionAmount currencyID="JPY">1000</cbc:LineExtensionAmount> 4
<!-- Code omitted for clarity-->
<cac:Price>
  <cbc:PriceAmount currencyID="JPY">200</cbc:PriceAmount> 1
  <cbc:BaseQuantity unitCode="C62">2</cbc:BaseQuantity> 2
</cac:Price>
```

XML

- 1 Item net price
- 2 Item price base quantity
- 3 Invoiced quantity
- 4 Invoice line net amount = ((Item net price ÷ Item price base quantity) × (Invoiced Quantity))

UBL example of invoice line net amount where line allowance and charge exist

```

<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity> 4
<cbc:LineExtensionAmount currencyID="JPY">900</cbc:LineExtensionAmount> 5
<!-- Code omitted for clarity-->
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Charge</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>1</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="JPY">1</cbc:Amount> 2
  <cbc:BaseAmount currencyID="JPY">100</cbc:BaseAmount>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">101</cbc:Amount> 3
</cac:AllowanceCharge>
<!-- Code omitted for clarity-->
<cac:Price>
  <cbc:PriceAmount currencyID="JPY">100</cbc:PriceAmount> 1
</cac:Price>

```

- 1 Item net price
- 2 Line charge amounts
- 3 Line allowance amount
- 4 Invoiced quantity
- 5 Invoice line net amount = (Item net price × Invoiced Quantity) + line charge amount – line allowance amount

7.3. Calculation of allowance/charge amount

Amount of allowance or charge is basically calculated by multiplying base amount and percentage. So, 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.

The calculation formula is:

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

UBL example of calculations of allowances and charges where base amount and percentage exist

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>20</cbc:MultiplierFactorNumeric> 2
  <cbc:Amount currencyID="JPY">200</cbc:Amount> 3
  <cbc:BaseAmount currencyID="JPY">1000</cbc:BaseAmount> 1
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

- 1 Base amount, to be used with the percentage to calculate the amount
- 2 Charge percentage
- 3 Base amount × (Percentage ÷ 100) = Amount

UBL example of calculations of allowances and charges where base amount and percentage does not exist

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">200</cbc:Amount> 1
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

¹ Amount of allowance without calculations based on base amount and percentage


7.4. Calculation of Consumption Tax


Tax break (ibt-23) shall be provided for each distinct combination of Tax category code and Tax rate.

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

CT category taxable amount (IBT-116) = \sum (Invoice line net amounts (IBT-131))
+ Document level charge amount (IBT-99) – Document level allowance amount (IBT-92)

CT category tax amount (IBT-117) = CT category taxable amount (IBT-116) × (CT rate (IBT-119) ÷ 100)

- 

Tax category tax amount (ibt-117) shall be 0 (zero), if Tax category code (ibt-118) equals to “E” (Exempt from Tax), “G” (Free export item, no tax charge), or “O” (Outside of scope of tax).
- 

As Tax category tax amount (ibt-117) must be rounded to integer and the rounded result amount shall be between the floor and the ceiling.

UBL example of calculations of CT Breakdown


```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">200</cbc:Amount> 1
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">100</cbc:Amount> 2
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JPY">500</cbc:TaxAmount>
  <cac:TaxSubtotal> 3
    <cbc:TaxableAmount currencyID="JPY">5000</cbc:TaxableAmount> 4
    <cbc:TaxAmount currencyID="JPY">500</cbc:TaxAmount> 5
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal> 6
    <cbc:TaxableAmount currencyID="JPY">2000</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="JPY">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>
<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:Note>Testing note on line level</cbc:Note>
  <cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JPY">4000</cbc:LineExtensionAmount>
  <!-- code omitted for clarity -->
  <cac:ClassifiedTaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>
</cac:InvoiceLine>
<cac:InvoiceLine>
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JPY">2000</cbc:LineExtensionAmount>
  <!-- code omitted for clarity -->
  <cac:ClassifiedTaxCategory>
    <cbc:ID>E</cbc:ID>
    <cbc:Percent>0</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>
</cac:InvoiceLine>
<cac:InvoiceLine>
  <cbc:ID>3</cbc:ID>

```

