

ANNEXES

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ANNEX A DATA ELEMENTS

- Use Singapore Peppol Guide website (<https://www.peppolguide.sg/>) to reference the Singapore invoice and credit note specification. An upgraded version of BIS 3.0, known as PINT can be referenced from <https://docs.peppol.eu/poac/sg/2024-Q1/>. Invoices submitted to IRAS should follow PINT syntax.
- The tables described the data elements supported for the invoice and credit note electronic documents.

Data Elements of Invoice

List of mandatory items under GST InvoiceNow Requirement compared to Peppol standard (PINT-SG)

M indicates a mandatory element

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
1.	1..1	IBT-024	ubl:Invoice / cbc:CustomizationID	Specification identifier An identification of the specification containing the total set of rules regarding semantic content, cardinalities, and business rules to which the data contained in the instance document conforms.	M	Specific treatment for this field is provided in Annex A.
2.	1..1	IBT-023	ubl:Invoice / cbc:ProfileID	Business process type Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.	M	Specific treatment for this field is provided in Annex A.
3.	1..1	IBT-001	ubl:Invoice / cbc:ID	Invoice number A unique identification of the Invoice.	M	
4.	0..1	BT-SG-003	ubl:Invoice / cbc:UUID	Document identifier An identifier that uniquely identifies the invoice instance.	M	New mandatory field to be used as a document identifier. This field is not the same as the Transmission ID (i.e. InstanceIdentifier from the SBDH).
5.	1..1	IBT-002	ubl:Invoice / cbc:IssueDate	Invoice issue date The date when the Invoice was issued. Format "YYYY-MM-DD" Example value: 2017-11-01	M	
6.	0..1	IBT-168	ubl:Invoice / cbc:IssueTime	Invoice issue time The time of day when an invoice was issued		New optional field in PINT-SG

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
7.	0..1	IBT-009	ubl:Invoice / cbc:DueDate	Payment due date The date when the payment is due. Format “YYYY-MM-DD”. In case the Amount due for payment (IBT-115) is positive, either the Payment due date (IBT-9) or the Payment terms (IBT-20) shall be present. Example value: 2017-11-01		
8.	1..1	IBT-003	ubl:Invoice / cbc:InvoiceTypeCode	Invoice type code A code specifying the functional type of the Invoice. Example value: 380	M	The Invoice type code (IBT-003) MUST be coded using the invoice and credit note related code lists of UNTDID 1001 as follows: 380 = Commercial invoice 381 = Credit Note
9.	0..1	IBT-022	ubl:Invoice / cbc:Note	Invoice note A textual note that gives unstructured information that is relevant to the Invoice as a whole such as the reason for any correction or assignment note in case the invoice has been factored. Example value: Please note our new phone number 33 44 55 66		
10.	0..1	IBT-007	ubl:Invoice / cbc:TaxPointDate	TAX point date The date when the TAX becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the TAX directive. Example value: 2017-11-01		
11.	1..1	IBT-005	ubl:Invoice / cbc:DocumentCurrencyCode	Invoice currency code The currency in which all Invoice amounts are given, except for the Total TAX amount in accounting currency. Example value: SGD	M	The Invoice currency code (IBT-005) MUST be coded using ISO code list 4217 alpha-3.
12.	0..1	IBT-006	ubl:Invoice / cbc:TaxCurrencyCode	Tax accounting currency code The currency used for GST accounting and reporting purposes as accepted or required in Singapore. Shall be used in combination with the Invoice total GST amount in accounting currency (IBT-111), when the GST accounting currency code differs from the Invoice currency code. Example value: SGD		The Tax accounting currency code (IBT-006) must be ‘SGD’ if the Invoice currency code (IBT-005) is not ‘SGD’. Otherwise, if the Invoice currency code (IBT-005) is ‘SGD’, then the Tax accounting currency code (IBT-006) must be not filled.
13.	0..1	IBT-019	ubl:Invoice / cbc:AccountingCost	Buyer accounting reference A textual value that specifies where to book the relevant data into the Buyer's financial accounts. Example value: 4217:2323:2323		
14.	0..1	IBT-010	ubl:Invoice / cbc:BuyerReference	Buyer reference An identifier assigned by the Buyer used for internal routing purposes. Example value: abs1234		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
15.	0..1	IBG-14	ubl:Invoice / cac:InvoicePeriod	DELIVERY OR INVOICE PERIOD A group of business terms providing information on the invoice period. Also called delivery period. If the group is used, the invoicing period start date and/or end date must be used.		
16.	0..1	IBT-073	ubl:Invoice / cac:InvoicePeriod / cbc:StartDate	Invoicing period start date The date when the Invoice period starts. Format = "YYYY-MM-DD". Example value: 2017-10-01		
17.	0..1	IBT-074	ubl:Invoice / cac:InvoicePeriod / cbc:EndDate	Invoicing period end date The date when the Invoice period ends. Format = "YYYY-MM-DD". Example value: 2017-10-01		
18.	0..1	IBT-008	ubl:Invoice / cac:InvoicePeriod / cbc:DescriptionCode	TAX point date code The code of the date when the TAX becomes accountable for the Seller and for the Buyer. Example value: 35		
19.	0..1		ubl:Invoice / cac:OrderReference	ORDER AND SALES ORDER REFERENCE		
20.	1..1	IBT-013	ubl:Invoice / cac:OrderReference / cbc:ID	Purchase order reference An identifier of a referenced purchase order, issued by the Buyer. Example value: 98776		
21.	0..1	IBT-014	ubl:Invoice / cac:OrderReference / cbc:SalesOrderID	Sales order reference An identifier of a referenced sales order, issued by the Seller. Example value: 112233		
22.	0..n	IBG-03	ubl:Invoice / cac:BillingReference	PRECEDING INVOICE REFERENCE A group of business terms providing information on one or more preceding Invoices.		
23.	1..1		ubl:Invoice / cac:BillingReference / cac:InvoiceDocument Reference	INVOICE DOCUMENT REFERENCE		
24.	1..1	IBT-025	ubl:Invoice / cac:BillingReference / cac:InvoiceDocument Reference / cbc:ID	Preceding Invoice number The identification of an Invoice that was previously sent by the Seller. Example value: inv123		
25.	0..1	IBT-026	ubl:Invoice / cac:BillingReference / cac:InvoiceDocument Reference / cbc:IssueDate	Preceding Invoice issue date The date when the Preceding Invoice was issued. Shall be provided in case the Preceding Invoice identifier is not unique. Format = "YYYY-MM-DD". Example value: 2017-09-15		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
26.	0..1		ubl:Invoice / cac:DespatchDocumentReference	DESPATCH ADVICE REFERENCE		
27.	1..1	IBT-016	ubl:Invoice / cac:DespatchDocumentReference / cbc:ID	Despatch advice reference An identifier of a referenced despatch advice. Example value: desp98		
28.	0..1		ubl:Invoice / cac:ReceiptDocumentReference	RECEIPT ADVICE REFERENCE		
29.	1..1	IBT-015	ubl:Invoice / cac:ReceiptDocumentReference / cbc:ID	Receiving advice reference An identifier of a referenced receiving advice. Example value: rec98		
30.	0..1		ubl:Invoice / cac:OriginatorDocumentReference	TENDER OR LOT REFERENCE		
31.	1..1	IBT-017	ubl:Invoice / cac:OriginatorDocumentReference / cbc:ID	Tender or lot reference The identification of the call for tender or lot the invoice relates to. Example value: PPID-123		
32.	0..1		ubl:Invoice / cac:ContractDocumentReference	CONTRACT REFERENCE		
33.	1..1	IBT-012	ubl:Invoice / cac:ContractDocumentReference / cbc:ID	Contract reference The identification of a contract. Example value: 123Contractref		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
34.	0..n	IBG-24	ubl:Invoice / cac:AdditionalDocumentReference	<p>ADDITIONAL SUPPORTING DOCUMENTS A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.</p>		<p>Invoice in foreign currency: (a) If the Invoice currency code (IBT-005) is not 'SGD', the Invoice MUST have an Additional Supporting Documents as follows: (i) Document type code (BT-SG-001) MUST be 'sgdtotal-excl-gst', (ii) Supporting document description (denoting Invoice (or CreditNote) total amount without GST in tax accounting currency) MUST be provided, (iii) Invoiced object identifier MUST be 'SGD'. (b) If the Invoice currency code (IBT-005) is not 'SGD', the Invoice MUST have an Additional Supporting Documents as follows: (i) Document type code (BT-SG-002) MUST be 'sgdtotal-incl-gst', (ii) Supporting document description (denoting Invoice (or CreditNote) total amount with GST in tax accounting currency) MUST be provided, (iii) Invoiced object identifier MUST be 'SGD'. For more details, please refer to Section Tax Information under Peppol International (PINT) model for Billing</p>
35.	0..1	IBT-018, BT-SG-001, BT-SG-002	ubl:Invoice / cac:AdditionalDocumentReference / cbc:DocumentTypeCode	<p>Document type code Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents Default value: 130</p>		Refer to Remarks for IBG-24
36.	0..1	IBT-018-1	ubl:Invoice / cac:AdditionalDocumentReference / cbc:ID / @schemeID	<p>Scheme identifier The identification scheme identifier of the Invoiced object identifier. Example value: AUN</p>		Refer to Remarks for IBG-24
37.	1..1	IBT-122	ubl:Invoice / cac:AdditionalDocumentReference / cbc:ID	<p>Invoiced object identifier, Supporting document reference An identifier for an object on which the invoice is based, given by the Seller, or the identifier for the supporting document. Example value: AB23456</p>		Refer to Remarks for IBG-24

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
38.	0..1	IBT-123,	ubl:Invoice / cac:AdditionalDocum entReference / cbc:DocumentDescri ption	Supporting document description A description of the supporting document, such as: timesheet, usage report etc.		Refer to Remarks for IBG-24
39.	0..1		ubl:Invoice / cac:AdditionalDocum entReference / cac:Attachment	ATTACHMENT		
40.	0..1	IBT-125	ubl:Invoice / cac:AdditionalDocum entReference / cac:Attachment / cbc:EmbeddedDocu mentBinaryObject	Attached document An attached document embedded as binary object (Base64) or sent together with the invoice. Example value: aHR0cHM6Ly90ZXN0LXZlZmEuZGlmaS5uby9wZXBwb2xiaXMvcG9hY2 MvYmlsbGluZy8zLjAvYmlzLw==		
41.	1..1	IBT-125-1	ubl:Invoice / cac:AdditionalDocum entReference / cac:Attachment / cbc:EmbeddedDocu mentBinaryObject / @mimeCode	Attached document Mime code The mime code of the attached document. Example value: text/csv		
42.	1..1	IBT-125-2	ubl:Invoice / cac:AdditionalDocum entReference / cac:Attachment / cbc:EmbeddedDocu mentBinaryObject / @filename	Attached document Filename The file name of the attached document Example value: Hours-spent.csv		
43.	0..1		ubl:Invoice / cac:AdditionalDocum entReference / cac:Attachment / cac:ExternalReferenc e	EXTERNAL REFERENCE		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
44.	1..1	IBT-124	ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cac:ExternalReference / cbc:URI	External document location The URL (Uniform Resource Locator) that identifies where the external document is located. A means of locating the resource, including its primary access mechanism, e.g. http:// or ftp://. Example value: http://www.example.com/index.html		
45.	0..1		ubl:Invoice / cac:ProjectReference	PROJECT REFERENCE		
46.	1..1	IBT-011	ubl:Invoice / cac:ProjectReference / cbc:ID	Project reference The identification of the project the invoice refers to. Example value: PID33		
47.	1..1	IBG-04	ubl:Invoice / cac:AccountingSupplierParty	SELLER <i>A group of business terms providing information about the Seller.</i>		
48.	1..1		ubl:Invoice / cac:AccountingSupplierParty / cac:Party	PARTY		
49.	1..1	IBT-034	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cbc:EndpointID	Seller electronic address Identifies the Seller's electronic address to which a business document may be delivered. Example value: SGUEN202012345M	M	Specific treatment for this field is provided in Annex A.
50.	1..1	IBT-034-1	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cbc:EndpointID / @schemeID	Seller electronic address identification scheme identifier The identification scheme identifier of the Seller electronic address Example value: 0195	M	The Scheme identifiers (IBT-034-1), (IBT-049-1) of the Electronic addresses (IBT-034), (IBT-049) MUST belong to the CEF EAS code list. Specific treatment for this field is provided in Annex A.
51.	0..n		ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification	PARTY IDENTIFICATION		
52.	1..1	IBT-029, IBT-090	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID	Seller identifier or bank assigned creditor identifier For bank assigned creditor identifier (ibt-090), value MUST be "SEPA" Example value: 5060012349998		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
53.	0..1	IBT-029-1	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID	Seller or bank assigned creditor identifier identification scheme identifier For bank assigned creditor identifier (ibt-090), value MUST be "SEPA" Example value: 0088		
54.	0..1		ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyName	PARTY NAME		
55.	1..1	IBT-028	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyName / cbc:Name	Seller trading name A name by which the Seller is known, other than Seller name (also known as Business name). Example value: Seller Business Name AS		
56.	1..1	IBG-05	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress	SELLER POSTAL ADDRESS A group of business terms providing information about the address of the Seller. Sufficient components of the address are to be filled to comply with legal requirements.		
57.	0..1	IBT-035	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:StreetName	Seller address line 1 The main address line in an address. Example value: 55 Newton Road	M	
58.	0..1	IBT-036	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:AdditionalStreetName	Seller address line 2 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Po Box 55		
59.	0..1	IBT-037	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CityName	Seller city The common name of the city, town or village, where the Seller address is located. Example value: Singapore		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
60.	0..1	IBT-038	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:PostalZone	Seller post code The identifier for an addressable group of properties according to the relevant postal service. Example value: 345678	M	
61.	0..1	IBT-039	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CountrySubentity	Seller country subdivision The subdivision of a country.		
62.	0..1		ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:AddressLine	ADDRESS LINE		
63.	1..1	IBT-162	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:AddressLine / cbc:Line	Seller address line 3 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Building 23		
64.	1..1		ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country	COUNTRY		
65.	1..1	IBT-040	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode	Seller country code A code that identifies the country. Example value: SG	M	
66.	0..2		ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme	PARTY TAX		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
67.	1..1	IBT-031	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	Seller TAX identifier The Seller's TAX identifier (also known as Seller TAX identification number) such as the GST Number of the Seller. <i>Example value: M123456789D</i>	M	This field denotes the Seller's GST Number. Specific treatment for this field is provided in Annex A.
68.	1..1	IBT-032	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	Seller tax registration identifier The local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status.		
69.	1..1		ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme	TAX SCHEME		
70.	1..1	IBT-031-1	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID	The scheme of the TAX identifier. Mandatory element. Use "GST" Default value: GST	M	The tax scheme identifier (IBT-031-1) of the Seller GST identifier (IBT-031) MUST be 'GST'.
71.	1..1		ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity	PARTY LEGAL ENTITY		
72.	1..1	IBT-027	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName	Seller name The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. <i>Example value: Full Formal Seller Name LTD.</i>	M	Specific treatment for this field is provided in Annex A.
73.	0..1	IBT-030	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID	Seller legal registration identifier An identifier issued by an official registrar that identifies the Seller as a legal entity or person such as the UEN of the Seller <i>Example value: 202012345M</i>	M	Specific treatment for this field is provided in Annex A. *Under consultation to change to M.

