

## ANNEXES

ANNEX A

page 2

ANNEX B ([LINK](#))

page 65

## 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	<b>Specification identifier</b> 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	<b>Business process type</b> 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	<b>Invoice number</b> A unique identification of the Invoice.	M	
4.	0..1	BT-SG-003	ubl:Invoice / cbc:UUID	<b>Document identifier</b> 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	<b>Invoice issue date</b> 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	<b>Invoice issue time</b> 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 <sup>#</sup>	Remarks
7.	0..1	IBT-009	ubl:Invoice / cbc:DueDate	<b>Payment due date</b> 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: <b>2017-11-01</b>		
8.	1..1	IBT-003	ubl:Invoice / cbc:InvoiceTypeCode	<b>Invoice type code</b> A code specifying the functional type of the Invoice. Example value: <b>380</b>	M	The Invoice type code (IBT-003) MUST be coded using the invoice and credit note related code lists of <a href="#">UNTDID 1001</a> as follows: 380 = Commercial invoice 381 = Credit Note
9.	0..1	IBT-022	ubl:Invoice / cbc:Note	<b>Invoice note</b> 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: <b>Please note our new phone number 33 44 55 66</b>		
10.	0..1	IBT-007	ubl:Invoice / cbc:TaxPointDate	<b>TAX point date</b> 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: <b>2017-11-01</b>		
11.	1..1	IBT-005	ubl:Invoice / cbc:DocumentCurrencyCode	<b>Invoice currency code</b> The currency in which all Invoice amounts are given, except for the Total TAX amount in accounting currency. Example value: <b>SGD</b>	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	<b>Tax accounting currency code</b> 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: <b>SGD</b>		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	<b>Buyer accounting reference</b> A textual value that specifies where to book the relevant data into the Buyer's financial accounts. Example value: <b>4217:2323:2323</b>		
14.	0..1	IBT-010	ubl:Invoice / cbc:BuyerReference	<b>Buyer reference</b> An identifier assigned by the Buyer used for internal routing purposes. Example value: <b>abs1234</b>		

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	<b>DELIVERY OR INVOICE PERIOD</b> 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	<b>Invoicing period start date</b> The date when the Invoice period starts. Format = "YYYY-MM-DD". Example value: <b>2017-10-01</b>		
17.	0..1	IBT-074	ubl:Invoice / cac:InvoicePeriod / cbc:EndDate	<b>Invoicing period end date</b> The date when the Invoice period ends. Format = "YYYY-MM-DD". Example value: <b>2017-10-01</b>		
18.	0..1	IBT-008	ubl:Invoice / cac:InvoicePeriod / cbc:DescriptionCode	<b>TAX point date code</b> The code of the date when the TAX becomes accountable for the Seller and for the Buyer. Example value: <b>35</b>		
19.	0..1		ubl:Invoice / cac:OrderReference	<b>ORDER AND SALES ORDER REFERENCE</b>		
20.	1..1	IBT-013	ubl:Invoice / cac:OrderReference / cbc:ID	<b>Purchase order reference</b> An identifier of a referenced purchase order, issued by the Buyer. Example value: <b>98776</b>		
21.	0..1	IBT-014	ubl:Invoice / cac:OrderReference / cbc:SalesOrderID	<b>Sales order reference</b> An identifier of a referenced sales order, issued by the Seller. Example value: <b>112233</b>		
22.	0..n	IBG-03	ubl:Invoice / cac:BillingReference	<b>PRECEDING INVOICE REFERENCE</b> A group of business terms providing information on one or more preceding Invoices.		
23.	1..1		ubl:Invoice / cac:BillingReference / cac:InvoiceDocument Reference	<b>INVOICE DOCUMENT REFERENCE</b>		
24.	1..1	IBT-025	ubl:Invoice / cac:BillingReference / cac:InvoiceDocument Reference / cbc:ID	<b>Preceding Invoice number</b> The identification of an Invoice that was previously sent by the Seller. Example value: <b>inv123</b>		
25.	0..1	IBT-026	ubl:Invoice / cac:BillingReference / cac:InvoiceDocument Reference / cbc:IssueDate	<b>Preceding Invoice issue date</b> 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: <b>2017-09-15</b>		

## DATA EXTRACTION AND TRANSFORMATION

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

## DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	Remarks
34.	0..n	IBG-24	ubl:Invoice / cac:AdditionalDocumentReference	<p><b>ADDITIONAL SUPPORTING DOCUMENTS</b> A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice.</p>		<p><b>Invoice in foreign currency:</b> (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'.</p> <p><a href="#">For more details, please refer to Section Tax Information under Peppol International (PINT) model for Billing</a></p>
35.	0..1	IBT-018, BT-SG-001, BT-SG-002	ubl:Invoice / cac:AdditionalDocumentReference / cbc:DocumentTypeCode	<p><b>Document type code</b> Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents Default value: <b>130</b></p>		Refer to Remarks for IBG-24
36.	0..1	IBT-018-1	ubl:Invoice / cac:AdditionalDocumentReference / cbc:ID / @schemeID	<p><b>Scheme identifier</b> 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><b>Invoiced object identifier, Supporting document reference</b> An identifier for an object on which the invoice is based, given by the Seller, or the identifier for the supporting document. Example value: <b>AB23456</b></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	<b>Supporting document description</b> 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	<b>ATTACHMENT</b>		
40.	0..1	IBT-125	ubl:Invoice / cac:AdditionalDocum entReference / cac:Attachment / cbc:EmbeddedDocu mentBinaryObject	<b>Attached document</b> An attached document embedded as binary object (Base64) or sent together with the invoice. Example value: <b>aHR0cHM6Ly90ZXN0LXZlZmEuZGlmaS5uby9wZXBwb2xiaXMvcG9hY2MvYmIsbGluZy8zLjAvYmIzLW==</b>		
41.	1..1	IBT-125-1	ubl:Invoice / cac:AdditionalDocum entReference / cac:Attachment / cbc:EmbeddedDocu mentBinaryObject / @mimeCode	<b>Attached document Mime code</b> The mime code of the attached document. Example value: <b>text/csv</b>		
42.	1..1	IBT-125-2	ubl:Invoice / cac:AdditionalDocum entReference / cac:Attachment / cbc:EmbeddedDocu mentBinaryObject / @filename	<b>Attached document Filename</b> The file name of the attached document Example value: <b>Hours-spent.csv</b>		
43.	0..1		ubl:Invoice / cac:AdditionalDocum entReference / cac:Attachment / cac:ExternalReferenc e	<b>EXTERNAL REFERENCE</b>		

## DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	Remarks
44.	1..1	IBT-124	ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cac:ExternalReference / cbc:URI	<b>External document location</b> 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: <a href="http://www.example.com/index.html">http://www.example.com/index.html</a>		
45.	0..1		ubl:Invoice / cac:ProjectReference	<b>PROJECT REFERENCE</b>		
46.	1..1	IBT-011	ubl:Invoice / cac:ProjectReference / cbc:ID	<b>Project reference</b> The identification of the project the invoice refers to. Example value: PID33		
47.	1..1	IBG-04	ubl:Invoice / cac:AccountingSupplierParty	<b>SELLER</b> <i>A group of business terms providing information about the Seller.</i>		
48.	1..1		ubl:Invoice / cac:AccountingSupplierParty / cac:Party	<b>PARTY</b>		
49.	1..1	IBT-034	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cbc:EndpointID	<b>Seller electronic address</b> Identifies the Seller's electronic address to which a business document may be delivered. Example value: <a href="#">SGUEN202012345M</a>	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	<b>Seller electronic address identification scheme identifier</b> The identification scheme identifier of the Seller electronic address Example value: <a href="#">0195</a>	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	<b>PARTY IDENTIFICATION</b>		
52.	1..1	IBT-029, IBT-090	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID	<b>Seller identifier or bank assigned creditor identifier</b> For bank assigned creditor identifier (ibt-090), value MUST be "SEPA" Example value: <a href="#">5060012349998</a>		

