

## **Ministry of Finance**

### **Specification of the basic use of eInvoices with extensions**

**Development/Modifications:**

<b>Version</b>	<b>Description of the change</b>	<b>Date</b>
1.0	Initial version	25.4.2025.
1.1	Amended Table 1 – removed 'HR BG-1' and column 'ID', added column 'Cardinality'; Labels of business terms and business rules equal to 'HR-'; <u>Updated rules</u> : BG-17, BG-21, BT-33, BT-34, BT-47, BT-48, HR-BG-2, HR- BT-25, HR- BR-28, HR-BR-33; <u>Updated use case</u> : BG-25, BG-30, BT-43, BT-58, BT-71, BG-17, BT-84, BT-86, BT-90, BT-91, HR-BG-2; <u>Removed</u> : HR-BR-12, BT-111;	9. 5. 2025.

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# 1. Scope of application Technical specifications of eInvoices with extensions

The technical specification of eInvoices with extensions includes the national Specification of the Basic Use of eInvoices (CIUS) and extensions for the purpose of mandatory use and fiscalization of eInvoices for the NPOO project Fiscalization 2.0. – Implementation of a system for cashless payment via eInvoice with an integrated e-archive and advanced online bookkeeping in the VAT system.

This document has been prepared on the basis of the European standard HRN EN 16931-1:2020 - Electronic invoice -

Part 1: Semantic data model of the basic elements of an electronic invoice (EN 16931-1:2017+A1:2019) [1] in accordance with the rules for the development of the Specification of the Basic Use of eInvoice (CIUS) and the definition of extensions of the European standard.

An eInvoice compliant with this technical specification **is compliant** with HRN EN 16931-1:2020 - Electronic Invoice - Part 1: Semantic Data Model of Basic Elements of an Electronic Invoice (EN 16931-1:2017+A1:2019) [1]

The specification includes the semantic model of the eInvoice data and the business rules of the eInvoice that will be

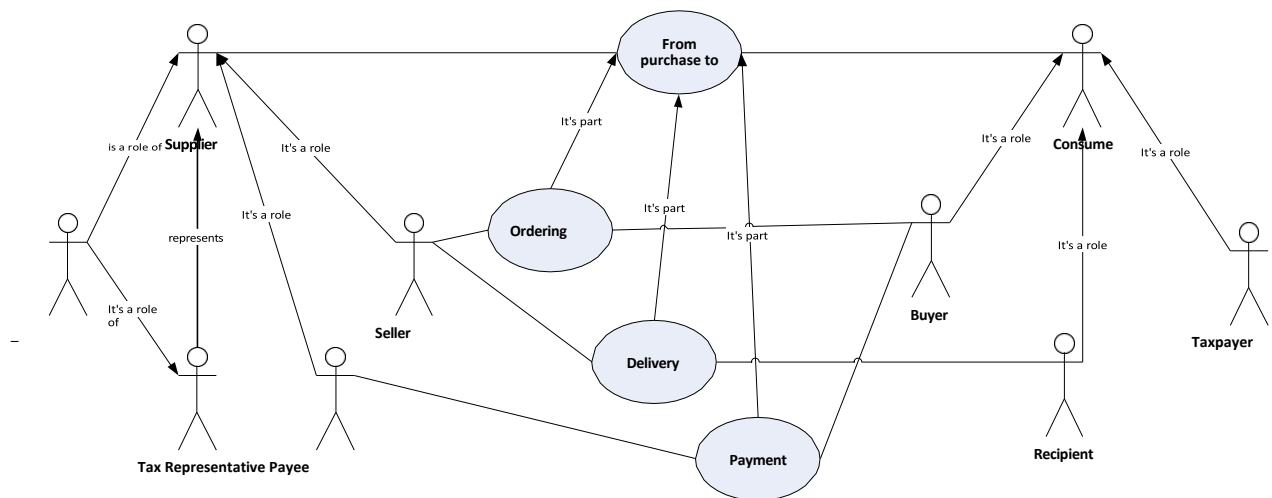
It supports the exchange of eInvoices in the B2B and B2G segments.

The specification enables the automatic generation of a fiscalization message by which the recipient and sender of the eInvoice will submit the data necessary for continuous calculation and reporting of VAT to the Tax Administration.

## 1.1 Business Parties Involved and Their Roles and Relationships

In the basic process of 'from purchase to payment' (eng. Purchase-to-Pay) there are two business parties: the User and the Supplier. Each of these parties can have two or three roles in the process. The User Party has the role of Buyer (a business role that contracts with the Seller and orders goods and services) and the Recipient (an operational role that receives goods and services). The Supplier Party has the role of Seller (a business role contractually engaged by a Buyer) and the Payee (a role that receives payment). Both parties are considered taxable persons (this is the role that declares and pays VAT or benefits from VAT refunds), except for some public entities. The Supplier may delegate the operational aspects of its role to the Tax Representative, who declares and pays the VAT on their behalf.

Figure 1 Business Sides and Roles



In the basic account model, it is assumed that the Supplier side combines the roles of the Seller and the Payee. However, roles can be subcontracted. The role of the Payee may be fulfilled by another party, e.g. factoring services. The same applies to the roles of the User (Customer and Recipient), which can be filled by different parties. It is assumed that the Seller issues the invoice. It should be noted that in certain transactions, the Buyer, not the Seller, is responsible for paying the VAT.

## 1.2 Supported Business Process Requirements

The basic account model contains the processes of buying, selling, delivering goods and services, and payment. The basic account model supports the following types of business processes:

- P1: issuing invoices for supplies of goods and services according to purchase orders, on the basis of a contract;
- P2: periodic invoicing for supplies of goods and services on the basis of a contract;
- P3: issuance of invoices for delivery according to a stand-alone purchase order;
- P4: prepayment (advance payment);
- P5: On-the-spot payment *Sport payment*);
- Q6: payment before delivery, based on purchase order;
- P7: issuing an invoice with references to the delivery note;
- P8: issuing invoices with references to the delivery note and receipt;
- P9: authorisations or invoices with negative amounts, issued for various reasons, including the return of empty packaging;
- P10: Issuance of a corrective invoice (reversal/correction of invoices);
- P11: issuance of partial and final invoices;
- P12: Self-issuance of invoices.
- P99: Business process defined by the Customer.

## 2. Semantic model

### 2.1 Basic business concepts

Table 1 Semantic Data Model of Basic Business Concepts

ID	Business term	Description	Note on use	Type of data	Cardinality
<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>					<b>Remark</b>
BT-1	Account number	Unique identification account	Ordinal number required by Article 226(2) of Directive 2006/112/EC, VAT Act [2], for the unique identification of invoices in a business context, timeframe, operating system and records Seller. It can be based on one or more sequences of numbers, which may contain alphanumeric characters. No identification scheme is used.	Identifier	1..1
/invoice/cbc:ID /CreditNote/cbc:ID					
HR-BT-1	Copy Indicator account	Indicate whether the invoice is a copy of an invoice that has already been sent or the original (sent for the first time)	In accordance with the Fiscalization Act	Boolean (true   false)	0..1
/invoice/cbc:CopyIndicator /CreditNote/cbc:CopyIndicator					Specify "true" if a copy of the invoice with the same invoice number is sent
BT-2	Release date account	The date on which it was issued account.		Date	1..1
/invoice/cbc:IssueDate /CreditNote/cbc:IssueDate					
HR-BT-2	Release time account	Time of invoicing	In accordance with the Fiscalization Act	Time	1..1
/invoice/cbc:IssueTime /CreditNote/cbc:IssueTime					
BT-3	Account type code	The code to be specified A functional type of account.	Trading accounts and approvals are defined according to the provisions of UNTDID 1001 [3]. Other determinants of UNTDID 1001 [3] may be used with specific accounts, if applicable	At	1..1
/invoice/cbc:InvoiceTypeCode /CreditNote/cbc:CreditNoteTypeCode					
BT-5	Account Currency Code	Currency in which all amounts are indicated Apart from the total number of The amount of VAT in the accounting currency.	Only one account must be used currency, except for the total amount of VAT in the accounting currency (BT-111) in accordance with Article 230 of Directive 2006/112/EC, and the VAT Act [2]. The list of valid currencies is registered with the ISO 4217 Codes for the Display of Currencies and Money.	At	1..1

	/invoice/cbc:DocumentCurrencyCode /CreditNote/cbc:DocumentCurrencyCode				
ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BT-6	At Accounting Currency for VAT	Currency used for VAT calculation purposes, and The report, which is accepted or required in Seller's country.	It is used in combination with the total amount of VAT in accounting currency (BT-111) when the VAT currency code is different from the invoice currency code. The list of valid currencies is registered with the ISO 4217 Codes for the Display of Currencies and Money. See Article 230 of Council Directive 2006/112/EC of the VAT Act [2] for more information.	At	0..1
	/invoice/cbc:TaxCurrencyCode /CreditNote/cbc:TaxCurrencyCode				Specify if it differs from the currency code account
BT-7	Date of occurrence of value added tax	The date of commencement of the VAT liability for both the seller and the buyer to the extent that this date can be determined and differs from the date of issue of the invoice, in accordance with the VAT Directive.	The date on which the tax becomes chargeable is usually the date on which the goods are supplied or when the services are completed (the 'chargeable date'). There are also some variations. See Article 226 (7) of Council Directive 2006/112/EC of the VAT Act [2] for more information. This element is mandatory if the date on which value added tax becomes chargeable is different from the date on which the invoice was issued. Both the Buyer and the Seller should use the date of occurrence of the tax liability, when the Seller states it. The use of BT-7 and BT-8 are mutually exclusive.	Date	0..1
	/invoice/cbc:TaxPointDate /CreditNote/cbc:TaxPointDate				
BT-8	On the date of occurrence of the value added tax liability	On the date of occurrence of the VAT obligation for the seller and for the buyer.	The code must distinguish the following items from the UNTDID 2005 [3]: - Date of Invoicing - The actual date of delivery. - Paid so far The date of occurrence of the value added tax liability is used if the date of occurrence of the value added tax liability is not known at the time of issuing the invoice. The use of BT-8 and BT-7 are mutually exclusive.	At	0..1
	/Invoice/cac:InvoicePeriod/cbc:DescriptionCode /CreditNote/cac:InvoicePeriod/cbc:DescriptionCode				
BT-9	Payment due date	The date on which the payment It's due for payment.	The payment due date reflects the due date of the net payment. For partial the first net maturity date. An appropriate description of the more complex payment terms can be provided in BT-20 Payment Terms.	Date	0..1
	/invoice/cbc:DueDate /CreditNote/cac:PaymentMeans/cbc:PaymentDueDate				

BT-10	Internal customer identifier	An identifier assigned by the Customer, which is used for internal routing purposes	The customer specifies an identifier (e.g. ID contact, department, office ID, project code), but is listed by the Seller in the invoice.	Text	0..1
	/invoice/cbc:BuyerReference /CreditNote/cbc:BuyerReference				
BT-11	Project reference	Identification of the project at the What's the account		Reference	0..1
	/Invoice/cac:ProjectReference/cbc:ID /CreditNote/cac:AdditionalDocumentReference/cbc:ID				
ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BT-12	Contract reference	Contract Identification.	The contract identifier must be unique in the context of the specific commercial relationship and for a defined period of time.	Document reference	0..1
	/Invoice/cac:ContractDocumentReference/cbc:ID /CreditNote/cac:ContractDocumentReference/cbc:ID				
BT-13	Reference Purchase order	Referenced identifier The order, which is issued by Buyer.		Document reference	0..1
	/Invoice/cac:OrderReference/cbc:ID /CreditNote/cac:OrderReference/cbc:ID				
BT-14	Delivery Order Reference (eng. Sales order)	The identifier of the Referenced Delivery Order (Eng. Sales order), issued by the Seller.		Document reference	0..1
	/Invoice/cac:OrderReference/cbc:SalesOrderID /CreditNote/cac:OrderReference/cbc:SalesOrderID				
BT-15	Primate Reference	The identifier of the referenced receipt.		Document reference	0..1
	/Invoice/cac:ReceiptDocumentReference/cbc:ID /CreditNote/cac:ReceiptDocumentReference/cbc:ID				
BT-16	Dispatch note reference	Identifier of the referenced packing slip.		Document reference	0..1
	/Invoice/cac:DespatchDocumentReference/cbc:ID /CreditNote/cac:DespatchDocumentReference/cbc:ID				
BT-17	Tender or Group/Lot Reference	Identification of the public tender or group/lot to which the invoice relates.	In some countries, a reference is made to the call for tenders/call for tenders that led to the signing of the contract.	Document reference	0..1
	/Invoice/cac:OriginatorDocumentReference/cbc:ID /CreditNote/cac:OriginatorDocumentReference/cbc:ID				
BT-18	Invoiced object identifier	The identifier of the object on which the account is based, and is specified by the Seller.	This can be a subscriber number, phone number, metering point, vehicle, person, etc., as applicable.	Identifier	0..1
	/Invoice/cac:AdditionalDocumentReference/cbc:ID /CreditNote/cac:AdditionalDocumentReference/cbc:ID				With DocumentTypeCode = 130

	Schema identifier	Identifier of the identifier of the invoiced object identifier.	If it may not be clear to the recipient which schema is used as an identifier, a conditional schema identifier should be selected, which must be selected from the determinants of the UNTDID 1153 code list [3].		0..1
	/Invoice/cac:AdditionalDocumentReference/cbc:ID/@schemeID /CreditNote/cac:AdditionalDocumentReference/cbc:ID/@schemeID				
BT-19	Accounting Buyer's mark	A text value that specifies where to post The relevant data in the financial customer accounting (the so-called cost center)		Text	0..1
	/invoice/cbc:AccountingCost /CreditNote/cbc:AccountingCost				

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BT-20	Payment terms	Textual description of the payment terms applicable to the payment amount due (including a description of possible penalties, e.g. for late payment).	This element can contain multiple rows and multiple conditions.	Text	0..1
	/Invoice/cac:PaymentTerms/cbc:Note /CreditNote/cac:PaymentTerms/cbc:Note				

### BT-1 Account number

Business Rule	Description
BR-2	The account must have an account number (BT-1).
HR-BR-1	The account number must not contain whitespace characters

Example of use:

```
<cbc:ID>120-221-1</cbc:ID>
```

### HR-BT-1 Invoice Copy Indicator

Example of use:

```
<cbc:CopyIndicator>true</cbc:CopyIndicator>
```

In the event that the information on the eInvoice that does not affect the tax calculation is corrected, the eInvoice is issued and sent to the recipient under the same invoice number (BT-1) with the value HRBT-1 Invoice copy indicator "true".

### BT-2 Invoice date

Business Rule	Description
BR-3	The invoice must have a date of issue (BT-2).

Example of use:

```
<cbc:IssueDate>2025-01-01</cbc:IssueDate>
```

The date is entered in the format yyyy-MM-d.d.

### HR-BT-2 Invoicing Time

Business Rule	Description
HR-BR-2	The invoice must have an invoice issuance time (HR-BT-2).

Example of use:

<cbc:IssueTime>12:00:00</cbc:IssueTime>

The time is entered in the format hh:mm:ss

### **BT-3 Account type code**

Business Rule	Description
BR-4	The account must have a code (code) of the account type (BT-3).

Codes from the UNTDID 1001 list are used

[3]. The most common codes used for an

account are: 82 – Metered Services

Account

326 – Partial account

380 – Commercial Account

383 – Debit

384 – Corrective account

386 – Advance account

394 – Leasing account

Example of use:

<cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>

The most common codes used for approval are:

381 – Approval

Example of use:

<cbc:CreditNoteTypeCode>381</cbc:CreditNoteTypeCode>



## BT-5 Account Currency Code

Business Rule	Description
BR-5	The account must have an account currency code (BT-5).

Example of use:

```
<cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
```

Codes from the ISO 4217 list [4] are used.

## BT-6 VAT Calculated Currency Code

Example of use:

```
<cbc:TaxCurrencyCode>USD</cbc:TaxCurrencyCode>
```

## BT-7 Date of occurrence of value added tax

Example of use:

```
<cbc:TaxPointDate>2025-01-01</cbc:TaxPointDate>
```

The date is entered in the format yyyy-MM-dd

Codes from the ISO 4217 list [4] are used. Date of occurrence of value added tax

## BT-8 On the date of occurrence of the value added tax liability

Example of use:

```
<cac:InvoicePeriod>  
  <cbc:DescriptionCode>3</cbc:DescriptionCode>  
</cac:InvoicePeriod>
```

The codes from the UNTDID 2005 list are used, as follows:

- 3 - Invoice Issue Date
- 35 - Date of actual delivery
- 432 – Payment date

## BT-9 Payment due date

Business Rule	Description
HR-BR-4	In the case of a positive amount due for payment (BT-115), the due date of payment (BT-9) must be indicated.

Example of use:

```
<cbc:DueDate>2025-01-31</cbc:DueDate>
```

The date is written in the format yyyy-mm-dd

### **BT-10 Internal Customer Identifier**

Example of use:

```
<cbc:BuyerReference>department-0001</cbc:BuyerReference>
```

### **BT-11 Project Reference**

Example of use:

```
<cac:ProjectReference>  
  <cbc:ID>project-0001</cbc:ID>  
</cac:ProjectReference>
```

### **BT-12 Contract Reference**

Example of use:

```
<cac:ContractDocumentReference>  
  <cbc:ID>contract-0001</cbc:ID>  
</cac:ContractDocumentReference>
```

### **BT-13 Purchase Order Reference**

Example of use:

```
<cac:OrderReference>  
  <cbc:ID>order-0001</cbc:ID>  
</cac:OrderReference>
```

### **BT-14 Shipping Order Reference**

Example of use:

```
<cac:OrderReference>  
  <cbc:SalesOrderID>sales-order-0001</cbc:SalesOrderID>  
</cac:OrderReference>
```

### **BT-15 Receiver Reference**

Example of use:

```
<cac:ReceiptDocumentReference>  
  <cbc:ID>primka-0001</cbc:ID>  
</cac:ReceiptDocumentReference>
```

### **BT-16 Shipping Bill Reference**

Example of use:

```
<cac:DespatchDocumentReference>  
  <cbc:ID>dispatch-0001</cbc:ID>  
</cac:DespatchDocumentReference>
```

## BT-17 Tender or Group/Lot Reference

Example of use:

```
<cac:OriginatorDocumentReference>
  <cbc:ID>EMV/001</cbc:ID>
</cac:OriginatorDocumentReference>
```

## BT-18 Invoiced Object Identifier

Example of use:

```
<cac:AdditionalDocumentReference>
  <cbc:ID schemeID="AGU">reguser-0001</cbc:ID>
  <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
</cac:AdditionalDocumentReference>
```

If a schemeID is used, UNTDID 1153 codes are used.

## BT-19 Customer Accounting Code (Cost Location)

Example of use:

```
<cbc:AccountingCost>place-cost-0001</cbc:AccountingCost>
```

## BT-20 Payment Terms

Business Rule	Description
BR-CO-25	In the case of a positive amount due for payment (BT-115), either the due date of payment must be indicated (BT-9) or payment terms (BT-20).

Example of use:

```
<cac:PaymentTerms>
  <cbc:Note>Text Payment Terms</cbc:Note>
</cac:PaymentTerms>
```

## BG-1 Note for Invoice

Table 2 Semantic Data Model Account Notes

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-1	NOTE FOR ACCOUNT	A group of business The words that offer Text notes which are relevant to the account, along with the By stating the subject Notes.			0..n

ID	Business term	Description	Note on use	Type of data	Cardinality
<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>					<b>Remark</b>
BT-21	Subject code Notes for the invoice	Subject (title) of the text note in BT-22.	You have to choose between the determinants listed in UNTDID 4451 [3].	Text	0..1
	/invoice/cbc:Note /CreditNote/cbc:Note				Use #kod items#
BT-22	Note for the invoice	A text note with unstructured information that is relevant to the account as a whole.	Such as e.g. the reason for any corrections or a transfer note in case the invoice is factored	Text	1..1
	/invoice/cbc:Note /CreditNote/cbc:Note				

### BT-21 Subject code (title) note for invoice

Example of use:

```
<cbc:Note>Unstructured note text#AAI#</cbc:Note>
```

### BT-22 Note for Invoice

Example of use:

```
<cbc:Note>We charge default interest on the invoice if the invoice is not paid within the deadline</cbc:Note>
```

## BG-2 Process Control

Table 3 Semantic Data Model of Process Control

ID	Business term	Description	Note on use	Type of data	Cardinality
<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>					<b>Remark</b>
BG-2	PROCESS CONTROL	A group of business terms that provide information about the business process and the rules applicable to the invoice document.			1..1
BT-23	Type of business process	Provides the context of the business process in which the transaction occurs, to enable the Customer to appropriately Process the invoice.	P1-P12 or P-99:Oznaka_kupca values are used. It is listed by the Customer.	Text	1..1
	/Invoice/cbc:ProfileID /CreditNote/cbc:ProfileID				
ID	Business term	Description	Note on use	Type of data	Cardinality

	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BT-24	Specification identifier	Identification of the specification containing the overall set of rules concerning the semantic content, cardinality and business rules with which the data contained in the instance document are compliant.	This identifies compliance or compliance with this document. Matching invoices state: urn:cen.eu:en16931:2017. Invoices that comply with a user specification can provide that specification here. No identification scheme is used.	Identifier	1..1
	/invoice/cbc:CustomizationID /CreditNote/cbc:CustomizationID				

### BT-23 Business Process Type

Business Rule	Description
HR-BR-4	The process designation MUST be specified. P1-P12 or P99 values are used: Customer code from Table 4 Business Process Types

Table 4 Business Process Types

Process Designation	The name of the business process
P1	Issuing invoices for supplies of goods and services according to purchase orders, based on a contract
P2	Periodic Invoicing for Supplies of Goods and Services on the Basis of a Contract
P3	Issuance of invoices for delivery according to a separate purchase order
P4	Payment in advance (advance payment)
P5	Payment on the spot Sport payment)
P6	Payment before delivery, based on purchase order
P7	Issuing invoices with references to the delivery note
P8	Issuing invoices with references to the delivery note and receipt
P9	Authorisations or invoices with negative amounts, issued for a variety of reasons, including the return of empty packaging
P10	Issuance of a corrective invoice (cancellation/correction of invoices)
P11	Issuance of partial and final invoices
P12	Self-issuance of invoices
P99:Buyer's mark	Customer-defined process

Example of use:

```
<cbc:ProfileID>P1</cbc:ProfileID>
or
<cbc:ProfileID>P99:AccountConstructionSituation</cbc:ProfileID>
```

### BT-24 Specification Identifier

Business Rule	Description
---------------	-------------

BR-1	The invoice must have a specification identifier (BT-24).
<b>Business Rule</b>	<b>Description</b>
HR-BR-5	The specification identifier must have the value 'urn:cen.eu:en16931:2017#compliant#urn:mfin.gov.hr:cius-2025:1.0#conformant#urn: mfin.gov.hr:ext-2025:1.0'

Example of use:

```
<cbc:CustomizationID>urn:cen.eu:en16931:2017#compliant#urn:mfin.gov.hr:cius-2025:1.0#conformant#urn: mfin.gov.hr:ext-2025:1.0</cbc:CustomizationID>
```

If the invoice is reconciled according to EN 16931 [1], urn:cen.eu:en16931:2017 shall be entered.

If the invoice is conformed to an additional specification (such as this document), the designation specifications, in other words,

**urn:cen.eu:en16931:2017#compliant#urn:mfin.gov.hr:cius-2025:1.0#conformant#urn:mfin.gov.hr:ext-2025:1.0**

### BG-3 Previous Account Reference

Table 5 Semantic Data Model Previous Calculus Reference

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-3	PREVIOUS ACCOUNT REFERENCE	A group of business terms that offer information about one or more previous accounts.	It is used in the case of: - When a previous account is corrected - when previous partial invoices are stated in the final account - when previous prepayment invoices are listed in the final invoice		0..n
	/Invoice/cac:BillingReference/cac:InvoiceDocumentReference /CreditNote/cac:BillingReference/cac:InvoiceDocumentReference				
BT-25	Reference A previous account	Identification of the invoice previously sent by the Seller.		Document reference	1..1
	/Invoice/cac:BillingReference/cac:InvoiceDocumentReference/cbc:ID /CreditNote/cac:BillingReference/cac:InvoiceDocumentReference/cbc:ID				
BT-26	Release date A previous account	Date on which it was issued the previous account.	The date of issuance of the previous invoice must to be listed	Date	1..1
	/Invoice/cac:BillingReference/cac:InvoiceDocumentReference/cbc:IssueDate /CreditNote/cac:BillingReference/cac:InvoiceDocumentReference/cbc:IssueDate				
HR-BT-3	Description of the previous account	Description of the previous invoice	It may contain VAT information on the Previous account	Text	0..1

	/Invoice/cac:BillingReference/cac:InvoiceDocumentReference/cbc:Document Description /CreditNote/cac:BillingReference/cac:InvoiceDocumentReference/cbc:Document Description	
--	---	--

### BT-25 Previous Account Reference

Business Rule	Description
BR-55	Each group of previous account references (BG-3) must have a previous account reference (BT-25).

Example of use:

```
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID>120-1-1</cbc:ID>
    ...
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
```

### BT-26 Date of issue of the previous invoice

Business Rule	Description
HR-BR-6	Each previous invoice reference (BG-3) must have the date of issue of the previous invoice (BT-26).

The date is written in the format yyyy-MM-

dd Example of use:

```
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    ...
    <cbc:IssueDate>2024-12-31</cbc:IssueDate>
    ...
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
```

### HR-BT-3 Note with previous invoice

Example of use:

```
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    ...
    <cbc:DocumentDescription>
Paid by Advance Invoice: (100-1-1) Base
25%: 100.00 EUR
VAT 25% : 25.00 EUR
Total down payment:125.00 EUR
    </cbc:DocumentDescription>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
```

### BG-4 Seller

Table 6 Seller Semantic Data Model

ID	Business term	Description	Note on use	Type of data	Cardinality
UBL Invoice Path UBL CreditNote Path (Approval)					Remark
ID	Business term	Description	Note on use	Type of data	Cardinality
UBL Invoice Path UBL CreditNote Path (Approval)					Remark
BG-4	SELLER	A group of business terms that offer information about the Seller.			1..1
/invoice/cac:AccountingSupplierParty /CreditNote/cac:AccountingSupplierParty					
BT-27	Seller Name	Full name under which the Seller is registered in the national register of legal persons either as a taxable person or on the some other way to trade as a person or persons.		Text	1..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName					
BT-28	Trade name Seller	The name by which the Seller is known, other than the name of the Seller (also referred to as the business name).	It can be used if it is different from the name of the Seller.	Text	0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyName/cbc:Name					
BT-29	Seller identifier	Identification of the seller.	For many systems, the identification of the Seller is crucial information. Multiple seller identifiers may be specified or assigned. These can be differentiated using different identification schemes. If no scheme is specified, both the Buyer and the Seller should know it, i.e. it should be the previously exchanged identification of the Seller as determined by the Buyer.	Identifier	0..n
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID					
	Schema identifier	Identifier of the Seller identifier identification scheme.	If used, the identifier of the The scheme must be chosen from among the the determinants of the list published by the ISO/IEC 6523 Maintenance Service(5)		0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID					
BT-30	Seller Legal Registration Identifier	An identifier issued by a registration authority that identifies the Seller as a natural or legal person. registration number	If no identification scheme is provided, it must be known to Buyer and Seller.		0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID					



	Schema identifier	Identifier of the identification scheme of the Seller's legal registration identifier.	If used, the identification scheme shall be selected from the determinants of the list published by the ISO/IEC 6523 Maintenance Service(5).		0..1
ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeID				
BT-31	VAT seller identifier	Seller's VAT identifier (also called the Seller's VAT identification number).	A VAT number with a country code prefix. A supplier that is registered as an obliged entity A VAT officer must provide his VAT identification number, except when using a tax representative.	Identifier	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID				Sa cac:Taxscheme/cbc:ID = "VAT"
BT-32	Seller Tax Registration Identifier	Local identification of the Seller (defined by the Seller's address) for tax purposes, or a reference that allows the Seller to indicate its status as a registered taxpayer.	This data may affect how the Customer settles the payment (e.g. for social security contributions). For example, in some countries, if the Seller is not registered as a taxpayer, then the Buyer is required to withhold the amount of tax and pay it on behalf of the Seller.	Identifier	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID				Sa cac:Taxscheme/cbc:ID != "VAT"
BT-33	Additional legal information of the seller	Additional legal information relevant to the Seller.	Such as share capital, for example.	Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyLegalForm /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyLegalForm				
BT-34	E-mail address Seller	Identifies the Seller's email address to which an app-level invoice response can be delivered.	E-mail address entered in the Address Book Metadata Services (AMS)	Identifier	1..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID /CreditNote/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID				
	Schema identifier	Identifier of the identification scheme of the seller's email address.	The scheme identifier must be selected from a list to be maintained by the Connecting Europe Facility (CEF).		1..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID/@schemeID /CreditNote/cac:AccountingSupplierParty/cac:Party/cbc:EndpointID/@schemeID				
HR-BT-4	Operator designation	Operator designation in accordance with the Fiscalization Act		Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:SellerContact/cbc:Name /CreditNote/cac:AccountingSupplierParty/cac:SellerContact/cbc:Name				

HR-BT-5	Operator's OIB	OIB of the operator in accordance with the Fiscalization Act		Text	0..1
	//Invoice/cac:AccountingSupplierParty/cac:SellerContact/cbc:ID /CreditNote/cac:AccountingSupplierParty/cac:SellerContact/cbc:ID				

Examples of use:

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cbc:EndpointID schemeID="9934">12345678901</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID>9934:12345678901</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Oversight Administration</cbc:Name>
    </cac:PartyName>
    ...
    <cac:PartyTaxScheme>
      <cbc:CompanyID>HR12345678901</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Company A d.o.o.</cbc:RegistrationName>
      <cbc:CompanyID>012345678</cbc:CompanyID>
      <cbc:CompanyLegalForm>Company A d.o.o. established at the
        Commercial Court in Osijek, share capital EUR 20,000.00, director
        Ivan Perić Responsible person: Marica Horvat
      </cbc:CompanyLegalForm>
    </cac:PartyLegalEntity>
    ...
  </cac:Party>
  <cac:SellerContact>
    <cbc:ID>1111111111</cbc:ID>
    <cbc:Name>Operator1</cbc:Name>
  </cac:SellerContact>
</cac:AccountingSupplierParty>

```

## BT-27 Seller Name

Business Rule	Description
BR-6	The invoice must contain the name of the Seller (BT-27).

### Example of use:

```

<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Company A d.o.o.</cbc:RegistrationName>
    </cac:PartyLegalEntity>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>

```

## BT-28 Seller's Trade Name

### Example of use:

