Zakat, Tax and Customs Authority (ZATCA)

Electronic Invoice XML Implementation Standard to the E-Invoicing resolution dated 2023-05-19

Version	Date	Updates
1.0	2021-05-28	
1.1	2022-06-24	Addition and deletion of business rules Amendments of file naming standard Amendments of references in rules
1.2	2023-05-19	The summary of changes: • Included the charges specification (Optional to be used, only if charges are currently implemented on existing ERP solutions) • Include new functionality of Advanced payment specifications (required to be used if invoice was raised upon recieving advanced payment which has to be adjusted from a subsequent invoice) • Enhancements and simplifications • Alignment across e-invoicing documents Existing integrations DO NOT need to be amended in order to be successfully validated. All the changes are further enhancements and additional functionalities.

Table of Contents

1   Context

This document contains the technical requirements for the syntax and the business content of the electronic invoice that taxpayers need to meet to comply with the "E-Invoicing" Resolution published by ZATCA.

These requirements are based on definitions from ISO CEN/EN 16931:2017 and are enhanced as per the E-Invoicing resolution published.

The requirements set out in this document, as per the published resolution, are the **minimum** set of requirements that must be complied with by suppliers and invoice generators. UBL and the ISO codes have many additional fields that are not included in this document. Suppliers and invoice generators are free to add additional fields when generating invoices, as long as the minimum set of requirements are met.

1.1   Document structure

This document is structured as follows:
- Chapters 1 - 4 present general information on the business processes, requirements and functionalities of e-invoicing in an XML format
- Chapter 5 presents the semantical data types
- Chapters 7 - 8 present how VAT is calculated, total, net, and gross calculations, and rounding functionalities.
- Chapter 9 presents details and links to all code lists used
- Chapter 10 presents UBL schemas and namespaces
- Chapter 11 presents validation phases
- Chapter 12 presents validation rules and should be read in conjunction with ZATCA Electronic Invoicing Data Dictionary
- Chapter 13 presents the technical schematron files associated with the electronic invoice
- Chapter 14 presents the QR code specifications that will be used on the tax invoices
- Chapter 15 presents electronic signature specifications

1.2   Audience

The audience for this document is ZATCA registered VAT Taxpayers generating VAT invoices and their service providers.

These organizations may be:
- Service providers
- Taxpayers
- Software Developers

More specifically, roles addressed are the following:
- ICT Architects
- ICT Developers
- Business Experts

1.3   Subset of ISO Codes and Standards aligned with

This document uses a subset of multiple global standards as the baseline with additional requirements as per the VAT regulations in the Kingdom:

- **UBL Electronic Invoice:** Universal Business Language is an XML standard that details the technical XML fields and invoice structure.
- **ISO EN16931:** This standard is the ISO standard for e-invoice generation developed as an ISO global standard.
- **UN/CEFACT Code List 1001:** The coded lists of currencies, countries, regions, and other lists as per UN standards
- **ISO 3166** issued by General Authority for Statistics: Country code standards used for any country references
- **ISO 4217:2015:** Currency code to be used for currency identifiers and tags
- **UN/CEFACT code list 5305, D.16B**: VAT categories code

2   Introduction

This document will cover all covers the business rules and standards followed to create in the data dictionary for UBL XML Invoice format.

The data dictionary document will cover all spreadsheet covers the required fields from ZATCA's E-Invoicing Regulation. These two documents organized to conform to the EN 16931 electronic invoice standard. This document and the Data Dictionary are dependent on each other and should be shared read together.

3   Parties and roles

The parties involved in the invoice transactions are:
- Customer/Buyer – the customer and the invoice receiver are the same entity.
- Supplier/Seller – the supplier and the invoice sender are the same entity.
- ZATCA - the Tax Authority receiving invoices from Taxpayers either vial online means or during tax audit

4   Validation

The validation process of the invoice XML associated with the mandated electronic invoice has the following phases in order to be marked as compliant:

1. **Syntax validation** (XML Well-formedness and validation against UBL schema)
   a. Check well-formedness
   b. Tag names and attributes must be correctly written and follow the UBL 2.1 sequence
   c. All UBL 2.1 mandatory elements must be present.
   d. The element's contents must be according to the element's type definition.

2. **Content validation**
   a. **Validation against customized subset of EN 16931 rules**
      It verifies that the content of the invoice XML file is compliant to this standard, such as:
      - Valid codes for currencies, countries, tax etc.
      - Mandatory elements
      - Logical correlations between elements, i.e. calculations give the correct result etc.

   b. **CIUS (Core Invoice Usage Specification) - Country qualified validation rules**
      Applies only for invoices issued in a specific country. The rule is triggered by the given country code of the supplier (BT-40).

- **Example rule text:** When the Supplier is from Saudi Arabia.
- **Context that triggers the rule***:* Existence of transaction type cases

The following diagram shows the priority of each business rule and requirements over the others
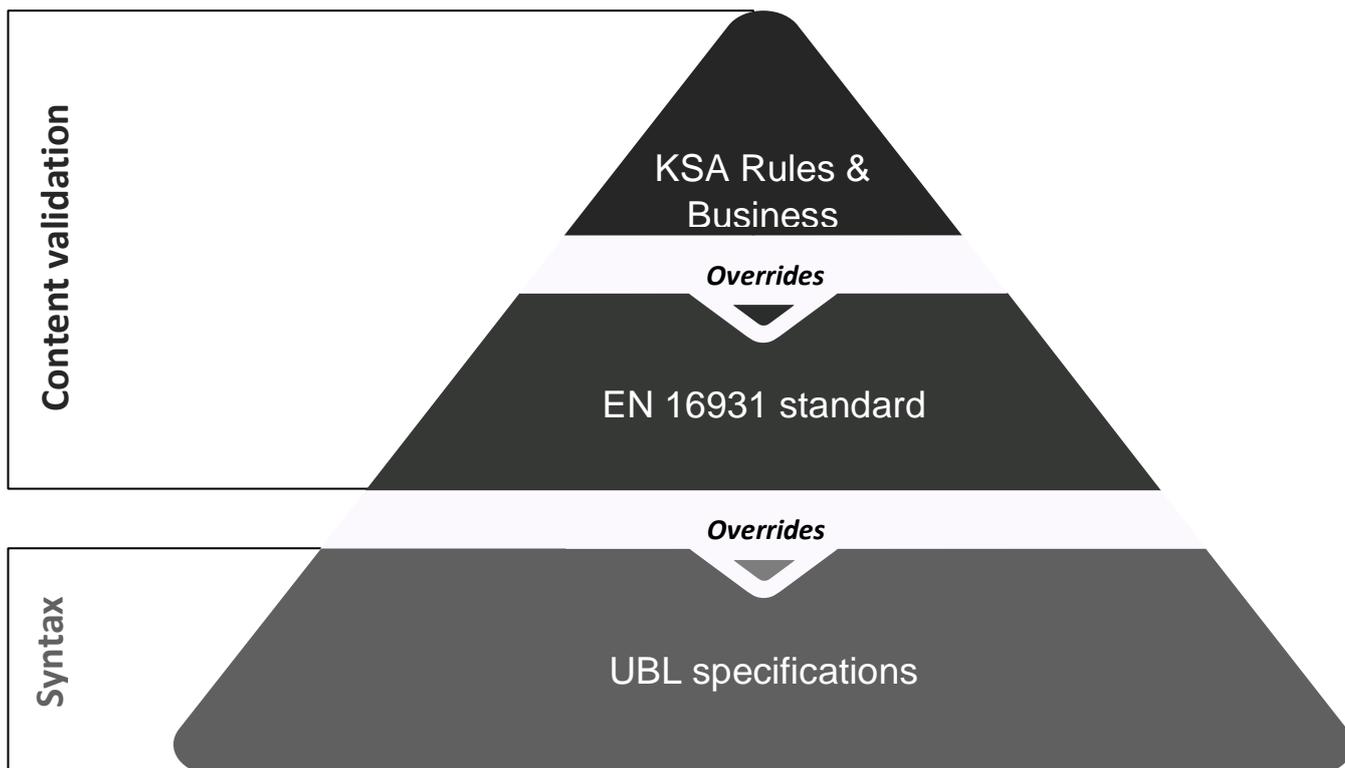
As seen in the figure above, the EN 16931 standard will override UBL specifications in case of a conflict, and the KSA rules and business requirements will override EN 16931 standard in case of a conflict.

The following diagram illustrates the process used to determine whether the element is mandatory or optional
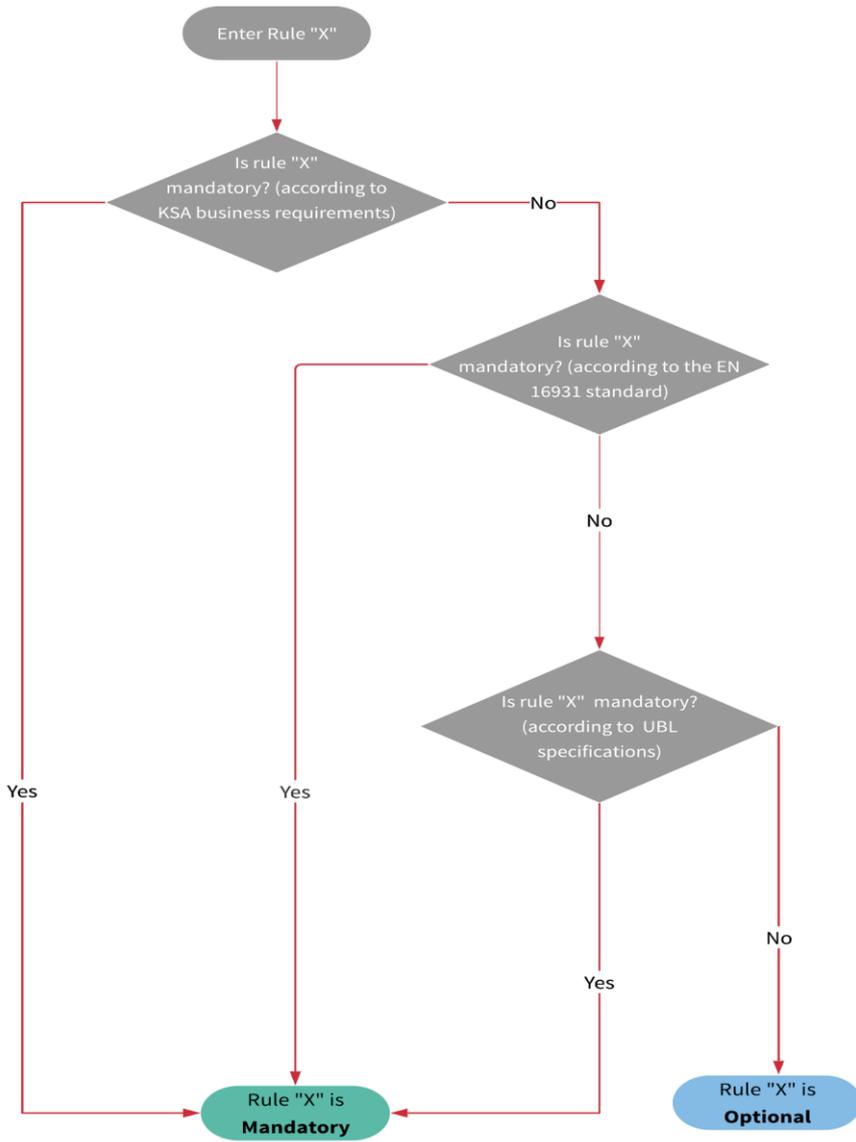
2   Data Dictionary Structure

The following table gives an overview on the Data Dictionary document spreadsheet structure:

Data dictionary details	8 / 72
Column	**Details**
A	Business Term Name
B	Describes the business term
C	Mapping the business term with the e-invoicing resolution fields in annex (2)
D	ZATCA E-invoice Category
E-F	Business term group and ID in ISO CEN/EN 16931:2017 standard. The terms that are not in ISO CEN/EN 16931:2017 standard receives: - no group ID - a KSA term ID (ex: KSA-1)
H-J	UBL specifications for each business term: - Invoice (/ubl:Invoice/) tag - tag cardinality - data type
L-M	Business requirements and rules for each business term: - EN 16931 Rules - KSA specific rules
O-U	Saudi context for each business term: - status for each invoice type - specific format if it is the case
V-W	- Visibility on Invoice for Tax invoices and associated credit and debit notes - Visibility on human readable formats for Simplified Tax invoices and associated credit and debit notes
Y-AA	Field Characters Limits
AB	Example for each business term

5 Invoicing Business process

5.1 General invoicing process

The invoicing process includes:
- Issuing the invoice by the seller and subsequent audit, reporting, and approval by ZATCA for compliance.

The invoicing process is:
1. A supplier/seller issues an invoice to register a sale.
    a. An invoice may either be a Tax Invoice or a Simplified Tax invoice.
    b. The invoice shall contain the fields and security features specified in this document.
    c. The invoice shall be stored by the taxpayer as part of their tax record
2. A supplier/seller issues a credit or debit note to correct issued invoices
    a. The note may either be structured like a Tax Invoice or like a Simplified Tax Invoice
    b. The note shall refer to one or more issued invoices
    c. The invoice shall be stored by the taxpayer as part of their tax record
3. The customer/buyer wishing to use the invoice or associated note for input VAT deduction receives the invoice or associated note
    a. The invoice or associated note is processed for deducting input VAT
    b. The invoice or associated note is stored as part of the taxpayer's tax record

5.2 Invoice types

The electronic invoice types in the scope of this documentation are presented in the table below.

