



الهيئة العامة للزكاة والدخل
General Authority of Zakat & Tax

General Authority of Zakat and Tax (GAZT)

Electronic Invoice XML Implementation Standard

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1 Context

This document contains the technical requirements for the syntax and the business content of the electronic invoice that taxpayers need to meet to comply with the “E-invoicing” Resolution published by the General Authority of Zakat and Tax.

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

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

1.1 Document structure

This document is structured as follows:

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

1.2 Audience

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

These organisations may be:

- Service providers
- Taxpayers
- Software Developers

More specifically, roles addressed are the following:

- ICT Architects
- ICT Developers
- Business Experts

1.3 Subset of ISO Codes and Standards aligned with

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

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

2 Parties and roles

The parties involved in the invoice transactions are:

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

3 Invoicing Business process

3.1 General invoicing process

The invoicing process includes:

- issuing the invoice by the seller and subsequent audit, reporting, and approval by GAZT for compliance.

The invoicing process is:

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

3.2 Invoice types

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

Invoice type	Description
Tax Invoice	A normal tax invoice as per article 53 of KSA VAT regulations.
Simplified Tax Invoice	A simplified Tax Invoice may be issued for a Supply of Goods or services. A simplified tax invoice contains a lower number of fields as per KSA VAT regulation Article 53 (para 8).
Credit and Debit Note	As per Article 40 of VAT regulations, a credit or debit note is issued for an existing invoice in case of (Cancellation/Termination, Material change or alteration to nature of supply, alteration in previously agreed consideration for supply, return of goods). Such credit note or debit note shall include the information required by article fifty-three of these Regulations to be shown on the Tax Invoice (Article 54 of VAT regulations). A Credit or Debit note is either based on a Tax Invoice or a Simplified Tax Invoice and is subject to the same issuing requirements as the type of invoice on which it is based.

3.3 Invoice indicators

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

Invoice flags	Description
Third Party	Flag indicating whether the invoice was created by a third party
Self Billed	The invoice is issued by the buyer instead of the supplier. It is only applicable in B2B scenarios. It will not have any effect on the fields, however its mandated that the invoice states that it is self-billed.

Nominal	The invoice is issued for goods that are provided without consideration as per KSA VAT regulation Article 14.
Export	The invoice is issued to a foreign buyer as per KSA VAT regulation Article 30.
Summary	The invoice is issued for sales occurring over a period of time and occurs for some types of invoicing arrangements between seller and buyer.

4 Invoice functionality

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

- VAT reporting
- Auditing

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

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

- Accounting
- Invoice verification against a contract or purchase order
- Payment
- Auditing
- Inventory management
- Delivery processes
- Customs clearance
- Marketing
- Reporting

4.1 Auditing

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

The invoices support the auditing process by providing sufficient information for:

- identification of the relevant Customer and Supplier
- identification of the products and services traded, including description, value and quantity
- information for connecting the invoice to its payment
- information for connecting the invoice to relevant documents such as a contract and a purchase order

Detailed requirements for supporting accounting functionality can be found at auditing requirements from Invoice business requirements chapter.

4.2 VAT Reporting

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

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

The detailed requirements for supporting VAT Reporting functionality can be found at VAT reporting requirements in the Invoice business requirements chapter.

4.3 Invoice business requirements

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

Function	ID	Requirement (depending, as applicable, on the respective business case)
VAT reporting	R-KSA-01	Fields required for Tax Invoice fields resulting from VAT Law
	R-KSA-02	Fields required for Simplified Tax Invoice fields resulting from VAT Law
	R-KSA-03	Fields required for Credit and Debit Note fields resulting from VAT Law
	R-KSA-04	information on the date the VAT is liable at document level
	R-KSA-05	the necessary elements for national legal VAT requirements that apply for invoices issued to national and foreign Buyers, such as the legal registration status of the Seller
	R-KSA-06	information to support the following VAT use cases: <ul style="list-style-type: none"> - Invoices for supplies for which VAT is charged - Invoices for supplies for which VAT is not charged (exempt supplies, Zero rated Supplies, out of scope supplies) - Invoices for several supplies which part of them are taxable and part of them are not, so VAT to be considered at line level
	R-KSA-07	the total VAT amount at document level
	R-KSA-08	total taxable amount per VAT rate at document level
	R-KSA-09	any additional information required to support the exemption evidence in case VAT is not charged based on an exemption reason at document and at invoice line level
	R-KSA-10	the VAT registration number of the Seller and the Buyer
	R-KSA-11	the official address of the Seller and the Buyer
	R-KSA-12	the invoice currency and the VAT accounting currency at document level if different from the invoice currency
	R-KSA-13	codes for exemption reasons at document and invoice line level
Auditing	R-KSA-14	sufficient information to support the auditing process with regard to: <ul style="list-style-type: none"> - Identification of the invoice - Identification of the invoice issue date - Identification of the products and services traded, including their description, value and quantity - Information for relating the invoice to its settlement - Information for relating the invoice to relevant documents such as a contract, a purchase order
	R-KSA-15	identification of the parties that fulfil the following roles at the invoice level, including their legal name and address and other identification documentation: <ul style="list-style-type: none"> - the Seller (including the Supplier's trade name) - the Buyer

5 Semantic data types

5.1 Introduction

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

5.2 Primitive types

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

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

5.3 Semantic data types

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

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

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

		The currency of the amount is defined as a separate business term.					
3.	Percentage	Percentages are given as fractions of a hundred (per cent) e.g. the value 34.78 % in percentage terms is given as 34.78.	No restriction on number of decimals for percentages.	Content	Mandatory	Decimal	34.7812
4.	Quantity	Quantities are used to state a number of units such as for items. The code for the Unit of Measure is defined as a separate business term.	No restriction on number of decimals for quantities.	Content	Mandatory	Decimal	10000.1234
5.	Code	Codes are used to specify allowed values in elements as well as for lists of options. "Code" is different from "Identifier" in that allowed values have standardized meanings that can be known by the recipient.	Codes shall be entered exactly as shown in the selected code list of the applicable syntax.	Content	Mandatory	String	Abc123
6.	Identifier	Identifiers (IDs) are keys that are issued by the sender or recipient of a document or by a third party.	The use of the attributes is specified for each information element.	Content	Mandatory	String	Abc:123:-DEF
				Scheme identifier	Conditional	String	GLN
				Scheme version identifier	Conditional	String	1.0
7.	Date	Dates shall be in accordance to the "Calendar date complete representation" as specified by ISO 8601:2004, format YYYY-MM-DD.	Dates shall not include timezone information.	Content	Mandatory	Date	2017-12-01
8.	Document reference	Document Reference Types are identifiers that were assigned to a document or document line by the Buyer, the Supplier or by a third party.	-	Content	Mandatory	String	abc:123-DEF
9.	Text	Text is the actual wording of anything written or printed. Line breaks in the text may be present, and any line breaks should be preserved and respected by the receiver's system.	-	Content	Mandatory	String	5% allowance when paid within 30 days

5.4 The semantic model - UBL syntax

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

In this file, the ordering of the business terms is as per the [UBL XML invoice order](#).

6 Value added tax (VAT)

6.1 Introduction

This chapter describes the different VAT information that can be provided in an electronic invoice.

Please also see [VAT category codes](#) for details on the VAT category code list, and [Calculation of VAT](#) for detailed explanation and example on how to perform the calculations for VAT Breakdown.