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
74.	0..1	IBT-030-1	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID / @schemeID	Seller legal registration identifier identification scheme identifier The identification scheme identifier of the Seller legal registration identifier. Example value: 0195		
75.	0..1	IBT-033	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyLegalForm	Seller additional legal information Additional legal information relevant for the Seller. Example value: Share capital		
76.	0..1	IBG-06	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:Contact	SELLER CONTACT A group of business terms providing contact information about the Seller.		
77.	0..1	IBT-041	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:Name	Seller contact point A contact point for a legal entity or person. Example value: xyz123		
78.	0..1	IBT-042	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:Telephone	Seller contact telephone number A phone number for the contact point. Example value: 887 654 321		
79.	0..1	IBT-043	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:ElectronicMail	Seller contact email address An e-mail address for the contact point. Example value: test.name@foo.bar		
80.	1..1	IBG-07	ubl:Invoice / cac:AccountingCustomerParty	BUYER <i>A group of business terms providing information about the Buyer.</i>		
81.	1..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party	PARTY		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
82.	1..1	IBT-049	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cbc:EndpointID	Buyer electronic address Identifies the Buyer's electronic address to which a business document should be delivered. Example value: SGUEN202345678A	M	Specific treatment for this field is provided in Annex A.
83.	1..1	IBT-049-1	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cbc:EndpointID / @schemeID	Buyer electronic address identification scheme identifier The identification scheme identifier of the Buyer electronic address. Example value: 0195	M	The Scheme identifiers (IBT-034-1), (IBT-049-1) of the Electronic addresses (IBT-034), (IBT-049) MUST belong to the CEF EAS code list. Specific treatment for this field is provided in Annex A.
84.	0..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification	PARTY IDENTIFICATION		
85.	1..1	IBT-046	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID	Buyer identifier An identifier of the Buyer. Example value: SE8765456787		
86.	0..1	IBT-046-1	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID	Buyer identifier identification scheme identifier The identification scheme identifier of the Buyer identifier. Example value: 0195		
87.	0..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyName	PARTY NAME		
88.	1..1	IBT-045	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyName / cbc:Name	Buyer trading name A name by which the Buyer is known, other than Buyer name (also known as Business name). Example value: Buyer Trading Name		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
89.	1..1	IBG-08	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress	BUYER POSTAL ADDRESS A group of business terms providing information about the postal address for the Buyer. Sufficient components of the address are to be filled to comply with legal requirements.		
90.	0..1	IBT-050	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:StreetName	Buyer address line 1 The main address line in an address. Example value: 55 Newton Road	M	
91.	0..1	IBT-051	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:AdditionalStreetName	Buyer address line 2 An additional address line in an address that can be used to give further details supplementing the main line. Example value: PO box 55		
92.	0..1	IBT-052	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CityName	Buyer city The common name of the city, town or village, where the Buyer's address is located. Example value: Singapore		
93.	0..1	IBT-053	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PostalZone	Buyer post code The identifier for an addressable group of properties according to the relevant postal service. Example value: 345678	M	
94.	0..1	IBT-054	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CountrySubentity	Buyer country subdivision The subdivision of a country.		
95.	0..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:AddressLine	ADDRESS LINE		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
96.	1..1	IBT-163	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:AddressLine / cbc:Line	Buyer address line 3 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Building F2		
97.	1..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country	COUNTRY		
98.	1..1	IBT-055	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode	Buyer country code A code that identifies the country. Example value: SG	M	
99.	0..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme	PARTY TAX		
100.	1..1	IBT-048	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	Buyer TAX identifier The Buyer's TAX identifier (also known as Buyer TAX identification number) such as the GST Number of the Buyer Example value: M123456789D		This field denotes the Buyer's GST Number. Specific treatment for this field is provided in Annex A.
101.	1..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme	TAX SCHEME		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
102.	1..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID	The scheme of the TAX identifier. Mandatory element. Use "GST" Default value: GST		
103.	1..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity	PARTY LEGAL ENTITY		
104.	1..1	IBT-044	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName	Buyer name The full name of the Buyer. Example value: Buyer Full Name AS	M	Specific treatment for this field is provided in Annex A.
105.	0..1	IBT-047	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID	Buyer legal registration identifier An identifier issued by an official registrar that identifies the Buyer as a legal entity or person such as the UEN of the Buyer Example value: 202012345M	M	Specific treatment for this field is provided in Annex A. *Under consultation to change to M.
106.	0..1	IBT-047-1	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID / @schemeID	Buyer legal registration identifier identification scheme identifier The identification scheme identifier of the Buyer legal registration identifier. Example value: 0195		
107.	0..1	IBG-09	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:Contact	BUYER CONTACT A group of business terms providing contact information relevant for the Buyer.		
108.	0..1	IBT-056	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:Name	Buyer contact point A contact point for a legal entity or person. Example value: Jens Jensen		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
109.	0..1	IBT-057	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:Telephone	Buyer contact telephone number A phone number for the contact point. Example value: 876 654 321		
110.	0..1	IBT-058	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:ElectronicMail	Buyer contact email address An e-mail address for the contact point. Example value: jens.j@buyer.se		
111.	0..1	IBG-10	ubl:Invoice / cac:PayeeParty	PAYEE A group of business terms providing information about the Payee, i.e. the role that receives the payment. Shall be used when the Payee is different from the Seller.		
112.	0..1		ubl:Invoice / cac:PayeeParty / cac:PartyIdentification	PARTY IDENTIFICATION		
113.	1..1	IBT-060, IBT-090	ubl:Invoice / cac:PayeeParty / cac:PartyIdentification / cbc:ID	Payee identifier or bank assigned creditor identifier This element is used for both the identification of the Payee, or the unique banking reference identifier of Payee (assigned by the Payee bank.) For payee identification use ICD code list, for SEPA bank assigned creditor reference, use SEPA. Example value: FR932874294		
114.	0..1		ubl:Invoice / cac:PayeeParty / cac:PartyIdentification / cbc:ID / @schemeID	Payee or bank assigned creditor identifier identification scheme identifier The identification scheme identifier of the payee identifier. For bank assigned creditor identifier (IBT-090), value MUST be "SEPA" Example value: SEPA		
115.	1..1		ubl:Invoice / cac:PayeeParty / cac:PartyName	PARTY NAME		
116.	1..1	IBT-059	ubl:Invoice / cac:PayeeParty / cac:PartyName / cbc:Name	Payee name The name of the Payee. Example value: Payee Name Ltd		
117.	0..1		ubl:Invoice / cac:PayeeParty / cac:PartyLegalEntity	PARTY LEGAL ENTITY		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
118.	1..1	IBT-061	ubl:Invoice / cac:PayeeParty / cac:PartyLegalEntity / cbc:CompanyID	Payee legal registration identifier An identifier issued by an official registrar that identifies the Payee as a legal entity or person. Example value: FR932874294		
119.	0..1	IBT-061-1	ubl:Invoice / cac:PayeeParty / cac:PartyLegalEntity / cbc:CompanyID / @schemeID	Payee legal registration identifier identification scheme identifier The identification scheme identifier of the Payee legal registration identifier. Example value: 0002		
120.	0..1	IBG-11	ubl:Invoice / cac:TaxRepresentativeParty	SELLER TAX REPRESENTATIVE PARTY A group of business terms providing information about the Seller's tax representative.		
121.	1..1		ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyName	PARTY NAME		
122.	1..1	IBT-062	ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyName / cbc:Name	Seller tax representative name The full name of the Seller's tax representative party. Example value: Tax Representative Name AS		
123.	1..1	IBG-12	ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress	SELLER TAX REPRESENTATIVE POSTAL ADDRESS A group of business terms providing information about the postal address for the tax representative party. Sufficient components of the address are to be filled to comply with legal requirements.		
124.	0..1	IBT-064	ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cbc:StreetName	Tax representative address line 1 The main address line in an address. Example value: Lille gatan 545		
125.	0..1	IBT-065	ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cbc:cbc:AdditionalStreetName	Tax representative address line 2 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Po Box 987		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
126.	0..1	IBT-066	ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cbc:CityName	Tax representative city The common name of the city, town or village, where the tax representative address is located. Example value: Göteborg		
127.	0..1	IBT-067	ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cbc:PostalZone	Tax representative post code The identifier for an addressable group of properties according to the relevant postal service. Example value: 12345		
128.	0..1	IBT-068	ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cbc:CountrySubentity	Tax representative country subdivision The subdivision of a country. Example value: Region Vest		
129.	0..1		ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cac:AddressLine	ADDRESS LINE		
130.	1..1	IBT-164	ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cac:AddressLine / cbc:Line	Tax representative address line 3 An additional address line in an address that can be used to give further details supplementing the main line. Example value: A87		
131.	1..1		ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cac:Country	COUNTRY		
132.	1..1	IBT-069	ubl:Invoice / cac:TaxRepresentativeParty / cac:PostalAddress / cac:Country / cbc:IdentificationCode	Tax representative country code A code that identifies the country. Example value: SE		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
133.	1..1		ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyTaxScheme	PARTY TAX IDENTIFIER		
134.	1..1	IBT-063	ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cbc:CompanyID	Seller tax representative TAX identifier The TAX identifier of the Seller's tax representative party. Example value: FR932874294		
135.	1..1		ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cac:TaxScheme	TAX SCHEME		
136.	1..1		ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID	<i>Mandatory element. Use "GST"</i> <i>Default value: GST</i>		
137.	0..1	IBG-13	ubl:Invoice / cac:Delivery	DELIVERY INFORMATION A group of business terms providing information about where and when the goods and services invoiced are delivered.		
138.	0..1	IBT-072	ubl:Invoice / cac:Delivery / cbc:ActualDeliveryDate	Actual delivery date The date on which the supply of goods or services was made or completed. Format = "YYYY-MM-DD" Example value: 2017-12-01		
139.	0..1		ubl:Invoice / cac:Delivery / cac:DeliveryLocation	DELIVERY LOCATION		
140.	0..1	IBT-071	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cbc:ID	Deliver to location identifier An identifier for the location at which the goods and services are delivered. Example value: 83745498753497		
141.	0..1	IBT-071-1	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cbc:ID / @schemeID	Deliver to location identifier identification scheme identifier The identification scheme identifier of the Deliver to location identifier. Example value: 0088		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
142.	0..1	IBG-15	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address	DELIVER TO ADDRESS A group of business terms providing information about the address to which goods and services invoiced were or are delivered.		
143.	0..1	IBT-075	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:StreetName	Deliver to address line 1 The main address line in an address. Example value: Delivery Street 1		
144.	0..1	IBT-076	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:AdditionalStreetName	Deliver to address line 2 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Delivery Street 2		
145.	0..1	IBT-077	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:CityName	Deliver to city The common name of the city, town or village, where the deliver to address is located. Example value: Malmö		
146.	0..1	IBT-078	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:PostalZone	Deliver to post code The identifier for an addressable group of properties according to the relevant postal service. Example value: 86756		
147.	0..1	IBT-079	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:CountrySubentity	Deliver to country subdivision The subdivision of a country. Example value: South Region		
148.	0..1		ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:AddressLine	ADDRESS LINE		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
149.	1..1	IBT-165	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:AddressLine / cbc:Line	Deliver to address line 3 An additional address line in an address that can be used to give further details supplementing the main line. Example value: C54		
150.	1..1		ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:Country	COUNTRY		
151.	1..1	IBT-080	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:Country / cbc:IdentificationCode	Deliver to country code A code that identifies the country. Example value: SE		
152.	0..1		ubl:Invoice / cac:Delivery / cac:DeliveryParty	DELIVERY PARTY		
153.	1..1		ubl:Invoice / cac:Delivery / cac:DeliveryParty / cac:PartyName	PARTY NAME		
154.	1..1	IBT-070	ubl:Invoice / cac:Delivery / cac:DeliveryParty / cac:PartyName / cbc:Name	Deliver to party name The name of the party to which the goods and services are delivered. Example value: Deliver name		
155.	0..n	IBG-16	ubl:Invoice / cac:PaymentMeans	PAYMENT INSTRUCTIONS A group of business terms providing information about the payment.		
156.	1..1	IBT-081	ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode	Payment means type code The means, expressed as code, for how a payment is expected to be or has been settled. Example value: 30		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
157.	0..1	IBT-082	ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode / @name	Payment means text The means, expressed as text, for how a payment is expected to be or has been settled. Example value: Credit transfer		
158.	0..1	IBT-083	ubl:Invoice / cac:PaymentMeans / cbc:PaymentID	Remittance information A textual value used to establish a link between the payment and the Invoice, issued by the Seller. Used for creditor's critical reconciliation information. This information element helps the Seller to assign an incoming payment to the relevant payment process. Example value: 432948234234234		
159.	0..1	IBG-18	ubl:Invoice / cac:PaymentMeans / cac:CardAccount	PAYMENT CARD INFORMATION A group of business terms providing information about card used for payment contemporaneous with invoice issuance.		
160.	1..1	IBT-087	ubl:Invoice / cac:PaymentMeans / cac:CardAccount / cbc:PrimaryAccountNumberID	Payment card primary account number The Primary Account Number (PAN) of the card used for payment. In accordance with card payments security standards, an invoice should never include a full card primary account number. Example value: 1234		
161.	1..1		ubl:Invoice / cac:PaymentMeans / cac:CardAccount / cbc:NetworkID	Card Network identifier, such as VISA, American Express, Master Card. Example value: VISA		
162.	0..1	IBT-088	ubl:Invoice / cac:PaymentMeans / cac:CardAccount / cbc:HolderName	Payment card holder name The name of the payment card holder. Example value: John Doe		
163.	0..1	IBG-17	ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount	CREDIT TRANSFER A group of business terms to specify credit transfer payments.		
164.	1..1	IBT-084	ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:ID	Payment account identifier A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. Such as IBAN or BBAN. Example value: NO99991122222		
165.	0..1	IBT-085	ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:Name	Payment account name The name of the payment account, at a payment service provider, to which payment should be made. Example value: Payment Account		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
166.	0..1		ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch	FINANCIAL INSTITUTION BRANCH		
167.	1..1	IBT-086	ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cbc:ID	Payment service provider identifier An identifier for the payment service provider where a payment account is located. Such as a BIC or a national clearing code where required. No identification scheme Identifier to be used. Example value: 9999		
168.	0..1	IBG-19	ubl:Invoice / cac:PaymentMeans / cac:PaymentMandate	DIRECT DEBIT A group of business terms to specify a direct debit.		
169.	0..1	IBT-089	ubl:Invoice / cac:PaymentMeans / cac:PaymentMandate / cbc:ID	Mandate reference identifier Unique identifier assigned by the Payee for referencing the direct debit mandate. Used in order to pre-notify the Buyer of a SEPA direct debit. Example value: 123456		
170.	0..1		ubl:Invoice / cac:PaymentMeans / cac:PaymentMandate / cac:PayerFinancialAccount	PAYER FINANCIAL ACCOUNT		
171.	1..1	IBT-091	ubl:Invoice / cac:PaymentMeans / cac:PaymentMandate / cac:PayerFinancialAccount / cbc:ID	Debited account identifier The account to be debited by the direct debit. Example value: 12345676543		
172.	0..1		ubl:Invoice / cac:PaymentTerms	PAYMENT TERMS		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
173.	1..1	IBT-020	ubl:Invoice / cac:PaymentTerms / cbc:Note	Payment terms A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). In case the Amount due for payment (IBT-115) is positive, either the Payment due date (IBT-009) or the Payment terms (IBT-020) shall be present. Example value: Net within 30 days		
174.	0..n	IBG-20, IBG-21	ubl:Invoice / cac:AllowanceCharge	DOCUMENT LEVEL ALLOWANCES AND CHARGES A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than TAX, applicable to the Invoice as a whole.		
175.	1..1		ubl:Invoice / cac:AllowanceCharge / cbc:ChargeIndicator	Use "true" when informing about Charges and "false" when informing about Allowances. Example value: false		
176.	0..1	IBT-098, IBT-105	ubl:Invoice / cac:AllowanceCharge / cbc:AllowanceCharge ReasonCode	Document level allowance or charge reason code The reason for the document level allowance or charge, expressed as a code. For allowances a subset of codelist UNCL5189 is to be used, and for charges codelist UNCL7161 applies. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason Example value: 95		
177.	0..1	IBT-097, IBT-104	ubl:Invoice / cac:AllowanceCharge / cbc:AllowanceCharge Reason	Document level allowance or charge reason The reason for the document level allowance or charge, expressed as text. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason Example value: Discount		
178.	0..1	IBT-094, IBT-101	ubl:Invoice / cac:AllowanceCharge / cbc:MultiplierFactor Numeric	Document level allowance or charge percentage The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance or charge amount. To state 20%, use value 20. Example value: 20		
179.	1..1	IBT-092, IBT-099	ubl:Invoice / cac:AllowanceCharge / cbc:Amount	Document level allowance or charge amount The amount of an allowance or a charge, without TAX. Must be rounded to maximum 2 decimals Example value: 200		
180.	1..1		ubl:Invoice / cac:AllowanceCharge / cbc:Amount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
181.	0..1	IBT-093, IBT-100	ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount	Document level allowance or charge base amount The base amount that may be used, in conjunction with the document level allowance or charge percentage, to calculate the document level allowance or charge amount. Must be rounded to maximum 2 decimals Example value: 1000		
182.	1..1		ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
183.	1..1		ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory	Document level allowance or charge percentage The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance or charge amount. To state 20%, use value 20. Example value: 20		
184.	1..1	IBT-095, IBT-102	ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID	Document level allowance or charge TAX category code A coded identification of what TAX category applies to the document level allowance or charge. Example value: S		
185.	0..1	BT-096-GST, BT-103-GST	ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent	Document level allowance or charge TAX category rate The TAX rate, represented as percentage that applies to the document level allowance or charge. Example value: 25		
186.	1..1		ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cac:TaxScheme	TAX SCHEME		
187.	1..1		ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cac:TaxScheme / cbc:ID	Mandatory element. Use "GST" Default value: GST		
188.	1..2		ubl:Invoice / cac:TaxTotal /	TAX TOTAL When tax currency code (IBT-006) is provided, two instances of the tax total must be present, but only one with tax subtotal.		
189.	1..1	IBT-110	ubl:Invoice / cac:TaxTotal / cbc:TaxAmount	Invoice total TAX amount The total TAX amount for the Invoice. Must be rounded to maximum 2 decimals Example value: 486.25	M	The Invoice total GST amount (IBT-110) and Invoice total GST amount in accounting currency (IBT-111) MUST have the same operational sign.