DATA EXTRACTION AND TRANSFORMATION

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

DATA EXTRACTION AND TRANSFORMATION

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

## DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	Remarks
67.	1..1	IBT-031	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	<b>Seller TAX identifier</b> 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	<b>Seller tax registration identifier</b> 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	<b>TAX SCHEME</b>		
70.	1..1	IBT-031-1	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID	<b>The scheme of the TAX identifier.</b> Mandatory element. Use "GST" Default value: <b>GST</b>	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	<b>PARTY LEGAL ENTITY</b>		
72.	1..1	IBT-027	ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName	<b>Seller name</b> 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	<b>Seller legal registration identifier</b> 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. <b>*Under consultation to change to M.</b>

DATA EXTRACTION AND TRANSFORMATION

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

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	Remarks
82.	1..1	IBT-049	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cbc:EndpointID	<b>Buyer electronic address</b> Identifies the Buyer's electronic address to which a business document should be delivered. Example value: <b>SGUEN202345678A</b>	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	<b>Buyer electronic address identification scheme identifier</b> The identification scheme identifier of the Buyer electronic address. Example value: <b>0195</b>	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	<b>PARTY IDENTIFICATION</b>		
85.	1..1	IBT-046	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID	<b>Buyer identifier</b> An identifier of the Buyer. Example value: <b>SE8765456787</b>		
86.	0..1	IBT-046-1	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID	<b>Buyer identifier identification scheme identifier</b> The identification scheme identifier of the Buyer identifier. Example value: <b>0195</b>		
87.	0..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyName	<b>PARTY NAME</b>		
88.	1..1	IBT-045	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyName / cbc:Name	<b>Buyer trading name</b> A name by which the Buyer is known, other than Buyer name (also known as Business name). Example value: <b>Buyer Trading Name</b>		

## 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	<b>BUYER POSTAL ADDRESS</b> 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	<b>Buyer address line 1</b> The main address line in an address. Example value: <b>55 Newton Road</b>	M	
91.	0..1	IBT-051	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:AdditionalStreetName	<b>Buyer address line 2</b> An additional address line in an address that can be used to give further details supplementing the main line. Example value: <b>PO box 55</b>		
92.	0..1	IBT-052	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CityName	<b>Buyer city</b> The common name of the city, town or village, where the Buyer's address is located. Example value: <b>Singapore</b>		
93.	0..1	IBT-053	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PostalZone	<b>Buyer post code</b> The identifier for an addressable group of properties according to the relevant postal service. Example value: <b>345678</b>	M	
94.	0..1	IBT-054	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CountrySubentity	<b>Buyer country subdivision</b> The subdivision of a country.		
95.	0..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:AddressLine	<b>ADDRESS LINE</b>		

DATA EXTRACTION AND TRANSFORMATION

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

## DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	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: <b>GST</b>		
103.	1..1		ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity	<b>PARTY LEGAL ENTITY</b>		
104.	1..1	IBT-044	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName	<b>Buyer name</b> The full name of the Buyer. Example value: <b>Buyer Full Name AS</b>	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	<b>Buyer legal registration identifier</b> 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: <b>202012345M</b>	M	Specific treatment for this field is provided in Annex A. <b>*Under consultation to change to M.</b>
106.	0..1	IBT-047-1	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID / @schemeID	<b>Buyer legal registration identifier identification scheme identifier</b> The identification scheme identifier of the Buyer legal registration identifier. Example value: <b>0195</b>		
107.	0..1	IBG-09	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:Contact	<b>BUYER CONTACT</b> 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	<b>Buyer contact point</b> A contact point for a legal entity or person. Example value: <b>Jens Jensen</b>		

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	<b>Buyer contact telephone number</b> A phone number for the contact point. Example value: <b>876 654 321</b>		
110.	0..1	IBT-058	ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:ElectronicMail	<b>Buyer contact email address</b> An e-mail address for the contact point. Example value: <b>jens.j@buyer.se</b>		
111.	0..1	IBG-10	ubl:Invoice / cac:PayeeParty	<b>PAYEE</b> 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	<b>PARTY IDENTIFICATION</b>		
113.	1..1	IBT-060, IBT-090	ubl:Invoice / cac:PayeeParty / cac:PartyIdentification / cbc:ID	<b>Payee identifier or bank assigned creditor identifier</b> 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: <b>FR932874294</b>		
114.	0..1		ubl:Invoice / cac:PayeeParty / cac:PartyIdentification / cbc:ID / @schemeID	<b>Payee or bank assigned creditor identifier identification scheme identifier</b> The identification scheme identifier of the payee identifier. For bank assigned creditor identifier (IBT-090), value MUST be "SEPA" Example value: <b>SEPA</b>		
115.	1..1		ubl:Invoice / cac:PayeeParty / cac:PartyName	<b>PARTY NAME</b>		
116.	1..1	IBT-059	ubl:Invoice / cac:PayeeParty / cac:PartyName / cbc:Name	<b>Payee name</b> The name of the Payee. Example value: <b>Payee Name Ltd</b>		
117.	0..1		ubl:Invoice / cac:PayeeParty / cac:PartyLegalEntity	<b>PARTY LEGAL ENTITY</b>		

DATA EXTRACTION AND TRANSFORMATION

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

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

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	<b>PARTY TAX IDENTIFIER</b>		
134.	1..1	IBT-063	ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cbc:CompanyID	<b>Seller tax representative TAX identifier</b> The TAX identifier of the Seller's tax representative party. Example value: <b>FR932874294</b>		
135.	1..1		ubl:Invoice / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cac:TaxScheme	<b>TAX SCHEME</b>		
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	<b>DELIVERY INFORMATION</b> 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	<b>Actual delivery date</b> The date on which the supply of goods or services was made or completed. Format = "YYYY-MM-DD" Example value: <b>2017-12-01</b>		
139.	0..1		ubl:Invoice / cac:Delivery / cac:DeliveryLocation	<b>DELIVERY LOCATION</b>		
140.	0..1	IBT-071	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cbc:ID	<b>Deliver to location identifier</b> An identifier for the location at which the goods and services are delivered. Example value: <b>83745498753497</b>		
141.	0..1	IBT-071-1	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cbc:ID / @schemeID	<b>Deliver to location identifier identification scheme identifier</b> The identification scheme identifier of the Deliver to location identifier. Example value: <b>0088</b>		

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	<b>DELIVER TO ADDRESS</b> 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	<b>Deliver to address line 1</b> The main address line in an address. Example value: <b>Delivery Street 1</b>		
144.	0..1	IBT-076	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:AdditionalStreetName	<b>Deliver to address line 2</b> An additional address line in an address that can be used to give further details supplementing the main line. Example value: <b>Delivery Street 2</b>		
145.	0..1	IBT-077	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:CityName	<b>Deliver to city</b> The common name of the city, town or village, where the deliver to address is located. Example value: <b>Malmö</b>		
146.	0..1	IBT-078	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:PostalZone	<b>Deliver to post code</b> The identifier for an addressable group of properties according to the relevant postal service. Example value: <b>86756</b>		
147.	0..1	IBT-079	ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:CountrySubentity	<b>Deliver to country subdivision</b> The subdivision of a country. Example value: <b>South Region</b>		
148.	0..1		ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:AddressLine	<b>ADDRESS LINE</b>		

