UNITED ARAB EMIRATES
MINISTRY OF FINANCE

UAE eInvoicing programme

# UAE Ministry of Finance
# eInvoicing Programme Consultation Paper

# eInvoicing Data Dictionary

# Table of Contents

1. **Introduction** ..... 3

2. **Background** ..... 3

3. **UAE eInvoicing framework** ..... 4

4. **Overview of the Data Dictionary (PINT AE)** ..... 5

5. **Stakeholder key areas** ..... 9

6. **Next steps** ..... 9

7. **Appendix** ..... 11

# 1. Introduction

**Objectives:**
To gather feedback from the UAE businesses and eInvoicing Service Providers on the proposed elements of the UAE eInvoicing Framework, aiming to create a shared understanding of the requirements and help businesses start planning for eInvoicing adoption:

- **The eInvoicing Data Dictionary (PINT AE)**: This document outlines the key data elements (fields) and their attributes for the most commonly used invoice types by businesses in the UAE. It highlights the importance of standardization to ensure consistency across different document types, which is essential for smooth integration and processing of eInvoices within the business ecosystem
- **Excluded Transaction:** A Business Transaction for which there is no eInvoicing exchange and reporting requirement,

Specifically, this consultation seeks to:

- Establish a common understanding of data elements used in eInvoices across business communities
- Understand the practical requirements of businesses, and in the process, identify any gaps or additional data fields necessary for operational, regulatory, or analytical purposes
- Obtain diverse perspectives, including from industry experts, accounting firms, and eInvoicing Service Providers, to create a holistic and widely accepted electronic invoicing framework.

It is important to note that eInvoicing will be rolled out in a phased manner. In this regard, a comprehensive rollout strategy would be developed and communicated to the business community in due course.

# 2. Background

One of the four pillars underpinning the “We the UAE 2031” vision is the Forward Ecosystem, an imperative to enhance government performance, continue to strengthen the UAE’s digital infrastructure and its development according to the latest technological methods.

One such initiative that has been approved by the UAE Cabinet is the eInvoicing Program. The UAE eInvoicing program in the UAE also reflects a global trend in this regard (i.e. the adoption of Digital Reporting Requirements (DRR) generally, and Continuous Transactions Controls (CTC) more specifically), and offers the opportunity to deliver a number of key domestic imperatives aligned with We the UAE 2031 vision, namely:

- **VAT compliance**: Maximize compliance, tackle the shadow economy, and shrink the tax gap.
- **Effectiveness**: Increase transparency and improve audits with a view to encouraging a long-term culture of compliance.

- **Taxpayer experience**: Enhance taxpayer and user experiences, potentially offering new and innovative engagements.
- **Digitalization**: Reduce human intervention in certain business and tax reporting processes with a view to making the UAE and its fiscal ecosystem more digitally enabled.
- **Efficiency**: Optimize cost and core operations, reduce processing time and encourage a reduction in paper wastage with a view to helping meet sustainability objectives.
- **Economic contribution**: Contribute to the growth and competitiveness of the economy and utilize big data.
- **Contribute for policy making and government interventions**: By adopting eInvoicing, UAE government will have access to the relevant data in near real-time which will help in providing deep insights to policy makers for identifying areas and sectors that need government support and assistance.

For the business community, eInvoicing will enhance ease of doing business, promote fair competition, streamline VAT refund mechanism, reduce compliance burden, pre-fill VAT fields (as practical as possible) and provide environment for near real-time exchange of digitalized document such as invoices.

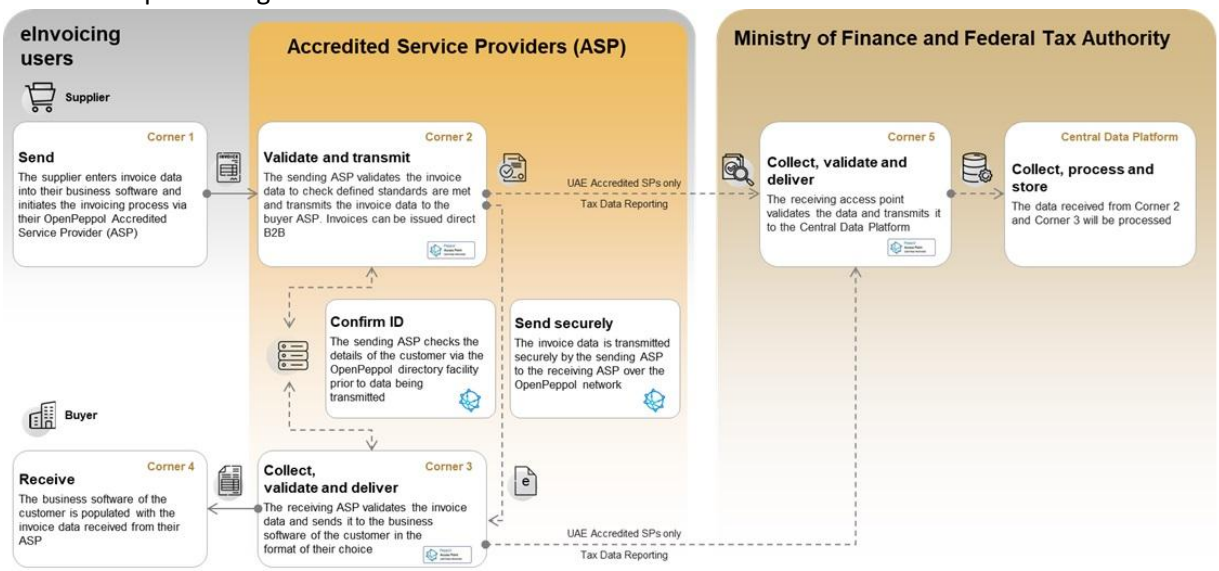
In countries that have already implemented eInvoicing, businesses over a period of time, have benefited from the overall reduction in the cost of invoice processing.

More information on the UAE eInvoicing can be found www.mof.gov.ae/einvoicing

# 3. UAE eInvoicing framework

eInvoicing requirements apply not only to taxable persons, but also to all businesses operating in the UAE, regardless of their VAT registration status. The UAE has adopted a Decentralized Continuous Transaction Control and Exchange (DCTCE) model which is a modern approach to electronic invoicing that leverages decentralized technologies to enhance the efficiency, security, and transparency of

transaction processing.




1. Supplier (Corner 1) submits eInvoice data (PINT AE) in an agreed format with its UAE Accredited Service Provider (Corner 2)
2. C2 validates the eInvoice data received from C1 and converts it into the UAE standard eInvoice xml format (if C2 has received the eInvoice in a different format from C1).
3. C2 transmits the eInvoice (in the xml format) to the Buyer's UAE accredited Service Provider (Corner 3)
4. In parallel, C2 reports the Tax Data Document (TDD) to Corner 5
5. Upon validating the eInvoice, C3 sends a Message Level Status (MLS) to C2
6. C3 submits the eInvoice to the Buyer (Corner 4) in an agreed format with its UAE Accredited Service Provider (Corner 3)
7. Upon successful validation of the eInvoice, C3 also reports the Tax Data Document (TDD) to Corner 5. If the validation of the eInvoice was unsuccessful, C3 reports a negative MLS to C2 as well as to C5. In this scenario, there will be no reporting of the TDD to C5 by C3
8. C5 sends a Message Level Status (MLS) to C2 once the TDD has been successfully reported
9. C5 sends a Message Level Status (MLS) to C3 once the TDD has been successfully reported
10. C2 forwards the C3 exchange MLS and C5 reporting MLS to C1.
11. C3 forwards the C5 reporting MLS to C4.

# 4. Overview of the Data Dictionary (PINT AE)

The Data Dictionary is a critical component underpinning the entire eInvoicing ecosystem. In simple terms, it is a structured and standardized catalog of all the data elements used in the process of generating, exchanging, processing and reporting an eInvoice (which for these purposes includes the tax invoice, tax credit note, self-billing and other invoicing scenarios). It serves as a foundational reference

for businesses, software developers, and regulatory bodies to ensure consistency, interoperability, and compliance in eInvoicing systems.

## a. Typical use cases using the Data Dictionary

The most common use cases for generating an invoice/credit note in the UAE (i.e. the instances where a tax invoice/tax credit note is required to be issued or needs to be generated and retained) have been captured in the table below. Note that the table identifies which of the Appendices to this document you will find the relevant use case Data Dictionary fields.

| Use case | Description | Details |
|---|---|---|
| 1 | UAE Standard tax invoice | Mandatory and commonly used optional fields |
| 2 | Supply under Reverse charge mechanism | Additional requirements beyond use case 1 |
| 3 | Zero rated supplies | Additional requirements beyond use case 1 |
| 4 | Deemed supply | Additional requirements beyond use case 1 |
| 5 | Disclosed agent billing | Additional requirements beyond use case 1 |
| 6 | Summary tax invoice | Additional requirements beyond use case 1 |
| 7 | Continuous supplies | Additional requirements beyond use case 1 |
| 8 | Supply involving free trade zone | Additional requirements beyond use case 1 |
| 9 | Supply through e-commerce | Additional requirements beyond use case 1 |
| 10 | Exports | Additional requirements beyond use case 1 |
| 11 | Margin scheme | Additional requirements beyond use case 1 |
| 12 | Standard tax credit note | Mandatory and commonly used optional fields |
| 13 | Disclosed agent billing tax credit note | Additional requirements beyond use case 12 |
| 14 | Commercial Invoice | Mandatory and commonly used optional fields |
| 15 | Self-billing | Mandatory and commonly used optional fields |
| 16 | Self-billing tax credit note | Mandatory and commonly used optional fields |

## b. Explanation of the Use Cases

Each use case is presented as a table of mandatory fields meaning that each field must be completed/contain a value in order to be valid. Note that there are more optional fields contained in the full version of the Data Dictionary but for presentational purposes only the mandatory and conditional mandatory fields have been shown.

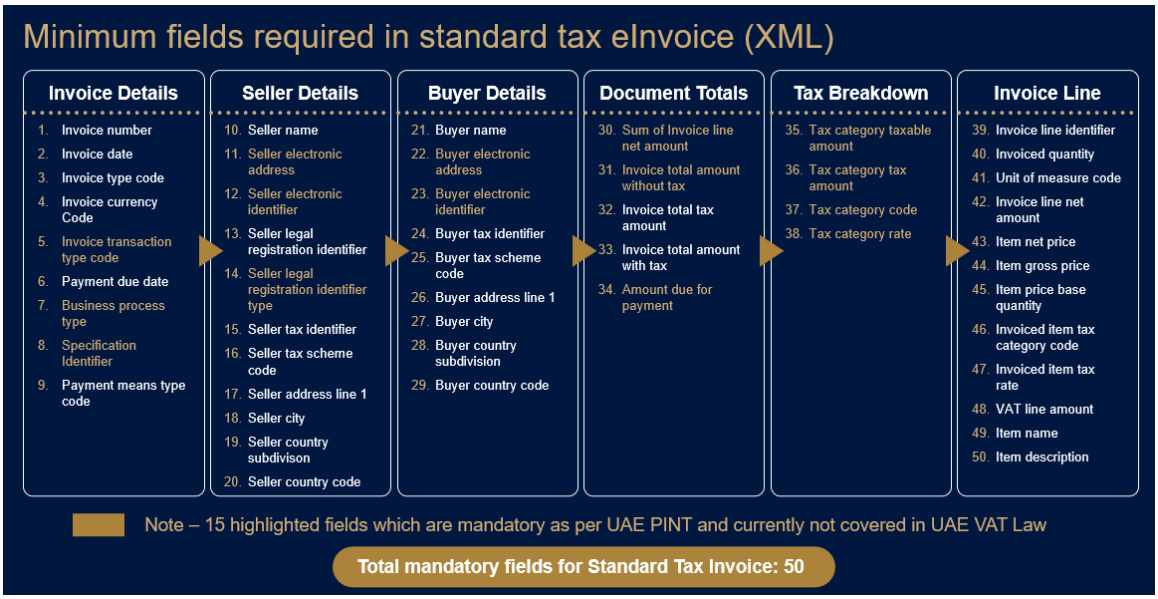
| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-001 | Invoice number | 1..1 | A unique identification of the Invoice. | [ibr-002]-An Invoice MUST have an Invoice number (ibt-001). | | M |

The below table provides a brief explanation of each of the columns of the Use Cases in the appendix of this document

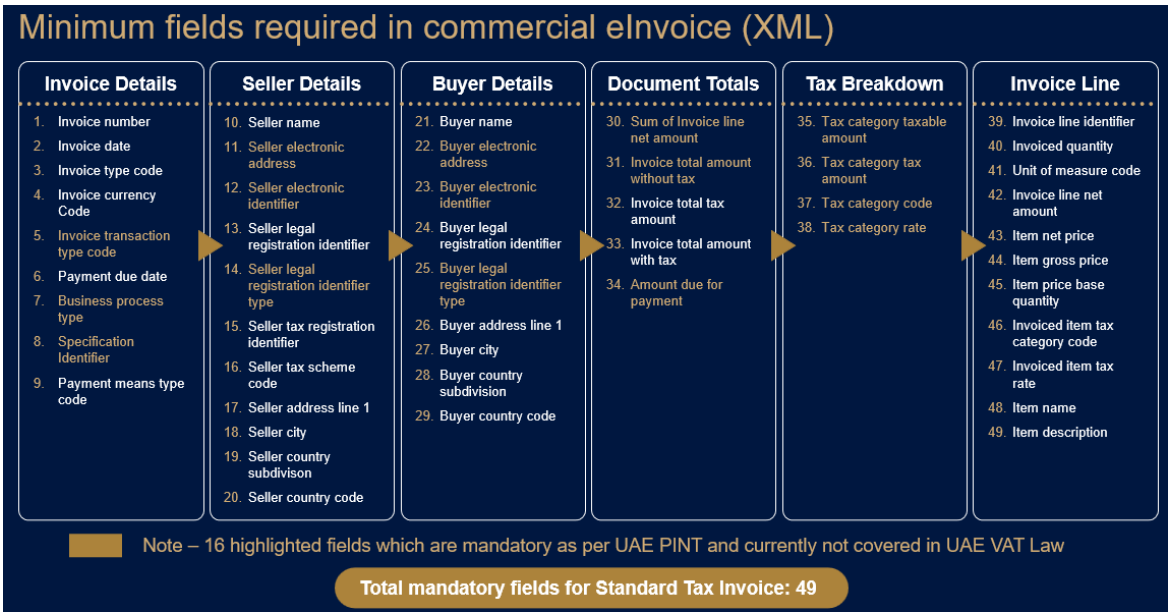
| Column | Column Name | Description |
|---|---|---|
| 1. | ID | "The ID of Business terms (i.e. a field on an eInvoice)<br>IBT-XXX means the term is part of global specifications<br>BTUAE-XX means the term is specific to UAE specifications" |
| 2. | Business Term | Name of the business term i.e. the field name. These are the individual pieces of information required in an eInvoice, such as invoice number, invoice date, buyer details, seller details, tax rates, and payment details. Each data element has a unique identifier and description to eliminate ambiguity. |
| 3. | UAE PINT Cardinality | "The cardinality of the business term<br>0..1 or 0..n - data field is not mandatorily required, but if present there can be one (0..1) or more occurrences (0..n)<br>1..1 or 1..n - data field must be present and there can be one (1..1) or more occurrences (1..n)" |
| 4. | Definition | Each Business Term is defined with its purpose, meaning, and use case. For example:<br>• Invoice Number: A unique identifier assigned to the invoice to distinguish it from others.<br>• Tax Identification Number: A unique identifier for the buyer or seller for tax reporting purposes. |
| 5. | Shared Rules Description | Business rules or specifications that govern the structure of the eInvoice exchanged between parties. These rules ensure data integrity, such as permissible value ranges or specific patterns (e.g., email formats or tax identification structures). |
| 6. | Aligned/Distinct Rules Description | Business rules or specifications that govern the structure of the eInvoice exchanged between parties which are specific for the UAE. Identifies dependencies and relationships between business terms, such as linking line-item totals to the invoice grand total. |
| 7. | Use Case specific Business Term applicability guidelines | These business terms for the corresponding use case, are applicable when issuing a tax invoice, or to any other invoice related to exempt or out of scope supplies, as per the UAE VAT law :<br>M (Mandatory) : This indicates that a field is Mandatory for the issuer.<br>O (Optional) : This indicates that a field is Optional for the issuer.<br>C (Conditional) : This indicates that a field might become Mandatory depending on the presence of other fields. Please note that otherwise such fields are Optional." |

## c. Data Dictionary content

- The below table lists the mandatory fields when issuing a tax invoice:




The below table lists the mandatory fields when issuing any other invoice (commercial invoice) related to or exempt or out of scope supplies:



# 5. Stakeholder key areas

The consultation seeks targeted feedback from stakeholders to refine the eInvoicing Data Dictionary document. The key areas of focus are**:**

a. **Comprehensiveness:** Are all required fields included?