6.2 Line VAT information

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

6.3 Document level allowance or charge

Each document level charge or allowance must have the Document level allowance or charge VAT category code (BT-95 and BT-102), and for all VAT categories except "Not subject to VAT" (O), the VAT rate shall be provided.

6.4 VAT Breakdown

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

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

Example

Invoice line 1 has category code = S and VAT rate = 15

Invoice line 2 has category code = S and VAT rate = 15.00

This should result in only one VAT Breakdown.

6.5 Invoice total VAT amount

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

7 Calculation

7.1 Introduction

The calculations reflect the following:

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

7.2 Calculation on invoice totals

Business term id	Term name	UBL tag	Calculation formula	Calculation formula based on UBL tags
BT-106	Sum of invoice line net amount	cac:LegalMonetaryTotal/cbc:LineExtensionAmount	$\sum(\text{BT-131: Invoice line net amount})$	$\sum(\text{cac:InvoiceLine}/\text{cbc:LineExtensionAmount})$
BT-107	Sum of allowances on document level	cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount	$\sum(\text{BT-92: Document level allowance amount})$	$\sum(\text{cac:AllowanceCharge}[\text{ChargeIndicator}='false']/\text{cbc:Amount})$
BT-108	Sum of charges on document level	cac:LegalMonetaryTotal/cbc:ChargeTotalAmount	$\sum(\text{BT-99: Document level charge amount})$	$\sum(\text{cac:AllowanceCharge}[\text{ChargeIndicator}='true']/\text{cbc:Amount})$
BT-109	Invoice total amount without VAT	cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount	BT-106: Sum of invoice line net amounts – BT-107: Sum of allowances on document level + BT-108: Sum of charges on document level	cac:LegalMonetaryTotal/cbc:LineExtensionAmount – cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount + cac:LegalMonetaryTotal/cbc:ChargeTotalAmount
BT-110	Invoice total VAT amount	cac:TaxTotal/cbc:TaxAmount	$\sum(\text{BT-117: VAT category tax amount})$	$\sum(\text{cac:InvoiceLine}/\text{cac:TaxTotal}/\text{cac:TaxSubtotal}/\text{cbc:TaxAmount})$
BT-111	Invoice total VAT amount in accounting currency	cac:TaxTotal/cbc:TaxAmount	-	-
BT-112	Invoice total amount with VAT	cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount	BT-109: Invoice total amount without VAT + BT-110: Invoice total VAT amount	cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount + cac:TaxTotal/cbc:TaxAmount
BT-113	Paid amount	cac:LegalMonetaryTotal/cbc:PrepaidAmount	-	-

BT-115	Amount due for payment	cac:LegalMonetaryTotal /cbc:PayableAmount	BT-112: Invoice total amount with VAT - BT-113: Paid amount	cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount - cac:LegalMonetaryTotal /cbc:PrepaidAmount
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7.2.1 Element for rounding amount, the PayableRoundingAmount


It is possible to round the expected payable amount.

The element cac:LegalMonetaryTotal/cbc:PayableRoundingAmount is used for this purpose and is specified on the header level. This value shall be added to the value in cac:LegalMonetaryTotal/cbc:PayableAmount.

Example: Amount 999.81 rounded to 1000. PayableRounding Amount = 0.19

7.3 Calculation on invoice line level

Business term id	Term name	Details	Calculation formula	UBL example
BT-146	Item net price	If the gross price and the discount exist, the Item net price has to be equal with the item gross price less the item price discount.	Item net price (BT-146) = Item gross price (BT-148) – Item price discount (BT-147)	<u>UBL example of invoice line net price with amount discount</u> <cac:Price> <cbc:PriceAmount currencyID="SAR">450</cbc:PriceAmount> (BT-146) <cbc:BaseQuantity unitCode="PCE">1</cbc:BaseQuantity> <cac:AllowanceCharge> <cbc:ChargeIndicator>>false</cbc:ChargeIndicator> <cbc:Amount currencyID="SAR">50</cbc:Amount> (BT-147) <cbc:BaseAmount currencyID="SAR">500</cbc:BaseAmount> (BT-148) </cac:AllowanceCharge> </cac:Price>
BT-131		The invoice line net amount without	Item line net amount (BT-131) = ((Item net price (BT-146) ÷ Item	<u>UBL example of invoice line net amount with no line allowance and no line charge</u> <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity> (BT-129)

	Invoice line net amount	VAT, and inclusive of line level allowance and charges.	<p>price base quantity (BT-149)) × (Invoiced Quantity (BT-129)) + Invoice line charge amount (BT-141) – Invoice line allowance amount (BT-136)</p> <p> As the line net amount must be rounded to two decimals, please note that the different parts of the calculation must be rounded separately. The result of Item line net amount = ((Item net price (BT-146) ÷ Item price base quantity (BT-149)) × (Invoiced Quantity (BT-129)) must be rounded to two decimals, and the allowance/charge amounts are also rounded separately.</p>	<p><cbc:LineExtensionAmount currencyID="SAR">2000.00</cbc:LineExtensionAmount> (BT-131)</p> <p><!-- Code omitted for clarity--></p> <p><cac:Price></p> <p> <cbc:PriceAmount currencyID="SAR">400</cbc:PriceAmount> (BT-146)</p> <p> <cbc:BaseQuantity unitCode="PCE">2</cbc:BaseQuantity> (BT-149)</p> <hr/> <p><u>UBL example of invoice line net amount with line allowance and line charge</u></p> <p><cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity> BT-129)</p> <p><cbc:LineExtensionAmount currencyID="SAR">900.00</cbc:LineExtensionAmount> (BT-131)</p> <p><!-- Code omitted for clarity--></p> <p><cac:AllowanceCharge></p> <p> <cbc:ChargeIndicator>true</cbc:ChargeIndicator></p> <p> <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode></p> <p> <cbc:AllowanceChargeReason>Charge</cbc:AllowanceChargeReason></p> <p> <cbc:MultiplierFactorNumeric>1</cbc:MultiplierFactorNumeric></p> <p> <cbc:Amount currencyID="SAR">2</cbc:Amount> (BT-141)</p> <p> <cbc:BaseAmount currencyID="SAR">200</cbc:BaseAmount></p> <p></cac:AllowanceCharge></p> <p><cac:AllowanceCharge></p> <p> <cbc:ChargeIndicator>>false</cbc:ChargeIndicator></p> <p> <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode></p> <p> <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason></p> <p> <cbc:Amount currencyID="SAR">102</cbc:Amount> (BT-136)</p> <p></cac:AllowanceCharge></p> <p><!-- Code omitted for clarity--></p> <p><cac:Price></p> <p> <cbc:PriceAmount currencyID="SAR">100</cbc:PriceAmount> (BT-146)</p> <p></cac:Price></p>
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7.4 Calculation of allowance/charge amount

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

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

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

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

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

	<div><cbc:Percent>15</cbc:Percent> <cac:TaxScheme> <cbc:ID>VAT</cbc:ID> </cac:TaxScheme> </cac:TaxCategory> </cac:AllowanceCharge></div>	
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7.5 Calculation of VAT

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

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

VAT category taxable amount (BT-116) = \sum (Invoice line net amounts (BT-113)) + Document level charge amount (BT-99) – Document level allowance amount (BT-93)

VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) \times (VAT rate (BT-119) \div 100)