```

<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyName>
      <cbc:Name>Business Unit Name, Brand Company</cbc:Name>
    </cac:PartyName>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>

```

## BT-29 Seller Identifier

Business Rule	Description
BR-CO-26	In order for the Buyer to automatically identify the Supplier, the Seller identifier (BT-29), the Seller's legal registration identifier (BT-30) and/or the Seller's VAT identification number (BT-31) must be provided.

Example of use (see also BT-34):

### 1) The seller uses an identification scheme from the ISO 6523 list [5] (e.g. GLN)

```
<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyIdentification>
      <cbc:ID schemeID="0088">3855123456789</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>
```

When using the identification scheme (schemeID), only entries from ISO/IEC can be used 6523 lists [5] (e.g., GLN = 0088 from the example).

### 2) The seller uses the OIB for the purpose of identification

```
<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyIdentification>
      <cbc:ID>9934:12345678901</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>
```

In this case, the prefix 9934 is added to the OIB, which is the identifier of the identification scheme defined in the CEF Electronic Address Scheme code list (EAS) (<https://ec.europa.eu/cefdigital/wiki/display/SDBX/Code+lists#Codelists-1>) in its extension ISO/IEC 6523 [5], and the identifier of the identification scheme 9934 stands for HR:VAT. In this case, schemeID is not used because it is not part of the ISO/IEC 6523 list.

### 3) The seller uses business units for identification purposes

```
<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyIdentification>
      <cbc:ID>9934:12345678901::HR99:12345</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>
```

In this case, the OIB plus an additional identifier of the business unit is used, where "12345" would be the internal code of the business unit within the Seller's system.

## BT-30 Seller's Legal Registration Identifier (Registration Number)

Business Rule	Description
BR-CO-26	In order for the Buyer to automatically identify the Supplier, the Seller identifier (BT-29), the Seller's legal registration identifier (BT-30) and/or the Seller's VAT identification number (BT-31) must be provided.

Example of use:

```
<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyLegalEntity>
      ...
      <cbc:CompanyID>08123456</CompanyID>
    </cac:PartyLegalEntity>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>
```

When using the identification scheme (schemeID), only entries from ISO/IEC can be used 6523 lists [5].

## BT-31 VAT Seller Identifier (VAT Identification Number)

Table 7 Business Rules - VAT Seller Identification Number

Business Rule	Description
BR-CO-9	The VAT identification number of the Seller (BT-31), the VAT identification number of the tax representative of the Seller (BT-63) and the VAT identification number of the Buyer (BT-48) must be prefixed in accordance with the ISO code 3166-[6] 1 alpha-2 by which the country of issue can be identified. Nevertheless, Greece can use the prefix "EL"
BR-CO-26	In order for the Buyer to automatically identify the Supplier, the Seller identifier (BT-29), the Seller's legal registration identifier (BT-30) and/or the Seller's VAT identification number (BT-31) must be provided.
BR-S-2	An invoice containing an invoice item (BG-25) in which the VAT category of the calculated items (BT-151) is "Standard rated" must contain the VAT identification number of the Seller (BT-31 and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-S-3	An invoice containing document-level discounts (BG-20) where the VAT category of the document-level discount (BT-95) is "Standard rated" must contain the Seller's VAT identification number (BT-31) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-S-4	An invoice that contains costs at the document level (BG-21) where the VAT category of the cost is at the document level (BT-102) "Standard rated" must contain the VAT identification number of the Seller (BT-31) and/or the VAT identification number of the tax representative of the Seller (BT-63).
BR-Z-2	An invoice containing an invoice item in which the VAT category code "Zero rated" is calculated (BT-151) must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-Z-3	An invoice that contains document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Zero rated" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-Z-4	An invoice that contains costs at the document level where the VAT category of the cost is at the document level (BT-102) "Zero rated" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-E-2	An invoice containing an invoice item (BG-25) where the VAT category code is "Exempt from VAT" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63).

Business Rule	Description
BR-E-3	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Exempt from VAT" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the Seller's tax representative VAT identification number (BT-63).
BR-E-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Exempt from VAT" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category of the document-level discount (BT-95) is "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-IC-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "Intra-community supply" must contain the VAT identification number of the Seller (BT-31) or the VAT identification number of the Seller's tax representative (BT-63) and the VAT identification number of the Buyer (BT-48).
BR-IC-3	An invoice containing document-level discounts (BG-20) where the VAT category is a document-level discount (BT-95) "Intra-community supply" must contain the Seller's VAT identification number (BT-31) or the Seller's tax representative VAT identification number (BT-63) and the Buyer's VAT identification number (BT-48).
BR-IC-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Intra-community supply" must contain the VAT identification number of the Seller (BT-31) or the VAT identification number of the Seller's tax representative (BT-63) and the VAT identification number of the Buyer (BT-48).
BR-G-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "Export outside the EU" must contain the VAT identification number of the Seller (BT-31) or the VAT identification number of the Seller's tax representative (BT-63).
BR-G-3	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Export outside the EU" must contain the Seller's VAT identification number (BT-31) or the VAT identification number of the Seller's tax representative (BT-63).
BR-G-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Export outside the EU" must contain the VAT identification number of the Seller (BT-31) or the VAT identification number of the tax representative of the Seller (BT-63).
BR-O-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "Not subject to VAT" must not contain the VAT identification number of the Seller (BT-31), the VAT identification number of the Seller's tax representative (BT-63) or the VAT identification number of the Buyer (BT-46).
BR-O-3	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Not subject to VAT" must not contain the Seller's VAT identification number (BT-31), the VAT identification number of the Seller's tax representative (BT-63) or the Buyer's VAT identification number (BT-46).
BR-O-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Not subject to VAT" must not contain the VAT identification number of the Seller (BT-31), the VAT identification number of the Seller's tax representative (BT-63) or the VAT identification number of the Buyer (BT-46).

Example of use:

```

<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyTaxScheme>
      <cbc:CompanyID>HR12345678901</CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
  </cac:Party>
</cac:AccountingSupplierParty>

```

```

        </cac:TaxScheme>
      </cac:PartyTaxScheme>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>

```

If the Seller is a taxpayer in the VAT system, then he uses BT-31 (i.e., the above example)

## BT-32 Seller Tax Registration Identifier

Table 8 Business Rules - Seller's Tax Identifier

Business Rule	Description
BR-Z-2	An invoice containing an invoice item in which the VAT category code "Zero rated" is calculated (BT-151) must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-Z-3	An invoice that contains document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Zero rated" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-Z-4	An invoice that contains costs at the document level where the VAT category of the cost is at the document level (BT-102) "Zero rated" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-E-2	An invoice containing an invoice item (BG-25) where the VAT category code is "Exempt from VAT" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-E-3	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Exempt from VAT" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the Seller's tax representative VAT identification number (BT-63).
BR-E-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Exempt from VAT" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category of the document-level discount (BT-95) is "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47).
BR-AE-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47).

Example of use:

```

<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyTaxScheme>
      <cbc:CompanyID>12345678901</CompanyID>
      <cac:TaxScheme>
        <cbc:ID>FRE</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
  </cac:Party>
</cac:AccountingSupplierParty>

```

```

...
</cac:Party>
</cac:AccountingSupplierParty>

```

If the Seller as a taxpayer is not in the VAT system, then he uses BT-32 (i.e., the above example).

### BT-33 Additional Legal Information from the Seller

Example of use:

```

<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyLegalEntity>
      ...
      <cbc:CompanyLegalForm>Company A d.o.o. established at the
      Commercial Court in Osijek, share capital EUR 20,000.00, director
      Ivan Perić Responsible person: Marica Horvat</cbc:CompanyLegalForm>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingSupplierParty>

```

Additional legal information about the Seller (the so-called Memorandum) is entered.

### BT-34 Seller's E-mail Address

Business Rule	Description
HR-BR-7	The Seller's e-mail address (BT-34) must be provided.

Entering the Seller's E-mail address is mandatory and serves as one of the possible channels of communication between the Buyer and the Seller after the invoice has been delivered (e.g. dispute of the invoice by the Buyer)

Example of use:

#### 1) The seller uses OIB

In @schemeID attribute, the seller specifies the OIB identifier of the identification scheme (9934)

```

<cac:AccountingSupplierParty>
  ...
  <cac:Party>
    <cbc:EndpointID schemeID="9934">12345678901</cbc:EndpointID>
  </cac:Party>
</cac:AccountingSupplierParty>

```

#### 2) The seller uses another identification scheme from the ISO 6523 list [5] (e.g. GLN)

In @schemeID attribute, the seller provides the identifier of the identification scheme (e.g. 0088)



```

<cac:AccountingSupplierParty>
  ...
  <cac:Party>
    <cbc:EndpointID schemeID="0088">38512345678901</cbc:EndpointID>
    ...
  </cac:Party>
  ...
</cac:AccountingSupplierParty>

```

### 3) The seller uses business units for identification purposes

In this case, in addition to the identification of the seller's electronic address (BT-34), the BT-29 element Seller Identifier (cac:PartyIdentification/cbc:ID) must be used to identify business units.

```

<cac:AccountingSupplierParty>
  <cac:Party>
    <cbc:EndpointID schemeID="9934">12345678901</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID>9934:12345678901::HR99:12345</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>

```

### HR-BT-4 Operator's Designation

Example of use:

```

<cac:AccountingSupplierParty>
  <cac:SellerContact>
    ...
    <cbc:Name>Operator1</cbc:Name>
  </cac:SellerContact>
</cac:AccountingSupplierParty>

```

### HR-BT-5 Operator's OIB

Business Rule	Description
HR-BR-9	The invoice must contain the operator's OIB

Example of use:

```

<cac:AccountingSupplierParty>
  <cac:SellerContact>
    <cbc:ID>1111111111</cbc:ID>
    ...
  </cac:SellerContact>
</cac:AccountingSupplierParty>

```

### BG-5 Seller's mailing address

Table 9 Semantic Data Model - Seller's Mailing Address

ID	Business term	Description	Note on use	Type of data	Cardinality
<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>					<b>Remark</b>
BG-5	POSTAL ADDRESS SELLER	A group of business terms that offer information about a Seller's address.	It is necessary to enter the sufficient components of the address necessary to comply with legal requirements.		1..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress					
BT-35	1st line of the seller's address	The main line of the address in Postal address.	Usually this is the name of the street and the house number or mailbox.	Text	0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName					
BT-36	2nd line of the seller's address	An additional address line in the address, which can be used for additional details that complement the main line.		Text	0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName					
BT-162	3rd line of the seller's address	An additional address line in the address, which can be used for additional details that complement the main line.		Text	0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line					
BT-37	Seller's City	The common name of the city, town, or settlement in which the Seller's address is located.		Text	0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CityName /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CityName					
BT-38	Zip code Seller	An identifier for addressing a group of properties according to the relevant mail service.	For example, a zip code or a zip code.	Text	0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:MailZone /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone					
BT-39	Province code Seller's country	Province of the country.	Such as region, county, state, province etc.	Text	0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity					
ID	Business term	Description	Note on use	Type of data	Cardinality

	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BT-40	Country code Seller	Identification code states.	If no tax representative is listed, this is the country where VAT is paid. The list of valid countries is entered with the Maintenance Agency EN ISO 3166-1 [6] "Codes for marking the names of countries and their provinces".	At	1..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode				

Business Rule	Description
BR-8	The invoice must contain the Seller's mailing address (BG-5)

Example of using an address:

```
<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PostalAddress>
      <cbc:StreetName>Savski gaj XIII</cbc:StreetName>
      <cbc:AdditionalStreetName>put 6</cbc:AdditionalStreetName>
      <cbc:CityName>Zagreb</cbc:CityName>
      <cbc:PostalZone>10000</cbc:PostalZone>
      <cbc:CountrySubentity>City of Zagreb</cbc:CountrySubentity>
      <cac:Country>
        <cbc:IdentificationCode>HR</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>
```

### BT-35 Seller Address Line 1

Example of use:

```
<cbc:StreetName>Ilica 127</cbc:StreetName>
```

### BT-36 Seller Address Line 2

Example of use:

```
<cbc:AdditionalStreetName>put 6</cbc:StreetName>
```

### BT-162 Seller Address Line 3

Example of use:

```
<cbc:AddressLine>Savski gaj XIII. put 6.</cbc:AddressLine>
```

### BT-37 Seller City

Example of use:

```
<cbc:CityName>Zagreb</cbc:CityName>
```

### BT-38 Seller's Postal Code

Example of use:

```
<cbc:PostalZone>10000</cbc:PostalZone>
```

### BT-39 Seller's County

Example of use:

```
<cbc:CountrySubentity>City of Zagreb</cbc:CountrySubentity>
```

## BT-40 Seller Country Code

Business Rule	Description
BR-9	The Seller's mailing address (BG-5) must contain the Seller's country code (BT-40)

Example of use:

```
<cac:Country>
  <cbc:IdentificationCode>HR</cbc:IdentificationCode>
</cac:Country>
```

## BG-6 Seller Contact

Table 10 Semantic Data Model - Seller Contact

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-6	SELLER CONTACT	A group of business terms with seller contact information.			0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact				
BT-41	Contact Point Seller	Contact point for A legal person or a natural person Person.	This is, for example, the name of the person, contact identification, department or office identification.	Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Name /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Name				
BT-42	Seller's contact phone number	Phone number for contact point		Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Telephone /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:Telephone				
BT-43	Home » Email List For Seller Contact	Contact Point Email Address		Text	0..1
	/Invoice/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ElectronicMail /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:Contact/cbc:ElectronicMail				

Example of use:

```
<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:Contact>
```

```

        <cbc:Name>First Name Last Name</cbc:Name>
        <cbc:Telephone>+385 01 11111111</cbc:Telephone>
        <cbc:ElectronicMail>kontakt@mail.hr</cbc:ElectronicMail>
    </cac:Contact>
</cac:Party>
</cac:AccountingSupplierParty>

```

## BT-41 Seller Contact Point

Example of use:

```
<cbc:Name>First Name Last Name</cbc:Name>
```

## BT-42 Seller Contact Phone Number

Example of use:

```
<cbc:Telephone>+385 01 11111111</cbc:Telephone>
```

## BT-43 Seller Contact Email Address

Example of use:

```
<cbc:ElectronicMail>kontakt@mail.hr</cbc:ElectronicMail>
```

## BG-7 Customer

Table 11 Semantic Data Model - Customer

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-7	BUYER	A set of business terms that provide information about the Customer.			1..1
	/invoice/cac:AccountingCustomerParty /CreditNote/cac:AccountingCustomerParty				
BT-44	Buyer's name	Customer's Full Name		Text	1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName				
BT-45	Trade name Customer	The name by which the Buyer is known, other than the name Buyer (also known as as a company name).	It can be used if it is different from the name of the Customer.	Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyName/cbc:Name				
BT-46	Buyer Identifier	Buyer Identifier.	If no scheme is specified, it must be known to the Buyer and the Seller.	Identifier	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID				
	Schema identifier	Identifier of the Buyer Identifier Identification Scheme.	If used, the identification scheme must be selected from the list record published by the ISO 6523 maintenance agency. [5]		0..1

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyIdentification/cbc:ID/@schemeID				
BT-47	Buyer's Legal Registration Identifier	An identifier issued by the registration authority that identifies the Buyer as a legal entity.	If no identification scheme is specified, this scheme should be known to both Seller and Buyer, e.g. an identifier used exclusively in the applicable legal environment.	Identifier	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID				
	Schema identifier	Identifier of the identification scheme of the Buyer's legal registration identifier.	If used, the identification scheme shall be selected from the determinants of the list published by the ISO/IEC 6523 Maintenance Service(5).		0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeID				
BT-48	Buyer identifier for VAT	Buyer's VAT identifier (also called the Buyer's VAT identification number).	VAT number with country code prefix, based on EN ISO 3166-1 [6] "Codes for marking the names of countries and their provinces"	Identifier	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID				
BT-49	E-mail address Customer	Identifies the Customer's e-mail address to which the invoice is to be delivered.	E-mail address entered in the Address Book Metadata Services (AMS)		1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID /CreditNote/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID				
	Schema identifier	Identifier of the identification scheme of the Buyer's e-mail address.	The scheme identifier must be selected from a list maintained by the Connecting Europe Facility (CEF).	Identifier	1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID/@schemeID /CreditNote/cac:AccountingCustomerParty/cac:Party/cbc:EndpointID/@schemeID				

### Example of use:

```

<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID schemeID="9934">1111111119</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID>9934:1111111119</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Business Unit 1</cbc:Name>
    </cac:PartyName>
    ...
    <cac:PartyTaxScheme>
      <cbc:CompanyID>HR1111111119</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>

```

```

        <cbc:RegistrationName>Company B d.o.o.</cbc:RegistrationName>
        <cbc:CompanyID>01234567</cbc:CompanyID>
    </cac:PartyLegalEntity>
    ...
</cac:Party>
</cac:AccountingCustomerParty>

```

## BT-44 Customer Name

Business Rule	Description
BR-7	The invoice must contain the name of the Buyer (BT-44)

Example of use:

```

<cac:AccountingCustomerParty>
  <cac:Party>
    ...
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Company B d.o.o.</cbc:RegistrationName>
      ...
    </cac:PartyLegalEntity>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>

```

## BT-45 Customer's Trade Name

Example of use:

```

<cac:AccountingCustomerParty>
  <cac:Party>
    ...
    <cac:PartyName>
      <cbc:Name>Business Unit 1</cbc:Name>
    </cac:PartyName>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>

```

## BT-46 Customer Identifier

### Important!

All Customer identifiers will be available through the central public register (Metadata Services Directory – AMS) and it will not be possible to send an invoice to a Customer whose identifier does not exist in the register.

Example of use (see also BT-49):

- 1) The customer uses an identification scheme from the ISO 6523 list [5] (e.g. GLN)

```

<cac:AccountingCustomerParty>
  <cac:Party>
    ...
    <cac:PartyIdentification>
      <cbc:ID schemeID="0088">3855123456789</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>

```

When using the identification scheme (schemeID), only entries from ISO/IEC can be used 6523 lists [5] (e.g., GLN = 0088 from the example).

## 2) The buyer uses the OIB for the purpose of identification

```
<cac:AccountingCustomerParty>
  <cac:Party>
    ...
    <cac:PartyIdentification>
      <cbc:ID>9934:11111111119</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>
```

In this case, the prefix 9934 is added to the OIB, which is the identifier of the identification scheme defined in the CEF Electronic Address Scheme code list (EAS) (<https://ec.europa.eu/cefdigital/wiki/display/SDBX/Code+lists#Codelists-1>) in its extension ISO/IEC 6523 [5], and the identifier of the identification scheme 9934 stands for HR:VAT. In this case, schemeID is not used because it is not part of the ISO/IEC 6523 list.

## 3) The customer uses business units for the purpose of identifying the final recipient

```
<cac:AccountingCustomerParty>
  <cac:Party>
    ...
    <cac:PartyIdentification>
      <cbc:ID>9934:11111111119::HR99:12345</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>
```

In this case, the OIB plus an additional identifier of the business unit is used, where "12345" would be the internal code (HR99) of the business unit within the Customer's system.

## BT-47 Buyer's Legal Registration Identifier

Business Rule	Description
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47)
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category code is a document-level discount (BT-95) "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47)
BR-AE-4	An invoice containing document-level costs (BG-21), where the VAT category code of the cost is document-level (BT-102) "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47)

Example of use:



```

<cac:AccountingCustomerParty>
  <cac:Party>
    ...
    <cac:PartyLegalEntity>
      ...
      <cbc:CompanyID>01234567</CompanyID>
    </cac:PartyLegalEntity>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>

```

When using the identification scheme (schemeID), only entries from ISO/IEC can be used 6523 lists.

## BT-48 VAT Buyer Identifier

Table 12 Business Rules - VAT Customer Identifier

Business Rule	Description
BR-CO-9	The VAT identification number of the Seller (BT-31), the VAT identification number of the Seller's tax representative (BT-63) and the VAT identification number of the Buyer (BT-48) must be prefixed in accordance with the ISO code ISO 3166-1 alpha-2 according to to which the country of issue can be identified. Nevertheless, Greece can use the prefix "EL"
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47)
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category code is a document-level discount (BT-95) "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47)
BR-AE-4	An invoice containing document-level costs (BG-21), where the VAT category code of the cost is document-level (BT-102) "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47)
BR-IC-2	An invoice containing an invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Intra-community supply" must contain the Seller's VAT identification number (BT-31) or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48)
BR-IC-3	An invoice containing document-level discounts (BG-20) where the VAT category code is a document-level discount (BT-95) "Intra-community supply" must contain the Seller's VAT identification number (BT-31) or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48)
BR-IC-4	An invoice containing document-level costs (BG-21), where the VAT category code of the cost is document-level (BT-102) "Intra-community supply" must contain the Seller's VAT identification number (BT-31) or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48)
HR-BR-S-1	An invoice that contains an invoice item (BG-25) in which the VAT category code of the calculated items (BT-151) is "Standard rated" must contain the Buyer's VAT identification number (BT-48).
HR-BR-S-2	An invoice containing document-level discounts (BG-20) where the VAT category of the document-level discount (BT-95) is "Standard rated" must contain the Customer's VAT identification number (BT-48).
HR-BR-S-3	An invoice that contains costs at the document level (BG-21) where the VAT category code is at the document (BT-102) "Standard rated" must contain the Buyer's VAT identification number (BT-48).
HR-BR-Z-1	Invoice containing an invoice item (BG-25) in which the VAT category code of the calculated items (BT-151) is "Zero rated"

	must contain the Buyer's VAT identification number (BT-48).
HR-BR-Z-2	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Zero rated" must contain the Customer's VAT identification number (BT-48).
HR-BR-Z-3	An invoice that contains costs at the document level (BG-21) where the VAT category code is at the document (BT-102) "Zero rated" must contain the VAT identification number of the Buyer (BT-48).
HR-BR-E-1	An invoice containing an invoice item (BG-25) in which the VAT category code of the calculated item (BT-151) is "Exempt from VAT" must contain the VAT identification number of the Buyer (BT-48).
<b>Business Rule</b>	<b>Description</b>
HR-BR-E-2	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Exempt from VAT" must contain the Customer's VAT identification number (BT-48).
HR-BR-E-3	An invoice that contains costs at the document level (BG-21) where the VAT category code is at the document (BT-102) "Exempt from VAT" must contain the VAT identification number of the Buyer (BT-48).
HR-BR-AE-1	An invoice containing an invoice item (BG-25) in which the VAT category code of the calculated items (BT-151) is "Reverse charge" must contain the Customer's VAT identification number (BT-48).
HR-BR-AE-2	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discounts (BT-95) "Reverse charge" must contain the Customer's VAT identification number (BT-48).
HR-BR-AE-3	An invoice that contains costs at the document level (BG-21) where the VAT category code is at the document (BT-102) "Reverse charge" must contain the VAT identification number of the Buyer (BT-48).

#### Example of use:

```

<cac:AccountingCustomerParty>
  <cac:Party>
    ...
    <cac:PartyTaxScheme>
      <cbc:CompanyID>HR11111111119</CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>

```

### BT-49 Customer's E-mail Address

<b>Business Rule</b>	<b>Description</b>
HR-BR-10	The Customer's e-mail address (BT-37) must be provided.

Entering the Buyer's Electronic Address is mandatory and serves as one of the possible channels of communication between the Buyer and the Seller after the invoice has been delivered (e.g. dispute of the invoice by the Buyer)

#### Example of use:

##### 1) The buyer uses OIB

```

<cac:AccountingCustomerParty>

```

```

...
<cac:Party>
  <cbc:EndpointID schemeID="9934">1111111119</cbc:EndpointID>
  ...
</cac:Party>
...
</cac:AccountingCustomerParty>

```

- 2) The Customer uses another identification scheme from the ISO 6523 list [5] (e.g. GLN) The Customer specifies the identifier of the identification scheme in @schemeID attribute (e.g. 0088)

```

<cac:AccountingCustomerParty>
  ...
  <cac:Party>
    <cbc:EndpointID schemeID="0088">38512345678901</cbc:EndpointID>
    ...
  </cac:Party>
  ...
</cac:AccountingCustomerParty>

```

- 3) The customer uses business units for the purpose of identification

In this case, in addition to the identification of the Customer's e-mail address (BT-37), the BT-34 element Buyer Identifier (cac:PartyIdentification/cbc:ID) must be used to identify business units.

```

<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID schemeID="9934">1111111119</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID>9934:1111111119::HR99:12345</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>

```

## BG-8 Customer's mailing address

Table 13 Semantic Data Model - Customer's Postal Address

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-8	POSTAL ADDRESS CUSTOMER	A set of terms and conditions that provide information about the Customer's address.	Enough address components need to be filled in to meet legal requirements.		1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress				
BT-50	Customer Address Line 1	Main address field.	Usually the name of the street and the number or post office.	Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName				

BT-51	Customer Address Line 2	An additional address field that can be used to provide additional details that complement the main address field.		Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:AdditionalStreetName				
BT-163	Customer Address Line 3	An additional address field that can be used to provide additional details that complement the main address field.		Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:AddressLine/cbc:Line				
BT-52	City of the Buyer	The common name of the town, city or settlement where the Customer's Address is located.		Text	0..1
<b>ID</b>	<b>Business term</b>	<b>Description</b>	<b>Note on use</b>	<b>Type of data</b>	<b>Cardinality</b>
	<b>UBL Invoice Path UBL CreditNote Path (Approval)</b>				<b>Remark</b>
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CityName /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CityName				
BT-53	Buyer's Postal Code	An identifier for a property group that can be addressed to the relevant postal service.	Such as a postal code or postal code of a post office	Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:MailZone /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone				
BT-54	Buyer's County	County	Such as region, county, state, province etc.	Text	0..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CountySubentity /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:CountrySubentity				
BT-55	Buyer's country code	A code that identifies the country.	Lists of valid states are registered with ISO 3166-1 maintenance agency [6], "Codes for the display of country names and their subdivisions".	At	1..1
	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cac:Country/cbc:IdentificationCode				

Business Rule	Description
BR-10	The invoice must contain the Customer's postal address (BG-8)

Example of using an address:

```
<cac:AccountingCustomerParty>
  <cac:Party>
    ...
    <cac:PostalAddress>
      <cbc:StreetName>127 Street</cbc:StreetName>
      <cbc:AdditionalStreetName>branch 4</cbc:AdditionalStreetName>
      <cbc:CityName>Zagreb</cbc:CityName>
      <cbc:PostalZone>10000</cbc:PostalZone>
      <cbc:CountrySubentity>City of Zagreb</cbc:CountrySubentity>
      <cbc:AddressLine> 127 Street, Branch 4</cbc:AddressLine>
      <cac:Country>
        <cbc:IdentificationCode>HR</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    ...
  </cac:Party>
</cac:AccountingCustomerParty>
```

### **BT-50 1st line of Customer's address**

Example of use:

```
<cbc:StreetName>127 Street</cbc:StreetName>
```

### **BT-51 2nd line of Customer's address**

Example of use:

```
<cbc:AdditionalStreetName>branch 4</cbc:StreetName>
```

### **BT-163 3rd line of Customer's address 3**

Example of use:

```
<cbc:AddressLine>127 Street, Branch 4</cbc:AddressLine>
```

### **BT-52 City Buyer**

Example of use:

```
<cbc:CityName>Zagreb</cbc:CityName>
```

### **BT-53 Customer's Zip Code**

Example of use:

```
<cbc:PostalZone>10000</cbc:PostalZone>
```

### **BT-54 Customer's Country Provincial Code**

Example of use:

```
<cbc:CountrySubentity>City of Zagreb</cbc:CountrySubentity>
```

### BT-55 Buyer's country code

Business Rule	Description
BR-11	The Buyer's postal address (BG-8) must contain the Buyer's country code (BT-55)

Example of use:

```
<cac:Country>
  <cbc:IdentificationCode>HR</cbc:IdentificationCode>
</cac:Country>
```

### BG-9 Customer's Contact Information

Table 14 Semantic Data Model - Customer Contact

ID	Business term	Description	Note on use	Type of data	Cardinality
UBL Invoice Path UBL CreditNote Path (Approval)					Remark
ID	Business term	Description	Note on use	Type of data	Cardinality
UBL Invoice Path UBL CreditNote Path (Approval)					Remark
BG-9	BUYER'S CONTACT DETAILS	A group of business terms with contact information relevant to the Customer.	The customer can provide contact details at any time at the time of ordering or as master data that is exchanged before ordering. Contact information should not be used for the purpose of internal routing of the received invoice by the recipient; the Buyer's reference identifier should be used for this purpose.		0..1
/Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact					
BT-56	Customer's contact phone number	Contact point for legal or natural person.	Such as a person's name, identification contacts, department or office identification.	Text	0..1
/Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Name /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Name					
BT-57	Customer's contact phone number	Phone number for contact point.		Text	0..1
/Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Telephone /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:Telephone					
BT-58	Home » Email List For Customer Contact	Email address for the point of contact.		Text	0..1

	/Invoice/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ElectronicMail /CreditNote/cac:AccountingCustomerParty/cac:Party/cac:Contact/cbc:ElectronicMail	
--	---	--

#### Example of use:

```
<cac:AccountingCustomerParty>
  <cac:Party>
    ...
    <cac:Contact>
      <cbc:Name>First Name Last Name</cbc:Name>
      <cbc:Telephone>+385 01 11111111</cbc:Telephone>
      <cbc:ElectronicMail>kontakt@mail.hr</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
</cac:AccountingCustomerParty>
```

### BT-56 Customer Contact Point

#### Example of use:

```
<cbc:Name>First Name Last Name</cbc:Name>
```

### BT-57 Customer's Contact Phone Number

#### Example of use:

```
<cbc:Telephone>+385 01 11111111</cbc:Telephone>
```

### BT-58 Customer's Contact Email Address

#### Example of use:

```
<cbc:ElectronicMail>kontakt@mail.hr</cbc:ElectronicMail>
```

## BG-10 Payee

Table 15 Semantic Data Model - Payee

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-10	RECIPIENT PAYMENT	A group of business terms that offer information about the Payee, i.e. It's a role that receives payment.	The role of the Payee may also be played by a party other than the Seller, e.g. factoring services.		0..1
	/invoice/cac:PayeeParty /CreditNote/cac:PayeeParty				
BT-59	Recipient's name payment.	Name of the recipient payment.	It is mandatory for use when the Payee is different from the Seller. However, the payee's name can be the same as the name of the Seller.	Text	1..1
	/invoice/cac:PayeeParty/cac:PartyName/cbc:Name /CreditNote/cac:PayeeParty/cac:PartyName/cbc:Name				
BT-60	Identifier payee	Recipient identifier payment.	If no scheme is specified, both the Buyer and the Seller should know it, i.e. it should be a previously exchanged identification as determined by the Buyer or Seller.	Identifier	0..1
	/Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID /CreditNote/cac:PayeeParty/cac:PartyIdentification/cbc:ID				
	Schema identifier	Payee Identifier Scheme Identifier.	If used, the identification scheme shall be selected from the determinants of the list published by the ISO/IEC 6523 Maintenance Service(5).		0..1
	/Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID/@schemeID /CreditNote/cac:PayeeParty/cac:PartyIdentification/cbc:ID/@schemeID				
BT-61	Legal Registration Identifier payee	An identifier issued by a registration authority that identifies the Payee as a legal or natural person.	If no identification scheme is specified, this scheme should be known to both Seller and Buyer, e.g. an identifier used exclusively in the applicable legal environment.	Identifier	0..1
	/Invoice/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID /CreditNote/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID				
	Schema identifier	Payee Legal Registration Identifier Scheme Identifier.	If used, the identification scheme shall be selected from the determinants of the list published by the ISO/IEC 6523 Maintenance Service(5).		0..1
	/invoice/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID/@schemeID /CreditNote/cac:PayeeParty/cac:PartyLegalEntity/cbc:CompanyID/@schemeID				

### Example of use:

```

<cac:PayeeParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID>9934:11111111119</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Company that receives payment d.o.o.</cbc:Name>
    </cac:PartyName>
    <cac:PartyLegalEntity>
      <cbc:CompanyID>07654321</cbc:CompanyID>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:PayeeParty>

```



```

        </cac:PartyLegalEntity>
        ...
    </cac:Party>
</cac:PayeeParty>

```

### BT-59 Name of the Payee

Business Rule	Description
BR-17	The invoice must include the name of the payee (BT-59), if the payee (BG-10) is different from the Seller (BG-4)

Example of use:

```

<cac:PayeeParty>
  <cac:Party>
    ...
    <cac:PartyName>
      <cbc:Name>Company that receives payment d.o.o.</cbc:Name>
    </cac:PartyName>
    ...
  </cac:Party>
</cac:PayeeParty>

```

### BT-60 Payee Identifier

Example of use:

```

<cac:PayeeParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID>9934:11111111119</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:PayeeParty>

```

### BT-61 Payee Legal Registration Identifier

Example of use:

```

<cac:PayeeParty>
  <cac:Party>
    ...
    <cac:PartyLegalEntity>
      <cbc:CompanyID>07654321</cbc:CompanyID>
    </cac:PartyLegalEntity>
    ...
  </cac:Party>
</cac:PayeeParty>

```

### BG-11 Seller's Tax Representative

Table 16 Semantic Data Model - Seller's Tax Representative

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-11	TAX REPRESENTATIVE OF THE SELLER	A group of business terms that offer information about Seller's tax representative.			0..1
	/invoice/cac:TaxRepresentativeParty /CreditNote/cac:TaxRepresentativeParty				
BT-62	Name of the Seller's Tax Representative	Full name of the Seller's tax representative's side.		Text	1..1
	/Invoice/cac:TaxRepresentativeParty/cac:PartyName/cbc:Name /CreditNote/cac:TaxRepresentativeParty/cac:PartyName/cbc:Name				
BT-63	VAT identifier of the Seller's tax representative	VAT identifier (VAT identification number) of the seller's tax representative.	VAT identification number with country code prefix, based on EN ISO 3166- [6]"Codes for the designation of the names of countries and their provinces"	Identifier	1..1
	/Invoice/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID /CreditNote/cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID				

Example of use:

```

<cac:TaxRepresentativeParty>
  <cac:PartyName>
    <cbc:Name>Porezni zastupnik d.o.o.</cbc:Name>
  </cac:PartyName>
  ...
  <cac:PartyTaxScheme>
    <cbc:CompanyID>HR1111111119</cbc:CompanyID>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>

```

### BT-62 Name of the Seller's Tax Representative

Business Rule	Description
BR-18	The invoice must include the name of the Seller's tax representative (BT-62) if the Seller (BG-4) has the Seller's tax representative (BG-11)

Example of use:

```

<cac:TaxRepresentativeParty>
  <cac:PartyName>
    <cbc:Name>Porezni zastupnik d.o.o.</cbc:Name>
  </cac:PartyName>
  ...
</cac:TaxRepresentativeParty>

```

### BT-63 Tax ID of the Seller's Tax Representative

Table 17 Business Rules - Tax ID of the Seller's Tax Representative

Business Rule	Description
---------------	-------------

Business Rule	Description
BR-56	Each tax representative of the Seller (BG-11) must have the VAT identification number of the tax representative of the Seller (BT-63)
BR-CO-9	The VAT identification number of the Seller (BT-31), the VAT identification number of the tax representative of the Seller (BT-63) and the VAT identification number of the Buyer (BT-48) must have a prefix in accordance with the ISO 3166-1 [6] alpha-2 code by which the country of issue can be identified. Nevertheless, Greece can use the prefix "EL"
BR-S-2	An invoice containing an invoice item (BG-25) in which the VAT category of the calculated items (BT-151) is "Standard rated" must contain the VAT identification number of the Seller (BT-31) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-S-3	An invoice containing document-level discounts (BG-20) where the VAT category of the document-level discount (BT-95) is "Standard rated" must contain the Seller's VAT identification number (BT-31) and/or the VAT identification number of the Seller's tax representative (BT-63).
BR-S-4	An invoice that contains costs at the document level (BG-21) where the VAT category of the cost is at the document level (BT-102) "Standard rated" must contain the VAT identification number of the Seller (BT-31) and/or the VAT identification number of the tax representative of the Seller (BT-63).
BR-Z-2	An invoice containing an invoice item in which the VAT category code "Zero rated" is calculated (BT-151) must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-Z-3	An invoice containing document-level discounts (BG-20) where the document-level discount VAT category code (BT-95) is "Zero rated" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the Seller's tax representative VAT identification number (BT-63)
BR-Z-4	An invoice that contains costs at the document level where the VAT category of the cost is at the document level (BT-102) "Zero rated" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-E-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "Exempt from VAT" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-E-3	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Exempt from VAT" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-E-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Exempt from VAT" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-AE-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47)
BR-AE-3	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47)
BR-AE-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Reverse charge" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48) and/or the Buyer's legal registration identifier (BT-47)
BR-IC-2	An invoice containing an invoice item (BG-25) where the VAT category is calculated items (BT-151) "Intra-community supply" must contain the Seller's VAT identification number (BT-31) or the VAT identification number of the Seller's tax representative (BT-63) and the Buyer's VAT identification number (BT-48)
BR-IC-3	An invoice containing document-level discounts (BG-20) where the VAT category is document-level discounts (BT-95) "Intra-community supply" must contain the Seller's VAT identification number (BT-31) or the Seller's tax representative VAT identification number (BT-63) and the Buyer's VAT identification number (BT-48)
BR-IC-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Intra-community supply" must contain the VAT identification number of the Seller (BT-31) or the VAT identification number of the Seller's tax representative (BT-63) and the VAT identification

	number of the Buyer (BT-48)
Business Rule	Description
BR-G-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "Export outside the EU" must contain the VAT identification number of the Seller (BT-31) or the VAT identification number of the tax representative of the Seller (BT-63)
BR-G-3	An invoice containing document-level discounts (BG-20) where the VAT code is document-level discount category (BT-95) "Export outside the EU" must contain the Seller's VAT identification number (BT-31) or the Seller's tax representative VAT identification number (BT-63)
BR-G-4	An invoice that contains costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Export outside the EU" must contain the VAT identification number of the Seller (BT-31) or the VAT identification number of the tax representative of the Seller (BT-63)
BR-O-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "Not subject to VAT" must not contain the Seller's VAT identification number (BT-31), the VAT identification number of the Seller's tax representative (BT-63) or the Buyer's VAT identification number (BT-46)
BR-O-3	An invoice containing document-level discounts (BG-20) where the VAT category of the document-level discount (BT-95) is "Not subject to VAT" must not contain the Seller's VAT identification number (BT-31), the VAT identification number of the Seller's tax representative (BT-63) or the Buyer's VAT identification number (BT-46)
BR-O-4	An invoice containing costs at the document level (BG-21), where the VAT category of the cost is at the document level (BT-102) "Not subject to VAT" must not contain the VAT identification number of the Seller (BT-31), the VAT identification number of the Seller's tax representative (BT-63) or the VAT identification number of the Buyer (BT-46)
BR-IG-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "IGIC" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-IG-3	An invoice containing a document-level discount (BG-20) where the VAT category code is document-level discount (BT-95) "IGIC" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-IG-4	An invoice containing a document-level expense (BG-21), where the VAT category of the cost is document-level (BT-102) "IGIC" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the Seller's tax representative VAT identification number (BT-63)
BR-IP-2	An invoice containing an invoice item (BG-25) where the VAT category of the calculated item (BT-151) is "IPSI" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-IP-3	An invoice containing a document-level discount (BG-20) where the VAT category code is document-level discount (BT-95) "IPSI" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identification number of the Seller's tax representative (BT-63)
BR-IP-4	An invoice that contains a document-level expense (BG-21), where the VAT category of the cost is document-level (BT-102) "IPSI" must contain the Seller's VAT identification number (BT-31), the Seller's tax registration identifier (BT-32) and/or the Seller's tax representative VAT identification number (BT-63)

#### Example of use:

```

<cac:TaxRepresentativeParty>
  ...
  <cac:PartyTaxScheme>
    <cbc:CompanyID>HR1111111119</cbc:CompanyID>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>

```

## BG-12 Address of the Seller's Tax Representative

Table 18 Semantic Data Model - Address of the Seller's Tax Representative

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-12	POSTAL ADDRESS OF THE SELLER'S TAX REPRESENTATIVE	A group of business terms that offer information about the postal address of a tax representative.	The name/mailling address of the Seller's tax representative must be stated on the invoice if the Seller has a tax a representative who is liable to pay VAT. Sufficient components of the address must be entered to comply with the legal requirements.		1..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress				
BT-64	1. Line of the tax representative's address	The main address line in the address.	Usually this is the name of the street and the house number or mailbox.	Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:StreetName /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:StreetName				
BT-65	2nd line of the tax representative's address	An additional address line in the address, which can be used for additional details that complement the main line.		Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:AdditionalStreetName /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:AdditionalStreetName				
BT-164	3rd line of the tax representative's address	An additional address line in the address, which can be used for additional details that complement the main line.		Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cac:AddressLine/cbc:Line /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cac:AddressLine/cbc:Line				
BT-66	City of the Tax Representative	The common name of the city, town or settlement in which the address of the tax representative is located.		Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CityName /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CityName				
BT-67	Postal code of the tax representative	Identifier for addressing a group of properties according to the relevant mail service	For example, a zip code or a zip code.	Text	0..1
	/invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:PostalZone /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:PostalZone				
BT-68	Province of the Tax Representative	Province of the country.	It can be a region, county, state, province, etc.	Text	0..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CountrySubentity /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cbc:CountrySubentity				

BT-69	With the State of the Tax Representative	Identification code states	The country where VAT is paid. The list of valid countries is entered with the Maintenance Agency EN ISO 3166-1 [6] "Codes for marking the names of countries and their provinces".	At	1..1
	/Invoice/cac:TaxRepresentativeParty/cac:PostalAddress/cac:Country/cbc:IdentificationCode /CreditNote/cac:TaxRepresentativeParty/cac:PostalAddress/cac:Country/cbc:IdentificationCode				
<b>Business Rule</b>	<b>Description</b>				
BR-19	The invoice must include the address of the Seller's tax representative (BG-12) if the Seller (BG-4) has a tax representative of the Seller (BG-11)				

Example of using an address:

```

<cac:TaxRepresentativeParty>
  ...
  <cac:PostalAddress>
    <cbc:StreetName>127 Street</cbc:StreetName>
    <cbc:AdditionalStreetName>branch 4</cbc:AdditionalStreetName>
    <cbc:CityName>Zagreb</cbc:CityName>
    <cbc:PostalZone>10000</cbc:PostalZone>
    <cbc:CountrySubentity>City of Zagreb</cbc:CountrySubentity>
    <cbc:AddressLine> 127 Street, Branch 4</cbc:AddressLine>
    <cac:Country>
      <cbc:IdentificationCode>HR</cbc:IdentificationCode>
    </cac:Country>
  </cac:PostalAddress>
  ...
</cac:TaxRepresentativeParty>

```

### BT-64 1st Line of Tax Representative Address

Example of use:

```
<cbc:StreetName>Ilica 127</cbc:StreetName>
```

### BT-65 2nd line of the Tax Representative's address

Example of use:

```
<cbc:AdditionalStreetName>put 6.</cbc:StreetName>
```

### BT-164 3rd line of the Tax Representative's address

Example of use:

```
<cbc:AddressLine>Savski gaj XIII Route 6 </cbc:AddressLine>
```

### BT-66 City Tax Representative

Example of use:

```
<cbc:CityName>Zagreb</cbc:CityName>
```

### BT-67 Postal Code of the Tax Representative

Example of use:

```
<cbc:PostalZone>10000</cbc:PostalZone>
```

## BT-68 Provincial Tax Representative

Example of use:

```
<cbc:CountrySubentity>City of Zagreb</cbc:CountrySubentity>
```

## BT-69 Tax Representative State Code

Business Rule	Description
BR-20	The address of the Seller's tax representative (BG-12) must contain the state code of the tax representative (BT-69), if the Seller (BG-4) has the Seller's tax representative (BG-11)

Example of use:

```
<cac:Country>
  <cbc:IdentificationCode>HR</cbc:IdentificationCode>
</cac:Country>
```

## BG-13 Delivery Information

Table 19 Semantic Data Model - Delivery Data

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-13	DELIVERY INFORMATION	A set of business terms that offer information about where and when goods and services are delivered. The accounts are delivered.			0..1
	/Invoice/cac:Delivery /CreditNote/cac:Delivery				
BT-70	Name of the recipient of the delivery	The name of the party to which the goods are purchased and services are delivered.	It must be used if the side of the recipient of the delivery differs from the Customer.	Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryParty/cac:PartyName/cbc:Name /CreditNote/cac:Delivery/cac:DeliveryParty/cac:PartyName/cbc:Name				
BT-71	Delivery location identifier	Identifier of the location to which goods and services are delivered.	If no scheme is specified, both the Buyer and the Seller should know it, i.e. it should be a previously exchanged identification as determined by the Buyer or Seller.	Identifier	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cbc:ID /CreditNote/cac:Delivery/cac:DeliveryLocation/cbc:ID				
	Schema identifier	Delivery Location Identifier Identification Scheme Identifier.	If used, the identification scheme shall be selected from the determinants of the list published by the ISO/IEC 6523 Maintenance Service(5).		0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cbc:ID/@schemeID /CreditNote/cac:Delivery/cac:DeliveryLocation/cbc:ID/@schemeID				
BT-72	Actual delivery date	The date on which supplies of goods or services are made or		Date	0..1

		completed.			
	/Invoice/cac:Delivery/cbc:ActualDeliveryDate /CreditNote/cac:Delivery/cbc:ActualDeliveryDate				

#### Example of use:

```
<cac:Delivery>
  <cbc:ActualDeliveryDate>2018-12-31</cbc:ActualDeliveryDate>
  <cac:DeliveryLocation>
    <cbc:ID schemeID="0088">38599998888745</cbc:ID>
  </cac:DeliveryLocation>
  <cac:DeliveryParty>
    <cac:PartyName>
      <cbc:Name>Company of Delivery d.o.o.</cbc:Name>
    </cac:PartyName>
  </cac:DeliveryParty>
</cac:Delivery>
```

### BT-70 Name of the recipient of the delivery

#### Example of use:

```
<cac:Delivery>
  ...
  <cac:DeliveryParty>
    <cac:PartyName>
      <cbc:Name>Company of Delivery d.o.o.</cbc:Name>
    </cac:PartyName>
  </cac:DeliveryParty>
</cac:Delivery>
```

### BT-71 Delivery Location Identifier

#### Example of use for GLN (e.g. commodity accounts):

```
<cac:Delivery>
  ...
  <cac:DeliveryLocation>
    <cbc:ID schemeID="0088">38599998888745</cbc:ID>
  </cac:DeliveryLocation>
  ...
</cac:Delivery>
```

### BT-72 Actual Delivery Date

Business Rule	Description
BR-IC-11	In a VAT distribution invoice (BG-23) where the VAT category code (BT-118) is "Intra-community supply", the actual delivery date (BT-72) or billing period (BG-14) must not be empty.

#### Example of use:

```
<cac:Delivery>
  <cbc:ActualDeliveryDate>2024-12-31</cbc:ActualDeliveryDate>
  ...
</cac:Delivery>
```

### BG-14 Billing Period



Table 20 Semantic Data Model - Accounting Period

ID	Business term	Description	Note on use	Type of data	Cardinality
<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>					<b>Remark</b>
BG-14	BILLING PERIOD	A group of business terms that provide information on the invoice period.	It is used to indicate the beginning and the end of the period covered by the account. It is also called the delivery period.		0..1
/Invoice/cac:InvoicePeriod /CreditNote/cac:InvoicePeriod					
ID	Business term	Description	Note on use	Type of data	Cardinality
<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>					<b>Remark</b>
BT-73	Start date of the billing period	The date on which the billing period of the invoice begins.	Start date of delivery of goods or services	Date	0..1
/Invoice/cac:InvoicePeriod/cbc:StartDate /CreditNote/cac:InvoicePeriod/cbc:StartDate					
BT-74	End date of the accounting period	End Date accounting period.	The date on which the delivery of the goods was completed, or service.	Date	0..1
/Invoice/cac:InvoicePeriod/cbc:EndDate /CreditNote/cac:InvoicePeriod/cbc:EndDate					

Business Rule	Description
BR-IC-11	In a VAT distribution invoice (BG-23) where the VAT category code (BT-118) is "Intra-community supply", the actual delivery date (BT-72) or billing period (BG-14) must not be empty.

Example of use:

```
<cac:InvoicePeriod>
  <cbc:StartDate>2025-01-01</cbc:StartDate>
  <cbc:EndDate>2025-01-31</cbc:EndDate>
</cac:InvoicePeriod>
```

### BT-73 Start Date of Billing Period

Business Rule	Description
BR-29	If both dates are given: the start date of the account billing period (BT-73) and the end date of the accounting period (BT-74), the end date of the accounting period of the account (BT-74) must be later than or equal to the start date of the accounting period of the account (BT-73)
BR-CO-19	If a billing period (BG-14) is used, the start date of the billing period of the invoice (BT-73) or the end date of the billing period of the invoice (BT-74) or both will be populated.

Example of use:

```
<cac:InvoicePeriod>
  <cbc:StartDate>2025-01-01</cbc:StartDate>
  ...
</cac:InvoicePeriod>
```

### BT-74 Accounting Period End Date

Business Rule	Description
BR-29	If both dates are given: the start date of the account billing period (BT-73) and the end date of the accounting period (BT-74), the end date of the accounting period of the account (BT-74) must be later than or equal to the start date of the accounting period of the account (BT-73)
BR-CO-19	If a billing period (BG-14) is used, the start date of the billing period of the invoice (BT-73) or the end date of the billing period of the invoice (BT-74) or both will be populated.

Example of use:

```
<cac:InvoicePeriod>
...
  <cbc:EndDate>2025-01-31</cbc:EndDate>
</cac:InvoicePeriod>
```

## BG-15 Delivery Address

Table 21 Semantic Data Model - Delivery Address

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-15	DELIVERY ADDRESS	A group of business terms that offer information about the address to which billed goods or services are or have been delivered.	In the event of a takeover (eng. <i>pick-up</i> ), the delivery address is the pick-up address. Sufficient components of the address must be entered to comply with the legal requirements.		0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address				
BT-75	1st line of the delivery address	The main line of the address in the delivery address.	Usually this is the name of the street and the house number.	Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:StreetName /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:StreetName				
BT-76	2nd line of the delivery address	An additional address line in the address, which can be used for additional details that complement the main line.		Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:AdditionalStreetName /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:AdditionalStreetName				
BT-165	3rd line of the delivery address	An additional address line in the address, which can be used for additional details that complement the main line.		Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:AddressLine/cbc:Line /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:AddressLine/cbc:Line				
BT-77	City of delivery	The common name of the city, town, or town where the delivery address is located.		Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CityName /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CityName				
BT-78	Zip code delivery	Identifier for addressing a group of properties according to the relevant mail service	For example, a zip code or a zip code.	Text	0..1

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:PostalZone				
BT-79	Province of the country delivery	Province of the country.	It can be a region, county, state, province, etc.	Text	0..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CountrySubentity /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cbc:CountrySubentity				
BT-80	Country of delivery code	Identification code states.	The list of valid countries is entered with the Maintenance Agency EN ISO 3166-1 [6] "Codes for the designation of the names of countries and their Landscape".	At	1..1
	/Invoice/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:Country/cbc:IdentificationCode /CreditNote/cac:Delivery/cac:DeliveryLocation/cac:Address/cac:Country/cbc:IdentificationCode				

Example of using an address:

```

<cac:Delivery>
  ...
  <cac:DeliveryLocation>
    <cac:Address>
      <cbc:StreetName>127 Street</cbc:StreetName>
      <cbc:AdditionalStreetName>branch 4</cbc:AdditionalStreetName>
      <cbc:CityName>Zagreb</cbc:CityName>
      <cbc:PostalZone>10000</cbc:PostalZone>
      <cbc:CountrySubentity>City of Zagreb</cbc:CountrySubentity>
      <cbc:AddressLine> 127 Street, Branch 4</cbc:AddressLine>
      <cac:Country>
        <cbc:IdentificationCode>HR</cbc:IdentificationCode>
      </cac:Country>
    </cac:Address>
  </cac:DeliveryLocation>
  ...
</cac:Delivery>

```

### BT-75 1st Line of Delivery Address

Example of use:

```
<cbc:StreetName>Ilica 127</cbc:StreetName>
```

### BT-76 2nd line of delivery address

Example of use:

```
<cbc:AdditionalStreetName>Put 6.</cbc:StreetName>
```

### BT-165 3rd line of delivery address

Example of use:

```
<cbc:AddressLine> Savski gaj XIII put 6. </cbc:AddressLine>
```

### BT-77 City Delivery

Example of use:

<cbc:CityName>Zagreb</cbc:CityName>

## BT-78 Postal Code Delivery

Example of use:

<cbc:PostalZone>10000</cbc:PostalZone>

## BT-79 Province of Delivery State

Example of use:

<cbc:CountrySubentity>City of Zagreb</cbc:CountrySubentity>

## BT-80 Delivery Country Code

Business Rule	Description
BR-57	Delivery to the address (BG-15) must include the code of the country of delivery (BT-80)
BR-IC-12	In the VAT distribution invoice (BG-23) where the VAT category code (BT-118) is "Intra-community supply" code The delivery country (BT-80) must not be empty.

Example of use:

<cac:Country>  
 <cbc:IdentificationCode>HR</cbc:IdentificationCode>  
</cac:Country>

## BG-16 Payment Instructions

Table 22 Semantic Data Model - Payment Instructions

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-16	PAYMENT INSTRUCTIONS	A group of business terms that offer payment information.			0..1
	/invoice/cac:PaymentMeans /CreditNote/cac:PaymentMeans				
BT-81	Payment method code	The manner in which the payment is expected to be settled or has been settled, expressed in the form of a code.	It must be selected from the code list determinants in UNTDID 4461 [6]. A distinction must be made between SEPA payments and those that are not, and between credit payments payments, direct debits, card payments and other instruments.	At	1..1
	/Invoice/cac:PaymentMeans/cbc:PaymentMeansCode /CreditNote/cac:PaymentMeans/cbc:PaymentMeansCode				
BT-82	Payment method text	The manner in which the payment is expected to be settled or has been settled, expressed in the form of text.	For example, cash, bank transfer, direct debit, credit card, etc. Note: The recommendation for credit transfer is to put a description of the payment in this field which will be forwarded on the payment	Text	0..1

			order.		
	/Invoice/cac:PaymentMeans/cbc:InstructionNote /CreditNote/cac:PaymentMeans/cbc:InstructionNote				
ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BT-83	Remittance information	A text value that is used to establishing a connection between the payment and the invoice, issued by the Seller.	It is used for critical information. creditors' reconciliation. This information helps the Seller assign the incoming payment to the relevant payment process. When specifying a text value, which is usually an account number or an invoice to be paid, but can be some other reference from the seller, the buyer should indicate this reference in his payment order when executing the payment. In the case of a payment transaction, this reference is returned to the Seller as remittance information. In order to enable automatic processing of cross-border SEPA payments, only Latin characters, with a maximum of 140 characters, should be used in this field. Refer to Section 1.4 of the SEPA Funds Transfer Scheme and SEPA Direct Debit Scheme Implementation Guide [7] and [8] for details on allowed characters. Other rules may apply to SEPA payments within national borders. If the remittance data is structured in accordance with ISO 11649:2009 (9) References to structured RF data creditor, will be mapped in the Reference to Structured Creditor Remittance Data field in SEPA Payment Messages. If the remittance data is structured in accordance with the EACT standard for automated reconciliation [10], it will be mapped to the Unstructured Remittance Information field in SEPA payment messages." If the remittance data is mapped to the Unique Identifier field during the of the entire process or in the field Reference to Structured Creditor Remittance Data in SEPA Payment Messages, then, except for the restriction to Latin characters, the content must not begin or end with a '/' character, nor may the character '/' appear in the content. See reference [11].	Text	0..1
	/Invoice/cac:PaymentMeans/cbc:PaymentID /CreditNote/cac:PaymentMeans/cbc:PaymentID				

#### Example of use:

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode>30</cbc:PaymentMeansCode>
  <cbc:InstructionNote>Payment text</cbc:InstructionNote>
</cac:PaymentMeans>
```

```

        <cbc:PaymentID>HR00 12345678901</cbc:PaymentID>
        ...
    </cac:PaymentMeans>

```

### BT-81 Payment Method Code

Business Rule	Description
BR-49	The payment instruction (BG-16) will specify the payment method code (BT-81)

Example of use:

```

<cac:PaymentMeans>
    <cbc:PaymentMeansCode>30</cbc:PaymentMeansCode>
    ...
</cac:PaymentMeans>

```

The most commonly used codes are:

10 - Cash

30 - Credit transfer

48 - Bank card

49 – Direct debit

### BT-82 Payment Method Text

Example of use:

```

<cac:PaymentMeans>
    ...
    <cbc:InstructionNote>Payment text</cbc:InstructionNote>
    ...
</cac:PaymentMeans>

```

### BT-83 Remittance Information

Example of use:

```

<cac:PaymentMeans>
    ...
    <cbc:PaymentID>HR00 12345678901</cbc:PaymentID>
    ...
</cac:PaymentMeans>

```

In the PaymentID field, the Model and PNB are entered as follows:

HRxx[space]PNB

### BG-17 Credit Transfer

*Table 23 Semantic Data Model – Transfer of Funds (Transfer Payment)*

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-17	CREDIT TRANSFER	A group of business terms that specify a credit transfer.			0..n
	/Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount /CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount				



ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BT-84	Payment account identifier	Unique identifier financial account for payment, with the A payment service that is used to Payment must be made.	For example, the IBAN (in the case of SEPA payments) or the national account number.	Identifier	1..1
	/Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID /CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:ID				
BT-85	Payment account name	The name of the payment account, with the payment service provider, to which the payment is to be made.		Text	0..1
	/Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:Name /CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cbc:Name				
BT-86	Identifier payment service providers	Provider identifier Payment services, code. where the payment account is located.	For example, the BIC or national clearing code, where applicable. No identification scheme is used.	Identifier	0..1
	/Invoice/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID /CreditNote/cac:PaymentMeans/cac:PayeeFinancialAccount/cac:FinancialInstitutionBranch/cbc:ID				

#### Example of use:

```

<cac:PaymentMeans>
  ...
  <cac:PayeeFinancialAccount>
    <cbc:ID>HRXXXXXXXXXXXXXXXXXXXX</cbc:ID>
    <cbc:Name>Euro Account</cbc:Name>
    <cac:FinancialInstitutionBranch>
      <cbc:ID>YYYYYY</cbc:ID>
    </cac:FinancialInstitutionBranch>
  </cac:PayeeFinancialAccount>
  ...
</cac:PaymentMeans>

```

### BT-84 Payment Account Identifier

Business Rule	Description
BR-50	The payment account identifier (BT-84) must be provided if the information for transferring funds to the account is (BG-16) listed in the invoice
BR-61	If the payment method code (BT-81) means a SEPA transfer of funds to an account, a local transfer of funds to an account or non-SEPA international transfer of funds to the account, the payment account identifier (BT-84) must be provided.

#### Example of use:

```

<cac:PaymentMeans>
  ...
  <cac:PayeeFinancialAccount>
    <cbc:ID>HRXXXXXXXXXXXXXXXXXXXX</cbc:ID>
    ...
  </cac:PayeeFinancialAccount>
  ...

```

```
</cac:PaymentMeans>
```

The IBAN is entered without spaces.