The Data Dictionary encompasses all the essential fields necessary to support the end-to-end eInvoicing process. Comprehensiveness ensures that:

- Core data elements are covered**:** This includes fundamental fields like invoice number, date, buyer and seller details, item descriptions, tax information, payment terms, and totals.
- General use cases are addressed**:** For instance, whether the dictionary accounts for discounts, surcharges, multi-currency transactions, or other nuanced scenarios.
- Stakeholder perspectives are incorporated: Feedback is critical to identify any missing fields that might be required by businesses, software vendors, or tax authorities.

*Considerations for Stakeholders:*

- In the data dictionary, are there any fields missing for your specific business?
- Are there any conflicts / issues with the existing fields in the data dictionary?
- Are industry-specific data elements adequately represented?
- HSN (HS Code) and service codes are proposed to be initially optional fields on an invoice but they will become mandatory at a later stages of the eInvoicing programme. How many digits of HSN (HS Code) and service codes, do you feel would be comfortable/practical to report with your transactions – 4, 6 or 8 digits?
- Do you foresee any potential problems in reporting any specific transactions via the eInvoicing exchange e.g. from a practicality or privacy perspective?

b. **Clarity:** Are data element definitions clear and unambiguous?

Clarity in the Data Dictionary ensures that every stakeholder—regardless of technical expertise—understands what each field represents and how it is used. Each data element has a clear, concise description that eliminates ambiguity. For example, defining "Invoice Date" explicitly as the date the invoice was issued, not the date it was created or sent.

*Considerations for Stakeholders:*

- Are there any fields or terms you find confusing or open to multiple interpretations?

# 6. Next steps

- **Consultation Timeline**:
    - Document release date: [Insert Date]

- Deadline for feedback: [Insert Date]

- **Submission Process**:
  Please ensure you provide the following information as part of your feedback submission:

| | |
|---|---|
| Name: | |
| Company name | |
| Phone number | |
| Email address | |
| Industry | |
| Annual turnover of business (to assess impact of issues raised) | |

This will help us reach out to you for further discussions if required.

| No | Questions | Responses |
|---|---|---|
| 1 | In the data dictionary, are there any fields missing for your specific business? | |
| 2 | Are there any conflicts / issues with the existing fields in the data dictionary | |
| 3 | Are industry-specific data elements adequately represented? | |
| 4 | HSN (HS Code) and service codes are proposed to be initially optional fields on an invoice but they will become mandatory at a later stages of the eInvoicing programme. How many digits of HSN (HS Code) and service codes, do you feel would be comfortable/practical to report with your transactions – 4, 6 or 8 digits? | |
| 5 | Do you foresee any potential problems in reporting any specific transactions via the eInvoicing exchange e.g. from a practicality or privacy perspective? | |
| 6 | Are there any fields or terms you find confusing or open to multiple interpretations? | |

https://msurvey.government.ae/survey/Ministry%20of%20Finance/kRS

# 7. Appendix

- Sample invoice formats for reference (list of 15 use cases).

