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Peppol

Peppol International (PINT) model for
Billing

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Introduction

This Peppol Business Interoperability Specification (BIS) is a national customization of global PINT for Oman. This specification is designed to facilitate interoperability and streamline the eInvoice process, incorporating local adaptations to meet Oman's legal mandates and business needs.

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

Statement of copyright

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

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

Document Structure

This document is structured as follows:

- **Chapter 1** gives general information on the business processes, requirements and functionalities.
- **Chapter 2** provides information on business related requirements supported by the invoice.
- **Chapter 3** provides information on legal and tax related requirements supported by the invoice.
- **Chapter 4** provides information about rules and calculations that applies to the invoice content.
- **Chapter 5.1** describes the BIS identifiers.
- **Chapter 5.2** describes the semantical data types.
- **Chapter 5.3** gives external links to the relevant UBL schemas.

Scope

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

Audience

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

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

More specifically, roles addressed are the following:

- ICT Architects
- ICT Developers
- Business Experts

For further information on Peppol/OpenPEPPOL see <http://peppol.org>

Benefits

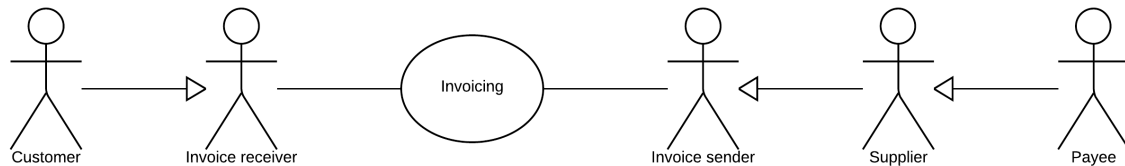
The invoice and credit note provides simple support for invoicing where there is a need for credit note in addition to an invoice. Other potential benefits are, among others:

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

Chapter 1. Business processes

1.1. Parties and roles

The diagram below shows the roles involved in the self-billed invoice and self-billed credit note transactions. In a self-billing arrangement, the Customer acts as the invoice issuer (sender), while the Supplier acts as the invoice receiver.



1.1.1. Parties

Customer

The customer is the legal person or organisation who is in demand of a product or service. In a self-billing context, the Customer acts as the invoice issuer. Examples of customer roles: buyer, consignee, debtor, contracting authority.

Supplier

The supplier is the legal person or organisation who provides a product or service. In a self-billing context, the Supplier remains the taxable party and acts as the invoice receiver.

1.1.2. Roles

Creditor

One to whom a debt is owed. The party that claims the payment and is responsible for resolving billing issues and arranging settlement. In a self-billing context, this is the Supplier.

Debtor

One who owes debt. The party responsible for making settlement relating to a purchase. In a self-billing context, this is the Customer, who also issues the invoice.

1.2. Self-Billing process

The self-billing process includes the creation, issuance, and transmission of the invoice and credit note by the Customer (acting as invoice issuer) to the Supplier (acting as invoice receiver), and the reception and processing of the same at the Supplier's site.

In a self-billing scenario, the Customer assumes the role of invoice issuer, while the Supplier remains the Creditor from a commercial perspective.

The invoicing process is shown in this workflow:

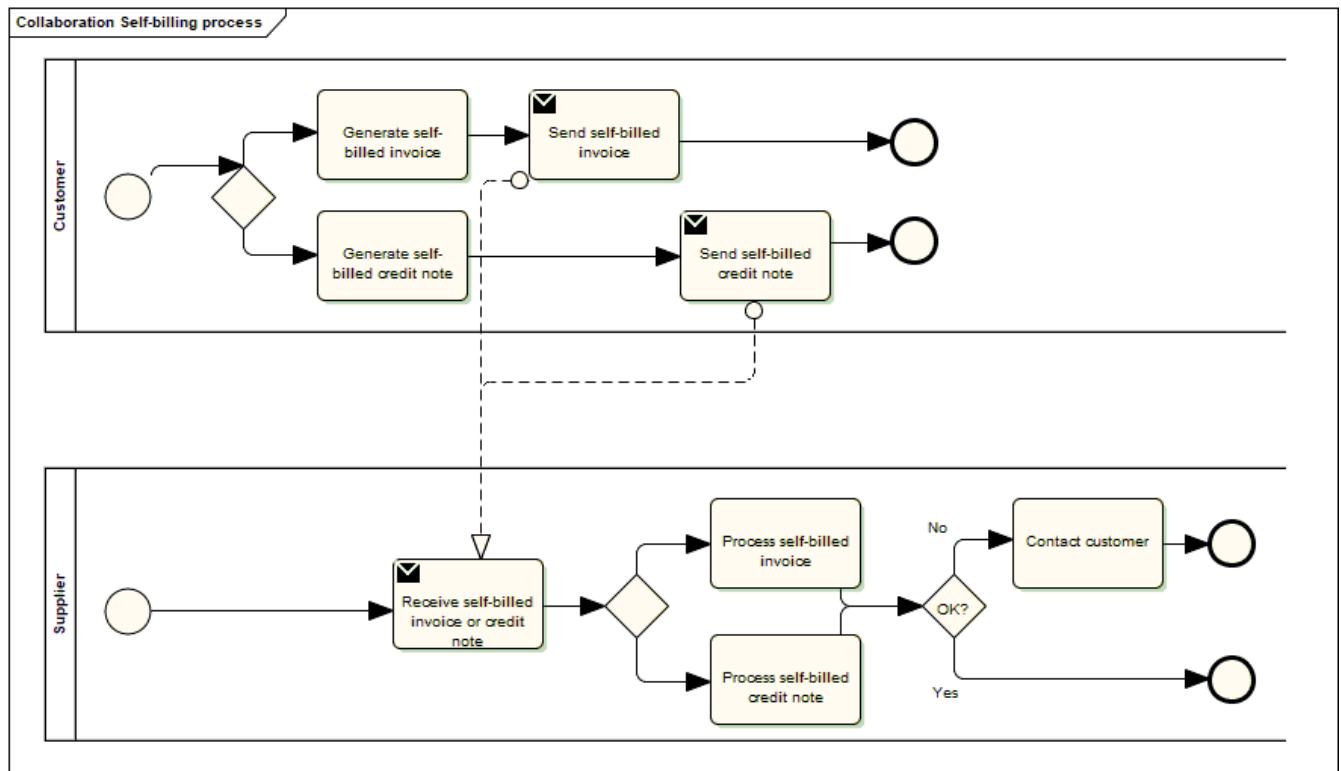
- A customer (acting as invoice issuer) creates and sends a self-billed invoice to a supplier. The

invoice refers to one order and a specification of delivered goods and services.

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

- The supplier receives the self-billed invoice and processes it in their accounting or invoicing system.

The diagram below shows the basic self-billing process with the use of this Peppol BIS profile. This process assumes that both the self-billed invoice and the self-billed credit note are exchanged electronically.



This profile covers the following invoice processes:

- P1** Invoicing of deliveries of goods and services against purchase orders, based on a contract
- P2** Invoicing deliveries of goods and services based on a contract
- P3** Invoicing the delivery of an incidental purchase order
- P4** Pre-payment
- P5** Spot payment
- P6** Payment in advance of delivery
- P7** Invoices with references to a despatch advice

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

1.3. Invoice functionality

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

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

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

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

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

1.3.1. Accounting

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

1.3.2. Invoice verification

This process forms part of the Supplier's internal business controls in a self-billing context.

The Supplier (as invoice receiver) shall verify that the self-billed invoice correctly reflects the underlying commercial transaction.

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

and as applicable:

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

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

1.3.3. Auditing

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

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

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

1.3.4. Tax Reporting

The invoice is used to carry tax-related information from the Supplier (as the taxable party) to the Customer, even though the invoice is issued by the Customer under a self-billing arrangement.

An invoice should contain sufficient information to enable the Customer and any auditor to determine whether the invoice is correct from a tax point of view.

The invoice shall allow the determination of the tax regime, the calculation and description of the tax, in accordance with the relevant legislation.

1.3.5. Payment

An invoice represents a claim for payment from the Supplier (Creditor), even when the invoice is issued by the Customer under a self-billing arrangement.

The issuance of an invoice may take place either before or after the payment is carried out. When

an invoice is issued before payment it represents a request to the Customer to pay, in which case the invoice commonly contains information that enables the Customer, in the role of a debtor, to correctly initiate the transfer of the payment, unless that information is already agreed in prior contracts or by means of payment instructions separately lodged with the Customer.

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

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

1.4. Credit notes and negative invoices

Reverting an invoice that has been issued and received can be done in two basic ways: either by issuing a credit note or a negative invoice. In a self-billing context, the corresponding document type codes for invoices and credit notes are '389' (self-billed invoice) and '261' (self-billed credit note), while the accounting principles described below remain unchanged.