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
190.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
191.		IBT-111	ubl:Invoice / cac:TaxTotal / cbc:TaxAmount	Invoice total TAX amount in tax accounting currency The TAX total amount expressed in the accounting currency accepted or required in the country of the Seller. Must be rounded to maximum 2 decimals Example value: 486.25		The Invoice total GST amount in accounting currency (IBT-111) MUST be provided, if the Invoice currency code (IBT-005) is not 'SGD'. Refer to Remarks in IBT-110
192.	1..1		ubl:Invoice / cac:TaxTotal / cbc:TaxAmount / @currencyID	Mandatory attribute. Use IBT-006 Example value: SGD		The currency code for the Invoice total GST amount in accounting currency (IBT-111) MUST be 'SGD' i.e. the same value as the Tax accounting currency code (IBT-006), if the Invoice currency code (IBT-005) is not 'SGD'.
193.	0..n	IBG-23	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal	TAX BREAKDOWN A group of business terms providing information about TAX breakdown by different categories, rates and exemption reasons		
194.	1..1	IBT-116	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount	TAX category taxable amount Sum of all taxable amounts subject to a specific TAX category code and TAX category rate (if the TAX category rate is applicable). Must be rounded to maximum 2 decimals. Example value: 1945.00	M	
195.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
196.	1..1	IBT-117	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount	TAX category tax amount The total TAX amount for a given TAX category. Must be rounded to maximum 2 decimals. Example value: 486.25	M	
197.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
198.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory	TAX CATEGORY		
199.	1..1	IBT-118	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID	TAX category code Coded identification of a TAX category. Example value: SR	M	The GST category code (IBT-118) on an Invoice MUST be coded using valid code values. At least one GST category code (IBT-118) within the GST Breakdown (IBG-23) MUST be within the scope of the GST InvoiceNow Requirement. Refer para 2.4 under IMDA Technical Playbook: TX2 – Data Extraction and Transformation on the list of acceptable tax category codes and prescribed tax category codes required for GST InvoiceNow Requirement
200.	1..1	IBT-118-1	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cac:TaxScheme / cbc:ID	Mandatory element. Use "GST" Default value: GST	M	Each GST Breakdown (IBG-23) MUST have a GST category tax scheme identifier (IBT-118-1) with value 'GST'.
201.	0..1	IBT-119	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:Percent	TAX category rate The TAX rate, represented as percentage that applies for the relevant TAX category. Example value: 9	M	
202.	0..1	IBT-121	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode	TAX exemption reason code A coded statement of the reason for why the amount is exempted from TAX.		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
203.	0..1	IBT-120	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason	TAX exemption reason text A textual statement of the reason why the amount is exempted from TAX or why no TAX is being charged. Example value: Exempt		
204.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cac:TaxScheme	TAX SCHEME		
205.	1..1	IBG-22	ubl:Invoice / cac:LegalMonetaryTotal	DOCUMENT TOTALS A group of business terms providing the monetary totals for the Invoice.		
206.	1..1	IBT-106	ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount	Sum of Invoice line net amount Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals. Example value: 3800.0	M	
207.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
208.	1..1	IBT-109	ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount	Invoice total amount without TAX The total amount of the Invoice without TAX. Must be rounded to maximum 2 decimals. Example value: 3600.0	M	
209.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
210.	1..1	IBT-112	ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount	Invoice total amount with TAX The total amount of the Invoice with TAX. Must be rounded to maximum 2 decimals. Example value: 4500.0	M	The Invoice total amount with GST (IBT-112) MUST NOT be negative.

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
211.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
212.	0..1	IBT-107	ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount	Sum of allowances on document level Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: 200.0		
213.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
214.	0..1	IBT-108	ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount	Sum of charges on document level Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: 0.0		
215.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
216.	0..1	IBT-113	ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount	Paid amount The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals. Example value: 1000.0		
217.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
218.	0..1	IBT-114	ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount	Rounding amount The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals. Example value: 0.0		
219.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
220.	1..1	IBT-115	ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount	Amount due for payment The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals. Example value: 3500.0	M	
221.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
222.	1..n	IBG-25	ubl:Invoice / cac:InvoiceLine	INVOICE LINE A group of business terms providing information on individual Invoice lines.		
223.	1..1	IBT-126	ubl:Invoice / cac:InvoiceLine / cbc:ID	Invoice line identifier A unique identifier for the individual line within the Invoice. Example value: 12	M	
224.	0..1	IBT-127	ubl:Invoice / cac:InvoiceLine / cbc:Note	Invoice line note A textual note that gives unstructured information that is relevant to the Invoice line. Example value: New article number 12345		
225.	1..1	IBT-129	ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity	Invoiced quantity The quantity of items (goods or services) that is charged in the Invoice line. Example value: 100	M	Specific treatment for this field is provided in Annex A.
226.	1..1	IBT-130	ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity / @unitCode	Invoiced quantity unit of measure The unit of measure that applies to the invoiced quantity. Example value: C62	M	Specific treatment for this field is provided in Annex A.

