

# Release notes for PINT AE Self-Billing

## Table of Contents

Version 1.0.4 .....	2
Overview .....	2
Version Information .....	3
Changes .....	3
Data Model .....	3
Documentation .....	3
Code Lists .....	3
Schematron Rules .....	3
Business Rule Logic Corrections .....	3
Validator Stability Improvements .....	4
Validation Message Improvements .....	4
Samples .....	7
Action Items for Implementers .....	8
Support .....	8
Version 1.0.3-hotfix .....	8
Version 1.0.2-hotfix .....	10
Version 1.0.2 .....	10
Overview .....	11
Version Information .....	11
Changes .....	11
Data Model .....	11
Documentation .....	11
Code List .....	11
Schematron Rules .....	12
Action Items for Implementers .....	15
Support .....	15
Version 1.0.1 .....	15
COMPLIANCE CRITERIA .....	15
DATA MODEL .....	15
SCHEMATRON .....	15
EDITORIAL and CLEANUP .....	15
Version 1.0.0 .....	16

# Version 1.0.4

Maintained by	United Arab Emirates (UAE) Peppol Authority
Release Date	2026-06-02
Status	Final

## What's new in this release?

### • Schematron Validation Corrections

- Corrected validation logic for Reverse charge VAT rate handling.
- Fixed Standard rated VAT consistency validation to ensure all Standard rated VAT categories use the mandatory 5% VAT rate.
- Corrected VAT subtotal evaluation for invoices containing multiple VAT categories.
- Improved validation of permitted VAT categories for out-of-scope invoice types.
- Corrected ProfileID pattern validation to prevent malformed business process identifiers from passing validation.

### • Validator Stability Improvements

- Added additional numeric validation safeguards to prevent runtime failures caused by malformed decimal and VAT percentage values.

### • Validation Message Improvements

- Corrected outdated BT-ID references and formatting inconsistencies.
- Improved terminology consistency, punctuation, capitalization, and wording clarity across multiple validation messages.

### • Documentation Updates

- Applied grammar, markup, and terminology corrections across specification files and release notes.

### • Sample Document Enhancements

- Added new invoice and credit note examples covering additional VAT categories, allowance and charge scenarios, identifier variants, and Volume Discount credit note handling.
- Added timezone (+04:00) to **IssueTime** elements across existing sample files.

## Overview

This release introduces validation corrections, validator robustness improvements, validation message refinements, and documentation updates identified during the PINT-AE 2026-Q2 quality review.

The release primarily focuses on improving validation accuracy, implementation consistency, and

validator stability.

No new business rules, syntax extensions, or semantic data model changes are introduced in this release.

## Version Information

PINT General	1.1.3
PINT AE	1.0.4
Applies to	PINT AE Self-Billing
Reviewed	-

## Changes

### Data Model

- No change.

### Documentation

Document	Section	Change Description	Reason
Specification files and release notes	Various	Grammar, markup, terminology, and typographical corrections.	Documentation quality and consistency improvements.

### Code Lists

- No change.