- When crediting by means of a credit note, the document type code is '381' (or its synonym), or '261' in the case of a self-billed credit note. The credit note quantities and extension/total amounts have the same sign (plus or minus) as the invoice that is being cancelled or credited. The document type code acts as an indicator that the given amounts are booked in reverse and cancel out the invoice amounts.
- When crediting by means of a negative invoice, the document type code is '380' (or its synonym), or '389' in the case of a self-billed invoice. The negative invoice quantities and extension/total amounts have the opposite sign (minus versus plus) as the invoice being cancelled or credited. It is the mathematical sign that indicates that when the amounts are booked they cancel out the original amounts. The Price Amount must always be positive.

A credit note may include negative amounts when cancelling an invoice that may have negative line items or amounts.

1.5. Oman Business Processes

This section describes the business processes, document types, transaction models, and validation principles supported by the PINT Oman billing specification.

The rules defined in this section provide the business interpretation layer used for validation and interoperability.

1.5.1. Supported Document Types

The following business document types are supported in PINT Oman.

Document Type	Code	Description
Tax Invoice	380	Standard tax invoice issued by the supplier
Credit Note	381	Credit note issued to adjust or reverse a previous invoice
Self-Billing Invoice	389	Invoice issued by the buyer on behalf of the supplier under a self-billing agreement
Self-Billing Credit Note	261	Credit note issued on behalf of seller. Self-billed credit notes can also be issued in cases other than self-billing arrangements, such as imports.

1.5.2. UBL Representation

Tax Invoice

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

Credit Note

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

Self-Billing Invoice

```
<cbc:InvoiceTypeCode>389</cbc:InvoiceTypeCode>
```

Self-Billing Credit Note

```
<cbc:CreditNoteTypeCode>261</cbc:CreditNoteTypeCode>
```

1.6. PINT Oman Validation Rules (IBR-OM)

This section defines the validation principles and business constraints derived from the PINT Oman Schematron validation model.

1.6.1. Validation Scope

Validation applies to the following UBL document types.

UBL Document	Scope
Invoice	Validation of invoices and self-billing invoices
CreditNote	Validation of credit notes and self-billing credit notes

Validation includes:

- Transaction type interpretation
- VAT validation
- Currency consistency
- Business scenario validation
- Structural integrity checks
- Context-specific business constraints

1.6.2. Transaction Type Model (BTOM-001)

General Principles

The transaction type (BTOM-001) is the primary driver for validation and business interpretation.



All validation rules MUST be interpreted in the context of the transaction type.

The transaction type determines:

- Mandatory business terms
- Allowed combinations
- VAT treatment
- Scenario-specific validation rules
- Conditional business requirements

Structure

The transaction type is represented as:

20-character bitmap of '1' and '0'

Pattern:

[01]{20}

A **1** marks an active transaction type at that position; every other position MUST be **0**. The value MUST contain at least one **1**.

Base Constraints

Constraint	Requirement
Position 1	Indicates Full Tax Invoice
Position 2	Indicates Simplified Invoice
Base invoice requirement	Either Position 1 OR Position 2 MUST be 1

Bit Mapping

Position	Meaning
1	Full Tax Invoice
2	Simplified Invoice
3	Self-Billed
4	Third Party
5	Summary Invoice
6	Continuous Supply
7	Export
8	Deemed Supply
9	Import Reverse Charge (RCM)
10	Profit Margin
11	Profit Margin Self-Invoice
12	E-Commerce
13	Import of Goods
14	Special Zone
15	Prepayment

Transaction Interpretation

Transaction type interpretation follows the model:

<Base Type> + Optional Subtypes

Examples:

- Full Invoice (Export, Continuous Supply)
- Simplified Invoice (E-Commerce)
- Full Invoice (Import of Goods)
- Simplified Invoice (Prepayment)

Invalid Transaction Combinations

The following combinations are not permitted.

Combination	Status
Self-Billed + Third Party	Not allowed
Self-Billed + Export	Not allowed
Summary + Continuous Supply	Not allowed
Export + Import Reverse Charge	Not allowed
Import of Goods + E-Commerce	Not allowed

1.6.3. Conditional Mandatory Data

Certain business terms become mandatory depending on the transaction type.

Condition	Required Data
Export	• Delivery country • Export evidence
Summary Invoice	• Invoice period • Period MUST remain within the same month
Continuous Supply	• Invoice period
Third Party	• Agent party details
Import of Goods	• Import date • Customs declaration number • Incoterms

Condition	Required Data
Prepayment	• Prepaid amount • Reference invoice
Special Zone	• Subdivision code • License ID

1.6.4. Core Header Rules

Identification Rules

The following identification rules apply.

Validation Area	Requirement
Transaction type	MUST exist
Transaction type format	MUST be a 20-character bitmap of '1' and '0' ([01]{20}) with at least one '1'
UUID (BTOM-002)	MUST be a valid UUID and MUST be version 5 (name-based, SHA-1) — see UUID Format (Version 5 / Version 4)

UUID Format (Version 5 / Version 4)

Document UUIDs in PINT Oman MUST conform to RFC 4122. The required UUID version depends on the business term.

Business Term	UUID Version	Rule
Invoice UUID (BTOM-002 , cbc:UUID)	Version 5 only	IBR-002-OM
Seller UUID (BTOM-004 , cbc:AdditionalAccountID)	Version 4 or Version 5	IBR-173-OM

A **version 5** UUID is name-based: it is generated deterministically by hashing a namespace identifier together with a name using SHA-1. The same namespace and name therefore always produce the same UUID, which makes the Invoice UUID ([BTOM-002](#)) stable and reproducible for a given document. A **version 4** UUID is randomly generated.

The Invoice UUID ([BTOM-002](#)) MUST be version 5:

```
^[0-9a-fA-F]{8}-[0-9a-fA-F]{4}-5[0-9a-fA-F]{3}-[89abAB][0-9a-fA-F]{3}-[0-9a-fA-F]{12}$
```

The Seller UUID ([BTOM-004](#)) MAY be version 4 or version 5:

```
^[0-9a-fA-F]{8}-[0-9a-fA-F]{4}-[45][0-9a-fA-F]{3}-[89abAB][0-9a-fA-F]{3}-[0-9a-fA-F]{12}$
```

In both patterns the third group's leading digit is the UUID version (5, or [45]), and the [89abAB] group enforces the RFC 4122 variant. Only these two elements are format-checked; other UUID-bearing references are validated for presence only.

Currency Rules

Condition	Rule
Invoice currency $\neq$ OMR	Exchange rate is mandatory and MUST contain a maximum of 7 decimal places
Invoice currency = OMR	Exchange rate MUST NOT exist

1.6.5. VAT Rules

VAT Categories

Code	Description	Validation Rule
S	Standard Rated	5% VAT MUST apply
E	Exempt	VAT MUST NOT be present
0	Outside Scope	VAT MUST NOT be present
Z	Zero Rated	VAT amount MUST be 0

VAT Breakdown Rules

VAT breakdown information:

- MUST exist for each VAT category used
- MUST reconcile with:
 - Invoice lines
 - Allowances
 - Charges



For simplified invoices, VAT categories E and 0 MAY be omitted from the VAT breakdown.

VAT Category Constraints

Category	Constraint
S	Exactly one VAT breakdown MUST exist per VAT rate
E	VAT amount MUST be 0
0	VAT amount MUST be 0
Z	VAT amount MUST be 0
Taxable amount	MUST remain mathematically consistent

1.6.6. Party Requirements

Buyer Requirements

Scenario	Requirement
Full / Export / Summary / E-Commerce / Profit Margin Invoice	Buyer ID OR Buyer VAT ID MUST be provided
Self-Billed / Import / RCM / Profit Margin Self-Invoice	Buyer VAT ID is mandatory

Seller Requirements

Seller information is mandatory except for the following transaction types:

- Import of Goods
- Import Reverse Charge (RCM)
- Profit Margin Self-Invoice

Third Party Requirements

Where third-party invoicing applies:

- AgentParty MUST exist exactly once

The following information is mandatory:

- Name
- VAT ID
- Address
- Country

1.6.7. Special Business Scenarios

Export Transactions

Export transactions:

- MUST contain delivery country information
 - MUST contain supporting documents where required
-

Import of Goods

Import transactions MUST include:

- Import date
 - Customs declaration number
 - Incoterms
-

Summary Invoice

Summary invoices:

- MUST contain invoice period
 - MUST remain within the same calendar month
-

Prepayment

Prepayment scenarios:

- MUST contain prepaid amount
 - MUST contain reference invoice information
-

Special Zone Transactions

Special Zone transactions:

- MUST contain subdivision code
 - MUST contain license ID where subdivision code $\neq$ MO
-

Monetary Amount Constraints

The following amount constraints apply:

- All monetary values MUST be greater than or equal to 0
- Negative monetary values are not permitted

1.6.8. Document References

The following document reference requirements apply to:

- Tax Invoice (380)
- Credit Note (381)
- Debit Note (383)
- Self-Billed Credit Note (261)

Mandatory Reference Information

Reference Element	Requirement
Original invoice ID	MUST be provided where reference to a previous document is required
Issue date	MUST be provided
UUID	MUST be provided
Reason code	MUST be provided where applicable
Prepayment reference	MUST be provided for prepayment-related transactions



Where the original invoice or prepayment invoice was issued prior to the implementation of mandatory e-invoicing and therefore does not contain a valid UUID, the following dummy UUID SHALL be used when a previous UUID reference is mandatory:

00000000-0000-0000-0000-000000000000

This dummy UUID SHALL only be used for references to legacy documents issued outside the e-invoicing system prior to go-live.