Invoice type	Description
Tax Invoice	A normal tax invoice as per KSA VAT regulations.
Simplified Tax Invoice	A simplified Tax Invoice may be issued for a Supply of Goods or services. A simplified tax invoice contains a lower number of fields as per KSA VAT regulation.
Credit and Debit Note	As per VAT regulations, a credit or debit note is issued for an existing invoice in cases such as Cancellation/Termination, Material change or alteration to nature of supply, alteration in previously agreed consideration for supply, return of goods. Such credit note or debit note shall include the information required by these Regulations to be shown on the Tax Invoice. A Credit or Debit note is either based on a Tax Invoice or a Simplified Tax Invoice and is subject to the same issuing requirements as the type of invoice on which it is based.

5.3 Invoice indicators

The electronic invoice may also exhibit one or more of several properties

Invoice flags	Description
Third Party	Flag indicating whether the invoice was created by a third party
Self Billed	The invoice is issued by the buyer instead of the supplier. It is only applicable in B2B scenarios. It will not have any effect on the fields, however its mandated that the invoice states that it is self-billed.
Nominal	The invoice is issued for goods that are provided without consideration as per KSA VAT regulation.
Export	The invoice is issued to a foreign buyer as per KSA VAT regulation.

Summary	The invoice is issued for sales occurring over a period of time and occurs for some types of invoicing arrangements between seller and buyer.

6 Invoice functionality

An invoice may support functions related to a number of related (internal) business processes. This documentation supports the following functions:
- VAT reporting
- Auditing

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

Explicit support for the following functions (but not limited to) is out of scope of this documentation:
- Accounting
- Invoice verification against a contract or purchase order
- Payment
- Auditing
- Inventory management
- Delivery processes
- Customs clearance
- Marketing
- Reporting

6.1 Auditing

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

The invoices support the auditing process by providing sufficient information for:
- identification of the relevant Customer and Supplier
- identification of the products and services traded, including description, value and quantity
- information for connecting the invoice to its payment
- information for connecting the invoice to relevant documents such as a contract and a purchase order

6.2 VAT Reporting

The invoice is used to carry VAT related information from the Taxpayer to ZATCA to enable invoice clearing and reporting. An invoice should contain sufficient information to enable the Customer and any auditor to determine whether the invoice is correct from a VAT point of view.

The invoice shall allow the determination of the VAT regime, the calculation and description of the tax, in accordance with VAT law and subsequent amendments.

6.3   Invoice business requirements

The table below represents high level business requirements based on a subset of the business requirements from the EN 16931 standard.

Function	ID	Requirement (depending, as applicable, on the respective business case)
VAT reporting	R-KSA-01	Fields required for Tax Invoice fields resulting from VAT Law
	R-KSA-02	Fields required for Simplified Tax Invoice fields resulting from VAT Law
	R-KSA-03	Fields required for Credit and Debit Note fields resulting from VAT Law
	R-KSA-04	information on the date the VAT is liable at document level
	R-KSA-05	the necessary elements for national legal VAT requirements that apply for invoices issued to national and foreign Buyers, such as the legal registration status of the Seller
	R-KSA-06	information to support the following VAT use cases: - Invoices for supplies for which VAT is charged - Invoices for supplies for which VAT is not charged (exempt supplies, Zero rated Supplies, out of scope supplies) - Invoices for several supplies which part of them are taxable and part of them are not, so VAT to be considered at line level
	R-KSA-07	the total VAT amount at document level
	R-KSA-08	total taxable amount per VAT rate at document level
	R-KSA-09	any additional information required to support the exemption evidence in case VAT is not charged based on an exemption reason at document and at invoice line level
	R-KSA-10	the VAT registration number of the Seller and the Buyer
	R-KSA-11	the official address of the Seller and the Buyer
	R-KSA-12	the invoice currency and the VAT accounting currency at document level if different from the invoice currency
	R-KSA-13	codes for exemption reasons at document and invoice line level
Auditing	R-KSA-14	sufficient information to support the auditing process with regard to: - Identification of the invoice - Identification of the invoice issue date - Identification of the products and services traded, including their description, value and quantity - Information for relating the invoice to its settlement - Information for relating the invoice to relevant documents such as a contract, a purchase order
	R-KSA-15	identification of the parties that fulfil the following roles at the invoice level, including their legal name and address and other identification documentation: - the Seller (including the Supplier's trade name) - the Buyer

7 Semantic data types

7.1 Introduction

Semantic data types are used to bridge the gap between the semantic concepts expressed by the information elements defined in the semantic model from EN 16931 and the technical implementation. The semantic data types define the allowed value domain for the content, and any additional information components (attributes) needed in order to ensure its precise interpretation.

7.2 Primitive types

Semantic data type content may be of the following primitive types. These primitive types were taken from ISO 15000-5:2014, Annex A.

Primitive type	Definition
Binary	A set of finite-length sequences of binary digits.
Date	Time point representing a calendar day on a time scale consisting of an origin and a succession of calendar ISO 8601:2004.
Decimal	A subset of the real numbers, which can be represented by decimal numerals.
String	A finite sequence of characters.

7.3 Semantic data types

The different semantic data types are described in the tables below, where various features such as attributes, format, and decimals as well as the basic type are defined for each semantic data type. They are based on ISO 15000-5:2014.

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

All decimal types will need to be in Arabic numerals (The following numerals: 1234567890). For visual invoices, an additional set of numerals in Indu-Arabic (١٢٣٤٥٦٧٨٩٠) can be used.

No.	Business term	Definition	Restriction	Component	Use	Primitive type	Example
1.	Amount	An amount states a numerical monetary value. The currency of the amount is defined as a separate business term.	Amount is floating up to two fraction digits.	Content	Mandatory	Decimal	10000.25
2.	Unit price amount	A unit price amount states a numerical monetary amount value for data	Unit price amount does not set restrictions on number of	Content	Mandatory	Decimal	10000.1234

		elements that contain item prices that may be multiplied by item quantities. The currency of the amount is defined as a separate business term.	decimals, as contrast to the Amount type				
3.	Percentage	Percentages are given as fractions of a hundred (per cent) e.g. the value 34.78 % in percentage terms is given as 34.78.	No restriction on number of decimals for percentages.	Content	Mandatory	Decimal	34.7812
4.	Quantity	Quantities are used to state a number of units such as for items. The code for the Unit of Measure is defined as a separate business term.	No restriction on number of decimals for quantities.	Content	Mandatory	Decimal	10000.1234
5.	Code	Codes are used to specify allowed values in elements as well as for lists of options. "Code" is different from "Identifier" in that allowed values have standardized meanings that can be known by the recipient.	Codes shall be entered exactly as shown in the selected code list of the applicable syntax.	Content	Mandatory	String	Abc123
6.	Identifier	Identifiers (IDs) are keys that are issued by the sender or recipient of a document or by a third party.	The use of the attributes is specified for each information element.	Content	Mandatory	String	Abc:123:-DEF
				Scheme identifier	Conditional	String	GLN
				Scheme version identifier	Conditional	String	1.0
7.	Date	Dates shall be in accordance to the "Calendar date complete representation" as specified by ISO 8601:2004, format YYYY-MM-DD.	Dates shall not include timezone information.	Content	Mandatory	Date	2017-12-01
8.	Document reference	Document Reference Types are identifiers that were assigned to a document or document line by the Buyer, the Supplier or by a third party.	-	Content	Mandatory	String	abc:123-DEF

9.	Text	Text is the actual wording of anything written or printed. Line breaks in the text may be present, and any line breaks should be preserved and respected by the receiver's system.	-	Content	Mandatory	String	5% allowance when paid within 30 days
10.	Time	The type time represents a time of day in the format HH:mm:ss where HH represents the hour, mm the minutes, and ss the seconds. An unlimited number of additional digits can be used to increase the precision of fractional seconds if desired. The time is based on a 24-hour time period, so hours should be represented as 00 through 24. Either of the values 00:00:00 or 24:00:00 can be used to represent midnight.	Times shall not include time zone information if the time is local in the KSA. Alternatively, UTC time zone may be used by appending the suffix Z (Zulu time) at the end of the time stamp value.	Content	Mandatory	Time	20:54:17 Or 20:54:17Z

7.4 The semantic model - UBL syntax

The semantic model and business term (BT) definitions are defined in the accompanying spreadsheet KSA_eInvoicing_Data_Dictionary.

In this file, the ordering of the business terms is as per the UBL XML invoice order.

8 Value added tax (VAT)

8.1 Introduction

This chapter describes the different VAT information that can be provided in an electronic invoice.
Please also see VAT category codes for details on the VAT category code list, and Calculation of VAT for detailed explanation and example on how to perform the calculations for VAT Breakdown.

8.2 Line VAT information

Each invoice line shall have the invoiced item VAT category code (BT-151), and for all VAT categories except "Not subject to VAT" (O), the VAT rate shall be provided.

8.3 Document level allowance and/or charge

Each document level allowance and/or charge must have the Document level allowance and/or charge VAT category code (BT-95 and/or BT-102), and for all VAT categories the VAT rate shall be provided.

8.4 VAT Breakdown

One VAT Breakdown shall be provided for each distinct combination of VAT category code and VAT rate found in either the line VAT information or the Document level allowance and/or charge. For some VAT categories, the VAT rate shall be zero, and hence the rate is not needed in order to group the VAT Breakdown for these.

Please note that for the VAT rate, only significant decimals should be considered, i.e any difference in trailing zeros should not result in different VAT breakdowns.

Example
Invoice line 1 has category code = S and VAT rate = 15
Invoice line 2 has category code = S and VAT rate = 15.00
This should result in only one VAT Breakdown.

8.5 Invoice total VAT amount

The invoice total VAT amount (BT-110) is the sum of all VAT Category VAT amounts (BT-117).

9 Calculation

9.1 Introduction

The calculations reflect the following:
- Invoice totals may be in any currency,
- Tax totals must be in SAR,
- The invoice totals include separate sums of invoice line items and discounts (allowances).).

9.2 Calculation on invoice totals

Business term id	Term name	UBL tag	Calculation formula	Calculation formula based on UBL tags
BT-106	Sum of invoice line net amount	cac:LegalMonetaryTotal /cbc:LineExtensionAmount	∑(BT-131: Invoice line net amount)	∑(cac:InvoiceLine/cbc:LineExtensionAmount)
BT-107	Sum of allowances on document level	cac:LegalMonetaryTotal/cbc:AllowanceTotalAmount	∑(BT-92: Document level allowance amount)	∑(cac:AllowanceCharge[ChargeIndicator='false']/cbc:Amount)
BT-108	Sum of charges on document level	cac:LegalMonetaryTotal/cbc:ChargeTotalAmount	∑(BT-99: Document level charge amount)	∑(cac:AllowanceCharge[ChargeIndicator='true']/cbc:Amount)
BT-110	Invoice total VAT amount	cac:TaxTotal/cbc:TaxAmount	∑(BT-117: VAT category tax amount)	∑(cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount)
BT-111	Invoice total VAT amount in accounting currency	cac:TaxTotal/cbc:TaxAmount	-	-
BT-112	Invoice total amount with VAT	cac:LegalMonetaryTotal /cbc:TaxInclusiveAmount	BT-109: Invoice total amount without VAT + BT-110: Invoice total VAT amount	cac:LegalMonetaryTotal/cbc:TaxExclusiveAmount + cac:TaxTotal/cbc:TaxAmount
BT-113	Pre-Paid amount (Advance Received)	cac:LegalMonetaryTotal /cbc:PrepaidAmount	-	-
BT-114	Rounding Amount	cac:LegalMonetaryTotal/cbc:PayableRoundingAmount	-	-
BT-115	Amount due for payment	cac:LegalMonetaryTotal /cbc:PayableAmount	BT-112: Invoice total amount with VAT - BT-113: Pre-Paid amount + BT-114: Rounding Amount	cac:LegalMonetaryTotal/cbc:TaxInclusiveAmount - cac:LegalMonetaryTotal /cbc:PrepaidAmount + cac:LegalMonetaryTotal/cbc:PayableRoundingAmount