## DATA EXTRACTION AND TRANSFORMATION

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

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	<b>Payment means text</b> The means, expressed as text, for how a payment is expected to be or has been settled. Example value: <b>Credit transfer</b>		
158.	0..1	IBT-083	ubl:Invoice / cac:PaymentMeans / cbc:PaymentID	<b>Remittance information</b> 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: <b>432948234234234</b>		
159.	0..1	IBG-18	ubl:Invoice / cac:PaymentMeans / cac:CardAccount	<b>PAYMENT CARD INFORMATION</b> 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	<b>Payment card primary account number</b> 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: <b>1234</b>		
161.	1..1		ubl:Invoice / cac:PaymentMeans / cac:CardAccount / cbc:NetworkID	Card Network identifier, such as VISA, American Express, Master Card. Example value: <b>VISA</b>		
162.	0..1	IBT-088	ubl:Invoice / cac:PaymentMeans / cac:CardAccount / cbc:HolderName	<b>Payment card holder name</b> The name of the payment card holder. Example value: <b>John Doe</b>		
163.	0..1	IBG-17	ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount	<b>CREDIT TRANSFER</b> A group of business terms to specify credit transfer payments.		
164.	1..1	IBT-084	ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:ID	<b>Payment account identifier</b> 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: <b>NO99991122222</b>		
165.	0..1	IBT-085	ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:Name	<b>Payment account name</b> The name of the payment account, at a payment service provider, to which payment should be made. Example value: <b>Payment Account</b>		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	Remarks
166.	0..1		ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch	<b>FINANCIAL INSTITUTION BRANCH</b>		
167.	1..1	IBT-086	ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cbc:ID	<b>Payment service provider identifier</b> 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	<b>DIRECT DEBIT</b> A group of business terms to specify a direct debit.		
169.	0..1	IBT-089	ubl:Invoice / cac:PaymentMeans / cac:PaymentMandate / cbc:ID	<b>Mandate reference identifier</b> 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	<b>PAYER FINANCIAL ACCOUNT</b>		
171.	1..1	IBT-091	ubl:Invoice / cac:PaymentMeans / cac:PaymentMandate / cac:PayerFinancialAccount / cbc:ID	<b>Debited account identifier</b> The account to be debited by the direct debit. Example value: 12345676543		
172.	0..1		ubl:Invoice / cac:PaymentTerms	<b>PAYMENT TERMS</b>		

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	<b>Payment terms</b> 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: <b>Net within 30 days</b>		
174.	0..n	IBG-20, IBG-21	ubl:Invoice / cac:AllowanceCharge	<b>DOCUMENT LEVEL ALLOWANCES AND CHARGES</b> 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: <b>false</b>		
176.	0..1	IBT-098, IBT-105	ubl:Invoice / cac:AllowanceCharge / cbc:AllowanceCharge ReasonCode	<b>Document level allowance or charge reason code</b> 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: <b>95</b>		
177.	0..1	IBT-097, IBT-104	ubl:Invoice / cac:AllowanceCharge / cbc:AllowanceCharge Reason	<b>Document level allowance or charge reason</b> 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: <b>Discount</b>		
178.	0..1	IBT-094, IBT-101	ubl:Invoice / cac:AllowanceCharge / cbc:MultiplierFactor Numeric	<b>Document level allowance or charge percentage</b> 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: <b>20</b>		
179.	1..1	IBT-092, IBT-099	ubl:Invoice / cac:AllowanceCharge / cbc:Amount	<b>Document level allowance or charge amount</b> The amount of an allowance or a charge, without TAX. Must be rounded to maximum 2 decimals Example value: <b>200</b>		
180.	1..1		ubl:Invoice / cac:AllowanceCharge / cbc:Amount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Document level allowance or charge base amount</b> 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: <b>1000</b>		
182.	1..1		ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
183.	1..1		ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory	<b>Document level allowance or charge percentage</b> 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: <b>20</b>		
184.	1..1	IBT-095, IBT-102	ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID	<b>Document level allowance or charge TAX category code</b> A coded identification of what TAX category applies to the document level allowance or charge. Example value: <b>S</b>		
185.	0..1	BT-096-GST, BT-103-GST	ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent	<b>Document level allowance or charge TAX category rate</b> The TAX rate, represented as percentage that applies to the document level allowance or charge. Example value: <b>25</b>		
186.	1..1		ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cac:TaxScheme	<b>TAX SCHEME</b>		
187.	1..1		ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cac:TaxScheme / cbc:ID	Mandatory element. Use "GST" Default value: <b>GST</b>		
188.	1..2		ubl:Invoice / cac:TaxTotal /	<b>TAX TOTAL</b> 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	<b>Invoice total TAX amount</b> The total TAX amount for the Invoice. Must be rounded to maximum 2 decimals Example value: <b>486.25</b>	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 <sup>#</sup>	Remarks
190.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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	<b>Invoice total TAX amount in tax accounting currency</b> 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: <b>486.25</b>		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: <b>SGD</b>		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	<b>TAX BREAKDOWN</b> 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	<b>TAX category taxable amount</b> Sum of all taxable amounts subject to a specific <b>TAX</b> category code and <b>TAX</b> category rate (if the <b>TAX</b> category rate is applicable). Must be rounded to maximum 2 decimals. Example value: <b>1945.00</b>	M	
195.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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	<b>TAX category tax amount</b> The total TAX amount for a given TAX category. Must be rounded to maximum 2 decimals. Example value: <b>486.25</b>	M	
197.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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 <sup>#</sup>	Remarks
198.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory	<b>TAX CATEGORY</b>		
199.	1..1	IBT-118	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID	<b>TAX category code</b> Coded identification of a TAX category. Example value: <b>SR</b>	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: <a href="#">TX2 – Data Extraction and Transformation</a> 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: <b>GST</b>	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	<b>TAX category rate</b> The TAX rate, represented as percentage that applies for the relevant TAX category. Example value: <b>9</b>	M	
202.	0..1	IBT-121	ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode	<b>TAX exemption reason code</b> 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	<b>TAX exemption reason text</b> A textual statement of the reason why the amount is exempted from TAX or why no TAX is being charged. Example value: <b>Exempt</b>		
204.	1..1		ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cac:TaxScheme	<b>TAX SCHEME</b>		
205.	1..1	IBG-22	ubl:Invoice / cac:LegalMonetaryTotal	<b>DOCUMENT TOTALS</b> A group of business terms providing the monetary totals for the Invoice.		
206.	1..1	IBT-106	ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount	<b>Sum of Invoice line net amount</b> Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals. Example value: <b>3800.0</b>	M	
207.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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	<b>Invoice total amount without TAX</b> The total amount of the Invoice without TAX. Must be rounded to maximum 2 decimals. Example value: <b>3600.0</b>	M	
209.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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	<b>Invoice total amount with TAX</b> The total amount of the Invoice with TAX. Must be rounded to maximum 2 decimals. Example value: <b>4500.0</b>	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 <sup>#</sup>	Remarks
211.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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	<b>Sum of allowances on document level</b> Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: <b>200.0</b>		
213.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Sum of charges on document level</b> Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: <b>0.0</b>		
215.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Paid amount</b> The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals. Example value: <b>1000.0</b>		
217.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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 <sup>#</sup>	Remarks
218.	0..1	IBT-114	ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount	<b>Rounding amount</b> 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: <b>0.0</b>		
219.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Amount due for payment</b> The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals. Example value: <b>3500.0</b>	M	
221.	1..1		ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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	<b>INVOICE LINE</b> A group of business terms providing information on individual Invoice lines.		
223.	1..1	IBT-126	ubl:Invoice / cac:InvoiceLine / cbc:ID	<b>Invoice line identifier</b> A unique identifier for the individual line within the Invoice. Example value: <b>12</b>	M	
224.	0..1	IBT-127	ubl:Invoice / cac:InvoiceLine / cbc:Note	<b>Invoice line note</b> A textual note that gives unstructured information that is relevant to the Invoice line. Example value: <b>New article number 12345</b>		
225.	1..1	IBT-129	ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity	<b>Invoiced quantity</b> The quantity of items (goods or services) that is charged in the Invoice line. Example value: <b>100</b>	M	Specific treatment for this field is provided in Annex A.
226.	1..1	IBT-130	ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity / @unitCode	<b>Invoiced quantity unit of measure</b> The unit of measure that applies to the invoiced quantity. Example value: <b>C62</b>	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 <sup>#</sup>	Remarks
227.	1..1	IBT-131	ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount	<b>Invoice line net amount</b> 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: <b>2145.00</b>	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: <b>SGD</b>	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	<b>Invoice line Buyer accounting reference</b> A textual value that specifies where to book the relevant data into the Buyer’s financial accounts. Example value: <b>1287:65464</b>		
230.	0..1	IBG-26	ubl:Invoice / cac:InvoiceLine / cac:InvoicePeriod	<b>INVOICE LINE PERIOD</b> 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	<b>Invoice line period start date</b> The date when the Invoice period for this Invoice line starts. Format =“YYYY-MM-DD” Example value: <b>2017-10-05</b>		
232.	0..1	IBT-135	ubl:Invoice / cac:InvoiceLine / cac:InvoicePeriod / cbc:EndDate	<b>Invoice line period end date</b> The date when the Invoice period for this Invoice line ends. Format =“YYYY-MM-DD” Example value: <b>2017-10-15</b>		
233.	0..1		ubl:Invoice / cac:InvoiceLine / cac:OrderLineReference	<b>ORDER LINE REFERENCE</b>		
234.	1..1	IBT-132	ubl:Invoice / cac:InvoiceLine / cac:OrderLineReference / cbc:LineID	<b>Referenced purchase order line reference</b> An identifier for a referenced line within a purchase order, issued by the Buyer. Example value: <b>3</b>		
235.	0..1		ubl:Invoice / cac:InvoiceLine / cac:OrderLineReference / cac:OrderReference	<b>Referenced purchase order</b>		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	Remarks
236.	1..1	IBT-183	ubl:Invoice / cac:InvoiceLine / cac:OrderLineReference / cac:OrderReference / cbc:ID	<b>Purchase order reference</b> 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	<b>LINE OBJECT IDENTIFIER</b>		
238.	1..1	IBT-128	ubl:Invoice / cac:InvoiceLine / cac:DocumentReference / cbc:ID	<b>Invoice line object identifier</b> An identifier for an object on which the invoice line is based, given by the Seller. Example value: <b>AB12345</b>		
239.	0..1		ubl:Invoice / cac:InvoiceLine / cac:DocumentReference / cbc:ID / @schemeID	<b>Invoice line object identifier identification scheme identifier</b> The identification scheme identifier of the Invoice line object identifier. Example value: <b>ABZ</b>		
240.	1..1	IBT-128	ubl:Invoice / cac:InvoiceLine / cac:DocumentReference / cbc:DocumentTypeCode	<b>Document type code</b> Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents Default value: <b>130</b>		
241.	0..n	IBG-27, IBG-28	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge	<b>INVOICE LINE ALLOWANCES OR CHARGES</b> 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: <b>false</b>		
243.	0..1	IBT-140, IBT-145	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode	<b>Line level allowance or charge reason code</b> The reason for the line level allowance or charge, expressed as a code. Example value: <b>95</b>		

## DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	Remarks
244.	0..1	IBT-139, IBT-144	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceCharge Reason	<b>Line level allowance or charge reason</b> The reason for the line level allowance or charge, expressed as text. Example value: <b>Discount</b>		
245.	0..1	IBT-138, IBT-143	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:MultiplierFactor Numeric	<b>Line level allowance or charge percentage</b> 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: <b>20</b>		
246.	1..1	IBT-136, IBT-141	ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount	<b>Line level allowance or charge amount</b> The amount of an allowance or a charge, without TAX. Must be rounded to maximum 2 decimals Example value: <b>200</b>		
247.	1..1		ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Line level allowance or charge base amount</b> 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: <b>1000</b>		
249.	1..1		ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>ITEM INFORMATION</b> 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	<b>Item description</b> 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: <b>Long description of the item on the invoice line</b>		

DATA EXTRACTION AND TRANSFORMATION

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

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	Remarks
260.	0..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:OriginCountry	<b>Item country of origin</b> The code identifying the country from which the item originates. Example value: <b>CN</b>		
261.	1..1	IBT-159	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:OriginCountry / cbc:IdentificationCode	<b>COMMODITY CLASSIFICATION</b>		
262.	0..n		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:CommodityClassification	<b>Item classification identifier</b> A code for classifying the item by its type or nature. Example value: <b>9873242</b>		
263.	1..1	IBT-158	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode	<b>Item classification identifier identification scheme identifier</b> The identification scheme identifier of the Item classification identifier Example value: <b>STI</b>		
264.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode / @listID	<b>Item classification identifier identification scheme identifier</b> The identification scheme identifier of the Item classification identifier Example value: <b>STI</b>		
265.	0..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode / @listVersionID	<b>Item classification identifier version identification scheme identifier</b> 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 <sup>#</sup>	Remarks
266.	1..1	IBG-30	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory	<b>LINE TAX INFORMATION</b> 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	<b>Invoiced item TAX category code</b> The TAX category code for the invoiced item. Example value: <b>SR</b>	M	The Invoiced item GST category code (IBT-151) on an Invoice MUST be coded using valid code values.  Refer para 2.4 under IMDA Technical Playbook: <a href="#">TX2 – Data Extraction and Transformation</a> on the list of acceptable tax category codes and prescribed tax category codes required for GST InvoiceNow Requirement  All distinct values of the Invoiced item GST category codes (IBT-151) MUST tally with the values of the GST category codes (IBT-118).  The Invoiced item GST category codes (IBT-151) on an Invoice MUST be valid values for the Business process type (IBT-023).
268.	0..1	IBT-152	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent	<b>Invoiced item TAX rate</b> The TAX rate, represented as percentage that applies to the invoiced item. Example value: <b>9</b>	M	
269.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cac:TaxScheme	<b>TAX SCHEME</b>		

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: <b>GST</b>	M	
271.	0..n	IBG-32	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:AdditionalItemProperty	<b>ITEM ATTRIBUTES</b> 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	<b>Item attributes name</b> The name of the attribute or property of the item. Example value: <b>Color</b>		
273.	1..1	IBT-161	ubl:Invoice / cac:InvoiceLine / cac:Item / cac:AdditionalItemProperty / cbc:Value	<b>Item attribute value</b> The value of the attribute or property of the item. Example value: <b>Black</b>		
274.	1..1	IBG-29	ubl:Invoice / cac:InvoiceLine / cac:Price	<b>PRICE DETAILS</b> 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	<b>Item net price</b> 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: <b>23.45</b>	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: <b>SGD</b>	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	<b>Item price base quantity</b> The number of item units to which the price applies. Example value: <b>1</b>		

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement <sup>#</sup>	Remarks
278.	0..1	IBT-150	ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:BasedQuantity / @unitCode	<b>Item price base quantity unit of measure code</b> The unit of measure that applies to the Item price base quantity. Example value: <b>C62</b>		
279.	0..1		ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge	<b>ALLOWANCE</b>		
280.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:ChargeIndicator	Mandatory element. Value must be "false" Fixed value: <b>false</b>		
281.	1..1	IBT-147	ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount	<b>Item price discount</b> The total discount subtracted from the Item gross price to calculate the Item net price. Example value: <b>100</b>		
282.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Item gross price</b> The unit price, exclusive of TAX, before subtracting Item price discount, can not be negative Example value: <b>123.45</b>		
284.	1..1		ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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 <sup>#</sup>	Remarks
1.	1..1	IBT-024	ubl:CreditNote / cbc:CustomizationID	<b>Specification identifier</b> 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	<b>Business process type</b> 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	<b>Invoice number</b> A unique identification of the Invoice.	M	
4.	0..1	BT-SG-003	ubl:CreditNote / cbc:UUID	<b>Document identifier</b> 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	<b>Invoice issue date</b> The date when the Invoice was issued. Format "YYYY-MM-DD" Example value: <b>2017-11-01</b>	M	
6.	0..1	IBT-168	ubl:CreditNote / cbc:IssueTime	<b>Invoice issue time</b> The time of day when an invoice was issued		New optional field in PINT-SG
7.	0..1	IBT-007	ubl:CreditNote / cbc:TaxPointDate	<b>Value added tax point date</b> 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.		
8.	1..1	IBT-003	ubl:CreditNote / cbc:CreditNoteTypeCode	<b>Invoice type code</b> A code specifying the functional type of the Invoice. Example value: <b>380</b>	M	The Invoice type code (IBT-003) MUST be coded using the invoice

