Release notes for Tax Data Document

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Version 1.0.5

```
<style>
table.tableblock{table-layout:fixed}
table.tableblock td code,table.tableblock td a{overflow-wrap:anywhere}
table.tableblock td .ulist ul{margin:0 0 .5em 1.25em}
table.tableblock td .ulist li p{margin:0}
</style>
```

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What's new in this release?

- **Seller and Buyer name**
  - The Seller name (ibt-027) and the Buyer name (ibt-044) are added to the TDD and are mandatory in `cac:PartyLegalEntity/cbc:RegistrationName`, so that the Seller and Buyer parties are never empty. New rules `ibr-tdd-58` to `ibr-tdd-61`.
- **Alignment with PINT AE rule `ibr-134-ae`**
  - `ibr-tdd-42` allows the Seller tax identifier group (`cac:PartyTaxScheme`) to be omitted when the Invoice type code (ibt-003) is 'Out of scope of VAT' (480) or 'Credit note related to goods or services' (81). As a result, `ibr-tdd-44` and `ibr-tdd-45` only apply when the group is provided.
- **Seller with a TRN and a TIN**
  - `ibr-tdd-42` allows the Seller tax identifier group twice, once with the tax scheme VAT (ibt-031) and once with another tax scheme (ibt-032), as in PINT AE Billing (`ibr-178-ae`).
- **Reporters Representative ID Scheme identifier**
  - The semantic model cardinality of tdt-009-1 is 1..1, as already required by the Syntax Binding and `ibr-tdd-20`. Validation is unchanged.
- **Schematron Message Corrections**
  - The thirteen rules that reported only "Only XML elements defined in this specification are allowed to be used" now name the element path, the allowed child elements and the business terms.
- **Currency codes aligned with PINT AE**
  - The currency code list used by `ibr-tdd-30-1` and `ibr-tdd-31-1`, and the downloadable ISO 4217 code list, are the same as in PINT AE Billing and Self-Billing. STN and XCG are added. ANG, BGN and STD are removed.
- **Documentation corrections**
  - Semantic model: SOURCE DOCUMENT (tdg-03) and btae-20 are placed under REPORTED TRANSACTION (tdg-01), as in the XML. tdg-03 is named SOURCE DOCUMENT. BUYER (ibg-07) has cardinality 0..1.
  - Syntax binding: the selectors of the two `cac:TaxTotal` groups are corrected.
  - BIS: the Tax Data Document Status section names TDG-02 REPORTED DOCUMENT as the optional group.
  - Examples and BIS snippet: the tax scheme codes are 'VAT', and the snippet uses the scheme identifier 0242 (SPIS) where the rules require it.
  - Semantic model: the datatypes of nine terms and two spelling errors are corrected.
  - Code lists: the description of code INP and three other texts are corrected.

Overview

This release addresses findings raised by the UAE Peppol Authority on the UAE Tax Data Document (TDD) specification version 1.0.4.

The Seller tax identifier group was required for every reported document, while the PINT AE Billing rule `ibr-134-ae` does not require the Seller VAT identifier (ibt-031) for invoices of type 'Out of scope of VAT' (480) and credit notes of type 'Credit note related to goods or services' (81). The same exclusion now applies in the TDD. Because the Seller party could then be empty, the Seller name and the Buyer name, which are mandatory in PINT AE Billing, are added to the TDD.

A Seller can carry both a TRN (ibt-031) and a TIN (ibt-032) in PINT AE Billing. The TDD now accepts both Seller tax identifier groups.

From PINT AE Billing 1.0.5, `ibr-177-ae` requires the Seller tax registration identifier (ibt-032) or the Seller VAT identifier (ibt-031) on every document, including 480 and 81. The TDD exclusion for 480 and 81 is kept as requested in issues 250 and 251.

The semantic model showed the Reporters Representative ID Scheme identifier (tdt-009-1) with cardinality 0..1, while the Syntax Binding and `ibr-tdd-20` require it. The semantic model now shows the cardinality 1..1, as requested in issue 238. Validation does not change.

The release also replaces the generic message of thirteen rules with messages that identify the element path, the allowed child elements and the business terms.