9.3 Calculation on invoice line level

Business term id	Term name	Details	Calculation formula	UBL example
BT-146	Item net price	If the gross price and the discount exist, the Item net price has to be equal with the item gross price less the item price discount.	Item net price (BT-146) = Item gross price (BT-148) – Item price discount (BT-147)	**UBL example of invoice line net price with amount discount** <cac:Price> <cbc:PriceAmount currencyID="SAR">450</cbc:PriceAmount> **(BT-146)** <cbc:BaseQuantity unitCode="PCE">1</cbc:BaseQuantity> <cac:AllowanceCharge> <cbc:ChargeIndicator>false</cbc:ChargeIndicator> <cbc:Amount currencyID="SAR">50</cbc:Amount> **(BT-147)** <cbc:BaseAmount currencyID="SAR">500</cbc:BaseAmount> **(BT-148)** </cac:AllowanceCharge> </cac:Price>
BT-131	Invoice line net amount	The invoice line net amount without VAT, and inclusive of line level allowance.	Item line net amount (BT-131) = ((Item net price (BT-146) ÷ Item price base quantity (BT-149)) × (Invoiced Quantity (BT-129)) – Invoice line allowance amount (BT-136) + Invoice line charge amount (BT-141) 🔴 As the line net amount must be rounded to two decimals, please note that the different parts of the calculation must be rounded separately. The result of Item line net amount = ((Item net price (BT-146) ÷ Item price base quantity (BT-149)) × (Invoiced Quantity (BT-129)) must be rounded to two decimals, and	**UBL example of invoice line net amount with no line allowance (discount) and charge** <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity> **(BT-129)** <cbc:LineExtensionAmount currencyID="SAR">2000.00</cbc:LineExtensionAmount> **(BT-131)** <!-- Code omitted for clarity--> <cac:Price> <cbc:PriceAmount currencyID="SAR">400</cbc:PriceAmount> **(BT-146)** <cbc:BaseQuantity unitCode="PCE">2</cbc:BaseQuantity> **(BT-149)** **UBL example of invoice line net amount with line allowance (discount) and line charge** <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity> **BT-129)** <cbc:LineExtensionAmount currencyID="SAR">925.00</cbc:LineExtensionAmount> **(BT-131)** <!-- Code omitted for clarity--> <!—XML tags for Allowance (Discount)--> <cac:AllowanceCharge> <cbc:ChargeIndicator>false</cbc:ChargeIndicator> <cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>

| | | | the allowance/charge amount are also rounded separately. | ```<cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>```
 ``` <cbc:Amount currencyID="SAR">100.00</cbc:Amount>``` **(BT-136)**
 ```</cac:AllowanceCharge>```
 <!—XML tags for Charges-->
 ```<cac:AllowanceCharge>```
 ``` <cbc:ChargeIndicator>true</cbc:ChargeIndicator>```
 ``` <cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>```
 ``` <cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>```
 ``` <cbc:Amount currencyID="SAR">25.00</cbc:Amount>``` **(BT-141)**
 ```</cac:AllowanceCharge>```
 <!-- Code omitted for clarity-->
 ```<cac:Price>```
 ``` <cbc:PriceAmount currencyID="SAR">100</cbc:PriceAmount>``` **(BT-146)**
 ``` <cbc:BaseQuantity unitCode="PCE">1</cbc:BaseQuantity>``` **(BT-149)**
 ```</cac:Price>``` |

9.4 Calculation of allowance/charge amount

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

An invoice can contain the allowance/charge amount without the base amount and the associated percentage.

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

Amount = Base amount × (Percentage ÷ 100)

Use case	UBL sample	Calculation formula elements

UBL example of calculations of allowances and charges where base amount and percentage exist	`<cac:AllowanceCharge>`
	  `<cbc:ChargeIndicator>false/true</cbc:ChargeIndicator>`
	  `<cbc:AllowanceChargeReasonCode>95/CG</cbc:AllowanceChargeReasonCode>`
	  `<cbc:AllowanceChargeReason>Discount/Cleaning</cbc:AllowanceChargeReason>`
	`<cbc:MultiplierFactorNumeric>10</cbc:MultiplierFactorNumeric>` **(2)**
	  `<cbc:Amount currencyID="SAR">200</cbc:Amount>` **(3)**
	  `<cbc:BaseAmount currencyID="SAR">2000</cbc:BaseAmount>` **(1)**
	  `<cac:TaxCategory>`
	    `<cbc:ID>S</cbc:ID>`
	    `<cbc:Percent>15</cbc:Percent>`
	    `<cac:TaxScheme>`
	      `<cbc:ID>VAT</cbc:ID>`
	    `</cac:TaxScheme>`
	  `</cac:TaxCategory>`
	`</cac:AllowanceCharge>`
		(1) Base amount, to be used with the percentage to calculate the amount
		(2) Allowance/Charge percentage
		(3) Amount = Base amount x (Percentage ÷ 100)

UBL example of calculations of allowances and charges where base amount and percentage does not exist	`<cac:AllowanceCharge>`
	  `<cbc:ChargeIndicator>false/true</cbc:ChargeIndicator>`
	  `<cbc:AllowanceChargeReasonCode>95/CG</cbc:AllowanceChargeReasonCode>`
	  `<cbc:AllowanceChargeReason>Discount/Cleaning</cbc:AllowanceChargeReason>`
	  `<cbc:Amount currencyID="SAR">200</cbc:Amount>` **(1)**
	  `<cac:TaxCategory>`
	    `<cbc:ID>S</cbc:ID>`
	    `<cbc:Percent>15</cbc:Percent>`
	    `<cac:TaxScheme>`
	      `<cbc:ID>VAT</cbc:ID>`
	    `</cac:TaxScheme>`
	  `</cac:TaxCategory>`
	`</cac:AllowanceCharge>`
		(1) Amount of allowance/charge without calculations based on base amount and percentage

9.5 Calculation of prepayment amount

The prepayment amount refers to an advance payment made by a buyer to a seller before the delivery of goods or services. This type of payment is typically made to secure the delivery of goods or services and to show the buyer's commitment to the transaction. An invoice representing the prepayment must use the invoice type code as '386'.

Where the prepayment amount is adjusted in an invoice, the amount of prepayment provided must adhere to the below calculation:

> **Pre-Paid amount (BT-113) = ∑(Prepayment VAT category Taxable Amount (KSA-31)) + ∑ (Prepayment VAT Category Tax Amount (KSA-32))**

In addition, where the prepayment amount is adjusted in an invoice, document references related to prepayment invoice(s) must be provided in the additional invoice line(s) with values of principle supplies being 0 (zero) for that invoice line(s).

> • **Prepayment ID (KSA-26) – Sequential invoice number (BT-1) of the prepayment invoice(s)**
> • **Prepayment Issue Date (KSA-28) – Issue date (BT-2) of the prepayment invoice(s)**
> • **Prepayment Issue Time (KSA-29) – Issue time (KSA-25) of the prepayment invoice(s)**
> • **Prepayment Document Type Code (KSA-30) – Invoice type code (BT-3) must be 386**

Use case	UBL sample	Calculation formula elements
UBL example of adjustment of the prepayment amount from the final invoice amount.	*<!--Adjustment of prepayment amount-->* <cac:LegalMonetaryTotal> <cbc:LineExtensionAmount currencyID="SAR">200</cbc:LineExtensionAmount> <cbc:TaxExclusiveAmount currencyID="SAR">200</cbc:TaxExclusiveAmount> <cbc:TaxInclusiveAmount currencyID="SAR">230</cbc:TaxInclusiveAmount> <cbc:PrepaidAmount currencyID="SAR">100</cbc:PrepaidAmount> **(1)** <cbc:PayableAmount currencyID="SAR">130</cbc:PayableAmount> </cac:LegalMonetaryTotal> *<!--Additional invoice line for prepayment amount adjustment-->* <cac:InvoiceLine> <cbc:ID>2</cbc:ID> <cbc:InvoicedQuantity unitCode="PCE">0.00</cbc:InvoicedQuantity> <cbc:LineExtensionAmount currencyID="SAR">0.00</cbc:LineExtensionAmount> **(10)** *<!-- document reference of the prepayment invoice-->*	(1) Adjustment of Prepayment Amount i.e. the sum total of the amount provided in **(6)** and the amount provided in **(7)** (2) Prepayment ID (KSA-26) i.e. Invoice number of the prepayment invoice (3) Prepayment Issue Date (KSA-28) i.e. issue date of the prepayment invoice (4) Prepayment Issue Time (KSA-29) i.e. issue time of the prepayment invoice

``xml
<cac:DocumentReference>
  <cbc:ID>46531</cbc:ID> **(2)**
  <cbc:IssueDate>2021-07-31</cbc:IssueDate> **(3)**
  <cbc:IssueTime>12:28:17</cbc:IssueTime> **(4)**
  <cbc:DocumentTypeCode>386</cbc:DocumentTypeCode> **(5)**
</cac:DocumentReference>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="SAR">0.00</cbc:TaxAmount> **(10)**
  <cbc:RoundingAmount currencyID="SAR">0.00</cbc:RoundingAmount> **(10)**
<!-- breakdown of the prepayment amount -->
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="SAR">86.96</cbc:TaxableAmount> **(6)**
    <cbc:TaxAmount currencyID="SAR">13.04</cbc:TaxAmount> **(7)**
    <cac:TaxCategory>
    <cbc:ID>S</cbc:ID> **(8)**
    <cbc:Percent>15.00</cbc:Percent> **(9)**
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:Item>
  <cbc:Name>Prepayment adjustment</cbc:Name>
<cac:ClassifiedTaxCategory>
  <cbc:ID>S</cbc:ID>
  <cbc:Percent>15</cbc:Percent>
  <cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
</cac:ClassifiedTaxCategory>
</cac:Item>
<cac:Price>
  <cbc:PriceAmount currencyID="SAR">0.00</cbc:PriceAmount> **(10)**
</cac:Price>
</cac:InvoiceLine>
``
	(5) Prepayment Document Type Code (KSA-30) i.e. invoice type code of the prepayment invoice. The value must be '386'
	
	(6) Prepayment VAT category Taxable Amount (KSA-31) for category S and rate = 15%
	
	(7) Prepayment VAT Category Tax Amount (KSA-32) = Prepayment VAT category Taxable amount (KSA-31) × (VAT rate ÷ 100)
	
	(8) Prepayment VAT category code (KSA-33) i.e. the VAT category code of the prepayment invoice
	
	(9) Prepayment VAT rate (KSA-34) i.e. the VAT rate of the Prepayment VAT category code
	
	(10) Item net price (BT-146), Item line net amount (BT-131), line VAT amount (KSA-11) and line amount with VAT (KSA-12) for the additional invoice line with document reference must be 0 (Zero).

| UBL example of adjustment of multiple prepayment amounts from the final invoice amount. | `<!--Adjustment of prepayment amount-->`
`<cac:LegalMonetaryTotal>`
`  <cbc:LineExtensionAmount currencyID="SAR">200</cbc:LineExtensionAmount>`
`  <cbc:TaxExclusiveAmount currencyID="SAR">200</cbc:TaxExclusiveAmount>`
`  <cbc:TaxInclusiveAmount currencyID="SAR">230</cbc:TaxInclusiveAmount>`
`  <cbc:PrepaidAmount currencyID="SAR">104</cbc:PrepaidAmount>` **(1)**
`  <cbc:PayableAmount currencyID="SAR">126</cbc:PayableAmount>`
`</cac:LegalMonetaryTotal>`
`<!--Additional invoice line # 2 for prepayment amount adjustment-->`
`<cac:InvoiceLine>`
`  <cbc:ID>2</cbc:ID>`
`  <cbc:InvoicedQuantity unitCode="PCE">0.00</cbc:InvoicedQuantity>`
`  <cbc:LineExtensionAmount currencyID="SAR">0.00</cbc:LineExtensionAmount>` **(10)**
`<!-- document reference of the prepayment invoice-->`
`<cac:DocumentReference>`
`  <cbc:ID>46531</cbc:ID>` **(2)**
`  <cbc:IssueDate>2021-07-31</cbc:IssueDate>` **(3)**
`  <cbc:IssueTime>12:28:17</cbc:IssueTime>` **(4)**
`  <cbc:DocumentTypeCode>386</cbc:DocumentTypeCode>` **(5)**
`</cac:DocumentReference>`
`<cac:TaxTotal>`
`  <cbc:TaxAmount currencyID="SAR">0.00</cbc:TaxAmount>` **(10)**
`  <cbc:RoundingAmount currencyID="SAR">0.00</cbc:RoundingAmount>` **(10)**
`<!-- breakdown of the prepayment amount -->`
`  <cac:TaxSubtotal>`
`    <cbc:TaxableAmount currencyID="SAR">40.00</cbc:TaxableAmount>` **(6)**
`    <cbc:TaxAmount currencyID="SAR">0.00</cbc:TaxAmount>` **(7)**
`    <cac:TaxCategory>`
`    <cbc:ID>E</cbc:ID>` **(8)**
`    <cbc:Percent>0.00</cbc:Percent>` **(9)**
`      <cac:TaxScheme>`
`        <cbc:ID>VAT</cbc:ID>`
`      </cac:TaxScheme>`
`    </cac:TaxCategory>`
`  </cac:TaxSubtotal>`
`</cac:TaxTotal>` | **(1)** Adjustment of Prepayment Amount i.e. the sum total of the amounts provided in **(6)** and the amounts provided in **(7)**
(2) Prepayment ID (KSA-26) i.e. Invoice number of the prepayment invoices
(3) Prepayment Issue Date (KSA-28) i.e. issue date of the prepayment invoices
(4) Prepayment Issue Time (KSA-29) i.e. issue time of the prepayment invoices
(5) Prepayment Document Type Code (KSA-30) i.e. invoice type code of the prepayment invoices. The value must be '386'
(6) Prepayment VAT category Taxable Amount (KSA-31) for prepayment VAT Category code (KSA-33) and prepayment VAT Rate (KSA-34)
(7) Prepayment VAT Category Tax Amount (KSA-32) = Prepayment VAT category Taxable amount (KSA-31) × (VAT rate ÷ 100)
(8) Prepayment VAT category code (KSA-33) i.e. the VAT category code of the prepayment invoices
(9) Prepayment VAT rate (KSA-34) i.e. the VAT rates of the |