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
227.	1..1	IBT-131	ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount	Invoice line net amount The total amount of the Invoice line. The amount is “net” without TAX, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals. Example value: 2145.00	M	Specific treatment for this field is provided in Annex A.
228.	1..1		ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
229.	0..1	IBT-133	ubl:Invoice / cac:InvoiceLine / cbc:AccountingCost	Invoice line Buyer accounting reference A textual value that specifies where to book the relevant data into the Buyer’s financial accounts. Example value: 1287:65464		
230.	0..1	IBG-26	ubl:Invoice / cac:InvoiceLine / cac:InvoicePeriod	INVOICE LINE PERIOD A group of business terms providing information about the period relevant for the Invoice line.		
231.	0..1	IBT-134	ubl:Invoice / cac:InvoiceLine / cac:InvoicePeriod / cbc:StartDate	Invoice line period start date The date when the Invoice period for this Invoice line starts. Format =“YYYY-MM-DD” Example value: 2017-10-05		
232.	0..1	IBT-135	ubl:Invoice / cac:InvoiceLine / cac:InvoicePeriod / cbc:EndDate	Invoice line period end date The date when the Invoice period for this Invoice line ends. Format =“YYYY-MM-DD” Example value: 2017-10-15		
233.	0..1		ubl:Invoice / cac:InvoiceLine / cac:OrderLineReference	ORDER LINE REFERENCE		
234.	1..1	IBT-132	ubl:Invoice / cac:InvoiceLine / cac:OrderLineReference / cbc:LineID	Referenced purchase order line reference An identifier for a referenced line within a purchase order, issued by the Buyer. Example value: 3		
235.	0..1		ubl:Invoice / cac:InvoiceLine / cac:OrderLineReference / cac:OrderReference	Referenced purchase order		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
236.	1..1	IBT-183	ubl:Invoice / cac:InvoiceLine / cac:OrderLineReference / cac:OrderReference / cbc:ID	Purchase order reference An identifier for a referenced purchase order, issued by the Buyer.		New optional field added in PINT-SG
237.	0..1		ubl:Invoice / cac:InvoiceLine / cac:DocumentReference	LINE OBJECT IDENTIFIER		
238.	1..1	IBT-128	ubl:Invoice / cac:InvoiceLine / cac:DocumentReference / cbc:ID	Invoice line object identifier An identifier for an object on which the invoice line is based, given by the Seller. Example value: AB12345		
239.	0..1		ubl:Invoice / cac:InvoiceLine / cac:DocumentReference / cbc:ID / @schemeID	Invoice line object identifier identification scheme identifier The identification scheme identifier of the Invoice line object identifier. Example value: ABZ		
240.	1..1	IBT-128	ubl:Invoice / cac:InvoiceLine / cac:DocumentReference / cbc:DocumentTypeCode	Document type code Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents Default value: 130		
241.	0..n	IBG-27, IBG-28	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge	INVOICE LINE ALLOWANCES OR CHARGES A group of business terms providing information about allowances or charges applicable to the individual Invoice line.		
242.	1..1		ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:ChargeIndicator	Use "true" when informing about Charges and "false" when informing about Allowances Example value: false		
243.	0..1	IBT-140, IBT-145	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode	Line level allowance or charge reason code The reason for the line level allowance or charge, expressed as a code. Example value: 95		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
244.	0..1	IBT-139, IBT-144	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceCharge Reason	Line level allowance or charge reason The reason for the line level allowance or charge, expressed as text. Example value: Discount		
245.	0..1	IBT-138, IBT-143	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:MultiplierFactor Numeric	Line level allowance or charge percentage The percentage that may be used, in conjunction with the line level allowance base amount, to calculate the line level allowance or charge amount. Example value: 20		
246.	1..1	IBT-136, IBT-141	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount	Line level allowance or charge amount The amount of an allowance or a charge, without TAX. Must be rounded to maximum 2 decimals Example value: 200		
247.	1..1		ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
248.	0..1	IBT-137, IBT-142	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount	Line level allowance or charge base amount The base amount that may be used, in conjunction with the line level allowance or charge percentage, to calculate the line level allowance or charge amount. Must be rounded to maximum 2 decimals Example value: 1000		
249.	1..1		ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
250.	1..1	IBG-31	ubl:Invoice / cac:InvoiceLine / cac:Item	ITEM INFORMATION A group of business terms providing information about the goods and services invoiced.		
251.	0..1	IBT-154	ubl:Invoice / cac:InvoiceLine / cac:Item / cbc:Description	Item description A description for an item. The item description allows for describing the item and its features in more detail than the Item name. Example value: Long description of the item on the invoice line		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
252.	1..1	IBT-153	ubl:Invoice / cac:InvoiceLine / cac:Item / cbc:Name	Item name A name for an item. Example value: Item name	M	Specific treatment for this field is provided in Annex A.
253.	0..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:BuyersItemIdentification	BUYERS ITEM IDENTIFICATION		
254.	1..1	IBT-156	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:BuyersItemIdentification / cbc:ID	SELLERS ITEM IDENTIFICATION		
255.	0..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:SellersItemIdentification	Item Seller's identifier An identifier, assigned by the Seller, for the item. Example value: 9873242		
256.	1..1	IBT-155	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:SellersItemIdentification / cbc:ID	STANDARD ITEM IDENTIFICATION		
257.	0..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:StandardItemIdentification	Item standard identifier An item identifier based on a registered scheme. Example value: 10986700		
258.	1..1	IBT-157	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:StandardItemIdentification / cbc:ID	Item standard identifier identification scheme identifier The identification scheme identifier of the Item standard identifier Example value: 0160		
259.	1..1	IBT-157-1	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:StandardItemIdentification / cbc:ID / @schemeID	ORIGIN COUNTRY		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
260.	0..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:OriginCountry	Item country of origin The code identifying the country from which the item originates. Example value: CN		
261.	1..1	IBT-159	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:OriginCountry / cbc:IdentificationCode	COMMODITY CLASSIFICATION		
262.	0..n		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:CommodityClassification	Item classification identifier A code for classifying the item by its type or nature. Example value: 9873242		
263.	1..1	IBT-158	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode	Item classification identifier identification scheme identifier The identification scheme identifier of the Item classification identifier Example value: STI		
264.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode / @listID	Item classification identifier identification scheme identifier The identification scheme identifier of the Item classification identifier Example value: STI		
265.	0..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode / @listVersionID	Item classification identifier version identification scheme identifier The identification scheme version identifier of the Item classification identifier		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
266.	1..1	IBG-30	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory	LINE TAX INFORMATION A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line.		
267.	1..1	IBT-151	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID	Invoiced item TAX category code The TAX category code for the invoiced item. Example value: SR	M	<p>The Invoiced item GST category code (IBT-151) on an Invoice MUST be coded using valid code values.</p> <p>Refer para 2.4 under IMDA Technical Playbook: TX2 – Data Extraction and Transformation on the list of acceptable tax category codes and prescribed tax category codes required for GST InvoiceNow Requirement</p> <p>All distinct values of the Invoiced item GST category codes (IBT-151) MUST tally with the values of the GST category codes (IBT-118).</p> <p>The Invoiced item GST category codes (IBT-151) on an Invoice MUST be valid values for the Business process type (IBT-023).</p>
268.	0..1	IBT-152	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent	Invoiced item TAX rate The TAX rate, represented as percentage that applies to the invoiced item. Example value: 9	M	
269.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cac:TaxScheme	TAX SCHEME		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
270.	1..1	IBT-167	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cac:TaxScheme / cbc:ID	Mandatory element. Use "GST" Default value: GST	M	
271.	0..n	IBG-32	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:AdditionalItemProperty	ITEM ATTRIBUTES A group of business terms providing information about properties of the goods and services invoiced.		
272.	1..1	IBT-160	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:AdditionalItemProperty / cbc:Name	Item attributes name The name of the attribute or property of the item. Example value: Color		
273.	1..1	IBT-161	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:AdditionalItemProperty / cbc:Value	Item attribute value The value of the attribute or property of the item. Example value: Black		
274.	1..1	IBG-29	ubl:Invoice / cac:InvoiceLine / cac:Price	PRICE DETAILS A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.		
275.	1..1	IBT-146	ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount	Item net price The price of an item, exclusive of TAX, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price cannot be negative. Example value: 23.45	M	The Item net price (IBT-146) MUST NOT be negative. Specific treatment for this field is provided in Annex A.
276.			ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
277.	0..1	IBT-149	ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:BasedQuantity	Item price base quantity The number of item units to which the price applies. Example value: 1		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
278.	0..1	IBT-150	ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:BasedQuantity / @unitCode	Item price base quantity unit of measure code The unit of measure that applies to the Item price base quantity. Example value: C62		
279.	0..1		ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge	ALLOWANCE		
280.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:ChargeIndicator	Mandatory element. Value must be "false" Fixed value: false		
281.	1..1	IBT-147	ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount	Item price discount The total discount subtracted from the Item gross price to calculate the Item net price. Example value: 100		
282.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
283.	0..1	IBT-148	ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount	Item gross price The unit price, exclusive of TAX, before subtracting Item price discount, can not be negative Example value: 123.45		
284.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).

Data Elements of Credit Note

List of mandatory items under GST InvoiceNow Requirement compared to Peppol standard (PINT-SG)

M indicates a mandatory element

M indicates a mandatory element

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
1.	1..1	IBT-024	ubl:CreditNote / cbc:CustomizationID	Specification identifier An identification of the specification containing the total set of rules regarding semantic content, cardinalities, and business rules to which the data contained in the instance document conforms.	M	Specific treatment for this field is provided in Annex A.
2.	1..1	IBT-023	ubl:CreditNote / cbc:ProfileID	Business process type Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way.	M	Specific treatment for this field is provided in Annex A.
3.	1..1	IBT-001	ubl:CreditNote / cbc:ID	Invoice number A unique identification of the Invoice.	M	
4.	0..1	BT-SG-003	ubl:CreditNote / cbc:UUID	Document identifier An identifier that uniquely identifies the invoice instance.	M	New mandatory field to be used as a document identifier. This field is not the same as the Transmission ID (i.e. InstanceIdentifier from the SBDH).
5.	1..1	IBT-002	ubl:CreditNote / cbc:IssueDate	Invoice issue date The date when the Invoice was issued. Format "YYYY-MM-DD" Example value: 2017-11-01	M	
6.	0..1	IBT-168	ubl:CreditNote / cbc:IssueTime	Invoice issue time The time of day when an invoice was issued		New optional field in PINT-SG
7.	0..1	IBT-007	ubl:CreditNote / cbc:TaxPointDate	Value added tax point date The date when the TAX becomes accountable for the Seller and for the Buyer in so far as that date can be determined and differs from the date of issue of the invoice, according to the TAX directive.		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
8.	1..1	IBT-003	ubl:CreditNote / cbc:CreditNoteTypeCode	Invoice type code A code specifying the functional type of the Invoice. Example value: 380	M	The Invoice type code (IBT-003) MUST be coded using the invoice and credit note related code lists of UNTDID 1001 as follows: 380 = Commercial invoice 381 = Credit Note
9.	0..1	IBT-022	ubl:CreditNote / cbc:Note	Invoice note A textual note that gives unstructured information that is relevant to the Invoice as a whole such as the reason for any correction or assignment note in case the invoice has been factored. Example value: Please note our new phone number 33 44 55 66	M	*Under consultation to change to M
10.	1..1	IBT-005	ubl:CreditNote / cbc:DocumentCurrencyCode	Invoice currency code The currency in which all Invoice amounts are given, except for the Total TAX amount in accounting currency. Example value: SGD	M	The Invoice currency code (IBT-005) MUST be coded using ISO code list 4217 alpha-3.
11.	0..1	IBT-006	ubl:CreditNote / cbc:TaxCurrencyCode	TAX accounting currency code The currency used for GST accounting and reporting purposes as accepted or required in the country of the Seller. Shall be used in combination with the Invoice total GST amount in accounting currency (BT-111), when the GST accounting currency code differs from the Invoice currency code. Example value: SGD		The Tax accounting currency code (IBT-006) must be 'SGD' if the Invoice currency code (IBT-005) is not 'SGD'. Otherwise, if the Invoice currency code (IBT-005) is 'SGD', then the Tax accounting currency code (IBT-006) must be not filled.
12.	0..1	IBT-019	ubl:CreditNote / cbc:AccountingCost	Buyer accounting reference A textual value that specifies where to book the relevant data into the Buyer's financial accounts. Example value: 4217:2323:2323		
13.	0..1	IBT-010	ubl:CreditNote / cbc:BuyerReference	Buyer reference An identifier assigned by the Buyer used for internal routing purposes. An invoice must have buyer reference or purchase order reference (BT-13). Example value: abs1234		
14.	0..1	IBG-14	ubl:CreditNote / cac:InvoicePeriod	DELIVERY OR INVOICE PERIOD A group of business terms providing information on the invoice period. Also called delivery period. If the group is used, the invoiceing period start date and/or end date must be used.		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
15.	0..1	IBT-073	ubl:CreditNote / cac:InvoicePeriod / cbc:StartDate	Invoicing period start date The date when the Invoice period starts. Format = "YYYY-MM-DD". Example value: 2017-10-01		
16.	0..1	IBT-074	ubl:CreditNote / cac:InvoicePeriod / cbc:EndDate	Invoicing period end date The date when the Invoice period ends. Format = "YYYY-MM-DD". Example value: 2017-10-01		
17.	0..1	IBT-008	ubl:CreditNote / cac:InvoicePeriod / cbc:DescriptionCode	Value added tax point date code The code of the date when the TAX becomes accountable for the Seller and for the Buyer. Example value: 35		
18.	0..1		ubl:CreditNote / cac:OrderReference	ORDER AND SALES ORDER REFERENCE		
19.	1..1	IBT-013	ubl:CreditNote / cac:OrderReference / cbc:ID	Purchase order reference An identifier of a referenced purchase order, issued by the Buyer. An invoice must have buyer reference (BT-10) or purchase order reference. Example value: 98776		
20.	0..1	IBT-014	ubl:CreditNote / cac:OrderReference / cbc:SalesOrderID	Sales order reference An identifier of a referenced sales order, issued by the Seller. Example value: 112233		
21.	0..n	IBG-03	ubl:CreditNote / cac:BillingReference	PRECEDING INVOICE REFERENCE A group of business terms providing information on one or more preceding Invoices.		
22.	1..1		ubl:CreditNote / cac:BillingReference / cac:InvoiceDocumentReference	INVOICE DOCUMENT REFERENCE		
23.	1..1	IBT-025	ubl:CreditNote / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID	Preceding Invoice number The identification of an Invoice that was previously sent by the Seller. Example value: inv123	M	*Under consultation to change to M
24.	0..1	IBT-026	ubl:CreditNote / cac:BillingReference / cac:InvoiceDocumentReference / cbc:IssueDate	Preceding Invoice issue date The date when the Preceding Invoice was issued. Shall be provided in case the Preceding Invoice identifier is not unique. Format = "YYYY-MM-DD". Example value: 2017-09-15	M	*Under consultation to change to M
25.	0..1		ubl:CreditNote / cac:DespatchDocumentReference	DESPATCH ADVICE REFERENCE		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
26.	1..1	IBT-016	ubl:CreditNote / cac:DespatchDocumentReference / cbc:ID	Despatch advice reference An identifier of a referenced despatch advice. Example value: desp98		
27.	0..1		ubl:CreditNote / cac:ReceiptDocumentReference	RECEIPT ADVICE REFERENCE		
28.	1..1	IBT-015	ubl:CreditNote / cac:ReceiptDocumentReference / cbc:ID	Receiving advice reference An identifier of a referenced receiving advice. Example value: rec98		
29.	0..1		ubl:CreditNote / cac:ContractDocumentReference	TENDER OR LOT REFERENCE		
30.	1..1	IBT-012	ubl:CreditNote / cac:ContractDocumentReference / cbc:ID	Tender or lot reference The identification of the call for tender or lot the invoice relates to. Example value: PPID-123		
31.	0..n	IBG-24	ubl:CreditNote / cac:AdditionalDocumentReference	ADDITIONAL SUPPORTING DOCUMENTS A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).		Invoice in foreign currency: (a) If the Invoice currency code (IBT-005) is not 'SGD', the Invoice MUST have an Additional Supporting Document as follows: (i) Document type code (BT-SG-001) MUST be 'sgdtotal-excl-gst', (ii) Supporting document description (denoting Invoice (or CreditNote) total amount without GST in tax accounting currency) MUST be provided, (iii) Invoiced object identifier MUST be 'SGD'. (b) If the Invoice currency code (IBT-005) is not 'SGD', the Invoice MUST have an Additional Supporting Document as follows: (i) Document type code (BT-SG-002) MUST be 'sgdtotal-incl-gst', (ii) Supporting document description (denoting Invoice (or CreditNote)