## BT-85 Payment Account Name

Example of use:

```
<cac:PaymentMeans>
...
  <cac:PayeeFinancialAccount>
    ...
    <cbc:Name>Euro Account</cbc:Name>
    ...
  </cac:PayeeFinancialAccount>
  ...
</cac:PaymentMeans>
```

## BT-86 Payment Service Provider Identifier

Example of use:

```
<cac:PaymentMeans>
...
  <cac:PayeeFinancialAccount>
    ...
    <cac:FinancialInstitutionBranch>
      <cbc:ID>YYYYYYY</cbc:ID>
    </cac:FinancialInstitutionBranch>
  </cac:PayeeFinancialAccount>
  ...
</cac:PaymentMeans>
```

## BG-18 Payment Card Information

Table 24 Semantic Data Model - Payment Card Information

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-18	PAYMENT CARD INFORMATION	A group of business terms that offer information about the card used for payment at the same time as invoicing.	It is only used if the Customer has opted to pay by payment card, such as a credit or debit card.		0..1
	/Invoice/cac:PaymentMeans/cac:CardAccount /CreditNote/cac:PaymentMeans/cac:CardAccount				
BT-87	Primary account number Payment cards	The primary account number (PAN) of the card used for payment.	In accordance with security standards for card payments, an account must never contain the full number of the primary account cards. Currently, the PCI Security Standards Council has defined that a maximum of the first 6 digits and the last 4 digits can be displayed.	Text	1..1
	/Invoice/cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID /CreditNote/cac:PaymentMeans/cac:CardAccount/cbc:PrimaryAccountNumberID				
BT-88	Name of the payment card holder	Name of the payment card holder.		Text	0..1
	/Invoice/cac:PaymentMeans/cac:CardAccount/cbc:HolderName /CreditNote/cac:PaymentMeans/cac:CardAccount/cbc:HolderName				

Example of use:

```

<cac:PaymentMeans>
  ...
  <cac:CardAccount>
    <cbc:PrimaryAccountNumberID>XXXXXXXXXXXX1234</cbc:PrimaryAccountNumberID>
    <cbc:HolderName>Ivan Perić</cbc:HolderName>
  </cac:CardAccount>
  ...
</cac:PaymentMeans>

```

### BT-87 Primary Payment Card Account Number

Business Rule	Description
BR-51	The last 4 to 6 digits of the primary payment card account number (BT-87) must be present if the payment card information (BG-18) is provided in the invoice

Example of use:

```

<cac:PaymentMeans>
  ...
  <cac:CardAccount>
    <cbc:PrimaryAccountNumberID>XXXXXXXXXXXX1234</cbc:PrimaryAccountNumberID>
  </cac:CardAccount>
  ...
</cac:PaymentMeans>

```

### BT-88 Cardholder Name

Example of use:

```

<cac:PaymentMeans>
  ...
  <cac:CardAccount>
    ...
    <cbc:HolderName>Ivan Perić</cbc:HolderName>
  </cac:CardAccount>
  ...
</cac:PaymentMeans>

```

### BG-19 Direct Debit

Table 25 Semantic Data Model - Direct Debit

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-19	DIRECT DEBIT	A group of business terms that specify direct debit.	This group can be used to provide advance notice in the invoice that the payment will be made via SEPA or other direct debit initiated by the seller, in accordance with SEPA rules or another direct debit scheme.		0..1
	/Invoice/cac:PaymentMeans/cac:PaymentMandate /CreditNote/cac:PaymentMeans/cac:PaymentMandate				

ID	Business term	Description	Note on use	Type of data	Cardinality
<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>					Remark
BT-89	Authorization reference identifier	Unique identifier determined by the Payee for referencing direct debit authorizations.	Used for advance notification Buyer on SEPA Direct Debit.	Identifier	0..1
/Invoice/cac:PaymentMeans/cac:PaymentMandate/cbc:ID /CreditNote/cac:PaymentMeans/cac:PaymentMandate/cbc:ID					
BT-90	Creditor bank identifier	Unique bank identifier of the Payee's or Seller's reference, as determined by the bank the payee, or Seller.	Used for advance notification Buyer on SEPA Direct Debit.	Identifier	0..1
/Invoice/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID /CreditNote/cac:AccountingSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID					Sa schemeID = "SEPA" when the identifier refers to the Seller
/Invoice/cac:PayeeParty/cac:PartyIdentification/cbc:ID /CreditNote/cac:PayeeParty/cac:PartyIdentification/cbc:ID					Sa schemeID = "SEPA" when the identifier refers to the Recipient payment
BT-91	Debit account identifier	An account debited by direct debit.		Identifier	0..1
/Invoice/cac:PaymentMeans/cac:PaymentMandate/cac:PayerFinancialAccount/cbc:ID /CreditNote/cac:PaymentMeans/cac:PaymentMandate/cac:PayerFinancialAccount/cbc:ID					

### Example of use:

```

<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyIdentification>
      <cbc:ID schemeID="0088">3855123456789</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyIdentification>
      <cbc:ID schemeID="SEPA">HRXXXXXXXXXXXXXXXXXXXX</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>
...
<cac:PayeeParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID schemeID="SEPA">HRXXXXXXXXXXXXXXXXXXXX</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:PayeeParty>
...
<cac:PaymentMeans>
  ...
  <cac:PaymentMandate>
    <cbc:ID>1111-2344</cbc:ID>
    <cac:PayerFinancialAccount>
      <cbc:ID>HRXXXXXXXXXXXXXXXXXXXX</cbc:ID>
    </cac:PayerFinancialAccount>
  </cac:PaymentMandate>
</cac:PaymentMeans>

```

```

    </cac:PaymentMandate>
</cac:PaymentMeans>

```

## BT-89 Authorization Reference Identifier

Example of use:

```

<cac:PaymentMeans>
  ...
  <cac:PaymentMandate>
    <cbc:ID>1111-2344</cbc:ID>
    ...
  </cac:PaymentMandate>
</cac:PaymentMeans>

```

## BT-90 Bank Creditor Identifier

Example of use:

```

<cac:AccountingSupplierParty>
  <cac:Party>
    ...
    <cac:PartyIdentification>
      <cbc:ID schemeID="0088">3855123456789</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyIdentification>
      <cbc:ID schemeID="SEPA">HRXXXXXXXXXXXXXXXXXXXX</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:AccountingSupplierParty>
...
<cac:PayeeParty>
  <cac:Party>
    <cac:PartyIdentification>
      <cbc:ID schemeID="SEPA">HRXXXXXXXXXXXXXXXXXXXX</cbc:ID>
    </cac:PartyIdentification>
    ...
  </cac:Party>
</cac:PayeeParty>

```

## BT-91 Debit Account Identifier

Example of use:

```

<cac:PaymentMeans>
  ...
  <cac:PaymentMandate>
    ...
    <cac:PayerFinancialAccount>
      <cbc:ID>HRXXXXXXXXXXXXXXXXXXXX</cbc:ID>
    </cac:PayerFinancialAccount>
  </cac:PaymentMandate>
</cac:PaymentMeans>

```

## BG-20 Document-Level Discounts

Table 26 Semantic Data Model - Document-Level Discounts

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-20	DOCUMENT-LEVEL DISCOUNTS	A group of business terms that offer information about discounts applicable to the account as a whole.	Deductions, such as withheld taxes, also can be listed in this group.		0..n

ID	Business term	Description	Note on use	Type of data	Cardinality
<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>					Remark
	/Invoice/cac:AllowanceCharge /CreditNote/cac:AllowanceCharge				With cbc:ChargeIndica tor = "false"
BT-92	Document-level discount amount	Discount amount, excluding VAT.		Amount	1..1
	/Invoice/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:AllowanceCharge/cbc:Amount				With cbc:ChargeIndica tor = "false"
BT-93	Document-level discount base	An amount base that can be used, along with the document-level discount percentage, to calculate the document-level discount amount.		Amount	0..1
	/Invoice/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:AllowanceCharge/cbc:BaseAmount				With cbc:ChargeIndica tor = "false"
BT-94	Document-level discount percentage	The percentage that can be used, together with the base of the discount amount at the document level, to calculate the amount of the discount at the document level.		Percentage	0..1
	/Invoice/cac:AllowanceCharge/cbc:MultiplierFactorNumeric /CreditNote/cac:AllowanceCharge/cbc:MultiplierFactorNumeric				With cbc:ChargeIndica tor = "false"
BT-95	VAT category code for document-level discount	A coded VAT category identification that is applied to the document-level discount.	The following definitions from UNTDID 5305 [6] are used (additional clarification in parentheses): - Standard rate (subject to VAT on the standard way). - Goods with a zero rate (subject to VAT at a zero percentage rate) - Tax Exempt (VAT/IGIC/IPSI) - VAT rules for reverse charge (VAT/IGIC/IPSI reverse charge rules apply) - VAT exemption for intra-EU supplies of goods (VAT/IGIC/IPSI not charged due to intra-EU supply rules) - A free export item, the tax is not (VAT/IGIC/IPSI is not charged due to exports outside the EU) - Services outside the scope of tax (VAT/IGIC/IPSI does not apply to sales) - General indirect tax for the Canary Islands (subject to IGIC tax) - Subject to IPSI (tax for Ceuta and Melilla)	At	1..1
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:ID /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:ID				With cbc:ChargeIndica tor = "false" Sa cac:TaxScheme/c bc:ID = "VAT"
BT-96	Document-level discount VAT rate	The VAT rate shown as a percentage applied to the document-level discount.		Percentage	0..1

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent				With cbc:ChargeIndicator = "false"
BT-97	Reason for document-level discount	The reason for the discount at the document level, expressed in the form of text.		Text	0..1
	/Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReason /CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReason				With cbc:ChargeIndicator = "false"
BT-98	Document-level discount reason code	The reason for the discount at the document level, expressed in the form of a code.	The determinants of the UNTDID code list 5189 [3] are used. For document-level discount reasons and document-level discount reasons, they must provide the same discount reason.	At	0..1
	/Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode /CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode				With cbc:ChargeIndicator = "false"

#### Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>71</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Quantity Discount</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>10.00</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="EUR">20.00</cbc:Amount>
  <cbc:BaseAmount currencyID="EUR">200.00</cbc:BaseAmount>
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>25</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

### BT-92 Document-Level Discount Amount

Business Rule	Description
BR-31	Each document-level discount (BG-20) must have a document-level discount amount (BT-92)

#### Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  ...
  <cbc:Amount currencyID="EUR">20.00</cbc:Amount>
  ...
</cac:AllowanceCharge>

```

### BT-93 Document-Level Discount Base

#### Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>

```

```

...
<cbc:BaseAmount currencyID="EUR">200.00</cbc:BaseAmount>
...
</cac:AllowanceCharge>

```

## BT-94 Document-Level Discount Percentage

Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  ...
  <cbc:MultiplierFactorNumeric>10.00</cbc:MultiplierFactorNumeric>
  ...
</cac:AllowanceCharge>

```

## BT-95 Document-Level VAT Discount Category Code

Business Rule	Description
BR-32	Each document-level discount (BG-20) must have a document-level discount VAT category code (BT-95)

Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  ...
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    ...
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

## BT-96 Document-Level Discount VAT Rate

Table 27 Business Rules - Document-Level Discount VAT Rate

Business Rule	Description
BR-S-6	In a document-level discount (BG-20), where the document-level discount VAT category (BT-95) is "Standard rated", the document-level discount VAT rate (BT-96) must be higher than zero.
BR-Z-6	In a document-level discount (BG-20), where the document-level discount VAT category (BT-95) code is "Zero rated", the document-level discount VAT rate (BT-96) must be 0 (zero).
BR-E-6	In a document-level discount (BG-20), where the document-level discount VAT category code (BT-95) is "Exempt from VAT", the document-level discount VAT rate (BT-96) must be 0 (zero).
BR-AE-6	In a document-level discount (BG-20), where the document-level discount VAT category (BT-95) is "Reverse charge", the document-level discount VAT rate (BT-96) must be 0 (zero).
BR-IC-6	In a document-level discount (BG-20), where the document-level discount VAT category (BT-95) is "Intra-community supply", the document-level discount VAT rate (BT-96) must be 0 (zero).
BR-G-6	In a document-level discount (BG-20), where the document-level discount VAT category code (BT-95) is "Export outside the EU", the document-level discount VAT rate (BT-96) must be 0 (zero).
BR-O-6	In the document-level discount (BG-20), where the VAT category code is the document-level discount (BT-95) "Not subject to VAT", must not contain the VAT rate of the discount at the document level (BT-96)

Example of use:



```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  ...
  <cac:TaxCategory>
    ...
    <cbc:Percent>25</cbc:Percent>
    ...
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

## BT-97 Document-Level Discount Reason

Table 28 Business Rules - Reason for Document-Level Discount

Business Rule	Description
BR-33	Each document-level discount (BG-20) must have a document-level discount reason (BT-97) or a document-level discount reason (BT-98)
BR-CO-5	The document-level discount reason (BT-98) and the document-level discount reason (BT-97) will indicate the same type of discount.
BR-CO-21	Each document-level discount (BG-20) must include a document-level discount reason (BT-97) or a document-level discount reason (BT-98), or both.

Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  ...
  <cbc:AllowanceChargeReason>Quantity Discount</cbc:AllowanceChargeReason>
  ...
</cac:AllowanceCharge>

```

## BT-98 Document-Level Discount Reason Code

Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>71</cbc:AllowanceChargeReasonCode>
  ...
</cac:AllowanceCharge>

```

## BG-21 Document-Level Costs

Table 29 Semantic Data Model - Document-Level Costs

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-21	COSTS ON DOCUMENT LEVEL	A group of business terms that provide information on costs and taxes other than VAT, applicable to the invoice as a whole.			0..n
	/Invoice/cac:AllowanceCharge /CreditNote/cac:AllowanceCharge				Sa cbc:ChargeIndicator = "true"
BT-99	Amount of cost at the level Document	The amount of the cost excluding VAT.		Amount	1..1

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
	/Invoice/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:AllowanceCharge/cbc:Amount				Sa cbc:ChargeIndicator = "true"
BT-100	The cost base of the document level	A base that can be used together with the percentage of cost at document level for Calculation of the amount of the cost of document level.		Amount	0..1
	/Invoice/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:AllowanceCharge/cbc:BaseAmount				Sa cbc:ChargeIndicator = "true"
BT-101	Percentage of cost on document level	A percentage that can be used together with the document-level cost base to calculate the document-level cost amount.		Percentage	0..1
	/Invoice/cac:AllowanceCharge/cbc:MultiplierFactorNumeric /CreditNote/cac:AllowanceCharge/cbc:MultiplierFactorNumeric				Sa cbc:ChargeIndicator = "true"
BT-102	Cost VAT category code at the document level	A coded VAT category identification that is applied to the cost at the document level.	The following determinants from UNTDID 5305 [3] are used (additional clarification in parentheses): - Standard rate (subject to VAT on the standard way). - Goods with a zero rate (subject to VAT at a zero percentage rate) - Tax Exempt (VAT/IGIC/IPSI) - VAT rules for reverse charge (VAT/IGIC/IPSI reverse charge rules apply) - VAT exemption for intra-EU supplies of goods (VAT/IGIC/IPSI not charged due to intra-EU supply rules) - A free export item, the tax is not (VAT/IGIC/IPSI is not charged due to exports outside the EU) - Services outside the scope of tax (VAT/IGIC/IPSI does not apply to sales) - General indirect tax for the Canary Islands (subject to IGIC tax) - Subject to IPSI (tax for Ceuta and Melilla)	At	1..1
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:ID /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:ID				Sa cbc:ChargeIndicator = "true"
HR-BT-6	EN Tax category code	Support for non-VAT items		At	0..1
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:Name /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:Name				
BT-103	Cost VAT rate at the document level	The VAT rate shown as a percentage applied to the cost at the document level.		Percentage	0..1
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:Percent				Sa cbc:ChargeIndicator = "true"

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				Remark
HR-BT-7	The reason for the release from VAT	The reason for the release from The VAT is expressed as a text.		Text	0..1
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:TaxExemptionReason /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:TaxExemptionReason				
HR-BT-8	At the time of liberation from VAT	The reason for the release from VAT is expressed as a code.		At	0..1
	/Invoice/cac:AllowanceCharge/cac:TaxCategory/cbc:TaxExemptionReasonCode /CreditNote/cac:AllowanceCharge/cac:TaxCategory/cbc:TaxExemptionReasonCode				
BT-104	Reason for the cost at the document level	The reason for the cost at the document level, expressed in the form of text.		At	0..1
	/Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReason /CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReason				Sa cbc:ChargeIndicator = "true"
BT-105	Cost Reason Code at the document level	Document-level cost reason expressed as code	Use UNTDID 5189 code list entries [6]. The document-level discount reason code and the document-level discount reason must point to the same discount reason.	At	0..1
	/Invoice/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode /CreditNote/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode				Sa cbc:ChargeIndicator = "true"

Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>32</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Shipping Cost</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>1.00</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="EUR">2.00</cbc:Amount>
  <cbc:BaseAmount currencyID="EUR">200.00</cbc:BaseAmount>
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>13</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

## BT-99 Document-Level Cost Amount

Business Rule	Description
BR-36	Each document-level expense (BG-21) must have a document-level expense amount (BT-99)

Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cbc:Amount currencyID="EUR">2.00</cbc:Amount>
  ...

```

</cac:AllowanceCharge>

### **BT-100 Document-level cost base**

Example of use:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cbc:BaseAmount currencyID="EUR">200.00</cbc:BaseAmount>
  ...
</cac:AllowanceCharge>
```

### **BT-101 Percentage of cost at the document level**

Example of use:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cbc:MultiplierFactorNumeric>1.00</cbc:MultiplierFactorNumeric>
  ...
</cac:AllowanceCharge>
```

### **BT-102 Document-level VAT cost category code**

Business Rule	Description
BR-37	Each document-level expense (BG-21) must have a document-level cost VAT category code (BT-102)

Example of use:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cac:TaxCategory>
    <cbc:ID>S</cbc:ID>
    ...
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

### **HR-BT-6 VAT Cost Category Code at Document Level**

Business Rule	Description
HR-BR-11	Each document-level expense (BG-21) that is not subject to VAT or is exempt from VAT must have a document-level VAT category code (HR-BT-6) from Table HR-TB-2 HR VAT Category Code

Example of use:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cac:TaxCategory>
    <cbc:ID>E</cbc:ID>
    <cbc:Name>EN:O</cbc:Name>
    <cbc:Percent>0</cbc:Percent>
    <cbc:TaxExemptionReason>Transit item pursuant to Article XX of the VAT Act
    </cbc:TaxExemptionReason>
    ...
  </cac:TaxCategory>
  <cac:TaxScheme>
```

```

        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:AllowanceCharge>

```

### HR-BT-7 Reason for VAT exemption of costs at the document level

Business Rule	Description
HR-BR-13	Any cost at the document level (BG-21) that is not subject to VAT or is exempt must have a reason VAT exemption of the cost at the document level (HR-BT-6) or in the case of the reason for VAT exemption and the cost at the documents (HR-BT-7)

#### Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cac:TaxCategory>
    <cbc:ID>E</cbc:ID>
    <cbc:Name>EN:0</cbc:Name>
    <cbc:Percent>0</cbc:Percent>
    <cbc:TaxExemptionReason>Transit item pursuant to Article XX of the VAT Act
  </cbc:TaxExemptionReason>
    ...
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

### HR-BT-8 Cost Exemption Reason Code at Document Level

Business Rule	Description
HR-BR-13	Any cost at the document level (BG-21) that is not subject to VAT or is exempt must have a reason VAT exemption of the cost at the document level (HR-BT-6) or in the case of the reason for VAT exemption and the cost at the documents (HR-BT-7)

#### Example of use:

```

<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cac:TaxCategory>
    <cbc:ID>E</cbc:ID>
    <cbc:Name>EN:0</cbc:Name>
    <cbc:Percent>0</cbc:Percent>
    <cbc:TaxExemptionReasonCode>vatex-eu-143</cbc:TaxExemptionReason>
    ...
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>

```

### BT-103 Document-level cost VAT rate

Table 30 Business Rules - VAT Rate of Expenses on Miscellaneous Documents

Business Rule	Description
---------------	-------------

Business Rule	Description
BR-S-7	In a document-level cost (BG-21), where the document-level cost VAT category (BT-102) is "Standard rated", the document-level cost VAT rate (BT-103) must be greater than zero.
BR-Z-7	In document-level cost (BG-21), where the document-level cost VAT category (BT-102) is "Zero rated", the document-level cost VAT rate (BT-103) must be 0 (zero).
BR-E-7	In a document-level expense (BG-21), where the document-level cost VAT category (BT-102) is "Exempt from VAT", the document-level cost VAT rate (BT-103) must be 0 (zero).
BR-AE-7	In a document-level cost (BG-21), where the document-level cost VAT category (BT-102) is "Reverse charge", the document-level cost VAT rate (BT-103) must be 0 (zero).
BR-IC-7	In a document-level cost (BG-21), where the document-level cost VAT category (BT-102) is "Intra-community supply", the document-level cost VAT rate (BT-103) must be 0 (zero).
BR-G-7	In a document-level cost (BG-21), where the document-level cost VAT category (BT-102) is "Export outside the EU", the document-level cost VAT rate (BT-103) must be 0 (zero).
BR-O-7	In the document-level expense (BG-21), where the VAT category of the document-level expense (BT-102) is "Not subject to VAT", shall not contain the VAT rate of the cost at document level (BT-103)

Example of use:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cac:TaxCategory>
    ...
    <cbc:Percent>13</cbc:Percent>
    ...
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

## BT-104 Reason for the cost at the document level

Table 31 Business Rules - Document-Level Cost Reason

Business Rule	Description
BR-38	Each document-level expense (BG-21) must have a document-level expense reason (BT-104) or reason code document-level cost (BT-105)
BR-CO-6	The document-level cost reason (BT-105) and the document-level cost reason (BT-104) will indicate the same cost type
BR-CO-22	Each document-level expense (BG-21) must include the document-level expense reason (BT-104) or the cost reasons at the document level (BT-105), or both.

Example of use:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  ...
  <cbc:AllowanceChargeReason>Shipping Cost</cbc:AllowanceChargeReason>
  ...
</cac:AllowanceCharge>
```

## BT-105 Document-level cost reason code

Example of use:

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>32</cbc:AllowanceChargeReasonCode>
  ...
</cac:AllowanceCharge>
```

</cac:AllowanceCharge>

## BG-22 Total Amounts

Table 32 Semantic Data Model - Totals

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-22	TOTAL AMOUNTS AT DOCUMENT LEVEL	A group of business Concepts that provide the total amount of money for the account.			1..1
	/invoice/cac:LegalMonetaryTotal /CreditNote/cac:LegalMonetaryTotal				
BT-106	Sum of Net Amount Account items	The sum of all net amounts of account items that are listed on the invoice.		Amount	1..1
	/Invoice/cac:LegalMonetaryTotal/cbc:LineExtensionAmount /CreditNote/cac:LegalMonetaryTotal/cbc:LineExtensionAmount				
BT-107	Sum of document-level discounts	The sum of all document-level discounts on the invoice.	Item-level discounts are included in the net amount of the invoice item, which is added together the net amount of account items.	Amount	0..1
	/Invoice/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount /CreditNote/cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount				
BT-108	The sum of the costs of document level	The sum of all costs at the document level on the invoice.	Item-level costs are included in the net amount of the invoice item, which is added to the sum of the net amount of the invoice items.	Amount	0..1
	/invoice/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount /CreditNote/cac:LegalMonetaryTotal/cbc:ChargeTotalAmount				
BT-109	Total invoice amount excl. VAT	The total amount of the bill without VAT.	The total amount of the invoice excluding VAT is the sum of the net amount of invoice items minus the sum of all discounts at the document level increased by sum of the amounts of all costs at the level Document.	Amount	1..1
	/invoice/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount /CreditNote/cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount				
BT-110	Total amount of VAT for the account	The total amount of VAT for account.	The total amount of VAT for an invoice is the sum of the amounts taxes of all categories of VAT.	Amount	0..1
	/Invoice/cac:TaxTotal/cbc:TaxAmount /CreditNote/cac:TaxTotal/cbc:TaxAmount				
BT-111	Total amount of VAT On behalf of the U.S. Accounting currency	The total amount of VAT reported in the accounting currency accepted or required in the country Seller.	It is used when the accounting currency for VAT (BT-6) is distinguished from the accounting currency of the invoice (BT-5) in accordance with Article 230 of Directive 2006/112/EC on the VAT Act [2]. The amount of VAT in accounting currency is not It is used in the calculation of total invoice amounts.	Amount	0..1
	/Invoice/cac:TaxTotal/cbc:TaxAmount /CreditNote/cac:TaxTotal/cbc:TaxAmount				
BT-112	Total invoice amount incl. VAT	The total amount of the bill with VAT.	The total amount of the invoice with VAT included.	Amount	1..1
	/invoice/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount /CreditNote/cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount				

BT-113	The amount paid	The sum of the amounts that are prepaid.	This amount is deducted from the total amount account with VAT in order to calculate the VAT due amount to be paid.	Amount	0..1
ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
	/invoice/cac:LegalMonetaryTotal/cbc:PrepaidAmount /CreditNote/cac:LegalMonetaryTotal/cbc:PrepaidAmount				
BT-114	Rounding amount	The amount to be added to the total in order to round the amount for payment.		Amount	0..1
	/invoice/cac:LegalMonetaryTotal/cbc:PayableRoundingAmount /CreditNote/cac:LegalMonetaryTotal/cbc:PayableRoundingAmount				
BT-115	Amount due on payment	The outstanding amount for which Payment is required	This amount is the total amount of the invoice with VAT minus the amount paid in advance. The amount is zero in the case of an invoice that has been paid in full. The amount can be negative; in this case, the Seller owes this amount to the Buyer.	Amount	1..1
	/Invoice/cac:LegalMonetaryTotal/cbc:PayableAmount /CreditNote/cac:LegalMonetaryTotal/cbc:PayableAmount				

#### Example of use:

```

<cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">52.50</cbc:TaxAmount>
  ...
</cac:TaxTotal>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">7.00</cbc:TaxAmount>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="EUR">250.00</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="EUR">210.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="EUR">262.50</cbc:TaxInclusiveAmount>
  <cbc:AllowanceTotalAmount currencyID="EUR">70.00</cbc:AllowanceTotalAmount>
  <cbc:ChargeTotalAmount currencyID="EUR">30.00</cbc:ChargeTotalAmount>
  <cbc:PrepaidAmount currencyID="EUR">50.00</cbc:PrepaidAmount>
  <cbc:PayableRoundingAmount currencyID="EUR">0.00</cbc:PayableRoundingAmount>
  <cbc:PayableAmount currencyID="EUR">212.50</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

```

### BT-106 Sum of the net amount of invoice items

Business Rule	Description
BR-12	The account must have the sum of the net amount of the invoice items (BT-106)
BR-CO-10	Sum of Net Amount of Account Items (BT-106) = $\Sigma$ Net Amount of Account Items (BT-131)

#### Example of use:

```

<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="EUR">250.00</cbc:LineExtensionAmount>
  ...
</cac:LegalMonetaryTotal>

```

The amount is written to 2 decimal places.



## BT-107 Sum of document-level discounts

Business Rule	Description
BR-CO-11	Sum of all document-level discounts (BT-107) = $\Sigma$ document-level discount amount (BT-92)

Example of use:

```
<cac:LegalMonetaryTotal>
  ...
  <cbc:AllowanceTotalAmount currencyID="EUR">70.00</cbc:AllowanceTotalAmount>
  ...
</cac:LegalMonetaryTotal>
```

The amount is written to 2 decimal places.

## BT-108 Sum of costs at the document level

Business Rule	Description
BR-CO-12	Sum of all document-level costs (BT-108) = $\Sigma$ of document-level cost amounts (BT-99)

Example of use:

```
<cac:LegalMonetaryTotal>
  ...
  <cbc:ChargeTotalAmount currencyID="EUR">30.00</cbc:ChargeTotalAmount>
  ...
</cac:LegalMonetaryTotal>
```

The amount is written to 2 decimal places.

## BT-109 Total invoice amount excluding VAT

Business Rule	Description
BR-13	The invoice must have the total amount of the invoice excluding VAT (BT-109)
BR-CO-13	Total invoice amount excluding VAT (BT-109) = $\Sigma$ Net invoice item amount (BT-131) - Sum of all document-level discounts (BT-107) + Sum of all document-level costs (BT-108)

Example of use:

```
<cac:LegalMonetaryTotal>
  ...
  <cbc:TaxExclusiveAmount currencyID="EUR">210.00</cbc:TaxExclusiveAmount>
  ...
</cac:LegalMonetaryTotal>
```

The amount is written to 2 decimal places.

### **BT-110 Total VAT amount for the invoice**

Business Rule	Description
BR-CO-14	Total VAT amount of the invoice (BT-110) = $\Sigma$ of the amount of the VAT categories (BT-117)

Example of use:

```
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">52.50</cbc:TaxAmount>
  ...
</cac:TaxTotal>
```

The amount is written to 2 decimal places.

### **BT-111 Total amount of VAT in accounting currency**

Business Rule	Description
BR-53	If the VAT calculation currency code (BT-6) is present, then the total VAT amount of the invoice in accounting currency (BT-111) will be present

Example of use:

```
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="USD">7.00</cbc:TaxAmount>
</cac:TaxTotal>
```

The amount is written to 2 decimal places.

### **BT-112 Total invoice amount including VAT**

Business Rule	Description
BR-14	The invoice must have the total amount of the invoice with VAT (BT-112)
BR-CO-15	Total invoice amount with VAT (BT-112) = Total invoice amount excluding VAT (BT-109) + Total VAT amount Account (BT-110)

Example of use:

```
<cac:LegalMonetaryTotal>
  ...
  <cbc:TaxInclusiveAmount currencyID="EUR">262.50</cbc:TaxInclusiveAmount>
  ...
</cac:LegalMonetaryTotal>
```

The amount is written to 2 decimal places.

### **BT-113 Amount paid in advance**

Example of use:

```
<cac:LegalMonetaryTotal>
```

```

...
<cbc:PrepaidAmount currencyID="EUR">50.00</cbc:PrepaidAmount>
...
</cac:LegalMonetaryTotal>

```

The amount is written to 2 decimal places.

## BT-114 Rounding amount

Example of use:

```

<cac:LegalMonetaryTotal>
...
<cbc:PayableRoundingAmount currencyID="EUR">0.00</cbc:PayableRoundingAmount>
...
</cac:LegalMonetaryTotal>

```

The amount is written to 2 decimal places.

## BT-115 Amount due for payment

Business Rule	Description
BR-15	The invoice must have an amount due for payment (BT-115)
BR-CO-16	Amount due for payment (BT-115) = Total invoice amount with VAT (BT-112) - Amount paid (BT-113) + Rounding Amount (BT-114)
BR-CO-25	In the case of a positive amount due for payment (BT-115), either the due date of payment (BT-9) or the terms of payment (BT-20) must be indicated
HR-BR-4	In the case of a positive amount due for payment (BT-115), the due date of payment (BT-9) must be indicated.

Example of use:

```

<cac:LegalMonetaryTotal>
...
<cbc:PayableAmount currencyID="EUR">212.50</cbc:PayableAmount>
</cac:LegalMonetaryTotal>

```

The amount is written to 2 decimal places.