The release also addresses findings from an implementer review of version 1.0.4:

- The TDD currency code list differed from the PINT AE list. An invoice in STN or XCG passed PINT AE validation, but its TDD failed `ibr-tdd-30-1`. The TDD list is now the PINT AE list.
- The TDD accepts more than one Buyer tax identifier group, although ibt-048 has cardinality 0..1. No rule is added in this release. PINT AE Billing allows one group only (`ibr-104`, `ibr-179-ae`), so a TDD generated from a valid invoice has at most one.
- The selectors of the two `cac:TaxTotal` groups in the Syntax Binding matched no element.
- The BIS named TDG-01 instead of TDG-02 as the group that may be omitted for type 'F'.
- Some examples and the BIS snippet used tax scheme codes and scheme identifiers that a valid PINT AE invoice cannot carry.

Only the TDD artefacts are affected. The Billing and Self-Billing specifications have their own release notes.

Version Information

TDD AE	**1.0.5**
Applies to	UAE Tax Data Document
Reviewed	Yes

Changes

Data Model

Term	Section	Change Description	Reason
ibt-027 (Seller name)	Semantic Model	Added to the SELLER (ibg-04) group with cardinality 1..1.	The Seller tax identifier group may now be omitted for 480 and 81 (see ibr-tdd-42). The Seller name is mandatory in PINT AE Billing and keeps the Seller party from being empty.
ibt-044 (Buyer name)	Semantic Model	Added to the BUYER (ibg-07) group with cardinality 1..1.	The Buyer identifier (ibt-046) and the Buyer VAT identifier (ibt-048) are both optional in the TDD, so the Buyer party could be empty. The Buyer name is mandatory in PINT AE Billing.
ibg-04 (SELLER)	Semantic Model	Added a rule reference to ibr-tdd-42.	Ensures the rule appears on the term page.
tdt-009-1 (Scheme identifier)	Semantic Model	Cardinality changed from 0..1 to 1..1. The definition refers to SPIS (0242) instead of SPID.	The Syntax Binding (pxs:ReportersRepresentative/cac:PartyIdentification/cbc:ID/@schemeID, 1..1) and ibr-tdd-20 already require the Reporters Representative ID Scheme identifier. SPIS is the name of the identification scheme, as in the definition of tdt-009 and the messages of ibr-tdd-17 and ibr-tdd-21.
ibg-07 (BUYER)	Semantic Model	Cardinality changed from 1..1 to 0..1.	Since version 1.0.4, ibr-tdd-33 does not require the BUYER group for export transactions. The semantic model did not show this.

Term	Section	Change Description	Reason
tdg-03 (SOURCE DOCUMENT)	Semantic Model	Name changed from REPORTED DOCUMENT to SOURCE DOCUMENT. The group is moved from REPORTED DOCUMENT (tdg-02) to REPORTED TRANSACTION (tdg-01).	tdg-02 already has the name REPORTED DOCUMENT. The messages of `ibr-tdd-23` and `ibr-tdd-56` call tdg-03 SOURCE DOCUMENT, and the Syntax Binding binds it to `pxs:SourceDocument`. In the XML, `pxs:SourceDocument` is a child of `pxs:ReportedTransaction`, not of `pxs:ReportedDocument`. Under tdg-02 (0..1), the model suggested that tdg-03 is absent for type 'F', while `ibr-tdd-23` requires it.
• tdt-002 • tdt-007 • tdt-008 • tdt-009	Semantic Model	Datatype corrected: tdt-002 (Business process type) from Date to Text. tdt-008 (Receivers electronic address) from Date to Identifier. tdt-007 (Reporters electronic address) and tdt-009 (Reporters Representative ID) from Code to Identifier.	The datatypes were wrong. The XML and the validation rules are unchanged.
• ibt-005 • ibt-006 • ibt-109 • ibt-110 • ibt-111	Semantic Model	Datatype corrected: ibt-005 (Document currency code) and ibt-006 (Accounting currency code) from Identifier to Code. ibt-109, ibt-110 and ibt-111 (invoice totals) from Identifier to Amount.	The datatypes were wrong. They are now the same as for these terms in PINT. The XML and the validation rules are unchanged.
• tdt-002 • tdae-01	Semantic Model	Spelling corrected in the definitions: "enable enable" to "enable" (tdt-002) and "recevier" to "receiver" (tdae-01).	Spelling errors.
tdt-012 (Invoice XML)	Semantic Model	The rule reference is written `ibr-tdd-57` instead of `IBR-TDD-57`.	Rule identifiers are written in lowercase.
btae-20	Semantic Model	Moved from REPORTED DOCUMENT (tdg-02) to REPORTED TRANSACTION (tdg-01).	In the XML, `pxs:CustomContent` is a child of `pxs:ReportedTransaction`, as in the Syntax Binding.