UAE eInvoicing programme

**Use Case 1 – UAE Standard tax invoice**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-001 | Invoice number | 1..1 | A unique identification of the Invoice. | [ibr-002]-An Invoice MUST have an Invoice number (ibt-001). | | M |
| IBT-002 | Invoice issue date | 1..1 | The date when the Invoice was issued. | [ibr-003]-An Invoice MUST have an Invoice issue date (ibt-002).<br>[ibr-073]-A date MUST be formatted YYYY-MM-DD in (ibt-002), (ibt-007), (ibt-009), (ibt-026), (ibt-072), (ibt-073), (ibt-074), (ibt-134), (ibt-135). | | M |
| IBT-003 | Invoice type code | 1..1 | A code specifying the functional type of the Invoice. | [ibr-004]-An Invoice MUST have an Invoice type code (ibt-003).<br>[ibr-cl-01]-The document type code (ibt-003) MUST be coded by the invoice and credit note related code lists of UNTDID 1001. | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1.1 | A sequence of flags that identify the | A sequence of flags that identify the invoice transaction types (please see code list)XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Suppl: 1 (applicable), 0 (not applicable)<br>Margin Scheme: 1 (applicable), 0 (not applicable)<br>Summary Invoice: 1 (applicable), 0 (not applicable)<br>Continuous Supply: 1 (applicable), 0 (not applicable)<br>Disclosed Agent Billing: 1 (applicable), 0 (not applicable)<br>Supply through e-commerce: 1 (applicable), 0 (not applicable)<br>Exports: 1 (applicable), 0 (not applicable) | | M |
| IBT-005 | Invoice currency code | 1..1 | The currency in which all Invoice amounts are given, except for the Total tax amount in accounting currency. | [ibr-005]-An Invoice MUST have an Invoice currency code (ibt-005).<br>[ibr-cl-04]-Invoice currency code (ibt-005) MUST be coded using ISO code list 4217 alpha-3 | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-006 | Tax accounting currency | 0..1 | The currency used for tax accounting and reporting purposes as accepted or required in the country of the Seller. | [ibr-077]-Tax accounting currency code (ibt-006) MUST be different from invoice currency code (ibt-005) when provided.<br>[ibr-cl-05]-Tax currency code (ibt-006) MUST be coded using ISO code list 4217 alpha-3 | When Tax accounting currency (IBT-006) is present, it shall be AED | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| BTUAE-04 | Currency exchange rate | 0..1 | The exchange rate between the document currency and the tax currency. | | Currency exchange rate (BTUAE-04) is MUST when then Invoice currency code (IBT-005) is different from 'AED'<br>Currency exchange rate [BTUAE-04] should contain the values till maximum of 6 decimal places<br>When the tax accounting currency (IBT-006) is set to AED and the invoice currency code (IBT-005) differs from AED, the source currency must be designated as the invoice currency code (IBT-005), and the target currency must be specified as the tax accounting currency (IBT-006), provided that the currency exchange rate (BTUAE-04) is available. | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-009 | Payment due date | 0..1 | The date when the payment is due. | [ibr-sr-45]-Due Date (ibt-009) MUST occur maximum once<br>[ibr-073]-A date MUST be formatted YYYY-MM-DD in (ibt-002), (ibt-007), (ibt-009), (ibt-026), (ibt-072), (ibt-073), (ibt-074), (ibt-134), (ibt-135). | Payment due date (IBT-009) MUST be present when the amount due for payment (IBT-115) greater than 0 | M |
| IBG-02 | Process Control | 1..1 | A group of business terms providing information on the business process and rules applicable to the Invoice document. | | | M |
| IBT-023 | Business process type | 1..1 | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. | [ibr-076]-Business process (ibt-023) MUST be provided. | Business process (IBT-023) MUST be in the format 'urn:peppol:bis:billing' | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-024 | Specification identifier | 1..1 | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. | [ibr-001]-An Invoice MUST have a Specification identifier (ibt-024). | Specification identifier (IBT-024) MUST start with the value 'urn:peppol:pint:billing-1@ae-1' | M |
| IBG-04 | Seller | 1..1 | A group of business terms providing information about the Seller. | | | M |
| IBT-027 | Seller name | 1..1 | The full formal name by which the Seller is registered in the national registry of legal entities or as a taxable person or otherwise trades as a person or persons. | | | M |
| IBT-030 | Seller legal | 0..1 | An identifier issued by an official | [ibr-100]-Seller legal registration identifier (ibt-030) MUST occur | The Seller legal registration identifier (IBT- | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| | registration identifier | | registrar that identifies the Seller as a legal entity or person. | maximum once.<br>[ibr-co-26]-In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller Tax identifier (ibt-031) MUST be present.<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-070]-Danish organization number (CVR) MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise | 030) MUST be provided when the scheme identifier (IBT-034-1) is '0235' | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| | | | | number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco Unità Organizzativa) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-030-1 | Scheme identifier | 0..1 | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | [ibr-cl-11]-Any registration identifier identification scheme (ibt-030-1), (ibt-047-1), (ibt-061-1) MUST be coded using one of the ISO 6523 ICD list. | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| BTUAE-15 | Seller legal registration identifier type | 0..1 | To identify the nature of commercial registration number issued in UAE. It should be one among the following:<br>• TL – Commercial/Trade license<br>• EID – Emirates ID<br>• PAS - Passport<br>• CD – Cabinet Decision | | When Scheme identifier (IBT-034-1) is '0235' and Seller legal registration identifier (ibt-030) is provided, then Seller legal registration identifier type (BTUAE-15) MUST be present<br>The value in Seller legal registration identifier type [BTUAE-15] should either be 'Commercial/Trade license' or 'Emirates ID' or 'Passport' or 'Cabinet decision' when the value in Seller legal registration identifier (IBT-030) is provided and scheme identifier (IBT-034-1) is '0235' and the Seller country code (IBT-055) is AE. | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| BTUAE-12 | Authority name | 0..1 | To identify the authority which has issued the commercial/Trade license. | | Authority Name (BTUAE-12) MUST be there when the value in Seller legal registration type (BTUAE-15) is Commercial/Trade license | C |
| BTUAE-18 | Passport issuing Country code | 0..1 | To identify the country which has issued the Passport | | Passport issuing country code (BTUAE-18) MUST be there when Seller legal registration identifier type (BTUAE-15) is Passport<br>Passport issuing country code (BTUAE-18) MUST be coded using ISO code list 3166-1 | C |
| IBT-031 | Seller tax identifier | 0..1 | The Seller's tax identifier (also known as Seller tax identification number). | [ibr-co-26]-In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller Tax identifier (ibt-031) MUST be present.<br>[ibr-sr-57]-Company identifier MUST exist in the party tax scheme class.<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for | Seller tax identifier (ibt-031) MUST occur maximum once<br>Tax identifier (IBT-031, ibt-048) should be TRN (Tax registration number) and must be 15 alphanumeric digits, starting with 1, ending with 03<br>Either Seller tax registration identifier (IBT-032) or Seller tax | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| | | | | endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-070]-Danish organization number (CVR) MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco Unità Organizzativa) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party | identifier (IBT-031) MUST be provided | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| | | | | identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |
| IBT-031-1 | Tax scheme code | 1..1 | The scheme of the tax identifier. Default Value of VAT to be used | [ibr-cl-10]-Any identifier identification scheme (ibt-046-1), (ibt-060-1) MUST be coded using one of the ISO 6523 ICD list. | Tax scheme code, if provided in (IBT-031-1) or (IBT-048-1) or (IBT-118-1) shall be 'VAT' | M |
| IBT-034 | Seller electronic address | 1..1 | Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. | [ibr-062]-The Seller electronic address (ibt-034) MUST have a Scheme identifier.<br>[ibr-081]-The Seller electronic address (ibt-049) MUST be provided. | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-034-1 | Scheme identifier | 1..1 | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. | [ibr-cl-25]-Endpoint identifier scheme identifier (ibt-034-1), (ibt-049-1) MUST belong to the CEF EAS code list | | M |
| IBG-05 | Seller Postal Address | 1..1 | A group of business terms providing information about the address of the Seller. | [ibr-008]-An Invoice MUST contain the Seller postal address (ibg-05).<br>[ibr-009]-The Seller postal address (ibg-05) MUST contain a Seller country code (ibt-040).<br>[ibr-sr-53]-The Seller Postal Address Line (ibt-162) MUST occur maximum once | | M |
| IBT-035 | Seller address line 1 | 1..1 | The main address line in an address. | | In Seller postal address (IBG-05), Seller address line 1 (IBT-035), Seller city (IBT-037) and Seller to country subdivision (IBT-039) must be provided | M |
| IBT-037 | Seller city | 1..1 | The common name of the city, town or village, where the Seller address is located. | | In Seller postal address (IBG-05), Seller address line 1 (IBT-035), Seller city (IBT-037) and Seller to country subdivision (IBT-039) must be provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-039 | Seller country subdivision | 1..1 | The subdivision of a country. Such as a region, a county, a state, a province etc.. | | When Country code (IBT-040, IBT-055) is AE, then country subdivision (IBT-039, IBT-054) should be one among one of these (AUH, DXB, SHJ, UAQ, FUJ, AJM, RAK)<br>In Seller postal address (IBG-05), Seller address line 1 (IBT-035), Seller city (IBT-037) and Seller to country subdivision (IBT-039) must be provided | M |
| IBT-040 | Seller country code | 1..1 | A code that identifies the country. | [ibr-cl-14]-Country codes in an invoice (ibt-040), (ibt-055), (ibt-069), (ibt-080), (ibt-175) MUST be coded using ISO code list 3166-1 | | M |
| IBG-07 | Buyer | 1..1 | A group of business terms providing information about the Buyer. | | | M |
| IBT-044 | Buyer name | 1..1 | The full name of the Buyer. | [ibr-007]-An Invoice MUST contain the Buyer name (ibt-044).<br>[ibr-102]-Buyer name (ibt-044) MUST occur maximum once. | | M |
| IBT-047 | Buyer legal | 0..1 | An identifier issued by an official | [ibr-103]-Buyer legal registration identifier (ibt-047) MUST occur | The buyer legal registration identifier (IBT- | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| | registration identifier | | registrar that identifies the Buyer as a legal entity or person. | maximum once.<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-070]-Danish organization number (CVR) MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco | 048) MUST be provided when the scheme identifier (IBT-049-1) is '0235' and buyer electronic address (IBT-049) is not '1XXXXXXXXX'<br>hen the Buyer tax identifier (ibt-048) is TRN (Tax registration number), then Buyer legal registration identifier (ibt-047) is optional | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| | | | | Unità Organizzativa) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |
| BTUAE-16 | Buyer legal registration identifier type | 0..1 | To identify the nature of commercial registration number issued in UAE. It should be one among the following: | | When Scheme identifier (IBT-049-1) is '0235' and Buyer legal registration identifier (ibt-047) is provided, then Buyer legal registration identifier type (BTUAE-16) MUST be present<br>The value in Buyer legal registration identifier | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| | | | • TL – Commercial/Trade license<br>• EID – Emirates ID<br>• PAS - Passport<br>• CD – Cabinet Decision | | type [BTUAE-16] should either be 'Commercial/Trade license' or 'Emirates ID' or 'Passport' or 'Cabinet decision' when Buyer legal registration identifier (IBT-047) is provided and scheme identifier (IBT-049-1) is '0235' and buyer electronic address (IBT-049) is not '1XXXXXXXXX' | |
| BTUAE-11 | Authority code | 0..1 | To identify the authority which has issued the commercial/Trade license. | | Authority Name (BTUAE-11) MUST be there when the value in Buyer legal registration identifier type (BTUAE-16) is Commercial/Trade license | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| BTUAE-19 | Passport issuing Country code | 0..1 | To identify the country which has issued the Passport | | Passport issuing country code (BTUAE-19) MUST be there when Buyer legal registration identifier type (BTUAE-16) is Passport<br>Passport issuing country code (BTUAE-19) MUST be coded using ISO code list 3166-1 | C |
| IBT-048 | Buyer tax identifier | 0..1 | The Buyer's tax identifier (also known as Buyer tax identification number). | [ibr-104]-Buyer tax identifier (ibt-048) MUST occur maximum once. [ibr-sr-57]-Company identifier MUST exist in the party tax scheme class | Tax identifier (IBT-031, IBT-048) should be TRN (Tax registration number) and must be 15 alphanumeric digits, starting with 1, ending with 03<br>Buyer tax identifier (IBT-048) MUST occur maximum once | M |
| IBT-048-1 | Tax scheme code | 1..1 | The scheme of the tax identifier. Default Value of VAT to be used | | Tax scheme code, if provided in (IBT-031-1) or (IBT-048-1) or (IBT-118-1) shall be 'VAT' | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-049 | Buyer electronic address | 1..1 | Identifies the Buyer's electronic address to which the invoice is delivered. | [ibr-063]-The Buyer electronic address (ibt-049) MUST have a Scheme identifier.<br>[ibr-080]-The Buyer electronic address (ibt-049) MUST be provided. | | M |
| IBT-049-1 | Scheme identifier | 1..1 | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. | [ibr-cl-25]-Endpoint identifier scheme identifier (ibt-034-1), (ibt-049-1) MUST belong to the CEF EAS code list | | M |
| IBG-08 | Buyer Postal Address | 1..1 | A group of business terms providing information about the postal address for the Buyer. | [ibr-010]-An Invoice MUST contain the Buyer postal address (ibg-08).<br>[ibr-011]-The Buyer postal address (ibg-08) MUST contain a Buyer country code (ibt-055).<br>[ibr-sr-54]-The Buyer Postal Address Line (ibt-163) MUST occur maximum once | | M |
| IBT-050 | Buyer address line 1 | 1..1 | The main address line in an address. | | In Buyer postal address (IBG-08), Address line 1 (IBT-050), Buyer city (IBT-052) and Buyer country subdivision (IBT-054) must be provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-052 | Buyer city | 1..1 | The common name of the city, town or village, where the Buyer's address is located. | | In Buyer postal address (IBG-08), Address line 1 (IBT-050), Buyer city (IBT-052) and Buyer country subdivision (IBT-054) must be provided | M |
| IBT-054 | Buyer country subdivision | 1..1 | The subdivision of a country. Such as a region, a county, a state, a province etc.. | | When Country code (IBT-040, IBT-055) is AE, then country subdivision (IBT-039, IBT-054) should be one among one of these (AUH, DXB, SHJ, UAQ, FUJ, AJM, RAK)<br>In Buyer postal address (IBG-08), Address line 1 (IBT-050), Buyer city (IBT-052) and Buyer country subdivision (IBT-054) must be provided | M |
| IBT-055 | Buyer country code | 1..1 | A code that identifies the country. | [ibr-cl-14]-Country codes in an invoice (ibt-040), (ibt-055), (ibt-069), (ibt-080), (ibt-175) MUST be coded using ISO code list 3166-1 | | M |
| IBT-081 | Payment means type code | 1..1 | The means, expressed as code, for how a payment is expected to be or has been settled. | [ibr-cl-16]-Payment means in an invoice (ibt-081) MUST be coded using UNCL4461 code list | Payment means type code (ibt-081) must be provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBG-17 | Credit Transfer | 0..1 | A group of business terms to specify credit transfer payments. | | | C |
| IBT-084 | Payment account identifier | 1..1 | A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. | | When Payment means type code (ibt-081) is 'credit transfer' then Payment account identifier (ibt-084) must be provided | C |
| IBT-084-1 | Scheme identifier | 0..1 | The identification of the identification scheme. As example IBAN | | | C |
| IBT-085 | Payment account name | 0..1 | The name of the payment account, at a payment service provider, to which payment should be made. | | | C |
| IBT-086 | Payment service provider identifier | 0..1 | An identifier for the payment service provider where a payment account is located. | | | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-087 | Payment card primary account number | 1..1 | The Primary Account Number (PAN) of the card used for payment. | | | C |
| IBG-22 | | 1..1 | A group of business terms providing the monetary totals for the Invoice. | | | M |
| IBT-106 | Sum of Invoice line net amount | 1..1 | Sum of all Invoice line net amounts in the Invoice. | [ibr-012]-An Invoice MUST have the Sum of Invoice line net amount (ibt-106).<br>[ibr-co-10]-Sum of Invoice line net amount (ibt-106) = Σ Invoice line net amount (ibt-131). | | M |
| SB-AUTO-73 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-109 | Invoice total amount without tax | 1..1 | The total amount of the Invoice without tax. | [ibr-013]-An Invoice MUST have the Invoice total amount without Tax (ibt-109).<br>[ibr-123]-Invoice total amount without TAX (ibt-109) MUST have no more than 2 decimals.<br>[ibr-cl-13]-Item classification identifier identification scheme (ibt-158-1) MUST be coded using one of the UNTDID 7143 list. | | M |
| SB-AUTO-74 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-110 | Invoice total tax amount | 1..1 | The total tax amount for the Invoice. | [ibr-124]-Invoice total TAX amount (ibt-110) MUST have no more than 2 decimals.<br>[ibr-co-14]-Invoice total Tax amount (ibt-110) = Σ Tax category tax amount (ibt-117).<br>[ibr-084]-Invoice total tax amount (ibt-110) and Invoice total tax amount in accounting currency (ibt-111) MUST have the same operational sign.<br>[ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | M |
| SB-AUTO-65 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-112 | Invoice total amount with tax | 1..1 | The total amount of the Invoice with tax. | [ibr-125]- Invoice total amount with TAX (ibt-112) MUST have no more than 2 decimals.<br>[ibr-co-15]-Invoice total amount with Tax (ibt-112) = Invoice total amount without Tax (ibt-109) + Invoice total Tax amount (ibt-110). | | M |
| SB-AUTO-75 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-115 | Amount due for payment | 1..1 | The outstanding amount that is requested to be paid. | [ibr-015]-An Invoice MUST have the Amount due for payment (ibt-115).<br>[ibr-091]-Invoice amount due for payment (ibt-115) MUST have no more than 2 decimals.<br>[ibr-co-16]-Amount due for payment (ibt-115) = Invoice total amount with Tax (ibt-112) - Paid amount (ibt-113) + Rounding amount (ibt-114).<br>[ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | M |
| SB-AUTO-80 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-111 | Invoice total tax amount in tax accounting currency | 0..1 | The tax total amount expressed in the accounting currency accepted or required in the country of the Seller. | [ibr-053]-If the Tax accounting currency code (ibt-006) is present, then the Invoice total Tax amount in accounting currency (ibt-111) MUST be provided.<br>[ibr-084]-Invoice total tax amount (ibt-110) and Invoice total tax amount in accounting currency (ibt-111) MUST have the same operational sign.<br>[ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | C |
| SB-AUTO-70 | Currency code | 1..1 | Syntax required attribute, value must equal invoice tax currency code (ibt-006) | | | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBG-23 | Tax breakdown | 1..n | A group of business terms providing information about tax breakdown by different categories, rates and exemption reasons | | | M |
| IBT-116 | Tax category taxable amount | 1..1 | Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable). | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | Each tax breakdown (IBG-23) MUST have a tax category taxable amount (IBT-116)<br>For each different value of Tax category rate (IBT-119) where the Tax category code (IBT-118) is "Standard rate", the Tax category taxable amount (IBT-116) in a tax breakdown (IBG-23) shall equal to the sum of Invoice line net amounts (IBT-131) where the Tax category code (IBT-151) is "Standard rate" and the Tax rate (IBT-152) equals the Tax category rate (IBT-119) | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| SB-AUTO-66 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |
| IBT-119 | Tax category rate | 0..1 | The tax rate, represented as percentage that applies for the relevant tax category. | | Each VAT breakdown (IBG-23) shall have a Tax category rate (IBT-119) | M |
| IBT-117 | Tax category tax amount | 1..1 | The total tax amount for a given tax category. | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | In a Tax breakdown (IBG-23), where Tax category code (IBT-118) is "Standard Rate", Tax category tax amount (IBT-117) shall equal to Tax category taxable amount (IBT-116) multiplied by the Tax category rate (IBT-119) / 100 | M |
| SB-AUTO-67 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-118 | Tax category code | 1..1 | Coded identification of a tax category. | | Tax category code (IBT-118), Invoiced item tax category code (IBT-151) should be selected from the aligned tax category code<br>An Invoice that contains an Invoice line (IBG-25) where the Tax category code (IBT-151) is "Standard rate" shall contain in the Tax breakdown (IBG-23) at least one Tax category code (IBT-118) equal with "Standard rate" | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBG-25 | Invoice line | 1..n | A group of business terms providing information on individual Invoice lines. | [ibr-016]-An Invoice MUST have at least one Invoice line (ibg-25)<br>[ibr-021]-Each Invoice line (ibg-25) MUST have an Invoice line identifier (ibt-126).<br>[ibr-022]-Each Invoice line (ibg-25) MUST have an invoiced quantity (ibt-129)..<br>[ibr-023]-An Invoice line (ibg-25) MUST have an Invoiced quantity unit of measure code (ibt-130).<br>[ibr-024]-Each Invoice line (ibg-25) MUST have an Invoice line net amount (ibt-131).<br>[ibr-025]-Each Invoice line (ibg-25) MUST contain the Item name (ibt-153).<br>[ibr-026]-Each Invoice line (ibg-25) MUST contain the Item net price (ibt-146). | | M |
| IBT-126 | Invoice line identifier | 1..1 | A unique identifier for the individual line within the Invoice. | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-129 | Invoiced quantity | 1..1 | The quantity of items (goods or services) that is charged in the Invoice line. | [ibr-109]-Referenced purchase order line identifier (ibt-132) MUST occur maximum once. | | M |
| IBT-130 | Invoiced quantity unit of measure code | 1..1 | The unit of measure that applies to the invoiced quantity. | [ibr-cl-23]-Unit code (ibt-130), (ibt-150) MUST be coded according to the UN/ECE Recommendation 20 with Rec 21 extension | | M |
| IBT-131 | Invoice line net amount | 1..1 | The total amount of the Invoice line (before tax). | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | Invoice line net amount (IBT-131) MUST equal (Invoiced quantity (IBT-129) * (Item net price (IBT-146)/item price base quantity (IBT-149)) + Sum of invoice line charge amount (IBT-141) - sum of invoice line allowance amount (IBT-136) | M |
| SB-AUTO-81 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBG-29 | Price Details | 1..1 | A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line. | | | M |
| IBT-149 | Item price base quantity | 1..1 | The number of item units to which the price applies. | [ibr-087]-Base quantity (ibt-149) MUST be a positive number above zero. | In Price Details (IBG-29), Item price base quantity (IBT-149) and Item Gross Price (IBT-148) MUST be there | M |
| SB-AUTO-104 | Syntax binding qualifier | 1..1 | Mandatory element. Value must be “false” | | | M |
| IBT-148 | Item gross price | 1..1 | The unit price, exclusive of tax, before subtracting Item price discount. | [ibr-028]-The Item gross price (ibt-148) MUST NOT be negative. | In Price Details (IBG-29), Item price base quantity (IBT-149) and Item Gross Price (IBT-148) MUST be there | M |
| SB-AUTO-106 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-146 | Item net price | 1..1 | The price of an item, exclusive of tax, after subtracting item price discount. | [ibr-027]-The Item net price (ibt-146) MUST NOT be negative. | Item net price (IBT-146) MUST equal (Gross price (ibt-148) - Price discount (ibt-147)) | M |
| SB-AUTO-102 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |
| IBG-30 | Line Tax Information | 0..n | A group of business terms providing information about the tax applicable for the goods and services invoiced on the Invoice line. | | Line Tax Information (IBG - 30) MUST be there and can occur maximum once | M |
| IBT-151 | Invoiced item tax category code | 1..1 | The tax category code for the invoiced item. | [ibr-sr-58]-The Invoiced item TAX category code (ibt-151) MUST be present. | Tax category code (IBT-118), Invoiced item tax category code (IBT-151) should be selected from the aligned tax category code<br>Each Invoice line (IBG-25) MUST be categorized with an Invoiced item tax category code (IBT-151) | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-152 | Invoiced item tax rate | 0..1 | The tax rate, represented as percentage that applies to the invoiced item. | | An Invoice line (IBG-25) where the Tax category code (IBT-151) is "Standard rate" the Invoiced item tax rate (IBT-152) MUST not be zero | M |
| BTUAE-08 | VAT line amount | 1..1 | The tax amount for each line item | | In Line tax information (IBG-30) in case the Invoiced item tax category code (IBT-151) is "Standard Rate", VAT Line amount (BTUAE-08) shall be Invoice line net amount (IBT131) * Invoice item tax rate (IBT 152) / 100 | M |
| SB-AUTO-201 | Currency Code | 0..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |
| IBG-31 | Item Information | 1..1 | A group of business terms providing information about the goods and services invoiced. | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-153 | Item name | 1..1 | A name for an item. | | | M |
| IBT-154 | Item description | 1..1 | A description for an item. | [ibr-sr-50]-Item description (ibt-154) MUST occur maximum once | In Item Information (IBG-31), Item description (ibt-154) MUST be there | M |
| BTUAE-13 | Item Type | 0..1 | The type of commodity, whether it is Goods or Services or Both | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| IBT-158 | Item classification identifier | 0..n | A code for classifying the item by its type or nature. | [ibr-065]-The Item classification identifier (ibt-158) MUST have a Scheme identifier<br>[ibr-cl-13]-Item classification identifier identification scheme (ibt-158-1) MUST be coded using one of the UNTDID 7143 list. | When the Item type [BTUAE-13] is 'Goods' then Item classification identifier (ibt-158) must be provided.<br>When the Item type [BTUAE-13] is 'Both' then Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) must be provided.<br>The minimum number of digits to be provided should be 'X' in Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) | C |
| IBT-158-1 | Scheme identifier | 1..1 | The identification scheme shall be chosen from the entries in UNTDID 7143 [6]. | | The scheme identifier (ibt-158-1) MUST be HS when Item classification identifier (ibt-158) is provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax invoice |
|---|---|---|---|---|---|---|
| BTUAE-17 | Service Accounting code | 0..n | A code for classifying the services based on its type or nature | | When the Item type [BTUAE-13] is 'Services' then Service accounting code (BTUAE-17) must be provided.<br>When the Item type [BTUAE-13] is 'Both' then Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) must be provided.<br>The minimum number of digits to be provided should be 'X' in Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) | C |
| BTUAE-17-1 | Scheme identifier | 1..1 | The identification scheme shall be chosen for the given SAC | | The scheme identifier (BTUAE-17-1) MUST be SAC when Service accounting code (BTUAE-17) is provided | M |

### Use case 2 - Supply under Reverse charge mechanism

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Supply Under RCM |
|---|---|---|---|---|---|---|
| IBT-048 | Buyer tax identifier | 0..1 | The Buyer's tax identifier (also known as Buyer tax identification number). For buyers in UAE which are registered under VAT should provide the Tax Registration Number (TRN) | [ibr-104]-Buyer tax identifier (ibt-048) MUST occur maximum once.<br>[ibr-sr-57]-Company identifier MUST exist in the party tax scheme class | When the Invoiced item tax category code (ibt-151) is VAT reverse charge, then Buyer tax identifier (ibt-048) MUST be provided | M |
| BTUAE-09 | Type of goods or services | 0..1 | List of goods or services which are subject to RCM | | In Item Information (IBG-31) where Invoiced tax category code (ibt-151) is "Reverse charge", Type of goods or services (BTUAE-09) MUST be there<br>In Item Information (IBG-31) where Invoiced tax category code (ibt-151) is "Reverse charge", Type of goods or services (BTUAE-09) MUST be selected from the Goods or services subject to RCM Code list | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Supply Under RCM |
|---|---|---|---|---|---|---|
| IBT-116 | Tax category taxable amount | 1..1 | Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable). | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | In a Tax Breakdown (IBG-23) where the Tax category code (IBT-118) is "Reverse Charge", for each different value of Tax category rate (IBT-119) the Tax category taxable amount (IBT-116) shall equal the sum of Invoice line net amounts (IBT-131) where the Tax category code (IBT-151) is "Reverse Charge" and the Tax rate (IBT-152) equals the Tax category rate (IBT-119) | M |
| IBT-117 | Tax category tax amount | 1..1 | The total tax amount for a given tax category. | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | In a Tax breakdown (IBG-23), where tax category code (IBT-118) is "Reverse charge", Tax category tax amount (IBT-117) MUST be equal to 0 (zero) | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Supply Under RCM |
|---|---|---|---|---|---|---|
| IBT-118 | Tax category code | 1..1 | Coded identification of a tax category. | | Tax category code [IBT-118], Invoiced item tax category code [IBT-151] should be selected from the aligned tax category code<br>An Invoice that contains an Invoice line (IBG-25), where the Tax category code (IBT-151) is "Reverse charge" shall contain in the Tax Breakdown (IBG-23) atleast one Tax category code (IBT-118) equal with "reverse charge" | M |
| IBT-151 | Invoiced item tax category code | 1..1 | The tax category code for the invoiced item. | [ibr-sr-58]-The Invoiced item TAX category code (ibt-151) MUST be present. | Tax category code [IBT-118], Invoiced item tax category code [IBT-151] should be selected from the aligned tax category code | M |
| IBT-152 | Invoiced item tax rate | 0..1 | The tax rate, represented as percentage that applies to the invoiced item. | | An Invoice line (IBG-25) where the Tax category code (IBT-151) is "Reverse charge" the Invoiced item tax rate (IBT-152) MUST be there | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Supply Under RCM |
|---|---|---|---|---|---|---|
| IBT-157 | Item standard identifier | 0..1 | An item identifier based on a registered scheme. | [ibr-064]-The Item standard identifier (ibt-157) MUST have a Scheme identifier. | In Item Information (IBG-31) where Invoiced tax category code (IBT-151) is 'Reverse charge', the corresponding Item Standard Identifier (IBT-157) MUST be there and the Scheme Identifier (IBT-157-1) should have the code 0160 | M |
| IBT-157-1 | Scheme identifier | 1..1 | The identification scheme identifier of the Item standard identifier. | [ibr-cl-21]-Item standard identifier scheme identifier (ibt-157) MUST belong to the ISO 6523 ICD list. | | M |