## Schematron Rules

### Business Rule Logic Corrections

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
aligned-ibrp-ae-06	<code>cac:AllowanceCharge/cac:TaxCategory[cbc:ID='AE']/cbc:Percent</code>	Corrected	Document level allowance VAT rate (ibt-96) MUST be zero when category is "Reverse charge".	Corrected validation logic to require a VAT rate of exactly zero for Reverse charge transactions.
ibr-190-ae	<code>//cac:TaxCategory[cbc:ID='S']/cbc:Percent</code>	Corrected	All Standard rated VAT rates MUST be 5.00.	Corrected validation logic to ensure all Standard rated VAT categories consistently apply the mandatory 5% VAT rate.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-105-ae	<code>cac:TaxTotal/cac:TaxSubtotal</code>	Corrected	Exactly one VAT breakdown for category N (Standard rate additional VAT).	Corrected VAT subtotal evaluation logic for invoices containing multiple VAT categories.
ibr-122-ae	<code>//cac:TaxCategory/cbc:ID, //cac:ClassifiedTaxCategory/cbc:ID</code>	Corrected	When Invoice type code is "Out of scope of VAT" or "Credit note related to goods or services", ALL VAT categories MUST be E, O, or Z.	Corrected category validation logic to ensure only permitted VAT categories are used for out-of-scope invoice types.
aligned-ibrp-002-ae	<code>/*/cbc:ProfileID</code>	Corrected	Business process (ibt-023) MUST start with <code>urn:peppol:bis:billing</code> or <code>urn:peppol:bis:selfbilling</code> .	Corrected ProfileID pattern validation to prevent invalid values from passing validation.
ibr-102-ae	<code>cac:TaxSubtotal/cac:TaxCategory[cbc:ID='N']</code>	Corrected	Taxable amount validation for Standard rate additional VAT breakdown.	Corrected an XPath formatting issue affecting VAT breakdown validation.

### Validator Stability Improvements

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
aligned-ibrp-s-08	<code>cac:TaxSubtotal/cac:TaxCategory[cbc:ID='S']</code>	Improved	VAT category taxable amount validation for Standard rated.	Added additional numeric validation checks to prevent validator runtime failures caused by malformed VAT percentage values.
aligned-ibrp-s-09	<code>cac:TaxSubtotal/cac:TaxCategory[cbc:ID='S']</code>	Improved	VAT category tax amount = taxable amount × rate.	Added additional numeric validation safeguards for VAT percentage, taxable amount, and tax amount calculations.

### Validation Message Improvements

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
aligned-ibrp-s-10	<code>cac:TaxSubtotal/cac:TaxCategory[cbc:ID='S']</code>	Message	Standard rate breakdown MUST not have exemption reason.	Corrected outdated BT-ID references in the validation message.
ibr-133-ae	<code>cac:TaxScheme/cbc:ID</code>	Message	VAT scheme code validation.	Corrected BT-ID formatting in the validation message.
ibr-137-ae	<code>cbc:ProfileExecutionID</code> — Disclosed Agent	Message	Principal ID (BTAE-14) MUST be provided for Disclosed Agent billing.	Corrected terminology in the validation message.
ibr-176-ae	<code>cbc:ProfileExecutionID</code> — Disclosed Agent	Message	Seller VAT and Principal ID MUST differ.	Corrected terminology in the validation message.
ibr-143-ae	<code>cac:AccountingSupplierParty/.../cac:PostalAddress</code>	Message	Seller postal address completeness.	Corrected wording in the validation message for clarity and consistency.
ibr-128-ae	<code>cac:PostalAddress</code>	Message	Country subdivision MUST be one of (AUH, DXB, SHJ, UAQ, FUJ, AJM, RAK).	Improved wording clarity and consistency in the validation message.
ibr-145-ae	<code>cac:InvoiceLine</code> , <code>cac:CreditNoteLine</code>	Message	Each Invoice line MUST have a VAT category code.	Corrected punctuation in the validation message.
ibr-184-ae	<code>cac:Item</code> — CommodityCode='G'	Message	Item classification identifier required for Goods.	Corrected punctuation formatting in the validation message.
ibr-185-ae	<code>cac:Item</code> — CommodityCode='S'	Message	Service accounting code required for Services.	Corrected punctuation formatting in the validation message.
ibr-186-ae	<code>cac:Item</code> — CommodityCode='B'	Message	Both identifiers required for Both.	Corrected punctuation formatting in the validation message.
ibr-119-ae	<code>cac:TaxSubtotal</code>	Message	VAT category rate required except for exempt/not-subject.	Corrected logical wording in the validation message.
ibr-116-ae	<code>cbc:ProfileExecutionID</code> — Margin scheme	Message	Margin scheme tax category validation.	Corrected formatting inconsistency in the validation message.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
aligned-ibrp-ae-01-ae	/ubl:Invoice, /cn:CreditNote	Message	Reverse charge breakdown presence.	Corrected spacing inconsistency in the validation message.
ibr-007-ae	cbc:ProfileExecutionID — Free trade zone	Message	Beneficiary ID required for FTZ.	Simplified and clarified validation message wording.
ibr-173-ae, ibr-180-ae, ibr-181-ae	Various	Message	Legal registration identifier type validation.	Standardized capitalization and terminology in validation messages.
ibr-191-ae	cac:PaymentMeans/cbc:PaymentMeansCode	Message	Payment means required except for credit notes and deemed supply.	Corrected incomplete and inconsistent validation message wording.