Term	Section	Change Description	Reason
• ibt-032 • tdt-007-1 • tdt-008-1 • tdt-011 • btae-20	Semantic Model	The definition of the Scheme identifier of the Reporters electronic address (tdt-007-1) says that it is a Peppol Participant Identifier Scheme, as tested by `ibr-tdd-13`. The definition of the Scheme identifier of the Receivers electronic address (tdt-008-1) says that it is the ICD scheme identifier for SPIS (0242), as tested by `ibr-tdd-17`. Both said "chosen from the EAS code list". The name of ibt-032 no longer ends with a period. The definition of the Report scope refers to the code list by its title, "Tax Data Document scope". The definition of btae-20 says "maximum 2 decimals" instead of "maximum 2 digits".	Text corrections. Validation is unchanged.

Documentation

Document	Section	Change Description	Reason
Syntax Binding	`cac:AccountingSupplierParty/cac:Party`	Added `cac:PartyLegalEntity/cbc:RegistrationName` (ibt-027), cardinality 1..1.	Binding of the new Seller name term.
Syntax Binding	`cac:AccountingCustomerParty/cac:Party`	Added `cac:PartyLegalEntity/cbc:RegistrationName` (ibt-044), cardinality 1..1.	Binding of the new Buyer name term.
BIS	Snippet `Snippet-Full.xml`	Added the Seller name (ibt-027) and the Buyer name (ibt-044).	Keeps the snippet consistent with `ibr-tdd-58` and `ibr-tdd-60`.
BIS	Snippet `Snippet-Full.xml`	The Seller and Buyer tax scheme codes (ibt-031-1, ibt-048-1) changed from `anything` to `VAT`. The scheme identifier of the Receiving party (tdt-008-1) and of the Reporters representative (tdt-009-1) changed from `0235` to `0242`.	`anything` is not a tax scheme code. With `0235`, the snippet failed `ibr-tdd-17` and `ibr-tdd-21`, which require SPIS (0242). It now passes validation.
BIS	Document settings	Version attribute changed from 1.0.2 to 1.0.5.	The BIS still showed version 1.0.2.

Document	Section	Change Description	Reason
Syntax Binding	pxs:ReportedDocument/cac:TaxTotal (document currency)	Selector changed from cac:TaxTotal/cbc:TaxAmount/@currencyID = ../cbc:DocumentCurrencyCode to cbc:TaxAmount/@currencyID = ../cbc:DocumentCurrencyCode.	The selector is evaluated on the cac:TaxTotal it selects, as every other selector in the Syntax Binding. The previous selector looked for a cac:TaxTotal inside the cac:TaxTotal and matched no element. No validation rule is changed.
Syntax Binding	pxs:ReportedDocument/cac:TaxTotal (tax currency)	Selector changed from cac:TaxTotal/cbc:TaxAmount/@currencyID = ../cbc:TaxCurrencyCode to cbc:TaxAmount/@currencyID = ../cbc:TaxCurrencyCode.	As above.
BIS	Tax Data Document Status functionality, Data extracts	"TDG-01 REPORTED TRANSACTION is optional" changed to "TDG-02 REPORTED DOCUMENT is optional".	The semantic model and ibr-tdd-09 require exactly one REPORTED TRANSACTION (tdg-01), also for type 'F'. The group that may be omitted for type 'F' is REPORTED DOCUMENT (tdg-02), as stated by ibr-tdd-22.
Release notes of version 1.0.4	Syntax Binding	The published release notes of version 1.0.4 are supplemented with the binding of the Tax scheme code of the Seller VAT identifier (ibt-031-1) and of the Buyer VAT identifier (ibt-048-1) to cac:TaxScheme/cbc:ID. This binding is part of version 1.0.4. Nothing changes in version 1.0.5.	The change was made in version 1.0.4 and was not listed in its release notes.
BIS	Profiles and messages	The Business process type and the Specification identifier are referred to as tdt-002 and tdt-001 instead of IBT-23 and IBT-24.	IBT-23 and IBT-24 are invoice business terms. The TDD terms are tdt-002 and tdt-001.
BIS	Parties and roles, XML namespace	Two grammar corrections.	The meaning is unchanged.