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
						and credit note related code lists of <a href="#">UNTDID 1001</a> as follows: 380 = Commercial invoice 381 = Credit Note
9.	0..1	IBT-022	ubl:CreditNote / cbc:Note	<b>Invoice note</b> 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: <b>Please note our new phone number 33 44 55 66</b>	M	*Under consultation to change to M
10.	1..1	IBT-005	ubl:CreditNote / cbc:DocumentCurrencyCode	<b>Invoice currency code</b> The currency in which all Invoice amounts are given, except for the Total <b>TAX</b> amount in accounting currency. Example value: <b>SGD</b>	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	<b>TAX accounting currency code</b> 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: <b>SGD</b>		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	<b>Buyer accounting reference</b> A textual value that specifies where to book the relevant data into the Buyer's financial accounts. Example value: <b>4217:2323:2323</b>		
13.	0..1	IBT-010	ubl:CreditNote / cbc:BuyerReference	<b>Buyer reference</b> 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: <b>abs1234</b>		
14.	0..1	IBG-14	ubl:CreditNote / cac:InvoicePeriod	<b>DELIVERY OR INVOICE PERIOD</b> 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	<b>Invoicing period start date</b> The date when the Invoice period starts. Format = "YYYY-MM-DD". Example value: <b>2017-10-01</b>		
16.	0..1	IBT-074	ubl:CreditNote / cac:InvoicePeriod / cbc:EndDate	<b>Invoicing period end date</b> The date when the Invoice period ends. Format = "YYYY-MM-DD". Example value: <b>2017-10-01</b>		
17.	0..1	IBT-008	ubl:CreditNote / cac:InvoicePeriod / cbc:DescriptionCode	<b>Value added tax point date code</b> The code of the date when the TAX becomes accountable for the Seller and for the Buyer. Example value: <b>35</b>		
18.	0..1		ubl:CreditNote / cac:OrderReference	<b>ORDER AND SALES ORDER REFERENCE</b>		
19.	1..1	IBT-013	ubl:CreditNote / cac:OrderReference / cbc:ID	<b>Purchase order reference</b> 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: <b>98776</b>		
20.	0..1	IBT-014	ubl:CreditNote / cac:OrderReference / cbc:SalesOrderID	<b>Sales order reference</b> An identifier of a referenced sales order, issued by the Seller. Example value: <b>112233</b>		
21.	0..n	IBG-03	ubl:CreditNote / cac:BillingReference	<b>PRECEDING INVOICE REFERENCE</b> A group of business terms providing information on one or more preceding Invoices.		
22.	1..1		ubl:CreditNote / cac:BillingReference / cac:InvoiceDocumentReference	<b>INVOICE DOCUMENT REFERENCE</b>		
23.	1..1	IBT-025	ubl:CreditNote / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID	<b>Preceding Invoice number</b> The identification of an Invoice that was previously sent by the Seller. Example value: <b>inv123</b>		
24.	0..1	IBT-026	ubl:CreditNote / cac:BillingReference / cac:InvoiceDocumentReference / cbc:IssueDate	<b>Preceding Invoice issue date</b> 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: <b>2017-09-15</b>		
25.	0..1		ubl:CreditNote / cac:DespatchDocumentReference	<b>DESPATCH ADVICE REFERENCE</b>		

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	<b>Despatch advice reference</b> An identifier of a referenced despatch advice. Example value: <b>desp98</b>		
27.	0..1		ubl:CreditNote / cac:ReceiptDocumentReference	<b>RECEIPT ADVICE REFERENCE</b>		
28.	1..1	IBT-015	ubl:CreditNote / cac:ReceiptDocumentReference / cbc:ID	<b>Receiving advice reference</b> An identifier of a referenced receiving advice. Example value: <b>rec98</b>		
29.	0..1		ubl:CreditNote / cac:ContractDocumentReference	<b>TENDER OR LOT REFERENCE</b>		
30.	1..1	IBT-012	ubl:CreditNote / cac:ContractDocumentReference / cbc:ID	<b>Tender or lot reference</b> The identification of the call for tender or lot the invoice relates to. Example value: <b>PPID-123</b>		
31.	0..n	IBG-24	ubl:CreditNote / cac:AdditionalDocumentReference	<b>ADDITIONAL SUPPORTING DOCUMENTS</b> 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).		<b>Invoice in foreign currency:</b> (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 <sup>#</sup>	Remarks
						total amount with GST in tax accounting currency) MUST be provided, (iii) Invoiced object identifier MUST be 'SGD'.  <a href="#">For more details, please refer to Section Tax Information under Peppol International (PINT) model for Billing</a>
32.	1..1	IBT-018, BT-SG-001, BT-SG-002	ubl:CreditNote / cac:AdditionalDocumentReference / cbc:ID	<b>Document type code</b> Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents Default value: <b>130</b>		Refer to Remarks for IBG-24
33.	0..1	IBT-018-1	ubl:CreditNote / cac:AdditionalDocumentReference / cbc:ID / @schemeID	<b>Scheme identifier</b> The identification scheme identifier of the Invoiced object identifier. Example value: <b>AUN</b>		Refer to Remarks for IBG-24
34.	1..1	IBT-122	ubl:Invoice / cac:AdditionalDocumentReference / cbc:ID	<b>Invoiced object identifier, Supporting document reference</b> An identifier for an object on which the invoice is based, given by the Seller, or the identifier for the supporting document. Example value: <b>AB23456</b>		Refer to Remarks for IBG-24
35.	0..1	IBT-123	ubl:CreditNote / cac:AdditionalDocumentReference / cbc:DocumentDescription	<b>Supporting document description</b> 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	<b>ATTACHMENT</b>		
37.	0..1	IBT-125	ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject	<b>Attached document</b> An attached document embedded as binary object (Base64) or sent together with the invoice. Example value: <b>aHR0cHM6Ly90ZXN0LXZlZmEuZGlmYS5uby9wZXBwb2xiaXMvcG9hY2MvYmlsbGluZy8zLjAvYmlzLw==</b>		

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	<b>Attached document Mime code</b> The mime code of the attached document. Example value: <b>text/csv</b>		
39.	1..1		ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject / @filename	<b>Attached document Filename</b> The file name of the attached document Example value: <b>Hours-spent.csv</b>		
40.	0..1		ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment / cac:ExternalReference	<b>EXTERNAL REFERENCE</b>		
41.	1..1	IBT-124	ubl:CreditNote / cac:AdditionalDocumentReference / cac:Attachment / cac:ExternalReference / cbc:URI	<b>External document location</b> 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: <b>http://www.example.com/index.html</b>		
42.	0..1		ubl:CreditNote / cac:OriginatorDocumentReference	<b>PROJECT REFERENCE</b>		
43.	1..1	IBT-017	ubl:CreditNote / cac:OriginatorDocumentReference / cbc:ID	<b>Project reference</b> The identification of the project the invoice refers to. Example value: <b>PID33</b>		
44.	1..1	IBG-04	ubl:CreditNote / cac:AccountingSupplierParty	<b>SELLER</b> <i>A group of business terms providing information about the Seller.</i>		
45.	1..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party	<b>PARTY</b>		
46.	1..1	IBT-034	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cbc:EndpointID	<b>Seller electronic address</b> Identifies the Seller's electronic address to which a business document may be delivered. Example value: <b>7300010000001</b>	M	Specific treatment for this field is provided in Annex A.
47.	1..1	IBT-034-1	ubl:CreditNote / cac:AccountingSupplierParty /	<b>Seller electronic address identification scheme identifier</b> The identification scheme identifier of the Seller electronic address Example value: <b>0195</b>	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	<b>PARTY IDENTIFICATION</b>		
49.	1..1	IBT-029, IBT-090	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID	<b>Seller identifier or bank assigned creditor identifier</b> For bank assigned creditor identifier (ibt-090), value MUST be "SEPA" Example value: <b>5060012349998</b>		
50.	0	IBT-029-1	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyIdentification / cbc:ID / @schemeID	<b>Seller or bank assigned creditor identifier identification scheme identifier</b> For bank assigned creditor identifier (ibt-090), value MUST be "SEPA"  Example value: <b>0088</b>		
51.	0..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyName	<b>PARTY NAME</b>		
52.	1..1	IBT-028	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyName / cbc:Name	<b>Seller trading name</b> A name by which the Seller is known, other than Seller name (also known as Business name). Example value: <b>Seller Business Name AS</b>		
53.	1..1	IBG-05	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress	<b>SELLER POSTAL ADDRESS</b> 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	<b>Seller address line 1</b> The main address line in an address. Example value: <b>55 Newton Road</b>	M	
55.	0..1	IBT-036	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:AdditionalStreetName	<b>Seller address line 2</b> An additional address line in an address that can be used to give further details supplementing the main line. Example value: <b>Po Box 55</b>		