If the referenced document contains a valid UUID, the actual UUID MUST be used.

1.6.9. Governance Principles

Principle	Description
Transaction-driven validation	Transaction type governs business interpretation and validation
Strict combination enforcement	Invalid transaction combinations are rejected
VAT consistency	VAT breakdown MUST reconcile with source data

Principle	Description
Currency integrity	Cross-currency validation rules MUST be enforced
Scenario enforcement	Context-specific business rules MUST be satisfied
Structural consistency	UBL structures MUST comply with the defined semantic model

1.6.10. Validation Diagnostics

Validation diagnostics provide:

- Rule identification
- Error description
- Contextual interpretation
- Business context awareness

Benefits include:

- Faster debugging
- Easier compliance validation
- Improved interoperability
- More predictable implementation behavior

Chapter 2. Business information

In the subchapters below you find description of selected parts of the transaction.

2.1. Parties

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

Further details on the roles/actors can be found in [Roles](#).

2.1.1. Seller (AccountingSupplierParty)

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

UBL example of seller information

```
<>
  <cac:Party>
    <cbc:EndpointID schemeID="0248">1XXXXXXX1</cbc:EndpointID>
    ①
    <cac:PartyIdentification>
      <cbc:ID schemeID="0088">7300010000001</cbc:ID>
    ②
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>SupplierTradingName Ltd.</cbc:Name> ③
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:StreetName>Street Name</cbc:StreetName>
      <cbc:AdditionalStreetName>Additional Street
name</cbc:AdditionalStreetName>
      <cbc:CityName>Singapore</cbc:CityName>
      <cbc:PostalZone>Postal Zone</cbc:PostalZone>
      <cbc:CountrySubentity>West district</cbc:CountrySubentity>
      <cac:AddressLine>
        <cbc:Line>Third address line</cbc:Line>
      </cac:AddressLine>
      <cac:Country>
        <cbc:IdentificationCode>OM</cbc:IdentificationCode> ④
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>1XXXXXXX1</cbc:CompanyID>
    ⑤
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID> ⑥
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
  <cac:PartyTaxScheme>
```

```

    <cbc:CompanyID>1XXXXXX1</cbc:CompanyID>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
  <cac:PartyLegalEntity>
    <cbc:RegistrationName>SupplierOfficialName Ltd</cbc:RegistrationName> ⑦
    <cbc:CompanyID>1XXXXXX1</cbc:CompanyID> ⑧
    <cbc:CompanyLegalForm>Private Limited Company</cbc:CompanyLegalForm>
  </cac:PartyLegalEntity>
  <cac:Contact> ⑨
    <cbc:Name>Contact name</cbc:Name>
    <cbc:Telephone>Contact number</cbc:Telephone>
    <cbc:ElectronicMail>contact email ID</cbc:ElectronicMail>
  </cac:Contact>
</cac:Party>
</cac:AccountingSupplierParty>

```

- ① Seller electronic address (ibt-034), mandatory, the identification scheme identifier shall be chosen from the Electronic Address Scheme (EAS) list.
- ② Seller identifier (ibt-029), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
- ③ Sellers trading name (ibt-028).
- ④ Sellers country code (ibt-040).
- ⑤ Seller tax registration ID (ibt-031).
- ⑥ Tax scheme for the sellers tax registration. Use the appropriate code for the sellers jurisdiction, such as VAT or GST.
- ⑦ Seller legal registered name (ibt-027).
- ⑧ Seller legal registration identifier (ibt-030), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
- ⑨ Seller contact (ibg-06).

2.1.2. Buyer (AccountingCustomerParty)

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

```

<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID schemeID="0248">1XXXXXXX1</cbc:EndpointID>
    ①
    <cac:PartyIdentification>
      <cbc:ID schemeID="0002">FR23342</cbc:ID>
    ②
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>BuyerTradingName AS</cbc:Name> ③
    </cac:PartyName>
    <cac:PostalAddress>
      <cbc:StreetName>Street Name</cbc:StreetName>
      <cbc:AdditionalStreetName>Additional Street
name</cbc:AdditionalStreetName>
      <cbc:CityName>CN</cbc:CityName>
      <cbc:PostalZone>Postal Zone</cbc:PostalZone>
      <cac:AddressLine>
        <cbc:Line>Third line</cbc:Line>
      </cac:AddressLine>
      <cac:Country>
        <cbc:IdentificationCode>OM</cbc:IdentificationCode> ④
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>1XXXXXXX1</cbc:CompanyID>
    ⑤
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID> ⑥
    </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Buyer Official Name</cbc:RegistrationName> ⑦
      <cbc:CompanyID>1XXXXXXX1</cbc:CompanyID> ⑧
    </cac:PartyLegalEntity>
    <cac:Contact> ⑨
      <cbc:Name>Contact name</cbc:Name>
      <cbc:Telephone>Contact number</cbc:Telephone>
      <cbc:ElectronicMail>contact email ID</cbc:ElectronicMail>
    </cac:Contact>
  </cac:Party>
</cac:AccountingCustomerParty>

```

- ① Buyer electronic address (ibt-049), mandatory, the identification scheme identifier shall be chosen from the Electronic Address Scheme (EAS) list.
- ② Buyer identifier (ibt-046), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
- ③ Buyer trading name (ibt-045).

- ④ Buyer country code (ibt-055), mandatory.
- ⑤ Buyer tax registration ID (ibt-048).
- ⑥ Tax scheme for the buyer tax registration. Use the appropriate code for the buyers jurisdiction, such as VAT or GST.
- ⑦ Buyer legal registered name (ibt-044).
- ⑧ Buyer legal registration identifier (ibt-047), if used, the identification scheme identifier shall be chosen from the entries of the list published by the ISO/IEC 6523 maintenance agency.
- ⑨ Buyer contact (ibg-09).

2.1.3. Payment receiver (PayeeParty)

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

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

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

UBL example of payee information

```
<cac:PayeeParty>
  <cac:PartyIdentification>
    <cbc:ID schemeID="0248">987654325</cbc:ID>
  </cac:PartyIdentification>
  <cac:PartyName>
    <cbc:Name>Payee party</cbc:Name>
  </cac:PartyName>
  <cac:PartyLegalEntity>
    <cbc:CompanyID>1XXXXXXX1</cbc:CompanyID>
  </cac:PartyLegalEntity>
</cac:PayeeParty>
```

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

2.1.4. Sellers Tax Representative (TaxRepresentativeParty)

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

```
<cac:TaxRepresentativeParty>
  <cac:PartyName>
    <cbc:Name>TaxRepresentative Name</cbc:Name>
  </cac:PartyName>
  <cac:PostalAddress>
    <cbc:StreetName>Regent street 32</cbc:StreetName>
    <cbc:AdditionalStreetName>Additional Street name</cbc:AdditionalStreetName>
    <cbc:CityName>CN</cbc:CityName>
    <cbc:PostalZone>Postal Zone</cbc:PostalZone>
    <cbc:CountrySubentity>Subentity</cbc:CountrySubentity>
    <cac:AddressLine>
      <cbc:Line>Back door</cbc:Line>
    </cac:AddressLine>
    <cac:Country>
      <cbc:IdentificationCode>OM</cbc:IdentificationCode>
    </cac:Country>
  </cac:PostalAddress>
  <cac:PartyTaxScheme>
    <cbc:CompanyID>1XXXXXXX1</cbc:CompanyID>
    ①
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:PartyTaxScheme>
</cac:TaxRepresentativeParty>
```

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

2.2. Delivery Details (Date and Location)

Delivery details may be given at document level.