UAE eInvoicing programme

**Use case 3 - Zero rated supplies**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Zero rated supplies |
|---|---|---|---|---|---|---|
| IBT-116 | Tax category taxable amount | 1..1 | Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable). | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | Each tax breakdown (IBG-23) MUST have a tax category taxable amount (IBT-116)<br>In a Tax breakdown (IBG-23) where Tax category code (IBT-118) is "Zero rated" the Tax category taxable amount (IBT-116) shall equal the sum of Invoice line net amount (IBT-131) where the Tax category codes (IBT-151) are "Zero rated" | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Zero rated supplies |
|---|---|---|---|---|---|---|
| IBT-117 | Tax category tax amount | 1..1 | The total tax amount for a given tax category. | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | In a Tax breakdown (IBG-23), where Tax category code (IBT-118) is "Zero rated", Tax category tax amount (IBT-117) MUST be equal to 0 (zero) | M |
| IBT-118 | Tax category code | 1..1 | Coded identification of a tax category. | | Tax category code [IBT-118], Invoiced item tax category code [IBT-151] should be selected from the aligned tax category code<br>An Invoice that contains an Invoice line (IBG-25) where the Tax category code (IBT-151) is "Zero Rated" shall contain exactly one Tax breakdown group (IBG-23) with the Tax category code (IBT-118) equal to "Zero Rated" | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Zero rated supplies |
|---|---|---|---|---|---|---|
| IBT-151 | Invoiced item tax category code | 1..1 | The tax category code for the invoiced item. | [ibr-sr-58]-The Invoiced item TAX category code (ibt-151) MUST be present. | Tax category code [IBT-118], Invoiced item tax category code [IBT-151] should be selected from the aligned tax category code | M |
| IBT-152 | Invoiced item tax rate | 0..1 | The tax rate, represented as percentage that applies to the invoiced item. | | An Invoice line (IBG-25) where the Tax category code (IBT-151) is "Zero rated" the Invoiced item tax rate (IBT-152) MUST be 0 (zero) | M |
| IBT-185 | Tax exemption reason text | 0..1 | A textual statement of the reason why the line amount is exempted from tax or why no tax is being charged | [ibr-sr-32]-VAT exemption reason text (ibt-120) MUST occur maximum once.<br>[ibr-sr-38]-Invoiced item tax exemption reason text (ibt-185) MUST occur maximum once | | M |
| IBT-186 | Tax exemption reason code | 0..1 | A coded statement of the reason for why the line amount is exempted from tax. | | Line tax information (IBG-30) with Invoiced item tax category code (IBT-151) as "Exempt from tax" MUST have a Tax exemption reason code (IBT-186) | M |

**Use case 4 - Deemed supply**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Deemed supplies |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply : 1 (applicable), 0 (not applicable<br>Margin Scheme : 1 (applicable), 0 (not applicable)<br>Summary Invoice : 1 (applicable), 0 (not applicable)<br>Continuous Supply : 1 (applicable), 0 (not applicable)<br>Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 | | "Principle ID (BTUAE-14) is MUST, where Invoice transaction type code [BT-UAE-002] is XXXXX1XX (Disclosed Agent billing)<br>Where Invoice transaction-type code (BTUAE-02) is X1XXXXXX (Deemed supply), then the document is not required to be exchanged with buyer. Defined end point (XXX:XXXXXXXXX1) should be used" | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Deemed supplies |
|---|---|---|---|---|---|---|
| | | | (applicable), 0 (not applicable)<br>Exports<br>: 1 (applicable), 0 (not applicable) | | | |
| IBT-009 | Payment due date | 0..1 | The date when the payment is due. | [ibr-sr-45]-Due Date (ibt-009) MUST occur maximum once<br>[ibr-073]-A date MUST be formatted YYYY-MM-DD in (ibt-002), (ibt-007), (ibt-009), (ibt-026), (ibt-072), (ibt-073), (ibt-074), (ibt-134), (ibt-135). | Payment due date [IBT-009] MUST be present when the amount due for payment (IBT-115) greater than 0, except when invoice type code (IBT-003) is "Credit note" or "Credit note related to goods or services" or Invoice transaction-type code (BTUAE-002) is X1XXXXXX (Deemed supply) | O |
| IBT-049 | Buyer electronic address | 1..1 | Identifies the Buyer’s electronic address to which the invoice is delivered. | [ibr-063]-The Buyer electronic address (ibt-049) MUST have a Scheme identifier.<br>[ibr-080]-The Buyer electronic address (ibt-049) MUST be provided. | Where Invoice transaction-type code (BTUAE-02) is X1XXXXXX (Deemed supply), then the document is not required to be exchanged and defined end point (0235:1XXXXXXXXXX) should be used for buyer | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Deemed supplies |
|---|---|---|---|---|---|---|
| IBT-081 | Payment means type code | 1..1 | The means, expressed as code, for how a payment is expected to be or has been settled. | [ibr-cl-16]-Payment means in an invoice (ibt-081) MUST be coded using UNCL4461 code list | Payment means type code (ibt-081) must be provided except when the invoice type code (ibt-003) is 'Credit note' or 'Credit note related to goods' or Invoice transaction-type code (BTUAE-002) is X1XXXXXX (Deemed supply) | O |

UAE eInvoicing programme

**Use case 5 - Disclosed agent billing**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Disclosed Agent Billing |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply : 1 (applicable), 0 (not applicable<br>Margin Scheme : 1 (applicable), 0 (not applicable)<br>Summary Invoice : 1 (applicable), 0 (not applicable)<br>Continuous Supply | | Principle ID (BTUAE-14) is MUST, where Invoice transaction type code [BT-UAE-002] is XXXXX1XX (Disclosed Agent billing) | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Disclosed Agent Billing |
|---|---|---|---|---|---|---|
| | | | : 1 (applicable), 0 (not applicable)<br>Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not applicable)<br>Exports<br>: 1 (applicable), 0 (not applicable) | | | |
| BTUAE-14 | Principle ID | 0..1 | In case of Disclosed Agent billing, provide the tax registration number (TRN) of the principle | | When Invoice transaction type code [BTUAE-02] is XXXXX1XX (Disclosed agent billing), then the value in field Seller tax Identifier [IBT-031] and Principle ID [BTUAE-14] should not be the same. | M |

**Use case 6 - Summary tax invoice**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Summary tax invoice |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply : 1 (applicable), 0 (not applicable<br>Margin Scheme : 1 (applicable), 0 (not applicable)<br>Summary Invoice : 1 (applicable), 0 (not applicable)<br>Continuous Supply : 1 (applicable), 0 (not applicable)<br>Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not | | Invoicing period [IBG-14] is MUST in case the Invoice transaction type code [BTUAE-002] is XXX1XXXX (Summary invoice)<br>Invoice Transaction-type code (BTUAE-02) cannot be XXX1XXXX (Summary invoice) or X1XXXXXX (Deemed supply) or XX1XXXXX (Margin scheme) when the invoice type code (IBT-003) is "Out of scope of tax" or "Credit note related to goods or services" | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Summary tax invoice |
|---|---|---|---|---|---|---|
| | | | applicable)<br>Exports<br>: 1 (applicable), 0 (not applicable) | | | |
| IBG-14 | Invoicing period | 0..1 | A group of business terms providing information on the invoice period. | [ibr-097]-Invoicing period (ibg-14) MUST occur maximum once.<br>[ibr-co-19]-If Invoicing period (ibg-14) is used, the Invoicing period start date (ibt-073) or the Invoicing period end date (ibt-074) MUST be filled, or both. | | M |
| IBT-073 | Invoicing period start date | 0..1 | The date when the Invoice period starts. | [ibr-073]-A date MUST be formatted YYYY-MM-DD in (ibt-002), (ibt-007), (ibt-009), (ibt-026), (ibt-072), (ibt-073), (ibt-074), (ibt-134), (ibt-135). | | M |
| IBT-074 | Invoicing period end date | 0..1 | The date when the Invoice period ends. | [ibr-029]-If both Invoicing period start date (ibt-073) and Invoicing period end date (ibt-074) are given then the Invoicing period end date (ibt-074) MUST be later or equal to the Invoicing period start date (ibt-073).<br>[ibr-073]-A date MUST be formatted YYYY-MM-DD in (ibt-002), (ibt-007), (ibt-009), (ibt-026), (ibt-072), (ibt-073), (ibt-074), (ibt-134), (ibt-135). | | M |

UAE eInvoicing programme

**Use case 7 - Continuous supplies**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Continuous Supplies |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply : 1 (applicable), 0 (not applicable<br>Margin Scheme : 1 (applicable), 0 (not applicable)<br>Summary Invoice : 1 (applicable), 0 (not applicable)<br>Continuous Supply : 1 (applicable), 0 (not applicable) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Continuous Supplies |
|---|---|---|---|---|---|---|
| | | | Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not applicable)<br>Exports : 1 (applicable), 0 (not applicable) | | | |
| IBT-012 | Contract reference | 0..1 | The identification of a contract. | [ibr-094]-Contract reference (ibt-012) MUST occur maximum once. | | O |
| BTUAE-05 | Contract value | 0..1 | The value of the contract | | | O |
| IBT-022 | Invoice note | 0..1 | A textual note that gives unstructured information that is relevant to the Invoice as a whole. | [ibr-sr-51]-Note (ibt-022) MUST occur maximum once | | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Continuous Supplies |
|---|---|---|---|---|---|---|
| BTUAE-06 | Frequency of billing | 0..1 | The frequency at which the billing is done (Daily, Weekly etc.) | | Frequency of billing (BTUAE-06) should be taken from the frequency of billing code list<br>When Frequency of billing (BTUAE-06) value is 'Others', then value should be provided in Invoice note (IBT-022) | O |

UAE eInvoicing programme

**Use case 8 - Supply involving free trade zone**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Free trade zone |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply : 1 (applicable), 0 (not applicable<br>Margin Scheme : 1 (applicable), 0 (not applicable)<br>Summary Invoice : 1 (applicable), 0 (not applicable)<br>Continuous Supply : 1 (applicable), 0 (not applicable) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Free trade zone |
|---|---|---|---|---|---|---|
| | | | Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not applicable)<br>Exports : 1 (applicable), 0 (not applicable) | | | |
| BTUAE-01 | Beneficiary ID | 0..1 | In case of free trade zone supply, the declaration regarding the beneficary of such supplies. The TRN or TIN of the beneficary is required to be provided | | When Invoice Transaction-type code (BTUAE-02) has value 1XXXXXXX (Free trade zone), then providing value in Beneficiary ID (BTUAE-01) is mandatory [Distinct-008-AE]-The value in Beneficiary ID (BTUAT-01) should be the TRN or TIN of the beneficiary | M |

**Use case 9 - Supply through e-commerce**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Supply involving e-commerce |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply : 1 (applicable), 0 (not applicable<br>Margin Scheme : 1 (applicable), 0 (not applicable)<br>Summary Invoice : 1 (applicable), 0 (not applicable)<br>Continuous Supply : 1 (applicable), 0 (not applicable)<br>Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not | | Principle ID (BTUAE-14) is MUST, where Invoice transaction type code [BT-UAE-002] is XXXXX1XX (Disclosed Agent billing) In Delivery Information (ibg-13), Deliver to address line 1 (IBT-075), Deliver to city (IBT-077), Deliver to country subdivision (IBT-079) MUST be there, in case the Invoice transaction type code [BTUAE-02] is XXXXXX1X (E-commerce supplies) | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Supply involving e-commerce |
|---|---|---|---|---|---|---|
| | | | applicable)<br>Exports<br>: 1 (applicable), 0 (not applicable) | | | |
| IBG-13 | | 0..1 | A group of business terms providing information about where and when the goods and services invoiced are delivered. | [ibr-107]-Deliver to information (ibg-13) MUST occur maximum once. | In Delivery Information (ibg-13), Deliver to address line 1 (IBT-075), Deliver to city (IBT-077), Deliver to country subdivision (IBT-079) MUST be there, in case the Invoice transaction type code [BTUAE-02] is XXXXXX1X (E-commerce supplies) | O |
| IBT-070 | Deliver to party name | 0..1 | The name of the party to which the goods and services are delivered. | [ibr-108]-Deliver to party name (ibt-070) MUST occur maximum once. | | O |
| IBT-071 | Deliver to location identifier | 0..1 | An identifier for the location at which the goods and services are delivered. | | | O |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Supply involving e-commerce |
|---|---|---|---|---|---|---|
| IBT-071-1 | Scheme identifier | 0..1 | The identification scheme identifier of the Deliver to location identifier. If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | [ibr-cl-26]-Delivery location identifier scheme identifier (ibt-071-1) MUST belong to the ISO 6523 ICD code list | | O |
| IBT-072 | Actual delivery date | 0..1 | the date on which the supply of goods or services was made or completed. | | | O |
| IBG-15 | Deliver to address | 0..1 | A group of business terms providing information about the address to which goods and services invoiced were or are delivered. | [ibr-057]-Each Deliver to address (ibg-15) MUST contain a Deliver to country code (ibt-080).<br>[ibr-sr-56]-The Delivery Postal Address Line (ibt-165) MUST occur maximum once | | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Supply involving e-commerce |
|---|---|---|---|---|---|---|
| IBT-075 | Deliver to address line 1 | 1..1 | The main address line in an address. | | | M |
| IBT-076 | Deliver to address line 2 | 0..1 | An additional address line in an address that can be used to give further details supplementing the main line. | | | C |
| IBT-165 | Deliver to address line 3 | 0..1 | An additional address line in an address that can be used to give further details supplementing the main line. | | | C |
| IBT-077 | Deliver to city | 1..1 | The common name of the city, town or village, where the deliver to address is located. | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Supply involving e-commerce |
|---|---|---|---|---|---|---|
| IBT-078 | Deliver to post code | 0..1 | The identifier for an addressable group of properties according to the relevant postal service. | | | C |
| IBT-079 | Deliver to country sub-division | 1..1 | The subdivision of a country. Such as a region, a county, a state, a province etc.. | | When Country code (IBT-040, IBT-055, IBT-069, IBT-080) is AE, then country subdivision (IBT-039, IBT-054, IBT-068, IBT-079) should be one among one of these (AUH, DXB, SHJ, UAQ, FUJ, AJM, RAK) | M |
| IBT-080 | Deliver to country code | 1..1 | A code that identifies the country. | [ibr-cl-14]-Country codes in an invoice (ibt-040), (ibt-055), (ibt-069), (ibt-080), (ibt-175) MUST be coded using ISO code list 3166-1 | | M |

