# Conformance statement – UBL.BE Invoice and Credit note

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| **Customization** | |
| Name | UBL.BE Invoice 3.0 and Credit Note 3.0 |
| Customization ID | Invoice:  urn:cen.eu:en16931:2017#conformant#urn:UBL.BE:1.0.0.20180214  Credit note:  urn:cen.eu:en16931:2017#conformant#urn:UBL.BE:1.0.0.20180214 |
| Responsible organization | UBL.BE |
| Syntax binding | UBL 2.1 |

The above customization is an **Extension specification** customization of the EN16931 specification.

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| The Document ID’s for registering receivers in the Peppol SMP are as follows: |
| Invoice:  urn:oasis:names:specification:ubl:schema:xsd:Invoice-2::Invoice##urn:cen.eu:en16931:2017#conformant#urn:UBL.BE:1.0.0.20180214::2.1  Credit note:  urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2::CreditNote##urn:cen.eu:en16931:2017#conformant#urn:UBL.BE:1.0.0.20180214::2.1 |

The additional restrictions and/or extensions and/or conformant specifications applied in this customization are:

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| **BT - BR reference** | **Business term/ Rule/Concept** | **Description of additional constraints applied** | **Restriction**  **Extension**  **Conformant** |
| BG-24 | Invoice/  <cac:AdditionalDocumentReference> | Mandatory.  The PDF representation of the invoice or credit note. | Restriction |
| BT-123 | Invoice/  <cac:AdditionalDocumentReference>/  <cbc:DocumentDescription > | Mandatory.  The tag shall contain CommercialInvoice for an invoice and CreditNote for a credit note. | Restriction |
|  |  |  |  |
| BG-24 | Invoice/  <cac:AdditionalDocumentReference> | Mandatory.  An additional document reference containing the information related to the software producing the invoice. | Restriction |
| BT-122 | Invoice/  <cac:AdditionalDocumentReference>/  <cbc:ID> | Mandatory.  The tag shall contain "UBL.BE" as value. | Restriction |
|  | Invoice/  <cac:AdditionalDocumentReference>/  <cbc:DocumentStatusCode> | Conditional.  The tag shall contain “Converted” as value if the invoice is not generated by the issuer but has been converted by an intermediate tool or party.  E.g. scanning a PDF invoice instance and then with an OCR engine converted to an UBL.BE instance. | Extension |
| BT-123 | Invoice/  <cac:AdditionalDocumentReference>/  <cbc:DocumentDescription> | Mandatory.  The tag shall contain the name and version of the software producing the invoice. | Restriction |
|  |  |  |  |
|  | Invoice/  <cac:AccountingCustomerParty>/  <cbc:SupplierAssignedAccountID> | Optional  The ID of the customer used to communicate and map between ERP and Accounting software during export and import of documents. | Extension |
|  |  |  |  |
|  | Invoice/  <cac:Delivery>/  <cac:DeliveryTerms>/  <cbc:ID> | Mandatory if a legal text is required at document level.  The tag shall contain the code of the mandatory legal text at document level.  See Annex 2. | Extension |
|  | Invoice/  <cac:Delivery>/  <cac:DeliveryTerms>/  <cbc:SpecialTerms> | Mandatory if a legal text is required at document level.  The tag shall contain the text of the mandatory legal text at document level.  See Annex 2. | Extension |
|  |  |  |  |
|  | Invoice/  <cac:PaymentTerms>/  <cbc:SettlementDiscountPercent> | Conditional. Mandatory if a financial discount is given on the invoice or credit note.  The tag shall contain the percentage used to calculate the financial discount amount. | Extension |
|  | Invoice/  <cac:PaymentTerms>/  <cbc:Amount> | Mandatory if  Invoice/  <cac:PaymentTerms>/  <cbc:SettlementDiscountPercent>  is present.  The tag shall contain the amount to be paid if payment conditions are met. | Extension |
|  | Invoice/  <cac:PaymentTerms>/  <cbc:PaymentDueDate> | Mandatory if  Invoice/  <cac:PaymentTerms>/  <cbc:SettlementDiscountPercent>  is present.  The tag shall contain the ultimate date that the financial discount can be applied. | Extension |
|  |  |  |  |
| BT-116  BR-S-08 | Invoice/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cbc:TaxableAmount> | Due to BE VAT regulation the taxable amount per tax category is not always equal to the sum of LineExtensionAmount.  This happens e.g. in cases where  - the taxable amount is not equal to the LineExtensionAmount at line level  - the prices are VAT inclusive  - more than 2 decimals at line level are used.  See Annex 4 and 5. | Conformant |
|  |  |  |  |
| BT-117  BR-S-09  BR-CO-17 | Invoice/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cbc:TaxAmount> | The tax amount is not always equal to the taxable amount multiplied by the percentage.  See Annex 5. | Conformant |
|  |  |  |  |
|  | Invoice/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cbc: TransactionCurrencyTaxAmount> | Mandatory if <cbc:TaxCurrencyCode> is present and is not equal to <cbc:DocumentCurrencyCode>  The tag shall contain the tax amount in the tax currency. | Extension |
|  |  |  |  |
|  | Invoice/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cac:TaxCategory>/  <cbc:Name> | The tag shall contain the UBL.BE tax category.  See Annex 1. | Extension |
|  |  |  |  |
| BT-121 | Invoice/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cac:TaxCategory>/  <cbc:TaxExemptionReasonCode> | Mandatory if tax is exempt.  The tag shall contain the tax exemption reason code at document level.  See Annex 3. | Extension |