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

The delivery element contains information on name, address and delivery location identifier (**cac:Delivery/cac:DeliveryLocation/cbc:ID**) which may be used if the place of delivery is defined through an identifier. For example GLN (Global Location Number) issued by GS1.

```
<cac:Delivery>
  <cbc:ActualDeliveryDate>2017-11-01</cbc:ActualDeliveryDate>
  <cac:DeliveryLocation>
    <cbc:ID schemeID="0088">7300010000001</cbc:ID>
    <cac:Address> ①
      <cbc:StreetName>Delivery street 2</cbc:StreetName>
      <cbc:AdditionalStreetName>Additional Street
name</cbc:AdditionalStreetName>
      <cbc:CityName>CN</cbc:CityName>
      <cbc:PostalZone>Postal Zone</cbc:PostalZone>
      <cac:AddressLine>
        <cbc:Line>Gate 15</cbc:Line>
      </cac:AddressLine>
      <cac:Country>
        <cbc:IdentificationCode>OM</cbc:IdentificationCode> ②
      </cac:Country>
    </cac:Address>
  </cac:DeliveryLocation>
  <cac:DeliveryParty> ③
    <cac:PartyName>
      <cbc:Name>Delivery party Name</cbc:Name>
    </cac:PartyName>
  </cac:DeliveryParty>
</cac:Delivery>
```

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

2.3. References and attachments

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



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

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

2.3.1. Purchase order and sales order reference

The purchase order reference is a conditional business term. If the customer has issued a purchase order should be referenced by providing its identifier in the resulting invoice, otherwise the Buyer

reference should be used (see [Buyer reference](#)).

If the purchase order is referenced at the invoice header level, the order reference element on line level can be used to state the relevant line numbers in the order .

A sales order is issued by the seller, confirming the sale of specified products and may be provided in the invoice.



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

UBL example of order and sales order reference

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

① Purchase order reference

② Sales order reference

2.3.2. Buyer reference

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

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

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



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

UBL example of buyer reference

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

2.3.3. Invoiced object identifier

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

If it is not clear to the receiver what scheme is used for the identifier, an optional scheme identifier attribute should be used, that shall be chosen from the Invoiced object identifier scheme code list.

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

UBL example of invoiced object identifier

```
<cac:AdditionalDocumentReference>
  <cbc:ID schemeID="ABT">DR35141</cbc:ID> ① ②
  <cbc:DocumentTypeCode>130</cbc:DocumentTypeCode> ③
</cac:AdditionalDocumentReference>
```

- ① Invoice object identifier scheme is given as an attribute on the identifier. It states the type of the identifier according to code list UN/CEFACT 1153
- ② An identifier of an object that the invoice relates to.
- ③ A code that qualifies the identifier as an invoiced object identifiers. Document type code "130" qualifies that.

2.3.4. Contract reference

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

UBL example of contract reference

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

2.3.5. Despatch and receipt advice references

Document level

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

UBL example of despatch and receipt advice

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

- ① Despatch advice
- ② Receipt advice

2.3.6. Tender reference

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

UBL example of tender reference

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

2.3.7. Project reference

The project reference is optional to use, and is sent in an invoice in the element `cac:ProjectReference/cbc:ID`. In a credit note, this element does not exist, and project reference is sent by using the element `cac:AdditionalDocumentReference[cbc:DocumentTypeCode='50']/cbc:ID`.

NOTE

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

UBL example of project reference in an invoice

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

2.3.8. Preceding invoice references

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

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

2.3.9. Attachments

An invoice may contain a supportive document as informative. Examples of such documents may be work reports, certificates or other documents that relate to the purchase or the invoiced items. A supportive document can be attached to the invoice in two ways: by providing a direct hyperlink through which the document can be downloaded or by embedding the document into the invoice. A compliant receiver is required to be able to receive an attached supportive document and, in case of embedded files, to convert it into a file but he is not required to handle the content of that file since it is only provided as informative.

When attaching a document using an uri the hyperlink shall point directly to the file that is to be downloaded.

An embedded document is contained in the invoice as binary object using base64 encoding and shall be supplemented with information about the name of the document file and a mime code indicating the type of the file. This allows the receiver to convert the binary code into a file that has the same name as the original file and allows him to associate the received file to a suitable application for viewing its content. The set of allowed codes for the file type (mime code) is limited to types that can be opened with applications that are commonly used and available.

As is with other file types, when an attached file is an XML file the receiver is expected to be able to receive and convert the binary object into an XML file but the sender can not expect the receiver to view or process the content of that XML file. Any further handling of an embedded XML file attachment is optional for the receiver.

UBL example of a document attachment using URI

```
<cac:AdditionalDocumentReference>
  <cbc:ID>ts12345</cbc:ID> ①
  <cbc:DocumentDescription>Technical specification</cbc:DocumentDescription> ②
  <cac:Attachment>
    <cac:ExternalReference>
      <cbc:URI>www.techspec.no</cbc:URI> ③
    </cac:ExternalReference>
  </cac:Attachment>
</cac:AdditionalDocumentReference>
```

UBL example of an embedded document attachment

```
<cac:AdditionalDocumentReference>
  <cbc:ID>mr4343</cbc:ID> ①
  <cbc:DocumentDescription>milage report</cbc:DocumentDescription> ②
  <cac:Attachment>
    <cbc:EmbeddedDocumentBinaryObject mimeType="text/csv" filename="milage.csv"
      >bWlsYWdlIHJlcG9ydA==</cbc:EmbeddedDocumentBinaryObject> ④
  </cac:Attachment>
</cac:AdditionalDocumentReference>
```

1. An identifier of the supporting document (ibt-122)
2. A description of the supporting document (ibt-123)
3. The URL (Uniform Resource Locator) that identifies where the external document is located (ibt-124)
4. An attached document embedded as binary object or sent together with the invoice. (ibt-125). The file type is given with the attribute "mimeType" (ibt-125-1) and the name of the original file is given in the attribute "filename" (ibt-125-2).

2.3.10. Shipment, Delivery and Trade Terms

This section defines the representation and validation requirements for shipment-related information, customs references, import data, and Incoterms used in international trade

transactions.

Overview

Shipment and trade-related data is represented using the following business terms.

Business Term	Description	UBL Mapping
BTOM-022	Incoterms	<code>cac:DeliveryTerms / cbc:ID</code>
BTOM-021	Customs Declaration Number	<code>cac:Shipment / cbc:ID</code>
BTOM-020	Import Date	<code>cac:Shipment / cac:Delivery / cbc:ActualDeliveryDate</code>



Shipment and delivery information is primarily relevant for import and export transactions. Validation requirements depend on the transaction type and applicable VAT treatment.

Data Model

Delivery Terms Structure

```
cac:DeliveryTerms
└── cbc:ID (@schemeID="incoterms")
```

Shipment Structure

```
cac:Shipment
├── cbc:ID
├── Customs Declaration Number
└── cac:Delivery
    ├── cbc:ActualDeliveryDate
    └── Import Date
```

Incoterms (BTOM-022)

Incoterms define the responsibilities of the buyer and seller in international trade, including delivery obligations, transfer of risk, and allocation of transportation costs.

Validation Rules

Condition	Requirement
Incoterms are provided	• <code>cbc:ID</code> MUST be present • <code>@schemeID</code> MUST be <code>"incoterms"</code>
Import transaction	Incoterms MUST be provided as per business rule <code>IBR-085-OM</code>



Only valid Incoterms codes defined by the International Chamber of Commerce (ICC), such as `EXW`, `FOB`, `CIF`, and `DDP`, SHOULD be used.

Example

```
<cac:DeliveryTerms>
  <cbc:ID schemeID="incoterms">FOB</cbc:ID>
</cac:DeliveryTerms>
```

Shipment Information (BTOM-021)

Shipment data is represented using `cac:Shipment`.

Customs Declaration Number

The customs declaration number represents the customs authority reference associated with the import transaction.

Validation Rules

Condition	Requirement
Import transaction	Customs declaration number MUST be provided
Other transaction types	Customs declaration number MAY be provided

Example

```
<cac:Shipment>
  <cbc:ID>123456789</cbc:ID>
</cac:Shipment>
```

Import Date (BTOM-020)

The import date represents the date on which goods were imported, delivered, or cleared through customs.

Validation Rules

Condition	Requirement
Import transaction	Import date MUST be provided
Other transaction types	Import date MAY be provided

Example

```
<cac:Shipment>
  <cac:Delivery>
    <cbc:ActualDeliveryDate>2024-01-15</cbc:ActualDeliveryDate>
  </cac:Delivery>
</cac:Shipment>
```

Transaction Type Dependencies

The requirement for shipment-related data is determined by the transaction type.

Transaction Type	Requirement
Import of Goods	• Customs declaration number MUST be provided • Import date MUST be provided • Incoterms MUST be provided as per business rule IBR-085-OM
Export	• Incoterms SHOULD be provided • As per business rule IBR-013-OM, where the reason for zero-rating is re-export: ◦ Supporting document reference (IBT-122) MUST be provided ◦ Supporting document UUID (BTOM-023) MUST be provided • These references correspond to the original self-billed invoice issued when the goods were imported for re-export • Where the original import invoice was issued prior to mandatory e-invoicing and therefore does not contain a valid UUID, the following dummy UUID SHALL be used: 00000000-0000-0000-0000-000000000000
Other transactions	• Shipment-related information MAY be provided



Transaction type (**BTOM-001**) determines whether shipment-related information is mandatory, optional, or conditionally required.