```
<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>
<cbc:LineExtensionAmount currencyID="JPY">900</cbc:LineExtensionAmount>
  <!-- code omitted for clarity -->
  <cac:ClassifiedTaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>
```

- 1 Document level charge amount for category S and rate 10%
- 2 Document level allowance amount for category S and rate 10%
- 3 CT Breakdown for category S and rate = 10%
- 4 Taxable amount = sum of line amount (line 1 and 3), plus charge amount minus allowance amount where category = S and rate = 10%
- 5 Tax Amount = Taxable amount \times (CT rate \div 100)
- 6 CT Breakdown for category E, and rate = 0%

8. Examples of selected parts of the transaction

In the subchapters below you find examples of selected parts of the transaction. Please also look into the [Detailed UBL message guideline] for details on all elements and attributes, and their rules and use of code lists.

8.1. Parties

The following roles may be specified. The same actor may play more than one role depending on the handling routine.

Further details on the roles/actors can be found in Parties and roles.

8.1.1. Seller (AccountingSupplierParty)

Seller is mandatory information and provided in element `cac:AccountingSupplierParty`

UBL example of seller information

```
<cac:AccountingSupplierParty>
  <cac:Party>
    <cbc:EndpointID schemeID="0188">1234567890123</cbc:EndpointID> 1
    <cac:PartyIdentification>
      <cbc:ID schemeID="0147">123456:000123:0147:1</cbc:ID> 2
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>株式会社 ○○商事</cbc:Name> 3
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:StreetName>四谷4-29-X</cbc:StreetName>
      <cbc:AdditionalStreetName>○○商事ビル</cbc:AdditionalStreetName>
      <cbc:CityName>新宿区</cbc:CityName>
      <cbc:PostalZone>160-0044</cbc:PostalZone>
    </cac:PostalAddress>
    <cbc:CountrySubentity>東京都</cbc:CountrySubentity>
    <cac:Country>
      <cbc:IdentificationCode>JP</cbc:IdentificationCode> 4
    </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>T1234567890123</cbc:CompanyID> 5
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID> 6
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>TaxRegistrationID</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>TAX</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>株式会社 ○○商事</cbc:RegistrationName> 7
      <cbc:CompanyID schemeID="0188">1234567890123</cbc:CompanyID> 8
    </cac:PartyLegalEntity>
    <cac:Contact> 9
      <cbc:Name>青木 志郎</cbc:Name>
      <cbc:Telephone>03-3xxx-0001</cbc:Telephone>
      <cbc:ElectronicMail>shirou_aoki@○○co.jp</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
</cac:AccountingSupplierParty>
```

XML

- 1 Seller electronic address (ibt-034), mandatory, the identification scheme identifier shall be chosen from the Electronic Address Scheme (EAS) list. Remark: The registration of 0147 (Standard Company Code, Issuing agency: JIPDEC, Japan), 0170 (TEIKOKU Company Code, Issuing agency: TEIKOKU DATABANK LTD., JAPAN) and 0188 (Corporate Number of The Social Security and Tax Number System, Issuing agency: National Tax Agency Japan) to the EAS List has been requested to OpenPeppol.
- 2 Seller identifier (ibt-029), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
- 3 Seller trading name (ibt-028)
- 4 Seller country code (ibt-040), mandatory

- 5 Seller tax identifier (ibt-031), mandatory, set Japanese consumption tax registration number.
- 6 Tax scheme ID, "VAT" is set.
- 7 Seller name (ibt-027)
- 8 Seller legal registration identifier (ibt-030), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
- 9 Seller contact (ibg-06)

8.1.2. Buyer (AccountingCustomerParty)

Buyer is mandatory information and provided in element `cac:AccountingCustomerParty`

UBL example of buyer information

XML