#### aligned-ibrp-ae-06:

**Previous Behavior:** Reverse charge VAT validations could incorrectly accept non-zero VAT rates.

**New Behavior:** Validation logic now requires Reverse charge VAT rates to be exactly 0.

**Justification:** Improves validation accuracy for Reverse charge transactions and prevents invalid VAT rates from being accepted.

#### ibr-190-ae:

**Previous Behavior:** Invoices could incorrectly pass validation when only some Standard rated VAT categories used the required 5% VAT rate.

**New Behavior:** Validation logic now verifies that all Standard rated VAT categories consistently use the mandatory 5% VAT rate.

**Justification:** Improves VAT rate consistency validation and prevents mixed-rate scenarios from being accepted.

**ibr-105-ae:**

**Previous Behavior:** Invoices containing multiple VAT categories could incorrectly fail VAT breakdown validation.

**New Behavior:** VAT subtotal evaluation logic was corrected to validate only the relevant VAT category breakdowns.

**Justification:** Prevents false validation failures for valid multi-category invoices.

**ibr-122-ae:**

**Previous Behavior:** Out-of-scope invoice types could incorrectly pass validation while containing disallowed VAT categories.

**New Behavior:** Validation logic now correctly enforces the permitted VAT category set for out-of-scope invoice types.

**Justification:** Improves consistency and compliance of VAT category validation for out-of-scope transactions.

**aligned-ibrp-002-ae:**

**Previous Behavior:** Invalid ProfileID values containing partial matching text could incorrectly pass validation.

**New Behavior:** ProfileID validation was tightened to ensure values correctly begin with the required Peppol business process identifiers.

**Justification:** Prevents malformed business process identifiers from being accepted.

**aligned-ibrp-s-08 / aligned-ibrp-s-09:**

**Previous Behavior:** Malformed or non-numeric VAT values could trigger validator runtime failures instead of standard validation errors.

**New Behavior:** Additional numeric validation safeguards were introduced before decimal conversion processing.

**Justification:** Improves validator stability and ensures malformed input produces validation errors instead of runtime exceptions.

## Samples

Sample	Change	Description	Reason
Positive invoice examples	Added	Added 11 new invoice examples covering AE, E, O, and Z VAT categories, document-level allowances and charges, and Buyer PAS, Seller PAS, and Seller TIN identifier variants.	Expanded implementation and validation coverage.
Volume-discount-credit-note.xml	Added	Added new credit note example covering the VD (Volume Discount) reason code scenario of <b>ibr-055-ae</b> .	Improved Credit Note scenario coverage.
Existing sample files	Updated	Added timezone (+04:00) to <b>IssueTime</b> elements across 13 existing sample files.	Improved consistency with timezone-aware date and time handling.

## Action Items for Implementers

- Update validation environments with the corrected Schematron validation artefacts.
- Review and retest validation scenarios related to:
  - Reverse charge VAT rate validation.
  - Standard rated VAT consistency validation.
  - Multi-category VAT breakdown handling.
  - Out-of-scope invoice VAT category validation.
  - Handling of malformed decimal and VAT percentage values.
- Update internal test data if it previously relied on validation behaviour that was overly permissive or incorrect.
- Review newly added sample documents for additional implementation guidance and test coverage scenarios.
- No new business rules or semantic model changes have been introduced in this release.