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
						total amount with GST in tax accounting currency) MUST be provided, (iii) Invoiced object identifier MUST be 'SGD'. For more details, please refer to Section Tax Information under Peppol International (PINT) model for Billing
32.	1..1	IBT-018, BT-SG-001, BT-SG-002	ubl:CreditNote / cac:AdditionalDocumentReference / cbc:ID	Document type code Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents Default value: 130		Refer to Remarks for IBG-24
33.	0..1	IBT-018-1	ubl:CreditNote / cac:AdditionalDocumentReference / cbc:ID / @schemeID	Scheme identifier The identification scheme identifier of the Invoiced object identifier. Example value: AUN		Refer to Remarks for IBG-24
34.	1..1	IBT-122	ubl:Invoice / cac:AdditionalDocumentReference / cbc:ID	Invoiced object identifier, Supporting document reference An identifier for an object on which the invoice is based, given by the Seller, or the identifier for the supporting document. Example value: AB23456		Refer to Remarks for IBG-24
35.	0..1	IBT-123	ubl:CreditNote / cac:AdditionalDocumentReference / cbc:DocumentDescription	Supporting document description A description of the supporting document, such as: timesheet, usage report etc.		Refer to Remarks for IBG-24
36.	0..1		ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment	ATTACHMENT		
37.	0..1	IBT-125	ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject	Attached document An attached document embedded as binary object (Base64) or sent together with the invoice. Example value: aHR0cHM6Ly90ZXN0LXZlZmEuZGlmaS5uby9wZXBwb2xiaXMvcG9hY2MvYmlsbGluZy8zLjAvYmlzLw==		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
38.	1..1	IBT-125-1	ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject / @mimeType	Attached document Mime code The mime code of the attached document. Example value: text/csv		
39.	1..1		ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject / @filename	Attached document Filename The file name of the attached document Example value: Hours-spent.csv		
40.	0..1		ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment / cac:ExternalReference	EXTERNAL REFERENCE		
41.	1..1	IBT-124	ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment / cac:ExternalReference / cbc:URI	External document location The URL (Uniform Resource Locator) that identifies where the external document is located. A means of locating the resource, including its primary access mechanism, e.g. http:// or ftp://. Example value: http://www.example.com/index.html		
42.	0..1		ubl:CreditNote / cac:OriginatorDocumentReference	PROJECT REFERENCE		
43.	1..1	IBT-017	ubl:CreditNote / cac:OriginatorDocumentReference / cbc:ID	Project reference The identification of the project the invoice refers to. Example value: PID33		
44.	1..1	IBG-04	ubl:CreditNote / cac:AccountingSupplierParty	SELLER <i>A group of business terms providing information about the Seller.</i>		
45.	1..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party	PARTY		
46.	1..1	IBT-034	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cbc:EndpointID	Seller electronic address Identifies the Seller's electronic address to which a business document may be delivered. Example value: 7300010000001	M	Specific treatment for this field is provided in Annex A.
47.	1..1	IBT-034-1	ubl:CreditNote / cac:AccountingSupplierParty /	Seller electronic address identification scheme identifier The identification scheme identifier of the Seller electronic address Example value: 0195	M	The Scheme identifiers (IBT-034-1), (IBT-049-1) of the Electronic

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
			cac:Party / cbc:EndpointID / @schemeID			addresses (IBT-034), (IBT-049) MUST belong to the CEF EAS code list. Specific treatment for this field is provided in Annex A.
48.	0..n		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification	PARTY IDENTIFICATION		
49.	1..1	IBT-029, IBT-090	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID	Seller identifier or bank assigned creditor identifier For bank assigned creditor identifier (ibt-090), value MUST be "SEPA" Example value: 5060012349998		
50.	0	IBT-029-1	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID	Seller or bank assigned creditor identifier identification scheme identifier For bank assigned creditor identifier (ibt-090), value MUST be "SEPA" Example value: 0088		
51.	0..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyName	PARTY NAME		
52.	1..1	IBT-028	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyName / cbc:Name	Seller trading name A name by which the Seller is known, other than Seller name (also known as Business name). Example value: Seller Business Name AS		
53.	1..1	IBG-05	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress	SELLER POSTAL ADDRESS A group of business terms providing information about the address of the Seller. Sufficient components of the address are to be filled to comply with legal requirements.		
54.	0..1	IBT-035	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:StreetName	Seller address line 1 The main address line in an address. Example value: 55 Newton Road	M	
55.	0..1	IBT-036	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:AdditionalStreetName	Seller address line 2 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Po Box 55		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
56.	0..1	IBT-037	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CityName	Seller city The common name of the city, town or village, where the Seller address is located. Example value: Singapore		
57.	0..1	IBT-038	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:PostalZone	Seller post code The identifier for an addressable group of properties according to the relevant postal service. Example value: 345678	M	
58.	0..1	IBT-039	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CountrySubentity	Seller country subdivision The subdivision of a country.		
59.	0..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:AddressLine	ADDRESS LINE		
60.	1..1	IBT-162	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:AddressLine / cbc:Line	Seller address line 3 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Building 23		
61.	1..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country	COUNTRY		
62.	1..1	IBT-040	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode	Seller country code A code that identifies the country. Example value: SG	M	
63.	0..2		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme	PARTY TAX/TAX IDENTIFIERS		
64.	1..1	IBT-031	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	Seller TAX identifier The Seller's TAX identifier (also known as Seller TAX identification number) such as the GST Number of the Seller. Example value: M123456789D	M	This field denotes the Seller's GST Number. Specific treatment for this field is provided in Annex A.

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
65.	1..1	IBT-032	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	Seller tax registration identifier The local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. <i>Example value: M123456789D</i>		
66.	1..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme	TAX SCHEME		
67.	1..1	IBT-031-1	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID	The scheme of the TAX identifier. Mandatory element. Use "GST" Default value: GST	M	The tax scheme identifier (IBT-031-1) of the Seller GST identifier (IBT-031) MUST be 'GST'.
68.	1..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity	PARTY LEGAL ENTITY		
69.	1..1	IBT-027	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName	Seller name The full formal name by which the Seller is registered in the national registry of legal entities or as a Taxable person or otherwise trades as a person or persons. <i>Example value: Full Formal Seller Name LTD.</i>	M	Specific treatment for this field is provided in Annex A.
70.	0..1	IBT-030	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID	Seller legal registration identifier An identifier issued by an official registrar that identifies the Seller as a legal entity or person such as the UEN of the Seller <i>Example value: 202012345M</i>	M	Specific treatment for this field is provided in Annex A. <i>*Under consultation to change to M</i>
71.	0..1	IBT-030-1	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID / @schemeID	Seller legal registration identifier identification scheme identifier The identification scheme identifier of the Seller legal registration identifier. <i>Example value: 0195</i>		
72.	0..1	IBT-033	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyLegalForm	Seller additional legal information Additional legal information relevant for the Seller. <i>Example value: Share capital</i>		
73.	0..1	IBG-06	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:Contact	SELLER CONTACT A group of business terms providing contact information about the Seller.		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
74.	0..1	IBT-041	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:Name	Seller contact point A contact point for a legal entity or person. Example value: xyz123		
75.	0..1	IBT-042	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:Telephone	Seller contact telephone number A phone number for the contact point. Example value: 887 654 321		
76.	0..1	IBT-043	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:ElectronicMail	Seller contact email address An e-mail address for the contact point. Example value: test.name@foo.bar		
77.	1..1	IBG-07	ubl:CreditNote / cac:AccountingCustomerParty	BUYER <i>A group of business terms providing information about the Buyer.</i>		
78.	1..1		ubl:CreditNote / cac:AccountingCustomerParty / cac:Party	PARTY		
79.	1..1	IBT-049	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cbc:EndpointID	Buyer electronic address Identifies the Buyer's electronic address to which a business document should be delivered. Example value: SGUEN202345678A	M	Specific treatment for this field is provided in Annex A.
80.	1..1	IBT-049-1	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cbc:EndpointID / @schemeID	Buyer electronic address identification scheme identifier The identification scheme identifier of the Buyer electronic address. Example value: 0195	M	The Scheme identifiers (IBT-034-1), (IBT-049-1) of the Electronic addresses (IBT-034), (IBT-049) MUST belong to the CEF EAS code list. Specific treatment for this field is provided in Annex A.
81.	0..1		ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification	PARTY IDENTIFICATION		
82.	1..1	IBT-046	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID	Buyer identifier An identifier of the Buyer. Example value: SE8765456787		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
83.	0	IBT-046-1	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID	Buyer identifier identification scheme identifier The identification scheme identifier of the Buyer identifier. Example value: 0195		
84.	0..1		ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyName	PARTY NAME		
85.	1..1	IBT-045	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyName / cbc:Name	Buyer trading name A name by which the Buyer is known, other than Buyer name (also known as Business name). Example value: Buyer Trading Name		
86.	1..1	IBG-08	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress	BUYER POSTAL ADDRESS A group of business terms providing information about the postal address for the Buyer. Sufficient components of the address are to be filled to comply with legal requirements.		
87.	0..1	IBT-050	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:StreetName	Buyer address line 1 The main address line in an address. Example value: 55 Newton Road	M	
88.	0..1	IBT-051	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:AdditionalStreetName	Buyer address line 2 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Po box 55		
89.	0..1	IBT-052	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CityName	Buyer city The common name of the city, town or village, where the Buyer's address is located. Example value: Singapore		
90.	0..1	IBT-053	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PostalZone	Buyer post code The identifier for an addressable group of properties according to the relevant postal service. Example value: 345678	M	
91.	0..1	IBT-054	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CountrySubentity	Buyer country subdivision The subdivision of a country. Example value: Region A		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
92.	0..1		ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:AddressLine	ADDRESS LINE		
93.	1..1	IBT-163	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:AddressLine / cbc:Line	Buyer address line 3 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Building F2		
94.	1..1		ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country	COUNTRY		
95.	1..1	IBT-055	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode	Buyer country code A code that identifies the country. Example value: SG	M	
96.	0..1		ubl:CreditNote / cac:AccountingCustomerParty cac:Party cac:PartyTaxScheme	PARTY TAX IDENTIFIER		
97.	1..1	IBT-048	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	Buyer TAX identifier The Buyer's TAX identifier (also known as Buyer TAX identification number) such as GSTN of the Buyer Example value: M123456789D		This field denotes the Buyer's GST Number. Specific treatment for this field is provided in Annex A.
98.	1..1		ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme	TAX SCHEME		
99.	1..1	IBT-048-1	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID	Mandatory element. Use "GST" Default value: GST		
100.	1..1		ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity	PARTY LEGAL ENTITY		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
101.	1..1	IBT-044	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName	Buyer name The full name of the Buyer. Example value: Buyer Full Name AS	M	Specific treatment for this field is provided in Annex A.
102.	0..1	IBT-047	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID	Buyer legal registration identifier An identifier issued by an official registrar that identifies the Buyer as a legal entity or person such as the UEN of the Buyer Example value: 202012345M	M	Specific treatment for this field is provided in Annex A. *Under consultation to change to M.
103.	0..1	IBT-047-1	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID / @schemeID	Buyer legal registration identifier identification scheme identifier The identification scheme identifier of the Buyer legal registration identifier. Example value: 0195		
104.	0..1	IBG-09	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:Contact	BUYER CONTACT A group of business terms providing contact information relevant for the Buyer.		
105.	0..1	IBT-056	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:Name	Buyer contact point A contact point for a legal entity or person. Example value: Jens Jensen		
106.	0..1	IBT-057	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:Telephone	Buyer contact telephone number A phone number for the contact point. Example value: 876 654 321		
107.	0..1	IBT-058	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:ElectronicMail	Buyer contact email address An e-mail address for the contact point. Example value: jens.j@buyer.se		
108.	0..1	IBG-10	ubl:CreditNote / cac:PayeeParty	PAYEE A group of business terms providing information about the Payee, i.e. the role that receives the payment. Shall be used when the Payee is different from the Seller.		
109.	0..1		ubl:CreditNote / cac:PayeeParty / cac:PartyIdentification	PARTY IDENTIFICATION		
110.	1..1	IBT-060, IBT-090	ubl:CreditNote / cac:PayeeParty / cac:PartyIdentification / cbc:ID	Payee identifier or bank assigned creditor identifier This element is used for both the identification of the Payee, or the unique banking reference identifier of Payee (assigned by the Payee bank.) For payee identification use ICD code list, for SEPA bank assigned creditor		