```
<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID schemeID="0188">3210987654321</cbc:EndpointID> 1
    <cac:PartyIdentification>
      <cbc:ID schemeID="0147">0000001020</cbc:ID> 2
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>株式会社 ○○物産</cbc:Name> 3
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:StreetName>北区</cbc:StreetName>
      <cbc:AdditionalStreetName>北十二条西76-X</cbc:AdditionalStreetName>
      <cbc:CityName>札幌市</cbc:CityName>
      <cbc:PostalZone>001-0012</cbc:PostalZone>
    </cac:PostalAddress>
    <cbc:CountrySubentity>東京都</cbc:CountrySubentity>
    <cac:Country>
      <cbc:IdentificationCode>JP</cbc:IdentificationCode> 4
    </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>T3210987654321</cbc:CompanyID> 5
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID> 6
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>株式会社 ○○物産</cbc:RegistrationName> 7
      <cbc:CompanyID schemeID="0147">654321:000321:0147:1</cbc:CompanyID> 8
    </cac:PartyLegalEntity>
    <cac:Contact> 9
      <cbc:Name>株式会社 ○○物産</cbc:Name>
      <cbc:ElectronicMail>purchaser@oobussan.co.jp</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
</cac:AccountingCustomerParty>
```

- 1 Buyer electronic address (ibt-049), mandatory, the identification scheme identifier shall be chosen from the Electronic Address Scheme (EAS) list. Remark: The registration of 0147 (Standard Company Code, Issuing agency: JIPDEC, Japan), 0170 (TEIKOKU Company Code, Issuing agency: TEIKOKU DATABANK LTD., JAPAN) and 0188 (Corporate Number of The Social Security and Tax Number System, Issuing agency: National Tax Agency Japan) to the EAS List has been requested to OpenPeppol.
- 2 Buyer identifier (ibt-046), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
- 3 Buyer trading name (ibt-045)
- 4 Buyer country code (ibt-040), mandatory
- 5 Buyer tax identifier (ibt-048), if used, set Japanese consumption tax registration number.
- 6 Tax scheme ID, "VAT" is set.
- 7 Buyer name (ibt-044)
- 8 Buyer legal registration identifier (ibt-047), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
- 9 Buyer contact (ibg-09)

8.1.3. Payment receiver (PayeeParty)

Payment receiver is optional information. If this information is not supplied, the seller is the payment receiver. When payee information is sent this is indicating that a factoring situation is being documented.

To reflect the assignment of an Invoice to a factor there is a need to:

1. have a disclaimer (notification notice) on the Invoice that the Invoice has been assigned to a factor. The disclaimer should be given using the Invoice note (IBT-22) on document level.
2. identify the Factor as the Payee
3. to have the bank account changed to favour of a Factor.

UBL example of payee information

```
<cac:PayeeParty>
  <cac:PartyIdentification>
    <cbc:ID schemeID="0147">123456:000123:0147:1</cbc:ID> 1
  </cac:PartyIdentification>
  <cac:PartyName>
    <cbc:Name>Payee party</cbc:Name>
  </cac:PartyName>
  <cac:PartyLegalEntity>
    <cbc:CompanyID schemeID="0147">123456:000123:0147:1</cbc:CompanyID> 2
  </cac:PartyLegalEntity>
</cac:PayeeParty>
```

XML

- 1 schemeID attribute is recommended for all party identifiers
- 2 schemeID attribute is recommended for party legal entity identifiers

8.1.4. Sellers Tax Representative (TaxRepresentativeParty)

Tax representative party for the seller is relevant for sellers delivering goods and services in a country without having a permanent establishment in that country. In such cases information on the tax representative shall be included in the invoice.

UBL example of tax representative information

```
<cac:TaxRepresentativeParty>
  <cac:PartyName>
    <cbc:Name>TaxRepresentative Name</cbc:Name>
  </cac:PartyName>
  <cac:PostalAddress>
    <cbc:StreetName>四谷4-32-X</cbc:StreetName>
    <cbc:CityName>新宿区</cbc:CityName>
    <cbc:PostalZone>160-0044</cbc:PostalZone>
    <cbc:CountrySubentity>東京都</cbc:CountrySubentity>
    <cac:Country>
      <cbc:IdentificationCode>JP</cbc:IdentificationCode>
    </cac:Country>
  </cac:PostalAddress>
  <cac:PartyTaxScheme>
    <cbc:CompanyID>T7654321098765</cbc:CompanyID> 1
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>
```

XML

- 1 Tax identifier of seller tax representative (ibt-063)

8.2. Delivery Details (Date and Location)

Delivery details may be given at document level.

Place and date of delivery is recommended, and should be sent unless this does not affect the ability to ensure the correctness of the invoice.

The delivery element contains information on name, address and delivery location identifier

(cac:Delivery/cac:DeliveryLocation/cbc:ID) which may be used if the place of delivery is defined through an identifier. For example GLN (Global Location Number) issued by GS1.

UBL example of delivery information

XML