| BT-120 | Invoice/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cac:TaxCategory>/  <cbc:TaxExemptionReason> | Mandatory if tax is exempt.  The tag shall contain the tax exemption reason at document level.  See Annex 3. | Extension |
|  |  |  |  |
| BT-131  BR-CO-10 | Invoice/  <cac:LegalMonetaryTotal>/  <cbc:LineExtensionAmount> | Due to BE VAT regulation the LineExtensionAmount at document level is not always the sum of LineExtensionAmount at line level.  See Annex 5. | Conformant |
|  |  |  |  |
| BG-23 BR-E-01 |  | Due to a finer granularity of the BE VAT codes, a VAT breakdown section related to Exempt shall appear per combination of tax category and BE tax category. | Conformant |
| BG-23 BR-E-08 |  | Due to a finer granularity of the BE VAT codes, for totals related to Exempt, the total shall be counted per combination of tax category and BE tax category instead of per tax category. | Conformant |
|  |  |  |  |
| BG-23 BR-IC-01 |  | Due to a finer granularity of the BE VAT codes, a VAT breakdown section related to IC supplies shall appear per combination of tax category and BE tax category. | Conformant |
| BG-23 BR-IC-08 |  | Due to a finer granularity of the BE VAT codes, for totals related to IC supplies, the total shall be counted per combination of tax category and BE tax category instead of per tax category. | Conformant |
|  |  |  |  |
| BT-131  BR-DEC-23 | Invoice/  <cac:InvoiceLine>/  <cbc:LineExtensionAmount> | Due to BE VAT regulation the LineExtensionAmount at line level can be rounded up to 4 decimals instead of 2.  See  BTW handleiding 2012 artikel 139 afronding (KB nr. 8)  Manuel TVA 2012 article 139 Arrondissement (AR n° 8). | Conformant |
|  |  |  |  |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/ <cbc:TaxAmount> | Mandatory.  The tag shall contain the tax amount. | Extension |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/ <cbc:TaxAmount> | Mandatory if <cbc:TaxCurrencyCode> is present and is not equal to <cbc:DocumentCurrencyCode> | Extension |
| UBL-DT-01 | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/ <cbc:TaxAmount> | Due to BE VAT regulation the TaxAmount at line level can be rounded up to 4 decimals instead of 2.  See  BTW handleiding 2012 artikel 139 afronding (KB nr. 8)  Manuel TVA 2012 article 139 Arrondissement (AR n° 8). | Conformant |
|  |  |  |  |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cbc:TaxableAmount> | Mandatory in cases described in Annex 4.  The tag shall contain the taxable amount. | Extension |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cbc:TaxableAmount> | Due to BE VAT regulation the TaxableAmount at line level can be rounded up to 4 decimals instead of 2.  See  BTW handleiding 2012 artikel 139 afronding (KB nr. 8)  Manuel TVA 2012 article 139 Arrondissement (AR n° 8). | Conformant |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cbc:TaxAmount> | Mandatory in cases described in Annex 4.  The tag shall contain the tax amount. | Extension |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cbc:TaxAmount> | Due to BE VAT regulation the TaxAmount at line level can be rounded up to 4 decimals instead of 2.  See  BTW handleiding 2012 artikel 139 afronding (KB nr. 8)  Manuel TVA 2012 article 139 Arrondissement (AR n° 8). | Conformant |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cac:TaxCategory>/  <cbc:ID> | Mandatory in cases described in Annex 4.  The tag shall contain the tax category. | Extension |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cac:TaxCategory>/  <cbc:Name> | Mandatory in cases described in Annex 4.  The tag shall contain the UBL.BE tax category.  See Annex 1. | Extension |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cac:TaxCategory>/  <cbc:Percent> | Mandatory in cases described in Annex 4.  The tag shall contain the tax percentage. | Extension |
|  |  |  |  |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cac:TaxCategory>/  <cbc:TaxExemptionReasonCode> | Mandatory in cases described in Annex 4 and tax is exempt.  The tag shall contain the tax exemption reason code.  See Annex 3. | Extension |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cac:TaxCategory>/  <cbc:TaxExemptionReason> | Mandatory in cases described in Annex 4 and tax is exempt.  The tag shall contain the tax exemption reason.  See Annex 3. | Extension |
|  | Invoice/  <cac:InvoiceLine>/  <cac:TaxTotal>/  <cac:TaxSubtotal>/  <cac:TaxCategory>/  <cac:TaxScheme>/  <cbc:ID> | Mandatory in cases described in Annex 4.  The tag shall contain "VAT" as value. | Extension |
|  |  |  |  |
|  | Invoice/  <cac:InvoiceLine>/  <cac:Item>/  <cac:ClassifiedTaxCategory>/  <cbc:Name> | Mandatory.  The tag shall contain the UBL.BE tax category.  See Annex 1. | Extension |
|  |  |  |  |
|  | Invoice/  <cac:InvoiceLine>/  <cac:Item>/  <cac:ClassifiedTaxCategory>/  <cbc:TaxExemptionReasonCode> | Mandatory if tax is exempt.  The tag shall contain the tax exemption reason code.  See Annex 3. | Extension |
|  |  |  |  |
|  | Invoice/  <cac:InvoiceLine>/  <cac:Delivery>/  <cac:DeliveryTerms>/  <cbc:ID> | Mandatory if a legal text is required at line level.  The tag shall contain the code of the mandatory legal text at line level.  See Annex 2. | Extension |
|  | Invoice/  <cac:InvoiceLine>/  <cac:Delivery>/  <cac:DeliveryTerms>/  <cbc:SpecialTerms> | Mandatory if a legal text is required at line level.  The tag shall contain the text of the mandatory legal text at line level.  See Annex 2. | Extension |
|  |  |  |  |
|  | Rules applied for Invoices are valid for Credit notes as well. |  |  |