## BG-23 VAT Distribution

Table 33 Semantic Data Model - VAT Allocation

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark

ID	Business term	Description	Note on use	Type of data	Cardinality
UBL Invoice Path UBL CreditNote Path (Approval)					Remark
BG-23	DISTRIBUTION OF VAT	A group of business terms that offer information on the distribution of VAT by different categories, rates and grounds for exemption			1..n
/Invoice/cac:TaxTotal/cac:TaxSubtotal /CreditNote/cac:TaxTotal/cac:TaxSubtotal					
BT-116	Taxable amount of the VAT category	The sum of all taxable amounts subject to a specific code VAT category and VAT category rate (if VAT category rate is applicable).	The sum of the net amount of invoice items minus discounts plus document-level costs that are subject to a specific VAT category code and VAT category rate (if VAT category rate is applicable).	Amount	1..1
/Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount					
BT-117	Amount of VAT category tax	The total amount of VAT for each VAT category.	It is calculated by multiplying the taxable amount of the VAT category by the VAT category rate for the relevant VAT category.	Amount	1..1
/Invoice/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount					
BT-118	VAT Category Code	Coded VAT category identification.	The following determinants from UNTDID 5305 [3] are used (additional clarification in parentheses): - Standard rate (subject to VAT on the standard way). - Goods with a zero rate (subject to VAT at a zero percentage rate) - Tax Exempt (VAT/IGIC/IPSI) - VAT rules for reverse charge (VAT/IGIC/IPSI reverse charge rules apply) - VAT exemption for intra-EU supplies of goods (VAT/IGIC/IPSI not charged due to intra-EU supply rules) - A free export item, the tax is not (VAT/IGIC/IPSI is not charged due to exports outside the EU) - Services outside the scope of tax (VAT/IGIC/IPSI does not apply to sales) - General indirect tax for the Canary Islands (subject to IGIC tax) - Subject to IPSI (tax for Ceuta and Melilla)	At	1..1
/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:ID					
BT-119	VAT category rate	The VAT rate, shown as a percentage applied to the relevant VAT category.	The VAT category code and the VAT category rate must be aligned.	Percentage	0..1
/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:Percent					

BT-120	Text of the reasons for VAT exemption	A textual indication of the reason why the amount is exempt from VAT or not subject to VAT	Article 226(11) to (15) of the Directive 2006/112/EC of the VAT Act [2].	Text	0..1
ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
	/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason				
BT-121	Reasons for VAT exemption	A coded declaration of reasons for VAT exemption.	The code list is published and maintained by the Connecting Europe Facility (CEF).	At	0..1
	/Invoice/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode /CreditNote/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode				

### Table of category codes according to UNTDID 5305

Figure 2 Category codes according to UNTDID 5305

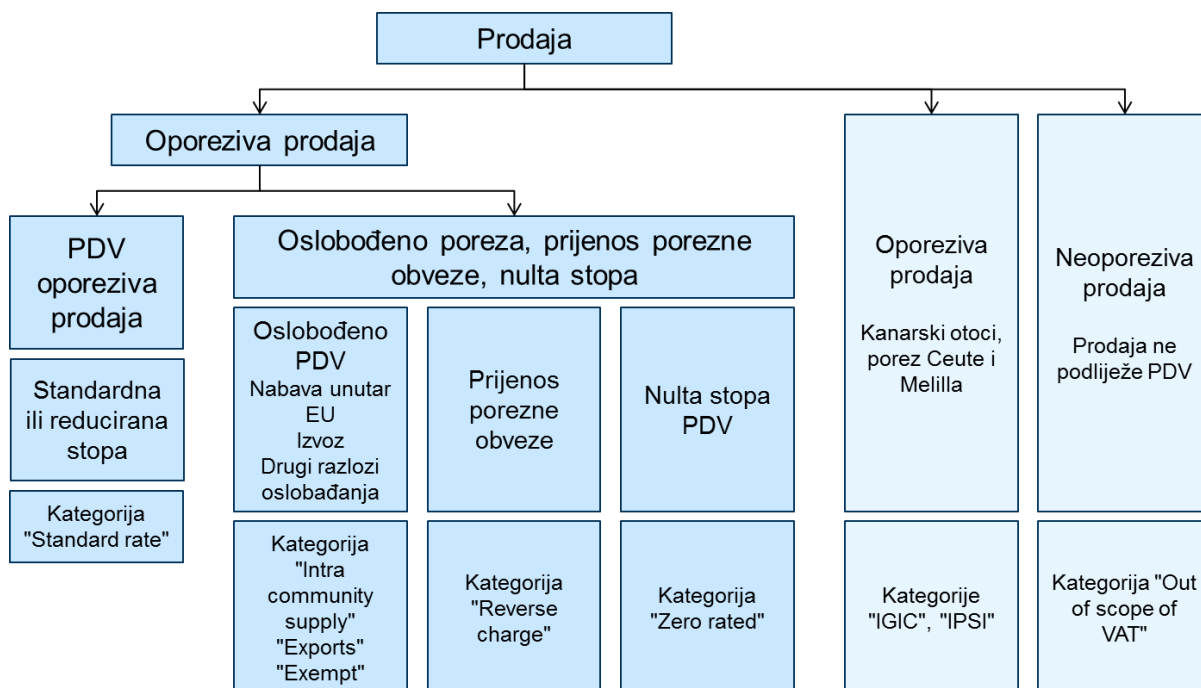


Figure 3 Table – Category codes according to UNTDID 5305

Tax category	UNTDID Code 5305	Description of the code from UNTDID 5305	Tax scheme code UNTDID 5153
Standard or reduced VAT rate	S	Standard rate	VAT

Delivery within the EU	K	Intra community supply	VAT
Export	G	Exports	VAT
Other reasons for VAT exemption	E	Exempt from tax	VAT
Reverse charge	AE	VAT Reverse charge	VAT
Zero VAT rate	Z	Zero rated	VAT
<b>Tax category</b>	<b>UNTDID Code 5305</b>	<b>Description of the code from UNTDID 5305</b>	<b>Tax scheme code UNTDID 5153</b>
Canary Islands	L	IGIC	VAT
Taxes of Ceuta and Melilla	M	IPSI	VAT
Non-taxable sales are not subject to VAT	O	Out of scope of VAT	VAT

### (S) Standard or reduced VAT rate

For each sale, VAT data shall be provided as follows:

- the VAT identifier of the Seller is indicated on the invoice
- VAT category code for taxable amounts is given as the standard rate
- the VAT category rate for the taxable amount is reported as the relevant percentage rate
- the taxable amount of the VAT category is the sum of the net amount of invoice items reduced by the amounts of discounts at the document level and increased by the amounts of costs at the document level
- in the calculation of VAT, the invoice must show the subsum of the amount taxable by VAT and the amount of VAT for each VAT rate (i.e. all combinations of the Category S code and the VAT rate at the item level and for discounts and costs at the document level).

*Table 34 Business Rules - Standard or Reduced VAT Rate*

Business Rule	Description
BR-S-1	An invoice containing an invoice item (BG-25), a document-level discount (BG-20) or a document-level expense (BG-21), where the VAT category code (BT-151, BT-95 or BT-102) is "at the standard rate" must contain in the VAT allocation (BG-23) at least one VAT category code (BT-118) that is equal to the "standard rate".
BR-S-2	Invoice containing an invoice item (BG-25) in which the VAT category code of the invoiced item (BT-151) "Standard Rate" must contain the VAT Vendor Identifier (BT-31), the Seller's Tax Registration Identifier (BT-32) and/or the VAT Identifier of the Seller's Tax Representative (BT-63).
BR-S-3	An invoice that contains a document-level discount (BG-20) with a VAT category code for a document-level discount (BT-95) "standard rate" must contain the Seller's VAT identifier (BT-31), the Seller's tax registration identifier (BT-32), and/or the Seller's Tax Representative's VAT identifier (BT-63).
BR-S-4	An invoice that contains a document-level expense (BG-21) with a VAT category code for a document-level expense (BT-102) "standard rate" must contain the Seller's VAT identifier (BT-31), the Seller's tax registration identifier (BT-32), and/or the VAT identifier of the Seller's tax representative (BT-63).
BR-S-5	For an invoice item (BG-25) where the VAT category of the invoiced item (BT-151) is the "standard rate", The VAT rate of the invoiced item (BT-152) must be greater than zero.
BR-S-6	For a document-level discount (BG-20) where the VAT category code for the document-level discount (BT-95) 'standard rate', the VAT rate for document-level discounts (BT-96) must be higher than zero.
BR-S-7	For a document-level cost (BG-21) where the VAT category for document-level cost (BT-102) is the "standard rate", the VAT rate for the document-level cost (BT-103) must be greater than zero.

BR-S-8	For each different value of the VAT category rate (BT-119) in which the VAT category code (BT-118) "standard rate", the taxable amount of the VAT category (BT-116) in the VAT distribution (BG-23) must be equal to the sum of the net amount of invoice items (BT-131) increased by the sum of the amount of costs at the document level (BT-99), minus the sum of the amount of the discount at the document level (BT-92), where the VAT category (BT-151, BT-102, BT-95) is the "standard rate" and the VAT rate (BT-152, BT-103, BT-96) is equal to the VAT category rate (BT-119).
BR-S-9	The amount of tax of the VAT category (BT-117) in the VAT distribution (BG-23), where the VAT category code (BT-118) 'standard rate' must be equal to the taxable amount of the VAT category (BT-116) multiplied by the VAT category (BT-119).
BR-S-10	The VAT distribution (BG-23) with the VAT category code (BT-118) "standard rate" must not have a reason code for VAT exemption (BT-121) or the text of the reasons for VAT exemption (BT-120).
<b>Business Rule</b>	<b>Description</b>
HR-BR-S-1	An invoice that contains an invoice item (BG-25) in which the VAT category code of the calculated items (BT-151) is "Standard rated" must contain the Buyer's VAT identification number (BT-48).
HR-BR-S-2	An invoice containing document-level discounts (BG-20) where the VAT category of the document-level discount (BT-95) is "Standard rated" must contain the Customer's VAT identification number (BT-48).
HR-BR-S-3	An invoice that contains costs at the document level (BG-21) where the VAT category code is at the document (BT-102) "Standard rated" must contain the Buyer's VAT identification number (BT-48).

### (IC) Intra-EU procurement

When VAT is not charged on the invoice for an intra-EU supply, the following information is entered into the invoice. Since both the Buyer and the Seller agree on the application of intra-EU delivery, both the Buyer and the Seller must be registered as VAT payers, and the VAT numbers of both the Buyer and the Seller must be stated on the invoice.

The invoicer must indicate when the invoice item is accounted for as an intra-EU supply. The invoice shall indicate this by using the VAT category code for an intra-EU supply from the UNTDID 5305 code list subset on the relevant invoice item.

In the electronic invoice, the indication of the code for intra-EU procurement constitutes a statement that the invoice item is intra-EU procurement, but for the purpose of compliance with the regulation, the text "Delivery of goods to the EU" must also be stated in the text of the reason for exemption.

The following information must be provided at the document level:

- Seller's VAT identifier
- Buyer's VAT identifier
- Proof of delivery must be provided stating the following:
  - Country of delivery
  - Delivery Date
- as the text of the reasons for VAT exemption in the VAT distribution, the text "Supply of goods to the EU" (or the corresponding standard text in other languages) is indicated.

The following information should be provided at the item level:

- the VAT category code for the item is listed as "Procurement of goods in the EU"
- The VAT rate for the item is listed as 0 (zero)
- the text of the reason for the exemption of the invoice item is the text "Supply of goods to

the EU" (or the corresponding standard text in other languages).

The seller is responsible for billing as an intra-EU supply where appropriate. The following rules do not confirm the correctness of this decision. They only verify the accuracy of the information provided in the account instance.

*Table 35 Business Rules - Intra-EU Procurement*

Business Rule	Description
---------------	-------------



Business Rule	Description
BR-IC-1	An invoice containing an invoice item (BG-25), a document-level discount (BG-20) or a document-level expense (BG-21), where the VAT category code (BT-151, BT-95 or BT-102) is "Supply of goods to the EU" must contain only one VAT category code (BT-118) in the VAT allocation (BG-23) that is equal to "Supply of goods to the EU".
BR-IC-2	Invoice containing an invoice item (BG-25) in which the VAT category code of the invoiced item (BT-151) The "Supply of Goods to the EU" must contain the VAT Seller Identifier (BT-31), the Seller's Tax Registration Identifier (BT-63) and the VAT Buyer Identifier (BT-48).
BR-IC-3	An invoice containing a document-level discount (BG-20) with a VAT category code for a document-level discount (BT-95) "Supply of goods to the EU" must contain the VAT Seller identifier (BT-31) or the VAT identifier of the Seller's Tax Representative (BT-63) and the VAT Buyer identifier (BT-48).
BR-IC-4	An invoice containing a document-level expense (BG-21) with a VAT category code for a document-level expense (BT-102) "Supply of goods to the EU" must contain the VAT Seller identifier (BT-31) or the VAT identifier of the Seller's Tax Representative (BT-63) and the VAT Buyer identifier (BT-48).
BR-IC-5	For the invoice item (BG-25) in which the VAT category code of the invoiced item (BT-151) is "Supply of goods to the EU", The VAT rate of the invoiced item (BT-152) must be 0 (zero).
BR-IC-6	For a document-level discount (BG-20) where the VAT category code for the document-level discount (BT-95) "Supply of goods to the EU", the VAT rate for document-level discounts (BT-96) must be 0 (zero).
BR-IC-7	For a document-level cost (BG-21) where the VAT category for document-level cost (BT-102) is "Supply of goods to the EU", the VAT rate for the document-level cost (BT-103) must be 0 (zero).
BR-IC-8	In the VAT distribution (BG-23), where the VAT category code (BT-118) is "Supply of goods to the EU", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount of invoice items (BT-131) minus the sum of the amount of the discount at the document level (BT-92) increased by the sum of the amount of costs at the document level (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Supply of goods to the EU".
BR-IC-9	The amount of VAT category tax (BT-117) in the VAT distribution (BG-23), where the VAT category code (BT-118) "Supply of goods to the EU" must be 0 (zero).
BR-IC-10	A VAT distribution (BG-23) with a VAT category code (BT-118) "Supply of goods to the EU" must have a VAT exemption reason code (BT-121) meaning "Supply of goods to the EU" or the text of the reason for VAT exemption (BT-120) "Supply of goods into the EU" (or the corresponding standard text in other languages).
BR-IC-11	In the invoice with the distribution of VAT (BG-23) in which the VAT category code (BT-118) is "Supply of goods to the EU", the actual delivery date (BT-72) or invoice period (BG-14) must not be empty.
BR-IC-12	In the invoice with the distribution of VAT (BG-23) in which the VAT category code (BT-118) is "Supply of goods to the EU", the code of the country of supply (BT-80) must not be empty.

## (G) Exports

When VAT is not invoiced for exports outside the EU, the following information is entered into the invoice.

The invoicer must indicate when the invoice item relates to exports outside the EU. On the invoice, this is done by using the VAT category code for Exports from a subset of the UN/TDID 5305 code list on the relevant invoice item.

The following information must be provided at document level:

- Seller's VAT identifier
- The VAT breakdown is based on the text 'Exports outside the EU' (or equivalent standard text in other languages) as the reason for the VAT exemption.

The following information should be provided at the item level:

- The VAT category code for the item is listed as Export
- The VAT rate for the item is listed as 0 (zero)
- the text of the reason for the exemption of the item shall include the words 'Exports outside the EU'

(or equivalent to the standard text in other languages).

The seller is responsible for accounting for exports where appropriate. The following rules do not confirm the correctness of this decision. They only verify the accuracy of the information provided in the account instance.

*Table 36 Business Rules - Exports*

Business Rule	Description
BR-G-1	An invoice containing an invoice item (BG-25), a document-level discount (BG-20) or a document-level expense (BG-21), where the VAT category code (BT-151, BT-95 or BT-102) is 'Extra-EU exports' must contain only one VAT category code (BT-118) in the VAT distribution (BG-23) that is equivalent to 'extra-EU exports'.
BR-G-2	An invoice that contains an invoice item (BG-25) with the VAT category of the invoiced item (BT-151) "Export outside the EU" must contain the VAT Vendor identifier (BT-31) or the VAT identifier of the Seller's Tax Representative (BT-63).
BR-G-3	An invoice that contains a document-level discount (BG-20) with a VAT category code for a document-level discount (BT-95) "Export outside the EU" must contain the VAT Vendor identifier (BT-31) or the VAT identifier of the Seller's Tax Representative (BT-63).
BR-G-4	An invoice that contains a document-level expense (BG-21) with a VAT category code for a document-level expense (BT-102) "Export outside the EU" must contain the VAT Vendor identifier (BT-31) or the VAT identifier of the Seller's Tax Representative (BT-63).
BR-G-5	For invoice item (BG-25) where the VAT category code of the invoiced item (BT-151) is "Exports outside the EU", the rate The VAT of the invoiced item (BT-152) must be 0 (zero).
BR-G-6	For a document-level discount (BG-20) where the VAT category code for the document-level discount (BT-95) 'Extra-EU exports', the VAT rate for document-level discounts (BT-96) must be 0 (zero).
BR-G-7	For a document-level cost (BG-21) where the VAT category for document-level cost (BT-102) is "Export outside the EU", the VAT rate for the document-level cost (BT-103) must be 0 (zero).
BR-G-8	In the VAT distribution (BG-23), where the VAT category (BT-118) is "Export outside the EU", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount of invoice items (BT-131) minus the sum of the amount of the document-level discount (BT-92) plus the sum of the amount of the document-level expense (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Export outside the EU".
BR-G-9	The amount of VAT category tax (BT-117) in the VAT distribution (BG-23), where the VAT category code (BT-118) "Extra-EU exports" must be 0 (zero).
BR-G-10	The VAT distribution (BG-23) with the VAT category code (BT-118) "Exports outside the EU" must have a reason code for VAT exemption (BT-121) meaning "Export outside the EU" or the text of the reasons for VAT exemption (BT-120) 'Export outside the EU' (or equivalent standard text in other languages).

### **(E) Other reasons for VAT exemption**

As shown in the illustration above, there are situations where sales are exempt from VAT. These are cases where VAT is not charged on the invoice.

Sales may be exempt from VAT for various reasons in accordance with EU directives and/or national legislation. When sales are exempt from VAT for various general reasons, they must be indicated  
The following information:

- the VAT identifier of the Seller is indicated on the invoice
- The VAT category code for the item is listed as "Exempt from VAT"
- The VAT rate for each item is reported as 0 (zero)
- For each exempted invoice item, a description of the reasons for the exemption shall be provided in the form of free text

- the VAT distribution shall provide a description of the reasons for the exemption in the form of free text

- in the calculation of VAT, the invoice should show the taxable amount for each reason for exemption as an intermediate sum of the amount of items for items that have the same combination of the code of the category "Exempt from VAT" and the text of the reason for the exemption
- in the calculation of VAT, the invoice must show at the document level the VAT charged as a zero rate as the taxable amount multiplied by the percentage rate. Since, by definition, the rate is 0%, the amount of VAT is zero.

*Table 37 Business Rules - Other Reasons for VAT Exemption*

Business Rule	Description
BR-E-1	An invoice containing an invoice item (BG-25), a document-level discount (BG-20) or a document-level expense (BG-21), where the VAT category code (BT-151, BT-95 or BT-102) is "exempt from VAT", must contain at least one VAT category code (BT-118) in the VAT allocation (BG-23) that is equal to "Exempt from VAT".
BR-E-2	An invoice that contains an invoice item (BG-25) that contains the VAT category code of the invoiced item (BT-151) "VAT Exempt" must include the VAT Vendor Identifier (BT-31), the Seller's Tax Registration Identifier (BT-32), and/or the Seller's Tax Representative's VAT Identifier (BT-63).
BR-E-3	An invoice that contains a document-level discount (BG-20) that has a VAT category code for a document-level discount (BT-95) "Exempt from VAT" must contain the VAT Vendor identifier (BT-31), the Seller's tax registration identifier (BT-32), and/or the VAT identifier of the Seller's tax representative (BT-63).
BR-E-4	An invoice that contains a document-level expense (BG-21) with a VAT category code for a document-level expense (BT-102) "Exempt from VAT" must contain the VAT Vendor identifier (BT-31), the Seller's tax registration identifier (BT-32), and/or the VAT identifier of the Seller's Tax Representative (BT-63).
BR-E-5	On the invoice item (BG-25) in which the VAT category of the invoiced item (BT-151) is "Exempt from VAT", The VAT rate of the invoiced item (BT-152) must be 0 (zero).
BR-E-6	On a document-level discount (BG-20) in which the VAT category code for the document-level discount (BT-95) "Exempt from VAT", the VAT rate for document-level discounts (BT-96) must be 0 (zero).
BR-E-7	On a document-level expense (BG-21) where the VAT category code for the document-level expense (BT-102) "Exempt from VAT", the VAT rate for the cost at the document level (BT-103) must be 0 (zero).
BR-E-8	In the VAT distribution (BG-23), where the VAT category code (BT-118) is "Exempt from VAT", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount of invoice items (BT-131) minus the sum of the amount of the document-level discount (BT-92) increased by the sum of the amount of costs at the document level (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Exempt from VAT".
BR-E-9	The amount of tax of the VAT category (BT-117) in the VAT distribution (BG-23), where the VAT category code (BT-118) "Exempt from VAT" must be 0 (zero).
BR-E-10	The VAT distribution (BG-23) with the VAT category code (BT-118) "VAT exempt" must have the VAT exemption reason code (BT-121) or the text of the VAT exemption reason (BT-120).
HR-BR-E-1	An invoice containing an invoice item (BG-25) in which the VAT category code of the calculated item (BT-151) "Exempt from VAT" must contain the VAT identification number of the Buyer (BT-48).
HR-BR-E-2	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Exempt from VAT" must contain the Customer's VAT identification number (BT-48).
HR-BR-E-3	An invoice that contains costs at the document level (BG-21) where the VAT category code is at the document (BT-102) "Exempt from VAT" must contain the VAT identification number of the Buyer (BT-48).

### **(AE) Reverse charge**

When VAT is not charged on the invoice due to the reverse charge VAT rules, the following information shall be provided on the invoice. Since both Buyer and Seller agree to

application of the reverse charge procedure, both the Buyer and the Seller must be registered as VAT payers, and the VAT numbers of both the Buyer and the Seller must be stated on the invoice.

When the reverse charge is applied, both the Buyer and the Seller must be registered as VAT payers, and the VAT numbers of both the Buyer and the Seller must be stated on the invoice, and the statement "Reverse charge" must be stated on the invoice. The issuer of the invoice must indicate when the invoice item is accounted for upon the reverse charge charge. The invoice states this by using the VAT category code to transfer the tax liability from the UN/TDID 5305 code list subset on the relevant invoice item.

In an electronic invoice, the indication of the code for the reverse charge represents a statement that the invoice item is a reverse charge, but for the purpose of compliance with the regulation, the text "Reverse charge" must also be provided. in the text of the reasons for the release.

The following information shall be provided at document level:

- Seller's VAT identifier
- Buyer's VAT identifier
- the text of the reason for the VAT exemption in the VAT allocation shall be the text 'Reverse charge' (or the corresponding standard text in other languages).

The following information should be provided at the item level.

- in the VAT category of the invoiced item, it is reported as "Reverse charge"
- The VAT rate of the invoiced item for the item is listed as 0 (zero)
- the text of the reason for the VAT exemption of the invoiced item shall be the text 'Reverse charge' (or the corresponding standard text in other languages).

The seller is responsible for accounting for the reverse charge charge when appropriate.

The following rules do not confirm the correctness of this decision. They only verify the accuracy of the information provided in the account instance.

*Table 38 Business Rules - Reverse Charge*

Business Rule	Description
BR-AE-1	An invoice containing an invoice item (BG-25), a document-level discount (BG-20) or a document-level expense (BG-21), where the VAT category code (BT-151, BT-95 or BT-102) is 'Reverse charge' must contain only one VAT category code (BT-118) in the VAT allocation (BG-23) that is equal to 'Reverse charge'.
BR-AE-2	Invoice containing an invoice item (BG-25) in which the VAT category code of the invoiced item (BT-151) The "Reverse charge" must contain the VAT Seller Identifier (BT-31), the Seller's Tax Registration Identifier (BT-32) and/or the VAT Identifier of the Seller's Tax Representative (BT-63) and the VAT Buyer Identifier for VAT (BT-48) and/or the Buyer's Legal Registration Identifier (BT-47).
BR-AE-3	An invoice containing a document-level discount (BG-20) containing the VAT category code for the document-level discount (BT-95) "Reverse charge" must contain the VAT Seller identifier (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identifier of the Seller's tax representative (BT-63) and the VAT identifier for VAT (BT-48) and/or the Buyer's legal registration identifier (BT-47).

BR-AE-4	An invoice containing a document-level expense (BG-21) with a VAT category code for a document-level expense (BT-102) "Reverse charge" must contain the VAT Seller identifier (BT-31), the Seller's tax registration identifier (BT-32) and/or the VAT identifier of the Seller's tax representative (BT-63) and the VAT identifier of the Buyer for VAT (BT-48) and/or the Buyer's legal registration identifier (BT-47).
<b>Business Rule</b>	<b>Description</b>
BR-AE-5	For an invoice item (BG-25) where the VAT category of the invoiced item (BT-151) is "Reverse charge", the VAT rate of the invoiced item (BT-152) must be 0 (zero).
BR-AE-6	For a document-level discount (BG-20) where the VAT category code for the document-level discount (BT-95) is "Reverse charge", the VAT rate for document-level discounts (BT-96) must be 0 (zero).
BR-AE-7	For a document-level cost (BG-21) where the VAT category code for the document-level cost (BT-102) is "Reverse charge", the VAT rate for the document-level cost (BT-103) must be 0 (zero).
BR-AE-8	In the VAT allocation (BG-23), where the VAT category (BT-118) is "Reverse charge", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount of the invoice items (BT-131) minus the sum of the amount of the document-level discount (BT-92) plus the sum of the document-level expense amounts (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "Reverse charge" ("Reverse charge")".
BR-AE-9	The amount of VAT category tax (BT-117) in the VAT distribution (BG-23), where the VAT category code (BT-118) The 'reverse charge' must be 0 (zero).
BR-AE-10	A VAT allocation (BG-23) with a VAT category code (BT-118) "Reverse charge" must have a VAT exemption reason code (BT-121) meaning "Reverse charge" or the text of the reason for VAT exemption (BT-120) "Reverse charge" (or equivalent standard text in other languages).
HR-BR-AE-1	An invoice containing an invoice item (BG-25) in which the VAT category code of the calculated items (BT-151) is "Reverse charge" must contain the Customer's VAT identification number (BT-48).
HR-BR-AE-2	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discounts (BT-95) "Reverse charge" must contain the Customer's VAT identification number (BT-48).
HR-BR-AE-3	An invoice that contains costs at the document level (BG-21) where the VAT category code is at the document (BT-102) "Reverse charge" must contain the VAT identification number of the Buyer (BT-48).

## (Z) Zero VAT rate

Although sales that have a zero rate do not cause VAT to be charged, there is still a requirement for by stating that the sales are at a zero rate. For each sale, listed at the invoice item level, as well as for discounts and costs at the document level, VAT is identified as follows.

- the VAT identifier of the Seller is indicated on the invoice
- The VAT category code for the item is listed as a zero-rate sale
- The VAT rate for the item is listed as zero (0) rate
- The taxable amount is the amount of the item
- in the calculation of VAT, the invoice must show the amount taxed at the zero rate as an intermediate sum of the amounts of the items they have in the VAT category for the item listed as sales with a zero rate
- in the calculation of VAT, the invoice must show at the document level the VAT charged as a zero rate as the taxable amount multiplied by the percentage rate. Since the rate is 0% by definition, the VAT amount is zero.

Table 39 Business Rules - Zero VAT Rate

Business Rule	Description
BR-Z-1	An invoice containing an invoice item (BG-25), a document-level discount (BG-20) or a document-level expense (BG-21), where the VAT category code (BT-151, BT-95 or BT-102) is a "zero rate" must contain only one VAT category code (BT-118) that is equal to the "zero rate" in the VAT allocation (BG-23).
Business Rule	Description
BR-Z-2	An invoice that contains an invoice item with the VAT category of the invoiced item (BT-151) "zero rate" must contain the VAT Vendor Identifier (BT-31), the Seller's Tax Registration Identifier (BT-32) and/or the VAT Identifier of the Seller's Tax Representative (BT-63).
BR-Z-3	An invoice that contains a document-level discount (BG-20) in which the VAT category code for the document-level discount (BT-95) is "zero rate" must contain the VAT Seller identifier (BT-31), the Seller's tax registration identifier (BT-32), and/or the VAT identifier of the Seller's tax representative (BT-63).
BR-Z-4	An invoice that contains a document-level expense (BG-21) with a VAT category code for a document-level expense (BT-102) of "zero rate" must contain the VAT Vendor identifier (BT-31), the Seller's tax registration identifier (BT-32), and/or the VAT identifier of the Seller's Tax Representative (BT-63).
BR-Z-5	For an invoice item (BG-25) where the VAT category of the invoiced item (BT-151) is "zero rate", the VAT rate of the invoiced item (BT-152) must be 0 (zero).
BR-Z-6	For a document-level discount (BG-20) where the VAT category code for the document-level discount (BT-95) 'zero rate', the VAT rate for document-level discounts (BT-96) must be 0 (zero).
BR-Z-7	For a document-level cost (BG-21) where the VAT category for document-level cost (BT-102) is "zero rate", the VAT rate for the document-level cost (BT-103) must be 0 (zero).
BR-Z-8	In the VAT allocation (BG-23), where the VAT category (BT-118) is "zero rate", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount of invoice items (BT-131) minus the sum of the document-level discount amount (BT-92) plus the sum of the document-level cost amounts (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "zero rate".
BR-Z-9	The amount of VAT category tax (BT-117) in the VAT distribution (BG-23), where the VAT category code (BT-118) The "zero rate" must be equal to 0 (zero).
BR-Z-10	The VAT distribution (BG-23) with the VAT category code (BT-118) "zero rate" must not have the code of the reason for VAT exemption (BT-121) or the text of the reason for VAT exemption (BT-120).
HR-BR-Z-1	Invoice containing an invoice item (BG-25) in which the VAT category code of the calculated items (BT-151) is "Zero rated" must contain the Buyer's VAT identification number (BT-48).
HR-BR-Z-2	An invoice containing document-level discounts (BG-20) where the VAT category code is document-level discount (BT-95) "Zero rated" must contain the Customer's VAT identification number (BT-48).
HR-BR-Z-3	An invoice that contains costs at the document level (BG-21) where the VAT category code is at the document (BT-102) "Zero rated" must contain the VAT identification number of the Buyer (BT-48).

### (O) Non-taxable sales (not subject to VAT)

When the sale is not subject to VAT, then the entire invoice is not subject to VAT (Directive 2006/112/EC [2], Article 16, second paragraph of the VAT Act [2]).

Table 40 Business Rules - Non-Taxable Sales

Business Rule	Description
BR-O-1	An invoice containing an invoice item (BG-25), a document-level discount (BG-20) or a document-level expense (BG-21), where the VAT category code (BT-151, BT-95 or BT-102) is "not subject to VAT" must contain only one VAT distribution group (BG-23) with a VAT category code (BT-118) that is equal to "not subject to VAT".
BR-O-2	An invoice containing an invoice item (BG-25) in which the VAT category of the invoiced item (BT-151) is "no subject to VAT" must not contain the VAT Seller identifier (BT-31), the Seller's tax registration identifier (BT-63) or the VAT Buyer identifier (BT-46).