```

<cac:Delivery>
  <cbc:ActualDeliveryDate>2021-03-04</cbc:ActualDeliveryDate>
  <cac:DeliveryLocation>
    <cac:Address> 1
      <cbc:StreetName>北区</cbc:StreetName>
      <cbc:AdditionalStreetName>北十二条西76-X</cbc:AdditionalStreetName>
      <cbc:CityName>札幌市</cbc:CityName>
      <cbc:PostalZone>001-0012</cbc:PostalZone>
    <cbc:CountrySubentity>北海道</cbc:CountrySubentity>
    <cac:Country>
      <cbc:IdentificationCode>JP</cbc:IdentificationCode> 2
    </cac:Country>
  </cac:Address>
</cac:DeliveryLocation>
<cac:DeliveryParty>
  <cac:PartyName>
    <cbc:Name>株式会社 ○○物産 札幌支社</cbc:Name> 3
  </cac:PartyName>
</cac:DeliveryParty>
</cac:Delivery>

```

- 1 Deliver to address (ibg-15), the address to which goods and services invoiced were or are delivered.
- 2 Deliver to country code (ibt-080), mandatory
- 3 Deliver to party name (ibt-070), the name of the party to which the goods and services are delivered.

8.3. References

Support for invoice verification is a key function of an invoice. The invoice should provide sufficient information to look up relevant existing documentation, electronic or paper.



Any reference element should contain valid information, if you do not have a reference, the element should not be present in the instance document.

The invoice and credit note transactions supports the following references to existing documentation:

8.3.1. Purchase order and sales order reference

The purchase order is **conditional**. If order reference exist, use that, else use Buyer reference (see Buyer reference).

The customer will issue an order with a unique order number. This unique purchase order number should be supplied as the order reference on the invoice.

If order reference is stated at header level, the order reference element on line level can be used to state the order line numbers.

A sales order is issued by the seller, confirming the sale of specified products.



In the invoice, both a purchase order and a sales order reference can be given, but be aware that an invoice instance cannot have a sales order reference, without the corresponding purchase order reference.

UBL example or order and sales order reference

XML

```

<cac:OrderReference>
  <cbc:ID>o-998877</cbc:ID><!--1-->
  <cbc:SalesOrderID>so-12343</cbc:SalesOrderID><!--2-->
</cac:OrderReference>

```

- 1 Purchase order reference
- 2 Sales order reference

8.3.2. Buyer reference

The buyer reference, known as Your ref, is **conditional**. An invoice shall have either the buyer reference or the order reference (see Purchase order and sales order reference)

The element is used for the reference of who ordered the products/services. Example being the name of the person ordering, employee number or a code identifying this person or department/group. Your ref is often used for internal routing at recipient, and hence it is important to fill this element with the correct values according to the need of the recipient.

If neither buyer reference nor a reference to an order is supplied by the customer, the name of the person ordering or appointed for the customer can be supplied in buyer reference if known by the supplier.



When reference is provided by the customer, the correct element shall contain the provided reference.

UBL example of buyer reference

```
<cbc:BuyerReference>0150abc</cbc:BuyerReference>
```

XML

8.3.3. Invoiced object identifier

The invoiced object identifier is the identifier for an object on which the invoice is based, given by the Seller. Examples may be a subscription number, telephone number, meter point, vehicle, person etc., as applicable.

If it is not clear to the receiver what scheme is used for the identifier, a conditional scheme identifier should be used, that shall be chosen from the [inv-object-code].

The invoiced object reference is provided by using the element `cac:AdditionalDocumentReference` with the document type code = 130

UBL example of invoiced object identifier