UAE eInvoicing programme

**Use case 10 - Exports**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Exports |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply : 1 (applicable), 0 (not applicable<br>Margin Scheme : 1 (applicable), 0 (not applicable)<br>Summary Invoice : 1 (applicable), 0 (not applicable)<br>Continuous Supply : 1 (applicable), 0 (not applicable) | | Where Invoice transaction-type code (BTUAE-02) is XXXXXXX1X (Exports), and the buyer doesn't have an electronic address, then the document is not required to be exchanged with buyer. Defined end point (XXX:XXXXXXXXXX2) should be used | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Exports |
|---|---|---|---|---|---|---|
| | | | Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not applicable)<br>Exports : 1 (applicable), 0 (not applicable) | | | |
| IBT-046 | Buyer identifier | 0..1 | An identifier of the Buyer. | [ibr-sr-16]-Buyer identifier (ibt-046) MUST occur maximum once<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-070]-Danish organization number (CVR) MUST be stated in | Either Buyer identifier (IBT-046) and/or Buyer legal registration identifier (IBT-047 ) MUST be present when the Invoice transaction type code [BTUAE-02] is XXXXXXX1 (Exports)<br>Either Buyer identifier (IBT-046) or Buyer tax identifier (IBT-048 ) MUST be present when the Invoice transaction type code [BTUAE-02] is other than XXXXXXX1 (Exports) and scheme identifier (IBT-049-1) is '0235' and | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Exports |
|---|---|---|---|---|---|---|
| | | | | the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco Unità Organizzativa) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), | buyer electronic address (IBT-049) is not '1XXXXXXXXX' | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Exports |
|---|---|---|---|---|---|---|
| | | | | (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |
| IBT-046-1 | Scheme identifier | 0..1 | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | [ibr-cl-10]-Any identifier identification scheme (ibt-046-1), (ibt-060-1) MUST be coded using one of the ISO 6523 ICD list. | | O |
| IBT-047 | Buyer legal registration identifier | 0..1 | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. | [ibr-103]-Buyer legal registration identifier (ibt-047) MUST occur maximum once.<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-070]-Danish organization | The buyer legal registration identifier (IBT-048) MUST be provided when the scheme identifier (IBT-049-1) is '0235' and buyer electronic address (IBT-049) is not '1XXXXXXXXX' | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Exports |
|---|---|---|---|---|---|---|
| | | | | number (CVR) MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco Unità Organizzativa) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct format for endpoints (ibt-034), (ibt- | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Exports |
|---|---|---|---|---|---|---|
| | | | | 049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |
| IBT-047-1 | Scheme identifier | 0..1 | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | [ibr-cl-11]-Any registration identifier identification scheme (ibt-030-1), (ibt-047-1), (ibt-061-1) MUST be coded using one of the ISO 6523 ICD list. | - | O |
| IBT-049 | Buyer electronic address | 1..1 | Identifies the Buyer's electronic address to which the invoice is delivered. | [ibr-063]-The Buyer electronic address (ibt-049) MUST have a Scheme identifier.<br>[ibr-080]-The Buyer electronic address (ibt-049) MUST be provided. | Where Invoice transaction-type code (BTUAE-02) is XXXXXXX1 (Exports), and the buyer doesn't have an electronic address, then the document is not required to be exchanged and defined end point (0235:1XXXXXXXXXX) should be used for buyer | M |

UAE eInvoicing programme

**Use case 11 - Margin scheme**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Margin scheme |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply : 1 (applicable), 0 (not applicable<br>Margin Scheme : 1 (applicable), 0 (not applicable)<br>Summary Invoice : 1 (applicable), 0 (not applicable)<br>Continuous Supply : 1 (applicable), 0 (not applicable) | | Invoice Transaction-type code (BTUAE-02) cannot be XXX1XXXX (Summary invoice) or X1XXXXXX (Deemed supply) or XX1XXXXX (Margin scheme) when the invoice type code (IBT-003) is "Out of scope of tax" or "Credit note related to goods or services" | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Margin scheme |
|---|---|---|---|---|---|---|
| | | | Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not applicable)<br>Exports : 1 (applicable), 0 (not applicable) | | | |
| IBT-116 | Tax category taxable amount | 1..1 | Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable). | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | In a Tax Breakdown (IBG-23) where the Tax category code (IBT-118) is "VAT Margin Scheme - second hand goods", for each different value of Tax category rate (IBT-119) the Tax category taxable amount (IBT-116) shall equal the sum of Invoice line net amounts (IBT-131) where the Tax category code (IBT-151) is "VAT margin scheme - second hand goods" and the Tax rate (IBT-152) equals the Tax category | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Margin scheme |
|---|---|---|---|---|---|---|
| | | | | | rate (IBT-119)<br>In a Tax Breakdown (IBG-23) where the Tax category code (IBT-118) is "VAT Margin Scheme - works of art", for each different value of Tax category rate (IBT-119) the Tax category taxable amount (IBT-116) shall equal the sum of Invoice line net amounts (IBT-131) where the Tax category code (IBT-151) is "VAT margin scheme - works of art" and the Tax rate (IBT-152) equals the Tax category rate (IBT-119)<br>In a Tax Breakdown (IBG-23) where the Tax category code (IBT-118) is "VAT Margin Scheme - collectors items and antiques", for each different value of Tax category rate (IBT-119) the Tax category taxable amount (IBT-116) shall | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Margin scheme |
|---|---|---|---|---|---|---|
| | | | | | equal the sum of Invoice line net amounts (IBT-131) where the Tax category code (IBT-151) is "VAT margin scheme - collectors items and antiques" and the Tax rate (IBT-152) equals the Tax category rate (IBT-119) | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Margin scheme |
|---|---|---|---|---|---|---|
| IBT-117 | Tax category tax amount | 1..1 | The total tax amount for a given tax category. | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | In a Tax breakdown (IBG-23), where tax category code (IBT-118) is "VAT margin scheme - second hand goods", Tax category tax amount (IBT-117) MUST be equal to 0 (zero)<br>In a Tax breakdown (IBG-23), where tax category code (IBT-118) is "VAT margin scheme - works of art", Tax category tax amount (IBT-117) MUST be equal to 0 (zero)<br>In a Tax breakdown (IBG-23), where tax category code (IBT-118) is "VAT margin scheme - collectors items and antiques", Tax category tax amount (IBT-117) MUST be equal to 0 (zero) | M |
| IBT-118 | Tax category code | 1..1 | Coded identification of a tax category. | | Document level allowance tax category code [IBT-095], Document level charge tax category code [IBT-102], Tax | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Margin scheme |
|---|---|---|---|---|---|---|
| | | | | | category code [IBT-118], Invoiced item tax category code [IBT-151] should be selected from the aligned tax category code<br>An Invoice that contains an Invoice line (IBG-25), where the Tax category code (IBT-151) is "VAT Margin scheme -second hand goods" shall contain exactly one Tax breakdown group (IBG-23) with the Tax category code (IBT-118) equal to "VAT Margin scheme - Second hand goods"<br>An Invoice that contains an Invoice line (IBG-25), where the Tax category code (IBT-151) is "VAT Margin scheme -works of art" shall contain exactly one Tax breakdown group (IBG-23) with the Tax category code (IBT-118) equal to "VAT Margin scheme - works of art" | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Margin scheme |
|---|---|---|---|---|---|---|
| | | | | | An Invoice that contains an Invoice line (IBG-25), where the Tax category code (IBT-151) is "VAT Margin scheme - collectors items and antiques" shall contain exactly one Tax breakdown group (IBG-23) with the Tax category code (IBT-118) equal to "VAT Margin scheme - collectors items and antiques" | |
| IBT-151 | Invoiced item tax category code | 1..1 | The tax category code for the invoiced item. | [ibr-sr-58]-The Invoiced item TAX category code (ibt-151) MUST be present. | When Invoice transaction-type code (BTUAE-02) has value XX1XXXXX (Margin scheme), then the tax category code (IBT-151) should have 'VAT Margin Scheme - Second hand goods' and/or 'Vat Margin scheme - works of art' and/or 'VAT Margin Scheme - collectors items and antiques' | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Margin scheme |
|---|---|---|---|---|---|---|
| IBT-152 | Invoiced item tax rate | 0..1 | The tax rate, represented as percentage that applies to the invoiced item. | | An Invoice line (IBG-25) where the Tax category code (IBT-151) is "VAT Margin scheme - second hand goods" the Invoiced item Tax rate (IBT-152) should not be zero<br>An Invoice line (IBG-25) where the Tax category code (IBT-151) is "VAT Margin scheme - works of art" the Invoiced item Tax rate (IBT-152) should not be zero<br>An Invoice line (IBG-25) where the Tax category code (IBT-151) is "VAT Margin scheme - collectors items and antiques" the Invoiced item Tax rate (IBT-152) should not be zero | M |