Validation Requirements

The following constraints MUST be satisfied.

Validation Area	Requirement
Shipment structure	Shipment information MUST be represented under <code>cac:Shipment</code>
Customs declaration number	Customs declaration number MUST use <code>cac:Shipment/cbc:ID</code>
Import date	Import date MUST use <code>cac:Shipment/cac:Delivery/cbc:ActualDeliveryDate</code>
Incoterms structure	- Incoterms MUST use <code>cbc:ID</code> <code>@schemeID</code> MUST be "incoterms"
Import transactions	- Customs declaration number MUST be provided - Import date MUST be provided - Incoterms MUST be provided
Data consistency	Shipment-related data MUST be consistent with the transaction type and VAT treatment

Legacy UUID Guidance

In specific business scenarios, references to previously issued invoices are mandatory, particularly for re-export and adjustment scenarios.



Where a referenced import invoice or prepayment invoice was issued prior to the implementation of mandatory e-invoicing and therefore does not contain a valid UUID, the following dummy UUID SHALL be used:

`00000000-0000-0000-0000-000000000000`

This dummy UUID SHALL only be used for references to legacy documents issued outside the e-invoicing system prior to go-live.

If the referenced document contains a valid UUID, the actual UUID MUST be used.

Compliance Principles

Principle	Description
Transaction-driven validation	Shipment requirements depend on transaction type and VAT treatment
Structural integrity	Shipment information MUST follow the defined UBL hierarchy

Principle	Description
Trade standard compliance	Incoterms MUST use internationally recognized codes
Customs traceability	Import transactions MUST contain sufficient customs references for audit and verification
Data completeness	Mandatory shipment information MUST be provided for import-related transactions
Auditability	Shipment, customs, and trade references MUST remain verifiable and traceable

2.4. Allowances and Charges

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

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

The header level

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

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

The line level

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

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

The line level Price element

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

- Only one occurrence of allowance (discount) is allowed.
- Specification of TAX for allowance shall not be specified
- Allowance related to Price shall not be part of any other calculations.

- Allowance related to Price may specify amount and the base amount.

UBL example of Allowances and Charges on the document level

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator> ①
  <cbc:AllowanceChargeReasonCode>FC</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Freight service</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>20</cbc:MultiplierFactorNumeric> ④
  <cbc:Amount currencyID="OMR">200</cbc:Amount> ⑤
  <cbc:BaseAmount currencyID="OMR">1000</cbc:BaseAmount> ③
  <cac:TaxCategory>
    <cbc:ID>SR</cbc:ID>
    <cbc:Percent>9</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator> ②
  <cbc:AllowanceChargeReasonCode>65</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Production error discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="OMR">300</cbc:Amount>
  <cac:TaxCategory>
    <cbc:ID>SR</cbc:ID>
    <cbc:Percent>9</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

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

```
<cac:InvoiceLine>
  <!-- Code omitted for clarity -->
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
    <cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>
    <cbc:Amount currencyID="OMR">1</cbc:Amount>
    <cbc:BaseAmount currencyID="OMR">10</cbc:BaseAmount>
  </cac:AllowanceCharge>
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
    <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
    <cbc:Amount currencyID="OMR">101</cbc:Amount>
  </cac:AllowanceCharge>
</cac:InvoiceLine>
```

2.5. Payment means information

2.5.1. Credit transfer



Payment means code 30 as defined below shall be supported by all receivers of a PINT compliant invoice. This payment method acts as the common denominator for global trade.

If payment is made by credit transfer, the Payment account identifier (IBT-84) is mandatory

Examples of codes for payment by credit transfer are:

- 30 - Credit transfer

UBL example of payment means info when payment is done by credit transfer

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode name="Credit transfer">30</cbc:PaymentMeansCode>①
  <cbc:PaymentID>93274234</cbc:PaymentID>②
  <cac:PayeeFinancialAccount>
    <cbc:ID>32423940</cbc:ID>③
    <cbc:Name>AccountName</cbc:Name>
    <cac:FinancialInstitutionBranch>
      <cbc:ID>BIC32409</cbc:ID>④
    </cac:FinancialInstitutionBranch>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
```

- ① Mandatory, payment means code for credit transfer
- ② Remittance information
- ③ Mandatory, IBAN (in case of a SEPA payment) or a national account number (BBAN)
- ④ BIC or a national clearing code

2.5.2. Card Payment

If the Buyer had opted to pay by using a payment card such as a credit or debit card, information on the Primary Account Number (PAN) shall be present in the invoice.

Examples of codes for payment by card are:

- 48 - Bank card
- 54 - Credit card
- 55 - Debit card

UBL example of payment means info when payment is done by payment card

```
<cac:PaymentMeans>
  <cbc:PaymentMeansCode name="Credit card">54</cbc:PaymentMeansCode>①
  <cbc:PaymentID>9387439</cbc:PaymentID>
  <cac:CardAccount>
    <cbc:PrimaryAccountNumberID>123236</cbc:PrimaryAccountNumberID>②
    <cbc:NetworkID>VISA</cbc:NetworkID>③
    <cbc:HolderName>Card holders name</cbc:HolderName>④
  </cac:CardAccount>
</cac:PaymentMeans>
```

- ① Payment means code for credit card
- ② Mandatory, shall be the last 4 to 6 digits of the payment card number
- ③ Mandatory, used to identify the financial service network provider of the card. Examples are VISA, MasterCard, American Express.
- ④ Card holder name

2.6. Item information

2.6.1. Item identifiers

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

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

① 0160 is the ICD value for a GTIN identifier

2.6.2. Item classification

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

UBL example of using CPV

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

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

UBL example of UNSPSC

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

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

2.7. Price information

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

For details on calculating price see [Item net price \(IBT-146\)](#).

UBL example of price with price discount

```
<cac:Price>
  <cbc:PriceAmount currencyID="OMR">410</cbc:PriceAmount> ④
  <cbc:BaseQuantity unitCode="C62">1</cbc:BaseQuantity> ③
  <cac:AllowanceCharge>
    <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
    <cbc:Amount currencyID="OMR">40</cbc:Amount> ②
    <cbc:BaseAmount currencyID="OMR">450</cbc:BaseAmount> ①
  </cac:AllowanceCharge>
</cac:Price>
```

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

UBL example of price without price discount

```
<cac:Price>
  <cbc:PriceAmount currencyID="OMR">200</cbc:PriceAmount>
  <cbc:BaseQuantity unitCode="C62">2</cbc:BaseQuantity>
</cac:Price>
```

2.8. Unit of measure

Unit of measure in an invoice allows the use of codes from UNECE Recommendation No. 20 (version 11e), as well as codes from UNECE Recommendation No. 21 prefixed with an X.

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

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

Code	Name
HUR	Hour
MIN	Minute

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

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

UBL example of unit of measure

```
<cbc:InvoicedQuantity unitCode="C62">1</cbc:InvoicedQuantity> ①
<cbc:InvoicedQuantity unitCode="XPX">1</cbc:InvoicedQuantity> ②
```

① Code H87 from Recommendation no. 20

② Code PX, prefixed with an X from Recommendation no. 21

Chapter 3. Tax information

3.1. Tax in Accounting Currency

This section defines the representation and validation of VAT amounts when the invoice currency differs from the VAT accounting currency.

The purpose of these rules is to ensure accurate VAT reporting, currency consistency, and auditability in accordance with Oman VAT requirements.

3.1.1. General Principle

In Oman:

- The VAT accounting currency **MUST** be **OMR**
- Where the invoice currency differs from **OMR**, VAT information **MUST** be represented in:
 - Invoice currency
 - VAT accounting currency (**OMR**)



The VAT accounting currency is used for tax reporting and reconciliation purposes.

3.1.2. Currency Identification

The following business terms are used for currency handling.

ID	Element	Description / Rule
ibt-005	Invoice currency	Currency used for invoice issuance and commercial amounts
ibt-006	Tax accounting currency	MUST be OMR where invoice currency differs from OMR
BTOM-003	Exchange rate	MUST be provided where invoice currency differs from tax accounting currency

3.1.3. Currency Model

Condition	Requirement
Invoice currency = OMR	• Tax accounting currency MUST NOT be provided • Exchange rate MUST NOT be provided

Condition	Requirement
Invoice currency ≠ OMR	• Tax accounting currency MUST be OMR • Exchange rate MUST be provided • VAT MUST be represented in both currencies

3.1.4. VAT Amount Representation

Two VAT amount representations are supported.

Field	Description
ibt-110	VAT amount in invoice currency
ibt-111	VAT amount in VAT accounting currency (OMR)

3.1.5. Currency Conversion Rule

VAT amounts represented in VAT accounting currency MUST be derived using the exchange rate.

The following relationship applies:

$$\text{VAT (OMR)} = \text{Exchange Rate} \times \text{VAT (Invoice Currency)}$$



The exchange rate:

- MUST be numeric
- MUST contain a maximum of 7 decimal places
- SHOULD provide sufficient precision to avoid material rounding inconsistencies

3.1.6. Exchange Rate Constraints

The exchange rate MUST satisfy the following requirements.

Validation Area	Requirement
Source currency	MUST match the invoice currency
Target currency	MUST match the VAT accounting currency (OMR)

Validation Area	Requirement
Format	- Numeric value - Maximum 7 decimal places

3.1.7. VAT Consistency in Accounting Currency

Where VAT accounting currency is provided:

- All VAT amounts in `cac:TaxTotal` with `currencyID="OMR"` MUST:
 - Be consistently expressed in `OMR`
 - Match the aggregated VAT subtotals
 - Remain mathematically consistent with the exchange rate

3.1.8. VAT Breakdown Rules

General Requirement

A VAT breakdown (`ibg-23`) MUST be provided for each VAT category used in:

- Invoice lines
- Document-level allowances
- Document-level charges

Exception

Invoice Type	Exception
Simplified Invoice	VAT breakdown for categories <code>E</code> , <code>Z</code> , and <code>0</code> MAY be omitted

3.1.9. VAT Category Rules

Category	VAT Rate	Validation Rule
<code>S</code>	<code>5%</code>	VAT MUST be calculated and reported
<code>E</code>	Exempt	VAT amount MUST be <code>0</code>
<code>0</code>	Outside Scope	VAT amount MUST be <code>0</code>
<code>Z</code>	Zero Rated	VAT amount MUST be <code>0</code>



VAT categories **E**, **0**, and **Z** MUST NOT produce non-zero VAT amounts.

3.1.10. VAT Breakdown Grouping

Each VAT breakdown is uniquely identified by:

- VAT category code
- VAT rate



Differences in insignificant trailing decimals (for example **5** versus **5.00**) MUST NOT create separate VAT breakdown groups.

3.1.11. Dual Currency VAT Example

The following UBL example demonstrates VAT represented in both invoice currency (**EUR**) and VAT accounting currency (**OMR**).