## Support

For support and clarification: OpenPeppol UAE Peppol Authority support.

## Version 1.0.3-hotfix

Maintained by	The United Arab Emirates (UAE) Peppol Authority
Release Date	2026-03-25
Status	Published



## What's new in this release?

- **Schematron bug fixes**

Rule	Error corrected
ibr-143-ae	cac:AccountingBuyerParty
ibr-143-ae	Seller postal address completeness
ibr-116-ae	Margin scheme tax category
ibr-149-ae	CompanyID
ibr-150-ae	CompanyID
ibr-136-ae	Buyer legal reg ID
ibr-177-ae	cbc:ProfileExecutionID
ibr-183-ae	Buyer company ID type validation
ibr-133-ae	VAT scheme code - Absolute path missing
ibr-121-ae	Exempt rate shall not be provided
aligned-ibrp-o-11-ae	Not-subject-to-VAT rate not provided
ibr-163-ae	Wrong element cac:TaxAmount
ibr-115-ae	Document level allowance tax category code (IBT-095) cannot be 'Standard rate additional VAT'
ibr-114-ae	Document level charge VAT category code (IBT-102) cannot be 'Standard rate additional VAT'
ibr-122-ae	When Invoice type code
ibr-157-ae	InvoiceTypeCode Schematron validation Error
ibr-120-ae	In a VAT breakdown (IBG-23) where VAT category code (IBT-118) is 'Zero Rated', VAT category Rate (IBT-119) shall equal to 0
ibr-186-ae	Item classification identifier (ibt-158) and Service accounting code validation
ibr-002-ae	Currency Exchange Rate Decimal Validation : ibr-002-ae
ibr-124-ae	Credit Note: InvoiceTypeCode Schematron validation Error
ibr-123-ae	Credit Note: InvoiceTypeCode Schematron validation Error
ibr-158-ae	Credit Note: InvoiceTypeCode Schematron validation Error
ibr-151-ae	Credit Note: InvoiceTypeCode Schematron validation Error
ibr-055-ae	Credit Note: InvoiceTypeCode Schematron validation Error
ibr-166-ae	Enforcement of BTAE-09 for Reverse Charge
aligned-ibrp-ae-05, aligned-ibrp-ae-06 and aligned-ibrp-ae-07	Incorrect Validation Trigger for AE Reverse-Charge VAT Percent 0

Rule	Error corrected
ibr-163-ae	Clarification Request: Peppol PINT-AE Administrative Aspects and Tags
ibr-159-ae	fixed (cbc:DocumentCurrencyCode != "AED" and (exists(//cac:TaxExchangeRate/cbc:CalculationRate))) or cbc:DocumentCurrencyCode = "AED"
ibr-146-ae	Modify rule so that it allows rounding of allowances and charges amount to two digits
ibr-136-ae	PINT AE (Billing and Self-Billing) - Schematron Rule validation gap

## Version 1.0.2-hotfix

Maintained by	The United Arab Emirates (UAE) Peppol Authority
Release Date	2026-01-28
Status	Published

### What's new in this release?

- **Schematron bug fixes, missing rules added**
  - IBR-154-AE.
  - IBR-134-AE.
  - IBR-191-AE.
  - BTAE-04.

## Version 1.0.2

Maintained by	The United Arab Emirates (UAE) Peppol Authority
Release Date	2025-12-08
Status	Review

### What's new in this release?

- **Aligned with the PINT General 1.1.2 release updates**
  - A new Schematron rule on cbc:CustomizationID to restrict wildcard character.
  - Code list updates.
- **PINT-AE Schematron bug fixes.**

# Overview

This release includes updates to the Peppol specification covering the Data Model, BIS documentation, Compliance, Specialisation, Code Lists, and Schematron rules. The objective is to improve semantic clarity, validation precision, and implementation support.