```
<cac:AdditionalDocumentReference>
  <cbc:ID schemeID="ABT">DR35141</cbc:ID><!--1-->
  <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode><!--2-->
</cac:AdditionalDocumentReference>
```

XML

- 1 Scheme identifier from UN/CEFACT 1153 code list
- 2 Document type code shall be 130 to indicate Invoiced object

8.3.4. Contract reference

To reference or match an invoice to a purchase contract, the contract number could be specified like this:

UBL example of contract reference

```
<cac:ContractDocumentReference>
  <cbc:ID>framework no 1</cbc:ID>
</cac:ContractDocumentReference>
```

XML

8.3.5. Despatch and receipt advice references

To reference or match an invoice to a despatch or receipt advice use the following elements:

UBL example of despatch and receipt advice

```
<cac:DespatchDocumentReference>
  <cbc:ID>despadv-3</cbc:ID> 1
</cac:DespatchDocumentReference>
<cac:ReceiptDocumentReference>
  <cbc:ID>resadv-1</cbc:ID> 2
</cac:ReceiptDocumentReference>
```

XML

- 1 Despatch advice
- 2 Receipt advice

8.3.6. Tender reference

To identify the call for tender or lot the invoice relates to, use the 'OriginatorDocumentReference'. The identifier is, in most cases, the Procurement Procedure Identifier.

UBL example of tender reference

```
<cac:OriginatorDocumentReference>
  <cbc:ID>ppid-123</cbc:ID>
</cac:OriginatorDocumentReference>
```

XML

8.3.7. Project reference

The project reference is optional to use, and is sent in an invoice in the element `cac:ProjectReference/cbc:ID`. In a credit note, this element does not exist, and project reference is sent by using the element

`cac:AdditionalDocumentReference[cbc:DocumentTypeCode='50']/cbc:ID`.

NOTE

When sending the project reference, only the `cbc:ID` and the `cbc:DocumentTypeCode` are allowed in the `cac:AdditionalDocumentReference` element.

UBL example of project reference in an invoice

```
<cac:ProjectReference>
  <cbc:ID>project333</cbc:ID>
</cac:ProjectReference>
```

XML

UBL example of project reference in a credit note

```
<cac:AdditionalDocumentReference>
  <cbc:ID>p-2347234</cbc:ID><!--2-->
  <cbc:DocumentTypeCode>50</cbc:DocumentTypeCode><!--1-->
</cac:AdditionalDocumentReference>
```

XML

- 1 Code 50 indicating this is a project reference
- 2 The project reference identifier

8.3.8. Reference to delivery note

In Summarized invoicing process, the supplier sends a Delivery Note to the customer with each delivery and the buyer uses the information in the Delivery Note to verify the reception of the items. The Delivery Note is focused on providing information about the items that are being delivered. At the end of a period (usually a month) the supplier sends an invoice that summarizes the items that were delivered during that period.

To reference or match an invoice to a despatch or receipt advice use the following elements:

UBL example for summary invoice 1


```

<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="H87">5</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JPY">250000</cbc:LineExtensionAmount>
  <cac:DocumentReference>
    <cbc:ID>D001-1</cbc:ID> 1
    <cbc:DocumentTypeCode>270</cbc:DocumentTypeCode> 2
  </cac:DocumentReference>
  <cac:Item>
    <cbc:Name>デスクチェア</cbc:Name>
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JPY">50000</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity>
  </cac:Price>
</cac:InvoiceLine>
<cac:InvoiceLine>
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="H87">5</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JPY">25000</cbc:LineExtensionAmount>
  <cac:DocumentReference>
    <cbc:ID>D001-2</cbc:ID> 1
    <cbc:DocumentTypeCode>270</cbc:DocumentTypeCode> 2
  </cac:DocumentReference>
  <cac:Item>
    <cbc:Name>コピー用紙 (A4) </cbc:Name>
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JPY">5000</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity>
  </cac:Price>
</cac:InvoiceLine>

```

- 1 Delivery note number
- 2 Document type code of delivery note = 270

UBL example for summary invoice 2