| | ```
<cac:Item>
    <cbc:Name>Prepayment adjustment</cbc:Name>
<cac:ClassifiedTaxCategory>
    <cbc:ID>E</cbc:ID>
    <cbc:Percent>0.00</cbc:Percent>
     <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
     </cac:TaxScheme>
</cac:ClassifiedTaxCategory>
</cac:Item>
<cac:Price>
    <cbc:PriceAmount currencyID="SAR">0.00</cbc:PriceAmount> (10)
</cac:Price>
</cac:InvoiceLine>
``` | Prepayment VAT category code<br>**(10)** Item net price (BT-146), Item line net amount (BT-131), line VAT amount (KSA-11) and line amount with VAT (KSA-12) for the additional invoice line with document reference must be 0 (Zero)<br>**(11)** Prepayment VAT rate (KSA-34) for the prepayment invoice issued with different VAT rate (i.e. before the VAT rate was changed) |

<!--Additional invoice line # 3 for prepayment amount adjustment-->
```
<cac:InvoiceLine>
   <cbc:ID>3</cbc:ID>
   <cbc:InvoicedQuantity unitCode="PCE">0.00</cbc:InvoicedQuantity>
   <cbc:LineExtensionAmount currencyID="SAR">0.00</cbc:LineExtensionAmount> (10)
```
<!-- document reference of the prepayment invoice-->
```
<cac:DocumentReference>
   <cbc:ID>465334341</cbc:ID> (2)
   <cbc:IssueDate>2022-07-31</cbc:IssueDate> (3)
   <cbc:IssueTime>12:29:17</cbc:IssueTime> (4)
   <cbc:DocumentTypeCode>386</cbc:DocumentTypeCode> (5)
</cac:DocumentReference>
<cac:DocumentReference>
   <cbc:ID>765334</cbc:ID> (2)
   <cbc:IssueDate>2020-07-31</cbc:IssueDate> (3)
   <cbc:IssueTime>12:22:17</cbc:IssueTime> (4)
   <cbc:DocumentTypeCode>386</cbc:DocumentTypeCode> (5)
</cac:DocumentReference>
<cac:TaxTotal>
   <cbc:TaxAmount currencyID="SAR">0.00</cbc:TaxAmount> (10)
   <cbc:RoundingAmount currencyID="SAR">0.00</cbc:RoundingAmount> (10)
```
<!-- breakdown of the prepayment amount -->

```
                    <cac:TaxSubtotal>
                        <cbc:TaxableAmount currencyID="SAR">10.00</cbc:TaxableAmount> (6)
                        <cbc:TaxAmount currencyID="SAR">1.50</cbc:TaxAmount> (7)
                        <cac:TaxCategory>
                        <cbc:ID>S</cbc:ID> (8)
                        <cbc:Percent>15.00</cbc:Percent> (9)
                          <cac:TaxScheme>
                            <cbc:ID>VAT</cbc:ID>
                          </cac:TaxScheme>
                        </cac:TaxCategory>
                    </cac:TaxSubtotal>
                </cac:TaxTotal>
                <cac:Item>
                    <cbc:Name>Prepayment adjustment</cbc:Name>
                <cac:ClassifiedTaxCategory>
                    <cbc:ID>S</cbc:ID>
                    <cbc:Percent>15.00</cbc:Percent>
                     <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                      </cac:TaxScheme>
                </cac:ClassifiedTaxCategory>
                </cac:Item>
                <cac:Price>
                    <cbc:PriceAmount currencyID="SAR">0.00</cbc:PriceAmount> (10)
                </cac:Price>
                </cac:InvoiceLine>
                <!--Additional invoice line # 4 for prepayment amount adjustment-->
                <cac:InvoiceLine>
                  <cbc:ID>4</cbc:ID>
                  <cbc:InvoicedQuantity unitCode="PCE">0.00</cbc:InvoicedQuantity>
                  <cbc:LineExtensionAmount currencyID="SAR">0.00</cbc:LineExtensionAmount> (10)
                <!-- document reference of the prepayment invoice-->
                <cac:DocumentReference>
                  <cbc:ID>86531</cbc:ID> (2)
                  <cbc:IssueDate>2019-02-31</cbc:IssueDate> (3)
                  <cbc:IssueTime>12:29:37</cbc:IssueTime> (4)
```

```xml
            <cbc:DocumentTypeCode>386</cbc:DocumentTypeCode> (5)
</cac:DocumentReference>
<cac:TaxTotal>
    <cbc:TaxAmount currencyID="SAR">0.00</cbc:TaxAmount> (10)
    <cbc:RoundingAmount currencyID="SAR">0.00</cbc:RoundingAmount> (10)
<!-- breakdown of the prepayment amount -->
    <cac:TaxSubtotal>
        <cbc:TaxableAmount currencyID="SAR">50.00</cbc:TaxableAmount> (6)
        <cbc:TaxAmount currencyID="SAR">2.5</cbc:TaxAmount> (7)
        <cac:TaxCategory>
        <cbc:ID>S</cbc:ID> (8)
        <cbc:Percent>5.00</cbc:Percent> (11)
          <cac:TaxScheme>
             <cbc:ID>VAT</cbc:ID>
          </cac:TaxScheme>
        </cac:TaxCategory>
    </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:Item>
    <cbc:Name>Prepayment adjustment</cbc:Name>
<cac:ClassifiedTaxCategory>
    <cbc:ID>S</cbc:ID>
    <cbc:Percent>5.00</cbc:Percent>
     <cac:TaxScheme>
         <cbc:ID>VAT</cbc:ID>
     </cac:TaxScheme>
</cac:ClassifiedTaxCategory>
</cac:Item>
<cac:Price>
    <cbc:PriceAmount currencyID="SAR">0.00</cbc:PriceAmount> (10)
</cac:Price>
</cac:InvoiceLine>
```

9.6 Calculation of VAT

One VAT Breakdown shall be provided for each distinct combination of VAT category code and VAT rate found in either the line VAT information or the document level allowance or the document level charge.

For each distinct combination of VAT category code and VAT rate the calculations are:

VAT category taxable amount (BT-116) = ∑(Invoice line net amounts (BT-131)) + Document level charge amount (BT-99) – Document level allowance amount (BT-92)

VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) × (VAT rate (BT-119) ÷ 100)

! For VAT Breakdown where the VAT Category is "Not subject to VAT" (O), the VAT category tax amount shall be zero.

Use case	UBL sample	Calculation formula elements

UBL example of calculations of VAT Breakdown	`<!-- Charge on document level -->`
	`<cac:AllowanceCharge>`
	  `<cbc:ChargeIndicator>true</cbc:ChargeIndicator>`
	  `<cbc:AllowanceChargeReasonCode>CG</cbc:AllowanceChargeReasonCode>`
	  `<cbc:AllowanceChargeReason>Cleaning</cbc:AllowanceChargeReason>`
	  `<cbc:Amount currencyID="SAR">200</cbc:Amount>` **(1)**
	  `<cac:TaxCategory>`
	    `<cbc:ID>S</cbc:ID>`
	    `<cbc:Percent>15</cbc:Percent>`
	    `<cac:TaxScheme>`
	      `<cbc:ID>VAT</cbc:ID>`
	    `</cac:TaxScheme>`
	  `</cac:TaxCategory>`
	`</cac:AllowanceCharge>`
	
	`<!-- Allowance on document level -->`
	`<cac:AllowanceCharge>`
	  `<cbc:ChargeIndicator>false</cbc:ChargeIndicator>`
	  `<cbc:AllowanceChargeReasonCode>95</cbc:AllowanceChargeReasonCode>`
		(1) Document level charge amount for category S and rate 15%
		(11) Document level allowance amount for category S and rate 15%
		(22) VAT Breakdown for category S and rate = 15%
		(33) Taxable amount = sum of line amount (line 1 and 3), plus document level charge amount minus document level allowance amount where category = S and rate = 15%
		(44) Tax Amount = Taxable amount × (VAT rate ÷ 100)
		(55) VAT Breakdown for category E, and rate = 0%

```
                    <cbc:AllowanceChargeReason>Discount</cbc:AllowanceChargeReason>
                    <cbc:Amount currencyID="SAR">100</cbc:Amount> (11)
                    <cac:TaxCategory>
                      <cbc:ID>S</cbc:ID>
                      <cbc:Percent>15</cbc:Percent>
                      <cac:TaxScheme>
                        <cbc:ID>VAT</cbc:ID>
                      </cac:TaxScheme>
                    </cac:TaxCategory>
                  </cac:AllowanceCharge>

                  <!-- VAT breakdown -->
                  <cac:TaxTotal>
                    <cbc:TaxAmount currencyID="SAR">885</cbc:TaxAmount>
                    <cac:TaxSubtotal> (22)
                      <cbc:TaxableAmount currencyID="SAR">5900</cbc:TaxableAmount> (33)
                      <cbc:TaxAmount currencyID="SAR">885</cbc:TaxAmount> (44)
                      <cac:TaxCategory>
                        <cbc:ID>S</cbc:ID>
                        <cbc:Percent>15</cbc:Percent>
                        <cac:TaxScheme>
                          <cbc:ID>VAT</cbc:ID>
                        </cac:TaxScheme>
                      </cac:TaxCategory>
                    </cac:TaxSubtotal>

                    <cac:TaxSubtotal> (55)
                      <cbc:TaxableAmount currencyID="SAR">3000</cbc:TaxableAmount>
                      <cbc:TaxAmount currencyID="SAR">0</cbc:TaxAmount>
                      <cac:TaxCategory>
                        <cbc:ID>E</cbc:ID>
                        <cbc:Percent>0</cbc:Percent>
                        <cbc:TaxExemptionReason>Reason for tax exempt</cbc:TaxExemptionReason>
                        <cac:TaxScheme>
                          <cbc:ID>VAT</cbc:ID>
                        </cac:TaxScheme>
```

```
            </cac:TaxCategory>
          </cac:TaxSubtotal>
      </cac:TaxTotal>


<!-- Invoice line with VAT 15% -->
<cac:InvoiceLine>
<cbc:ID>1</cbc:ID>
  <cbc:Note>Testing note on line level</cbc:Note>
  <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="SAR">5000.00</cbc:LineExtensionAmount>
    <!-- code omitted for clarity -->
    <cac:ClassifiedTaxCategory>
      <cbc:ID>S</cbc:ID>
      <cbc:Percent>15.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>


<!-- Invoice line with VAT 0% -->
<cac:InvoiceLine>
  <cbc:ID>2</cbc:ID>
  <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity>
  <cbc:LineExtensionAmount currencyID="SAR">3000.00</cbc:LineExtensionAmount>
    <!-- code omitted for clarity -->
    <cac:ClassifiedTaxCategory>
      <cbc:ID>E</cbc:ID>
      <cbc:Percent>0.0</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>