Code Lists

Code List	Code	Change	Description	Reason
ISO4217 (currency codes)	STN, XCG	Added	Added to the code list used by `ibr-tdd-30-1` and `ibr-tdd-31-1`. XCG (Caribbean Guilder) is also added to the downloadable code list, which already had STN.	PINT AE Billing and Self-Billing accept both codes. An invoice in STN or XCG passed PINT AE validation, but its TDD failed `ibr-tdd-30-1`.
ISO4217 (currency codes)	ANG, BGN, STD	Removed	Removed from the code list used by `ibr-tdd-30-1` and `ibr-tdd-31-1`. ANG and BGN are also removed from the downloadable code list.	PINT AE Billing and Self-Billing do not accept these codes, so no valid invoice carries them.
ISO4217 (currency codes)	XXX	Added	Added to the downloadable code list. The validation rules already accepted it.	The downloadable code list and the validation rules now contain the same codes.
Tax Data Document scope	INP	Changed	Description changed from "A discount given by the manufacturer which should be passed on to the consumer." to "Reporting on an international invoice not exchanged through the Peppol network." The introductory text of the code list is also corrected.	The description belonged to another code list.
Tax Data Document type code	W	Changed	Description changed from "I previously reported TDD is withdrawn." to "A previously reported TDD is withdrawn."	Spelling error.
Tax Data Document reporting role	02	Changed	Spelling corrected in the description: "recieved" to "received".	Spelling error.

Schematron Rules

New Business Rules

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-58	`cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName`	Added	The Seller name (ibt-027) MUST be present exactly once.	Keeps the Seller party from being empty when the Seller tax identifier group is omitted.
ibr-tdd-59	`cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity`	Added	The Seller `cac:PartyLegalEntity` MUST contain only `cbc:RegistrationName`.	Only elements defined in the specification are allowed, as for every other TDD group.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-60	cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:RegistrationName	Added	The Buyer name (ibt-044) MUST be present exactly once.	Keeps the Buyer party from being empty.
ibr-tdd-61	cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity	Added	The Buyer cac:PartyLegalEntity MUST contain only cbc:RegistrationName.	Only elements defined in the specification are allowed, as for every other TDD group.

Validation Logic Corrections

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-42	cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme	Logic + Message	The Seller tax identifier group MUST be present once, or twice when one group has the tax scheme VAT (ibt-031) and the other group has another tax scheme (ibt-032). It may be omitted when the Invoice type code (ibt-003) is 'Out of scope of VAT' (480) or 'Credit note related to goods or services' (81).	Alignment with PINT AE Billing rules ibr-134-ae, which does not require the Seller VAT identifier (ibt-031) for these documents, and ibr-178-ae, which allows a Seller with both a TRN and a TIN.
ibr-tdd-41	cac:AccountingSupplierParty/cac:Party	Logic + Message	The Seller party MUST contain only cac:PartyTaxScheme (ibt-031, ibt-032) and cac:PartyLegalEntity (ibt-027).	The test lists the child elements that are not allowed. PartyLegalEntity is removed from that list, so cac:PartyLegalEntity is now allowed. It carries the Seller name. The rest of the list is unchanged.
ibr-tdd-48	cac:AccountingCustomerParty/cac:Party	Logic + Message	The Buyer party MUST contain only cac:PartyIdentification (ibt-046), cac:PartyTaxScheme (ibt-048) and cac:PartyLegalEntity (ibt-044).	As ibr-tdd-41: PartyLegalEntity is removed from the list of child elements that are not allowed. It carries the Buyer name. The rest of the list is unchanged.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
• ibr-tdd-30-1 • ibr-tdd-31-1	cbc:DocumentCurrencyCode, cbc:TaxCurrencyCode	Code list	The Document currency code (ibt-005) and the Accounting currency code (ibt-006) MUST be coded according to the code list.	The test compares the code with the currency list $cl_currency. In that list STN and XCG are added, and ANG, BGN and STD are removed. The test itself is unchanged.