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S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
				reference, use SEPA. Example value: FR932874294		
111.	0..1	IBT-060-1	ubl:CreditNote / cac:PayeeParty / cac:PartyIdentification / cbc:ID / @schemeID	Payee or bank assigned creditor identifier identification scheme identifier The identification scheme identifier of the payee identifier. For bank assigned creditor identifier (BT-90), value MUST be "SEPA" Example value: SEPA		
112.	1..1		ubl:CreditNote / cac:PayeeParty / cac:PartyName	PARTY NAME		
113.	1..1	IBT-059	ubl:CreditNote / cac:PayeeParty / cac:PartyName / cbc:Name	Payee name The name of the Payee. Example value: Payee Name Ltd		
114.	0..1		ubl:CreditNote / cac:PayeeParty / cac:PartyLegalEntity	PARTY LEGAL ENTITY		
115.	1..1	IBT-061	ubl:CreditNote / cac:PayeeParty / cac:PartyLegalEntity / cbc:CompanyID	Payee legal registration identifier An identifier issued by an official registrar that identifies the Payee as a legal entity or person. Example value: FR932874294		
116.	0..1	IBT-061-1	ubl:CreditNote / cac:PayeeParty / cac:PartyLegalEntity / cbc:CompanyID / @schemeID	Payee legal registration identifier identification scheme identifier The identification scheme identifier of the Payee legal registration identifier. Example value: 0002		
117.	0..1	IBG-11	ubl:CreditNote / cac:TaxRepresentativeParty	SELLER TAX REPRESENTATIVE PARTY A group of business terms providing information about the Seller's tax representative.		
118.	1..1		ubl:CreditNote / cac:TaxRepresentativeParty / cac:PartyName	PARTY NAME		
119.	1..1	IBT-062	ubl:CreditNote / cac:TaxRepresentativeParty / cac:PartyName / cbc:Name	Seller tax representative name The full name of the Seller's tax representative party. Example value: Tax Representative Name AS		
120.	1..1	IBG-12	ubl:CreditNote / cac:TaxRepresentativeParty / cac:PostalAddress	SELLER TAX REPRESENTATIVE POSTAL ADDRESS A group of business terms providing information about the postal address for the tax representative party. Sufficient components of the address are to be filled to comply with legal requirements.		
121.	0..1	IBT-064	ubl:CreditNote / cac:TaxRepresentativeParty /	Tax representative address line 1 The main address line in an address. Example value: Lille gatan 545		

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S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
			cac:PostalAddress / cbc:StreetName			
122.	0..1	IBT-065	ubl:CreditNote / cac:TaxRepresentativeParty / cac:PostalAddress / cbc:cbc:AdditionalStreetName	Tax representative address line 2 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Po Box 987		
123.	0..1	IBT-066	ubl:CreditNote / cac:TaxRepresentativeParty / cac:PostalAddress / cbc:CityName	Tax representative city The common name of the city, town or village, where the tax representative address is located. Example value: Göteborg		
124.	0..1	IBT-067	ubl:CreditNote / cac:TaxRepresentativeParty / cac:PostalAddress / cbc:PostalZone	Tax representative post code The identifier for an addressable group of properties according to the relevant postal service. Example value: 12345		
125.	0..1	IBT-068	ubl:CreditNote / cac:TaxRepresentativeParty / cac:PostalAddress / cbc:CountrySubentity	Tax representative country subdivision The subdivision of a country. Example value: Region Vest		
126.	0..1		ubl:CreditNote / cac:TaxRepresentativeParty / cac:PostalAddress / cac:AddressLine	ADDRESS LINE		
127.	1..1	IBT-164	ubl:CreditNote / cac:TaxRepresentativeParty / cac:PostalAddress / cac:AddressLine / cbc:Line	Tax representative address line 3 An additional address line in an address that can be used to give further details supplementing the main line. Example value: A87		
128.	1..1		ubl:CreditNote / cac:TaxRepresentativeParty / cac:PostalAddress / cac:Country	COUNTRY		
129.	1..1	IBT-069	ubl:CreditNote / cac:TaxRepresentativeParty / cac:PostalAddress / cac:Country / cbc:IdentificationCode	Tax representative country code A code that identifies the country. Example value: SE		
130.	1..1		ubl:CreditNote / cac:TaxRepresentativeParty / cac:PartyTaxScheme	PARTY TAX IDENTIFIER		

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S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
131.	1..1	IBT-063	ubl:CreditNote / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cbc:CompanyID	Seller tax representative TAX identifier The TAX identifier of the Seller's tax representative party. Example value: FR932874294		
132.	1..1		ubl:CreditNote / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cac:TaxScheme	TAX SCHEME		
133.	1..1		ubl:CreditNote / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID	<i>Mandatory element. Use "GST"</i> <i>Default value: GST</i>		
134.	0..1	IBG-13	ubl:CreditNote / cac:Delivery	DELIVERY INFORMATION A group of business terms providing information about where and when the goods and services invoiced are delivered.		
135.	0..1	IBT-072	ubl:CreditNote / cac:Delivery / cbc:ActualDeliveryDate	Actual delivery date The date on which the supply of goods or services was made or completed. Format = "YYYY-MM-DD" Example value: 2017-12-01		
136.	0..1		ubl:CreditNote / cac:Delivery / cac:DeliveryLocation	DELIVERY LOCATION		
137.	0..1	IBT-071	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cbc:ID	Deliver to location identifier An identifier for the location at which the goods and services are delivered. Example value: 83745498753497		
138.	0..1	IBT-071-1	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cbc:ID / @schemeID	Deliver to location identifier identification scheme identifier The identification scheme identifier of the Deliver to location identifier. Example value: 0088		
139.	0..1	IBG-15	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address	DELIVER TO ADDRESS A group of business terms providing information about the address to which goods and services invoiced were or are delivered.		
140.	0..1	IBT-075	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:StreetName	Deliver to address line 1 The main address line in an address. Example value: Delivery Street 1		
141.	0..1	IBT-076	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:AdditionalStreetName	Deliver to address line 2 An additional address line in an address that can be used to give further details supplementing the main line. Example value: Delivery Street 2		

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S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
142.	0..1	IBT-077	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:CityName	Deliver to city The common name of the city, town or village, where the deliver to address is located. Example value: Malmö		
143.	0..1	IBT-078	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:PostalZone	Deliver to post code The identifier for an addressable group of properties according to the relevant postal service. Example value: 86756		
144.	0..1	IBT-079	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:CountrySubentity	Deliver to country subdivision The subdivision of a country. Example value: South Region		
145.	0..1		ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:AddressLine	ADDRESS LINE		
146.	1..1	IBT-165	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:AddressLine / cbc:Line	Deliver to address line 3 An additional address line in an address that can be used to give further details supplementing the main line. Example value: C54		
147.	1..1		ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:Country	COUNTRY		
148.	1..1	IBT-080	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:Country / cbc:IdentificationCode	Deliver to country code A code that identifies the country. Example value: SE		
149.	0..1		ubl:CreditNote / cac:Delivery / cac:DeliveryParty	DELIVERY PARTY		
150.	1..1		ubl:CreditNote / cac:Delivery / cac:DeliveryParty / cac:PartyName	PARTY NAME		
151.	1..1	IBT-070	ubl:CreditNote / cac:Delivery / cac:DeliveryParty / cac:PartyName / cbc:Name	Deliver to party name The name of the party to which the goods and services are delivered. Example value: Deliver name		
152.	0..n	IBG-16	ubl:CreditNote / cac:PaymentMeans	PAYMENT INSTRUCTIONS A group of business terms providing information about the payment.		