```
<cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
<cbc:TaxCurrencyCode>OMR</cbc:TaxCurrencyCode>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">200.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="EUR">4000.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="EUR">200.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>5</cbc:Percent>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="OMR">167.58</cbc:TaxAmount>
</cac:TaxTotal>
```

3.1.12. VAT Reporting Requirements

Invoices MUST provide sufficient VAT information to:

- Enable accurate VAT reporting
- Support audit verification
- Ensure currency reconciliation

- Support tax authority validation

Invoices MUST clearly identify:

- VAT category
- VAT calculation logic
- Applied VAT treatment
- VAT accounting currency where applicable

3.1.13. Compliance Principles

Principle	Description
Fixed VAT accounting currency	VAT accounting currency is always OMR
Currency linkage	Exchange rate governs consistency between invoice currency and VAT accounting currency
Mathematical integrity	VAT amounts MUST remain mathematically consistent across currencies
Structural consistency	VAT breakdown information MUST reconcile with invoice-level data
Zero VAT enforcement	VAT categories E, 0, and Z MUST always produce zero VAT amounts
Auditability	VAT calculations and currency conversions MUST remain traceable and verifiable

3.1.14. Commodity classification (Specific to Oman)

PINT OM Billing supports the use of standardized commodity or service classification codes for identifying goods and services at invoice line level.

The classification code shall be provided using the UBL element `cbc:ItemClassificationCode` within `cac:CommodityClassification`.

The `listID` attribute shall contain a code from the UNCL7143 code list identifying the classification scheme used.

Supported classification schemes include:

- HS — Harmonized System commodity codes
- ISIC — International Standard Industrial Classification
- UNGM service classification codes
- Other classification schemes recognized by the Oman Tax Authority (OTA)

The structure and format of the classification code depend on the selected classification scheme.

Examples:

- Oman HS commodity codes are represented using 12-digit codes
- UNGM service classifications are represented using 8-digit codes

UBL example using HS classification

```
<cac:CommodityClassification>  
  <cbc:ItemClassificationCode listID="HS">847130000000</cbc:ItemClassificationCode>  
</cac:CommodityClassification>
```

UBL example using UNGM service classification

```
<cac:CommodityClassification>  
  <cbc:ItemClassificationCode listID="UNGM">72000000</cbc:ItemClassificationCode>  
</cac:CommodityClassification>
```

The value of the **listID** attribute determines the classification scheme applied to the item classification code.

The use of standardized classification schemes supports reporting, statistical, and analytical requirements defined by the Oman Tax Authority (OTA).



The item classification code shall conform to the code structure and validation rules applicable to the selected classification scheme.

Chapter 4. Rules

The information given in a PINT invoice must comply to a set of rules on the content of the business terms as well as the relationship between them.

4.1. Calculations

4.1.1. Calculation of totals

Formulas for the calculations of totals are as follows:

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

4.1.2. UBL syntax calculation formulas

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

Element	Formula
<code><cbc:LineExtensionAmount></code>	<code>sum("cac:InvoiceLine/cbc:LineExtensionAmount")</code>
<code><cbc:AllowanceTotalAmount></code>	<code>sum("cac:AllowanceCharge[ChargeIndicator='false']/cbc:Amount")</code>

Element	Formula
<cbc:ChargeTotalAmount>	$\text{sum}(\text{"cac:AllowanceCharge[ChargeIndicator='true']/cbc:Amount"})$
<cbc:TaxExclusiveAmount>	$\backslash \backslash \backslash \backslash \text{"cac:LegalMonetaryTotal/cbc:LineExtensionAmount"} \\ \square \backslash \text{"cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount"} \\ + \backslash \text{"cac:LegalMonetaryTotal/cbc:ChargeTotalAmount"}$
<cbc:TaxInclusiveAmount>	$\backslash \backslash \backslash \backslash \text{"cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount"} \\ + \backslash \text{"cac:TaxTotal/cbc:TaxAmount"}$
<cbc:PrepaidAmount>	<i>Not applicable</i>
<cbc:PayableRoundingAmount>	<i>Not applicable</i>
<cbc:PayableAmount>	$\backslash \backslash \backslash \backslash \text{"cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount"} \\ - \backslash \text{"cac:LegalMonetaryTotal/cbc:PrepaidAmount"} \\ + \backslash \text{"cac:LegalMonetaryTotal/cbc:PayableRoundingAmount"}$

Element for rounding amount, the PayableRoundingAmount

It is possible to round the expected payable amount.

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

4.1.3. Calculation on line level

Item net price (IBT-146)

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

Calculation formula:

`"Item net price" = "Item gross price (IBT-148)" - "Item price discount (IBT-147)"`

UBL example of item net price

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

① Item gross price

② Item price discount

③ "Item price net amount" = "Item gross price" - "Item price discount"

Invoice line net amount (IBT-131)

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

The formula for calculating the invoice line net amount is:

```
"Item line net amount" = (("Item net price (IBT-146)" div "Item price base quantity (IBT-149)") times ("Invoiced Quantity (IBT-129)") + "Invoice line charge amount (IBT-141)" - "Invoice line allowance amount (IBT-136)"
```



If the line net amount must be rounded to maximum decimals, please note that the different parts of the calculation must be rounded separately.

I.e the result of: "Item line net amount" = (("Item net price (IBT-146)" div "Item price base quantity (IBT-149)") times ("Invoiced Quantity (IBT-129)") must be rounded to maximum decimals, and the allowance/charge amounts are also rounded separately.

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

```
<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>③  
<cbc:LineExtensionAmount currencyID="OMR">1000.00</cbc:LineExtensionAmount>④  
<!-- Code omitted for clarity-->  
<cac:Price>  
  <cbc:PriceAmount currencyID="OMR">200</cbc:PriceAmount>①  
  <cbc:BaseQuantity unitCode="C62">2</cbc:BaseQuantity>②  
</cac:Price>
```

① Item net price

② Item price base quantity

③ Invoiced quantity

④ "Invoice line net amount" = (("Item net price" div "Item price base quantity") times ("Invoiced Quantity"))

```
<cbc:InvoicedQuantity unitCode="C62">10</cbc:InvoicedQuantity>④
<cbc:LineExtensionAmount currencyID="OMR">900.00</cbc:LineExtensionAmount>⑤
<!-- Code omitted for clarity-->
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Charge</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>1</cbc:MultiplierFactorNumeric>
  <cbc:Amount currencyID="OMR">1</cbc:Amount>②
  <cbc:BaseAmount currencyID="OMR">100</cbc:BaseAmount>
</cac:AllowanceCharge>
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="OMR">101</cbc:Amount>③
</cac:AllowanceCharge>
<!-- Code omitted for clarity-->
<cac:Price>
  <cbc:PriceAmount currencyID="OMR">100</cbc:PriceAmount>①
</cac:Price>
```

① Item net price

② Line charge amounts

③ Line allowance amount

④ Invoiced quantity

⑤ "Invoice line net amount" = ("Item net price" times "Invoiced Quantity") + "line charge amount" - "line allowance amount"

4.1.4. Calculation of allowance/charge amount

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

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

"Amount" = "Base amount" times ("Percentage" div 100)

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>true</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>
  <cbc:MultiplierFactorNumeric>20</cbc:MultiplierFactorNumeric>②
  <cbc:Amount currencyID="OMR">200</cbc:Amount> ③
  <cbc:BaseAmount currencyID="OMR">1000</cbc:BaseAmount>①
  <cac:TaxCategory>
    <cbc:ID>SR</cbc:ID>
    <cbc:Percent>9</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

① Base amount, to be used with the percentage to calculate the amount

② Charge percentage

③ "Base amount" times ("Percentage" div 100) = "Amount"