```

<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="H87">1</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="JPY">275000</cbc:LineExtensionAmount>
  <cac:DocumentReference>
    <cbc:ID>D001</cbc:ID> 1
  </cac:DocumentReference>
  <cac:Item>
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="JPY">275000</cbc:PriceAmount> 3
    <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity>
  </cac:Price>
</cac:InvoiceLine>

```

- 1 Invoiced quantity is 1.
- 2 Delivery note number
- 3 Item net price shall equal to the total taxable amount stated on the Delivery Note.

8.4. Preceding invoice references

A credit note or negative invoice can refer to one or more initial invoice(s). This is done in the business group BG-3 Preceding invoice reference, providing the invoice number and issue date. The issue date shall be provided in case the preceding invoice reference is not unique.

In case correction applies to a large number of invoices, the invoicing period (BG-14), as necessary combined with a clarifying invoice note (IBT-22), may instead be given at document level.

UBL example of preceding invoice information

```
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID>123</cbc:ID> 1
    <cbc:IssueDate>2023-10-20</cbc:IssueDate> 2
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
<cac:BillingReference> 3
  <cac:InvoiceDocumentReference>
    <cbc:ID>124</cbc:ID>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
```

XML

- 1 The identifier is mandatory if `cac:BillingReference` is provided
- 2 Issue date shall be filled if the invoice reference is not unique
- 3 Repeat the `cac:BillingReference` to add several preceding invoice references

8.5. Allowances and Charges

The Invoice and credit note transactions has elements for Allowance/charge on 3 levels.

The element `cac:AllowanceCharge` with sub element `cbc:ChargeIndicator` indicates whether the instance is a charge (true) or an allowance (false).

The header level

Applies to the whole invoice and is included in the calculation of the invoice total amount.

- Several allowances and charges may be supplied
- Specification of VAT for allowances and charges, `cac:TaxCategory` with sub elements, shall be supplied
- The sum of all allowances and charges on the header level shall be specified in `cbc:AllowanceTotalAmount` and `cbc:ChargeTotalAmount` respectively. See UBL syntax calculation formulas

The line level

Applies to the line level and is included in the calculation of the line amount.

- Several allowances and charges may be supplied
- Specification of VAT for allowances and charges shall not be specified, as the VAT category stated for the invoice line itself, applies also to the allowances or charges of that line.
- The sum of all allowances and charges on the line level shall be taken into account, subtracted or added, when calculating the line extension amount. These line level allowances and charges shall not be calculated into the header level elements.

The line level Price element

A way to inform the buyer how the price is set. Is also relevant if the seller or buyer want to post the allowance in their accounting systems. The price itself shall always be the net price, i.e. the base amount reduced with a discount (allowance).

- Only one occurrence of allowance (discount) is allowed.

- Specification of VAT for allowance shall not be specified
- Allowance related to Price shall not be part of any other calculations.
- Allowance related to Price may specify amount and the base amount.

Further details of the calculation of allowance/charge amount, can be found in Calculation of allowance/charge amount

UBL example of Allowances and Charges on the document level

XML

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator> 1
  <cbc:AllowanceChargeReasonCode>FC</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Freight service</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>2</cbc:MultiplierFactorNumeric> 4
  <cbc:Amount currencyID="JPY">20</cbc:Amount> 5
  <cbc:BaseAmount currencyID="JPY">1000</cbc:BaseAmount> 3
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator> 2
  <cbc:AllowanceChargeReasonCode>65</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Production error discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">10</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>10</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

- 1 ChargeIndicator = true to indicate a charge
- 2 ChargeIndicator = false to indicate an allowance
- 3 Base amount, to be used with the percentage to calculate the amount
- 4 Charge percentage
- 5 Amount = Base amount × (Percentage ÷ 100)

UBL example of Allowances and Charges on invoice line

XML

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="JPY">1</cbc:Amount>
  <cbc:BaseAmount currencyID="JPY">10</cbc:BaseAmount>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="JPY">101</cbc:Amount>
</cac:AllowanceCharge>
```

8.6. Tax accounting currency

Even if the invoice currency is not JPY, tax amount per that rate shall be expressed in JPY in accordance with Japanese laws and regulations. So, in such a case Tax category tax amount in national currency (ibt-190) shall be used.