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S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
153.	1..1	IBT-081	ubl:CreditNote / cac:PaymentMeans / cbc:PaymentMeansCode	Payment means type code The means, expressed as code, for how a payment is expected to be or has been settled. Example value: 30		
154.	0..1	IBT-082	ubl:CreditNote / cac:PaymentMeans / cbc:PaymentMeansCode / @name	Payment means text The means, expressed as text, for how a payment is expected to be or has been settled. Example value: Credit transfer		
155.	0..1	IBT-009	ubl:CreditNote / cac:PaymentMeans / cbc:PaymentDueDate	Payment due date The date when the payment is due.Format "YYYY-MM-DD". In case the Amount due for payment (BT-115) is positive, either the Payment due date (BT-9) or the Payment terms (BT-20) shall be present. Example value: 2017-11-01		
156.	0..1	IBT-083	ubl:CreditNote / cac:PaymentMeans / cbc:PaymentID	Remittance information A textual value used to establish a link between the payment and the Invoice, issued by the Seller. Used for creditor's critical reconciliation information. This information element helps the Seller to assign an incoming payment to the relevant payment process. Example value: 432948234234234		
157.	0..1	IBG-18	ubl:CreditNote / cac:PaymentMeans / cac:CardAccount	PAYMENT CARD INFORMATION A group of business terms providing information about card used for payment contemporaneous with invoice issuance.		
158.	1..1	IBT-087	ubl:CreditNote / cac:PaymentMeans / cac:CardAccount / cbc:PrimaryAccountNumberID	Payment card primary account number The Primary Account Number (PAN) of the card used for payment.In accordance with card payments security standards, an invoice should never include a full card primary account number. Example value: 1234		
159.	1..1		ubl:CreditNote / cac:PaymentMeans / cac:CardAccount / cbc:NetworkID	Card Network identifier, such as VISA, American Express, Master Card. Example value: VISA		
160.	0..1	IBT-088	ubl:CreditNote / cac:PaymentMeans / cac:CardAccount / cbc:HolderName	Payment card holder name The name of the payment card holder. Example value: John Doe		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
161.	0..1	IBG-17	ubl:CreditNote / cac:PaymentMeans / cac:PayeeFinancialAccount	CREDIT TRANSFER A group of business terms to specify credit transfer payments.		
162.	1..1	IBT-084	ubl:CreditNote / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:ID	Payment account identifier A unique identifier of the financial payment account, at a payment service provider, to which payment should be made. Such as IBAN or BBAN. Example value: NO999991122222		
163.	0..1	IBT-085	ubl:CreditNote / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:Name	Payment account name The name of the payment account, at a payment service provider, to which payment should be made. Example value: Payment Account		
164.	0..1		ubl:CreditNote / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch	FINANCIAL INSTITUTION BRANCH		
165.	1..1	IBT-086	ubl:CreditNote / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cbc:ID	Payment service provider identifier An identifier for the payment service provider where a payment account is located. Such as a BIC or a national clearing code where required. No identification scheme Identifier to be used. Example value: 9999		
166.	0..1	IBG-19	ubl:CreditNote / cac:PaymentMeans / cac:PaymentMandate	DIRECT DEBIT A group of business terms to specify a direct debit.		
167.	0..1	IBT-089	ubl:CreditNote / cac:PaymentMeans / cac:PaymentMandate / cbc:ID	Mandate reference identifier Unique identifier assigned by the Payee for referencing the direct debit mandate. Used in order to pre-notify the Buyer of a SEPA direct debit. Example value: 123456		
168.	0..1		ubl:CreditNote / cac:PaymentMeans / cac:PaymentMandate / cac:PayerFinancialAccount	PAYER FINANCIAL ACCOUNT		
169.	1..1	IBT-091	ubl:CreditNote / cac:PaymentMeans / cac:PaymentMandate / cac:PayerFinancialAccount / cbc:ID	Debited account identifier The account to be debited by the direct debit. Example value: 12345676543		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
170.	0..1	IBG-33	ubl:CreditNote / cac:PaymentTerms	PAYMENT TERMS		
171.	1..1	IBT-020	ubl:CreditNote / cac:PaymentTerms / cbc:Note	Payment terms A textual description of the payment terms that apply to the amount due for payment (Including description of possible penalties). In case the Amount due for payment (BT-115) is positive, either the Payment due date (BT-9) or the Payment terms (BT-20) shall be present. Example value: Net within 30 days		
172.	0..n	IBG-20, IBG-21	ubl:CreditNote / cac:AllowanceCharge	DOCUMENT LEVEL ALLOWANCES AND CHARGES A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than TAX, applicable to the Invoice as a whole.		
173.	1..1		ubl:CreditNote / cac:AllowanceCharge / cbc:ChargeIndicator	Use "true" when informing about Charges and "false" when informing about Allowances. Example value: false		
174.	0..1	IBT-098, IBT-105	ubl:CreditNote / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode	Document level allowance or charge reason code The reason for the document level allowance or charge, expressed as a code. For allowances a subset of codelist UNCL5189 is to be used, and for charges codelist UNCL7161 applies. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason Example value: 95		
175.	0..1	IBT-097, IBT-104	ubl:CreditNote / cac:AllowanceCharge / cbc:AllowanceChargeReason	Document level allowance or charge reason The reason for the document level allowance or charge, expressed as text. The Document level allowance reason code and the Document level allowance reason shall indicate the same allowance reason Example value: Discount		
176.	0..1	IBT-094, IBT-101	ubl:CreditNote / cac:AllowanceCharge / cbc:MultiplierFactorNumeric	Document level allowance or charge percentage The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance or charge amount. To state 20%, use value 20. Example value: 20		
177.	1..1	IBT-092, IBT-099	ubl:CreditNote / cac:AllowanceCharge / cbc:Amount	Document level allowance or charge amount The amount of an allowance or a charge, without TAX. Must be rounded to maximum 2 decimals Example value: 200		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
178.	1..1		ubl:CreditNote / cac:AllowanceCharge / cbc:Amount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
179.	0..1	IBT-093, IBT-100	ubl:CreditNote / cac:AllowanceCharge / cbc:BaseAmount	Document level allowance or charge base amount The base amount that may be used, in conjunction with the document level allowance or charge percentage, to calculate the document level allowance or charge amount. Must be rounded to maximum 2 decimals Example value: 1000		
180.	1..1	IBT-005	ubl:CreditNote / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
181.	1..1		ubl:CreditNote / cac:AllowanceCharge / cac:TaxCategory	Document level allowance or charge percentage The percentage that may be used, in conjunction with the document level allowance base amount, to calculate the document level allowance or charge amount. To state 20%, use value 20. Example value: 20		
182.	1..1	IBT-95, IBT-102	ubl:CreditNote / cac:AllowanceCharge / cac:TaxCategory / cbc:ID	Document level allowance or charge TAX category code A coded identification of what TAX category applies to the document level allowance or charge. Example value: S		
183.	0..1	IBT-096, IBT-103	ubl:CreditNote / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent	Document level allowance or charge TAX category rate The TAX rate, represented as percentage that applies to the document level allowance or charge. Example value: 25		
184.	1..1		ubl:CreditNote / cac:AllowanceCharge / cac:TaxCategory / cac:TaxScheme	TAX SCHEME		
185.	1..1	IBT-95-1, IBT-102-1	ubl:CreditNote / cac:AllowanceCharge / cac:TaxCategory / cac:TaxScheme / cbc:ID	Mandatory element. Use "GST" Default value: GST		
186.	1..2		ubl:CreditNote / cac:TaxTotal /	TAX TOTAL When tax currency code (IBT-006) is provided, two instances of the tax total must be present, but only one with tax subtotal.		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
187.	1..1	IBT-110	ubl:CreditNote / cac:TaxTotal / cbc:TaxAmount	Invoice total TAX amount The total TAX amount for the Invoice. Must be rounded to maximum 2 decimals Example value: 486.25	M	The Invoice total GST amount (IBT-110) and Invoice total GST amount in accounting currency (IBT-111) MUST have the same operational sign.
188.	1..1		ubl:CreditNote / cac:TaxTotal / cbc:TaxAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
189.		IBT-111	ubl:CreditNote / cac:TaxTotal / cbc:TaxAmount	Invoice total TAX amount in tax accounting currency The TAX total amount expressed in the accounting currency accepted or required in the country of the Seller. Must be rounded to maximum 2 decimals Example value: 486.25		The Invoice total GST amount in accounting currency (IBT-111) MUST be provided, if the Invoice currency code (IBT-005) is not 'SGD'. Refer to Remarks in IBT-110
190.	1..1		ubl:CreditNote / cac:TaxTotal / cbc:TaxAmount / @currencyID	Mandatory attribute. Use IBT-006 Example value: SGD		The currency code for the Invoice total GST amount in accounting currency (IBT-111) MUST be 'SGD' i.e. the same value as the Tax accounting currency code (IBT-006), if the Invoice currency code (IBT-005) is not 'SGD'.
191.	0..n	IBG-23	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal	TAX BREAKDOWN		
192.	1..1	IBT-116	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount	TAX category taxable amount Sum of all taxable amounts subject to a specific TAX category code and TAX category rate (if the TAX category rate is applicable). Must be rounded to maximum 2 decimals. Example value: 1945.00	M	
193.	1..1		ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
194.	1..1	IBT-117	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount	TAX category tax amount The total TAX amount for a given TAX category. Must be rounded to	M	

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
				maximum 2 decimals. Example value: 486.25		
195.	1..1		ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
196.	1..1		ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory	TAX CATEGORY		
197.	1..1	IBT-118	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID	TAX category code Coded identification of a TAX category. Example value: SR	M	The GST category code (IBT-118) on an Invoice MUST be coded using valid code values. At least one GST category code (IBT-118) within the GST Breakdown (IBG-23) MUST be within the scope of the GST InvoiceNow Requirement. Refer para 2.4 under IMDA Technical Playbook: TX2 – Data Extraction and Transformation on the list of acceptable tax category codes and prescribed tax category codes required for GST InvoiceNow Requirement 11
198.	1..1	IBT-118-1	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cac:TaxScheme / cbc:ID	Mandatory element. Use "GST" Default value: GST	M	Each GST Breakdown (IBG-23) MUST have a GST category tax scheme identifier (IBT-118-1) with value 'GST'.
199.	0..1	IBT-119	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:Percent	TAX category rate The TAX rate, represented as percentage that applies for the relevant TAX category. Example value: 9	M	

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
200.	0..1	IBT-121	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode	TAX exemption reason code A coded statement of the reason for why the amount is exempted from TAX.		
201.	0..1	IBT-120	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason	TAX exemption reason text A textual statement of the reason why the amount is exempted from TAX or why no TAX is being charged. Example value: Exempt		
202.	1..1		ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cac:TaxScheme	TAX SCHEME		
203.	1..1	IBG-22	ubl:CreditNote / cac:LegalMonetaryTotal	DOCUMENT TOTALS A group of business terms providing the monetary totals for the Invoice.		
204.	1..1	IBT-106	ubl:CreditNote / cac:LegalMonetaryTotal / cbc:LineExtensionAmount	Sum of Invoice line net amount Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals. Example value: 3800.0	M	
205.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
206.	1..1	IBT-109	ubl:CreditNote / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount	Invoice total amount without TAX The total amount of the Invoice without TAX. Must be rounded to maximum 2 decimals. Example value: 3600.0	M	
207.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
208.	1..1	IBT-112	ubl:CreditNote / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount	Invoice total amount with TAX The total amount of the Invoice with TAX. Must be rounded to maximum 2 decimals. Example value: 4500.0	M	The Invoice total amount with GST (IBT-112) MUST NOT be negative.
209.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal /	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
			cbc:TaxInclusiveAmount / @currencyID			
210.	0..1	IBT-107	ubl:CreditNote / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount	Sum of allowances on document level Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: 200.0		
211.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
212.	0..1	IBT-108	ubl:CreditNote / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount	Sum of charges on document level Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: 0.0		
213.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
214.	0..1	IBT-113	ubl:CreditNote / cac:LegalMonetaryTotal / cbc:PrepaidAmount	Paid amount The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals. Example value: 1000.0		
215.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:PrepaidAmount @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
216.	0..1	IBT-114	ubl:CreditNote / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount	Rounding amount The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals. Example value: 0.0		
217.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
218.	1..1	IBT-115	ubl:CreditNote / cac:LegalMonetaryTotal / cbc:PayableAmount	Amount due for payment The outstanding amount that is requested to be paid. Must be rounded to	M	