## Version Information

PINT Billing	1.1.2
PINT AE Self-Billing	1.0.2
Applies to	PINT AE Self-Billing
Reviewed	-

## Changes

### Data Model

- No change

### Documentation

- No change

### Code List

Code List	Code	Change	Description	Justification
ICD	0241	Added	Added as part of regular ICD code list updates.	Added as part of regular ICD code list updates.
ICD	0242	Added	OpenPeppol Service Provider Identification Scheme (SPIS).	Part of regular code list updates.
ICD	0243	Added	Added as part of regular ICD code list updates.	Added as part of regular ICD code list updates.
ICD	0244	Added	Tax Identification (Tax ID), Nigeria.	New country addition.
EAS	0244	Added	Tax Identification (Tax ID), Nigeria.	New country addition.
ISO3166-1:Alpha2	BS	Change	Name/Description update.	The correct and official way to refer to the country.
ISO4217	CNH	Added	Renminbi (offshore).	New currency addition.
ISO4217	CUC	Removed	Deprecated.	The currency code CUC (Cuban convertible peso) is Deprecated.

## Schematron Rules

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
IBR-SR-63	<code>cbc:CustomizationID</code>	Added	Specification identifier must not contain the wildcard character '*'	New rule to block using wildcard character in customizationID
IBR-154-AE	<code>cbc:ProfileExecutionID</code>	Modified — enforce length and permitted values	<code>cbc:ProfileExecutionID</code> MUST be exactly 8 digits and the value MUST be one of the allowed values (for example <code>00000000</code> or <code>00000001</code> ).	The previous Schematron did not enforce length; single-digit values (e.g. <code>0</code> or <code>1</code> ) were accepted. Add both length (8 digits) and discrete-value validation.
IBR-134-AE	<code>/CreditNote[1]</code> — Seller VAT Identifier (e.g. <code>cac:AccountingSupplierParty/.../cbc:CompanyID</code> )	Corrected element content (InvoiceTypeCode) and strengthened presence rule	Seller VAT Identifier ( <code>cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme[cac:TaxScheme/cbc:ID = "VAT"]/cbc:CompanyID</code> ) MUST be present except when the Credit Note Type Code ( <code>cbc:CreditNoteTypeCode</code> ) indicates "Out of scope of VAT" or "Credit note related to goods or services".	Rule previously referenced <code>cbc:InvoiceTypeCode</code> while applied to CreditNote; fix makes the rule check <code>cbc:CreditNoteTypeCode</code> and enforces mandatory presence only in the correct cases.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
IBR-191-AE	<code>/CreditNote[1]</code> — Payment Means Type Code ( <code>cac:PaymentMeans/cbc:PaymentMeansCode</code> / IBT-081)	Corrected element context (InvoiceTypeCode) and clarified exceptions	<code>ibt-081</code> (Payment means type code) MUST be provided, except when the Credit Note Type Code ( <code>cbc:CreditNoteTypeCode</code> ) is 'Credit note' or 'Credit note related to goods', or when the Invoice transaction-type code (BTAE-002) equals <code>X1XXXXXX</code> (Deemed supply).	The Schematron referenced <code>cbc:InvoiceTypeCode</code> under CreditNote validation; change to <code>cbc:CreditNoteTypeCode</code> and update exception logic so the rule skips in appropriate credit-note/deemed-supply cases.
BTAE-04	<code>cac:TaxExchangeRate/cbc:CalculationRate</code> (syntax binding)	Schematron rule update	Currency exchange rate MUST appear under <code>cac:TaxExchangeRate/cbc:CalculationRate</code> as per agreed binding; examples and schematron updated to validate this location.	Examples and Schematron previously used <code>cac:PricingExchangeRate</code> , causing mismatch between syntax binding, samples and validation. Schematron to use <code>TaxExchangeRate</code> and examples accordingly.