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	<b>Seller city</b> The common name of the city, town or village, where the Seller address is located. Example value: <b>Singapore</b>		
57.	0..1	IBT-038	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:PostalZone	<b>Seller post code</b> The identifier for an addressable group of properties according to the relevant postal service. Example value: <b>345678</b>	M	
58.	0..1	IBT-039	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CountrySubentity	<b>Seller country subdivision</b> The subdivision of a country.		
59.	0..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:AddressLine	<b>ADDRESS LINE</b>		
60.	1..1	IBT-162	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:AddressLine / cbc:Line	<b>Seller address line 3</b> An additional address line in an address that can be used to give further details supplementing the main line. Example value: <b>Building 23</b>		
61.	1..1		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country	<b>COUNTRY</b>		
62.	1..1	IBT-040	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode	<b>Seller country code</b> A code that identifies the country. Example value: <b>SG</b>	M	
63.	0..2		ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme	<b>PARTY TAX/TAX IDENTIFIERS</b>		
64.	1..1	IBT-031	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID	<b>Seller TAX identifier</b> The Seller's TAX identifier (also known as Seller TAX identification number) such as the GST Number of the Seller. Example value: <b>M123456789D</b>	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	<b>Seller tax registration identifier</b> 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	<b>TAX SCHEME</b>		
67.	1..1	IBT-031-1	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cac:TaxScheme / cbc:ID	<b>The scheme of the TAX identifier.</b> Mandatory element. Use "GST" Default value: <b>GST</b>	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	<b>PARTY LEGAL ENTITY</b>		
69.	1..1	IBT-027	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName	<b>Seller name</b> 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	<b>Seller legal registration identifier</b> 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	<b>Seller additional legal information</b> 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	<b>SELLER CONTACT</b> 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	<b>Seller contact point</b> A contact point for a legal entity or person. Example value: <b>xyz123</b>		
75.	0..1	IBT-042	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:Telephone	<b>Seller contact telephone number</b> A phone number for the contact point. Example value: <b>887 654 321</b>		
76.	0..1	IBT-043	ubl:CreditNote / cac:AccountingSupplierParty / cac:Party / cac:Contact / cbc:ElectronicMail	<b>Seller contact email address</b> An e-mail address for the contact point. Example value: <b>test.name@foo.bar</b>		
77.	1..1	IBG-07	ubl:CreditNote / cac:AccountingCustomerParty	<b>BUYER</b> <i>A group of business terms providing information about the Buyer.</i>		
78.	1..1		ubl:CreditNote / cac:AccountingCustomerParty / cac:Party	<b>PARTY</b>		
79.	1..1	IBT-049	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cbc:EndpointID	<b>Buyer electronic address</b> Identifies the Buyer's electronic address to which a business document should be delivered. Example value: <b>SGUEN202345678A</b>	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	<b>Buyer electronic address identification scheme identifier</b> The identification scheme identifier of the Buyer electronic address. Example value: <b>0195</b>	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	<b>PARTY IDENTIFICATION</b>		
82.	1..1	IBT-046	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID	<b>Buyer identifier</b> An identifier of the Buyer. Example value: <b>SE8765456787</b>		

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	<b>Buyer identifier identification scheme identifier</b> The identification scheme identifier of the Buyer identifier. Example value: <b>0195</b>		
84.	0..1		ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyName	<b>PARTY NAME</b>		
85.	1..1	IBT-045	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyName / cbc:Name	<b>Buyer trading name</b> A name by which the Buyer is known, other than Buyer name (also known as Business name). Example value: <b>Buyer Trading Name</b>		
86.	1..1	IBG-08	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress	<b>BUYER POSTAL ADDRESS</b> 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	<b>Buyer address line 1</b> The main address line in an address. Example value: <b>55 Newton Road</b>	M	
88.	0..1	IBT-051	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:AdditionalStreetName	<b>Buyer address line 2</b> An additional address line in an address that can be used to give further details supplementing the main line. Example value: <b>Po box 55</b>		
89.	0..1	IBT-052	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CityName	<b>Buyer city</b> The common name of the city, town or village, where the Buyer's address is located. Example value: <b>Singapore</b>		
90.	0..1	IBT-053	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PostalZone	<b>Buyer post code</b> The identifier for an addressable group of properties according to the relevant postal service. Example value: <b>345678</b>	M	
91.	0..1	IBT-054	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CountrySubentity	<b>Buyer country subdivision</b> The subdivision of a country. Example value: <b>Region A</b>		

DATA EXTRACTION AND TRANSFORMATION

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

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	<b>Buyer name</b> The full name of the Buyer. Example value: <b>Buyer Full Name AS</b>	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	<b>Buyer legal registration identifier</b> 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: <b>202012345M</b>	M	Specific treatment for this field is provided in Annex A. <b>*Under consultation to change to M.</b>
103.	0..1	IBT-047-1	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:CompanyID / @schemeID	<b>Buyer legal registration identifier identification scheme identifier</b> The identification scheme identifier of the Buyer legal registration identifier. Example value: <b>0195</b>		
104.	0..1	IBG-09	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:Contact	<b>BUYER CONTACT</b> 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	<b>Buyer contact point</b> A contact point for a legal entity or person. Example value: <b>Jens Jensen</b>		
106.	0..1	IBT-057	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:Telephone	<b>Buyer contact telephone number</b> A phone number for the contact point. Example value: <b>876 654 321</b>		
107.	0..1	IBT-058	ubl:CreditNote / cac:AccountingCustomerParty / cac:Party / cac:Contact / cbc:ElectronicMail	<b>Buyer contact email address</b> An e-mail address for the contact point. Example value: <b>jens.j@buyer.se</b>		
108.	0..1	IBG-10	ubl:CreditNote / cac:PayeeParty	<b>PAYEE</b> 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	<b>PARTY IDENTIFICATION</b>		
110.	1..1	IBT-060, IBT-090	ubl:CreditNote / cac:PayeeParty / cac:PartyIdentification / cbc:ID	<b>Payee identifier or bank assigned creditor identifier</b> 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		

DATA EXTRACTION AND TRANSFORMATION

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

DATA EXTRACTION AND TRANSFORMATION

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

DATA EXTRACTION AND TRANSFORMATION

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	<b>Seller tax representative TAX identifier</b> The TAX identifier of the Seller's tax representative party. Example value: <b>FR932874294</b>		
132.	1..1		ubl:CreditNote / cac:TaxRepresentativeParty / cac:PartyTaxScheme / cac:TaxScheme	<b>TAX SCHEME</b>		
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	<b>DELIVERY INFORMATION</b> 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	<b>Actual delivery date</b> The date on which the supply of goods or services was made or completed. Format = "YYYY-MM-DD" Example value: <b>2017-12-01</b>		
136.	0..1		ubl:CreditNote / cac:Delivery / cac:DeliveryLocation	<b>DELIVERY LOCATION</b>		
137.	0..1	IBT-071	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cbc:ID	<b>Deliver to location identifier</b> An identifier for the location at which the goods and services are delivered. Example value: <b>83745498753497</b>		
138.	0..1	IBT-071-1	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cbc:ID / @schemeID	<b>Deliver to location identifier identification scheme identifier</b> The identification scheme identifier of the Deliver to location identifier. Example value: <b>0088</b>		
139.	0..1	IBG-15	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address	<b>DELIVER TO ADDRESS</b> 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	<b>Deliver to address line 1</b> The main address line in an address. Example value: <b>Delivery Street 1</b>		
141.	0..1	IBT-076	ubl:CreditNote / cac:Delivery / cac:DeliveryLocation / cac:Address / cbc:AdditionalStreetName	<b>Deliver to address line 2</b> An additional address line in an address that can be used to give further details supplementing the main line. Example value: <b>Delivery Street 2</b>		