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

Use case	UBL sample	Calculation formula elements
UBL example of calculations of VAT Breakdown	<p><!-- Charge on document level --></p> <pre> <cac:AllowanceCharge> <cbc:ChargeIndicator>true</cbc:ChargeIndicator> <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason> <cbc:Amount currencyID="SAR">200</cbc:Amount> (1) <cac:TaxCategory> <cbc:ID>S</cbc:ID> <cbc:Percent>15</cbc:Percent> <cac:TaxScheme> <cbc:ID>VAT</cbc:ID> </cac:TaxScheme> </cac:TaxCategory> </cac:AllowanceCharge> </pre> <p><!-- Allowance on document level --></p> <pre> <cac:AllowanceCharge> <cbc:ChargeIndicator>>false</cbc:ChargeIndicator> <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason> <cbc:Amount currencyID="SAR">100</cbc:Amount> (2) </pre>	<p>(1) Document level charge amount for category S and rate 15%</p> <p>(2) Document level allowance amount for category S and rate 15%</p> <p>(3) VAT Breakdown for category S and rate = 15%</p> <p>(4) Taxable amount = sum of line amount (line 1 and 3), plus charge amount minus allowance amount where category = S and rate = 15%</p> <p>(5) Tax Amount = Taxable amount \times (VAT rate \div 100)</p> <p>(6) VAT Breakdown for category E, and rate = 0%</p>

	<pre> <cac:TaxCategory> <cbc:ID>S</cbc:ID> <cbc:Percent>15</cbc:Percent> <cac:TaxScheme> <cbc:ID>VAT</cbc:ID> </cac:TaxScheme> </cac:TaxCategory> </cac:AllowanceCharge> <!-- VAT breakdown --> <cac:TaxTotal> <cbc:TaxAmount currencyID="EUR">870</cbc:TaxAmount> <cac:TaxSubtotal> (3) <cbc:TaxableAmount currencyID="SAR">5800</cbc:TaxableAmount> (4) <cbc:TaxAmount currencyID="SAR">870</cbc:TaxAmount> (5) <cac:TaxCategory> <cbc:ID>S</cbc:ID> <cbc:Percent>15</cbc:Percent> <cac:TaxScheme> <cbc:ID>VAT</cbc:ID> </cac:TaxScheme> </cac:TaxCategory> </cac:TaxSubtotal> <cac:TaxSubtotal> (6) <cbc:TaxableAmount currencyID="SAR">3000</cbc:TaxableAmount> <cbc:TaxAmount currencyID="SAR">0</cbc:TaxAmount> <cac:TaxCategory> <cbc:ID>E</cbc:ID> <cbc:Percent>0</cbc:Percent> <cbc:TaxExemptionReason>Reason for tax exempt</cbc:TaxExemptionReason> <cac:TaxScheme> <cbc:ID>VAT</cbc:ID> </cac:TaxScheme> </cac:TaxCategory> </pre>	
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	<pre> </cac:TaxSubtotal> </cac:TaxTotal> <!-- Invoice line with VAT 15% --> <cac:InvoiceLine> <cbc:ID>1</cbc:ID> <cbc:Note>Testing note on line level</cbc:Note> <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity> <cbc:LineExtensionAmount currencyID="SAR">5000.00</cbc:LineExtensionAmount> <!-- code omitted for clarity --> <cac:ClassifiedTaxCategory> <cbc:ID>S</cbc:ID> <cbc:Percent>15.00</cbc:Percent> <cac:TaxScheme> <cbc:ID>VAT</cbc:ID> </cac:TaxScheme> </cac:ClassifiedTaxCategory> <!-- Invoice line with VAT 0% --> <cac:InvoiceLine> <cbc:ID>2</cbc:ID> <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity> <cbc:LineExtensionAmount currencyID="SAR">3000.00</cbc:LineExtensionAmount> <!-- code omitted for clarity --> <cac:ClassifiedTaxCategory> <cbc:ID>E</cbc:ID> <cbc:Percent>0.0</cbc:Percent> <cac:TaxScheme> <cbc:ID>VAT</cbc:ID> </cac:TaxScheme> </cac:ClassifiedTaxCategory> <!-- Invoice line with VAT 15% --> <cac:InvoiceLine> <cbc:ID>3</cbc:ID> <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity> </pre>	
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	<pre> <cbc:LineExtensionAmount currencyID="SAR">800.00</cbc:LineExtensionAmount> <!-- code omitted for clarity --> <cac:ClassifiedTaxCategory> <cbc:ID>S</cbc:ID> <cbc:Percent>15.00</cbc:Percent> <cac:TaxScheme> <cbc:ID>VAT</cbc:ID> </cac:TaxScheme> </cac:ClassifiedTaxCategory> </pre>	
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8 Rounding

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

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

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

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

9 Code lists

9.1 Introduction

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

9.2 Code lists for coded elements

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

9.2.1 Code list for invoice type code (BT-3)

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

Invoice Type Code

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

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

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

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

	Name	Saudi Arabia invoice subtype (KSA-2)	Invoice transaction code	Description	UBL Message type
UN/CEFA CT code list 1001 code (BT-3)					

380	Commercial invoice (standard)	- 01 for tax invoice - 02 for simplified tax invoice	Structure: NNPNES where NN (positions 1 and 2) = invoice subtype: - 01 for tax invoice - 02 for simplified tax invoice P (position 3) = 3rd Party invoice transaction, 0 for false, 1 for true N (position 4) = Nominal invoice transaction, 0 for false, 1 for true E (position 5) = Exports invoice transaction, 0 for false, 1 for true S (position 6) = Summary invoice transaction, 0 for false, 1 for true	Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer.	Invoice
380	Commercial invoice (simplified invoice)			Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer. A simplified tax invoice contains a lower number of mandatory fields as per KSA VAT regulation Article 53 (para 8).	Invoice
383	Debit note			Document/message for providing debit information to the relevant party.	Invoice
381	Credit note			Document/message for providing credit information to the relevant party.	Invoice
389	Self-billed invoice			An invoice the invoicee is producing instead of the seller.	Invoice

NOTE on UN/EDIFACT code list 1001 compliance:

- For Tax Invoice, code is 380 and subtype is 01.
- For Simplified Tax Invoice, code is 380 and subtype is 02.
- For tax invoice debit note, code is 383 and subtype is 01.
- For simplified debit note, code is 383 and subtype is 02.
- For tax invoice credit note, code is 381 and subtype is 01.
- For simplified credit note, code is 381 and subtype is 02.
- For self-billed invoice, code is 389 and subtype is 01.

ex. <cbc:InvoiceTypeCode name="010000">380</cbc:InvoiceTypeCode>
ex. <cbc:InvoiceTypeCode name="020000">380</cbc:InvoiceTypeCode>
ex. <cbc:InvoiceTypeCode name="010000">383</cbc:InvoiceTypeCode>
ex. <cbc:InvoiceTypeCode name="020000">383</cbc:InvoiceTypeCode>
ex. <cbc:InvoiceTypeCode name="010000">381</cbc:InvoiceTypeCode>
ex. <cbc:InvoiceTypeCode name="020000">381</cbc:InvoiceTypeCode>
ex. <cbc:InvoiceTypeCode name="010000">389</cbc:InvoiceTypeCode>

9.2.2 Country code

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

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

9.2.3 Currency code

All currencies in an invoice or credit note shall be the alphabetic code from [ISO 4217:2015](#)

Document location	cbc:DocumentCurrencyCode cbc:TaxCurrencyCode cbc:*/@currencyID
Source code list	ISO 4217:2015

9.2.4 VAT categories code

A subset of values from [UN/CEFACT code list 5305, D.16B](#) shall be used.