UBL example of VAT currency

```

<cbc:DocumentCurrencyCode>USD</cbc:DocumentCurrencyCode> 1
<cbc:TaxCurrencyCode>JPY</cbc:TaxCurrencyCode> 2
<!-- Code omitted for clarity -->
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="USD">13.35</cbc:TaxAmount> 1
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="USD">133.53</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="USD">13.35</cbc:TaxAmount> 1
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>10</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="JPY">1522</cbc:TaxAmount> 2
  <cac:TaxSubtotal>
    <cbc:TaxAmount currencyID="JPY">1522</cbc:TaxAmount> 2
  </cac:TaxSubtotal>
</cac:TaxTotal>

```

- 1 Consumption tax amount and tax category amount in invoice currency
- 2 Consumption tax amount and tax category amount in national currency, japanese yen.

8.7. Item information

8.7.1. Item identifiers

In an invoice line the seller item identifier, the buyer item identifier and the standard item identifier can be provided. For sellers and buyers item identifiers, no scheme attribute is used, whilst the schemeID is mandatory for the standard item identification, and must be from the ISO 6523 ICD list.

UBL example of item identifiers

```

<cac:BuyersItemIdentification>
  <cbc:ID>b-13214</cbc:ID>
</cac:BuyersItemIdentification>
<cac:SellersItemIdentification>
  <cbc:ID>97iugug876</cbc:ID>
</cac:SellersItemIdentification>
<cac:StandardItemIdentification>
  <cbc:ID schemeID="0160">4003994155486</cbc:ID> 1
</cac:StandardItemIdentification>

```

- 1 0160 is the ICD value for a GTIN identifier

8.7.2. Item classification

Several different item classification codes can be provided per invoice line, and the codes must be from one of the classification schemes in code list UNCL7143.

UBL example of using CPV

```

<cac:CommodityClassification>
  <cbc:ItemClassificationCode listID="STI">09348023</cbc:ItemClassificationCode> 1
</cac:CommodityClassification>

```

- 1 listID must be from UNCL7143 code list, and code STI indicates this is a CPV classification.

UBL example of UNSPSC

```

<cac:CommodityClassification>
  <cbc:ItemClassificationCode listID="TST" listVersionID="19.05.01">86776</cbc:ItemClassificationCode> 1
</cac:CommodityClassification>

```

- 1
- listID must be from UNCL7143 code list, and code TST indicates this is a UNSPSC classification, listVersionID is optional, but can be used to specify the version of UNSPSC. NOTE, in previous versions code MP was used as temporary workaround to identify UNSPSC. In fall release 2019 it is replaced with the new 7143 code TST that is specific for UNSPSC.

8.8. Price information

An invoice must contain information about the item net price and additional information such as gross price, item price base quantity and price discount may be added.

For details on calculating price see Item net price (IBT-146).

UBL example of price with price discount

<cac:Price>
 <cbc:PriceAmount currencyID="JPY">4000</cbc:PriceAmount> 4
 <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity> 3
 <cac:AllowanceCharge>
 <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
 <cbc:Amount currencyID="JPY">1000</cbc:Amount> 2
 <cbc:BaseAmount currencyID="JPY">5000</cbc:BaseAmount> 1
 </cac:AllowanceCharge>
</cac:Price>

XML

- 1
- Item gross price
- 2
- Item price discount
- 3
- Item price base quantity
- 4
- Item net price, must be equal to Item Gross price - item price discount (if these elements are used)

UBL example of price without price discount

<cac:Price>
 <cbc:PriceAmount currencyID="JPY">40000</cbc:PriceAmount>
 <cbc:BaseQuantity unitCode="H87">1</cbc:BaseQuantity>
</cac:Price>

XML

8.9. Unit of measure

Unit of measure in an invoice allows the use of codes from UNECE Recommendation No. 20 (version 11e), as well as codes from UNECE Recommendation No. 21 prefixed with an X. Please also see [uom] for further information on the code lists.

