

Release notes for Tax Data Document

Table of Contents

- Version 1.0.1 1
 - Overview 2
 - Version Information 3
 - Changes..... 3
 - Semantic Model 3
 - Syntax Binding 3
 - Schematron Rules 3
 - New Rules 3
 - Changed Rules 5
 - Sample Files 6
 - Documentation..... 7
 - Code Lists..... 7
 - Action Items for Implementers..... 7
 - Support..... 8

Version 1.0.1

Maintained by	Oman Tax Authority
Applies to	Oman Tax Data Document
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What's New in This Release

- **Semantic Model Updates**

- Added support for Seller legal entity name (**ibt-027**).
- Added support for Buyer legal entity name (**ibt-044**).

- **Syntax Binding Updates**

- Added **cac:RegistrationName** under Seller **cac:PartyLegalEntity**.
- Added **cac:RegistrationName** under Buyer **cac:PartyLegalEntity**.

- **Schematron Updates**

- Added **ibr-tdd-61** restricting unsupported XML elements under Seller **cac:PartyLegalEntity**.
- Added **ibr-tdd-62** enforcing mandatory Seller legal entity name (**ibt-027**).
- Added **ibr-tdd-63** restricting unsupported XML elements under Buyer **cac:PartyLegalEntity**.
- Added **ibr-tdd-64** enforcing mandatory Buyer legal entity name (**ibt-044**).
- Updated **ibr-tdd-005** error message description.
- Fixed **ibr-tdd-42** to align with PINT Billing / Self-Billing rule **IBR-006-OM** by granting the same Seller tax identifier (**ibt-031**) exceptions.

- **Validation and Compliance Improvements**

- Improved structural consistency for Party Legal Entity representation.
- Strengthened semantic validation alignment between the Semantic Model, Syntax Binding, and Schematron validation artefacts.

- **Sample files**

- Old samples updated to ensure the validation.
- Updated samples are now with these 2 new fields.
- Added 3 samples covering the **ibr-tdd-42** Seller tax identifier exceptions, derived from the PINT Billing and Self-Billing examples.

Overview

This release introduces updates to the Oman Tax Data Document specification related to Party Legal Entity representation for both Seller and Buyer structures.

The release adds explicit support for legal entity registration names within the Semantic Model and Syntax Binding and introduces additional Schematron validation rules to ensure structural conformance and mandatory presence validation.

The objective of this release is to improve semantic clarity, implementation consistency, and validation governance for Party Legal Entity information while maintaining strict syntax control

and interoperability.

Version Information

Previous Version	1.0.0
TDD Version	1.0.1
Applies to	Oman Tax Data Document
Reviewed	-

Changes

Semantic Model

Business Term	Change	Description	Rationale
IBT-027 — Seller name	Added	Added support for Seller legal entity registration name representation within <code>cac:PartyLegalEntity/cbc:RegistrationName</code> .	Ensures explicit representation of Seller legal entity information.
IBT-044 — Buyer name	Added	Added support for Buyer legal entity registration name representation within <code>cac:PartyLegalEntity/cbc:RegistrationName</code> .	Ensures explicit representation of Buyer legal entity information.

Syntax Binding

XML Structure	Change	Description	Rationale
<code>cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName</code>	Added	Added mandatory legal entity registration name structure for Seller Party Legal Entity.	Aligns syntax representation with Semantic Model requirements.
<code>cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName</code>	Added	Added mandatory legal entity registration name structure for Buyer Party Legal Entity.	Aligns syntax representation with Semantic Model requirements.

Schematron Rules

New Rules

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-61	<code>cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity</code>	Added	Only XML elements defined in this specification are allowed to be used.	Prevents use of unsupported PartyLegalEntity child elements for Seller structures.
ibr-tdd-62	<code>cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity</code>	Added	The Seller name (<code>ibt-027</code>) MUST be present.	Ensures mandatory Seller legal entity registration name presence.
ibr-tdd-63	<code>cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity</code>	Added	Only XML elements defined in this specification are allowed to be used.	Prevents use of unsupported PartyLegalEntity child elements for Buyer structures.
ibr-tdd-64	<code>cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity</code>	Added	The Buyer name (<code>ibt-044</code>) MUST be present.	Ensures mandatory Buyer legal entity registration name presence.

ibr-tdd-61:

Previous Behavior: No explicit Schematron restriction existed controlling unsupported child elements under Seller `cac:PartyLegalEntity`.

New Behavior: Only XML elements explicitly defined by this specification are permitted under Seller `cac:PartyLegalEntity`.

Justification: Ensures strict syntax governance and prevents introduction of unsupported Party Legal Entity structures.

ibr-tdd-62:

Previous Behavior: Seller legal entity registration name presence was not explicitly validated.

New Behavior: `cac:RegistrationName` MUST be present for Seller `cac:PartyLegalEntity`.

Justification: Ensures mandatory semantic representation of the Seller legal entity name (`ibt-027`).

ibr-tdd-63:

Previous Behavior: No explicit Schematron restriction existed controlling unsupported child elements under Buyer `cac:PartyLegalEntity`.

New Behavior: Only XML elements explicitly defined by this specification are permitted under Buyer `cac:PartyLegalEntity`.

Justification: Ensures strict syntax governance and prevents introduction of unsupported Party Legal Entity structures.

ibr-tdd-64:

Previous Behavior: Buyer legal entity registration name presence was not explicitly validated.