Validation Message Corrections

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
• ibr-tdd-44 • ibr-tdd-45	cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme	Message	The messages start with [ibr-tdd-44] and [ibr-tdd-45] instead of [IBR-TDD-44] and [IBR-TDD-45]. The rest of the messages is unchanged.	Rule identifiers are written in lowercase, as in all other messages.
ibr-tdd-03	/pxs:TaxData/cbc:ID	Message	The element cbc:ID MUST NOT be used in /pxs:TaxData. The UAE Tax Data Document has no Tax Data Document number.	The generic message did not identify the element or the reason.
ibr-tdd-09	/pxs:TaxData/pxs:ReportedTransaction	Message	Exactly one REPORTED TRANSACTION (tdg-01) MUST be present.	The message referred to tdg-001, which does not exist. The business term identifier is tdg-01.
ibr-tdd-10	pxs:ReportingParty	Message	pxs:ReportingParty MUST contain only cbc:EndpointID (tdt-007).	The generic message did not identify the element path or the allowed child elements.
ibr-tdd-14	pxs:ReceivingParty	Message	pxs:ReceivingParty MUST contain only cbc:EndpointID (tdt-008).	As ibr-tdd-10.
ibr-tdd-18	pxs:ReportersRepresentative	Message	pxs:ReportersRepresentative MUST contain only cac:PartyIdentification (tdt-009).	As ibr-tdd-10.
ibr-tdd-39	cac:AccountingSupplierParty	Message	The SELLER (ibg-04) element MUST contain only cac:Party.	As ibr-tdd-10.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-43	cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme	Message	The Seller tax identifier group MUST contain only cbc:CompanyID (ibt-031 or ibt-032) and cac:TaxScheme, which carries the Tax scheme code in cbc:ID (ibt-031-1 for the Seller VAT identifier).	As ibr-tdd-10.
ibr-tdd-46	cac:AccountingCustomerParty	Message	The BUYER (ibg-07) element MUST contain only cac:Party.	As ibr-tdd-10.
ibr-tdd-49	cac:AccountingCustomerParty/cac:Party/cac:PartyTaxScheme	Message	The Buyer tax identifier group MUST contain only cbc:CompanyID (ibt-048) and cac:TaxScheme, which carries the Tax scheme code (ibt-048-1) in cbc:ID.	As ibr-tdd-10.
ibr-tdd-51	cac:TaxTotal	Message	cac:TaxTotal MUST contain only cbc:TaxAmount (ibt-110 or ibt-111).	As ibr-tdd-10.
ibr-tdd-54	pxs:MonetaryTotal/cbc:TaxInclusiveAmount	Message	cbc:TaxInclusiveAmount MUST NOT be used in pxs:MonetaryTotal. Only cbc:TaxExclusiveAmount (ibt-109) is allowed.	The generic message did not identify the element that is not allowed.
ibr-tdd-56	pxs:SourceDocument	Message	The SOURCE DOCUMENT (tdg-03) element MUST contain only cec:ExtensionContent (tdt-012).	As ibr-tdd-10.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
• ibr-tdd-11 • ibr-tdd-12 • ibr-tdd-13 • ibr-tdd-15 • ibr-tdd-16 • ibr-tdd-17	pxs:ReportingParty/cbc:EndpointID, pxs:ReceivingParty/cbc:EndpointID	Message	The messages say "Reporters electronic address" (tdt-007) and "Receivers electronic address" (tdt-008) instead of "Reporters Endpoint" and "Receivers Endpoint".	These are the names of the business terms. The tests are unchanged.
ibr-tdd-01	cbc:CustomizationID	Message	The stray word "ID" after "Specification identifier (tdt-001)" is removed.	Typing error. The test is unchanged.

The messages of ibr-tdd-41 and ibr-tdd-48 are corrected in the same way and are listed under Validation Logic Corrections.

ibr-tdd-42 - alignment with ibr-134-ae and ibr-178-ae:

Previous Behavior: `test="$ptsCount = 1"` - exactly one Seller tax identifier group (`cac:PartyTaxScheme`) was required for every reported document. A TDD for an invoice of a Seller with both a TRN (ibt-031) and a TIN (ibt-032), which is valid in PINT AE Billing, failed with two groups. The group could not be omitted for 'Out of scope of VAT' invoices or 'Credit notes related to goods or services'.