### Use case 12 - Standard tax credit note

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-001 | Invoice number | 1..1 | A unique identification of the Invoice. | [ibr-002]-An Invoice MUST have an Invoice number (ibt-001). | | M |
| IBT-002 | Invoice issue date | 1..1 | The date when the Invoice was issued. | [ibr-003]-An Invoice MUST have an Invoice issue date (ibt-002).<br>[ibr-073]-A date MUST be formatted YYYY-MM-DD in (ibt-002), (ibt-007), (ibt-009), (ibt-026), (ibt-072), (ibt-073), (ibt-074), (ibt-134), (ibt-135). | | M |
| IBT-003 | Invoice type code | 1..1 | A code specifying the functional type of the Invoice. | [ibr-004]-An Invoice MUST have an Invoice type code (ibt-003).<br>[ibr-cl-01]-The document type code (ibt-003) MUST be coded by the invoice and credit note related code lists of UNTDID 1001. | Preceding invoice reference (IBG-03) is must when Invoice type code (IBT-003) is 381 (Credit note) | M |
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone<br>: 1 (applicable), 0 | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| | | | (not applicable)<br>Deemed Supply<br>: 1 (applicable), 0<br>(not applicable<br>Margin Scheme<br>: 1 (applicable), 0<br>(not applicable)<br>Summary Invoice<br>: 1 (applicable), 0<br>(not applicable)<br>Continuous Supply<br>: 1 (applicable), 0<br>(not applicable)<br>Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not applicable)<br>Exports<br>: 1 (applicable), 0<br>(not applicable) | | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| BTUAE-03 | Credit note reason code | 0..1 | A code specifying the reason for the credit note as a whole. | | Where the Invoice type code [IBT-003] is "Credit note", Credit note reason code [BTUAE-03] MUST be there<br>Credit note reason code [BTUAE-03] value should be from the Reasons for credit note code list | M |
| IBT-005 | Invoice currency code | 1..1 | The currency in which all Invoice amounts are given, except for the Total tax amount in accounting currency. | [ibr-005]-An Invoice MUST have an Invoice currency code (ibt-005).<br>[ibr-cl-04]-Invoice currency code (ibt-005) MUST be coded using ISO code list 4217 alpha-3 | | M |
| IBT-006 | Tax account-ing currency | 0..1 | The currency used for tax accounting and reporting purposes as accepted or required in the country of the Seller. | [ibr-077]-Tax accounting currency code (ibt-006) MUST be different from invoice currency code (ibt-005) when provided.<br>[ibr-cl-05]-Tax currency code (ibt-006) MUST be coded using ISO code list 4217 alpha-3 | When Tax accounting currency (IBT-006) is present, it shall be AED | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| BTUAE-04 | Currency exchange rate | 0..1 | The exchange rate between the document currency and the tax currency. | | When the tax accounting currency (IBT-006) is set to AED and the invoice currency code (IBT-005) differs from AED, the source currency must be designated as the invoice currency code (IBT-005), and the target currency must be specified as the tax accounting currency (IBT-006), provided that the currency exchange rate (BTUAE-04) is available.<br>Currency exchange rate [BTUAE-04] is MUST when then Invoice currency code [IBT-005] is different from 'AED' | C |
| IBG-02 | Process Control | 1..1 | A group of business terms providing information on the business process and rules applicable to the Invoice document. | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-023 | Business process type | 1..1 | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. | [ibr-076]-Business process (ibt-023) MUST be provided. | Business process (IBT-023) MUST be in the format 'urn:peppol:bis:billing' | M |
| IBT-024 | Specification identifier | 1..1 | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. | [ibr-001]-An Invoice MUST have a Specification identifier (ibt-024). | Specification identifier (IBT-024) MUST start with the value 'urn:peppol:pint:billing-1@ae-1' | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBG-03 | PRECEDING INVOICE REFERENCE | 0..n | A group of business terms providing information on one or more preceding Invoices. | [ibr-055]-Each Preceding Invoice reference (ibg-03) MUST contain a Preceding Invoice reference (ibt-025).<br>[ibr-sr-06]-Preceding invoice reference (ibt-025) MUST occur maximum once | | M |
| IBT-025 | Preceding Invoice reference | 1..1 | The identification of an Invoice that was previously sent by the Seller. | [ibr-sr-07]-If there is a preceding invoice reference (ibg-03) , the preceding invoice number (ibt-025) MUST be present | | M |
| IBT-026 | Preceding Invoice issue date | 0..1 | The date when the Preceding Invoice was issued. | [ibr-006]-An Invoice MUST contain the Seller name (ibt-027).<br>[ibr-098]-Seller name (ibt-027) MUST occur maximum once.<br>[ibr-073]-A date MUST be formatted YYYY-MM-DD in (ibt-002), (ibt-007), (ibt-009), (ibt-026), (ibt-072), (ibt-073), (ibt-074), (ibt-134), (ibt-135). | | M |
| IBG-04 | Seller | 1..1 | A group of business terms providing information about the Seller. | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-027 | Seller name | 1..1 | The full formal name by which the Seller is registered in the national registry of legal entities or as a taxable person or otherwise trades as a person or persons. | | | M |
| IBT-030 | Seller legal registration identifier | 0..1 | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. | [ibr-100]-Seller legal registration identifier (ibt-030) MUST occur maximum once.<br>[ibr-co-26]-In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller Tax identifier (ibt-031) MUST be present.<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization | The Seller legal registration identifier (IBT-030) MUST be provided when the scheme identifier (IBT-034-1) is '0235' | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| | | | | number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-070]-Danish organization number (CVR) MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco Unità Organizzativa) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| | | | | must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). [ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |
| IBT-030-1 | Scheme identifier | 0..1 | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | [ibr-cl-11]-Any registration identifier identification scheme (ibt-030-1), (ibt-047-1), (ibt-061-1) MUST be coded using one of the ISO 6523 ICD list. | | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-031-1 | Tax scheme code | 1..1 | The scheme of the tax identifier. Default Value of VAT to be used | [ibr-cl-10]-Any identifier identification scheme (ibt-046-1), (ibt-060-1) MUST be coded using one of the ISO 6523 ICD list. | When Scheme identifier (IBT-034-1) is '0235' and Seller legal registration identifier (ibt-030) is provided, then Seller legal registration identifier type (BTUAE-15) MUST be present<br>The value in Seller legal registration identifier type [BTUAE-15] Scheme identifier [IBT-030-1] should either be 'Commercial/Trade license' or 'Emirates ID' or 'Passport' or 'Cabinet decision' when the value in Seller legal registration identifier (IBT-030) is provided and scheme identifier (IBT-034-1) is '0235' and the Seller country code (IBT-055) is AE. | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| BTUAE-15 | Seller legal registration identifier type | 0..1 | To identify the nature of commercial registration number issued in UAE. It should be one among the following:<br>• TL – Commercial/Trade license<br>• EID – Emirates ID<br>• PAS - Passport<br>• CD – Cabinet Decision | | Authority Name (BTUAE-12) MUST be there when the value in Seller legal registration type (BTUAE-15) is Commercial/Trade license | C |
| BTUAE-12 | Authority name | 0..1 | To identify the authority which has issued the commercial/Trade license. | | Passport issuing country code (BTUAE-18) MUST be there when Seller legal registration identifier type (BTUAE-15) is Passport<br>Passport issuing country code (BTUAE-18) MUST be coded using ISO code list 3166-1 | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| BTUAE-18 | Passport issuing country code | 0..1 | To identify the country which has issued the Passport | | Seller tax identifier (ibt-031) MUST occur maximum once<br>Tax identifier [IBT-031, ibt-048] should be TRN [Tax registration number] and must be 15 alphanumeric digits, starting with 1, ending with 03<br>Either Seller tax registration identifier (IBT-032) or Seller tax identifier (IBT-031) MUST be provided | C |
| IBT-031 | Seller tax identifier | 0..1 | The Seller's tax identifier (also known as Seller tax identification number). For suppliers in UAE which are registered under VAT should provide the Tax Registration Number (TRN) | [ibr-co-26]-In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller Tax identifier (ibt-031) MUST be present.<br>[ibr-sr-57]-Company identifier MUST exist in the party tax scheme class.<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for | Tax scheme code, if provided in (IBT-031-1) or (IBT-048-1) or (IBT-102-1) or (IBT-118-1) shall be 'VAT' except when Seller tax registration identifier (IBT-032) is provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| | | | | endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-070]-Danish organization number (CVR) MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco Unità Organizzativa) must be stated in the correct format for endpoints | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| | | | | (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-031-1 | Tax scheme code | 1..1 | The scheme of the tax identifier. Default Value of VAT to be used | [ibr-cl-10]-Any identifier identification scheme (ibt-046-1), (ibt-060-1) MUST be coded using one of the ISO 6523 ICD list. | The Seller tax registration identifier (IBT-032) should be TIN (tax identification number) and must be 10 numeric digits and should be of the format 1XXXXXXXXXX<br>Either Seller tax registration identifier (IBT-032) or Seller tax identifier (IBT-031) MUST be provided | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-032 | Seller tax registration identifier | 0..1 | The local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. For suppliers who doesn't have a TRN should mentioned its Tax Indentification Number (TIN) | [ibr-sr-57]-Company identifier MUST exist in the party tax scheme class. | | M |
| IBT-034 | Seller electronic address | 1..1 | Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. | [ibr-062]-The Seller electronic address (ibt-034) MUST have a Scheme identifier.<br>[ibr-081]-The Seller electronic address (ibt-049) MUST be provided. | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-034-1 | Scheme identifier | 1..1 | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. | [ibr-cl-25]-Endpoint identifier scheme identifier (ibt-034-1), (ibt-049-1) MUST belong to the CEF EAS code list | | M |
| IBG-05 | SELLER POSTAL ADDRESS | 1..1 | A group of business terms providing information about the address of the Seller. | [ibr-008]-An Invoice MUST contain the Seller postal address (ibg-05).<br>[ibr-009]-The Seller postal address (ibg-05) MUST contain a Seller country code (ibt-040).<br>[ibr-sr-53]-The Seller Postal Address Line (ibt-162) MUST occur maximum once | In Seller postal address (IBG-05), Seller address line 1 (IBT-035), Seller city (IBT-037) and Seller to country subdivision (IBT-039) must be provided | M |
| IBT-035 | Seller address line 1 | 1..1 | The main address line in an address. | | In Seller postal address (IBG-05), Seller address line 1 (IBT-035), Seller city (IBT-037) and Seller to country subdivision (IBT-039) must be provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-037 | Seller city | 1..1 | The common name of the city, town or village, where the Seller address is located. | | When Country code (IBT-040, IBT-055) is AE, then country subdivision (IBT-039, IBT-054) should be one among one of these (AUH, DXB, SHJ, UAQ, FUJ, AJM, RAK) [Aligned-IBR-143-AE]-In Seller postal address (IBG-05), Seller address line 1 (IBT-035), Seller city (IBT-037) and Seller to country subdivision (IBT-039) must be provided | M |
| IBT-039 | Seller country subdivision | 1..1 | The subdivision of a country. Such as a region, a county, a state, a province etc.. | | | M |
| IBT-040 | Seller country code | 1..1 | A code that identifies the country. | [ibr-cl-14]-Country codes in an invoice (ibt-040), (ibt-055), (ibt-069), (ibt-080), (ibt-175) MUST be coded using ISO code list 3166-1 | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBG-07 | Buyer | 1..1 | A group of business terms providing information about the Buyer. | | | M |
| IBT-044 | Buyer name | 1..1 | The full name of the Buyer. | [ibr-007]-An Invoice MUST contain the Buyer name (ibt-044).<br>[ibr-102]-Buyer name (ibt-044) MUST occur maximum once. | When the Buyer tax identifier (ibt-048) is TRN (Tax registration number), then Buyer legal registration identifier (ibt-047) is optional | C |
| IBT-047 | Buyer legal registration identifier | 0..1 | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. | [ibr-103]-Buyer legal registration identifier (ibt-047) MUST occur maximum once.<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-070]-Danish organization | - | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| | | | | number (CVR) MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco Unità Organizzativa) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| | | | | format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |
| IBT-047-1 | Scheme identifier | 0..1 | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | [ibr-cl-11]-Any registration identifier identification scheme (ibt-030-1), (ibt-047-1), (ibt-061-1) MUST be coded using one of the ISO 6523 ICD list. | When Scheme identifier (IBT-049-1) is '0235' and Buyer legal registration identifier (ibt-047) is provided, then Buyer legal registration identifier type (BTUAE-16) MUST be present<br>The value in Buyer legal registration identifier type [BTUAE-16] should either be 'Commercial/Trade license' or 'Emirates ID' or 'Passport' or 'Cabinet decision' when Buyer legal registration identifier (IBT-047) is provided and scheme identifier (IBT-049-1) is '0235' and buyer electronic address (IBT-049) is not '1XXXXXXXXX' | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| BTUAE-16 | Buyer legal registration identifier type | 0..1 | To identify the nature of commercial registration number issued in UAE. It should be one among the following:<br>• TL – Commercial/Trade license<br>• EID – Emirates ID<br>• PAS - Passport<br>• CD – Cabinet Decision | | Authority Name (BTUAE-11) MUST be there when the value in Buyer legal registration identifier type (BTUAE-16) is Commercial/Trade license | C |
| BTUAE-11 | Authority name | 0..1 | To identify the authority which has issued the commercial/Trade license. | | Passport issuing country code (BTUAE-19) MUST be there when Buyer legal registration identifier type (BTUAE-16) is Passport<br>Passport issuing country code (BTUAE-19) MUST be coded using ISO code list 3166-1 | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| BTUAE-19 | Passport issuing country code | 0..1 | To identify the country which has issued the Passport | | Tax identifier [IBT-031, IBT-048] should be TRN [Tax registration number] and must be 15 alphanumeric digits, starting with 1, ending with 03<br>Buyer tax identifier (IBT-048) MUST occur maximum once<br>Either Buyer identifier (IBT-046) or Buyer tax identifier (IBT-048 ) MUST be present when the Invoice transaction type code [BTUAE-02] is other than XXXXXXX1 (Exports) and scheme identifier (IBT-049-1) is '0235' and buyer electronic address (IBT-049) is not '1XXXXXXXXX' | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-048 | Buyer tax identifier | 0..1 | The Buyer's tax identifier (also known as Buyer tax identification number). For buyers in UAE which are registered under VAT should provide the Tax Registration Number (TRN) | [ibr-104]-Buyer tax identifier (ibt-048) MUST occur maximum once. [ibr-sr-57]-Company identifier MUST exist in the party tax scheme class | Tax scheme code, if provided in (IBT-031-1) or (IBT-048-1) or (IBT-118-1) shall be 'VAT' except when Seller tax registration identifier (IBT-032) is provided | C |
| IBT-048-1 | Tax scheme code | 1..1 | The scheme of the tax identifier. Default Value of VAT to be used | | Where the buyer doesn't have an electronic address due to roll out strategy (when Invoice date is less than the last roll out date), then the document is not required to be exchanged with buyer Defined end point (0235:1XXXXXXXXXX) should be used | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-049 | Buyer electronic address | 1..1 | Identifies the Buyer's electronic address to which the invoice is delivered. | [ibr-063]-The Buyer electronic address (ibt-049) MUST have a Scheme identifier.<br>[ibr-080]-The Buyer electronic address (ibt-049) MUST be provided. | | M |
| IBT-049-1 | Scheme identifier | 1..1 | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. | [ibr-cl-25]-Endpoint identifier scheme identifier (ibt-034-1), (ibt-049-1) MUST belong to the CEF EAS code list | | M |
| IBG-08 | BUYER POSTAL ADDRESS | 1..1 | A group of business terms providing information about the postal address for the Buyer. | [ibr-010]-An Invoice MUST contain the Buyer postal address (ibg-08).<br>[ibr-011]-The Buyer postal address (ibg-08) MUST contain a Buyer country code (ibt-055).<br>[ibr-sr-54]-The Buyer Postal Address Line (ibt-163) MUST occur maximum once | In Buyer postal address (IBG-08), Address line 1 (IBT-050), Buyer city (IBT-052) and Buyer country subdivision (IBT-054) must be provided | M |
| IBT-050 | Buyer address line 1 | 1..1 | The main address line in an address. | | In Buyer postal address (IBG-08), Address line 1 (IBT-050), Buyer city (IBT-052) and Buyer country subdivision (IBT-054) must be provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-052 | Buyer city | 1..1 | The common name of the city, town or village, where the Buyer's address is located. | | When Country code (IBT-040, IBT-055) is AE, then country subdivision (IBT-039, IBT-054) should be one among one of these (AUH, DXB, SHJ, UAQ, FUJ, AJM, RAK)<br>In Buyer postal address (IBG-08), Address line 1 (IBT-050), Buyer city (IBT-052) and Buyer country subdivision (IBT-054) must be provided | M |
| IBT-054 | Buyer country subdivisio n | 1..1 | The subdivision of a country. Such as a region, a county, a state, a province etc.. | | | M |
| IBT-055 | Buyer country code | 1..1 | A code that identifies the country. | [ibr-cl-14]-Country codes in an invoice (ibt-040), (ibt-055), (ibt-069), (ibt-080), (ibt-175) MUST be coded using ISO code list 3166-1 | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-106 | Sum of Invoice line net amount | 1..1 | Sum of all Invoice line net amounts in the Invoice. | [ibr-012]-An Invoice MUST have the Sum of Invoice line net amount (ibt-106).<br>[ibr-co-10]-Sum of Invoice line net amount (ibt-106) = Σ Invoice line net amount (ibt-131). | | M |
| SB-AUTO-73 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |
| IBT-109 | Invoice total amount without tax | 1..1 | The total amount of the Invoice without tax. | [ibr-013]-An Invoice MUST have the Invoice total amount without Tax (ibt-109).<br>[ibr-123]-Invoice total amount without TAX (ibt-109) MUST have no more than 2 decimals.<br>[ibr-cl-13]-Item classification identifier identification scheme (ibt-158-1) MUST be coded using one of the UNTDID 7143 list. | | M |
| SB-AUTO-74 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-110 | Invoice total tax amount | 1..1 | The total tax amount for the Invoice. | [ibr-124]-Invoice total TAX amount (ibt-110) MUST have no more than 2 decimals.<br>[ibr-co-14]-Invoice total Tax amount (ibt-110) = Σ Tax category tax amount (ibt-117).<br>[ibr-084]-Invoice total tax amount (ibt-110) and Invoice total tax amount in accounting currency (ibt-111) MUST have the same operational sign.<br>[ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | M |
| SB-AUTO-65 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-112 | Invoice total amount with tax | 1..1 | The total amount of the Invoice with tax. | [ibr-125]- Invoice total amount with TAX (ibt-112) MUST have no more than 2 decimals.<br>[ibr-co-15]-Invoice total amount with Tax (ibt-112) = Invoice total amount without Tax (ibt-109) + Invoice total Tax amount (ibt-110). | | M |
| SB-AUTO-75 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-115 | Amount due for payment | 1..1 | The outstanding amount that is requested to be paid. | [ibr-015]-An Invoice MUST have the Amount due for payment (ibt-115).<br>[ibr-091]-Invoice amount due for payment (ibt-115) MUST have no more than 2 decimals.<br>[ibr-co-16]-Amount due for payment (ibt-115) = Invoice total amount with Tax (ibt-112) - Paid amount (ibt-113) + Rounding amount (ibt-114).<br>[ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | M |
| SB-AUTO-80 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-111 | Invoice total tax amount in tax accounting currency | 0..1 | The tax total amount expressed in the accounting currency accepted or required in the country of the Seller. | [ibr-053]-If the Tax accounting currency code (ibt-006) is present, then the Invoice total Tax amount in accounting currency (ibt-111) MUST be provided.<br>[ibr-084]-Invoice total tax amount (ibt-110) and Invoice total tax amount in accounting currency (ibt-111) MUST have the same operational sign.<br>[ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | C |
| SB-AUTO-70 | Currency code | 1..1 | Syntax required attribute, value must equal invoice tax currency code (ibt-006) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBG-23 | TAX BREAKDOWN | 1..n | A group of business terms providing information about tax breakdown by different categories, rates and exemption reasons | | For each different value of Tax category rate (IBT-119) where the Tax category code (IBT-118) is "Standard rate", the Tax category taxable amount (IBT-116) in a tax breakdown (IBG-23) shall equal the sum of Invoice line net amounts (IBT-131) plus the sum of document level charge amounts (IBT-99) minus the sum of document level allowance amounts (IBT-92) where the Tax category code (IBT-151) is "Standard rate" and the Tax rate (IBT-152) equals the Tax category rate (IBT-119) | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-116 | Tax category taxable amount | 1..1 | Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable). | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | M |
| SB-AUTO-66 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | When the Invoiced item tax category code (ibt-151) is Standard rated then Invoiced item tax rate (ibt-152) must be 5.00 | M |
| IBT-119 | Tax category rate | 0..1 | The tax rate, represented as percentage that applies for the relevant tax category. | | In a Tax breakdown (IBG-23), where Tax category code (IBT-118) is "Standard Rate", Tax category tax amount (IBT-117) shall equal to Tax category taxable amount (IBT-116) multiplied by the Tax category rate (IBT-119) / 100 | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-117 | Tax category tax amount | 1..1 | The total tax amount for a given tax category. | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | M |
| SB-AUTO-67 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | Invoiced item tax category code [IBT-151] should be selected from the aligned tax category code<br>Document level charge (IBG-21) where the Tax category code (IBT-151, IBT-095 or IBT-102) is "Standard rate" shall contain in the Tax breakdown (IBG-23) at least one Tax category code (IBT-118) equal with "Standard rate" | M |
| IBT-118 | Tax category code | 1..1 | Coded identification of a tax category. | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBG-25 | INVOICE LINE | 1..n | A group of business terms providing information on individual Invoice lines. | [ibr-016]-An Invoice MUST have at least one Invoice line (ibg-25)<br>[ibr-021]-Each Invoice line (ibg-25) MUST have an Invoice line identifier (ibt-126).<br>[ibr-022]-Each Invoice line (ibg-25) MUST have an invoiced quantity (ibt-129)..<br>[ibr-023]-An Invoice line (ibg-25) MUST have an Invoiced quantity unit of measure code (ibt-130).<br>[ibr-024]-Each Invoice line (ibg-25) MUST have an Invoice line net amount (ibt-131).<br>[ibr-025]-Each Invoice line (ibg-25) MUST contain the Item name (ibt-153).<br>[ibr-026]-Each Invoice line (ibg-25) MUST contain the Item net price (ibt-146). | | M |
| IBT-126 | Invoice line identifier | 1..1 | A unique identifier for the individual line within the Invoice. | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-129 | Invoiced quantity | 1..1 | The quantity of items (goods or services) that is charged in the Invoice line. | [ibr-109]-Referenced purchase order line identifier (ibt-132) MUST occur maximum once. | | M |
| IBT-130 | Invoiced quantity unit of measure code | 1..1 | The unit of measure that applies to the invoiced quantity. | [ibr-cl-23]-Unit code (ibt-130), (ibt-150) MUST be coded according to the UN/ECE Recommendation 20 with Rec 21 extension | [Aligned-IBR-147-AE]-Invoice line net amount (IBT-131) MUST equal (Invoiced quantity (IBT-129) * (Item net price (IBT-146)/item price base quantity (IBT-149)) + Sum of invoice line charge amount (IBT-141) - sum of invoice line allowance amount (IBT-136) | M |
| IBT-131 | Invoice line net amount | 1..1 | The total amount of the Invoice line (before tax). | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| SB-AUTO-81 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |
| IBG-29 | PRICE DETAILS | 1..1 | A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line. | | In Price Details (IBG-29), Item price base quantity (IBT-149) and Item Gross Price (IBT-148) MUST be there | M |
| IBT-149 | Item price base quantity | 1..1 | The number of item units to which the price applies. | [ibr-087]-Base quantity (ibt-149) MUST be a positive number above zero. | | M |
| SB-AUTO-104 | Syntax binding qualifier | 1..1 | Mandatory element. Value must be “false” | | In Price Details (IBG-29), Item price base quantity (IBT-149) and Item Gross Price (IBT-148) MUST be there | M |
| IBT-148 | Item gross price | 1..1 | The unit price, exclusive of tax, before subtracting Item price discount. | [ibr-028]-The Item gross price (ibt-148) MUST NOT be negative. | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| SB-AUTO-106 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | Item net price (IBT-146) MUST equal (Gross price (ibt-148) - Price discount (ibt-147)) | M |
| IBT-146 | Item net price | 1..1 | The price of an item, exclusive of tax, after subtracting item price discount. | [ibr-027]-The Item net price (ibt-146) MUST NOT be negative. | | M |
| SB-AUTO-102 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | Line Tax Information (IBG - 30) MUST be there and can occur maximum once | M |
| IBG-30 | LINE TAX INFORMATION | 0..n | A group of business terms providing information about the tax applicable for the goods and services invoiced on the Invoice line. | | Invoiced item tax category code [IBT-151] should be selected from the aligned tax category code<br>Each Invoice line (IBG-25) MUST be categorized with an Invoiced item tax category code (IBT-151) | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-151 | Invoiced item tax category code | 1..1 | The tax category code for the invoiced item. | [ibr-sr-58]-The Invoiced item TAX category code (ibt-151) MUST be present. | An Invoice line (IBG-25) where the Tax category code (IBT-151) is "Standard rate" the Invoiced item tax rate (IBT-152) should not be zero | M |
| IBT-152 | Invoiced item tax rate | 0..1 | The tax rate, represented as percentage that applies to the invoiced item. | | In Line tax information (IBG-30) in case the Invoiced item tax category code (IBT-151) is "Standard Rate", VAT Line amount [BTUAE-08] shall be Invoice line net amount (IBT131) * Invoice item tax rate (IBT 152) / 100 | M |
| BTUAE-08 | VAT line amount | 1..1 | The tax amount for each line item | | | M |
| SB-AUTO-201 | Currency code | 0..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBG-31 | ITEM INFORMATION | 1..1 | A group of business terms providing information about the goods and services invoiced. | | | M |
| IBT-153 | Item name | 1..1 | A name for an item. | | In Item Information (IBG-31), Item description (ibt-154) MUST be there | M |
| IBT-154 | Item description | 1..1 | A description for an item. | [ibr-sr-50]-Item description (ibt-154) MUST occur maximum once | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| BTUAE-13 | Item Type | 0..1 | The type of commodity, whether it is Goods or Services or Both | | When the Item type [BTUAE-13] is 'Goods' then Item classification identifier (ibt-158) must be provided.<br>When the Item type [BTUAE-13] is 'Both' then Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) must be provided.<br>The minimum number of digits to be provided should be 'X' in Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) | C |
| IBT-158 | Item classification identifier | 0..n | A code for classifying the item by its type or nature. | [ibr-065]-The Item classification identifier (ibt-158) MUST have a Scheme identifier<br>[ibr-cl-13]-Item classification identifier identification scheme (ibt-158-1) MUST be coded using one of the UNTDID 7143 list. | The scheme identifier (ibt-158-1) MUST be HS when Item classification identifier (ibt-158) is provided | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| IBT-158-1 | Scheme identifier | 1..1 | The identification scheme shall be chosen from the entries in UNTDID 7143 [6]. | | When the Item type [BTUAE-13] is 'Services' then Service accounting code (BTUAE-17) must be provided.<br>When the Item type [BTUAE-13] is 'Both' then Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) must be provided.<br>The minimum number of digits to be provided should be 'X' in Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) | C |
| BTUAE-17 | Service Accounting code | 0..n | A code for classifying the services based on its type or nature | | The scheme identifier (BTUAE-17-1) MUST be SAC when Service accounting code (BTUAE-17) is provided | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Standard Tax Credit note |
|---|---|---|---|---|---|---|
| BTUAE-17-1 | Scheme identifier | 1..1 | The identification scheme shall be chosen for the given SAC. | | | M |
| IBT-159 | Item country of origin | 0..1 | The code identifying the country from which the item originates. | [ibr-cl-15]-Origin country codes in an invoice (ibt-159) MUST be coded using ISO code list 3166-1 | | O |
| IBG-32 | Item attributes | 0..n | A group of business terms providing information about properties of the goods and services invoiced. | [ibr-054]-Each Item attribute (ibg-32) MUST contain an Item attribute name (ibt-160) and an Item attribute value (ibt-161). | | O |
| IBT-160 | Item attribute name | 1..1 | The name of the attribute or property of the item. | | | C |
| IBT-161 | Item attribute value | 1..1 | The value of the attribute or property of the item. | | | C |