```
<cac:AllowanceCharge>
  <cbc:ChargeIndicator>>false</cbc:ChargeIndicator>
  <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>
  <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
  <cbc:Amount currencyID="OMR">200</cbc:Amount>①
  <cac:TaxCategory>
    <cbc:ID>SR</cbc:ID>
    <cbc:Percent>9</cbc:Percent>
    <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
    </cac:TaxScheme>
  </cac:TaxCategory>
</cac:AllowanceCharge>
```

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

4.2. Rounding

4.2.1. Shared rounding rules

A maximum of two digits are allowed for the following amounts in an invoice.

- Document level allowance amount (ibt-092)
- Document level charge amount (ibt-099)

- Sum of allowances on document level (ibt-107)
- Sum of charges on document level (ibt-108)
- Invoice total amount without TAX (ibt-109)
- Invoice total TAX amount (ibt-110)
- Invoice total amount with TAX (ibt-112)
- Amount due for payment (ibt-115)

4.3. Aligned calculations

This section explains how tax is calculated in the jurisdiction as well as other rules that are specific to the jurisdiction.

4.3.1. Aligned Rounding

This section defines the rounding and rounding-tolerance behaviour applicable in PINT Oman for both Billing and Self-Billing.

Omani amounts are expressed in Omani Rial (OMR) using a three-decimal (Baisa) precision model, where **0.001 OMR = 1 Baisa**. Document-level VAT amounts are expressed at two decimals, while line-level amounts are expressed at up to three decimals.

Baisa Gap Tolerance (Tax-Inclusive / B2C Scenarios)

In Omani retail environments, commercial prices are frequently expressed as tax-inclusive rounded values, whereas PINT calculations are derived using tax-exclusive arithmetic. Because of the three-decimal precision model, the backward derivation of a net amount from a tax-inclusive retail price can introduce a systematic rounding difference of one Baisa (**0.001 OMR**) per invoice line. This difference is referred to as the **Baisa Gap**.

PINT Oman absorbs this systematic difference through a **bounded tolerance applied only to the VAT amount fields**, without weakening the underlying validation. The tolerance is applied as follows.

Field	Rule	Tolerance
Line Item VAT amount (BTOM-016)	IBR-168-OM	±0.001 OMR per invoice line, evaluated at three-decimal (Baisa) precision.
VAT category tax amount (IBT-117)	ALIGNED-IBRP-S-09-OM	±(0.001 × number of invoice lines) OMR, evaluated at two-decimal precision.



The Baisa tolerance is confined to the VAT amount fields (BTOM-016 and IBT-117). The VAT category taxable amount (IBT-116, ALIGNED-IBRP-S-08-OM) and the invoice line total including VAT (BTOM-017, IBR-158-OM) do **not** carry the Baisa tolerance; they retain standard exact reconciliation using the two-decimal rounding allowance only, consistent with the E/O/Z taxable-amount checks.

Validation Outcome Model

For the two VAT amount rules above, validation resolves to one of three outcomes. Each comparison is evaluated at the field's native precision — three decimals for **BTOM-016 (IBR-168-OM)** and two decimals for **IBT-117 (ALIGNED-IBRP-S-09-OM)**.

Condition	Outcome	Validation behaviour
The reported VAT amount equals the calculated amount exactly.	Accepted	No assertion is raised.
The difference is non-zero but within tolerance.	Accepted with warning	The warning assertion (IBR-168-OM-WARN / ALIGNED-IBRP-S-09-OM-WARN) is raised; the fatal assertion passes, so the document is not rejected. Receivers MUST treat these warnings as informational, not as failures.
The difference exceeds the tolerance.	Rejected	The fatal assertion (IBR-168-OM / ALIGNED-IBRP-S-09-OM) fails.



Because the difference between two two-decimal amounts is a multiple of **0.01**, the **IBT-117** tolerance (**ALIGNED-IBRP-S-09-OM**) begins to permit a deviation only at 10 or more invoice lines, where the cap reaches **0.01 OMR**.

Rounding Amount (**IBT-114**) Handling

The Baisa tolerance is determined entirely from the invoice arithmetic and is applied **independently of the Rounding Amount (IBT-114, PayableRoundingAmount)**. A sender is **not** required to report **IBT-114** in order to benefit from the tolerance.

No restriction is placed on **IBT-114**: it is accepted as a free-form value and is not capped, equality-checked, or reconciled by any dedicated PINT Oman rule. This allows **IBT-114** to absorb the systematic Baisa Gap together with other rounding-off differences (for example, those arising from exchange-rate conversion). Any residual difference **MAY** be recorded in **IBT-114** for audit traceability, but doing so is optional.



The Tolerance-applied indicator business terms (**BGOM-08, BTOM-035, BTOM-035-1, BTOM-200-OM**) are excluded from PINT Oman. No tolerance indicator is required or processed; tolerance is derived entirely from invoice data behaviour.

Worked Example (Baisa Gap)

Component	Amount
Retail price (tax-inclusive)	0.050 OMR
Derived net price (IBT-146)	$0.050 / 1.05 \rightarrow \text{ROUND}(_, 3) = 0.047 \text{ OMR}$

Component	Amount
Line VAT amount (BTOM-016)	$0.047 \times 5\% \rightarrow \text{ROUND}(_, 3) = 0.002 \text{ OMR}$
Invoice line total (BTOM-017)	$0.047 + 0.002 = 0.049 \text{ OMR}$
Customer actually paid	0.050 OMR
Difference (Baisa Gap)	0.001 OMR — within tolerance on BTOM-016, surfaced as IBR-168-OM-WARN

4.3.2. Aligned Calculations

This section defines the VAT calculation and validation principles applicable in PINT Oman.

The rules in this section ensure mathematical consistency, VAT integrity, and alignment between invoice content and VAT reporting structures.

VAT Category Behaviour

Each VAT category imposes specific calculation and reporting requirements.

Category	Description	VAT Amount Rule
S	Standard Rated	VAT MUST be calculated using the applicable VAT rate of 5%
E	Exempt	VAT amount MUST be 0
O	Outside Scope	VAT amount MUST be 0
Z	Zero Rated	VAT amount MUST be 0



VAT categories **E**, **O**, and **Z** MUST always produce zero VAT amounts, regardless of taxable amount.



The category **Z** (Zero Rated) may exist structurally even where explicit validation rules are not separately defined within this specification.

Mixed VAT Treatments

Invoices MAY contain multiple VAT treatments within the same document.

Typical combinations include:

- Standard Rated (**S**)
- Exempt (**E**)
- Outside Scope (**O**)
- Zero Rated (**Z**)

Each VAT category MUST:

- Be clearly identified at invoice line level
- Be consistently represented in the VAT breakdown
- Remain mathematically consistent with source amounts

VAT Breakdown Requirements

General Rule

A VAT breakdown (**ibg-23**) MUST be provided for each VAT category used in:

- Invoice lines
- Document-level allowances
- Document-level charges

Invoice Type Dependency

Invoice Type	VAT Breakdown Requirement
Full Tax Invoice	VAT breakdown is mandatory for all VAT categories
Simplified Invoice	VAT breakdown for categories E and 0 MAY be omitted

Category-Specific Rules

Exempt (**E**)

The following rules apply to VAT category **E**.

Validation Area	Requirement
VAT amount (ibt-117)	MUST be 0
Taxable amount	MUST equal: Sum(Line amounts) - Allowances + Charges
Simplified invoice	VAT breakdown MAY be omitted

Zero Rated (Z)

The following rules apply to VAT category Z.

Validation Area	Requirement
VAT amount (ibt-117)	MUST be 0
Taxable amount	MUST equal: Sum(Line amounts) - Allowances + Charges

Outside Scope (0)

The following rules apply to VAT category 0.

Validation Area	Requirement
VAT amount	MUST be 0
Taxable amount	MUST remain mathematically consistent with source values
Simplified invoice	VAT breakdown MAY be omitted

Standard Rated (S)

The following rules apply to VAT category S.

Validation Area	Requirement
VAT rate	MUST be exactly 5%
VAT breakdown grouping	EXACTLY ONE VAT breakdown MUST exist for each distinct VAT rate



Differences in insignificant trailing decimals (for example 5 versus 5.00) MUST NOT create separate VAT breakdowns.

Currency Considerations

Cross-Currency VAT Reporting

Where:

Invoice currency = OMR

Then:

- VAT MUST also be reported in OMR
- Exchange rate MUST be provided
- VAT calculations MUST remain mathematically consistent across currencies

VAT Breakdown Example

The following UBL example demonstrates a VAT breakdown containing multiple VAT categories.