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
				maximum 2 decimals. Example value: 3500.0		
219.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:PayableAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
220.	1..n	IBG-25	ubl:CreditNote / cac:CreditNoteLine	INVOICE LINE A group of business terms providing information on individual Invoice lines.		
221.	1..1	IBT-126	ubl:CreditNote / cac:CreditNoteLine / cbc:ID	Invoice line identifier A unique identifier for the individual line within the Invoice. Example value: 12	M	
222.	0..1	IBT-127	ubl:CreditNote / cac:CreditNoteLine / cbc:Note	Invoice line note A textual note that gives unstructured information that is relevant to the Invoice line. Example value: New article number 12345		
223.	1..1	IBT-129	ubl:CreditNote / cac:CreditNoteLine / cbc:InvoicedQuantity	Invoiced quantity The quantity of items (goods or services) that is charged in the Invoice line. Example value: 100	M	Specific treatment for this field is provided in Annex A.
224.	1..1	IBT-130	ubl:CreditNote / cac:CreditNoteLine / cbc:InvoicedQuantity / @unitCode	Invoiced quantity unit of measure The unit of measure that applies to the invoiced quantity. Example value: C62	M	Specific treatment for this field is provided in Annex A.
225.	1..1	IBT-131	ubl:CreditNote / cac:CreditNoteLine / cbc:LineExtensionAmount	Invoice line net amount The total amount of the Invoice line. The amount is “net” without TAX, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals. Example value: 2145.00	M	Specific treatment for this field is provided in Annex A.
226.	1..1		ubl:CreditNote / cac:CreditNoteLine / cbc:LineExtensionAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
227.	0..1	IBT-133	ubl:CreditNote / cac:CreditNoteLine / cbc:AccountingCost	Invoice line Buyer accounting reference A textual value that specifies where to book the relevant data into the Buyer’s financial accounts. Example value: 1287:65464		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
228.	0..1	IBG-26	ubl:CreditNote / cac:CreditNoteLine / cac:InvoicePeriod	INVOICE LINE PERIOD A group of business terms providing information about the period relevant for the Invoice line.		
229.	0..1	IBT-134	ubl:CreditNote / cac:CreditNoteLine / cac:InvoicePeriod / cbc:StartDate	Invoice line period start date The date when the Invoice period for this Invoice line starts. Format ="YYYY-MM-DD" Example value: 2017-10-05		
230.	0..1	IBT-135	ubl:CreditNote / cac:CreditNoteLine / cac:InvoicePeriod / cbc:EndDate	Invoice line period end date The date when the Invoice period for this Invoice line ends. Format ="YYYY-MM-DD" Example value: 2017-10-15		
231.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:OrderLineReference	ORDER LINE REFERENCE		
232.	1..1	IBT-132	ubl:CreditNote / cac:CreditNoteLine / cac:OrderLineReference / cbc:LineID	Referenced purchase order line reference An identifier for a referenced line within a purchase order, issued by the Buyer. Example value: 3		
233.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:OrderLineReference / cac:OrderReference	Referenced purchase order		New optional field in PINT-SG
234.	1..1	IBT-183	ubl:CreditNote / cac:CreditNoteLine / cac:OrderLineReference / cac:OrderReference / cbc:ID	Purchase order reference An identifier for a referenced purchase order, issued by the Buyer.		
235.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:DocumentReference	LINE OBJECT IDENTIFIER		
236.	1..1	IBT-128	ubl:CreditNote / cac:CreditNoteLine / cac:DocumentReference / cbc:ID	Invoice line object identifier An identifier for an object on which the invoice line is based, given by the Seller. Example value: AB12345		
237.	0..1	IBT-128-1	ubl:CreditNote / cac:CreditNoteLine / cac:DocumentReference / cbc:ID / @schemeID	Invoice line object identifier identification scheme identifier The identification scheme identifier of the Invoice line object identifier. Example value: ABZ		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
238.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:DocumentReference /cbc:DocumentTypeCode	Document type code Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents Default value: 130		
239.	0..n	IBG-27, IBG-28	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge	INVOICE LINE ALLOWANCES OR CHARGES A group of business terms providing information about allowances or charges applicable to the individual Invoice line.		
240.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:ChargeIndicator	Use "true" when informing about Charges and "false" when informing about Allowances Example value: false		
241.	0..1	IBT-140, IBT-145	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode	Line level allowance or charge reason code The reason for the line level allowance or charge, expressed as a code. Example value: 95		
242.	0..1	IBT-139, IBT-144	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:AllowanceChargeReason	Line level allowance or charge reason The reason for the line level allowance or charge, expressed as text. Example value: Discount		
243.	0..1	IBT-138, IBT-143	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:MultiplierFactorNumeric	Line level allowance or charge percentage The percentage that may be used, in conjunction with the line level allowance base amount, to calculate the line level allowance or charge amount. Example value: 20		
244.	1..1	IBT-136, IBT-141	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:Amount	Line level allowance or charge amount The amount of an allowance or a charge, without TAX. Must be rounded to maximum 2 decimals Example value: 200		
245.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:Amount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
246.	0..1	IBT-137, IBT-142	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:BaseAmount	Line level allowance or charge base amount The base amount that may be used, in conjunction with the line level allowance or charge percentage, to calculate the line level allowance or		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
				charge amount. Must be rounded to maximum 2 decimals Example value: 1000		
247.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
248.	1..1	IBG-31	ubl:CreditNote / cac:CreditNoteLine / cac:Item	ITEM INFORMATION A group of business terms providing information about the goods and services invoiced.		
249.	0..1	IBT-154	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cbc:Description	Item description A description for an item. The item description allows for describing the item and its features in more detail than the Item name. Example value: Long description of the item on the invoice line		
250.	1..1	IBT-153	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cbc:Name	Item name A name for an item. Example value: Item name	M	Specific treatment for this field is provided in Annex A.
251.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:BuyersItemIdentification	BUYERS ITEM IDENTIFICATION		
252.	1..1	IBT-156	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:BuyersItemIdentification / cbc:ID	SELLERS ITEM IDENTIFICATION		
253.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:SellersItemIdentification	Item Seller's identifier An identifier, assigned by the Seller, for the item. Example value: 9873242		
254.	1..1	IBT-155	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:SellersItemIdentification / cbc:ID	STANDARD ITEM IDENTIFICATION		
255.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:StandardItemIdentification	Item standard identifier An item identifier based on a registered scheme. Example value: 10986700		
256.	1..1	IBT-157	ubl:CreditNote / cac:CreditNoteLine / cac:Item /	Item standard identifier identification scheme identifier The identification scheme identifier of the Item standard identifier Example value: 0160		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
			cac:StandardItemIdentification / cbc:ID			
257.	1..1	IBT-157-1	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:StandardItemIdentification / cbc:ID / @schemeID	ORIGIN COUNTRY		
258.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:OriginCountry	Item country of origin The code identifying the country from which the item originates. Example value: CN		
259.	1..1	IBT-159	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:OriginCountry / cbc:IdentificationCode	COMMODITY CLASSIFICATION		
260.	0..n		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:CommodityClassification	Item classification identifier A code for classifying the item by its type or nature. Example value: 9873242		
261.	1..1	IBT-158	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode	Item classification identifier identification scheme identifier The identification scheme identifier of the Item classification identifier Example value: STI		
262.	1..1	IBT-158-1	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode / @listID	Item classification identifier identification scheme identifier The identification scheme identifier of the Item classification identifier Example value: STI		
263.	0	IBT-158-2	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode / @listVersionID	Item classification identifier version identification scheme identifier The identification scheme version identifier of the Item classification identifier		
264.	1..1	IBG-30	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:ClassifiedTaxCategory	LINE TAX INFORMATION A group of business terms providing information about the TAX applicable for the goods and services invoiced on the Invoice line.		
265.	1..1	IBT-151	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID	Invoiced item TAX category code The TAX category code for the invoiced item. Example value: S	M	The Invoiced item GST category code (IBT-151) on an Invoice MUST be coded using valid code values.

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement [#]	Remarks
						<p>Refer para 2.4 under IMDA Technical Playbook: TX2 – Data Extraction and Transformation on the list of acceptable tax category codes and prescribed tax category codes required for GST InvoiceNow Requirement</p> <p>All distinct values of the Invoiced item GST category codes (IBT-151) MUST tally with the values of the GST category codes (IBT-118).</p> <p>The Invoiced item GST category codes (IBT-151) on an Invoice MUST be valid values for the Business process type (IBT-023).</p>
266.	0..1	IBT-152	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent	<p>Invoiced item TAX rate The TAX rate, represented as percentage that applies to the invoiced item. Example value: 25</p>	M	
267.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:ClassifiedTaxCategory / cac:TaxScheme	TAX SCHEME		
268.	1..1	IBT-167	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:ClassifiedTaxCategory / cac:TaxScheme / cbc:ID	<p>Mandatory element. Use "GST" Default value: GST</p>	M	
269.	0..n	IBG-32	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:AdditionalItemProperty	<p>ITEM ATTRIBUTES A group of business terms providing information about properties of the goods and services invoiced.</p>		
270.	1..1	IBT-160	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:AdditionalItemProperty / cbc:Name	<p>Item attributes name The name of the attribute or property of the item. Example value: Color</p>		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
271.	1..1	IBT-161	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:AdditionalItemProperty / cbc:Value	Item attribute value The value of the attribute or property of the item. Example value: Black		
272.	1..1	IBG-29	ubl:CreditNote / cac:CreditNoteLine / cac:Price	PRICE DETAILS A group of business terms providing information about the price applied for the goods and services invoiced on the Invoice line.		
273.	1..1	IBT-146	ubl:CreditNote / cac:CreditNoteLine / cac:Price / cbc:PriceAmount	Item net price The price of an item, exclusive of TAX, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price cannot be negative. Example value: 23.45	M	The Item net price (IBT-146) MUST NOT be negative. Specific treatment for this field is provided in Annex A.
274.			ubl:CreditNote / cac:CreditNoteLine / cac:Price / cbc:PriceAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD	M	All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
275.	0..1	IBT-149	ubl:CreditNote / cac:CreditNoteLine / cac:Price / cbc:BasedQuantity	Item price base quantity The number of item units to which the price applies. Example value: 1		
276.	0..1	IBT-150	ubl:CreditNote / cac:CreditNoteLine / cac:Price / cbc:BasedQuantity / @unitCode	Item price base quantity unit of measure code The unit of measure that applies to the Item price base quantity. Example value: C62		
277.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Price / cac:AllowanceCharge	ALLOWANCE		
278.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:Price / cac:AllowanceCharge / cbc:ChargeIndicator	Mandatory element. Value must be "false" Fixed value: false		
279.	1..1	IBT-147	ubl:CreditNote / cac:CreditNoteLine / cac:Price / cac:AllowanceCharge / cbc:Amount	Item price discount The total discount subtracted from the Item gross price to calculate the Item net price. Example value: 100		
280.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:Price /	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
			cac:AllowanceCharge / cbc:Amount / @currencyID			
281.	0..1	IBT-148	ubl:CreditNote / cac:CreditNoteLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount	Item gross price The unit price, exclusive of TAX, before subtracting Item price discount, can not be negative Example value: 123.45		
282.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: SGD		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).

ANNEX B – SUMMARY OF CUSTOMISATION OF INVOICE DATA PACKAGES

Source			Peppol Network	Solution Extracted				
Data Flow			A	B	C	D	E	F
Package			(Standard Peppol)	I	II	III	IV	V
Peppol Fields*	Relevant Business Term	GST InvoiceNow Requirement-Mandatory	Peppol Invoice (Sent)	Non Peppol Invoice (Sent)	Cash Register/POS (B2C)	Peppol Sales Invoice/Credit Note converted to Purchase Invoice/Credit Note (Received)	Non Peppol Sales Invoice/Credit Note converted to Purchase Invoice/Credit Note (Received)	Petty Cash Purchases (PCP)
ubl:Invoice / cbc:CustomizationID	IBT-024	Yes	(BIS) urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:international:sg:3.0 OR (PINT) urn:peppol:pint:billing-1@sg-1	(BIS) urn:cen.eu:en16931:2017#conformant#urn:fdc:peppol.eu:2017:poacc:billing:LocalTaxInvoice:sg:1.0 OR (PINT) urn:peppol:pint:billing-1@sg-1:LocalTaxInvoice:sg:1.0				
ubl:Invoice / cbc:ProfileID	IBT-023	Yes	urn:fdc:peppol.eu:2017:poacc:billing:01:1.0 OR urn:peppol:bis:billing * Invoice and CreditNote share the same set of values	urn:fdc:peppol.eu:2017:poacc:Payables:01:1.0 OR urn:peppol:bis:Payables * Invoice and CreditNote share the same set of values				
ubl:Invoice / cbc:ID	IBT-001	Yes	Invoice/Credit Note Number					
ubl:Invoice / cbc:IssueDate	IBT-002	Yes	Date					
ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cbc:EndpointID	IBT-034	Yes	Supplier's Peppol ID			Supplier's Peppol ID	C5UIDYYYYYYYYY (C5UID=C5 UserID YYYYYYYYYY= Supplier's UEN) Even when the supplier has a valid Peppol ID.	PCP

DATA EXTRACTION AND TRANSFORMATION

Source			Peppol Network		Solution Extracted			
Data Flow			A	B	C	D	E	F
Package			(Standard Peppol)	I	II	III	IV	V
Peppol Fields*	Relevant Business Term	GST InvoiceNow Requirement-Mandatory	Peppol Invoice (Sent)	Non Peppol Invoice (Sent)	Cash Register/POS (B2C)	Peppol Sales Invoice/Credit Note converted to Purchase Invoice/Credit Note (Received)	Non Peppol Sales Invoice/Credit Note converted to Purchase Invoice/Credit Note (Received)	Petty Cash Purchases (PCP)
ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cbc:EndpointID / @schemeID	IBT-034-1	Yes	0195					
ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	IBT-031, IBT-032	Yes	Supplier's GST Registration Number					PCP
ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName	IBT-027	Yes	Supplier's Legal Name					
ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID	IBT-030	Yes	Supplier's UEN					
ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cbc:EndpointID	IBT-049	Yes	Customer's Peppol ID	C5UIDYYYYYYYY (C5UID=C5 UserID YYYYYYYYYY= Customer's UEN) Even when the customer has a valid Peppol ID.	B2C	Customer's Peppol ID		
ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cbc:EndpointID / @schemeID	IBT-049-1	Yes	0195					

DATA EXTRACTION AND TRANSFORMATION

Source			Peppol Network		Solution Extracted			
Data Flow			A	B	C	D	E	F
Package			(Standard Peppol)	I	II	III	IV	V
Peppol Fields*	Relevant Business Term	GST InvoiceNow Requirement-Mandatory	Peppol Invoice (Sent)	Non Peppol Invoice (Sent)	Cash Register/POS (B2C)	Peppol Sales Invoice/Credit Note converted to Purchase Invoice/Credit Note (Received)	Non Peppol Sales Invoice/Credit Note converted to Purchase Invoice/Credit Note (Received)	Petty Cash Purchases (PCP)
ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	IBT-048	No				Customer's GST Registration Number		
ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName	IBT-044	Yes	Customer's Legal Name		B2C	Customer's Legal Name		
ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID	IBT-047	Yes	Customer's UEN		B2C	Customer's UEN		
ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity	IBT-129	Yes			1			1
ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity / @unitCode	IBT-130	Yes			LOT			LOT
ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount	IBT-131	Yes			Submit aggregated value recorded in the accounting solution. (The price of an item, excluding GST amount)			Submit aggregated value recorded in the accounting solution. (The price of an item, excluding GST amount)

DATA EXTRACTION AND TRANSFORMATION

Source			Peppol Network		Solution Extracted			
Data Flow			A	B	C	D	E	F
Package			(Standard Peppol)	I	II	III	IV	V
Peppol Fields*	Relevant Business Term	GST InvoiceNow Requirement-Mandatory	Peppol Invoice (Sent)	Non Peppol Invoice (Sent)	Cash Register/POS (B2C)	Peppol Sales Invoice/Credit Note converted to Purchase Invoice/Credit Note (Received)	Non Peppol Sales Invoice/Credit Note converted to Purchase Invoice/Credit Note (Received)	Petty Cash Purchases (PCP)
ubl:Invoice / cac:InvoiceLine / cac:Item / cbc:Name	IBT-153	Yes			B2C			PCP
ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount	IBT-146	Yes			Submit aggregated value recorded in the accounting solution. (The price of an item, excluding GST amount)			Submit aggregated value recorded in the accounting solution. (The price of an item, excluding GST amount)

* The Peppol fields are similar when generating a credit note document

* The word customer and buyer are used interchangeably in the above