DATA EXTRACTION AND TRANSFORMATION

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

DATA EXTRACTION AND TRANSFORMATION

S/N	Card	Relevant Business Terms	Name	Description	GST InvoiceNow Requirement#	Remarks
153.	1..1	IBT-081	ubl:CreditNote / cac:PaymentMeans / cbc:PaymentMeansCode	<b>Payment means type code</b> The means, expressed as code, for how a payment is expected to be or has been settled. Example value: <b>30</b>		
154.	0..1	IBT-082	ubl:CreditNote / cac:PaymentMeans / cbc:PaymentMeansCode / @name	<b>Payment means text</b> The means, expressed as text, for how a payment is expected to be or has been settled. Example value: <b>Credit transfer</b>		
155.	0..1	IBT-009	ubl:CreditNote / cac:PaymentMeans / cbc:PaymentDueDate	<b>Payment due date</b> 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	<b>Remittance information</b> 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: <b>432948234234234</b>		
157.	0..1	IBG-18	ubl:CreditNote / cac:PaymentMeans / cac:CardAccount	<b>PAYMENT CARD INFORMATION</b> 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	<b>Payment card primary account number</b> 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: <b>1234</b>		
159.	1..1		ubl:CreditNote / cac:PaymentMeans / cac:CardAccount / cbc:NetworkID	Card Network identifier, such as VISA, American Express, Master Card. Example value: <b>VISA</b>		
160.	0..1	IBT-088	ubl:CreditNote / cac:PaymentMeans / cac:CardAccount / cbc:HolderName	<b>Payment card holder name</b> The name of the payment card holder. Example value: <b>John Doe</b>		

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	<b>CREDIT TRANSFER</b> A group of business terms to specify credit transfer payments.		
162.	1..1	IBT-084	ubl:CreditNote / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:ID	<b>Payment account identifier</b> 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: <b>NO999991122222</b>		
163.	0..1	IBT-085	ubl:CreditNote / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:Name	<b>Payment account name</b> The name of the payment account, at a payment service provider, to which payment should be made. Example value: <b>Payment Account</b>		
164.	0..1		ubl:CreditNote / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch	<b>FINANCIAL INSTITUTION BRANCH</b>		
165.	1..1	IBT-086	ubl:CreditNote / cac:PaymentMeans / cac:PayeeFinancialAccount / cac:FinancialInstitutionBranch / cbc:ID	<b>Payment service provider identifier</b> 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: <b>9999</b>		
166.	0..1	IBG-19	ubl:CreditNote / cac:PaymentMeans / cac:PaymentMandate	<b>DIRECT DEBIT</b> A group of business terms to specify a direct debit.		
167.	0..1	IBT-089	ubl:CreditNote / cac:PaymentMeans / cac:PaymentMandate / cbc:ID	<b>Mandate reference identifier</b> 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: <b>123456</b>		
168.	0..1		ubl:CreditNote / cac:PaymentMeans / cac:PaymentMandate / cac:PayerFinancialAccount	<b>PAYER FINANCIAL ACCOUNT</b>		
169.	1..1	IBT-091	ubl:CreditNote / cac:PaymentMeans / cac:PaymentMandate / cac:PayerFinancialAccount / cbc:ID	<b>Debited account identifier</b> The account to be debited by the direct debit. Example value: <b>12345676543</b>		

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	<b>PAYMENT TERMS</b>		
171.	1..1	IBT-020	ubl:CreditNote / cac:PaymentTerms / cbc:Note	<b>Payment terms</b> 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: <b>Net within 30 days</b>		
172.	0..n	IBG-20, IBG-21	ubl:CreditNote / cac:AllowanceCharge	<b>DOCUMENT LEVEL ALLOWANCES AND CHARGES</b> 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: <b>false</b>		
174.	0..1	IBT-098, IBT-105	ubl:CreditNote / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode	<b>Document level allowance or charge reason code</b> 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: <b>95</b>		
175.	0..1	IBT-097, IBT-104	ubl:CreditNote / cac:AllowanceCharge / cbc:AllowanceChargeReason	<b>Document level allowance or charge reason</b> 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: <b>Discount</b>		
176.	0..1	IBT-094, IBT-101	ubl:CreditNote / cac:AllowanceCharge / cbc:MultiplierFactorNumeric	<b>Document level allowance or charge percentage</b> 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: <b>20</b>		
177.	1..1	IBT-092, IBT-099	ubl:CreditNote / cac:AllowanceCharge / cbc:Amount	<b>Document level allowance or charge amount</b> The amount of an allowance or a charge, without TAX. Must be rounded to maximum 2 decimals Example value: <b>200</b>		