```
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="OMR">250.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="OMR">5000.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="OMR">250.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>5</cbc:Percent>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="OMR">2000.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="OMR">0</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID>E</cbc:ID>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
```

Calculation Integrity Rules

The following calculation integrity principles apply.

Validation Area	Requirement
VAT consistency	VAT amounts MUST reconcile with taxable amounts and VAT rates
Breakdown integrity	VAT breakdowns MUST reconcile with invoice lines, allowances, and charges
Currency consistency	VAT calculations MUST remain consistent across invoice and accounting currencies

Validation Area	Requirement
Duplicate grouping prevention	Equivalent VAT rates MUST NOT create duplicate VAT breakdown groups
Structural consistency	VAT structures MUST follow the defined UBL hierarchy

VAT Amount Rounding Tolerance (Baisa Gap)

For tax-inclusive (B2C) scenarios, a systematic one-Baisa (0.001 OMR) per-line rounding difference may arise when tax-exclusive values are derived backward from tax-inclusive retail prices. PINT Oman absorbs this difference through a bounded tolerance applied **only** to the VAT amount fields:

- Line Item VAT amount (BTOM-016, IBR-168-OM) — ± 0.001 OMR per invoice line, evaluated at three-decimal precision.
- VAT category tax amount (IBT-117, ALIGNED-IBRP-S-09-OM) — $\pm(0.001 \times \text{number of invoice lines})$ OMR, evaluated at two-decimal precision.

Each of these two rules produces a graduated outcome: an exact match is **Accepted**; a non-zero difference within tolerance is **Accepted with warning** (IBR-168-OM-WARN / ALIGNED-IBRP-S-09-OM-WARN), which does not reject the document; and a difference beyond tolerance is **Rejected**. Receivers MUST treat the warnings as informational.

The tolerance is applied independently of the Rounding Amount (IBT-114); IBT-114 is not required for the tolerance to apply and carries no cap, equality, or reconciliation constraint. The VAT category taxable amount (IBT-116, ALIGNED-IBRP-S-08-OM) and the invoice line total including VAT (BTOM-017, IBR-158-OM) do **not** carry the Baisa tolerance and retain standard two-decimal reconciliation.



Detailed rounding behaviour, the three-tier validation outcome model, and the IBT-114 handling rationale are described in the Aligned Rounding section.

Compliance Principles

Principle	Description
Data-driven VAT	VAT MUST be derived from structured invoice data rather than manually entered values
Structural consistency	VAT breakdown information MUST accurately reflect invoice content
Transaction-driven validation	Transaction type determines whether VAT breakdown information is mandatory
Zero VAT enforcement	VAT categories E, 0, and Z MUST always produce zero VAT amounts

Principle	Description
Mathematical integrity	All VAT calculations MUST remain internally consistent and auditable
Auditability	VAT calculations and source values MUST remain traceable and verifiable

Chapter 5. Technical details

Following section provide technical details.

5.1. BIS Identifiers

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

5.1.1. Profiles and messages

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

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



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

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

Type	Element <code>cbc:CustomizationID</code>	Element <code>cbc:ProfileID</code>
Invoice and credit note	urn:peppol:pint:selfbilling-1@om-1	urn:peppol:bis:selfbilling

UBL example of profile identifier

```
<cbc:CustomizationID>urn:peppol:pint:billing-1@om-1</cbc:CustomizationID>  
<cbc:ProfileID>urn:peppol:bis:billing</cbc:ProfileID>
```

5.1.2. Document type identifier scheme

It is mandatory to follow the Policy for Identifiers. Only the peppol-doctype-wildcard Document Type Identifier scheme is allowed.

5.2. Datatypes

Semantic data types are used to bridge the gap between the semantic concepts expressed by the information elements defined in the semantic model and the technical implementation. The semantic data types define the allowed value domain for the content, and any additional

information components (attributes) needed in order to ensure its precise interpretation.

5.2.1. Primitive types

Semantic data type content may be of the following primitive types. These primitive types were taken from ISO15000, Annex A.

Primitive type	Definition
Binary	A set of finite-length sequences of binary digits.
Date	Time point representing a calendar day on a time scale consisting of an origin and a succession of calendar ISO8601.
Decimal	A subset of the real numbers, which can be represented by decimal numerals.
String	A finite sequence of characters.

5.2.2. Semantic data types

The different semantic data types are described in the tables below, where various features such as attributes, format, and decimals as well as the basic type are defined for each semantic data type. They are based on {ISO15000}.

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

Amount

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

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000

Unit Price Amount

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



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

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

Percentage

Percentages are given as fractions of a hundred (per cent) e.g. the value 34.78 % in percentage terms is given as 34.78.



No restriction on number of decimals for percentages.

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	34.7812

Quantity

Quantities are used to state a number of units such as for items. The code for the Unit of Measure is defined as a separate business term.



No restriction on number of decimals for quantities.

Component	Use	Primitive Type	Example
Content	Mandatory	Decimal	10000.1234

Code

Codes are used to specify allowed values in elements as well as for lists of options. Code is different from Identifier in that allowed values have standardized meanings that can be known by the recipient.



Codes shall be entered exactly as shown in the selected code list of the applicable syntax.

Component	Use	Primitive Type	Example
Content	Mandatory	String	Abc123

Indicator

Indicators are used to give boolean values to state whether something is (true) or is not (false).



Indicators shall be used in lower case.



Default value is "false" and applies if the relevant business term is not used.

Component	Use	Primitive Type	Allowed values
Content	Mandatory	String	false
			true

Identifier

Identifiers (IDs) are keys that are issued by the sender or recipient of a document or by a third party.



The use of the attributes is specified for each information element.

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

Date

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



Dates shall not include timezone information.

Table 3. EN 16931_ Date. Type

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

Time

Time shall be according to UBL allowed format.



Time may include timezone information.

Table 4. EN 16931_ Date. Type

Component	Use	Primitive Type	Allowed forms
Content	Mandatory	Date	13:20:00 (1:30 PM)
			13:20:30.55 (30.55 sec)
			13:20:00Z (UTC)
			13:20:00-05:00 (UTC-5)
			00:00:00 (midnight)
			24:00:00 (midnight)

Time formats without time zone information (i.e. other than hh:mm:ssz and hh:mm:ss-h) shall be

interpreted as being in the time zone of the sellers address and according to daylight saving status on the issue date of the invoice.

Document Reference

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

Table 5. Document Reference. Type

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

Text

Text is the actual wording of anything written or printed. Line breaks in the text may be present, and any line breaks should be preserved and respected by the receiver's system

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

Binary object

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

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

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

A receiver of an invoice or credit note, shall accept and process attachments that are according to the Media type code list.

5.3. UBL schemas and namespaces

The XML schemas used are

- UBL Invoice 2.1, with the target namespace `urn:oasis:names:specification:ubl:schema:xsd:Invoice-2`

5.4. Glossary

electronic invoice - invoice that has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing

semantic data model - structured set of logically interrelated information elements

information element - semantic concept that can be defined independent of any particular representation in a syntax

structured information element - information element that can be processed automatically

syntax - machine-readable language or dialect used to represent the information elements contained in an electronic document (e.g. an electronic invoice)

business term - label assigned to a given information element which is used as a primary reference

identifier - character string used to establish the identity of, and distinguish uniquely, one instance of an object within an identification scheme from all other objects within the same scheme Note 1 to entry: An identifier may be a word, number, letter, symbol, or any combination of those, depending on the identification scheme used.

identification scheme - collection of identifiers applicable for a given type of object governed under a common set of rules

compliant - some or all features of the invoice model are used and all rules of the invoice model are respected Note 1 to entry: Based on TOGAF definition of a compliant specification

conformant - all rules of the invoice model are respected and some additional features not defined in the invoice model are also used

Optional Whether the option is used or not is the choice of the users independently from other data in the message.

Conditional Whether the option is used or not and in what way is dependent on other data in the message.

Mandatory The option must be used in all messages.

shall - the definition is an absolute requirement of the specification.

shall not - the definition is an absolute prohibition of the specification.

should - there may exist valid reasons in particular circumstances to ignore a particular item, but the full implications must be understood and carefully weighed before choosing a different course.

should not - there may exist valid reasons in particular circumstances when the particular

behavior is acceptable or even useful, but the full implications should be understood and the case carefully weighed before implementing any behavior described with this label.

may - is truly optional.