New Behavior: The group may occur twice when exactly one group has the tax scheme VAT, and it may be omitted when the Invoice type code (ibt-003, `pxs:ReportedDocument/pxs:DocumentTypeCode`) is '480' or '81'. When a group is provided, `ibr-tdd-43`, `ibr-tdd-44` and `ibr-tdd-45` continue to apply to it.

Schematron change: Context `/pxs:TaxData/pxs:ReportedTransaction/pxs:ReportedDocument/cac:AccountingSupplierParty/cac:Party` (unchanged). New variable in the rule:

```
isOutOfScope = some $c in ../../pxs:DocumentTypeCode satisfies normalize-
space($c) = ('480', '81')
```

Previous test:

```
$ptsCount = 1
```

New test:

```
$ptsCount = 1
or ($ptsCount = 2 and count(cac:PartyTaxScheme[normalize-
space(cac:TaxScheme/cbc:ID) = 'VAT']) = 1)
or ($ptsCount = 0 and $isOutOfScope)
```

`$ptsCount` is `count(cac:PartyTaxScheme)`, as before.

Justification: The TDD should be aligned with PINT AE. The exclusion is the one stated by `ibr-134-ae`, as requested in issues 250 and 251. From PINT AE Billing 1.0.5, `ibr-177-ae` requires ibt-031 or ibt-032 on every document. The two groups follow `ibr-178-ae` and the example `Seller-TRN-and-TIN-identifiers.xml` of PINT AE Billing.

ibr-tdd-58 to ibr-tdd-61 - Seller and Buyer name:

Previous Behavior: The Seller party could contain only the Seller tax identifier group, and the Buyer party could contain only the Buyer identifier and the Buyer tax identifier group, both optional. `cac:PartyLegalEntity` was not allowed in either party.

New Behavior: The Seller name (ibt-027) and the Buyer name (ibt-044) MUST be present exactly once in `cac:PartyLegalEntity/cbc:RegistrationName`. No other element is allowed in `cac:PartyLegalEntity`.

Schematron change:

`ibr-tdd-41` and `ibr-tdd-48` test that none of a list of child elements is present in the party. `'PartyLegalEntity'` is removed from that list. The rest of the list is unchanged.

ibr-tdd-41, previous

```
every $child in ('MarkCareIndicator', 'MarkAttentionIndicator', 'WebsiteURI',
'LogoReferenceID', 'EndpointID',
                 'IndustryClassificationCode', 'PartyIdentification',
'PartyName', 'Language', 'PostalAddress',
                 'PhysicalLocation', '<mark>PartyLegalEntity', '</mark>Contact',
'Person', 'AgentParty',
                 'ServiceProviderParty', 'PowerOfAttorney', 'FinancialAccount')
satisfies count(*[local-name(.) = $child]) = 0
```

ibr-tdd-41, new

```
every $child in ('MarkCareIndicator', 'MarkAttentionIndicator', 'WebsiteURI',
'LogoReferenceID', 'EndpointID',
                 'IndustryClassificationCode', 'PartyIdentification',
'PartyName', 'Language', 'PostalAddress',
                 'PhysicalLocation', 'Contact', 'Person', 'AgentParty',
                 'ServiceProviderParty', 'PowerOfAttorney', 'FinancialAccount')
satisfies count(*[local-name(.) = $child]) = 0
```

`ibr-tdd-48` has the same list without `'PartyIdentification'`, because the Buyer identifier (ibt-046) is allowed. `'PartyLegalEntity'` is removed from it in the same way.

New rules:

```
ibr-tdd-58, context .../cac:AccountingSupplierParty/cac:Party
ibr-tdd-60, context .../cac:AccountingCustomerParty/cac:Party
count(cac:PartyLegalEntity) = 1
and count(cac:PartyLegalEntity/cbc:RegistrationName) = 1
and normalize-space((cac:PartyLegalEntity/cbc:RegistrationName)[1]) != ''
```

```
ibr-tdd-59, context
.../cac:AccountingSupplierParty/cac:Party/cac:PartyLegalEntity
ibr-tdd-61, context
.../cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity
count(*[not(self::cbc:RegistrationName)]) = 0
```

`...` stands for `/pxs:TaxData/pxs:ReportedTransaction/pxs:ReportedDocument`.