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

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

Code from UN/CEFACT code list 5305, D.16B	Description	Tax exemption reason code and text - specific to Saudi Arabia
E	Exempt from Tax	VATEX-SA-29 Financial services VATEX-SA-29-7 Life insurance VATEX-SA-30 Real estate
S	Standard rate	
Z	Zero rated goods	VATEX-SA-32 Export of goods VATEX-SA-33 Export of services VATEX-SA-34-1 The international transport of Goods VATEX-SA-34-2 international transport of passengers VATEX-SA-34-3 services directly connected and incidental to a Supply of international passenger transport VATEX-SA-34-4 Supply of a qualifying means of transport

		VATEX-SA-34-5 Any services relating to Goods or passenger transportation, as defined in article twenty five of these Regulations VATEX-SA-35 Medicines and medical equipment VATEX-SA-36 Qualifying metals VATEX-SA-EDU Private education to citizen VATEX-SA-HEA Private healthcare to citizen
0	Not subject to VAT	

9.2.5 Payment means type code

Payment means type code shall be from [UN/CEFACT code list 4461, D.16B](#)

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

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

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

10 UBL schemas and namespaces

The XML schemas used are:

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

11 Validation

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

1. **Syntax validation** (XML Well-formedness and validation against UBL schema)

- a. Check well-formedness
- b. Tag names and attributes must be correctly written and follow the UBL 2.1 sequence
- c. All UBL 2.1 mandatory elements must be present.
- d. The element's contents must be according to the element's type definition.

2. **Content validation**

a. **Validation against customized subset of EN 16931 rules**

It verifies that the content of the invoice XML file is compliant to this standard, such as:

- Valid codes for currencies, countries, tax etc.
- Mandatory elements
- Logical correlations between elements, i.e. calculations give the correct result etc.

b. **CIUS (Core Invoice Usage Specification) - Country qualified validation rules**

Applies only for invoices issued in a specific country. The rule is triggered by the given country code of the supplier (BT-40).

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

12 Transaction Validation Rules

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

12.1 Introduction

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

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

12.2 Business Rules

12.2.1 Business rules - integrity constraints (BR)

Rule	Message	Target / context	Context	Usage
BR-02	An Invoice shall have an Invoice number (BT-1).	Invoice	/ubl:Invoice	/ubl:Invoice /cbc:ID
BR-03	An Invoice shall have an Invoice issue date (BT-2).	Invoice	ubl:Invoice	/ubl:Invoice /cbc:IssueDate

BR-04	An Invoice shall have an Invoice type code (BT-3).	Invoice	ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode
BR-05	An Invoice shall have an Invoice currency code (BT-5).	Invoice	ubl:Invoice	/ ubl:Invoice / cbc:DocumentCurrencyCode
BR-06	An Invoice shall contain the Seller name (BT-27).	Invoice	cac:AccountingSupplierParty	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PartyLegalEntity/ cbc:RegistrationName
BR-08	An Invoice shall contain the Seller postal address (BG-5).	Seller	cac:AccountingSupplierParty	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress
BR-09	The Seller postal address (BG-5) shall contain a Seller country code (BT-40).	Seller postal address	cac:AccountingSupplierParty/cac:Party/cac:PostalAddress	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress / cac:Country / cbc:IdentificationCode
BR-11	The Buyer postal address shall contain a Buyer country code (BT-55). <i>Not applicable for simplified invoice.</i>	Customer postal address	cac:AccountingCustomerParty/ cac:Party/cac:PostalAddress	/ ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / cac:Country / cbc:IdentificationCode
BR-13	An Invoice shall have the Invoice total amount without VAT (BT-109).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount
BR-14	An Invoice shall have the Invoice total amount with VAT (BT-112).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount
BR-15	An Invoice shall have the Amount due for payment (BT-115).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount
BR-16	An Invoice shall have at least one Invoice line (BG-25)	Invoice	/ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine
BR-21	Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126).	Invoice line	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:ID
BR-22	Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129).	Invoice line	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity
BR-23	An Invoice line (BG-25) shall have an Invoiced quantity unit of measure code (BT-130).	Invoice line	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity / @unitCode
BR-24	Each Invoice line (BG-25) shall have an Invoice line net amount (BT-131).	Invoice line	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount
BR-25	Each Invoice line (BG-25) shall contain the Item name (BT-153).	Item information	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cbc:Name

BR-26	Each Invoice line (BG-25) shall contain the Item net price (BT-146).	Price details	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount
BR-31	Each Document level allowance (BG-20) shall have a Document level allowance amount (BT-92).	Document level allowances	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount
BR-32	Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95).	Document level allowances	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID
BR-36	Each Document level charge (BG-21) shall have a Document level charge amount (BT-99).	Document level charges	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount
BR-37	Each Document level charge (BG-21) shall have a Document level charge VAT category code (BT-102).	Document level charges	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID
BR-41	Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).	Invoice line allowances	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount
BR-42	Each Invoice line allowance (BG-27) shall have an Invoice line allowance reason (BT-139) or an Invoice line allowance reason code (BT-140).	Invoice line allowances	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceChargeReason
BR-43	Each Invoice line charge (BG-28) shall have an Invoice line charge amount (BT-141).	Invoice line charges	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount
BR-45	Each VAT breakdown (BG-23) shall have a VAT category taxable amount (BT-116).	VAT breakdown	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-46	Each VAT breakdown (BG-23) shall have a VAT category tax amount (BT-117).	VAT breakdown	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-47	Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118).	VAT breakdown	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
BR-48	Each VAT breakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT.	VAT breakdown	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:Percent

BR-49	A Payment instruction (BG-16) shall specify the Payment means type code (BT-81).	Payment instructions	cac:PaymentMeans	/ ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode
BR-52	Each Additional supporting document (BG-24) shall contain a Supporting document reference (BT-122).	Additional supporting documents	cac:AdditionalDocumentReference	/ ubl:Invoice / cac:AdditionalDocumentReference / cbc:ID
BR-53	If the VAT accounting currency code (BT-6) is present, then the Invoice total VAT amount in accounting currency (BT-111) shall be provided.	Document totals	ubl:Invoice	/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount
BR-54	Each Item attribute (BG-32) shall contain an Item attribute name (BT-160) and an Item attribute value (BT-161).	Item attributes	//cac:AdditionalItemProperty	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:AdditionalItemProperty / cbc:Name / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:AdditionalItemProperty / cbc:Value
BR-55	Each Preceding Invoice reference (BG-3) shall contain a Preceding Invoice reference (BT-25).	Preceding invoice reference	cac:BillingReference	/ ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID

12.2.2 Business rules – conditions (BR-CO)

Rule	Message	Target / context	Context	Usage
BR-CO-04	Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151).	Invoice line	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID
BR-CO-10	Sum of Invoice line net amount (BT-106) = Σ Invoice line net amount (BT-131).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount
BR-CO-11	Sum of allowances on document level (BT-107) = Σ Document level allowance amount (BT-92).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount
BR-CO-12	Sum of charges on document level (BT-108) = Σ Document level charge amount (BT-99).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount

BR-CO-13	Invoice total amount without VAT (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107) + Sum of charges on document level (BT-108).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount
BR-CO-14	Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117).	Document totals	ubl:Invoice/cac:TaxTotal	/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount
BR-CO-15	Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount
BR-CO-16	Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) - Paid amount (BT-113) + Rounding amount (BT-114).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount
BR-CO-17	VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals.	VAT breakdown	ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-CO-18	An Invoice shall at least have one VAT breakdown group (BG-23).	VAT breakdown	ubl:Invoice	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal

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

Rule	Message	Context	Usage
BR-S-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Standard rated" shall contain in the VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "Standard rated".	ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
BR-S-05	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Standard	cac:InvoiceLine/cac:Item/cac:ClassificationTaxCategory[normalize-space(cbc:ID)]	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent

	rated" the Invoiced item VAT rate (BT-152) shall be greater than zero.	= 'S')[cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	
BR-S-06	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Standard rated" the Document level allowance VAT rate (BT-96) shall be greater than zero.	cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='S')[cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-S-07	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Standard rated" the Document level charge VAT rate (BT-103) shall be greater than zero.	cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[normalize-space(cbc:ID)='S')[cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-S-08	For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "Standard rated", the VAT category taxable amount (BT-116) in a VAT breakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is "Standard rated" and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='S')[cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-S-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Standard rated" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='S')[cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-S-10	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Standard rate" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='S')[cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason

12.2.4 Business rules - VAT zero rate (BR-Z)

Rule	Message	Context	Usage
BR-Z-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Zero rated" shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Zero rated".	ubl:Invoice	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
BR-Z-05	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Zero rated" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory[normalize-space(cbc:ID)='Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent
BR-Z-06	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Zero rated" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-Z-07	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Zero rated" the Document level charge VAT rate (BT-103) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[normalize-space(cbc:ID)='Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-Z-08	In a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amount (BT-131) minus the sum of Document level allowance	/* /cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount

	amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Zero rated".		
BR-Z-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" shall equal 0 (zero).	/* /cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'Z'] [cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-Z-10	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Zero rated" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	/* /cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'Z'] [cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason

12.2.5 Business rules - Exempted from VAT (BR-E)

Rule	Message	Context	Usage
BR-E-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Exempt from VAT" shall contain exactly one VAT breakdown (BG-23) with the VAT category code (BT-118) equal to "Exempt from VAT".	ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
BR-E-05	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Exempt from VAT", the Invoiced item VAT rate (BT-152) shall be 0 (zero).	cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory[normalize-space(cbc:ID) = 'E'] [cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent
BR-E-06	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Exempt from VAT", the Document level allowance VAT rate (BT-96) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='E'] [cac:TaxScheme/	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent

		normalize-space(upper-case(cbc:ID))='VAT']	
BR-E-07	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Exempt from VAT", the Document level charge VAT rate (BT-103) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[normalize-space(cbc:ID)='E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-E-08	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Exempt from VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Exempt from VAT".	/* /cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-E-09	The VAT category tax amount (BT-117) In a VAT breakdown (BG-23) where the VAT category code (BT-118) equals "Exempt from VAT" shall equal 0 (zero).	/* /cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-E-10	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Exempt from VAT" shall have a VAT exemption reason code (BT-121) or a VAT exemption reason text (BT-120).	/* /cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason

12.2.6 Business rules - VAT reverse charge (BR-AE)

Rule	Message	Context	Usage
BR-AE-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is	ubl:Invoice	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID

	"Reverse charge" shall contain in the VAT Breakdown (BG-23) exactly one VAT category code (BT-118) equal with "VAT reverse charge".		
BR-AE-05	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Reverse charge" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory[normalize-space(cbc:ID)='AE'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent
BR-AE-06	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Reverse charge" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='AE'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-AE-07	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Reverse charge" the Document level charge VAT rate (BT-103) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[normalize-space(cbc:ID)='AE'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-AE-08	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Reverse charge".	/*cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='AE'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-AE-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" shall be 0 (zero).	/*cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='AE'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-AE-10	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Reverse charge" shall have a VAT	/*cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode

	exemption reason code (BT-121), meaning "Reverse charge" or the VAT exemption reason text (BT-120) "Reverse charge" (or the equivalent standard text in another language).	space(cbc:ID)= 'AE')[cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason
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12.2.7 Business rules - Not subject to VAT (BR-O)

Rule	Message	Context	Usage
BR-O-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Not subject to VAT" shall contain exactly one VAT breakdown group (BG-23) with the VAT category code (BT-118) equal to "Not subject to VAT".	ubl:Invoice	-
BR-O-02	An Invoice that contains an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Not subject to VAT" shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-48).	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID / ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cbc:CompanyID
BR-O-03	An Invoice that contains a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Not subject to VAT" shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-48).	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID / ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cbc:CompanyID
BR-O-04	An Invoice that contains a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Not subject to VAT" shall not contain the Seller VAT identifier (BT-31), the Seller tax representative VAT identifier (BT-63) or the Buyer VAT identifier (BT-48).	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID / ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cbc:CompanyID

BR-O-05	An Invoice line (BG-25) where the VAT category code (BT-151) is "Not subject to VAT" shall not contain an Invoiced item VAT rate (BT-152).	<code>cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory[normalize-space(cbc:ID)='O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']</code>	<code>/ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent</code>
BR-O-06	A Document level allowance (BG-20) where VAT category code (BT-95) is "Not subject to VAT" shall not contain a Document level allowance VAT rate (BT-96).	<code>cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']</code>	<code>/ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent</code>
BR-O-07	A Document level charge (BG-21) where the VAT category code (BT-102) is "Not subject to VAT" shall not contain a Document level charge VAT rate (BT-103).	<code>cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[normalize-space(cbc:ID)='O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']</code>	<code>/ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent</code>
BR-O-08	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Not subject to VAT".	<code>/*cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']</code>	<code>/ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount</code>
BR-O-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" shall be 0 (zero).	<code>/*cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']</code>	<code>/ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount</code>
BR-O-10	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Not subject to VAT" shall have a VAT exemption reason code (BT-121), meaning "Not subject to VAT" or a VAT exemption reason	<code>/*cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID)='O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']</code>	<code>/ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID /ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode</code>

	text (BT-120) "Not subject to VAT" (or the equivalent standard text in another language).		/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason
BR-O-11	An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain other VAT breakdown groups (BG-23).	ubl:Invoice	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal
BR-O-12	An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is not "Not subject to VAT".	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID
BR-O-13	An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level allowances (BG-20) where Document level allowance VAT category code (BT-95) is not "Not subject to VAT".	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID
BR-O-14	An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level charges (BG-21) where Document level charge VAT category code (BT-102) is not "Not subject to VAT".	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID

12.2.8 Business rules – Code lists (BR-CL)

Rule	Message	Context	Usage
BR-CL-01	The document type code (BT-3) MUST be coded by the invoice and credit note related code lists of UN/CEFACT (UNTDID) 1001.	cbc:InvoiceTypeCode	/ ubl:Invoice / cbc:InvoiceTypeCode
BR-CL-03	currencyID (BT-5) MUST be coded using ISO code list 4217 alpha-3	cbc:Amount cbc:BaseAmount cbc:PriceAmount cbc:TaxAmount cbc:TaxableAmount cbc:LineExtensionAmount	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:TaxTotal / cbc:TaxAmount

		cbc:TaxExclusiveAmount cbc:TaxInclusiveAmount cbc:AllowanceTotalAmount cbc:ChargeTotalAmount cbc:PrepaidAmount cbc:PayableRoundingAmount cbc:PayableAmount	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount
BR-CL-04	Invoice currency code MUST be coded using ISO code list 4217 alpha-3	cbc:DocumentCurrencyCode	/ ubl:Invoice / cbc:DocumentCurrencyCode
BR-CL-05	Tax currency code MUST be coded using ISO code list 4217 alpha-3	cbc:TaxCurrencyCode	/ ubl:Invoice / cbc:TaxCurrencyCode
BR-CL-14	Country codes in an invoice MUST be coded using ISO code list 3166-1	cac:Country/cbc:IdentificationCode	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress / cac:Country / cbc:IdentificationCode / ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / cac:Country / cbc:IdentificationCode