<!-- Invoice line with VAT 15% -->
<cac:InvoiceLine>
  <cbc:ID>3</cbc:ID>
```

```
            <cbc:InvoicedQuantity unitCode="PCE">10</cbc:InvoicedQuantity>
            <cbc:LineExtensionAmount currencyID="SAR">800.00</cbc:LineExtensionAmount>
              <!-- code omitted for clarity -->
              <cac:ClassifiedTaxCategory>
                <cbc:ID>S</cbc:ID>
                <cbc:Percent>15.00</cbc:Percent>
                <cac:TaxScheme>
                  <cbc:ID>VAT</cbc:ID>
                </cac:TaxScheme>
              </cac:ClassifiedTaxCategory>
```

10 Rounding

Rounding a numerical value means replacing it by another value that is approximately equal but has a shorter, simpler, or more explicit representation.
Rounding shall be performed by using "half-up" rounding. Half-up means that half-way values are always rounded up.

Use case	Example
For rounding to two decimals, one uses the half-up rule on the third decimal. If the third decimal is exactly 5 or higher, round up, else down.	123.4949 will be rounded to 123.49 123.4951 will be rounded to 123.50
For rounding to four decimal places it is the fifth decimal that is used. If the fifth decimal is exactly 5 or higher, round up.	123.49494999 will be rounded to 123.4949 123.49495001 will be rounded to 123.4950

Rules to minimize the risk of differences due to rounding as illustrated in the examples are:
- All document level totals shall be rounded to two decimals for accounting;
- Rounding shall be done on the final calculation results not on any intermediate results;
- VAT category tax amount (BT-110) shall be rounded on document level and not as a summation of rounded Invoice line VAT amounts.

11 Code lists

11.1 Introduction

The following chapter contains the subsets of the restricted set of codes that are used in the mandated electronic invoice. Each of these lists is the set of codes that can be used within certain fields in the invoice and must be abided by in order to be compliant.

11.2 Code lists for coded elements

The tables below give information about different codes used in the UBL syntax based on different international standards.

11.2.1 Code list for invoice type code (BT-3)

The following sub-chapters give an overview of the restricted set of invoice type codes (BT-3) that is used in the Saudi Arabia electronic invoice.

Invoice Type Code

Document location	cbc:InvoiceTypeCode
Source code list	Subset of UN/CEFACT code list 1001, D.16B

UBL contains a list of values contained in UN/CEFACT code list 1001 to indicate the document type. The UBL document types that reflect the types defined in KSA VAT Law are Invoice, Debit note, Credit note, and Self-billed invoice. However KSA VAT Law also requires defining a Simplified Tax Invoice. To indicate Simplified Tax Invoice the standard UBL attribute "name" is defined and the first two characters of this attribute differentiate between Tax Invoice, Simplified Tax Invoice, and other types of documents.
Additional flags indicating transaction type have been added as the final four positions in the "name" attribute (see Invoice transaction code in the table below).
The UBL Message type is "Invoice" for all document types.

There are two subtypes for all the invoices as explained below:

Saudi Arabia invoice subtype (KSA-2)	Description
Tax Invoice	The standard document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer.

Simplified Tax Invoice		The simplified document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer. A simplified tax invoice contains a lower number of mandatory fields as per KSA VAT regulation Article 53 (para 8).		

The valid invoice type codes for Saudi Arabia electronic invoice are listed in the table below:

UN/CEFACT code list 1001 code (BT-3)	Name	Saudi Arabia invoice subtype (KSA-2)	Description	UBL Message type
388	Tax invoice	- 01 for tax invoice - 02 for simplified tax invoice	Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer.	Invoice
386	Prepayment Invoice		Document/message claiming advance payment for goods or services supplied under conditions agreed between seller and buyer.	Invoice
383	Debit note		Document/message for providing debit information to the relevant party.	Invoice
381	Credit note		Document/message for providing credit information to the relevant party.	Credit note

NOTE on UN/EDIFACT code list 1001 compliance:
- For Tax Invoice, code is 388 and subtype is 01.   ex. <cbc:InvoiceTypeCode name="**01**00000**0**">388</cbc:InvoiceTypeCode>
- For Simplified Tax Invoice, code is 388 and subtype is 02.   ex. <cbc:InvoiceTypeCode name="**02**00000**0**">388</cbc:InvoiceTypeCode>
- For tax invoice debit note, code is 383 and subtype is 01.   ex. <cbc:InvoiceTypeCode name="**01**00000">383</cbc:InvoiceTypeCode>
- For simplified debit note, code is 383 and subtype is 02.   ex. <cbc:InvoiceTypeCode name="**02**00000">383</cbc:InvoiceTypeCode>
- For tax invoice credit note, code is 381 and subtype is 01.   ex. <cbc:InvoiceTypeCode name="**01**00000">381</cbc:InvoiceTypeCode>
- For simplified credit note, code is 381 and subtype is 02.   ex. <cbc:InvoiceTypeCode name="**02**00000">381</cbc:InvoiceTypeCode>
- For Prepayment Tax Invoice, code is 386 and subtype is 01.   ex. <cbc:InvoiceTypeCode name="**01**00000">386</cbc:InvoiceTypeCode>
- For Prepayment Simplified Tax Invoice, code is 386 and subtype is 02.   ex. <cbc:InvoiceTypeCode name="**02**00000">386</cbc:InvoiceTypeCode>

11.2.2 Country code

All country codes in an invoice or credit note shall be the alpha-2 code from ISO 3166-1.

Document location	cac:CountryCode/cbc:IdentificationCode
Source code list	ISO 3166 issued by General Authority for Statistics

11.2.3 Currency code

All currencies in an invoice or credit note shall be the alphabetic code from ISO 4217:2015

Document location	cbc:DocumentCurrencyCode cbc:TaxCurrencyCode cbc:*/@currencyID
Source code list	ISO 4217:2015

11.2.4 VAT categories code

A subset of values from UN/CEFACT code list 5305, D.16B shall be used.

Document location	cac:ClassifiedTaxCategory/cbc:ID cac:TaxCategory/cbc:ID
Source code list	Subset of UN/CEFACT code list 5305, D.16B

The valid values for the electronic invoice are listed in the table below:

Code from UN/CEFACT code list 5305, D.16B	Description	Tax exemption (or exception) reason code and text - specific to Saudi Arabia		
		Code	English Text	Arabic Text
E	Exempt from Tax/التوريدات المعفاة	VATEX-SA-29	Financial services mentioned in Article 29 of the VAT Regulations	الخدمات المالية
		VATEX-SA-29-7	Life insurance services mentioned in Article 29 of the VAT Regulations	عقد تأمين على الحياة
		VATEX-SA-30	Real estate transactions mentioned in Article 30 of the VAT Regulations	التوريدات العقارية المعفاة من الضريبة
S	Standard rate/ التوريدات الخاضعة للضريبة	-	-	-
Z		VATEX-SA-32	Export of goods	صادرات السلع من المملكة
		VATEX-SA-33	Export of services	صادرات الخدمات من المملكة

			VATEX-SA-34-1	The international transport of Goods	النقل الدولي للسلع
		Zero rated goods/ التوريدات الخاضعة لنسبة الصفر	VATEX-SA-34-2	international transport of passengers	النقل الدولي للركاب
			VATEX-SA-34-3	services directly connected and incidental to a Supply of international passenger transport	الخدمات المرتبطة مباشرة أو عرضياً بتوريد النقل الدولي للركاب
			VATEX-SA-34-4	Supply of a qualifying means of transport	توريد وسائل النقل المؤهلة
			VATEX-SA-34-5	Any services relating to Goods or passenger transportation, as defined in article twenty five of these Regulations	الخدمات ذات الصلة بنقل السلع أو الركاب، وفقاً للتعريف الوارد بالمادة الخامسة والعشرين من اللائحة التنفيذية لنظام ضريبة القيامة المضافة
			VATEX-SA-35	Medicines and medical equipment	الأدوية والمعدات الطبية
			VATEX-SA-36	Qualifying metals	المعادن المؤهلة
			VATEX-SA-EDU	Private education to citizen	الخدمات التعليمية الخاصة للمواطنين
			VATEX-SA-HEA	Private healthcare to citizen	الخدمات الصحية الخاصة للمواطنين
			VATEX-SA-MLTRY	supply of qualified military goods	توريد السلع العسكرية المؤهلة
O		Services outside scope of tax / Not subject to VAT/ التوريدات الغير خاضعة للضريبة	VATEX-SA-OOS	Reason is free text, to be provided by the taxpayer on case to case basis.	السبب يتم تزويده من قبل المكلف على أساس كل حالة على حدة

11.2.5 Payment means type code

Payment means type code shall be from UN/CEFACT code list 4461, D.16B

Document location	cac:PaymentMeans/cbc:PaymentMeansCode
Source code list	Subset of UN/CEFACT code list 4461, D.16B

11.2.6 Recommended code list for units of measure

Units of measurement code are recommended to be from UN/ECE Recommendation 20, Revision 16 (2020)

Document location	ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity @ unitCode
Source code list	Subset of UN/ECE Recommendation 20, Revision 16 (2020)

11.2.7 Recommended code list for Reason for Allowances in an Invoice

Allowance reason code shall be from UNTDID 5189 code list

Document location	cac:AllowanceCharge / cbc:AllowanceChargeReasonCode
Source code list	UNTDID 5189 code list

11.2.8 Recommended code list for Reason for Charges in an Invoice

Charge reason code shall be from UNTDID 7161 code list

Document location	cac:AllowanceCharge / cbc:AllowanceChargeReasonCode
Source code list	UNTDID 7161 code list

12 UBL schemas and namespaces

The XML schemas used are:
- UBL Invoice 2.1 (main schema) main schema) with the target namespace urn:oasis:names:specification:ubl:schema:xsd:Invoice-2
- http://docs.oasis-open.org/ubl/os-UBL-2.1/xsd/common/ (common schemas)

13 Transaction Validation Rules

The following chapters list the subsets of different set of rules, subsets applied on the ZATCA electronic invoice.

13.1 Introduction

The transaction validation rules set out in this section are the set of rules, formats, and boundaries that the XML invoice must follow. The following set of rules are included:
- Business Rules - Integrity Constraints (BR): The set of rules that governs the entire XML e-invoice at the highest level, where they dictate the general format and fields to be included in the invoice. These rules are in accordance with, and are a subset of the ISO EN16931 standards.
- Business Rules - Conditions (BR-CO): The conditions of each field and its contents
- Business Rules - VAT Standard Rate (BR-S): Rules for the invoicing fields that must hold true when line items have a standard VAT rate
- Business Rules - VAT Zero Rate (BR-Z): Rules for the invoicing fields that must hold true when line items have a zero VAT rate
- Business Rules - Exempted from VAT (BR-E): Rules for the invoicing fields that must hold true when line items are exempt from VAT
- Business Rules - Services outside scope of tax / Not subject to VAT (BR-O): Rules for the invoicing fields that must hold true when line items are Services outside scope of tax / Not subject to VAT
- Business Rules - Code Lists (BR-S): List of general codes that are used inside field lists
- Business Rules - Decimals (BR-S): Rules governing decimals within line item details
- KSA - Business Rules (BR-KSA): Business rules
- KSA - Decimal Rules (BR-KSA-DEC): Rules that are
- KSA - Code Lists(BR-KSA-CL):
- KSA - EN16931 (BR-KSA-EN16931):
- KSA - Formats (BR-KSA-F):

13.2 Business Rules

13.2.1 Business rules - integrity constraints (BR)

Rule	Message	Target / context	Context	Usage
BR-02	An Invoice shall have an Invoice number (BT-1).	Invoice	/ubl:Invoice	/ ubl:Invoice / cbc:ID
BR-03	An Invoice shall have an Invoice issue date (BT-2).	Invoice	ubl:Invoice	/ ubl:Invoice / cbc:IssueDate

BR-04	An Invoice shall have an Invoice type code (BT-3).	Invoice	ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode
BR-05	An Invoice shall have an Invoice currency code (BT-5).	Invoice	ubl:Invoice	/ ubl:Invoice / cbc:DocumentCurrencyCode
BR-06	An Invoice shall contain the Seller name (BT-27).	Invoice	cac:AccountingSupplierParty	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
BR-08	An Invoice shall contain the Seller postal address (BG-5).	Seller	cac:AccountingSupplierParty	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress
BR-09	The Seller postal address (BG-5) shall contain a Seller country code (BT-40).	Seller postal address	cac:AccountingSupplierParty/cac:Party/cac:PostalAddress	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode
BR-10	An Invoice shall contain the Buyer postal address (BG-8). *Not applicable for simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02).*	Customer	cac:AccountingCustomerParty	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress
BR-13	An Invoice shall have the Invoice total amount without VAT (BT-109).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount
BR-14	An Invoice shall have the Invoice total amount with VAT (BT-112).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount
BR-15	An Invoice shall have the Amount due for payment (BT-115).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount
BR-16	An Invoice shall have at least one Invoice line (BG-25)	Invoice	/ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine
BR-21	Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126).	Invoice line	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:ID
BR-22	Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129).	Invoice line	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity
BR-24	Each Invoice line (BG-25) shall have an Invoice line net amount (BT-131).	Invoice line	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount
BR-25	Each Invoice line (BG-25) shall contain the Item name (BT-153).	Item information	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cbc:Name

BR-26	Each Invoice line (BG-25) shall contain the Item net price (BT-146).	Price details	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount
BR-31	Each Document level allowance (BG-20) shall have a Document level allowance amount (BT-92).	Document level allowances	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount
BR-32	Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95).	Document level allowances	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID
BR-36	Each Document level charge (BG-21) shall have a Document level charge amount (BT-99).	Document level charges	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount
BR-37	Each Document level charge (BG-21) shall have a Document level charge VAT category code (BT-102).	Document level charges	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID
BR-41	Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).	Invoice line allowances	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount
BR-43	Each Invoice line charge (BG-28) shall have an Invoice line charge amount (BT-141).	Invoice line charges	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount
BR-45	Each VAT breakdown (BG-23) shall have a VAT category taxable amount (BT-116).	VAT breakdown	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-46	Each VAT breakdown (BG-23) shall have a VAT category tax amount (BT-117).	VAT breakdown	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-47	Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118).	VAT breakdown	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
BR-48	Each VAT breakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT.	VAT breakdown	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:Percent
BR-49	A Payment instruction (BG-16) shall specify the Payment means type code (BT-81).	Payment instructions	cac:PaymentMeans	/ ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode
BR-53	If the VAT accounting currency code (BT-6) is present, then the Invoice total VAT	Document totals	/ubl:Invoice	/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount

Rule	Message	Target / context	Context	Usage
	amount in accounting currency (BT-111) shall be provided.			
BR-55	Each Preceding Invoice reference (BG-3) shall contain a Preceding Invoice reference (BT-25).	Preceding invoice reference	cac:BillingReference	/ ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID

13.2.2 Business rules – conditions (BR-CO)

Rule	Message	Target / context	Context	Usage
BR-CO-04	Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151).	Invoice line	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID
BR-CO-10	Sum of Invoice line net amount (BT-106) = Σ Invoice line net amount (BT-131).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount
BR-CO-11	Sum of allowances on document level (BT-107) = Σ Document level allowance amount (BT-92).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount
BR-CO-12	Sum of charges on document level (BT-108) = Σ Document level charge amount (BT-99).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount
BR-CO-13	Invoice total amount without VAT (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107) + Sum of charges on document level (BT-108).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount
BR-CO-14	Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117).	Document totals	/ubl:Invoice/cac:TaxTotal	/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount
BR-CO-15	Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110).	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount
BR-CO-16	Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) -	Document totals	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount

Rule	Message	Context	Usage
	Pre-Paid amount (BT-113) + Rounding amount (BT-114)		
BR-CO-17	VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals.	VAT breakdown	/ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-CO-18	An Invoice shall at least have one VAT breakdown group (BG-23).	VAT breakdown	/ubl:Invoice	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal

13.2.3 Business rules - VAT standard and reduced rate (BR-S)

Rule	Message	Context	Usage
BR-S-06	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Standard rated" the Document level allowance VAT rate (BT-96) shall be greater than zero.	cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='S'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-S-07	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Standard rated" the Document level charge VAT rate (BT-103) shall be greater than zero.	cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[normalize-space(cbc:ID)='S'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-S-08	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is " Standard rated" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Standard Rate".	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'S'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-S-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) =	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount

Rule	Message	Context	Usage
	code (BT-118) is "Standard rated" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119) / 100), rounded to two decimals.	'S'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	
BR-S-10	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Standard rate" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'S'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason

13.2.4 Business rules - VAT zero rate (BR-Z)

Rule	Message	Context	Usage
BR-Z-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151 or BT-95 or BT-102) is "Zero rated" shall contain in the VAT breakdown (BG-23) at least ~~exactly~~ one VAT category code (BT-118) equal with "Zero rated".	/ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
BR-Z-05	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Zero rated" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory[normalize-space(cbc:ID) = 'Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent
BR-Z-06	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Zero rated" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent

BR-Z-07	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Zero rated" the Document level charge VAT rate (BT-103) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[normalize-space(cbc:ID)='Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-Z-08	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is " Zero rated" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Zero Rated".	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-Z-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" shall equal 0 (zero).	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount

13.2.5   Business rules - Exempted from VAT (BR-E)

Rule	Message	Context	Usage
BR-E-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151 or BT-95 or BT-102) is "Exempt from VAT" shall contain at least ~~exactly~~ one VAT breakdown (BG-23) with the VAT category code (BT-118) equal to "Exempt from VAT".	/ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
BR-E-05	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Exempt from	cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory[normalize-	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent

	VAT", the Invoiced item VAT rate (BT-152) shall be 0 (zero).	space(cbc:ID) = 'E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	
BR-E-06	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Exempt from VAT", the Document level allowance VAT rate (BT-96) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-E-07	In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Exempt from VAT", the Document level charge VAT rate (BT-103) shall be 0 (zero).	cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[normalize-space(cbc:ID)='E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-E-08	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is " Exempt from VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Exempt from VAT".	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-E-09	The VAT category tax amount (BT-117) In a VAT breakdown (BG-23) where the VAT category code (BT-118) equals "Exempt from VAT" shall equal 0 (zero).	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount

13.2.6 Business rules - Not subject to VAT (BR-O)

Rule	Message	Context	Usage
BR-O-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151 or BT-95 or BT-102) is "Not subject to VAT" shall contain at least ~~exactly~~ one VAT breakdown group (BG-23) with the VAT category code (BT-118) equal to "Not subject to VAT".	/ubl:Invoice/cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
BR-O-08	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is " Not subject to VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Not subject to VAT".	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount
BR-O-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" shall be 0 (zero).	cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory[normalize-space(cbc:ID) = 'O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmountTaxAmount
BR-O-13	An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level allowances (BG-20) where Document level allowance VAT category code (BT-95) is not "Not subject to VAT".	/ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID

13.2.7 Business rules – Code lists (BR-CL)

Rule	Message	Context	Usage

BR-CL-01	The document type code MUST be coded by the invoice and credit note related code lists of UNTDID 1001.	cbc:InvoiceTypeCode | cbc:CreditNoteTypeCode	/ ubl:Invoice / cbc:InvoiceTypeCode
BR-CL-03	currencyID MUST be coded using ISO code list 4217 alpha-3	cbc:Amount | cbc:BaseAmount | cbc:PriceAmount | cbc:TaxAmount | cbc:TaxableAmount | cbc:LineExtensionAmount | cbc:TaxExclusiveAmount | cbc:TaxInclusiveAmount | cbc:AllowanceTotalAmount | cbc:ChargeTotalAmount | cbc:PrepaidAmount | cbc:PayableRoundingAmount | cbc:PayableAmount	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:TaxTotal / cbc:TaxAmount / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:InvoiceLine/cac:TaxTotal/ cac:TaxSubtotal/cbc:TaxableAmount / ubl:Invoice / cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/ cbc:TaxAmount

BR-CL-04	Invoice currency code MUST be coded using ISO code list 4217 alpha-3	cbc:DocumentCurrencyCode	/ ubl:Invoice / cbc:DocumentCurrencyCode
BR-CL-05	Tax currency code MUST be coded using ISO code list 4217 alpha-3	cbc:TaxCurrencyCode	/ ubl:Invoice / cbc:TaxCurrencyCode
BR-CL-14	Country codes in an invoice MUST be coded using ISO code list 3166-1	cac:Country/cbc:IdentificationCode	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode / ubl:Invoice / cac:Delivery / cac:DeliveryLocation / cac:Address / cac:Country / cbc:IdentificationCode
BR-CL-16	Payment means in an invoice MUST be coded using UNCL4461 code list	cac:PaymentMeans/cbc:PaymentMeansCode	/ ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode
BR-CL-18	Invoice tax categories MUST be coded using UNCL5305 code list	cac:TaxCategory/cbc:ID	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID / ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/ cac:TaxCategory/ cbc:ID

13.2.8 Business rules – Decimals (BR-DEC)

Rule	Message	Context	Usage
BR-DEC-01	The allowed maximum number of decimals for the Document level allowance amount (BT-92) is 2.	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount
BR-DEC-02	The allowed maximum number of decimals for the Document level allowance base amount (BT-93) is 2.	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount

BR-DEC-05	The allowed maximum number of decimals for the Document level charge amount (BT-99) is 2.	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount
BR-DEC-06	The allowed maximum number of decimals for the Document level charge base amount (BT-100) is 2.	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount
BR-DEC-09	The allowed maximum number of decimals for the Sum of Invoice line net amount (BT-106) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount
BR-DEC-10	The allowed maximum number of decimals for the Sum of allowances on document level (BT-107) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount
BR-DEC-11	The allowed maximum number of decimals for the Sum of charges on document level (BT-108) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount
BR-DEC-12	The allowed maximum number of decimals for the Invoice total amount without VAT (BT-109) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount
BR-DEC-13	The allowed maximum number of decimals for the Invoice total VAT amount (BT-110) is 2.	cac:TaxTotal	/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount
BR-DEC-14	The allowed maximum number of decimals for the Invoice total amount with VAT (BT-112) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount
BR-DEC-15	The allowed maximum number of decimals for the Invoice total VAT amount in accounting currency (BT-111) is 2.	cac:TaxTotal	/ ubl:Invoice / cac:TaxTotal / cbc:TaxAmount
BR-DEC-16	The allowed maximum number of decimals for the Pre-Paid amount (BT-113) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount
BR-DEC-17	The allowed maximum number of decimals for the Rounding amount (BT-114) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount
BR-DEC-18	The allowed maximum number of decimals for the Amount due for payment (BT-115) is 2.	cac:LegalMonetaryTotal	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount
BR-DEC-19	The allowed maximum number of decimals for the VAT category taxable amount (BT-116) is 2.	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount

Rule	Message	Context	Usage
BR-DEC-20	The allowed maximum number of decimals for the VAT category tax amount (BT-117) is 2.	cac:TaxTotal/cac:TaxSubtotal	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount
BR-DEC-23	The allowed maximum number of decimals for the Invoice line net amount (BT-131) is 2.	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount
BR-DEC-24	The allowed maximum number of decimals for the Invoice line allowance amount (BT-136) is 2.	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount
BR-DEC-25	The allowed maximum number of decimals for the Invoice line allowance base amount (BT-137) is 2.	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = false()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount
BR-DEC-27	The allowed maximum number of decimals for the Invoice line charge amount (BT-141) is 2.	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount
BR-DEC-28	The allowed maximum number of decimals for the Invoice line charge base amount (BT-142) is 2.	//cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount

13.3   KSA Specific Rules

13.3.1   KSA - business rules (BR-KSA)

Rule	Message	Context	Usage
BR-KSA-03	The invoice must contain a unique identifier ("UUID") (KSA-1) given by the machine that issued the document (unique message identifier for interchange process). This value must contain only letters, digits, and dashes. (Note: In Windows OS UUIDs are referred to by the term GUID.)	ubl:Invoice	/ ubl:Invoice / cbc:UUID
BR-KSA-04	The document issue date (BT-2) must be less or equal to the current date.	ubl:Invoice	/ ubl:Invoice / cbc:IssueDate

BR-KSA-05	The invoice type code (BT-3) must be equal to one of value from the subset of UN/CEFACT code list 1001, D.16B agreed for KSA electronic invoices. Please refer paragraph 11.2.1 of XML implementation Standards.	/ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode
BR-KSA-06	The invoice transaction code (KSA-2) must exist and respect the following structure: NNPNESB where NN (positions 1 and 2) = invoice subtype: - 01 for tax invoice - 02 for simplified tax invoice P (position 3) = 3rd Party invoice transaction, 0 for false, 1 for true N (position 4) = Nominal invoice transaction, 0 for false, 1 for true E (position 5) = Exports invoice transaction, 0 for false, 1 for true S (position 6) = Summary invoice transaction, 0 for false, 1 for true B (position 7) = Self billed invoice	ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode /@name
BR-KSA-07	Self-billing is not allowed (KSA-2, position 7 cannot be "1") for export invoices (KSA-2, position 5 = 1).	ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode /@name
BR-KSA-08	The seller identification (BT-29) must exist only once with one of the scheme ID (BT-29-1) (CRN, MOM, MLS, 700, SAG, OTH) and must contain only alphanumeric characters.	ubl:Invoice	/ ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID / ubl:Invoice / cac:AccountingSellerParty / cac:Party / cac:PartyIdentification / cbc:ID /@schemeID

	- Commercial Registration number with "CRN" as schemeID - MOMRAH license with "MOM" as schemeID - MHRSD license with "MLS" as schemeID - 700 Number with "700" as schemeID - MISA license with "SAG" as schemeID - Other OD with "OTH" as schemeID In case of multiple commercial registrations, the seller should fill the commercial registration of the branch in respect of which the Tax Invoice is being issued. In case multiple IDs exist then one of the above must be entered following the sequence specified above		