BR-O-3	An invoice that contains a document-level discount (BG-20) with a VAT category code for a document-level discount (BT-95) "not subject to VAT" must not contain the VAT Vendor identifier (BT-31), the VAT identifier of the Seller's Tax Representative (BT-63), or the VAT Buyer identifier (BT-48).
BR-O-4	An invoice that contains a document-level expense (BG-21) with a VAT category code for a document-level expense (BT-102) "not subject to VAT" must not contain the VAT Vendor identifier (BT-31), the VAT identifier of the Seller's Tax Representative (BT-63), or the VAT Buyer identifier (BT-48).
<b>Business Rule</b>	<b>Description</b>
BR-O-5	An invoice item (BG-25) with a VAT category code (BT-151) that is "not subject to VAT" must not contain the rate VAT of the invoiced item (BT-152).
BR-O-6	A document-level discount (BG-20) in which the VAT category code (BT-95) is "not subject to VAT" must not contain the VAT rate for document-level discounts (BT-96).
BR-O-7	A document-level expense (BG-21) in which the VAT category code (BT-102) is "not subject to VAT" must not contain the VAT rate for the document-level expense (BT-103).
BR-O-8	In the VAT allocation (BG-23), where the VAT category code (BT-118) is "not subject to VAT", the taxable amount of the VAT category (BT-116) must be equal to the sum of the net amount of invoice items (BT-131) minus the sum of the document-level discount amount (BT-92) plus the sum of the document-level expense amounts (BT-99), where the VAT category codes (BT-151, BT-95, BT-102) are "not subject to VAT".
BR-O-9	The amount of VAT category tax (BT-117) in the VAT distribution (BG-23), where the VAT category code (BT-118) is "not subject to VAT" must be 0 (zero).
BR-O-10	A VAT distribution (BG-23) with a VAT category code (BT-118) "not subject to VAT" must have a VAT exemption reason code (BT-121) meaning "not subject to VAT" or the text of the reason for VAT exemption (BT-120) "not subject to VAT" (or the corresponding standard text in other languages).
BR-O-11	An invoice containing a VAT distribution group (BG-23) with a VAT category code (BT-118) "not subject to VAT" must not contain other VAT distribution groups (BG-23).
BR-O-12	An invoice containing a VAT distribution group (BG-23) with a VAT category code (BT-118) "not subject to VAT" must not contain an invoice item (BG-25) in which the VAT category code of the invoiced item (BT-151) is not "not subject to VAT".
BR-O-13	An invoice containing a VAT distribution group (BG-23) with a VAT category code (BT-118) "not subject to VAT" must not contain document-level discounts (BG-20) where the VAT category code for the document-level discount (BT-95) is not "not subject to VAT".
BR-O-14	An invoice containing a VAT distribution group (BG-23) with a VAT category code (BT-118) "not subject to VAT" must not contain document-level expenses (BG-21) where the VAT category code for a document-level expense (BT-102) is not "not subject to VAT".

## BT-116 Taxable amount of the VAT category

Example of use:

```
<cac:TaxTotal>
  ...
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="EUR">100.00</cbc:TaxableAmount>
    ...
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

The amount is written to 2 decimal places.

## BT-117 Amount of VAT category tax

Table 41 Business Rules – Taxable amount and amount of VAT category tax

Business Rule	Description
BR-45	Each VAT distribution (BG-23) must have a taxable amount of the VAT category (BT-116)
BR-46	Each VAT allocation (BG-23) must have a tax amount of the VAT category (BT-117)



BR-CO-14	Total VAT amount of the invoice (BT-110) = $\Sigma$ of the VAT category tax amount (BT-117)
2017 bks_cms_hotel _marketing_by _bookingsuite	Amount of VAT category tax (BT-117) = Taxable amount of VAT category (BT-116) $\times$ VAT category rate (BT-119)/100), rounded to two decimal places

Example of use:

```
<cac:TaxTotal>
  ...
  <cac:TaxSubtotal>
    ...
    <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
    ...
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

The amount is written to 2 decimal places.

## BT-118 VAT Category Code

Business Rule	Description
BR-47	Each VAT allocation (BG-23) must be defined via the VAT category code (BT-118)

Example of use:

```
<cac:TaxTotal>
  ...
  <cac:TaxSubtotal>
    ...
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
    ...
  </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>
```

## BT-119 VAT category rate

Business Rule	Description
BR-48	Each VAT distribution (BG-23) must have a VAT category rate (BT-119), unless the entire invoice is subject to VAT
2017 bks_cms_hotel _marketing_by _bookingsuite	Amount of VAT category tax (BT-117) = taxable amount of VAT category (BT-116) × VAT category rate (BT-119)/100), rounded to two decimal places

Example of use:

```
<cac:TaxTotal>
  ...
  <cac:TaxSubtotal>
    ...
    <cac:TaxCategory>
      ...
      <cbc:Percent>25</cbc:Percent>
    ...
  </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>
```

## BT-120 Text of the reasons for VAT exemption

Example of use:

```
<cac:TaxTotal>
  ...
  <cac:TaxSubtotal>
    ...
    <cac:TaxCategory>
      ...
      <cbc:TaxExemptionReason>Tax-exempt under Art. Xx
    </cbc:TaxExemptionReason>
      ...
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

## BT-121 Reason code for VAT exemption

Example of use:

```
<cac:TaxTotal>
  ...
  <cac:TaxSubtotal>
    ...
    <cac:TaxCategory>
      ...
      <cbc:TaxExemptionReasonCode>AAM</cbc:TaxExemptionReasonCode>
      ...
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

## BG-24 Additional Supporting Documents

Table 42 Semantic Data Model - Additional supporting documents

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-24	ADDITIONAL SUPPORTING DOCUMENTS	A group of business terms that provide information on additional supporting documents to support the statements in the invoice.	Additional supporting documents can be used either to reference the number of a document that is expected to be known to the recipient, an external document (referenced by URL) or as an embedded document (such as a time report in PDF format). The option to link to an external document is required, for example, in the case of large attachments and/or when sensitive data, e.g. services relating to persons, must be separated from the account itself.		0..n
	/invoice/cac:AdditionalDocumentReference /CreditNote/cac:AdditionalDocumentReference				
BT-122	Supporting document reference	The identifier of the accompanying document.		Document reference	1..1
	/Invoice/cac:AdditionalDocumentReference/cbc:ID /CreditNote/cac:AdditionalDocumentReference/cbc:ID				
BT-123	Description of the accompanying document	Description of the accompanying document.	Such as: records of time spent, usage report, etc.	Text	0..1

	/Invoice/cac:AdditionalDocumentReference/cbc:DocumentDescription /CreditNote/cac:AdditionalDocumentReference/cbc:DocumentDescription				
ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				Remark
BT-124	Location of the external document	A URL (Unique Resource Locator) that identifies the location where the external document is located.	A method of locating a resource, including its primary access mechanism, e.g., http:// or ftp://. The location of the external document must be used if the Buyer requires additional information to support the invoice. External documents are not an integral part of the invoice. There may be a certain amount of risk when accessing external documents.	Text	0..1
	/Invoice/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:URI /CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cac:ExternalReference/cbc:URI				
BT-125	Attached document	Attached document embedded as binary object or sent together with an account.	The attached document is used when the documentation is saved together with the invoice for the purpose of subsequent referencing or auditing.		0..1
	/Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject /CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject				
	Mime in the attached document	I'm in the attached Document.	Allowed mime codes: - application/pdf - image/png - image/jpeg - text/csv - application/vnd.openxmlformats-officedocument.spreadsheetml.sheet - application/vnd.oasis.opendocument.spreadsheets		1..1
	/Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@mimeType /CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@mimeType				
	File name of the attached document	File name The document that is attached			1..1
	/Invoice/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@filename /CreditNote/cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject/@filename				

#### Example of use:

```

<cac:AdditionalDocumentReference>
  <cbc:ID>O_11-2018</cbc:ID>
  <cbc:DocumentDescription>Billing 11-2018</cbc:DocumentDescription>
  <cac:Attachment>
    <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf"
      filename="loremipsum.pdf">JVBERi0xLjQNJeLjz9MNCjYgM....
    </cbc:EmbeddedDocumentBinaryObject>
  </cac:Attachment>
</cac:AdditionalDocumentReference>
<cac:AdditionalDocumentReference>
  <cbc:ID>I_11/2018</cbc:ID>
  <cbc:DocumentDescription>Copy 11-2018</cbc:DocumentDescription>
  <cac:Attachment>

```

```

        <cac:ExternalReference>
            <cbc:URI>https://www.site.hr/invoices/att/I_11-2018.xslx</cbc:URI>
        </cac:ExternalReference>
    </cac:Attachment>
</cac:AdditionalDocumentReference>

```

## BT-122 Supporting document reference

Business Rule	Description
BR-52	Each additional supporting document (BG-24) must include a reference of the supporting document (BT-122)

Example of use:

```

<cac:AdditionalDocumentReference>
    <cbc:ID>O_11-2018</cbc:ID>
    ...
</cac:AdditionalDocumentReference>

```

## BT-123 Description of the accompanying document

Example of use:

```

<cac:AdditionalDocumentReference>
    ...
    <cbc:DocumentDescription>Billing 11-2018</cbc:DocumentDescription>
    ...
</cac:AdditionalDocumentReference>

```

## BT-124 Location of the external document

Example of use:

```

<cac:AdditionalDocumentReference>
    ...
    <cac:Attachment>
        <cac:ExternalReference>
            <cbc:URI>https://www.site.hr/invoices/att/I_11-2018.xslx</cbc:URI>
        </cac:ExternalReference>
    </cac:Attachment>
</cac:AdditionalDocumentReference>

```

## BT-125 Attached document

Example of use:

```

<cac:AdditionalDocumentReference>
    ...
    <cac:Attachment>
        <cbc:EmbeddedDocumentBinaryObject mimeType="application/pdf"
            filename="loremipsum.pdf">JVBERi0xLjQNJeLjz9MNCjYgM...
        </cbc:EmbeddedDocumentBinaryObject>
    </cac:Attachment>
</cac:AdditionalDocumentReference>

```

## BG-25 Bill Item

Table 43 Semantic Data Model - Account Item

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark

BG-25	INVOICE ITEM	A group of business terms that provide information on the individual items of the account.			1..n
-------	--------------	--	--	--	------

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
	/invoice/cac:InvoiceLine /CreditNote/cac:CreditNoteLine				
BT-126	Item identifier account	Unique identifier individual items within the account.		Identifier	1..1
	/Invoice/cac:InvoiceLine/cbc:ID /CreditNote/cac:CreditNoteLine/cbc:ID				
BT-127	Item Note account	A text note with unstructured information that is relevant to an invoice item.		Text	0..1
	/invoice/cac:InvoiceLine/cbc:Note /CreditNote/cac:CreditNoteLine/cbc:Note				
BT-128	Object identifier Account items	The identifier of the object on which the invoice item is based, assigned by the Seller.	It can be a subscription number, a phone number, Location, etc., as appropriate.	Identifier	0..1
	/Invoice/cac:InvoiceLine/cac:DocumentReference/cbc:ID /CreditNote/cac:CreditNoteLine/cac:DocumentReference/cbc:ID				Sa cbc:DocumentTypeCode = "130"
	Schema identifier	The identifier of the identification scheme of the object identifier of the account item.	If it may not be clear to the recipient which schema is used as an identifier, a conditional schema identifier should be selected, which must be selected from the determinants of the UNTDID 1153 code list [3].		0..1
	/Invoice/cac:InvoiceLine/cac:DocumentReference/cbc:ID/@schemeID /CreditNote/cac:CreditNoteLine/cac:DocumentReference/cbc:ID/@schemeID				
BT-129	Calculated quantity	The quantity of the item (goods or service) which is calculated on the invoice item.		Quantity	1..1
	/Invoice/cac:InvoiceLine/cbc:InvoicedQuantity /CreditNote/cac:CreditNoteLine/cbc:CreditedQuantity				
BT-130	Unit of Measure Code Billed quantities	Unit of measure applicable to calculated quantity.	The unit of measure must be selected from the list of Recommendation No. 20 of the UNECE "Codes for units of measurement used in the International Trade" [12] and Recommendation No. 21 of the UNECE "Markings for passengers, types of cargo, parcels and packaging materials" (with complementary markings for package names)" [13] applying the method described in Recommendation No. 21 of the UN/ECE, Introduction 2.a). It should be borne in mind that in most In some cases, buyers and sellers do not have to implement these lists in their software in their entirety. Sellers must only support the units that are required for their goods and services; Customers only need to confirm that the units used in the invoice are the same as the units used in other accounts. documents (such as contracts, catalogues, order and delivery note).	At	1..1
	/Invoice/cac:InvoiceLine/cbc:InvoicedQuantity/@unitCode /CreditNote/cac:CreditNoteLine/cbc:CreditedQuantity/@unitCode				

BT-131	Net Item Amount account	Total Item Amounts account	The amount is "net" without VAT, i.e. Including item-level discounts and costs, as well as other relevant taxes.	Amount	1..1
ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
	/Invoice/cac:InvoiceLine/cbc:LineExtensionAmount /CreditNote/cac:CreditNoteLine/cbc:LineExtensionAmount				
BT-132	Referenced Purchase Order Item Reference	Identifier for the referenced item within the purchase order issued by the Customer.	The purchase order identifier is referenced at the document level.	Document Reference	0..1
	/Invoice/cac:InvoiceLine/cac:OrderLineReference/cbc:LineID /CreditNote/cac:CreditNoteLine/cac:OrderLineReference/cbc:LineID				
HR-BT-9	Purchase Order Reference on Invoice Item	Identifier for the referenced purchase order on the invoice item	A purchase order identifier referenced at the document level should not be used if an identifier on an item is used.	Document Reference	0..1
	/Invoice/cac:InvoiceLine/cac:OrderLineReference/cac:OrderReference/cbc:ID /CreditNote/cac:CreditNoteLine/cac:OrderLineReference/cac:OrderReference/cbc:ID				
HR-BT-10	Bill of lading reference on an invoice item	Identifier for the referenced bill of lading on the invoice item	A shipping slip identifier referenced at the document level should not be used if an identifier on an item is used.	Document Reference	0..1
	/Invoice/cac:InvoiceLine/cac:DespatchLineReference/cac:DocumentReference/cbc:ID /CreditNote/cac:CreditNoteLine/cac:DespatchLineReference/cac:DocumentReference /cbc:ID				
HR-BT-11	Primacy reference to Account items	Identifier for the referenced receipt on the invoice item	A receipt identifier referenced at the document level should not be used if an identifier on an item is used.	Document Reference	0..1
	/Invoice/cac:InvoiceLine/cac:ReceiptLineReference/cac:DocumentReference/cbc:ID /CreditNote/cac:CreditNoteLine/cac:ReceiptLineReference/cac:DocumentReference /cbc:ID				
BT-133	Customer's accounting code on the invoice item (Cost Location)	A text value that specifies where to post The relevant data in the financial accounting of the buyer.	If necessary, this reference to the Seller is delivered by the Buyer before the invoice is issued.	Text	0..1
	/Invoice/cac:InvoiceLine/cbc:AccountingCost /CreditNote/cac:CreditNoteLine/cbc:AccountingCost				

Business Rule	Description
BR-16	The invoice must have at least one invoice item (BG-25)

#### Example of use:

```

<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:Note>Please check the correctness of the delivered goods</cbc:Note>
  <cbc:InvoicedQuantity unitCode="H87">10.000</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="EUR">900.00</cbc:LineExtensionAmount>
  <cbc:AccountingCost>PJ-024</cbc:AccountingCost>
  ...
  <cac:OrderLineReference>
    <cbc:LineID>st-nar-1</cbc:LineID>
  </cac:OrderLineReference>
</cac:InvoiceLine>

```



```

        <cac:OrderReference>
            <cbc:ID>order-0002</cbc:ID>
        </cac:OrderReference>
    </cac:OrderLineReference>
    <cac:DespatchLineReference>
        <cbc:LineID>st-otp-1</cbc:LineID>
        <cac:DocumentReference>
            <cbc:ID>otprmnica-0002</cbc:ID>
        </cac:DocumentReference>
    </cac:DespatchLineReference>
    <cac:ReceiptLineReference>
        <cbc:LineID>st-prm-1</cbc:LineID>
        <cac:DocumentReference>
            <cbc:ID>primka-0002</cbc:ID>
        </cac:DocumentReference>
    </cac:ReceiptLineReference>
    <cac:DocumentReference>
        <cbc:ID>meter-location-0001</cbc:ID>
        <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
    </cac:DocumentReference>
    ...
</cac:InvoiceLine>

```

## BT-126 Account item identifier

Business Rule	Description
BR-21	Each invoice item (BG-25) must have an invoice item identifier (BT-126)

Example of use:

```

<cac:InvoiceLine>
    <cbc:ID>1</cbc:ID>
    ...
</cac:InvoiceLine>

```

## BT-127 Note invoice items

Example of use:

```

<cac:InvoiceLine>
    ...
    <cbc:Note>Please check the correctness of the delivered goods</cbc:Note>
    ...
</cac:InvoiceLine>

```

## BT-128 Account item object identifier

Example of use:

```

<cac:InvoiceLine>
    ...
    <cac:DocumentReference>
        <cbc:ID>meter-location-0001</cbc:ID>
        <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode>
    </cac:DocumentReference>
    ...
</cac:InvoiceLine>

```

## BT-129 Calculated quantity

Business Rule	Description
BR-22	Each invoice item (BG-25) must have a billed quantity (BT-129)

Example of use:

```

<cac:InvoiceLine>
  ...
  <cbc:InvoicedQuantity unitCode="H87">10.000</cbc:InvoicedQuantity>
  ...
</cac:InvoiceLine>

```

### BT-130 For units of measure, calculated quantities

Business Rule	Description
BR-23	The invoice item (BG-25) must have a unit of measure code of the billed quantity (BT-130)

Example of use:

```

<cac:InvoiceLine>
  ...
  <cbc:InvoicedQuantity unitCode="H87">10.000</cbc:InvoicedQuantity>
  ...
</cac:InvoiceLine>

```

### BT-131 Net Amount of Account Item

Business Rule	Description
BR-24	Each invoice item (BG-25) must have a net invoice item amount (BT-131).

Example of use:

```

<cac:InvoiceLine>
  ...
  <cbc:LineExtensionAmount currencyID="EUR">900.00</cbc:LineExtensionAmount>
  ...
</cac:InvoiceLine>

```

The amount is written to two decimal places.

### BT-132 Referenced purchase order item reference

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:OrderLineReference>
    <cbc:LineID>st-nar-1</cbc:LineID>
  </cac:OrderLineReference>
  ...
</cac:InvoiceLine>

```

### HR-BT-9 Purchase Order Reference on Invoice Item

Business Rule	Description
HR-BR-17	If a purchase order reference is used on an invoice item (HR-BT-9), it is prohibited to use the BT-13 Reference Purchase orders on various accounts

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:OrderLineReference>
    <cbc:LineID>st-nar-1</cbc:LineID>
    <cac:OrderReference>
      <cbc:ID>Order-0002</cbc:ID>
    </cac:OrderReference>
  </cac:OrderLineReference>
  ...
</cac:InvoiceLine>

```

### HR-BT-10 Bill of Lading Reference on Invoice Item

Business Rule	Description
HR-BR-18	If a Bill of Lading reference is used on an invoice item (HR-BT-10), it is prohibited to use the BT-16 Reference Dispatch notes on various invoices

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:DespatchLineReference>
    <cbc:LineID>st-otp-1</cbc:LineID>
    <cac:DocumentReference>
      <cbc:ID>Dispatch note-123</cbc:ID>
    </cac:DocumentReference>
  </cac:DespatchLineReference>
  ...
</cac:InvoiceLine>

```

### HR-BT-11 Receipt Reference on Invoice Item

Business Rule	Description
HR-BR-19	If a Receipt Reference is used on an invoice item (HR-BT-11), it is prohibited to use the BT-15 Receipt Reference on Miscellaneous accounts

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:ReceiptLineReference>
    <cbc:LineID>st-prim-1</cbc:LineID>
    <cac:DocumentReference>
      <cbc:ID>Prima-123</cbc:ID>
    </cac:DocumentReference>
  </cac:ReceiptLineReference>
  ...
</cac:InvoiceLine>

```

### BT-133 Customer's accounting mark on the invoice item (cost location)

Example of use:

```

<cac:InvoiceLine>
  ...
  <cbc:AccountingCost>PJ-024</cbc:AccountingCost>
  ...
</cac:InvoiceLine>

```

## BG-26 Account Item Accounting Period

Table 44 Semantic Data Model - Account Item Accounting Period

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-26	BILLING PERIOD OF THE INVOICE ITEM	A group of business terms that offer information on accounting period relevant to the invoice item.	Also called the delivery period of the invoice item		0..1
	/Invoice/cac:InvoiceLine/cac:InvoicePeriod /CreditNote/cac:CreditNoteLine/cac:InvoicePeriod				
BT-134	Start date of the billing period of the account item	Date on which the accounting period for the item in question starts account.	The date that is the first day of the period.	Date	0..1
	/Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:StartDate /CreditNote/cac:CreditNoteLine/cac:InvoicePeriod/cbc:StartDate				
BT-135	End date of the billing period of the account item	Expiration Date accounting period of the invoice for the invoice item in question.	The date that is the last day of the period.	Date	0..1
	/Invoice/cac:InvoiceLine/cac:InvoicePeriod/cbc:EndDate /CreditNote/cac:CreditNoteLine/cac:InvoicePeriod/cbc:EndDate				

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:InvoicePeriod>
    <cbc:StartDate>2025-01-01</cbc:StartDate>
    <cbc:EndDate>2025-01-31</cbc:EndDate>
  </cac:InvoicePeriod>
  ...
</cac:InvoiceLine>

```

### BT-134 Start date of the billing period of the account item

Business Rule	Description
BR-30	If both dates are given: the start date of the billing period of the account item (BT-134) and the end date Accounting period of the invoice item (BT-135) the end date of the billing period of the invoice item (BT-135) must be later than or equal to the start date of the billing period of the invoice item (BT-134)
BR-CO-20	If the billing period of the invoice item (BG-26) is used, either the start date of the billing period of the invoice item (BT-134) or the end date of the billing period of the invoice item (BT-135) or both will be populated.

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:InvoicePeriod>

```

```

        <cbc:StartDate>2025-01-01</cbc:StartDate>
        ...
    </cac:InvoicePeriod>
    ...
</cac:InvoiceLine>

```

### BT-135 End date of the billing period of the account item

Business Rule	Description
BR-30	If both dates are given: the start date of the billing period of the account item (BT-134) and the end date Accounting period of the invoice item (BT-135) the end date of the billing period of the invoice item (BT-135) must be later than or equal to the start date of the billing period of the invoice item (BT-134)
BR-CO-20	If the billing period of the invoice item (BG-26) is used, either the start date of the billing period of the invoice item (BT-134) or the end date of the billing period of the invoice item (BT-135) or both will be populated.

Example of use:

```

<cac:InvoiceLine>
    ...
    <cac:InvoicePeriod>
        ...
        <cbc:EndDate>2025-01-31</cbc:EndDate>
    </cac:InvoicePeriod>
    ...
</cac:InvoiceLine>

```

### BG-27 Discounts on invoice items

Table 45 Semantic Data Model - Invoice Item Discounts

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-27	ITEM DISCOUNTS ACCOUNT	A group of business terms offering information on discounts applicable to An individual account item.			0..n
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge				With cbc:ChargeIndicator = "false"
BT-136	The amount of the discount on Account items	The amount of the discount excluding VAT.		Amount	1..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:Amount				With cbc:ChargeIndicator = "false"
BT-137	Base of the discount amount on the invoice item	The basic amount that can be used, together with the discount percentage on the invoice item, to calculate the amount of discount on the invoice item.		Amount	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:BaseAmount				With cbc:ChargeIndicator = "false"
ID	Business term	Description	Note on use	Type of data	Cardinality

	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BT-138	Percentage discount on Account items	The percentage that can be used, together with the base of the discount amount of the invoice item, to calculate the amount of the discount for the invoice item.		Percentage	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric				With cbc:ChargeIndicator = "false"
BT-139	The reason for the discount on Account items	The reason for the discount of the invoice item, expressed in the form of text.		Text	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReason				With cbc:ChargeIndicator = "false"
BT-140	Discount Reason Code on the invoice item	The reason for the discount of the invoice item, expressed in the form of a code.	The UNTDID 5189 code list determinants are used [3]. Code for reasons for discounts on Invoice items and reason for the discount on the item invoices must provide the same reason for the discount.	At	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode				With cbc:ChargeIndicator = "false"

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>71</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Quantity Discount</cbc:AllowanceChargeReason>
    <cbc:MultiplierFactorNumeric>20.000</cbc:MultiplierFactorNumeric>
    <cbc:Amount currencyID="EUR">200.00</cbc:Amount>
    <cbc:BaseAmount currencyID="EUR">1000.00</cbc:BaseAmount>
  </cac:AllowanceCharge>
  ...
</cac:InvoiceLine>

```

### BT-136 Amount of discount on an invoice item

Business Rule	Description
BR-41	Each item discount (BG-27) must have an item discount amount (BT-136)

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    ...
    <cbc:Amount currencyID="EUR">200.00</cbc:Amount>
    ...
  </cac:AllowanceCharge>
  ...
</cac:InvoiceLine>

```

The amount is written to two decimal places.

### **BT-137      Base of the discount amount on the invoice item**

Example of use:

```
<cac:InvoiceLine>
  ...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    ...
    <cbc:BaseAmount currencyID="EUR">1000.00</cbc:BaseAmount>
  </cac:AllowanceCharge>
  ...
</cac:InvoiceLine>
```

The amount is written to two decimal places.

### **BT-138      Percentage of discount on an invoice item**

Example of use:

```
<cac:InvoiceLine>
  ...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    ...
    <cbc:MultiplierFactorNumeric>20.000</cbc:MultiplierFactorNumeric>
    ...
  </cac:AllowanceCharge>
  ...
</cac:InvoiceLine>
```

### **BT-139      Reason for the discount on the invoice item**

*Table 46 Business Rules - Reason for Posting on an Account Item*

Business Rule	Description
BR-42	Each discount on an item (BG-27) must have a reason for a discount on the item (BT-139) or a reason for a discount on an item (BT-140)
BR-CO-7	The reason for the discount on the item (BT-140) and the reason for the discount on the item (BT-139) will indicate the same type of reason Discount
BR-CO-23	Each invoice item-level discount (BG-27) must include the invoice-item-level discount reason (BT-139) or the invoice-item-level discount reason (BT-140), or both.

Example of use:

```
<cac:InvoiceLine>
  ...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
    ...
    <cbc:AllowanceChargeReason>Quantity Discount</cbc:AllowanceChargeReason>
    ...
  </cac:AllowanceCharge>
  ...
</cac:InvoiceLine>
```



## BT-140 The reason for the discount on the invoice item

Example of use:

```
<cac:InvoiceLine>
...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>71</cbc:AllowanceChargeReason>
  </cac:AllowanceCharge>
...
</cac:InvoiceLine>
```

## BG-28 Costs on an invoice item

Table 47 Semantic Data Model - Cost of Invoice Item

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-28	COSTS PER INVOICE ITEM	A group of business terms offering information on costs and taxes other than VAT, applicable to An individual account item.	It is assumed that all costs and taxes on an invoice item are subject to the same VAT rate as the invoice item.		0..n
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge				Sa cbc:ChargeIndicator = "true"
BT-141	Amount of expense on an invoice item	The amount of the cost excluding VAT.		Amount	1..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:Amount				Sa cbc:ChargeIndicator = "true"
BT-142	Base of the amount of the cost on the invoice item	The basic amount that can be used, together with the percentage of the cost of invoice item, to calculate the amount of the cost on the invoice item.		Amount	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:BaseAmount				Sa cbc:ChargeIndicator = "true"
BT-143	Percentage of the cost on the invoice item	The percentage that can be used, together with the cost base of the invoice item, to calculate the cost amount for the invoice item.		Percentage	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:MultiplierFactorNumeric				Sa cbc:ChargeIndicator = "true"
BT-144	Reason for the cost on the invoice item	The reason for the cost of the invoice item, expressed in the form of text.		Text	0..1
ID	Business term	Description	Note on use	Type of data	Cardinality

	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReason /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReason				Sa cbc:ChargeIndicator = "true"
BT-145	Cost reason code on an invoice item	The reason for the cost of the invoice item, expressed in the form of a code.	The UNTDID 7161 code list determinants are used [3]. For the reason for the expense on the invoice item and the reason for the expense on the invoice item, they must state the same reason for the discount.	At	0..1
	/Invoice/cac:InvoiceLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode /CreditNote/cac:CreditNoteLine/cac:AllowanceCharge/cbc:AllowanceChargeReasonCode				Sa cbc:ChargeIndicator = "true"

Example of use:

```
<cac:InvoiceLine>
...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>ZZZ</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Shipping Cost</cbc:AllowanceChargeReason>
    <cbc:MultiplierFactorNumeric>10.000</cbc:MultiplierFactorNumeric>
    <cbc:Amount currencyID="EUR">100.00</cbc:Amount>
    <cbc:BaseAmount currencyID="EUR">1000.00</cbc:BaseAmount>
  </cac:AllowanceCharge>
...
</cac:InvoiceLine>
```

#### BT-141 Amount of expense on an invoice item

Business Rule	Description
BR-43	Each cost per item (BG-28) must have an expense amount per item (BT-141)

Example of use:

```
<cac:InvoiceLine>
...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    ...
    <cbc:Amount currencyID="EUR">100.00</cbc:Amount>
    ...
  </cac:AllowanceCharge>
...
</cac:InvoiceLine>
```

The amount is written to two decimal places.

#### BT-142 Base of the amount of the cost on the invoice item

Example of use:

```
<cac:InvoiceLine>
...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    ...
    <cbc:BaseAmount currencyID="EUR">1000.00</cbc:BaseAmount>
  </cac:AllowanceCharge>
```

```

...
</cac:InvoiceLine>

```

The amount is written to two decimal places.