			/ ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cac:Country / cbc:IdentificationCode / ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:Country / cbc:IdentificationCode
BR-CL-16	Payment means in an invoice MUST be coded using UNCL4461 code list	cac:PaymentMeans/cbc:PaymentMeansCode	/ ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode
BR-CL-18	Invoice tax categories MUST be coded using UNCL5305 code list	cac:TaxCategory/cbc:ID	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID

12.2.9 Business rules – Decimals (BR-DEC)

Rule	Message	Context	Usage
BR-DEC-01	The allowed maximum number of decimals for the Document level allowance amount (BT-92) is 2.	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount
BR-DEC-02	The allowed maximum number of decimals for the Document level allowance base amount (BT-93) is 2.	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount
BR-DEC-05	The allowed maximum number of decimals for the Document level charge amount (BT-99) is 2.	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount
BR-DEC-06	The allowed maximum number of decimals for the Document level charge base amount (BT-100) is 2.	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount
BR-DEC-09	The allowed maximum number of decimals for the Sum of Invoice line net amount (BT-106) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount
BR-DEC-10	The allowed maximum number of decimals for the Sum of allowed on document level (BT-107) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount

BR-DEC-11	The allowed maximum number of decimals for the Sum of charges on document level (BT-108) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount
BR-DEC-12	The allowed maximum number of decimals for the Invoice total amount without VAT (BT-109) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount
BR-DEC-13	The allowed maximum number of decimals for the Invoice total VAT amount (BT-110) is 2.	cac:TaxTotal	/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount
BR-DEC-14	The allowed maximum number of decimals for the Invoice total amount with VAT (BT-112) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount
BR-DEC-15	The allowed maximum number of decimals for the Invoice total VAT amount in accounting currency (BT-111) is 2.	cac:TaxTotal	/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount
BR-DEC-16	The allowed maximum number of decimals for the Paid amount (BT-113) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount
BR-DEC-17	The allowed maximum number of decimals for the Rounding amount (BT-114) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount
BR-DEC-18	The allowed maximum number of decimals for the Amount due for payment (BT-115) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount
BR-DEC-19	The allowed maximum number of decimals for the VAT category taxable amount (BT-116) is 2.	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-DEC-20	The allowed maximum number of decimals for the VAT category tax amount (BT-117) is 2.	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-DEC-23	The allowed maximum number of decimals for the Invoice line net amount (BT-131) is 2.	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount
BR-DEC-24	The allowed maximum number of decimals for the Invoice line allowance amount (BT-136) is 2.	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount
BR-DEC-25	The allowed maximum number of decimals for the Invoice line allowance base amount (BT-137) is 2.	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount
BR-DEC-27	The allowed maximum number of decimals for the Invoice line charge amount (BT-141) is 2.	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount
BR-DEC-28	The allowed maximum number of decimals for the Invoice line charge base amount (BT-142) is 2.	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount

12.3 KSA Specific Rules

12.3.1 KSA - business rules (BR-KSA)

Rule	Message	Context	Usage
BR-KSA-02	The document number (BT-1) must be alphanumeric.	ubl:Invoice	/ ubl:Invoice / cbc:ID / ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID
BR-KSA-03	The invoice must contain an alphanumeric unique identifier (KSA-1) given by the machine that issued the document (128-bit unique identifier for interchange process).	ubl:Invoice	/ ubl:Invoice / cbc:UUID
BR-KSA-04	The document issue date (BT-2) must be less or equal to the current date.	ubl:Invoice	/ ubl:Invoice / cbc:IssueDate
BR-KSA-05	The invoice type code (BT-3) must be equal to one of value from the subset of UN/CEFACT code list 1001, D.16B agreed for KSA electronic invoices as described in section Code list for invoice type code (BT-3).	/ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode
BR-KSA-06	The invoice transaction code (KSA-2) must exist and respect the following structure: NNPNES where NN (positions 1 and 2) = invoice subtype: - 01 for standard invoice	ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode /@name

	- 02 for simplified invoiceP (position 3) = 3rd Party invoice transaction, 0 for false, 1 for true N (position 4) = Nominal invoice transaction, 0 for false, 1 for true E (position 5) = Exports invoice transaction, 0 for false, 1 for true S (position 6) = Summary invoice transaction, 0 for false, 1 for true See Code list for invoice type code (BT-3) for details.		
BR-KSA-07	If invoice type code (BT-30) is 380, 381 or 383 then invoice subtype (KSA-2) must be "01" for standard invoice or "02" for simplified invoice.		/ ubl:Invoice / cbc:InvoiceTypeCode / ubl:Invoice / cbc:InvoiceTypeCode /@name
BR-KSA-08	The seller identification (BT-29) with scheme ID (BT-29-1) equal to one of the values(CR, MOM, MLS, SAG, OTH) must contain only alphanumeric characters.	ubl:Invoice	/ ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID / ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID /@schemeID
BR-KSA-09	Seller address must contain street (BT-35), building number (KSA- 17), city (BT-37), postal code (BT- 38), state (BT-39) district (KSA-3), country code (BT-40).	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:StreetName cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:AdditionalStreetName cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:BuildingNumber cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CityName / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:PostalZone cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CountrySubentity cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CitySubdivisionName

			cac:AccountingSupplierParty/ cac:Party/ cac:PostalAddress / ubl:Invoice / cac:Country / cbc:IdentificationCode
BR-KSA-10	For tax invoice and associated credit notes and debit notes, Buyer address must contain street (BT-50), building number (KSA-18), city (BT-52), postal code (BT-53) province/state (BT-54), district (KSA-4), country code (BT-55).	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / cbc:StreetName / ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / ubl:Invoice / cbc:AdditionalStreetName / ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / ubl:Invoice / cbc:CityName / ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / ubl:Invoice / cbc:PostalZone / ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / ubl:Invoice / cbc:CountrySubentity / ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / ubl:Invoice / cbc:CitySubdivisionName / ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / cac:Country / cbc:IdentificationCode
BR-KSA-11	If it is in the document, purchase order ID (BT-13) must contain only alphanumeric characters.	ubl:Invoice	/ ubl:Invoice / cac:OrderReference / cbc:ID
BR-KSA-12	If it is in the document, contract ID (BT-12) must contain only alphanumeric characters.	ubl:Invoice	/ ubl:Invoice / cac:ContractDocumentReference / cbc:ID

BR-KSA-14	The buyer identification (BT-46) with scheme ID (BT-46-1) equal to one of the values (NAT, TIN, IQA, PAS, 700, CR, MOM, MLS, SAG, GCC, OTH) must contain only alphanumeric characters.	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID
BR-KSA-15	The standard invoice ((invoice type code (BT-30) = 380) & (invoice transaction code (KSA-2) has "01" as first 2 digits)) must contain the supply date (KSA-5).	ubl:Invoice	/ ubl:Invoice / cac:Delivery / cbc:ActualDeliveryDate
BR-KSA-16	Payment means code (BT-81) in an invoice must contain one of the values (10, 30, 42, 48, 1) according to Payment means type codeIn the simplified invoice and associated credit notes and debit notes this value is optional.	ubl:Invoice	/ ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode
BR-KSA-17	Debit and credit note (invoice type code (BT-3) is equal to 383 or 381) must contain the reason (KSA-10) for this invoice type issuing.	ubl:Invoice	/ ubl:Invoice / cac:PaymentMeans / cbc:InstructionNote
BR-KSA-18	VAT category code must contain one of the values (S, Z, E, AE, O). These codes are according to UNCL5305 code list.	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / cac:TaxCategory / cbc:ID / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID

BR-KSA-19	If seller identification (BT-29) has scheme ID (BT-29-1) equal to one of the values VD, seller identification (BT-29) must contain only alphanumeric characters.	ubl:Invoice	/ ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID / ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID
BR-KSA-23	Restrict BR-11 The Buyer country code (BT-55) is not applicable in the simplified invoice.	cCustomer postal address	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode
BR-KSA-25	For simplified invoice and associated credit notes and debit notes with the tax exemption reason code (BT-121) equal to VATEX-SA-EDU or VATEX-SA-HEA, the buyer name (BT-44) is mandatory.	ubl:invoice	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
BR-KSA-26	The document must contain the SHA256 hash of the previous invoice (KSA-13). The SHA256 hash of the previous invoice. This hash will be computed from all the elements of the previous invoice: - UBL invoice - hash of the previous invoice (of the previous invoice) - QR code - cryptographic stamp For the first invoice, the previous invoice hash is "5feceb66ffc86f38d952786c6d696c79c2dbc239dd4e91b46729d73a"	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject

	27fb57e9", the equivalent for SHA256 of 0 (zero).		
BR-KSA-27	The document must contain its base64Binary encoded QR code(KSA-14)	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject
BR-KSA-28	The document cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl:signature:1" value for signature information ID.	ubl:Invoice	/ ubl:Invoice / cac:Signature
BR-KSA-29	The document cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl:signature:Invoice" value for referenced signature ID and signature ID.	ubl:Invoice	/ ubl:Invoice / cac:Signature
BR-KSA-30	The document cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl:dsig:enveloped:xades" value for signature method.	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject
BR-KSA-31	For simplified invoice only third party, nominal supply and summary transactions (KSA-2) are accepted.	ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode / @name
BR-KSA-32	If invoice type code (BT-30) is 389 (self-billed), then invoice subtype (KSA-2) must be "01" for standard invoice.	ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode / ubl:Invoice / cbc:InvoiceTypeCode /@name
BR-KSA-33	Each invoice must have an invoice counter value (KSA-16).	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReferene / cbc: UUID

BR-KSA-34	The invoice counter value (KSA-16) contains only digits.	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReferene / cbc: UUID
BR-KSA-35	If the invoice contains supply end date (KSA-13), then the invoice must contain supply date (KSA-5).	ubl:Invoice	/ ubl:Invoice / cac:Delivery / cbc:LatestDeliveryDate
BR-KSA-36	If the invoice contains supply end date (KSA-13), then this date must be greater than the supply date (KSA-5).	ubl:Invoice	/ ubl:Invoice / cac:Delivery / cbc:LatestDeliveryDate
BR-KSA-37	The seller address building number must contain 4 digits.	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party / cac:PostalAddress / cbc:BuildingNumber
BR-KSA-38	The seller address country code (BT-40) must be "SA".	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode
BR-KSA-39	The invoice must contain the seller VAT number (BT-31) and/or seller group number (KSA-18).	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party / cac:PartyTaxScheme / cbc:CompanyID / ubl:Invoice / cac:AccountingSupplierParty/ cac:Party / cac:PartyIdentification / cbc:ID where schemeID = HQ
BR-KSA-40	If it exists in the invoice, the seller VAT number (BT-31) must contain 15 digits. The first and the last digits are "3".	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party / cac:PartyTaxScheme / cbc:CompanyID
BR-KSA-41	If it exists in the invoice, the seller group number (KSA-18) must contain 15 digits. The first and the last digits are "3". The eleventh digit must be "1".	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party / cac:PartyIdentification / cbc:ID where schemeID = HQ
BR-KSA-42	The buyer name (BT-44) must be present in tax invoice and associated credit notes and debit notes. Not in simplified invoice and associated credit notes and debit notes.	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty/ cac:Party / cac:PartyLegalEntity / cbc:RegistrationName

BR-KSA-43	For tax invoice and associated credit notes and debit notes, if the buyer country code (BT-55) is equal to "SA", then the buyer address additional number (KSA-19) must exist in the invoice.	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PostalAddress / cbc:PlotIdentification
BR-KSA-44	If it exists in the invoice, and If it is not an export invoice (KSA-2, position 5 is false), the buyer VAT number (BT-48) must contain 15 digits. The first digit and the last digit is "3".	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme / cbc:CompanyID
BR-KSA-45	If it exists in the invoice, and If it is not an export invoice (KSA-2, position 5 is false) ,the buyer group number (KSA-20) must contain 15 digits. The first digit and the last digit is "3". The eleventh digit must be "1".	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification / cbc:ID where schemeID = HQ
BR-KSA-46	If it is an export invoice (KSA-2, position 5 is true), the buyer VAT number (BT-48) and the buyer group (KSA-20) must not exist in the invoice.	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme / cbc:CompanyID / ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification / cbc:ID where schemeID = HQ
BR-KSA-47	If it is a simplified invoice or associated credit notes and debit notes, the buyer VAT number (BT-48) and the buyer group (KSA-20) must not exist in the invoice.	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PartyTaxScheme / cbc:CompanyID / ubl:Invoice / cac:AccountingSupplierParty/ cac:Party/ cac:PartyIdentification / cbc:ID where schemeID = HQ
BR-KSA-48	If it is an export invoice (KSA-2, position 5 is true), other buyer ID (BT-46) may not exist in the invoice.	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty/ cac:Party/ cac:PartyIdentification / cbc:ID

BR-KSA-49	If the tax exemption reason code (BT-121) is equal to VATEX-SA-EDU or VATEX-SA-HEA, then the other buyer ID (BT-46) is mandatory and must be national ID (BT-46-1 = NAT)	ubl:Invoice	/ ubl:Invoice /ubl:CreditNote	
BR-KSA-50	The line VAT amount (KSA-11) must be Invoice line net amount (BT-131) x Line VAT rate (BT-152).	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount	
BR-KSA-51	The line amount with VAT (KSA-12) must be Invoice line net amount (BT-131) + Line VAT amount (KSA-11).	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount	
BR-KSA-52	The line VAT amount (KSA-11) is mandatory for tax invoice and associated credit notes and debit notes.	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount	
BR-KSA-53	The line amount with VAT (KSA-12) is mandatory for tax invoice and associated credit notes and debit notes.	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount	
BR-KSA-54	The Tax scheme ID (KSA-21) is mandatory and must be equal to "VAT".	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cac:TaxScheme / cbc:ID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cac:TaxScheme / cbc:ID / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cac:TaxScheme / cbc:ID	
BR-KSA-55	For tax invoice and associated credit notes and debit notes, the total VAT amount (BT-110) must exist if the invoice contains VAT category code (BT-118) at least one of the value (S, Z, E, AE).	ubl:Invoice	/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount	