Table 1. Examples of unit of measure from Recommendation No. 20

Code	Name
H87	Piece
KGM	Kilogram
MTR	Meter
LTR	Litre
MTK	Square metre
MTQ	Cubic metre
KTM	Kilometre
TNE	Tonne (metric ton)
KWH	Kilowatt hour
DAY	Day
HUR	Hour

Code	Name
MIN	Minute

Table 2. Examples of unit of measure from Recommendation No. 21, prefixed with an X

Code	Name
XBG	Bag
XBX	Box
XCT	Carton
XCY	Cylinder
XBA	Barrel
XPX	Package
XPX	Pallet
XRL	Reel
XSA	Sack
XST	Sheet

UBL example of unit of measure

```
<cbc:InvoicedQuantity unitCode="H87">10</cbc:InvoicedQuantity> 1  
<cbc:InvoicedQuantity unitCode="XPX">10</cbc:InvoicedQuantity> 2
```

XML

- 1

Code H87 from Recommendation no. 20
- 2

Code PX, prefixed with an X from Recommendation no. 21

9. Semantic datatypes

Semantic data types are used to bridge the gap between the semantic concepts expressed by the information elements defined in the semantic model 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.



The details of the technical implementation can be found in [Detailed UBL message guideline]

9.1. Primitive types

Semantic data type content may be of the following primitive types. These primitive types were taken from {ISO15000}, 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 {ISO8601}.
Decimal	A subset of the real numbers, which can be represented by decimal numerals.
String	A finite sequence of characters.

9.2. 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 {ISO15000}.

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.

9.2.1. Amount

An amount states a numerical monetary value. The currency of the amount is defined as a separate business term.

IMPORTANT: Amounts in JPY have no fraction digits.

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000

9.2.2. Unit Price Amount

A unit price amount states a numerical monetary amount value for data elements that contain item prices that may be multiplied by item quantities. The currency of the amount is defined as a separate business term.



Unit price amount does not set restrictions on number of decimals, as contrast to the Amount type

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

9.2.3. 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.

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	34.7812

9.2.4. 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.

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

9.2.5. 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.

Component	Use	Primitive Type	Example
Content	Mandatory	String	Abc123

9.2.6. 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.

Component	Use	Primitive Type	Example
Content	Mandatory	String	abc:123-DEF
Scheme identifier	Conditional	String	GLN
Scheme version identifier	Conditional	String	1.0

9.2.7. Date

Dates shall be in accordance to the “Calendar date complete representation” as specified by {ISO8601}, format **YYYY-MM-DD**.



Dates shall not include timezone information.

Table 3. EN 16931_ Date. Type

Component	Use	Primitive Type	Example
Content	Mandatory	Date	2017-12-01

9.2.8. Document Reference

Document Reference Types are identifiers that were assigned to a document or document line by the Buyer, the Seller or by a third party.

Table 4. Document Reference. Type

Component	Use	Primitive Type	Example
Content	Mandatory	String	abc:123-DEF

9.2.9. 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

Component	Use	Primitive Type	Example
Content	Mandatory	String	5% allowance when paid within 30 days

9.2.10. Binary objects

Binary objects can be used to describe files which are transmitted together with the Invoice. The attachment functionality is not intended for including a copy of the invoice in an image format (such as PDF). Attaching an invoice copy is not in compliance with this specification.

Attachments shall be transmitted together with the Invoice. The binary object has two supplementary components: a Mime Code, which specifies the Mime type of the attachment and a Filename that is provided by (or on behalf of) the sender of the invoice or credit note.

Component	Use	Primitive Type	Example
Content	Mandatory	Binary	QmFzZTY0IGNvbnRlbnQgZXhhbXBsZQ==
Mime Code	Mandatory	String	image/jpeg
Filename	Mandatory	String	drawing5.jpg

A receiver of an invoice or credit note, shall accept and process attachments that are according to the code list [media-type]

10. UBL schemas and namespaces

The XML schemas used are

- {UBLInv} with the target namespace `urn:oasis:names:specification:ubl:schema:xsd:Invoice-2`
- {UBLCreditNote} with the target namespace `urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2`

Last updated 2021-12-15 08:41:24 UTC