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: <b>SGD</b>		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	<b>Document level allowance or charge base amount</b> 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: <b>1000</b>		
180.	1..1	IBT-005	ubl:CreditNote / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		All currencyID attributes must have the same value as the Invoice currency code (IBT-005).
181.	1..1		ubl:CreditNote / cac:AllowanceCharge / cac:TaxCategory	<b>Document level allowance or charge percentage</b> 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: <b>20</b>		
182.	1..1	IBT-95, IBT-102	ubl:CreditNote / cac:AllowanceCharge / cac:TaxCategory / cbc:ID	<b>Document level allowance or charge TAX category code</b> A coded identification of what TAX category applies to the document level allowance or charge. Example value: <b>S</b>		
183.	0..1	IBT-096, IBT-103	ubl:CreditNote / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent	<b>Document level allowance or charge TAX category rate</b> The TAX rate, represented as percentage that applies to the document level allowance or charge. Example value: <b>25</b>		
184.	1..1		ubl:CreditNote / cac:AllowanceCharge / cac:TaxCategory / cac:TaxScheme	<b>TAX SCHEME</b>		
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: <b>GST</b>		
186.	1..2		ubl:CreditNote / cac:TaxTotal /	<b>TAX TOTAL</b> 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 <sup>#</sup>	Remarks
187.	1..1	IBT-110	ubl:CreditNote / cac:TaxTotal / cbc:TaxAmount	<b>Invoice total TAX amount</b> 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	<b>Invoice total TAX amount in tax accounting currency</b> 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	<b>TAX BREAKDOWN</b>		
192.	1..1	IBT-116	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount	<b>TAX category taxable amount</b> 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	<b>TAX category tax amount</b> 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: <b>486.25</b>		
195.	1..1		ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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	<b>TAX CATEGORY</b>		
197.	1..1	IBT-118	ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID	<b>TAX category code</b> Coded identification of a TAX category. Example value: <b>SR</b>	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: <a href="#">TX2 – Data Extraction and Transformation</a> 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: <b>GST</b>	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	<b>TAX category rate</b> The TAX rate, represented as percentage that applies for the relevant TAX category. Example value: <b>9</b>	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	<b>TAX exemption reason code</b> 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	<b>TAX exemption reason text</b> A textual statement of the reason why the amount is exempted from TAX or why no TAX is being charged. Example value: <b>Exempt</b>		
202.	1..1		ubl:CreditNote / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cac:TaxScheme	<b>TAX SCHEME</b>		
203.	1..1	IBG-22	ubl:CreditNote / cac:LegalMonetaryTotal	<b>DOCUMENT TOTALS</b> A group of business terms providing the monetary totals for the Invoice.		
204.	1..1	IBT-106	ubl:CreditNote / cac:LegalMonetaryTotal / cbc:LineExtensionAmount	<b>Sum of Invoice line net amount</b> Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals. Example value: <b>3800.0</b>	M	
205.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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	<b>Invoice total amount without TAX</b> The total amount of the Invoice without TAX. Must be rounded to maximum 2 decimals. Example value: <b>3600.0</b>	M	
207.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>	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	<b>Invoice total amount with TAX</b> The total amount of the Invoice with TAX. Must be rounded to maximum 2 decimals. Example value: <b>4500.0</b>	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: <b>SGD</b>	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	<b>Sum of allowances on document level</b> Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: <b>200.0</b>		
211.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Sum of charges on document level</b> Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals. Example value: <b>0.0</b>		
213.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Paid amount</b> The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals. Example value: <b>1000.0</b>		
215.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:PrepaidAmount @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Rounding amount</b> 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: <b>0.0</b>		
217.	1..1		ubl:CreditNote / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Amount due for payment</b> 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	<b>INVOICE LINE</b> A group of business terms providing information on individual Invoice lines.		
221.	1..1	IBT-126	ubl:CreditNote / cac:CreditNoteLine / cbc:ID	<b>Invoice line identifier</b> 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	<b>Invoice line note</b> 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	<b>Invoiced quantity</b> 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	<b>Invoiced quantity unit of measure</b> 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	<b>Invoice line net amount</b> 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	<b>Invoice line Buyer accounting reference</b> 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	<b>INVOICE LINE PERIOD</b> 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	<b>Invoice line period start date</b> 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	<b>Invoice line period end date</b> 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	<b>ORDER LINE REFERENCE</b>		
232.	1..1	IBT-132	ubl:CreditNote / cac:CreditNoteLine / cac:OrderLineReference / cbc:LineID	<b>Referenced purchase order line reference</b> 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	<b>Referenced purchase order</b>		New optional field in PINT-SG
234.	1..1	IBT-183	ubl:CreditNote / cac:CreditNoteLine / cac:OrderLineReference / cac:OrderReference / cbc:ID	<b>Purchase order reference</b> An identifier for a referenced purchase order, issued by the Buyer.		
235.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:DocumentReference	<b>LINE OBJECT IDENTIFIER</b>		
236.	1..1	IBT-128	ubl:CreditNote / cac:CreditNoteLine / cac:DocumentReference / cbc:ID	<b>Invoice line object identifier</b> 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	<b>Invoice line object identifier identification scheme identifier</b> 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	<b>Document type code</b> Code "130" MUST be used to indicate an invoice object reference. Not used for other additional documents Default value: <b>130</b>		
239.	0..n	IBG-27, IBG-28	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge	<b>INVOICE LINE ALLOWANCES OR CHARGES</b> 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: <b>false</b>		
241.	0..1	IBT-140, IBT-145	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode	<b>Line level allowance or charge reason code</b> The reason for the line level allowance or charge, expressed as a code. Example value: <b>95</b>		
242.	0..1	IBT-139, IBT-144	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:AllowanceChargeReason	<b>Line level allowance or charge reason</b> The reason for the line level allowance or charge, expressed as text. Example value: <b>Discount</b>		
243.	0..1	IBT-138, IBT-143	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:MultiplierFactorNumeric	<b>Line level allowance or charge percentage</b> 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: <b>20</b>		
244.	1..1	IBT-136, IBT-141	ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:Amount	<b>Line level allowance or charge amount</b> The amount of an allowance or a charge, without TAX. Must be rounded to maximum 2 decimals Example value: <b>200</b>		
245.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:Amount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Line level allowance or charge base amount</b> 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: <b>1000</b>		
247.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>ITEM INFORMATION</b> 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	<b>Item description</b> 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: <b>Long description of the item on the invoice line</b>		
250.	1..1	IBT-153	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cbc:Name	<b>Item name</b> A name for an item. Example value: <b>Item name</b>	M	Specific treatment for this field is provided in Annex A.
251.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:BuyersItemIdentification	<b>BUYERS ITEM IDENTIFICATION</b>		
252.	1..1	IBT-156	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:BuyersItemIdentification / cbc:ID	<b>SELLERS ITEM IDENTIFICATION</b>		
253.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:SellersItemIdentification	<b>Item Seller's identifier</b> An identifier, assigned by the Seller, for the item. Example value: <b>9873242</b>		
254.	1..1	IBT-155	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:SellersItemIdentification / cbc:ID	<b>STANDARD ITEM IDENTIFICATION</b>		
255.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:StandardItemIdentification	<b>Item standard identifier</b> An item identifier based on a registered scheme. Example value: <b>10986700</b>		
256.	1..1	IBT-157	ubl:CreditNote / cac:CreditNoteLine / cac:Item /	<b>Item standard identifier identification scheme identifier</b> The identification scheme identifier of the Item standard identifier Example value: <b>0160</b>		

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	<b>ORIGIN COUNTRY</b>		
258.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:OriginCountry	<b>Item country of origin</b> The code identifying the country from which the item originates. Example value: <b>CN</b>		
259.	1..1	IBT-159	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:OriginCountry / cbc:IdentificationCode	<b>COMMODITY CLASSIFICATION</b>		
260.	0..n		ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:CommodityClassification	<b>Item classification identifier</b> A code for classifying the item by its type or nature. Example value: <b>9873242</b>		
261.	1..1	IBT-158	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode	<b>Item classification identifier identification scheme identifier</b> The identification scheme identifier of the Item classification identifier Example value: <b>STI</b>		
262.	1..1	IBT-158-1	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode / @listID	<b>Item classification identifier identification scheme identifier</b> The identification scheme identifier of the Item classification identifier Example value: <b>STI</b>		
263.	0	IBT-158-2	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:CommodityClassification / cbc:ItemClassificationCode / @listVersionID	<b>Item classification identifier version identification scheme identifier</b> The identification scheme version identifier of the Item classification identifier		
264.	1..1	IBG-30	ubl:CreditNote / cac:CreditNoteLine / cac:Item / cac:ClassifiedTaxCategory	<b>LINE TAX INFORMATION</b> 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	<b>Invoiced item TAX category code</b> The TAX category code for the invoiced item. Example value: <b>S</b>	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 <sup>#</sup>	Remarks
						<p>Refer para 2.4 under IMDA Technical Playbook: <a href="#">TX2 – Data Extraction and Transformation</a> 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><b>Invoiced item TAX rate</b> 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	<b>TAX SCHEME</b>		
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><b>ITEM ATTRIBUTES</b> 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><b>Item attributes name</b> 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	<b>Item attribute value</b> The value of the attribute or property of the item. Example value: <b>Black</b>		
272.	1..1	IBG-29	ubl:CreditNote / cac:CreditNoteLine / cac:Price	<b>PRICE DETAILS</b> 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	<b>Item net price</b> 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: <b>23.45</b>	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: <b>SGD</b>	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	<b>Item price base quantity</b> The number of item units to which the price applies. Example value: <b>1</b>		
276.	0..1	IBT-150	ubl:CreditNote / cac:CreditNoteLine / cac:Price / cbc:BasedQuantity / @unitCode	<b>Item price base quantity unit of measure code</b> The unit of measure that applies to the Item price base quantity. Example value: <b>C62</b>		
277.	0..1		ubl:CreditNote / cac:CreditNoteLine / cac:Price / cac:AllowanceCharge	<b>ALLOWANCE</b>		
278.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:Price / cac:AllowanceCharge / cbc:ChargeIndicator	Mandatory element. Value must be "false" Fixed value: <b>false</b>		
279.	1..1	IBT-147	ubl:CreditNote / cac:CreditNoteLine / cac:Price / cac:AllowanceCharge / cbc:Amount	<b>Item price discount</b> The total discount subtracted from the Item gross price to calculate the Item net price. Example value: <b>100</b>		
280.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:Price /	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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	<b>Item gross price</b> The unit price, exclusive of TAX, before subtracting Item price discount, can not be negative Example value: <b>123.45</b>		
282.	1..1		ubl:CreditNote / cac:CreditNoteLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / @currencyID	Mandatory attribute. Use IBT-005 Example value: <b>SGD</b>		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 YYYYYYYYY= 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