#### IBR-SR-63:

**Previous Behavior:** No validation was enforced on `cbc:CustomizationID` to restrict wildcard character.

**New Behavior:** `cbc:CustomizationID` Specification identifier must not contain the wildcard character `'*'`.

**Justification:** In general terms the busdix looks for an exact match, whereas DDTS uses a wildcard and looks for first match through a sequence. The wildcard is only used when registering the receiving capability, not in the document.

#### IBR-154-AE:

**Previous Behavior:** `cbc:ProfileExecutionID` length/value were not validated; single-digit values (e.g. 0, 1) passed validation.

**New Behavior:** `cbc:ProfileExecutionID` MUST be exactly 8 digits and only permitted values (for example 00000000, 00000001) are accepted. Schematron updated to validate both length and allowed values.

**Justification:** Prevents malformed ProfileExecutionID values and ensures only supported execution-profile values are accepted.

#### IBR-134-AE:

**Previous Behavior:** Rule applied during CreditNote validation referenced `cbc:InvoiceTypeCode`, and Seller VAT Identifier presence was not consistently enforced.

**New Behavior:** Rules now check `cbc:CreditNoteTypeCode` in the `/CreditNote[1]` context and enforce that Seller VAT Identifier is present except for the explicit CreditNote type exceptions.

**Justification:** Credit note validation must reference `CreditNoteTypeCode` (not `InvoiceTypeCode`) so presence/exception logic is evaluated correctly.

#### IBR-191-AE:

**Previous Behavior:** Payment means type code rules for credit notes referenced `cbc:InvoiceTypeCode`, leading to incorrect application of exceptions and false positives/negatives.

**New Behavior:** Schematron now references `cbc:CreditNoteTypeCode` and includes the exception for transaction-type code `X1XXXXXX` (Deemed supply). Payment means code is required except in the specified exceptions.

**Justification:** Fixes systemic mis-reference and aligns validation with business rules for credit notes and deemed-supply scenarios.

#### **BTAE-04:**

**Previous Behavior:** Syntax binding and examples used `cac:PricingExchangeRate` while documentation/syntax intended `cac:TaxExchangeRate`. This mismatch caused validation failures.

**New Behavior:** Syntax binding confirmed as `cac:TaxExchangeRate/cbc:CalculationRate`. Schematron and examples updated to validate and demonstrate `TaxExchangeRate` usage.

**Justification:** Aligns sample XML, syntax binding and Schematron so examples validate and the binding matches the intended business meaning.

## **Action Items for Implementers**

- Update your messages to comply with the new Schematron rule IBR-SR-63. If your current implementation already meets this rule, no changes are needed.

## **Support**

For support and clarification:

## **Version 1.0.1**

**Release date**    2025-07-31

## **COMPLIANCE CRITERIA**

- Compliance criteria modified to not requiring support for negative invoices in UAE.

## **DATA MODEL**

- Cardinality for BTAE-03 Credit note reason set to 1..1 from 0..1
- Name of ibt-007 changed from "VAT tax point date" to "VAT point date"

## **SCHEMATRON**

- Corrections in context for rules ibr-132-ae and ibr-148-ae. Examples updated accordingly.

## **EDITORIAL and CLEANUP**

- Removed code list UNECE2005, not used in any UAE business term.
- Rule ibr-164-ae removed, redundant because BTAE-08 is mandatory.

- Text in rule ibr-119-ae expanded for clarification. No change to Schematron.
- Textual edits to several rules without changing context or schematron for rules: ibr-115-ae, ibr-120-ae, ibr-121-ae, ibr-124-ae, ibr-134-ae, ibr-135-ae, ibr-137-ae, ibr-138-ae, ibr-139-ae, ibr-141-ae, ibr-145-ae, ibr-149-ae, ibr-152-ae, ibr-153-ae, ibr-175-ae, ibr-176-ae, ibr-177-ae, ibr-179-ae.
- Name of IBT-032 changed to "Seller tax registration identifier", to be in line with the definition.

## Version 1.0.0

**Release date**     2025-06-10

- Initial Release
- This release covers the self-billing process for the UAE Peppol Authority specification.