BR-KSA-09	Seller address must contain street name (BT-35), building number (KSA-17), postal code (BT-38), city (BT-37), District (KSA-3), country code (BT-40). For more information please access this link: https://splonline.com.sa/en/national-address-1/	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:StreetName / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:BuildingNumber cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CityName / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:PostalZone cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CitySubdivisionName cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / ubl:Invoice / cac:Country / cbc:IdentificationCode

BR-KSA-10	Buyer address must contain a street (BT-50), city (BT-52), country code (BT-55). This rule does not apply on the simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02).	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:StreetName / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / ubl:Invoice / cbc:CityName / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode
BR-KSA-11	An Invoice line (BG-25) where the VAT category code (BT-151) is "Not subject to VAT", an invoiced item VAT rate (BT-152) shall be 0 (zero), if exist.	cac:InvoiceLine/cac:ItemItem/cac:ClassifiedTaxCategory [normalize-space(cbc:ID) = 'O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent
BR-KSA-12	A Document level allowance (BG-20) where VAT category code (BT-95) is "Not subject to VAT", a Document level allowance VAT rate (BT-96) shall be 0 (Zero), if exist.	cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[normalize-space(cbc:ID)='O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-KSA-13	A Document level charge (BG-21) where the VAT category code (BT-102) is "Not subject to VAT", a Document level charge VAT rate (BT-103) shall be 0 (zero), if exist.	cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[normalize-space(cbc:ID)='O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent
BR-KSA-14	The buyer identification (BT-46), required only if buyer is not VAT registered, then the buyer identification (BT-46) must be provided with one of the scheme IDs (BT-46-1) (TIN, CRN, MOM, MLS, 700, SAG, NAT, GCC, IQA,	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID /@schemeID

	OTH) and must contain only alphanumeric characters. - Tax Identification Number "TIN" as schemeID - Commercial registration number with "CRN" as schemeID - MOMRAH license with "MOM" as schemeID - MHRSD license with "MLS" as schemeID - 700 Number with "700" as schemeID - MISA license with "SAG" as schemeID - National ID with "NAT" as schemeID - GCC ID with "GCC" as schemeID - Iqama Number with "IQA" as schemeID - Passport ID with "PAS" as schemeID - Other ID with "OTH" as schemeID In case of multiple commercial registrations, the seller should fill the commercial registration of the branch in respect of which the Tax Invoice is being issued. In case multiple IDs exist then one of the above must be entered following the sequence specified above		

BR-KSA-15	The tax invoice ((invoice type code (BT-30) = 388) & (invoice transaction code (KSA-2) has "01" as first 2 digits)) must contain the supply date (KSA-5).	ubl:Invoice	/ ubl:Invoice / cac:Delivery / cbc:ActualDeliveryDate
BR-KSA-16	Payment means code (BT-81) in an invoice exist, then it must contain one of the values from subset of UNTDID 4461 code list	ubl:Invoice	/ ubl:Invoice / cac:PaymentMeans / cbc:PaymentMeansCode
BR-KSA-17	Debit and credit note (invoice type code (BT-3) is equal to 383 or 381) must contain the reason (KSA-10) for this invoice type issuing.	ubl:Invoice	/ ubl:Invoice / cac:PaymentMeans / cbc:InstructionNote
BR-KSA-18	VAT category code must contain one of the values (S, Z, E, O).	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:ID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / cac:TaxCategory / cbc:ID / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:ID / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:ID
BR-KSA-19	Each Document level charge (BG-21) shall have a code for the reason for document level charge (BT-105).	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode
BR-KSA-20	Each Invoice line charge (BG-28) shall have a code for the reason for invoice line charge (BT-145).	/ubl:Invoice/cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode
BR-KSA-21	Each Document level charge (BG-21) shall have a Reason for document level charge (BT-104).	/ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:AllowanceCharge / cbc:AllowanceChargeReason

BR-KSA-22	Each Invoice line charge (BG-28) shall have a Reason for invoice line charge (BT-144).	/ubl:Invoice/cac:InvoiceLine/ cac:AllowanceCharge[cbc:Ch argeIndicator = true()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceChargeReason
BR-KSA-23	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Exempt from VAT" shall have a VAT exemption reason code (BT-121).	cac:TaxTotal/cac:TaxSubtotal /cac:TaxCategory[normalize-space(cbc:ID) = 'E'][cac:TaxScheme/normaliz e-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode
BR-KSA-24	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Not subject to VAT" shall have a VAT exception reason code (BT-121).	cac:TaxTotal/cac:TaxSubtotal /cac:TaxCategory[normalize-space(cbc:ID) = 'O'][cac:TaxScheme/normaliz e-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode
BR-KSA-25	If it is a simplified tax invoice or an associated credit note or a debit note (KSA-2, position 1 and 2 = 02) and the tax exemption reason code (BT-121) is equal with VATEX-SA-EDU or VATEX-SA-HEA, then buyer name (BT-44) is mandatory.	ubl:invoiceinvoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
BR-KSA-26	If the invoice contains the previous invoice hash (KSA-13), this hash must be base64 encoded SHA256. The hash shall be computed using the following method as described in the ds:transforms block in the XML Invoice Specifications:	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject

	1. Remove the <Invoice><ext:UBLExtensi ons/> block 2. Remove the <invoice><cac:Additional DocumentReference/> block where <cbc:ID/> = QR 3. Remove the <invoice><cac:Signature/> block 4. Canonicalize the Invoice using the C14N11 standard 5. Hash the resulting string using SHA256 to a binary object 6. Base64 encode the binary object to generate the digest value For the first invoice, the previous invoice hash is "NWZlY2ViNjZmZmM4NmYzOGQ5 NTI3ODZjNmQ2OTZjNzljMmRiYzIz OWRkNGU5MWI0NjcyOWQ3M2E yN2ZiNTdlOQ==", the equivalent for base64 encoded SHA256 of "0" (zero)) character.		
BR-KSA-27	The document must contain aa QR code (KSA-14), and this code must be base64Binary. Please refer to the Security Features Implementation Standards for more details.	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject

BR-KSA-28	If the cryptographic stamp (KSA-15) exists in the invoice, this cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl:signature:1" value for signature information ID.	ubl:Invoice	/ ubl:Invoice / cac:Signature
BR-KSA-29	If the cryptographic stamp (KSA-15) exists in the invoice, this cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl:signature:Invoice" value for referenced signature ID and signature ID.	ubl:Invoice	/ ubl:Invoice / cac:Signature
BR-KSA-30	The document cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl:dsig:enveloped:xades" value for signature method.	ubl:Invoice	/ ubl:Invoice / cac:SignatureSignature
BR-KSA-31	For simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02), only the following are accepted: ● third party (KSA-2, position 3 = 1), ● nominal supply (KSA-2, position 4 = 1) and summary transactions (KSA-2,, position 6 = 1)	ubl:Invoice	/ ubl:Invoice / cbc:InvoiceTypeCode / @name
BR-KSA-33	Each invoice must have an invoice counter value (KSA-16).	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReferene / cbc: UUID

BR-KSA-34	The invoice counter value (KSA-16) contains only digits.	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReferene / cbc: UUID
BR-KSA-35	If the invoice contains a supply end date (KSA-24), then the invoice must contain a supply date (KSA-5).	ubl:Invoice	/ ubl:Invoice / cac:Delivery / cbc:LatestDeliveryDate
BR-KSA-36	If the invoice contains a supply end date (KSA-24), then this date must be greater than or equal to the supply date (KSA-5).	ubl:Invoice	/ ubl:Invoice / cac:Delivery / cbc:LatestDeliveryDate
BR-KSA-37	The seller address building number must contain 4 digits.	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:BuildingNumber
BR-KSA-39	The invoice must contain the seller VAT registration number or seller group VAT number (BT-31).	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID
BR-KSA-40	If it exists in the invoice, the seller VAT registration number or the seller group VAT registration number (BT-31) must contain 15 digits. The first and the last digits are "3".	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID
BR-KSA-42	The buyer name (BT-44) must be present in the tax invoice and associated credit notes and debit notes (KSA-2, position 1 and 2 = 01).	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
BR-KSA-44	If it exists in the invoice, and If it is not an export invoice (KSA-2, position 5 is false), the buyer VAT registration number or buyer group VAT registration number (BT-48) must contain 15 digits. The first digit and the last digit is "3".	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID

BR-KSA-46	If it is an export invoice (KSA-2, position 5 is true), the buyer VAT registration number or buyer group VAT registration number (BT-48) must not exist in the invoice.	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyTaxScheme / cbc:CompanyID
BR-KSA-49	If the tax exemption reason code (BT-121) is equal to VATEX-SA-EDU or VATEX-SA-HEA, then the other buyer ID (BT-46) is mandatory and must be national ID (BT-46-1 = NAT)	ubl:Invoice	/ ubl:Invoice
BR-KSA-51	The line amount with VAT (KSA-12) must be Invoice line net amount (BT-131) + Line VAT amount (KSA-11).	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount
BR-KSA-52	The line VAT amount (KSA-11) is mandatory for tax invoice and associated credit notes and debit notes (KSA-2, position 1 and 2 = 01).	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount
BR-KSA-53	The line amount with VAT (KSA-12) is mandatory for tax invoice and associated credit notes and debit notes (KSA-2, position 1 and 2 = 01).	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount
BR-KSA-56	For credit notes ((BT-3) has the value of 381) and debit notes ((BT-3) has the value of 383), the billing reference ID (BT-25) is mandatory.	ubl:Invoice	/ ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID
BR-KSA-60	Cryptographic stamp (KSA-15) must exist in simplified tax invoices and associated credit	ubl:Invoice	/ ubl:Invoice / cac:Signature

	notes and debit notes (KSA-2, position 1 and 2 = 02)		
BR-KSA-61	Previous invoice hash (KSA-13) must exist in an invoice.	ubl:Invoice	/ ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject
BR-KSA-63	If the buyer country code (BT-55) is "SA", then these fields are mandatory: street name (BT-50), building number (KSA-18), postal code (BT-53), city (BT-52), District (KSA-4), country code (BT-55). For more information please access this link: https://splonline.com.sa/en/national-address-1/	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:StreetName / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:BuildingNumber / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CityName / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PostalZone / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CitySubdivisionName / ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cac:Country / cbc:IdentificationCode
BR-KSA-66	Seller postal code (BT-38) must be 5 digits.	ubl:Invoice	/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:PostalZone
BR-KSA-67	If the buyer country code (BT-55) is "SA", then the Buyer postal code (BT-53) must be 5 digits.	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:PostalZone
BR-KSA-68	Tax currency code (BT-6) must exist in an invoice.	ubl:Invoice	/ ubl:Invoice / cbc:TaxCurrencyCode
BR-KSA-69	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Zero rated" shall have a VAT exception reason code (BT-121)	cac:TaxTotal/cac:TaxSubtotal /cac:TaxCategory[normalize-space(cbc:ID) = 'Z'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode
BR-KSA-70	The invoice must contain an Invoice issue times (KSA-25) This value will be in the format: hh:mm:ss for time expressed in AST or hh:mm:ssZ for time expressed in UTC.	ubl:Invoice	/ ubl:Invoice / cbc:IssueTime

		(eg 19:20:30)		
BR-KSA-71	If the Invoice is a simplified invoice type and is a summary invoice (KSA-2, position 1 and 2 = 02, position 6 = 1), then the buyer name must be present	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
BR-KSA-72	If the Invoice is a simplified invoice type and is a summary invoice (KSA-2, position 1 and 2 = 02, position 6 = 1), then a supply date (KSA-5) and supply end date (KSA-24) must be present	ubl:Invoice	/ ubl:Invoice / cac:Delivery / cbc:ActualDeliveryDate / ubl:Invoice / cac:Delivery / cbc:LatestDeliveryDate
BR-KSA-73	If Pre-Paid amount (BT-113) is provided, then the following data is mandatory to provide as additional invoice line(s) – • Prepayment ID (KSA-26) – Sequential invoice number (BT-1) of the prepayment invoice(s) • Prepayment Issue Date (KSA-28) – Issue date (BT-2) of the prepayment invoice(s) • Prepayment Issue Time (KSA-29) – Issue time (KSA-25) of the prepayment invoice(s) • Prepayment Document Type Code (KSA-30) – Invoice type code (BT-3) must be 386	cac:InvoiceLine	/ ubl:Invoice /cac:InvoiceLine/cac:DocumentReference/cbc:ID / ubl:Invoice /cac:InvoiceLine/cac:DocumentReference/cbc:IssueDate / ubl:Invoice /cac:InvoiceLine/cac:DocumentReference/cbc:IssueTime / ubl:Invoice /cac:InvoiceLine/cac:DocumentReference/cbc:DocumentTypeCode
BR-KSA-74	Prepayment Document Type Code (KSA-30) for the Invoice line document reference must be '386'.	cac:InvoiceLine	/ ubl:Invoice /cac:InvoiceLine/cac:DocumentReference/cbc:DocumentTypeCode
BR-KSA-75	If Prepayment Document Type code (KSA-30) is provided in an Invoice Line, then the following	cac:InvoiceLine	/ ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount / ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount / ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory/ cbc:ID

	data is mandatory to provide in that invoice line – • Prepayment VAT category Taxable Amount (KSA-31) – Sum total of taxable amounts subject to specific VAT Category code of the prepayment invoice(s) • Prepayment VAT Category Tax Amount (KSA-32) – Sum total of tax amounts subject to specific VAT Category code of the prepayment invoice(s) • Prepayment VAT category code (KSA-33) – the VAT category code of the associated Prepayment invoice(s). • Prepayment VAT rate (KSA-34) – VAT rate of the specific VAT Category code of the prepayment invoice(s)		/ ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory / cbc:Percent
BR-KSA-76	An Invoice line (BG-25) where the Prepayment VAT category code (KSA-33) is "Zero rated" the Prepayment VAT rate (KSA-34) shall be 0 (zero).	cac:InvoiceLine/cac:TaxTotal /cac:TaxSubtotal/cac:TaxCat egory/[normalize-space(cbc:ID) = 'Z'][cac:TaxScheme/normaliz e-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory / cbc:Percent
BR-KSA-77	An Invoice line (BG-25) where the Prepayment VAT category code (KSA-33) is "Exempt from VAT"	cac:InvoiceLine/cac:TaxTotal /cac:TaxSubtotal/cac:TaxCat egory/[normalize-	/ ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory / cbc:Percent

	the Prepayment VAT rate (KSA-34) shall be 0 (zero).	space(cbc:ID) = 'E'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	