UAE eInvoicing programme

**Use case 13 - Disclosed agent billing tax credit note**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Disclosed Agent Billing Credit note |
|---|---|---|---|---|---|---|
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply : 1 (applicable), 0 (not applicable<br>Margin Scheme : 1 (applicable), 0 (not applicable)<br>Summary Invoice : 1 (applicable), 0 (not applicable) | | Principle ID (BTUAE-14) is MUST, where Invoice transaction type code [BT-UAE-002] is XXXXX1XX (Disclosed Agent billing) | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Disclosed Agent Billing Credit note |
|---|---|---|---|---|---|---|
| | | | Continuous Supply : 1 (applicable), 0 (not applicable)<br>Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not applicable)<br>Exports : 1 (applicable), 0 (not applicable) | | | |
| BTUAE-14 | Principle ID | 0..1 | In case of Disclosed Agent billing, provide the tax registration number (TRN) of the principle | | When Invoice transaction type code [BTUAE-02] is XXXXX1XX (Disclosed agent billing), then the value in field Seller tax Identifier [IBT-031] and Principle ID [BTUAE-14] should not be the same. | M |

**Use case 14 – Commercial Invoice (Out of scope of tax)**

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-001 | Invoice number | 1..1 | A unique identification of the Invoice. | [ibr-002]-An Invoice MUST have an Invoice number (ibt-001). | | M |
| IBT-002 | Invoice issue date | 1..1 | The date when the Invoice was issued. | [ibr-003]-An Invoice MUST have an Invoice issue date (ibt-002).<br>[ibr-073]-A date MUST be formatted YYYY-MM-DD in (ibt-002), (ibt-007), (ibt-009), (ibt-026), (ibt-072), (ibt-073), (ibt-074), (ibt-134), (ibt-135). | | M |
| IBT-003 | Invoice type code | 1..1 | A code specifying the functional type of the Invoice. | [ibr-004]-An Invoice MUST have an Invoice type code (ibt-003).<br>[ibr-cl-01]-The document type code (ibt-003) MUST be coded by the invoice and credit note related code lists of UNTDID 1001. | Seller tax Identifier (IBT-031) MUST be there, except when the Invoice type code (IBT-003) is "Out of scope of tax" or "Credit note related to goods or services" | M |
| BTUAE-02 | Invoice transaction type code | 1..1 | A sequence of flags that identify the invoice transaction types (please see code list)<br><br>XXXXXXXX<br>Free Trade zone : 1 (applicable), 0 (not applicable)<br>Deemed Supply | | Invoice Transaction-type code (BTUAE-02) cannot be XXX1XXXX (Summary invoice) or X1XXXXXX (Deemed supply) or XX1XXXXX (Margin scheme) when the invoice type code (IBT-003) is "Out of scope of tax" or "Credit note related to goods or services" | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| | | | : 1 (applicable), 0 (not applicable<br>Margin Scheme<br>: 1 (applicable), 0 (not applicable)<br>Summary Invoice<br>: 1 (applicable), 0 (not applicable)<br>Continuous Supply<br>: 1 (applicable), 0 (not applicable)<br>Disclosed Agent Billing : 1 (applicable), 0 (not applicable)<br>Supply through e-commerce : 1 (applicable), 0 (not applicable)<br>Exports<br>: 1 (applicable), 0 (not applicable) | | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-005 | Invoice currency code | 1..1 | The currency in which all Invoice amounts are given, except for the Total tax amount in accounting currency. | [ibr-005]-An Invoice MUST have an Invoice currency code (ibt-005).<br>[ibr-cl-04]-Invoice currency code (ibt-005) MUST be coded using ISO code list 4217 alpha-3 | | M |
| IBT-009 | Payment due date | 0..1 | The date when the payment is due. | [ibr-sr-45]-Due Date (ibt-009) MUST occur maximum once<br>[ibr-073]-A date MUST be formatted YYYY-MM-DD in (ibt-002), (ibt-007), (ibt-009), (ibt-026), (ibt-072), (ibt-073), (ibt-074), (ibt-134), (ibt-135). | Payment due date [IBT-009] MUST be present when the amount due for payment (IBT-115) greater than 0 | M |
| IBG-02 | Process control | 1..1 | A group of business terms providing information on the business process and rules applicable to the Invoice document. | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-023 | Business process type | 1..1 | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. | [ibr-076]-Business process (ibt-023) MUST be provided. | [Aligned-IBRP-002-AE]-Business process (IBT-023) MUST be in the format 'urn:peppol:bis:billing' | M |
| IBT-024 | Specification identifier | 1..1 | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. | [ibr-001]-An Invoice MUST have a Specification identifier (ibt-024). | [Aligned-IBRP-001-AE]-Specification identifier (IBT-024) MUST start with the value 'urn:peppol:pint:billing-1@ae-1' | M |
| IBG-04 | Seller | 1..1 | A group of business terms providing information about the Seller. | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-027 | Seller name | 1..1 | The full formal name by which the Seller is registered in the national registry of legal entities or as a taxable person or otherwise trades as a person or persons. | | | M |
| IBT-030 | Seller legal registration identifier | 0..1 | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. | [ibr-100]-Seller legal registration identifier (ibt-030) MUST occur maximum once.<br>[ibr-co-26]-In order for the buyer to automatically identify a supplier, the Seller identifier (ibt-029), the Seller legal registration identifier (ibt-030) and/or the Seller Tax identifier (ibt-031) MUST be present.<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization number MUST be stated in the | The Seller legal registration identifier (IBT-030) MUST be provided when the scheme identifier (IBT-034-1) is '0235' | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| | | | | correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-070]-Danish organization number (CVR) MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco Unità Organizzativa) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) must be stated in the correct format for endpoints (ibt-034), (ibt- | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| | | | | 049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). [ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |
| IBT-030-1 | Scheme identifier | 0..1 | If used, the identification scheme shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency. | [ibr-cl-11]-Any registration identifier identification scheme (ibt-030-1), (ibt-047-1), (ibt-061-1) MUST be coded using one of the ISO 6523 ICD list. | | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| BTUAE-15 | Seller legal registration identifier type | 0..1 | To identify the nature of commercial registration number issued in UAE. It should be one among the following:<br>• TL – Commercial/Trade license<br>• EID – Emirates ID<br>• PAS - Passport<br>• CD – Cabinet Decision | | When Scheme identifier (IBT-034-1) is '0235' and Seller legal registration identifier (ibt-030) is provided, then Seller legal registration identifier type (BTUAE-15) MUST be present<br>The value in Seller legal registration identifier type [BTUAE-15] Scheme identifier [IBT-030-1] should either be 'Commercial/Trade license' or 'Emirates ID' or 'Passport' or 'Cabinet decision' when the value in Seller legal registration identifier (IBT-030) is provided and scheme identifier (IBT-034-1) is '0235' and the Seller country code (IBT-055) is AE. | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| BTUAE-12 | Authority name | 0..1 | To identify the authority which has issued the commercial/Trade license. | | Authority Name (BTUAE-12) MUST be there when the value in Seller legal registration type (BTUAE-15) is Commercial/Trade license | C |
| BTUAE-18 | Passport issuing country code | 0..1 | To identify the country which has issued the Passport | | Passport issuing country code (BTUAE-18) MUST be there when Seller legal registration identifier type (BTUAE-15) is Passport<br>Passport issuing country code (BTUAE-18) MUST be coded using ISO code list 3166-1 | C |
| IBT-031-1 | Tax scheme code | 1..1 | The scheme of the tax identifier. Default Value of VAT to be used | [ibr-cl-10]-Any identifier identification scheme (ibt-046-1), (ibt-060-1) MUST be coded using one of the ISO 6523 ICD list. | Tax scheme code, if provided in (IBT-031-1) shall be '!VAT' when Seller tax registration identifier (IBT-032) is provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-032 | Seller tax registration identifier | 0..1 | The local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. For suppliers who doesn't have a TRN should mentioned its Tax Indentification Number (TIN) | [ibr-sr-57]-Company identifier MUST exist in the party tax scheme class. | The Seller tax registration identifier (IBT-032) should be TIN (tax identification number) and must be 10 numeric digits and should be of the format 1XXXXXXXXXX<br>[Aligned-IBR-177-AE]-Either Seller tax registration identifier (IBT-032) or Seller tax identifier (IBT-031) MUST be provided | M |
| IBG-05 | Seller Postal address | 1..1 | A group of business terms providing information about the address of the Seller. | [ibr-008]-An Invoice MUST contain the Seller postal address (ibg-05).<br>[ibr-009]-The Seller postal address (ibg-05) MUST contain a Seller country code (ibt-040).<br>[ibr-sr-53]-The Seller Postal Address Line (ibt-162) MUST occur maximum once | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-035 | Seller address line 1 | 1..1 | The main address line in an address. | | In Seller postal address (IBG-05), Seller address line 1 (IBT-035), Seller city (IBT-037) and Seller to country subdivision (IBT-039) must be provided | M |
| IBT-037 | Seller city | 1..1 | The common name of the city, town or village, where the Seller address is located. | | In Seller postal address (IBG-05), Seller address line 1 (IBT-035), Seller city (IBT-037) and Seller to country subdivision (IBT-039) must be provided | M |
| IBT-039 | Seller country subdivision | 1..1 | The subdivision of a country. Such as a region, a county, a state, a province etc.. | | When Country code (IBT-040, IBT-055, IBT-069, IBT-080) is AE, then country subdivision (IBT-039, IBT-054, IBT-068, IBT-079) should be one among one of these (AUH, DXB, SHJ, UAQ, FUJ, AJM, RAK)<br>In Seller postal address (IBG-05), Seller address line 1 (IBT-035), Seller city (IBT-037) and Seller to country subdivision (IBT-039) must be provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-040 | Seller country code | 1..1 | A code that identifies the country. | [ibr-cl-14]-Country codes in an invoice (ibt-040), (ibt-055), (ibt-069), (ibt-080), (ibt-175) MUST be coded using ISO code list 3166-1 | | M |
| IBG-07 | Buyer | 1..1 | A group of business terms providing information about the Buyer. | | | M |
| IBT-044 | Buyer name | 1..1 | The full name of the Buyer. | [ibr-007]-An Invoice MUST contain the Buyer name (ibt-044).<br>[ibr-102]-Buyer name (ibt-044) MUST occur maximum once. | | M |
| IBT-047 | Buyer legal registration identifier | 0..1 | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. | [ibr-103]-Buyer legal registration identifier (ibt-047) MUST occur maximum once.<br>[ibr-068]-GLN MUST have a valid format according to GS1 rules for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-069]-Norwegian organization number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | Buyer legal registration identifier (IBT-047) must be present when Invoice type code [IBT-003] is "Out of scope of tax" or "Credit note related to goods or services" | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| | | | | [ibr-070]-Danish organization number (CVR) MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-113]-Belgian enterprise number MUST be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-114]-IPA Code (Codice Univoco Unità Organizzativa) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-115]-Tax Code (Codice Fiscale) must be stated in the correct format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061).<br>[ibr-116]-Italian VAT Code (Partita Iva) must be stated in the correct | | |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| | | | | format for endpoints (ibt-034), (ibt-049), party identification (ibt-029), (ibt-046), (ibt-060), legal entities (ibt-030), (ibt-047), (ibt-061). | | |
| BTUAE-16 | Buyer legal registration identifier type | 0..1 | To identify the nature of commercial registration number issued in UAE. It should be one among the following:<br>• TL – Commercial/Trade license<br>• EID – Emirates ID<br>• PAS - Passport<br>• CD – Cabinet Decision | | When Scheme identifier (IBT-049-1) is '0235' and Buyer legal registration identifier (ibt-047) is provided, then Buyer legal registration identifier type (BTUAE-16) MUST be present<br>The value in Buyer legal registration identifier type [BTUAE-16] should either be 'Commercial/Trade license' or 'Emirates ID' or 'Passport' or 'Cabinet decision' when Buyer legal registration identifier (IBT-047) is provided and scheme identifier (IBT-049-1) is '0235' and buyer electronic address (IBT-049) is not '1XXXXXXXXX' | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| BTUAE-11 | Authority name | 0..1 | To identify the authority which has issued the commercial/Trade license. | | Authority Name (BTUAE-11) MUST be there when the value in Buyer legal registration identifier type (BTUAE-16) is Commercial/Trade license | C |
| BTUAE-19 | Passport issuing country code | 0..1 | To identify the country which has issued the Passport | | Passport issuing country code (BTUAE-19) MUST be there when Buyer legal registration identifier type (BTUAE-16) is Passport<br>Passport issuing country code (BTUAE-19) MUST be coded using ISO code list 3166-1 | C |
| IBT-049 | Buyer electronic address | 1..1 | Identifies the Buyer's electronic address to which the invoice is delivered. | [ibr-063]-The Buyer electronic address (ibt-049) MUST have a Scheme identifier.<br>[ibr-080]-The Buyer electronic address (ibt-049) MUST be provided. | | M |
| IBT-049-1 | Scheme identifier | 1..1 | The scheme identifier shall be chosen from a list to be maintained by the Connecting Europe Facility. | [ibr-cl-25]-Endpoint identifier scheme identifier (ibt-034-1), (ibt-049-1) MUST belong to the CEF EAS code list | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBG-08 | Buyer Postal address | 1..1 | A group of business terms providing information about the postal address for the Buyer. | [ibr-010]-An Invoice MUST contain the Buyer postal address (ibg-08).<br>[ibr-011]-The Buyer postal address (ibg-08) MUST contain a Buyer country code (ibt-055).<br>[ibr-sr-54]-The Buyer Postal Address Line (ibt-163) MUST occur maximum once | | M |
| IBT-050 | Buyer address line 1 | 1..1 | The main address line in an address. | | In Buyer postal address (IBG-08), Address line 1 (IBT-050), Buyer city (IBT-052) and Buyer country subdivision (IBT-054) must be provided | M |
| IBT-052 | Buyer city | 1..1 | The common name of the city, town or village, where the Buyer's address is located. | | In Buyer postal address (IBG-08), Address line 1 (IBT-050), Buyer city (IBT-052) and Buyer country subdivision (IBT-054) must be provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-054 | Buyer country subdivision | 1..1 | The subdivision of a country. Such as a region, a county, a state, a province etc.. | | When Country code (IBT-040, IBT-055, IBT-069, IBT-080) is AE, then country subdivision (IBT-039, IBT-054, IBT-068, IBT-079) should be one among one of these (AUH, DXB, SHJ, UAQ, FUJ, AJM, RAK)<br>In Buyer postal address (IBG-08), Address line 1 (IBT-050), Buyer city (IBT-052) and Buyer country subdivision (IBT-054) must be provided | M |
| IBT-055 | Buyer country code | 1..1 | A code that identifies the country. | [ibr-cl-14]-Country codes in an invoice (ibt-040), (ibt-055), (ibt-069), (ibt-080), (ibt-175) MUST be coded using ISO code list 3166-1 | | M |
| IBT-081 | Payment means type code | 1..1 | The means, expressed as code, for how a payment is expected to be or has been settled. | [ibr-cl-16]-Payment means in an invoice (ibt-081) MUST be coded using UNCL4461 code list | Payment means type code (ibt-081) must be provided | M |
| IBG-17 | Credit transfer | 0..1 | A group of business terms to specify credit transfer payments. | | | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-084 | Payment account identifier | 1..1 | A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. | | When Payment means type code (ibt-081) is 'credit transfer' then Payment account identifier (ibt-084) must be provided | C |
| IBT-087 | Payment card primary account number | 1..1 | The Primary Account Number (PAN) of the card used for payment. | | | C |
| IBG-22 | Document Totals | 1..1 | A group of business terms providing the monetary totals for the Invoice. | | | M |
| IBT-106 | Sum of Invoice line net amount | 1..1 | Sum of all Invoice line net amounts in the Invoice. | [ibr-012]-An Invoice MUST have the Sum of Invoice line net amount (ibt-106).<br>[ibr-co-10]-Sum of Invoice line net amount (ibt-106) = Σ Invoice line net amount (ibt-131). | | M |
| SB-AUTO-73 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-109 | Invoice total amount without tax | 1..1 | The total amount of the Invoice without tax. | [ibr-013]-An Invoice MUST have the Invoice total amount without Tax (ibt-109).<br>[ibr-123]-Invoice total amount without TAX (ibt-109) MUST have no more than 2 decimals.<br>[ibr-cl-13]-Item classification identifier identification scheme (ibt-158-1) MUST be coded using one of the UNTDID 7143 list. | | M |
| SB-AUTO-74 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-110 | Invoice total tax amount | 1..1 | The total tax amount for the Invoice. | [ibr-124]-Invoice total TAX amount (ibt-110) MUST have no more than 2 decimals.<br>[ibr-co-14]-Invoice total Tax amount (ibt-110) = Σ Tax category tax amount (ibt-117).<br>[ibr-084]-Invoice total tax amount (ibt-110) and Invoice total tax amount in accounting currency (ibt-111) MUST have the same operational sign.<br>[ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | M |
| SB-AUTO-65 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-112 | Invoice total amount with tax | 1..1 | The total amount of the Invoice with tax. | [ibr-125]- Invoice total amount with TAX (ibt-112) MUST have no more than 2 decimals.<br>[ibr-co-15]-Invoice total amount with Tax (ibt-112) = Invoice total amount without Tax (ibt-109) + Invoice total Tax amount (ibt-110). | | M |
| SB-AUTO-75 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-115 | Amount due for payment | 1..1 | The outstanding amount that is requested to be paid. | [ibr-015]-An Invoice MUST have the Amount due for payment (ibt-115).<br>[ibr-091]-Invoice amount due for payment (ibt-115) MUST have no more than 2 decimals.<br>[ibr-co-16]-Amount due for payment (ibt-115) = Invoice total amount with Tax (ibt-112) - Paid amount (ibt-113) + Rounding amount (ibt-114).<br>[ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | | M |
| SB-AUTO-80 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBG-23 | Tax Breakdown | 1..n | A group of business terms providing information about tax breakdown by different categories, rates and exemption reasons | | | M |
| IBT-116 | Tax category taxable amount | 1..1 | Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable). | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | Each tax breakdown (IBG-23) MUST have a tax category taxable amount (IBT-116)<br>In a Tax breakdown (IBG-23) where Tax category code (IBT-118) is "Zero rated" the Tax category taxable amount (IBT-116) shall equal the sum of Invoice line net amount (IBT-131) where the Tax category codes (IBT-151) are "Zero rated"<br>In a Tax breakdown (IBG-23) where the Tax category code (IBT-118) is "Exempt from tax" the Tax category taxable amount (IBT-116) shall equal the | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| | | | | | sum of Invoice line net amounts (IBT-131) where the Tax category codes (IBT-151 are "Exempt from tax"<br>In a Tax breakdown (IBG-23) where the Tax category code (IBT-118) is " Not subject to tax" the Tax category taxable amount (IBT-116) shall equal the sum of Invoice line net amounts (IBT-131) where the tax category codes (IBT-151) are "Not subject to Tax" | |
| SB-AUTO-66 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-119 | Tax category rate | 0..1 | The tax rate, represented as percentage that applies for the relevant tax category. | | In a tax breakdown (IBG-23) where Tax category code (IBT-118) is "Zero Rated", Tax category tax Rate (IBT-119) shall equal to 0<br>In a tax breakdown (IBG-23) where Tax category code (IBT-118) is "Exempt from tax", Tax category tax Rate (IBT-119) shall not be provided<br>In a tax breakdown (IBG-23) where Tax category code (IBT-118) is "Not Subject to VAT", Tax category tax Rate (IBT-119) shall not be provided | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-117 | Tax category tax amount | 1..1 | The total tax amount for a given tax category. | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | In a Tax breakdown (IBG-23), where Tax category code (IBT-118) is "Zero rated", Tax category tax amount (IBT-117) MUST be equal to 0 (zero)<br>In a Tax breakdown (IBG-23), where Tax category code (IBT-118) is "Exempt from Tax", Tax category tax amount (IBT-117) MUST be equal to 0 (zero)<br>In a Tax breakdown (IBG-23), where Tax category code (IBT-118) is "Not subject to Tax", Tax category tax amount (IBT-117) MUST be equal to 0 (zero) | M |
| SB-AUTO-67 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |
| IBT-118 | Tax category code | 1..1 | Coded identification of a tax category. | | Tax category code [IBT-118], Invoiced item tax category code [IBT-151] should be selected from | M |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| | | | | | the aligned tax category code<br>An Invoice that contains an Invoice line (IBG-25) where the Tax category code (IBT-151) is "Exempt from tax" shall contain exactly one Tax breakdown (IBG-23) with the Tax category code (IBT-118) equal to "Exempt from tax"<br>An Invoice that contains an Invoice line (IBG-25) where the Tax category code (IBT-151) is "Not subject to tax" shall contain exactly one Tax breakdown group (IBG-23) with the Tax category code (IBT-118) equal to "Not subject to tax"<br>An Invoice that contains an Invoice line (IBG-25) where the Tax category code (IBT-151) is "Zero Rated" shall contain exactly one Tax breakdown group (IBG- | |