BR-KSA-56	For credit notes and debit notes, the billing reference ID (BT-25) is mandatory.	ubl:Invoice	/ ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID	
BR-KSA-57	The seller identification (BT-29) must appear at least one time in the invoice with scheme ID (BT-29-1) equal to one of the values (CR, MOM, MLS, SAG, OTH).	ubl:Invoice	/ ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID / ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID / ubl:CreditNote / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID / ubl:CreditNote / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID	
BR-KSA-58	The buyer identification (BT-46) must at least appear one time in the invoice with scheme ID (BT-46-1) equal to one of the values (NAT, TIN, IQA, PAS, 700, CR, MOM, MLS, SAG, OTH).	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID	
BR-KSA-59	Special tax treatment (BT-22) is mandatory if there is any VAT category code (BT-118) in the invoice that is not "S" (standard rate).	ubl:Invoice	/ ubl:Invoice / cbc:Note	

12.3.2 KSA – decimals rules (BR-KSA-DEC)

Rule	Message	Context	Usage
BR-KSA-DEC-01	The allowance and charge percentage values (BT-94, BT-101, BT-138, BT-143) must be from 0.00 to 100.00, with maximum two decimals.	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cbc:MultiplierFactorNumeric / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:MultiplierFactorNumeric

BR-KSA-DEC-02	The VAT rates (BT-96, BT-103, BT-119, BT-152) must be from 0.00 to 100.00, with maximum two decimals.	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / cac:TaxCategory / cbc:Percent / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent
BR-KSA-DEC-03	VAT amount at line level (KSA-11) must have a maximum two decimals.	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount
BR-KSA-DEC-04	Amount with VAT at line level (KSA-12)	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingTaxAmount

12.3.3 KSA – code list (BR-KSA-CL)

Rule	Message	Context	Usage
BR-KSA-CL-01	Currency code (BT-5) must be according to ISO 4217:2005 for line VAT amount (KSA-11) and for line amount with VAT (KSA-12).	ubl:Invoice / cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount / @currencyID
BR-KSA-CL-02	All currencyID attributes (BT-5) must have the same value as the invoice currency code (BT-5), except for the invoice total VAT amount in accounting currency (BT-111).	cbc:Amount cbc:BaseAmount cbc:PriceAmount cac:TaxTotal[cac:TaxSubtotal]/cbc:TaxAmount cbc:TaxableAmount cbc:LineExtensionAmount cbc:TaxExclusiveAmount cbc:TaxInclusiveAmount cbc:AllowanceTotalAmount cbc:ChargeTotalAmount cbc:PrepaidAmount cbc:PayableRoundingAmount cbc:PayableAmount	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / @currencyID / ubl:Invoice / cac:TaxTotal / cbc:TaxAmount / @currencyID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / @currencyID

			/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount @currencyID / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount @currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / @currencyID
BR-KSA-CL-03	Mime code must be according to subset of IANA code list.	cbc:EmbeddedDocumentBinaryObject[@mimeCode]	/ ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject / @mimeCode
BR-KSA-CL-04	If VAT exemption reason code (BT-121) exists in the invoice, the code must have one if the values from Tax exemption reason code and text - specific to Saudi Arabia	cbc:TaxExemptionReasonCode	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode

12.3.4 KSA – EN16931 (BR-KSA-EN16931)

Rule	Message	Context	Usage
BR-KSA-EN16931-01	Business process (BT-23) must be “reporting:1.0”.	ubl-invoice:Invoice	/ ubl:Invoice / cbc:ProfileID
BR-KSA-EN16931-02	VAT accounting currency code (BT-6) must be different from invoice currency code (BT-5) when provided.	cbc:TaxCurrencyCode	/ ubl:Invoice / cbc:TaxCurrencyCode
BR-KSA-EN16931-03	Allowance/charge amount (BT-92, BT-99,	ubl-invoice:Invoice/cac:AllowanceCharge	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount

	BT-136, BT-141) must equal base amount (BT-93, BT-100, BT-137, BT-142) * percentage (BT-94, BT-101, BT-138, BT-143) / 100 if base amount and percentage exists.	ubl-invoice:Invoice/cac:InvoiceLine/cac:AllowanceCharge	
BR-KSA-EN16931-04	Allowance/charge base amount (BT-93, BT-100, BT-137, BT-142) must be provided when allowance/charge percentage (BT-94, BT-101, BT-138, BT-143) is provided.	ubl-invoice:Invoice/cac:AllowanceCharge [cbc:MultiplierFactorNumeric and not(cbc:BaseAmount)] ubl-invoice:Invoice/cac:InvoiceLine/cac:AllowanceCharge[cbc:MultiplierFactorNumeric and not(cbc:BaseAmount)]	/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount
BR-KSA-EN16931-05	Allowance/charge percentage (BT-94, BT-101, BT-138, BT-143) must be provided when allowance/charge base amount (BT-93, BT-100, BT-137, BT-142) is provided.	ubl-invoice:Invoice/cac:AllowanceCharge [not(cbc:MultiplierFactorNumeric) and cbc:BaseAmount] ubl-invoice:Invoice/cac:InvoiceLine/cac:AllowanceCharge[not(cbc:MultiplierFactorNumeric) and cbc:BaseAmount]	/ ubl:Invoice / cac:AllowanceCharge / cbc:MultiplierFactorNumeric / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:MultiplierFactorNumeric
BR-KSA-EN16931-06	Charge on price level (BG-29) is NOT allowed. Only value 'false' allowed.	cac:Price/cac:AllowanceCharge	/ ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:ChargeIndicator
BR-KSA-EN16931-07	Item net price (BT-146) must equal (Gross price (BT-148) - Allowance amount (BT-147)) when gross price is provided.	cac:Price/cac:AllowanceCharge	/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount
BR-KSA-EN16931-08	Only one tax total (BG-22) with tax subtotals must be provided.	ubl-invoice:Invoice	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal
BR-KSA-EN16931-09	Only one tax total (BG-22) without tax subtotals	ubl-invoice:Invoice	/ ubl:Invoice / cac:TaxTotal

	must be provided when tax currency code is provided.		
BR-KSA-EN16931-11	Invoice line net amount (BT-131) must equal (Invoiced quantity (BT-130) * (Item net price (BT-146) / item price base quantity (BT-149)) + Sum of invoice line charge amount (BT-141) - Sum of invoice line allowance amount (BT-136)	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount
BR-KSA-EN16931-12	Base quantity (BT-149) must be a positive number above zero.	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:BaseQuantity

12.3.5 KSA – formats (BR-KSA-F)

Rule	Message	Context	Usage
BR-KSA-F-01	A date MUST be formatted YYYY-MM-DD.	cbc:IssueDate cbc:DueDate cbc:ActualDeliveryDate	/ ubl:Invoice / cbc:IssueDate / ubl:Invoice / cbc:DueDate / ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:IssueDate / ubl:Invoice / cac:Delivery / cbc:ActualDeliveryDate
BR-KSA-F-02	Allowance/charge ChargeIndicator value MUST equal 'true' or 'false'	ubl-invoice:Invoice/cac:AllowanceCharge ubl-invoice:Invoice/cac:InvoiceLine/cac:AllowanceCharge	/ ubl:Invoice / cac:AllowanceCharge / cbc:ChargeIndicator / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:ChargeIndicator
BR-KSA-F-03	Document MUST not contain empty elements.	//*[not(*) and not(normalize-space())]	-
BR-KSA-F-04	All the document amounts and quantities must be positive.	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount

			/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:TaxTotal / cbc:TaxAmount / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity
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13 Schematron

Schematron files are forthcoming after consultation.

14 QR code specifications

See Security Features Implementation Standards.

15 Electronic signature specifications

See Security Features Implementation Standards.