## BT-143 Percentage of the cost on the invoice item

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    ...
    <cbc:MultiplierFactorNumeric>10.000</cbc:MultiplierFactorNumeric>
    ...
  </cac:AllowanceCharge>
  ...
</cac:InvoiceLine>

```

## BT-144 Reason for the cost on the invoice item

Business Rule	Description
BR-44	Each cost on an item (BG-28) must have a cost reason on the item (BT-144) or a cost reason on the item (BT-145)
BR-CO-8	The cost reason on the item (BT-145) and the cost reason on the item (BT-144) will indicate the same type of cost reason
BR-CO-24	Each invoice item-level expense (BG-28) must include an invoice-level expense reason (BT-144) or an invoice-level expense reason (BT-145), or both.

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    ...
    <cbc:AllowanceChargeReason>Shipping Cost</cbc:AllowanceChargeReason>
    ...
  </cac:AllowanceCharge>
  ...
</cac:InvoiceLine>

```

## BT-145 Cost Reason Code on Invoice Item

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>ZZZ</cbc:AllowanceChargeReasonCode>
    ...
  </cac:AllowanceCharge>
  ...
</cac:InvoiceLine>

```

## BG-29 Price Details

Table 48 Semantic Data Model - Price Details

ID	Business term	Description	Note on use	Type of data	Cardinality
<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>					<b>Remark</b>
BG-29	PRICE DETAILS	A group of business terms that provide price information applied to goods and services that are calculated on the invoice item.			1..1
/Invoice/cac:InvoiceLine/cac:Price /CreditNote/cac:CreditNoteLine/cac:Price					
BT-146	Net price of the item	The price of the item does not include VAT, after deducting the discount on the price of the item.	The net price of the item must be the same as the gross price of the item after deducting the discount on the price of the item.	Unit price	1..1
/Invoice/cac:InvoiceLine/cac:Price/cbc:PriceAmount /CreditNote/cac:CreditNoteLine/cac:Price/cbc:PriceAmount					
BT-147	Discount on the price of the item	The total discount deducted from the gross price of the item to calculate the net price of the item.	It only applies if the discount is offered per unit, and if it is not included in the gross price of the item.	Unit price	0..1
/Invoice/cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:Amount /CreditNote/cac:CreditNoteLine/cac:Price/cac:AllowanceCharge/cbc:Amount					With cbc:ChargeIndicator = "false"
BT-148	Gross price of the item	Unit price without VAT, before deduction of the discount on the price of the item.		Unit price	0..1
/Invoice/cac:InvoiceLine/cac:Price/cac:AllowanceCharge/cbc:BaseAmount /CreditNote/cac:CreditNoteLine/cac:Price/cac:AllowanceCharge/cbc:BaseAmount					With cbc:ChargeIndicator = "false"
BT-149	A single quantity of The price of the article	The number of units of the item to which the price is applied.		Quantity	0..1
/Invoice/cac:InvoiceLine/cac:Price/cbc:BaseQuantity /CreditNote/cac:CreditNoteLine/cac:Price/cbc:BaseQuantity					
BT-150	Unit of measure code for unit quantity for the price of an item	A unit of measurement that is applies to the unit quantity for the price of the item.	The unit of measure for the unit quantity for the price of the item must be the same as the unit of measure of the calculated quantity (BT-130).	At	0..1
/Invoice/cac:InvoiceLine/cac:Price/cbc:BaseQuantity/@unitCode /CreditNote/cac:CreditNoteLine/cac:Price/cbc:BaseQuantity/@unitCode					

Example of use:

```
<cac:InvoiceLine>
...
<cac:Price>
```

```

        <cbc:PriceAmount currencyID="EUR">250.000000</cbc:PriceAmount>
        <cbc:BaseQuantity unitCode="H87">1.000</cbc:BaseQuantity>
        <cac:AllowanceCharge>
            <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
            <cbc:Amount currencyID="EUR">10.000000</cbc:Amount>
            <cbc:BaseAmount currencyID="EUR">260.000000</cbc:BaseAmount>
        </cac:AllowanceCharge>
    </cac:Price>
</cac:InvoiceLine>

```

## BT-146 Net price of the item

Business Rule	Description
BR-26	Each invoice item (BG-25) must contain the net (unit) price of the item (BT-146)
BR-27	The net (unit) price of the item (BT-146) will not be negative.

Example of use:

```

<cac:InvoiceLine>
    ...
    <cac:Price>
        <cbc:PriceAmount currencyID="EUR">250.000000</cbc:PriceAmount>
        ...
    </cac:Price>
</cac:InvoiceLine>

```

The amount can be entered with multiple decimals.

## BT-147 Discount on the price of the item

Example of use:

```

<cac:InvoiceLine>
    ...
    <cac:Price>
        ...
        <cac:AllowanceCharge>
            <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
            <cbc:Amount currencyID="EUR">10.000000</cbc:Amount>
            ...
        </cac:AllowanceCharge>
    </cac:Price>
</cac:InvoiceLine>

```

The amount can be entered with multiple decimals.

## BT-148 Gross price of the item

Business Rule	Description
BR-28	The gross price of the item (BT-148) will not be negative.

Example of use:

```

<cac:InvoiceLine>
    ...
    <cac:Price>
        ...
        <cac:AllowanceCharge>
            <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
            ...
        ...
    </cac:Price>
</cac:InvoiceLine>

```

```

        <cbc:BaseAmount currencyID="EUR">260.000000</cbc:BaseAmount>
      </cac:AllowanceCharge>
    </cac:Price>
  </cac:InvoiceLine>

```

The amount can be entered with multiple decimals.

### BT-149 Unit quantity for the price of the item

Business Rule	Description
HR-BR-20	The unit quantity for the price of the item, if stated, MUST be a positive number greater than zero

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:Price>
    ...
    <cbc:BaseQuantity unitCode="H87">1.000</cbc:BaseQuantity>
    ...
  </cac:Price>
</cac:InvoiceLine>

```

### BT-150 The unit measures the unit quantities of an article

Business Rule	Description
HR-BR-21	The unit of measure of the unit quantity of the price of the item, if reported, MUST be equal to the unit of measure of the calculated quantity (BT-130)

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:Price>
    ...
    <cbc:BaseQuantity unitCode="H87">1.000</cbc:BaseQuantity>
    ...
  </cac:Price>
</cac:InvoiceLine>

```

### BG-30 VAT Information of Invoice Items

Table 49 Semantic Data Model - VAT Data of Invoice Items

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-30	VAT INFORMATION ACCOUNT ITEMS	Group of business terms providing VAT information applicable to goods and services that are calculated on the invoice item.			1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory /CreditNote/cac:CreditNoteLine/cac:Item/cac:ClassifiedTaxCategory				

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BT-151	VAT category code of the invoice item	The VAT category code of the invoice item item.	The following determinants from UNTDID 5305 [3] are used (additional clarification in parentheses): - Standard rate (subject to VAT on the standard way). - Goods with a zero rate (subject to VAT at a zero percentage rate) - Tax Exempt (VAT/IGIC/IPSI) - VAT rules for reverse charge (VAT/IGIC/IPSI reverse charge rules apply) - VAT exemption for intra-EU supplies of goods (VAT/IGIC/IPSI not charged due to intra-EU supply rules) - A free export item, the tax is not (VAT/IGIC/IPSI is not charged due to exports outside the EU) - Services outside the scope of tax (VAT/IGIC/IPSI does not apply to sales) - General indirect tax for the Canary Islands (subject to IGIC tax) - Subject to IPSI (tax for Ceuta and Melilla)	At	1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID /CreditNote/cac:CreditNoteLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID				
HR-BT-12	Item Tax Category Designation	Support for VAT-exempt or non-VAT items		Identifier (code)	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory /cbc:Name /CreditNote/ cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory /cbc:Name				
BT-152	Item VAT rate account	The VAT rate shown as a percentage that applies to the item of the invoice item.		Percentage	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:Percent /CreditNote/cac:CreditNoteLine/cac:Item/cac:ClassifiedTaxCategory/cbc:Percent				
HR-BT-13	The reason for the release from VAT items account	The reason for the VAT exemption of the invoice item expressed as text.		Text	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory /cbc:TaxExemptionReason /CreditNote/ cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory /cbc:TaxExemptionReason				
HR-BT-14	Reason code VAT Exemptions and Invoice Items	The reason for the VAT exemption of the invoice item expressed as a code.		At	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory /cbc:TaxExemptionReasonCode /CreditNote/ cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory /cbc:TaxExemptionReasonCode				

#### Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:Item>
    ...
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>25</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>

```

```

        </cac:TaxScheme>
      </cac:ClassifiedTaxCategory>
    ...
  </cac:Item>
  ...
</cac:InvoiceLine>

```

### BT-151 VAT category code of the invoice item

Business Rule	Description
BR-CO-4	Each invoice item (BG-25) must be categorized by the VAT category code of the invoice item item (BT-151)

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:Item>
    ...
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      ...
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
    ...
  </cac:Item>
  ...
</cac:InvoiceLine>

```

### HR-BT-12 VAT category code of invoice items

Business Rule	Description
HR-BR-16	Each invoice item (BG-25) that is not subject to VAT or is exempt from VAT must have the VAT category code of the calculated item HR-BT-12 from the VAT category code code HR-TB-2
HR-BR-17	Each invoice item (BG-25) that is not subject to VAT or exempt from VAT must have a VAT category code "E" (BT-102) and a VAT rate (BT-103) equal to 0

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:Item>
    ...
    <cac:ClassifiedTaxCategory>
      ...
      <cbc:Name>EN:PDV25</cbc:Name>
      ...
    </cac:ClassifiedTaxCategory>
    ...
  </cac:Item>
  ...
</cac:InvoiceLine>

```

### BT-152 Invoice item VAT rate

Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:Item>

```



```

...
<cac:ClassifiedTaxCategory>
...
  <cbc:Percent>25</cbc:Percent>
...
</cac:ClassifiedTaxCategory>
...
</cac:Item>
...
</cac:InvoiceLine>

```

### HR-BT-13 Reason for VAT exemption of invoice items

Business Rule	Description
HR-BR-18	Each invoice item (BG-25) that is not subject to VAT or exempt from VAT must have a reason for exemption VAT (HR-BT-13) or the reason for VAT exemption (HR-BT-14)

Example of use:

```

<cac:InvoiceLine>
...
  <cac:Item>
...
    <cac:ClassifiedTaxCategory>
...
      <cbc:TaxExemptionReason>Transit item pursuant to Article XX of the VAT Act
    </cbc:TaxExemptionReason>
...
    </cac:ClassifiedTaxCategory>
...
  </cac:Item>
...
</cac:InvoiceLine>

```

### HR-BT-14 Invoice Item Reason for VAT Exemption Code

Business Rule	Description
HR-BR-19	Each invoice item (BG-25) that is not subject to VAT or exempt from VAT must have a reason for exemption VAT (HR-BT-13) or the reason for VAT exemption (HR-BT-14)

Example of use:

```

<cac:InvoiceLine>
...
  <cac:Item>
...
    <cac:ClassifiedTaxCategory>
...
      <cbc:TaxExemptionReasonCode>vatex-eu-143</cbc:TaxExemptionReasonCode>
...
    </cac:ClassifiedTaxCategory>
...
  </cac:Item>
...
</cac:InvoiceLine>

```

## BG-31 Article Information

Table 50 Semantic Data Model - Article Data

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
BG-31	ARTICLE INFORMATION	A group of business terms that provide information on the goods accounted for, and services on the item account.			1..1
	/Invoice/cac:InvoiceLine/cac:Item /CreditNote/cac:CreditNoteLine/cac:Item				
BT-153	The name of the item	The name of the article.		Text	1..1
	/Invoice/cac:InvoiceLine/cac:Item/cbc:Name /CreditNote/cac:CreditNoteLine/cac:Item/cbc:Name				
BT-154	Item Description	Description of the article.	The description of the article allows you to describe the article and its properties in more detail than stated by the name of the article.	Text	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cbc:Description /CreditNote/cac:CreditNoteLine/cac:Item/cbc:Description				
BT-155	Seller's item identifier	The identifier of the item assigned by the Seller.		Identifier	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:SellersItemIdentification/cbc:ID /CreditNote/cac:CreditNoteLine/cac:Item/cac:SellersItemIdentification/cbc:ID				
BT-156	Buyer identifier Item	The identifier of the item assigned by the Buyer.		Identifier	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:BuyersItemIdentification/cbc:ID /CreditNote/cac:CreditNoteLine/cac:Item/cac:BuyersItemIdentification/cbc:ID				
BT-157	Standard Item Identifier	An item identifier based on a registered scheme.		Identifier	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID /CreditNote/cac:CreditNoteLine/cac:Item/cac:StandardItemIdentification/cbc:ID				
	Schema identifier	The identifier of the identification scheme of the standard item identifier.	The identification scheme shall be identified among the determinants of the list published by the ISO/IEC 6523 maintenance service(5)		1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID /CreditNote/cac:CreditNoteLine/cac:Item/cac:StandardItemIdentification/cbc:ID/@schemeID				
BT-158	Item Classification Identifier	A code to classify an item by its type or nature.	Classification codes are used to enabling the grouping of similar items for different purposes, e.g. public procurement (CPV), e-commerce (UNSPSC), etc.	Identifier	1..n
	/Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode /CreditNote/cac:CreditNoteLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode				

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
	Schema identifier	Identifier of the identification scheme of the identifier of the classification of the article.	The identification scheme must be selected from among the determinants of the UNTDID 7143 list [3].		1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listID /CreditNote/cac:CreditNoteLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listID				
	Schema version identifier	Version of the identification scheme.			0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listVersionID /CreditNote/cac:CreditNoteLine/cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode/@listVersionID				
BT-159	Country of origin of the item	The code that identifies country of origin of the article.	The list of valid countries is entered with the Maintenance Agency EN ISO 3166-1 "Codes for the designation of the names of countries and their landscape" [6].	At	0..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode /CreditNote/cac:CreditNoteLine/cac:Item/cac:OriginCountry/cbc:IdentificationCode				

#### Example of use:

```

<cac:InvoiceLine>
  ...
  <cac:Item>
    <cbc:Description>Miscellaneous Goods That Can Be Described</cbc:Description>
    <cbc:Name>Slave 1</cbc:Name>
    <cac:BuyersItemIdentification>
      <cbc:ID>art-k-1000</cbc:ID>
    </cac:BuyersItemIdentification>
    <cac:SellersItemIdentification>
      <cbc:ID>art-p-0001</cbc:ID>
    </cac:SellersItemIdentification>
    <cac:StandardItemIdentification>
      <cbc:ID schemeID="0160">04012345123456</cbc:ID>
    </cac:StandardItemIdentification>
    <cac:OriginCountry>
      <cbc:IdentificationCode>HR</cbc:IdentificationCode>
    </cac:OriginCountry>
    <cac:CommodityClassification>
      <cbc:ItemClassificationCode listID="CG">62.20.20
    </cbc:ItemClassificationCode>
    </cac:CommodityClassification>
  </cac:Item>
  ...
</cac:InvoiceLine>

```

#### BT-153 The name of the item

Business Rule	Description
BR-25	Each invoice item (BG-25) must contain the name of the item (BT-153)

#### Example of use:

```

<cac:InvoiceLine>

```

```

...
<cac:Item>
...
  <cbc:Name>Slave 1</cbc:Name>
...
</cac:Item>
...
</cac:InvoiceLine>

```

## BT-154 Item Description

Example of use:

```

<cac:InvoiceLine>
...
  <cac:Item>
    <cbc:Description>Miscellaneous Goods That Can Be Described</cbc:Description>
    ...
  </cac:Item>
...
</cac:InvoiceLine>

```

## BT-155 Seller's item identifier

Example of use:

```

<cac:InvoiceLine>
...
  <cac:Item>
    ...
    <cac:SellersItemIdentification>
      <cbc:ID>art-p-0001</cbc:ID>
    </cac:SellersItemIdentification>
    ...
  </cac:Item>
...
</cac:InvoiceLine>

```

## BT-156 Buyer's item identifier

Example of use:

```

<cac:InvoiceLine>
...
  <cac:Item>
    ...
    <cac:BuyersItemIdentification>
      <cbc:ID>art-k-1000</cbc:ID>
    </cac:BuyersItemIdentification>
    ...
  </cac:Item>
...
</cac:InvoiceLine>

```

## BT-157 Standard Item Identifier

Business Rule	Description
BR-64	The standard item identifier (BT-157) must have a schema identifier.

Example of use:

```

<cac:InvoiceLine>

```

```

...
<cac:Item>
...
  <cac:StandardItemIdentification>
    <cbc:ID schemeID="0160">04012345123456</cbc:ID>
  </cac:StandardItemIdentification>
...
</cac:Item>
...
</cac:InvoiceLine>

```

## BT-158 Item Classification Identifier

Business Rule	Description
BR-65	The item classification identifier (BT-158) must have a schema identifier.
HRBR-25	Each item MUST have an item classification identifier from the Product Classification by Activity scheme: CPA – listID "CG"

Example of use:

```

<cac:InvoiceLine>
...
  <cac:Item>
    ...
    <cac:CommodityClassification>
      <cbc:ItemClassificationCode listID="CG">62.20.20
      <cbc:ItemClassificationCode>
    </cac:CommodityClassification>
    ...
  </cac:Item>
...
</cac:InvoiceLine>

```

## BT-159 Country of origin of the item

Example of use:

```

<cac:InvoiceLine>
...
  <cac:Item>
    ...
    <cac:OriginCountry>
      <cbc:IdentificationCode>HR</cbc:IdentificationCode>
    </cac:OriginCountry>
    ...
  </cac:Item>
...
</cac:InvoiceLine>

```

## BG-32 Article Attributes

Table 51 Semantic Data Model - Article Attributes

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BG-32	ARTICLE ATTRIBUTES	A group of business terms that offer information about the characteristics of invoiced goods and services.			0..n

	/Invoice/cac:InvoiceLine/cac:AdditionalItemProperty /CreditNote/cac:CreditNoteLine/cac:AdditionalItemProperty				
ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
BT-160	Item attribute name	The name of the attribute or property of the item.	Such as "Color".	Text	1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Name /CreditNote/cac:CreditNoteLine/cac:Item/cac:AdditionalItemProperty/cbc:Name				
BT-161	Value of the item attribute	The value of an attribute or property of an item.	Such as "Red".	Text	1..1
	/Invoice/cac:InvoiceLine/cac:Item/cac:AdditionalItemProperty/cbc:Value /CreditNote/cac:CreditNoteLine/cac:Item/cac:AdditionalItemProperty/cbc:Value				

Example of use:

```
<cac:InvoiceLine>
  ...
  <cac:Item>
    ...
    <cac:AdditionalItemProperty>
      <cbc:Name>Color</cbc:Name>
      <cbc:Value>Red</cbc:Value>
    </cac:AdditionalItemProperty>
  </cac:Item>
  ...
</cac:InvoiceLine>
```

### BT-160 Item attribute name

Business Rule	Description
BR-54	Each item attribute (BG-32) must contain the item attribute name (BT-160) and the item attribute value (BT-161).

Example of use:

```
<cac:InvoiceLine>
  ...
  <cac:Item>
    ...
    <cac:AdditionalItemProperty>
      <cbc:Name>Color</cbc:Name>
    ...
  </cac:AdditionalItemProperty>
</cac:Item>
...
</cac:InvoiceLine>
```

### BT-161 Value of the item attribute

Business Rule	Description
BR-54	Each item attribute (BG-32) must contain the item attribute name (BT-160) and the item attribute value (BT-161).

Example of use:

```
<cac:InvoiceLine><cac:Item>
  ...
  <cac:AdditionalItemProperty>
    ...
    <cbc:Value>Red</cbc:Value>
  </cac:AdditionalItemProperty>
</cac:Item>
  ...
</cac:InvoiceLine>
```

### 3. HR Extensions – Fiscalization 2.0 Extension

#### HR-BG-1 HR Extensions

Table 52 Semantic Data Model - HR Extensions - Fiscalization 2.0 Extension

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
HR-BG-1	HR Extensions	Extensions for the purpose of fiscalization of invoices	Required for accounts that are subject to Fiscalization 2.0	Date	0..1
	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data				
HR-BT-15	Calculation of VAT per fee collected	If the element is present, it means that the invoice issuer in the VAT system has VAT calculation per Billed account	A taxpayer who applies the taxation procedure according to the fees collected on the invoice must state "Calculation according to the fees collected" compliant with the law	Text	0..1
	/Invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20data/hrextac:HROračunPDVPOCharge /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HROračunPDVPOCharge				

#### HR-BT-15 Indicator "Calculation of VAT per Fee Collected"

Example of use:

```

<hrextac:HRFISK20Data>
  < hrextac: HROračunPDVPONaplati> Obračun prema naplaćenju naknadi
</hrextac: HROračunPDVPONaplati>
</hrextac:HRFISK20Data>

```

#### HR-BG-2 HR VAT Distribution

Table 53 Semantic Data Model - HR Distribution of VAT Exemptions

ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
HR-BG-2	HR VAT Distribution	Distribution of VAT with the support of statements of bases and reasons for personal identification	The distribution of VAT exemptions is specified in the for each reason of displacement separately		0..n
	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal				
HR-BT-16	HR amount of the VAT category base	The amount of the basis for VAT calculation		Amount	1..1



	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cbc:TaxableAmount /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cbc:TaxableAmount				
ID	Business term	Description	Note on use	Type of data	Cardinality
	<b>UBL Invoice Path</b> <b>UBL CreditNote Path (Approval)</b>				<b>Remark</b>
HR-BT-17	HR amount of the VAT category	The total amount of VAT for a specific VAT category.	Only one currency will be used in the account. Lists of valid currencies are registered with the ISO 4217 Maintenance Agency "Codes for the Presentation of Currencies and Assets" [4].	Amount	1..1
	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20dana/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cbc:TaxAmount /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxSubtotal/cbc:TaxAmount				
HR-BT-18	HR code of the VAT category	Coded VAT category identification.	For transitory items that do not enter the tax base, the code "O" is indicated	At	1..1
	/Invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:ID /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:ID				
HR-BT-19	HR VAT Category Rate	The VAT rate, represented as a percentage of the relevant VAT category.	VAT category code and VAT category rate they must be consistent.	Percentage	0..1
	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:Percent /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:Percent				
HR-BT-20	EN text of the reasons for the exemption of the VAT category	A textual statement of the reason why the amount is exempt from the U.S. Treasury or does not pay VAT for it	Articles 39 to 56 I of the VAT Act [2]	Text	0..1
	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReason				
HR-BT-21	HR code for the reason for the exemption of the VAT category	A coded declaration of reasons for VAT exemption.	List of codes issued and maintained by Connecting Europe Facility (CEF)	At	0..1
	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:TaxExemptionReasonCode				
HR-BT-22	HR VAT Category Code	Support for VAT-exempt or non-VAT items	Values from Table HRTB-2	Identifier (code)	0..1
	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:Name /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/hrextac:HRTaxSubtotal/cac:TaxCategory/cbc:Name				

Business Rule	Description
HR-BR-26	An invoice containing an invoice item (BG-25), a document-level discount (BG-20) or a document-level expense (BG-21), where the VAT category code (BT-151, BT-95 or BT-102) is "exempt from VAT", must contain the HR VAT exemption allocation (HR-BG-2) for each VAT exemption reason or VAT exemption reason.

### Example of use:

```
<hextac:HRFISK20Data>
...
  <hextac:HRTaxTotal>
    <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
    <hextac:HRTaxSubtotal>
      <cbc:TaxableAmount currencyID="EUR">100.00</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
      <hextac:HRTaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Name>EN:PDV25</cbc:Name>
        <cbc:Percent>25</cbc:Percent>
        <hextac:HRTaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </hextac:HRTaxScheme>
      </hextac:HRTaxCategory>
    </hextac:HRTaxSubtotal>
  </hextac:HRTaxTotal>
  <hextac:HRTaxSubtotal>
    <cbc:TaxableAmount currencyID="EUR">5.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="EUR">0.00</cbc:TaxAmount>
    <hextac:HRTaxCategory>
      <cbc:ID>O</cbc:ID>
      <cbc:Name>EN:POVNAK</cbc:Name>
      <cbc:Percent>0</cbc:Percent>
      <hextac:HRTaxScheme>
        <cbc:ID>OTH</cbc:ID>
      </hextac:HRTaxScheme>
    </hextac:HRTaxCategory>
  </hextac:HRTaxSubtotal>
</hextac:HRFISK20Data>
```

### HR-BT-16 HR VAT Category Base Amount

Business Rule	Description
HR-BR-27	In the HR VAT distribution (HR-BG-2), the HR taxable amount (HR-BT-17) must be equal to the sum of the net amount of the items invoice (BT-131) minus the sum of the document-level discount amount (BT-92) plus the sum of the cost amount at the document level (BT-99) and reduced by the HR-non-taxable amount (HR-BT-20).

### Example of use:

```
<hextac:HRFISK20Data>
...
  <hextac:HRTaxTotal>
    ...
    <hextac:HRTaxSubtotal>
      <cbc:TaxableAmount currencyID="EUR">100.00</cbc:TaxableAmount>
    </hextac:HRTaxSubtotal>
  </hextac:HRTaxTotal>
</hextac:HRFISK20Data>
```

### HR-BT-17 HR VAT Category Amount

Business Rule	Description
HR-BR-28	For cac:TaxScheme = "VAT" and for tax category "E" or "O" HR, the amount of the tax category must be 0

Example of use:

```
<hextac:HRFISK20Data>
  ...
  <hextac:HRTaxTotal>
    ...
    <hextac:HRTaxSubtotal>
      ...
      <cbc:TaxAmount currencyID="EUR">0.00</cbc:TaxAmount>
    ...
  </hextac:HRTaxSubtotal>
</hextac:HRTaxTotal>
...
</hextac:HRFISK20Data>
```

### HR-BT-18 HR VAT Category Code

Business Rule	Description
HR-BR-29	Invoice items, costs or discounts that do not enter the tax base of the HR VAT category (HR-BT-18) must be "O" and the HR amount of the tax category (HR-BT-17) must be 0

Example of use:

```
<hextac:HRFISK20Data>
  ...
  <hextac:HRTaxTotal>
    ...
    <hextac:HRTaxSubtotal>
      ...
      <hextac:HRTaxCategory>
        <cbc:ID>O</cbc:ID>
      ...
      <hextac:HRTaxScheme>
        <cbc:ID>OTH</cbc:ID>
      </hextac:HRTaxScheme>
    </hextac:HRTaxCategory>
  </hextac:HRTaxSubtotal>
</hextac:HRTaxTotal>
...
</hextac:HRFISK20Data>
```

### HR-BT-19 HR VAT Category Rate

Example of use:

```
<hextac:HRFISK20Data>
  ...
  <hextac:HRTaxTotal>
    ...
    <hextac:HRTaxSubtotal>
      ...
      <hextac:HRTaxCategory>
        ...
        <cbc:Percent>0</cbc:Percent>
      ...
    </hextac:HRTaxCategory>
  </hextac:HRTaxSubtotal>
</hextac:HRTaxTotal>
...
</hextac:HRFISK20Data>
```

## HR-BT-20 EN Text of the reasons for exemption of the VAT category

Example of use:

```
<hextac:HRFISK20Data>
...
  <hextac:HRTaxTotal>
    ...
    <hextac:HRTaxSubtotal>
      ...
      <hextac:HRTaxCategory>
        ...
        <cbc:TaxExemptionReason>Exempt per Art.
        XX</cbc:TaxExemptionReason>
        ...
      </hextac:HRTaxCategory>
    </hextac:HRTaxSubtotal>
  </hextac:HRTaxTotal>
...
</hextac:HRFISK20Data>
```

## HR-BT-21 EN code for the reason for exemption of the VAT category

Example of use:

```
<hextac:HRFISK20Data>
...
  <hextac:HRTaxTotal>
    ...
    <hextac:HRTaxSubtotal>
      ...
      <hextac:HRTaxCategory>
        ...
        <cbc:TaxExemptionReasonCode>eu-vatex-
        143</cbc:TaxExemptionReasonCode>
        ...
      </hextac:HRTaxCategory>
    </hextac:HRTaxSubtotal>
  </hextac:HRTaxTotal>
...
</hextac:HRFISK20Data>
```

## HR-BT-22 EN VAT category code

Example of use:

```
<hextac:HRFISK20Data>
...
  <hextac:HRTaxTotal>
    ...
    <hextac:HRTaxSubtotal>
      ...
      <hextac:HRTaxCategory>
        ...
        <cbc:Name>EN: POVNAK</cbc:Name>
        ...
      </hextac:HRTaxCategory>
    </hextac:HRTaxSubtotal>
  </hextac:HRTaxTotal>
...
</hextac:HRFISK20Data>
```

## HR-BG-3 HR Total Amounts

Table 54 Semantic Data Model - HR Totals

ID	Business term	Description	Note on use	Type of data	Cardinality
	UBL Invoice Path UBL CreditNote Path (Approval)				Remark
HR-BG-3	HR Total Amounts	A group of business terms that provide information about monetary account totals.			0..1
	/Invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20data/hrextac:HRLegalMonetaryTotal /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRLegalMonetaryTotal				
HR-BT-23	HR amount of the VAT base	The total amount of the invoice excluding VAT and transitory items that are not included in the tax base.	The total amount of the invoice excluding VAT is the total the net amount of invoice items included in the tax base, minus the sum of the document-level discounts plus the sum of the costs at document level that are included in the tax base.	Amount	1..1
	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20dana/hrextac:HRLegalMonetaryTotal/hrextac:HRTaxExclusiveAmount /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRLegalMonetaryTotal/hrextac:HRTaxExclusiveAmount				
HR-BT-24	EN Non-taxable amount			Amount	1..1
	/invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20dana/hrextac:HRLegalMonetaryTotal/cbc:OutOfScopeOfVATAmount /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRLegalMonetaryTotal/cbc:OutOfScopeOfVATAmount				
HR-BT-25	HR total amount of VAT			Amount	1..1
	/Invoice/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/cbc:TaxAmount /CreditNote/ext:Extensions/ext:Extension/ext:ExtensionContent/hrextac:HRFISK20Data/hrextac:HRTaxTotal/cbc:TaxAmount				

Business Rule	Description
HR-BR-30	EN The total amounts of the invoice (HR-BG-3) are stated on the invoice if the invoice contains invoice items (BG-25) or costs on the level of the document (BG-21) that are not included in the tax base of the invoice.

Example of use:

```

<hrextac:HRFISK20Data>
  <hrextac:HRLegalMonetaryTotal>
    <hrextac:HRTaxExclusiveAmount currencyID="EUR">100.00
  </hrextac:HRTaxExclusiveAmount>
    <hrextac:OutOfScopeOfVATAmount currencyID="EUR">5.00
  </hrextac:OutOfScopeOfVATAmount>
  </hrextac:HRLegalMonetaryTotal>
</hrextac:HRFISK20Data>

```

## HR-BT-23 HR VAT Base Amount

Business Rule	Description
HR-BR-31	The HR tax base (HR-BT-19) is the total net amount of invoice items (BT-131) that are included in the tax base, reduced by the sum of the amount of discounts at the document level (BT-92) and increased by the sum of the amount of costs at the document level (BT-99) that are included in the tax base, reduced by the HR-non-taxable amount (HR-BT-24).

Example of use:

```
<hextac:HRFISK20Data>
  <hextac:HRLegalMonetaryTotal>
    <hextac:HRTaxExclusiveAmount currencyID="EUR">100.00
  </hextac:HRTaxExclusiveAmount>
  ...
</hextac:HRLegalMonetaryTotal>
</hextac:HRFISK20Data>
```

### HR-BT-24 HR non-taxable amount

Business Rule	Description
HR-BR-32	The HR-non-taxable amount (HR-BT-20) is equal to the sum of the net amount of invoice items (BT-131) that are NOT included in the tax base, reduced by the sum of the amount of the discount at the document level (BT-92) and increased by the sum of the amount of costs at the document level (BT-99) that are NOT included in the tax base.

Example of use:

```
<hextac:HRFISK20Data>
  <hextac:HRLegalMonetaryTotal>
    ...
    <hextac:OutOfScopeOfVATAmount currencyID="EUR">5.00
  </hextac:OutOfScopeOfVATAmount>
  </hextac:HRLegalMonetaryTotal>
</hextac:HRFISK20Data>
```

### HR-BT-25 GB Total VAT

Example of use:

```
<hextac:HRFISK20Data>
  ...
  <hextac:HRTaxTotal>
    <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
  ...
  </hextac:HRTaxTotal>
  ...
</hextac:HRFISK20Data>
```

### HR-BR-33 Prohibition of Empty XML Invoice Elements

Business Rule	Description
HR-BR-33	The invoice must not contain empty xml elements except for the element with the electronic signature of the invoice.

## 4. Tables and general business rules

### HR-TB-1 Business Process Types

Table 55 Business Process Types

Process Designation	The name of the business process
P1	Issuing invoices for supplies of goods and services according to purchase orders, based on a contract
P2	Periodic Invoicing for Supplies of Goods and Services on the Basis of a Contract
P3	Issuance of invoices for delivery according to a separate purchase order
P4	Payment in advance (advance payment)
P5	Payment on the spot (spot payment)
P6	Payment before delivery, based on purchase order
P7	Issuing invoices with references to the delivery note
P8	Issuing invoices with references to the delivery note and receipt
P9	Authorisations or invoices with negative amounts, issued for a variety of reasons, including the return of empty packaging
P10	Issuance of a corrective invoice (cancellation/correction of invoices)
P11	Issuance of partial and final invoices
P12	Self-issuance of invoices
P99:Buyer's mark	Customer-defined process

### HR-TB-2 HR VAT category code

Table 56 EN PVD category codes

EN VAT Category Code	UNTDID Code 5305 (BT-118)	HR tax category code (HR-BT-18)	Tax scheme code UNTDID 5153	Name of the HR code of the VAT category	Description of the HR code of the VAT category
HR:PDV25	S	S	VAT	Standard VAT rate of 25%	Standard or reduced VAT rate
HR:PDV13	S	S	VAT	Reduced VAT rate of 13%	Standard or reduced VAT rate
HR:PDV5	S	S	VAT	Reduced VAT rate of 5%	Standard or reduced VAT rate
HR:Z	Z	Z	VAT	Zero VAT rate	Zero VAT rate
HR:K	K	K	VAT	Delivery within the EU	Exempt from VAT due to intra-EU supplies
HR:G	G	G	VAT	Export	Exempt from VAT due to exports
HR:AE	AE	AE	VAT	Reverse charge	Reverse charge – tax paid by the recipient of the invoice
HR:E	E	E	VAT	Person subject to VAT	The item is exempt from VAT according to the corresponding article listed in the TaxExemptionReason



EN VAT Category Code	UNTDID Code 5305 (BT-118)	HR tax category code (HR-BT-18)	Tax scheme code UNTDID 5153	Name of the HR code of the VAT category	Description of the HR code of the VAT category
EN:POVNAK	E	O	OTH	Refundable fee	Refundable fee for single-use packaging (the cost of POVNAK is a transitory item that does not enter the tax base - Art. 33rd century. 3)
EN:PP	E	O	LOC	Special Consumption Tax in the Hospitality Industry	The item is also subject to a special tax in the catering industry (in the amount defined according to local According to the regulations, the cost of PPUG is a transient item of Art. 33rd century. 3)
HR:PPMV	E	O	CAR	Special Motor Vehicle Tax	VAT is paid on the item o Special Motor Vehicle Tax (The cost of PPMV itself is a transitory item of Art. 33rd century. 3)
HR:O	O	O	VAT	Not subject to VAT	The item is not subject to VAT (because the whole The invoice is not subject to VAT Pursuant to Art. 5 of the VAT Act)

## 5. Examples

### 5.1 Example of an invoice with an item of 25% VAT

```
<?xml version="1.0" encoding="UTF-8"?>
<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
  xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
  xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
  xmlns:cct="urn:un:unece:uncefact:data:specification:CoreComponentTypeSchemaModule:2"
  xmlns:ext="urn:oasis:names:specification:ubl:schema:xsd:CommonExtensionComponents-2"
  xmlns:hrextac="urn:mfin.gov.hr:schema:xsd:HRExtensionAggregateComponents-1"
  xmlns:p3="urn:oasis:names:specification:ubl:schema:xsd:UnqualifiedDataTypes-2"
  xmlns:sac="urn:oasis:names:specification:ubl:schema:xsd:SignatureAggregateComponents-2"
  xmlns:sig="urn:oasis:names:specification:ubl:schema:xsd:CommonSignatureComponents-2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2 ..
/xsd/ubl/maindoc/UBL-Invoice-2.1.xsd">
  <ext:UBLExtensions>
    <ext:UBLExtension>
      <ext:ExtensionContent>
        <hrextac:HRFISK20Data>
          <hrextac:HRObillunPDVPoBill>Billing per Billed
fee</hrextac:HROcalculationVATVPoCharge>
        </hrextac:HRFISK20Data>
      </ext:ExtensionContent>
    </ext:UBLExtension>
    <ext:UBLExtension>
      <ext:ExtensionContent>
        <sig:UBLDocumentSignatures>
          <sac:SignatureInformation></sac:SignatureInformation>
        </sig:UBLDocumentSignatures>
      </ext:ExtensionContent>
    </ext:UBLExtension>
  </ext:UBLExtensions>
  <cbc:CustomizationID>urn:cen.eu:en16931:2017#compliant#urn:mfin.gov.hr:cius-
2025:1.0#conformant#urn:mfin.gov.hr:ext-2025:1.0</cbc:CustomizationID>
  <cbc:ProfileID>P1</cbc:ProfileID>
  <cbc:ID>1-P1-1</cbc:ID>
  <cbc:IssueDate>2025-05-01</cbc:IssueDate>
  <cbc:IssueTime>12:00:00</cbc:IssueTime>
  <cbc:DueDate>2025-05-31</cbc:DueDate>
  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
  <cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
  <cac:AccountingSupplierParty>
    <cac:Party>
      <cbc:EndpointID schemeID="9934">12345678901</cbc:EndpointID>
      <cac:PostalAddress>
        <cbc:StreetName>Street 1</cbc:StreetName>
        <cbc:CityName>ZAGREB</cbc:CityName>
        <cbc:PostalZone>10000</cbc:PostalZone>
        <cac:Country>
          <cbc:IdentificationCode>HR</cbc:IdentificationCode>
        </cac:Country>
      </cac:PostalAddress>
      <cac:PartyTaxScheme>
        <cbc:CompanyID>HR12345678901</cbc:CompanyID>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:PartyTaxScheme>
      <cac:PartyLegalEntity>
        <cbc:RegistrationName>FIRMA A d.o.o.</cbc:RegistrationName>
        <cbc:CompanyLegalForm>Company A d.o.o. established at the Commercial
Court in Osijek, share capital EUR 20,000.00, director Ivan Perić, Responsible person: Marica
Horvat</cbc:CompanyLegalForm>
      </cac:PartyLegalEntity>
      <cac:Contact>
        <cbc:Name>FIRST NAME</cbc:Name>
      </cac:Contact>
    </cac:Party>
  </cac:AccountingSupplierParty>

```

```

        <cbc:ElectronicMail>ii@mail.hr</cbc:ElectronicMail>
      </cac:Contact>
    </cac:Party>
  </cac:SellerContact>
  <cbc:ID>51634872748</cbc:ID>
  <cbc:Name>Operator1</cbc:Name>
</cac:AccountingSupplierParty>
<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID schemeID="9934">1111111119</cbc:EndpointID>
    <cac:PostalAddress>
      <cbc:StreetName>Street 2</cbc:StreetName>
      <cbc:CityName>RIJEKA</cbc:CityName>
      <cbc:PostalZone>51000</cbc:PostalZone>
      <cac:Country>
        <cbc:IdentificationCode>HR</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>HR1111111119</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>FIRMA B d.o.o.</cbc:RegistrationName>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingCustomerParty>
<cac:PaymentMeans>
  <cbc:PaymentMeansCode>30</cbc:PaymentMeansCode>
  <cbc:InstructionNote>Payment Description</cbc:InstructionNote>
  <cbc:PaymentID>HR00 123456</cbc:PaymentID>
  <cac:PayeeFinancialAccount>
    <cbc:ID>HRXXXXXXXXXXXXXXXX</cbc:ID>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="EUR">100.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>25</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
  <cbc:LineExtensionAmount currencyID="EUR">100.00</cbc:LineExtensionAmount>
  <cbc:TaxExclusiveAmount currencyID="EUR">100.00</cbc:TaxExclusiveAmount>
  <cbc:TaxInclusiveAmount currencyID="EUR">125.00</cbc:TaxInclusiveAmount>
  <cbc:PayableAmount currencyID="EUR">125.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
<cac:InvoiceLine>
  <cbc:ID>1</cbc:ID>
  <cbc:InvoicedQuantity unitCode="H87">1.000</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="EUR">100.00</cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Description>Product Description</cbc:Description>
    <cbc:Name>Product 1</cbc:Name>
    <cac:OriginCountry>
      <cbc:IdentificationCode>HR</cbc:IdentificationCode>
    </cac:OriginCountry>
    <cac:CommodityClassification>
      <cbc:ItemClassificationCode
listID="CG">01.11.49</cbc:ItemClassificationCode>
    </cac:CommodityClassification>
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
    </cac:ClassifiedTaxCategory>
  </cac:Item>

```

```

        <cbc:Percent>25</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
</cac:Item>
<cac:Price>
    <cbc:PriceAmount currencyID="EUR">100.000000</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="H87">1.000</cbc:BaseQuantity>
</cac:Price>
</cac:InvoiceLine>
</Invoice>

```

## 5.2 Example of an invoice with a 25% VAT item and a 3% consumption tax as a document-level expense

```

<?xml version="1.0" encoding="UTF-8"?>
<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
  xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
  xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
  xmlns:cct="urn:un:unece:uncefact:data:specification:CoreComponentTypeSchemaModule:2"
  xmlns:ext="urn:oasis:names:specification:ubl:schema:xsd:CommonExtensionComponents-2"
  xmlns:hrextac="urn:mfin.gov.hr:schema:xsd:HRExtensionAggregateComponents-1"
  xmlns:p3="urn:oasis:names:specification:ubl:schema:xsd:UnqualifiedDataTypes-2"
  xmlns:sac="urn:oasis:names:specification:ubl:schema:xsd:SignatureAggregateComponents-2"
  xmlns:sig="urn:oasis:names:specification:ubl:schema:xsd:CommonSignatureComponents-2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2 ..
/xsd/ubl/maindoc/UBL-Invoice-2.1.xsd">
  <ext:UBLExtensions>
    <ext:UBLExtension>
      <ext:ExtensionContent>
        <hrextac:HRFISK20Data>
          <hrextac:HRTaxTotal>
            <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
          <hrextac:HRTaxSubtotal>
            <cbc:TaxableAmount
currencyID="EUR">100.00</cbc:TaxableAmount>
            <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
          <hrextac:HRTaxCategory>
            <cbc:ID>S</cbc:ID>
            <cbc:Name>EN:PDV25</cbc:Name>
            <cbc:Percent>25</cbc:Percent>
            <hrextac:HRTaxScheme>
              <cbc:ID>VAT</cbc:ID>
            </hrextac:HRTaxScheme>
          </hrextac:HRTaxCategory>
        </hrextac:HRTaxSubtotal>
        <hrextac:HRTaxSubtotal>
          <cbc:TaxableAmount
currencyID="EUR">100.00</cbc:TaxableAmount>
          <cbc:TaxAmount currencyID="EUR">3.00</cbc:TaxAmount>
        <hrextac:HRTaxCategory>
          <cbc:ID>O</cbc:ID>
          <cbc:Name>EN:PP</cbc:Name>
          <cbc:Percent>0</cbc:Percent>
          <hrextac:HRTaxScheme>
            <cbc:ID>LOC</cbc:ID>
          </hrextac:HRTaxScheme>
        </hrextac:HRTaxCategory>
      </hrextac:HRTaxSubtotal>
    </hrextac:HRTaxTotal>
    <cbc:TaxExclusiveAmount
currencyID="EUR">100.00</cbc:TaxExclusiveAmount>
    <hrextac:OutOfScopeOfVATAmount
currencyID="EUR">3.00</hrextac:OutOfScopeOfVATAmount>

```

```

        </hextac:HRLegalMonetaryTotal>
    </hextac:HRFISK20Data>
</ext:ExtensionContent>
</ext:UBLExtension>
<ext:UBLExtension>
    <ext:ExtensionContent>
        <sig:UBLDocumentSignatures>
            <sac:SignatureInformation></sac:SignatureInformation>
        </sig:UBLDocumentSignatures>
    </ext:ExtensionContent>
</ext:UBLExtension>
</ext:UBLExtensions>
<cbc:CustomizationID>urn:cen.eu:en16931:2017#compliant#urn:mfin.gov.hr:cius-
2025:1.0#conformant#urn:mfin.gov.hr:ext-2025:1.0</cbc:CustomizationID>
<cbc:ProfileID>P1</cbc:ProfileID>
<cbc:ID>2-P1-1</cbc:ID>
<cbc:IssueDate>2025-05-01</cbc:IssueDate>
<cbc:IssueTime>12:00:00</cbc:IssueTime>
<cbc:DueDate>2025-05-31</cbc:DueDate>
<cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
<cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
<cac:AccountingSupplierParty>
    <cac:Party>
        <cbc:EndpointID schemeID="9934">12345678901</cbc:EndpointID>
        <cac:PostalAddress>
            <cbc:StreetName>Street 1</cbc:StreetName>
            <cbc:CityName>ZAGREB</cbc:CityName>
            <cbc:PostalZone>10000</cbc:PostalZone>
            <cac:Country>
                <cbc:IdentificationCode>HR</cbc:IdentificationCode>
            </cac:Country>
        </cac:PostalAddress>
        <cac:PartyTaxScheme>
            <cbc:CompanyID>HR12345678901</cbc:CompanyID>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:PartyTaxScheme>
        <cac:PartyLegalEntity>
            <cbc:RegistrationName>FIRMA A d.o.o.</cbc:RegistrationName>
            <cbc:CompanyLegalForm>Company A d.o.o. established at the Commercial
Court in Osijek, share capital EUR 20,000.00, director Ivan Perić, Responsible person: Marica
Horvat</cbc:CompanyLegalForm>
        </cac:PartyLegalEntity>
        <cac:Contact>
            <cbc:Name>FIRST NAME</cbc:Name>
            <cbc:ElectronicMail>ii@mail.hr</cbc:ElectronicMail>
        </cac:Contact>
    </cac:Party>
    <cac:SellerContact>
        <cbc:ID>51634872748</cbc:ID>
        <cbc:Name>Operator1</cbc:Name>
    </cac:SellerContact>
</cac:AccountingSupplierParty>
<cac:AccountingCustomerParty>
    <cac:Party>
        <cbc:EndpointID schemeID="9934">11111111119</cbc:EndpointID>
        <cac:PostalAddress>
            <cbc:StreetName>Street 2</cbc:StreetName>
            <cbc:CityName>RIJEKA</cbc:CityName>
            <cbc:PostalZone>51000</cbc:PostalZone>
            <cac:Country>
                <cbc:IdentificationCode>HR</cbc:IdentificationCode>
            </cac:Country>
        </cac:PostalAddress>
        <cac:PartyTaxScheme>
            <cbc:CompanyID>HR11111111119</cbc:CompanyID>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:PartyTaxScheme>
        <cac:PartyLegalEntity>
            <cbc:RegistrationName>FIRMA B d.o.o.</cbc:RegistrationName>
        </cac:PartyLegalEntity>
    </cac:Party>
</cac:AccountingCustomerParty>

```

```

        </cac:Party>
    </cac:AccountingCustomerParty>
    <cac:PaymentMeans>
        <cbc:PaymentMeansCode>30</cbc:PaymentMeansCode>
        <cbc:InstructionNote>Payment Description</cbc:InstructionNote>
        <cbc:PaymentID>HR00 123456</cbc:PaymentID>
        <cac:PayeeFinancialAccount>
            <cbc:ID>HRXXXXXXXXXXXXXXXX</cbc:ID>
        </cac:PayeeFinancialAccount>
    </cac:PaymentMeans>
    <cac:AllowanceCharge>
        <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
        <cbc:AllowanceChargeReason>#HR:PP#</cbc:AllowanceChargeReason>
        <cbc:MultiplierFactorNumeric>3</cbc:MultiplierFactorNumeric>
        <cbc:Amount currencyID="EUR">3.00</cbc:Amount>
        <cbc:BaseAmount currencyID="EUR">100.00</cbc:BaseAmount>
        <cac:TaxCategory>
            <cbc:ID>E</cbc:ID>
            <cbc:Percent>0.00</cbc:Percent>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:TaxCategory>
    </cac:AllowanceCharge>
    <cac:TaxTotal>
        <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
        <cac:TaxSubtotal>
            <cbc:TaxableAmount currencyID="EUR">100.00</cbc:TaxableAmount>
            <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
            <cac:TaxCategory>
                <cbc:ID>S</cbc:ID>
                <cbc:Percent>25</cbc:Percent>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:TaxCategory>
        </cac:TaxSubtotal>
    </cac:TaxTotal>
    <cac:TaxSubtotal>
        <cbc:TaxableAmount currencyID="EUR">3.00</cbc:TaxableAmount>
        <cbc:TaxAmount currencyID="EUR">0.00</cbc:TaxAmount>
        <cac:TaxCategory>
            <cbc:ID>E</cbc:ID>
            <cbc:Percent>0.00</cbc:Percent>
            <cbc:TaxExemptionReason>#HR:PP#</cbc:TaxExemptionReason>
            <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
        </cac:TaxCategory>
    </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:LegalMonetaryTotal>
    <cbc:LineExtensionAmount currencyID="EUR">100.00</cbc:LineExtensionAmount>
    <cbc:TaxExclusiveAmount currencyID="EUR">100.00</cbc:TaxExclusiveAmount>
    <cbc:TaxInclusiveAmount currencyID="EUR">125.00</cbc:TaxInclusiveAmount>
    <cbc:ChargeTotalAmount currencyID="EUR">3.00</cbc:ChargeTotalAmount>
    <cbc:PayableAmount currencyID="EUR">128.00</cbc:PayableAmount>
</cac:LegalMonetaryTotal>
<cac:InvoiceLine>
    <cbc:ID>1</cbc:ID>
    <cbc:InvoicedQuantity unitCode="H87">1.000</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="EUR">100.00</cbc:LineExtensionAmount>
    <cac:Item>
        <cbc:Description>Product Description</cbc:Description>
        <cbc:Name>Product 1</cbc:Name>
        <cac:OriginCountry>
            <cbc:IdentificationCode>HR</cbc:IdentificationCode>
        </cac:OriginCountry>
        <cac:CommodityClassification>
            <cbc:ItemClassificationCode
listID="CG">01.11.49</cbc:ItemClassificationCode>
        </cac:CommodityClassification>
        <cac:ClassifiedTaxCategory>
            <cbc:ID>S</cbc:ID>
            <cbc:Name>EN:PDV25</cbc:Name>
        </cac:ClassifiedTaxCategory>
    </cac:Item>
</cac:InvoiceLine>

```

```

        <cbc:Percent>25</cbc:Percent>
        <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
</cac:Item>
<cac:Price>
    <cbc:PriceAmount currencyID="EUR">100.000000</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="H87">1.000</cbc:BaseQuantity>
</cac:Price>
</cac:InvoiceLine>
</Invoice>

```

## 5.3 Example of an invoice with a 25% VAT item and a chargeback shown as an invoice item

```

<?xml version="1.0" encoding="UTF-8"?>
<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
  xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
  xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
  xmlns:cct="urn:un:unece:uncefact:data:specification:CoreComponentTypeSchemaModule:2"
  xmlns:ext="urn:oasis:names:specification:ubl:schema:xsd:CommonExtensionComponents-2"
  xmlns:hrextac="urn:mfin.gov.hr:schema:xsd:HRExtensionAggregateComponents-1"
  xmlns:p3="urn:oasis:names:specification:ubl:schema:xsd:UnqualifiedDataTypes-2"
  xmlns:sac="urn:oasis:names:specification:ubl:schema:xsd:SignatureAggregateComponents-2"
  xmlns:sig="urn:oasis:names:specification:ubl:schema:xsd:CommonSignatureComponents-2"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2 ..
  /xsd/ubl/maindoc/UBL-Invoice-2.1.xsd">
  <ext:UBLExtensions>
    <ext:UBLExtension>
      <ext:ExtensionContent>
        <hrextac:HRFISK20Data>
          <hrextac:HRUSustavuPDV>true</hrextac:HRUSustavuPDV>
          <hrextac:HRObillingPDVPoCharge>false</hrextac:HRObillingPDVPoCharge>
          <hrextac:HROIBOperatera>12345678901</hrextac:HROIBOperatera>
          <hrextac:HRTaxTotal>
            <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
          </hrextac:HRTaxTotal>
          <cbc:TaxableAmount
currencyID="EUR">100.00</cbc:TaxableAmount>
            <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
            <hrextac:HRTaxCategory>
              <cbc:ID>S</cbc:ID>
              <cbc:Name>EN:PDV25</cbc:Name>
              <cbc:Percent>25</cbc:Percent>
              <hrextac:HRTaxScheme>
                <cbc:ID>VAT</cbc:ID>
              </hrextac:HRTaxScheme>
            </hrextac:HRTaxCategory>
          </hrextac:HRTaxTotal>
          <hrextac:HRTaxSubtotal>
            <cbc:TaxableAmount
currencyID="EUR">5.00</cbc:TaxableAmount>
              <cbc:TaxAmount currencyID="EUR">0.00</cbc:TaxAmount>
              <hrextac:HRTaxCategory>
                <cbc:ID>O</cbc:ID>
                <cbc:Name>EN:POVNAK</cbc:Name>
                <cbc:Percent>0</cbc:Percent>
                <hrextac:HRTaxScheme>
                  <cbc:ID>OTH</cbc:ID>
                </hrextac:HRTaxScheme>
              </hrextac:HRTaxCategory>
            </hrextac:HRTaxSubtotal>
          </hrextac:HRTaxTotal>
          <hrextac:HRLegalMonetaryTotal>
            <cbc:TaxExclusiveAmount
currencyID="EUR">100.00</cbc:TaxExclusiveAmount>
          </hrextac:HRLegalMonetaryTotal>
        </hrextac:HRFISK20Data>
      </ext:ExtensionContent>
    </ext:UBLExtension>
  </ext:UBLExtensions>

```

```

                                <hextac:OutOfScopeOfVATAmount
currencyID="EUR">5.00</hextac:OutOfScopeOfVATAmount>
                                </hextac:HRLegalMonetaryTotal>
                                </hextac:HRFISK20Data>
                                </ext:ExtensionContent>
                                </ext:UBLExtension>
                                <ext:UBLExtension>
                                    <ext:ExtensionContent>
                                        <sig:UBLDocumentSignatures>
                                            <sac:SignatureInformation></sac:SignatureInformation>
                                        </sig:UBLDocumentSignatures>
                                    </ext:ExtensionContent>
                                </ext:UBLExtension>
                                </ext:UBLExtensions>
                                <cbc:CustomizationID>urn:cen.eu:en16931:2017#compliant#urn:mfin.gov.hr:cius-
2025:1.0#conformant#urn:mfin.gov.hr:ext-2025:1.0</cbc:CustomizationID>
                                <cbc:ProfileID>P1</cbc:ProfileID>
                                <cbc:ID>1-P1-1</cbc:ID>
                                <cbc:IssueDate>2025-05-01</cbc:IssueDate>
                                <cbc:IssueTime>12:00:00</cbc:IssueTime>
                                <cbc:DueDate>2025-05-31</cbc:DueDate>
                                <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
                                <cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
                                <cac:AccountingSupplierParty>
                                    <cac:Party>
                                        <cbc:EndpointID schemeID="9934">12345678901</cbc:EndpointID>
                                        <cac:PostalAddress>
                                            <cbc:StreetName>Street 1</cbc:StreetName>
                                            <cbc:CityName>ZAGREB</cbc:CityName>
                                            <cbc:PostalZone>10000</cbc:PostalZone>
                                            <cac:Country>
                                                <cbc:IdentificationCode>HR</cbc:IdentificationCode>
                                            </cac:Country>
                                        </cac:PostalAddress>
                                        <cac:PartyTaxScheme>
                                            <cbc:CompanyID>HR12345678901</cbc:CompanyID>
                                            <cac:TaxScheme>
                                                <cbc:ID>VAT</cbc:ID>
                                            </cac:TaxScheme>
                                        </cac:PartyTaxScheme>
                                        <cac:PartyLegalEntity>
                                            <cbc:RegistrationName>FIRMA A d.o.o.</cbc:RegistrationName>
                                            <cbc:CompanyLegalForm>Company A d.o.o. established at the Commercial
Court in Osijek, share capital EUR 20,000.00, director Ivan Perić, Responsible person: Marica
Horvat</cbc:CompanyLegalForm>
                                        </cac:PartyLegalEntity>
                                        <cac:Contact>
                                            <cbc:Name>FIRST NAME</cbc:Name>
                                            <cbc:ElectronicMail>ii@mail.hr</cbc:ElectronicMail>
                                        </cac:Contact>
                                    </cac:Party>
                                    <cac:SellerContact>
                                        <cbc:ID>51634872748</cbc:ID>
                                        <cbc:Name>Operator1</cbc:Name>
                                    </cac:SellerContact>
                                </cac:AccountingSupplierParty>
                                <cac:AccountingCustomerParty>
                                    <cac:Party>
                                        <cbc:EndpointID schemeID="9934">11111111119</cbc:EndpointID>
                                        <cac:PostalAddress>
                                            <cbc:StreetName>Street 2</cbc:StreetName>
                                            <cbc:CityName>RIJEKA</cbc:CityName>
                                            <cbc:PostalZone>51000</cbc:PostalZone>
                                            <cac:Country>
                                                <cbc:IdentificationCode>HR</cbc:IdentificationCode>
                                            </cac:Country>
                                        </cac:PostalAddress>
                                        <cac:PartyTaxScheme>
                                            <cbc:CompanyID>HR11111111119</cbc:CompanyID>
                                            <cac:TaxScheme>
                                                <cbc:ID>VAT</cbc:ID>
                                            </cac:TaxScheme>
                                        </cac:PartyTaxScheme>
                                    </cac:PartyLegalEntity>
                                </cac:AccountingCustomerParty>

```



```

        <cbc:RegistrationName>FIRMA B d.o.o.</cbc:RegistrationName>
      </cac:PartyLegalEntity>
    </cac:Party>
  </cac:AccountingCustomerParty>
  <cac:PaymentMeans>
    <cbc:PaymentMeansCode>30</cbc:PaymentMeansCode>
    <cbc:InstructionNote>Payment Description</cbc:InstructionNote>
    <cbc:PaymentID>HR00 123456</cbc:PaymentID>
    <cac:PayeeFinancialAccount>
      <cbc:ID>HRXXXXXXXXXXXXXXXX</cbc:ID>
    </cac:PayeeFinancialAccount>
  </cac:PaymentMeans>
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="EUR">100.00</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="EUR">25.00</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>25</cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
    <cac:TaxSubtotal>
      <cbc:TaxableAmount currencyID="EUR">5.00</cbc:TaxableAmount>
      <cbc:TaxAmount currencyID="EUR">0.00</cbc:TaxAmount>
      <cac:TaxCategory>
        <cbc:ID>E</cbc:ID>
        <cbc:Percent>0.00</cbc:Percent>
        <cbc:TaxExemptionReason>#HR:POVNAK#</cbc:TaxExemptionReason>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:TaxCategory>
    </cac:TaxSubtotal>
  </cac:TaxTotal>
  <cac:LegalMonetaryTotal>
    <cbc:LineExtensionAmount currencyID="EUR">105.00</cbc:LineExtensionAmount>
    <cbc:TaxExclusiveAmount currencyID="EUR">105.00</cbc:TaxExclusiveAmount>
    <cbc:TaxInclusiveAmount currencyID="EUR">130.00</cbc:TaxInclusiveAmount>
    <cbc:PayableAmount currencyID="EUR">130.00</cbc:PayableAmount>
  </cac:LegalMonetaryTotal>
  <cac:InvoiceLine>
    <cbc:ID>1</cbc:ID>
    <cbc:InvoicedQuantity unitCode="H87">1.000</cbc:InvoicedQuantity>
    <cbc:LineExtensionAmount currencyID="EUR">100.00</cbc:LineExtensionAmount>
    <cac:Item>
      <cbc:Description>Product Description</cbc:Description>
      <cbc:Name>Product 1</cbc:Name>
      <cac:OriginCountry>
        <cbc:IdentificationCode>HR</cbc:IdentificationCode>
      </cac:OriginCountry>
      <cac:CommodityClassification>
        <cbc:ItemClassificationCode>
listID="CG">01.11.49</cbc:ItemClassificationCode>
      </cac:CommodityClassification>
      <cac:ClassifiedTaxCategory>
        <cbc:ID>S</cbc:ID>
        <cbc:Percent>25</cbc:Percent>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:ClassifiedTaxCategory>
    </cac:Item>
    <cac:Price>
      <cbc:PriceAmount currencyID="EUR">100.000000</cbc:PriceAmount>
      <cbc:BaseQuantity unitCode="H87">1.000</cbc:BaseQuantity>
    </cac:Price>
  </cac:InvoiceLine>
  <cac:InvoiceLine>
    <cbc:ID>2</cbc:ID>
    <cbc:InvoicedQuantity unitCode="H87">1.000000</cbc:InvoicedQuantity>

```

```

        <cbc:LineExtensionAmount currencyID="EUR">5.00</cbc:LineExtensionAmount>
        <cac:Item>
            <cbc:Name>Chargeback</cbc:Name>
            <cac:CommodityClassification>
                <cbc:ItemClassificationCode
listID="CG">22.22.14</cbc:ItemClassificationCode>
            </cac:CommodityClassification>
            <cac:ClassifiedTaxCategory>
                <cbc:ID>E</cbc:ID>
                <cbc:Name>EN:POVNAK</cbc:Name>
                <cbc:Percent>0</cbc:Percent>
                <cac:TaxScheme>
                    <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
            </cac:ClassifiedTaxCategory>
        </cac:Item>
        <cac:Price>
            <cbc:PriceAmount currencyID="EUR">5.000000</cbc:PriceAmount>
            <cbc:BaseQuantity unitCode="H87">1.000000</cbc:BaseQuantity>
        </cac:Price>
    </cac:InvoiceLine>
</Invoice>

```

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