New Behavior: `cbc:RegistrationName` MUST be present for Buyer `cac:PartyLegalEntity`.

Justification: Ensures mandatory semantic representation of the Buyer legal entity name (`ibt-044`).

Changed Rules

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-42	<code>cac:AccountingSupplierParty/cac:Party</code>	Changed	Exactly 1 <code>cac:PartyTaxScheme</code> element MUST be present in all cases, except when the Invoice transaction type (<code>btom-001</code>) is an invoice for import of goods (<code>00000000000010000000</code>), import of service RCM (<code>00000000100000000000</code>) or profit margin self invoice (<code>00000000001000000000</code>), where at most 1 element is allowed.	Aligns the TDD with PINT Billing / Self-Billing rule <code>IBR-006-0M</code> , which already exempts these three transaction types from the mandatory Seller tax identifier (<code>ibt-031</code>).

ibr-tdd-42:

Previous Behavior: `cac:PartyTaxScheme` was unconditionally mandatory under the Seller `cac:Party` (`$ptsCount = 1`). A Tax Data Document reporting an import of goods, an import of service RCM or a profit margin self invoice could therefore never be reported, because those source documents are permitted - and in practice expected - to omit the Seller tax identifier (`ibt-031`) under `IBR-006-OM`.

New Behavior: `cac:PartyTaxScheme` remains mandatory (exactly 1) for every transaction type, except for import of goods (`000000000001000000`), import of service RCM (`000000001000000000`) and profit margin self invoice (`000000000100000000`), where it becomes optional (0 or 1).

Source of the Invoice transaction type: The TDD does not carry `btom-001` in its own semantic model. It is read from the source document embedded in the TDD:

```
/pxs:TaxData/pxs:ReportedTransaction/pxs:SourceDocument/cec:ExtensionContent
/inv:Invoice/cbc:InvoiceTypeCode/@name
| /pxs:TaxData/pxs:ReportedTransaction/pxs:SourceDocument/cec:ExtensionContent
/cn:CreditNote/cbc:CreditNoteTypeCode/@name
```

Both the UBL Invoice and the UBL Credit Note form of the source document are supported, in line with `ibr-tdd-57`. If the source document is absent, or the `@name` attribute is missing or is not a valid 20 character bitmap of `0` and `1`, no exception is granted and `cac:PartyTaxScheme` remains mandatory. This keeps the change strictly additive - no document that validated against v1.0.0 becomes invalid.

Justification: Removes a contradiction between the Tax Data Document specification and the PINT Billing / Self-Billing specifications, which would otherwise make three legitimate transaction types impossible to report.

Sample Files

File	Invoice transaction type (<code>btom-001</code>)	Description
<code>example/import-goods-tdd.xml</code>	<code>10000000000100000000</code>	Full tax invoice for import of goods, derived from 1- <code>billing/examples/invoice/GoodsImport.xml</code> . Seller <code>cac:PartyTaxScheme</code> omitted.
<code>example/import-service-rcm-tdd.xml</code>	<code>10000000100000000000</code>	Full tax invoice for import of service under RCM, derived from 1- <code>billing/examples/invoice/ImportRCM.xml</code> . Seller <code>cac:PartyTaxScheme</code> omitted.

File	Invoice transaction type (btom-001)	Description
example/profit-margin-self-invoice-tdd.xml	10000000001000000000	Profit margin self invoice, derived from 2-selfbilling/examples/invoice/ProfitMarginSelfInvoice.xml. Seller cac:PartyTaxScheme omitted.

Each sample carries the complete source document inside `/pxs:TaxData/pxs:ReportedTransaction/pxs:SourceDocument/cec:ExtensionContent`, without any attachment content (`cbc:EmbeddedDocumentBinaryObject`), as required by the source document rules.

Documentation

Document	Section	Change Description	Reason
Semantic Model	Party Legal Entity	Added Seller and Buyer legal entity registration name representation.	Improves semantic clarity and implementation consistency.
Syntax Binding	Party structures	Added <code>cbc:RegistrationName</code> mapping under Seller and Buyer <code>cac:PartyLegalEntity</code> .	Aligns syntax structures with Semantic Model requirements.
Schematron	Validation artefacts	Added new Party Legal Entity validation rules and structural restrictions.	Improves technical conformance validation.

Code Lists

No changes to code lists in this release.

Action Items for Implementers

Implementers SHALL perform the following actions to ensure conformance:

- Update implementations to support `cbc:RegistrationName` under both Seller and Buyer `cac:PartyLegalEntity`.
- Ensure Seller legal entity name (`ibt-027`) is always populated.
- Ensure Buyer legal entity name (`ibt-044`) is always populated.
- Validate implementations against the updated Schematron validation artefacts.
- Ensure no unsupported XML child elements are used under `cac:PartyLegalEntity`.
- Review Semantic Model and Syntax Binding updates before deployment.
- Ensure the full source document is embedded in `pxs:SourceDocument/cec:ExtensionContent`, including the `@name` attribute of `cbc:InvoiceTypeCode` / `cbc:CreditNoteTypeCode`, so that the Invoice transaction type (`btom-001`) can be evaluated by `ibr-tdd-42`.
- Stop rejecting Tax Data Documents that omit the Seller `cac:PartyTaxScheme` for import of goods,

import of service RCM and profit margin self invoice transaction types.

Support

For support and clarification:

<https://peppol.org/tools-support/service-desk/>