BR-KSA-78	An Invoice line (BG-25) where the Prepayment VAT category code (KSA-33) is "Not subject to VAT" the Prepayment VAT rate (KSA-34) shall be 0 (zero).	cac:InvoiceLine/cac:TaxTotal /cac:TaxSubtotal/cac:TaxCategory/[normalize-space(cbc:ID) = 'O'][cac:TaxScheme/normalize-space(upper-case(cbc:ID))='VAT']	/ ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory / cbc:Percent
BR-KSA-79	The Prepayment VAT Category Tax Amount (KSA-32) must be Prepayment VAT category Taxable Amount (KSA-31) x Prepayment VAT rate (KSA-34) /100.	cac:InvoiceLine	/ ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount
BR-KSA-80	If Pre-Paid amount (BT-113) is provided then the Pre-Paid amount (BT-113) must equal to the sum total of the Prepayment VAT category Taxable Amount (KSA-31) and Prepayment VAT Category Tax Amount (KSA-32)	cbc:LineExtensionAmount	/ ubl:Invoice /cac:LegalMonetaryTotal / cbc:PrepaidAmount / ubl:Invoice/cac:InvoiceLine / cbc:LineExtensionAmount cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount
BR-KSA-81	The other Buyer ID (BT-46) must present in the tax invoice and associated debit notes and credit notes (KSA-2, position 1 and 2 = 01), where the buyer VAT registration number or buyer group VAT registration number (BT-48) is not provided.	ubl:Invoice	/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyIdentification / cbc:ID
BR-KSA-82	An Invoice line (BG-25) where Prepayment Document Type Code (KSA-30) is provided, then Item net price (BT-146); Invoice line	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount

	allowance amount (BT-136); Invoice line charge amount (BT-141); Item line net amount (BT-131); line VAT amount (KSA-11); and line amount with VAT (KSA-12) for that line shall be 0 (Zero), if exist.		/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount
BR-KSA-83	A VAT breakdown (BG-23) with VAT Category code (BT-118) 'Exempt from VAT' or 'Zero rated' or 'Not subject to VAT' shall have a VAT exemption (or exception reason text (BT-120) with one of the values from paragraph 11.2.4 of XML implementation standards on Tax exemption (or exception) reason text - specific to Saudi Arabia.	cbc:TaxExemptionReason	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReason

13.3.2   KSA – decimals rules (BR-KSA-DEC)

Rule	Message	Context	Usage
BR-KSA-DEC-01	The allowance percentage values (BT-94, BT-138) must be from 0.00 to 100.00, with maximum two decimal places. Only numerals are accepted, the percentage symbol (%) is not allowed.	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cbc:MultiplierFactorNumeric / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:MultiplierFactorNumeric
BR-KSA-DEC-02	The VAT rates (BT-96, BT-103, BT-119, BT-152, KSA-	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cac:TaxCategory / cbc:Percent

Rule	Message	Context	Usage
	34) must be from 0.00 to 100.00, with maximum two decimals. Only numerals are accepted, the percentage symbol (%) is not allowed.		/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / cac:TaxCategory / cbc:Percent / ubl:Invoice / cac:InvoiceLine / cac:Item / cac:ClassifiedTaxCategory / cbc:Percent / ubl:Invoice / cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cac:TaxCategory / cbc:Percent
BR-KSA-DEC-03	VAT amount at line level (KSA-11) must have a maximum two decimals.	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount
BR-KSA-DEC-04	Amount with VAT at line level (KSA-12) must have a maximum two decimals.	ubl:Invoice	/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingTaxAmount
BR-KSA-DEC-06	Prepayment VAT category Taxable Amount (KSA-31) and Prepayment VAT Category Tax Amount (KSA-32) must have a maximum two decimals.	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxableAmount / ubl:Invoice / cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/cbc:TaxAmount

13.3.3   KSA – code list (BR-KSA-CL)

Rule	Message	Context	Usage
BR-KSA-CL-01	Currency code (BT-5) must be according to ISO 4217:2015	cbccbc:Amount | cbc:BaseAmount | cbc:PriceAmount | cbc:TaxAmount | cbc:TaxableAmount | cbc:LineExtensionAmount | cbc:TaxExclusiveAmount | cbc:TaxInclusiveAmount | cbc:AllowanceTotalAmount | cbc:ChargeTotalAmount | cbc:PrepaidAmount |	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / @currencyID / ubl:Invoice / cac:TaxTotal / cbc:TaxAmount / @currencyID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / @currencyID

		cbc:PayableRoundingAmount | cbc:PayableAmount	/ ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount @currencyID / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount @@currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / @currencyID / ubl:Invoice / cac:InvoiceLine/cac:TaxTotal/ cac:TaxSubtotal/cbc:TaxableAmount/ @currencyID / ubl:Invoice / cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/ cbc:TaxAmount/ @currencyID
BR-KSA-CL-02	All currencyID attributes (BT-5) must have the same value as the invoice currency code (BT-5), except for the invoice total VAT amount in accounting currency (BT-111).	cbc:Amount | cbc:BaseAmount | cbc:PriceAmount | cac:TaxTotal[cac:TaxSubtotal]/cbc:TaxAmount | cbc:TaxableAmount | cbc:LineExtensionAmount | cbc:TaxExclusiveAmount | cbc:TaxInclusiveAmount | cbc:AllowanceTotalAmount | cbc:ChargeTotalAmount | cbc:PrepaidAmount | cbc:PayableRoundingAmount | cbc:PayableAmount	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / @currencyID / ubl:Invoice / cac:TaxTotal / cbc:TaxAmount / @currencyID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / @currencyID / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableRoundingAmount / @currencyID / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PayableAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount @currencyID

			/ ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount @curencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / @currencyID / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount / @currencyID / ubl:Invoice / cac:InvoiceLine/cac:TaxTotal/ cac:TaxSubtotal/cbc:TaxableAmount/ @currencyID / ubl:Invoice / cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/ cbc:TaxAmount/ @currencyID
BR-KSA-CL-03	Mime code must be according to subset of IANA code list.	cbc:EmbeddedDocumentBinaryObject[@mimeCode]	/ ubl:Invoice / cac:AdditionalDocumentReference / cac:Attachment / cbc:EmbeddedDocumentBinaryObject / @mimeCode
BR-KSA-CL-04	If VAT category Code (BT-118) is 'Z', or 'E' or 'O', VAT exemption (or exception) reason code (BT-121) must exist with one of the values from paragraph 11.2.4 of XML implementation standards on Tax exemption (or exception) reason code - specific to Saudi Arabia.	cbc:TaxExemptionReasonCode	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cac:TaxCategory / cbc:TaxExemptionReasonCode
BR-KSA-CL-06	Code for the reason for document level charge (BT-105) and the code for the reason for invoice line charge (BT-145) MUST be coded using UNTDID 7161 code list. https://unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred7161.htm	/ubl:Invoice/cac:InvoiceLine/cac:AllowanceCharge[cbc:ChargeIndicator = true()] /ubl:Invoice/cac:AllowanceCharge[cbc:ChargeIndicator = true()]	/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode / ubl:Invoice / cac:AllowanceCharge / cbc:AllowanceChargeReasonCode

13.3.4 KSA – EN16931 (BR-KSA-EN16931)

Rule	Message	Context	Usage
BR-KSA-EN16931-01	Business process (BT-23) must be "reporting:1.0".	ubl-invoice:Invoice	/ ubl:Invoice / cbc:ProfileID
BR-KSA-EN16931-02	VAT accounting currency code (BT-6) must be "SAR"	cbc:TaxCurrencyCode	/ ubl:Invoice / cbc:TaxCurrencyCode
BR-KSA-EN16931-03	Allowance/Charge amount (BT-92, BT-99, BT-136, BT-141) must equal base amount (BT-93, BT-100, BT-137, BT-142) * percentage (BT-94, BT-101, BT-138, BT-143) / 100 if base amount and percentage exists.	ubl-invoice:Invoice/cac:AllowanceCharge | ubl-invoice:Invoice/cac:InvoiceLine/cac:AllowanceCharge	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount
BR-KSA-EN16931-04	Allowance/Charge base amount (BT-93, BT-100, BT-137, BT-142) must be provided when allowance/charge percentage (BT-94, BT-101, BT-138, BT-143) is provided.	ubl-invoice:Invoice/cac:AllowanceCharge [cbc:MultiplierFactorNumeric and not(cbc:BaseAmount)] | ubl-invoice:Invoice/cac:InvoiceLine/cac:AllowanceCharge[cbc:MultiplierFactorNumeric and not(cbc:BaseAmount)]	/ ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount
BR-KSA-EN16931-05	Allowance/Charge percentage (BT-94, BT-101, BT-138, BT-143) must be provided when the allowance/charge base amount (BT-93, BT-100, BT-137, BT-142) is provided.	ubl-invoice:Invoice/cac:AllowanceCharge [not(cbc:MultiplierFactorNumeric) and cbc:BaseAmount] | ubl-invoice:Invoice/cac:InvoiceLine/cac:AllowanceCharge[not(cbc:MultiplierFactorNumeric) and cbc:BaseAmount]	/ ubl:Invoice / cac:AllowanceCharge / cbc:MultiplierFactorNumeric / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:MultiplierFactorNumeric

BR-KSA-EN16931-06	Charge on price level (BG-29) is allowed. The value of Indicator should be ' True'.	cac:Price/cac:AllowanceCharge	/ ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:ChargeIndicator
BR-KSA-EN16931-07	Item net price (BT-146) must equal (Gross price (BT-148) - Allowance amount (BT-147)) when gross price is provided.	cac:Price/cac:AllowanceCharge	/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount
BR-KSA-EN16931-08	Only one tax total (BG-22) with tax subtotals must be provided. Refer to Calculation of VAT	ubl-invoice:Invoice	/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal
BR-KSA-EN16931-09	Only one tax total (BG-22) without tax subtotals must be provided when tax currency code is provided.	ubl-invoice:Invoice	/ ubl:Invoice / cac:TaxTotal
BR-KSA-EN16931-11	Invoice line net amount (BT-131) must equal (Invoiced quantity (BT-129) * (Item net price (BT-146) / item price base quantity (BT-149))) + Sum of invoice line charge amount (BT-141) - Sum of invoice line allowance amount (BT-136)	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount
BR-KSA-EN16931-12	Base quantity (BT-149) must be a positive number above zero.	cac:InvoiceLine	/ ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:BaseQuantity

13.3.5 KSA – formats (BR-KSA-F)

Rule	Message	Context	Usage
BR-KSA-F-01	A date MUST be formatted YYYY-MM-DD.	cbc:IssueDate | cbc:DueDate | cbc:ActualDeliveryDate	/ ubl:Invoice / cbc:IssueDate / ubl:Invoice / cbc:DueDate / ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:IssueDate / ubl:Invoice / cac:Delivery / cbc:ActualDeliveryDate / ubl:Invoice / cac:InvoiceLine/cac:DocumentReference/ cbc:IssueDate
BR-KSA-F-02	Allowance/Charge Indicator value MUST equal to 'false'/'True' respectively	ubl-invoice:Invoice/cac:AllowanceCharge | ubl-invoice:Invoice/cac:InvoiceLine/cac:AllowanceCharge	/ ubl:Invoice / cac:AllowanceCharge / cbc:ChargeIndicator / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:ChargeIndicator
BR-KSA-F-03	Document MUST not contain empty elements.	//*[not(*) and not(normalize-space())]	-
BR-KSA-F-04	All the document amounts and quantities must be positive.	ubl:Invoice	/ ubl:Invoice / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:TaxTotal / cbc:TaxAmount / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxableAmount / ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal / cbc:TaxAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:LineExtensionAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxExclusiveAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:TaxInclusiveAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:AllowanceTotalAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:ChargeTotalAmount / ubl:Invoice / cac:LegalMonetaryTotal / cbc:PrepaidAmount / ubl:Invoice / cac:InvoiceLine / cbc:LineExtensionAmount

			/ ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:BaseAmount / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:TaxAmount / ubl:Invoice / cac:InvoiceLine / cac:TaxTotal / cbc:RoundingAmount / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:PriceAmount / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:Amount / ubl:Invoice / cac:InvoiceLine / cac:Price / cac:AllowanceCharge / cbc:BaseAmount /ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity /ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/ cbc:TaxableAmount /ubl:Invoice /cac:InvoiceLine/cac:TaxTotal/cac:TaxSubtotal/ cbc:TaxAmount
BR-KSA-F-05	Prepayment Issue Time (KSA-29) must be in the format: hh:mm:ss for time expressed in AST or hh:mm:ssZ for time expressed in UTC. (eg 19:20:30)	cac:InvoiceLine	/ubl:Invoice /cac:InvoiceLine/cac:DocumentReference/ cbc:IssueTime
BR-KSA-F-06	Minimum & Maximum character limits should be maintained as per data dictionary for every data field	ubl:Invoice	/ ubl:Invoice / cbc:ID / ubl:Invoice / cbc:Note / ubl:Invoice / cac:OrderReference/cbc:ID / ubl:Invoice / cac:BillingReference / cac:InvoiceDocumentReference / cbc:ID / ubl:Invoice / cac:ContractDocumentReference / cbc:ID / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:StreetName / ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:AdditionalStreetName

			/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CityName
			/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CountrySubentity
			/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PostalAddress / cbc:CitySubdivisionName
			/ ubl:Invoice / cac:AccountingSupplierParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
			/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:StreetName
			/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:AdditionalStreetName
			/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CityName
			/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CountrySubentity
			/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PostalAddress / cbc:CitySubdivisionName
			/ ubl:Invoice / cac:AccountingCustomerParty / cac:Party / cac:PartyLegalEntity / cbc:RegistrationName
			/ ubl:Invoice / cac:PaymentMeans / cbc:InstructionNote
			/ ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:PaymentNote
			/ ubl:Invoice / cac:PaymentMeans / cac:PayeeFinancialAccount / cbc:ID
			/ ubl:Invoice / cac:TaxTotal / cac:TaxSubtotal /cac:TaxCategory / cbc:TaxExemptionReason
			/ ubl:Invoice / cac:InvoiceLine / cbc:ID
			/ ubl:Invoice / cac:InvoiceLine / cbc:InvoicedQuantity @ unitCode
			/ ubl:Invoice / cac:InvoiceLine / cac:Item / cbc:Name
			/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:BuyersItemIdentification / cbc:ID
			/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:SellersItemIdentification / cbc:ID

		/ ubl:Invoice / cac:InvoiceLine / cac:Item / cac:StandardItemIdentification / cbc:ID / ubl:Invoice / cac:InvoiceLine / cac:Price / cbc:BaseQuantity @unitCode / ubl:Invoice / cac:AllowanceCharge / cbc:AllowanceChargeReason / ubl:Invoice / cac:InvoiceLine / cac:AllowanceCharge / cbc:AllowanceChargeReason

14 File Name Specification

Electronic Invoice files shall be named according to the following convention:

Seller Identification + "_" + Date + "T" + Time + "_" + IRN.xml

Where:

Value	Term ID	Description
Seller Identification	BT-31	Seller VAT number
Date	BT-2	Invoice issue date with dashes ("-") removed
Time	KSA-25	Invoice issue time with colons (":") removed
Invoice number	BT-1	Invoice number with all non-alphanumeric characters replaced by a dash ("-")

Example:
3xxxxxxxxx1xxx3_20210526T132400_2021-05-26-23555.xml

15 QR code specifications

See Security Features Implementation Standards.

16 Electronic signature specifications

See Security Features Implementation Standards.