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|---|---|---|---|---|---|---|
| | | | | | 23) with the Tax category code (IBT-118) equal to "Zero Rated" | |
| IBT-118-1 | Tax scheme code | 1..1 | The scheme of the tax category. Default Value of VAT to be used | | | M |
| IBG-25 | Invoice line | 1..n | A group of business terms providing information on individual Invoice lines. | [ibr-016]-An Invoice MUST have at least one Invoice line (ibg-25)<br>[ibr-021]-Each Invoice line (ibg-25) MUST have an Invoice line identifier (ibt-126).<br>[ibr-022]-Each Invoice line (ibg-25) MUST have an invoiced quantity (ibt-129)..<br>[ibr-023]-An Invoice line (ibg-25) MUST have an Invoiced quantity unit of measure code (ibt-130).<br>[ibr-024]-Each Invoice line (ibg-25) MUST have an Invoice line net amount (ibt-131).<br>[ibr-025]-Each Invoice line (ibg-25) MUST contain the Item name (ibt-153).<br>[ibr-026]-Each Invoice line (ibg-25) MUST contain the Item net price (ibt-146). | | M |

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|---|---|---|---|---|---|---|
| IBT-126 | Invoice line identifier | 1..1 | A unique identifier for the individual line within the Invoice. | | | M |
| IBT-129 | Invoiced quantity | 1..1 | The quantity of items (goods or services) that is charged in the Invoice line. | [ibr-109]-Referenced purchase order line identifier (ibt-132) MUST occur maximum once. | | M |
| IBT-130 | Invoiced quantity unit of measure code | 1..1 | The unit of measure that applies to the invoiced quantity. | [ibr-cl-23]-Unit code (ibt-130), (ibt-150) MUST be coded according to the UN/ECE Recommendation 20 with Rec 21 extension | | M |
| IBT-131 | Invoice line net amount | 1..1 | The total amount of the Invoice line (before tax). | [ibr-cl-03]-currencyID MUST be coded using ISO code list 4217 alpha-3.<br>[ibr-126]- All currencyID attributes must have the same value as the Invoice currency code (ibt-005), except for amounts expected to be in Tax accounting currency (ibt-006). | Invoice line net amount (IBT-131) MUST equal (Invoiced quantity (IBT-129) * (Item net price (IBT-146)/item price base quantity (IBT-149)) + Sum of invoice line charge amount (IBT-141) - sum of invoice line allowance amount (IBT-136) | M |

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|---|---|---|---|---|---|---|
| SB-AUTO-81 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |
| IBG-29 | Price details | 1..1 | A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line. | | | M |
| IBT-149 | Item price base quantity | 1..1 | The number of item units to which the price applies. | [ibr-087]-Base quantity (ibt-149) MUST be a positive number above zero. | In Price Details (IBG-29), Item price base quantity (IBT-149) and Item Gross Price (IBT-148) MUST be there | M |
| SB-AUTO-104 | Syntax binding qualifier | 1..1 | Mandatory element. Value must be “false” | | | M |
| IBT-148 | Item gross price | 1..1 | The unit price, exclusive of tax, before subtracting Item price discount. | [ibr-028]-The Item gross price (ibt-148) MUST NOT be negative. | In Price Details (IBG-29), Item price base quantity (IBT-149) and Item Gross Price (IBT-148) MUST be there | M |

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|---|---|---|---|---|---|---|
| SB-AUTO-106 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |
| IBT-146 | Item net price | 1..1 | The price of an item, exclusive of tax, after subtracting item price discount. | [ibr-027]-The Item net price (ibt-146) MUST NOT be negative. | Item net price (IBT-146) MUST equal (Gross price (ibt-148) - Price discount (ibt-147)) | M |
| SB-AUTO-102 | Currency code | 1..1 | Syntax required attribute, value must equal invoice document currency (ibt-005) | | | M |
| IBG-30 | LINE TAX INFORMATION | 0..n | A group of business terms providing information about the tax applicable for the goods and services invoiced on the Invoice line. | | | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-151 | Invoiced item tax category code | 1..1 | The tax category code for the invoiced item. | [ibr-sr-58]-The Invoiced item TAX category code (ibt-151) MUST be present. | When Invoice type code (IBT-003) is 'Out of scope of tax' or 'Credit note related to goods or services', Invoiced item Tax category code (IBT-151) MUST be either 'Exempt from tax' and/or 'Not subject to VAT' and/or 'Zero rated' | M |
| IBT-152 | Invoiced item tax rate | 0..1 | The tax rate, represented as percentage that applies to the invoiced item. | | | M |
| IBG-31 | ITEM INFORMATION | 1..1 | A group of business terms providing information about the goods and services invoiced. | | | M |
| IBT-153 | Item name | 1..1 | A name for an item. | | | M |
| IBT-154 | Item description | 1..1 | A description for an item. | [ibr-sr-50]-Item description (ibt-154) MUST occur maximum once | In Item Information(IBG-31), Item description (ibt-154) MUST be there | M |

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|---|---|---|---|---|---|---|
| BTUAE-13 | Item Type | 0..1 | The type of commodity, whether it is Goods or Services or Both | | | M |
| | | | | | | |
| IBT-158 | Item classification identifier | 0..n | A code for classifying the item by its type or nature. | [ibr-065]-The Item classification identifier (ibt-158) MUST have a Scheme identifier<br>[ibr-cl-13]-Item classification identifier identification scheme (ibt-158-1) MUST be coded using one of the UNTDID 7143 list. | When the Item type [BTUAE-13] is 'Goods' then Item classification identifier (ibt-158) must be provided.<br>When the Item type [BTUAE-13] is 'Both' then Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) must be provided.<br>The minimum number of digits to be provided should be 'X' in Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) | C |

| ID | Business Term | UAE PINT Cardinality | Definition | Shared Rules Description | Aligned/Distinct Rules Description | Commercial invoice |
|---|---|---|---|---|---|---|
| IBT-158-1 | Scheme identifier | 1..1 | The identification scheme shall be chosen from the entries in UNTDID 7143 [6]. | | The scheme identifier (ibt-158-1) MUST be HS when Item classification identifier (ibt-158) is provided | C |
| BTUAE-17 | Service Accounting code | 0..n | A code for classifying the services based on its type or nature | | When the Item type [BTUAE-13] is 'Services' then Service accounting code (BTUAE-17) must be provided.<br>When the Item type [BTUAE-13] is 'Both' then Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) must be provided.<br>The minimum number of digits to be provided should be 'X' in Item classification identifier (ibt-158) and Service accounting code (BTUAE-17) | C |

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|---|---|---|---|---|---|---|
| BTUAE-17-1 | Scheme identifier | 1..1 | The identification scheme shall be chosen for the given SAC. | | The scheme identifier (BTUAE-17-1) MUST be SAC when Service accounting code (BTUAE-17) is provided | C |

End of content