Justification: Empty elements are not allowed in Peppol documents, as in PINT Billing rule `ibr-079`. With the exclusion in `ibr-tdd-42`, the Seller party could otherwise contain no element, and the Buyer party could already contain no element. The Seller name and the Buyer name are mandatory in PINT AE Billing, so they are available for every reported document.

ibr-tdd-30-1 and ibr-tdd-31-1 - currency code list:

Previous Behavior: The TDD currency list contained STD, ANG and BGN, and did not contain STN and XCG. PINT AE Billing and Self-Billing accept STN and XCG, and do not accept STD, ANG and BGN. An invoice in STN or XCG passed PINT AE validation, but its TDD failed `ibr-tdd-30-1`. The downloadable ISO 4217 code list of the TDD contained STN, but not XCG and XXX.

New Behavior: The TDD currency list and the downloadable code list contain the same 178 codes as the currency list of PINT AE Billing and Self-Billing. Every currency accepted in the source invoice can be reported in its TDD.

Schematron change: The tests of `ibr-tdd-30-1` and `ibr-tdd-31-1` are unchanged. They compare the code with the variable `$cl_currency`. In that variable, `STN` and `XCG` are added, and `ANG`, `BGN` and `STD` are removed.

Justification: STD was replaced by STN in ISO 4217, and ANG by XCG. BGN is no longer accepted by PINT AE. A currency that PINT AE accepts must not fail in the TDD.

Samples

Sample	Change	Description	Reason
• commercial-invoice-tdd.xml • standard-invoice-tdd.xml • example-tds-with-repdoc.xml • simple.xml • tax-currency.xml	Updated	Added the Seller name (ibt-027) and the Buyer name (ibt-044) in cac:PartyLegalEntity/cbc:RegistrationName.	Required by ibr-tdd-58 and ibr-tdd-60.
• simple.xml • example-tds-with-repdoc.xml	Corrected	The Seller tax scheme code (ibt-031-1) changed from anything to VAT. The empty Buyer cac:TaxScheme now carries the tax scheme code (ibt-048-1) VAT.	anything is not a tax scheme code, and the Syntax Binding requires ibt-048-1 in cac:TaxScheme/cbc:ID.
commercial-invoice-tdd.xml	Corrected	The Seller tax scheme code (ibt-031-1) changed from !VAT to VAT.	The Seller carries a TRN, so the tax scheme code is VAT, as in the PINT AE example Commercial invoice.xml.
tax-currency.xml	Corrected	The Buyer tax scheme code (ibt-048-1) changed from TIN to VAT.	ibt-048 is the Buyer VAT identifier. PINT AE rule ibr-133-ae requires the tax scheme code VAT for it.
example-tds-with-repdoc.xml	Corrected	The comment on pxs:ReportedDocument now says that the element is optional with type 'F'.	The previous comment contradicted itself. ibr-tdd-22 makes the element optional for type 'F'.

Action Items for Implementers

- Update validation environments to use the latest TDD Schematron artefacts.
- Provide the Seller name (ibt-027) and, when the BUYER (ibg-07) group is present, the Buyer name (ibt-044) in cac:PartyLegalEntity/cbc:RegistrationName. TDDs without them now fail ibr-tdd-58 and ibr-tdd-60.
- TDDs reporting an 'Out of scope of VAT' invoice (480) or a 'Credit note related to goods or services' (81) may omit the Seller tax identifier group (cac:PartyTaxScheme).
- For a Seller with both a TRN and a TIN, provide both Seller tax identifier groups, one with the tax scheme VAT (ibt-031) and one with another tax scheme (ibt-032).
- Provide the Reporters Representative ID Scheme identifier (tdt-009-1) with the value 0242. Both were already required by ibr-tdd-20 and ibr-tdd-21, so TDDs that passed validation need no change.
- TDDs for invoices in STN or XCG now pass ibr-tdd-30-1 and ibr-tdd-31-1. Update internal

copies of the currency code list.

- Review validation message mappings if your implementation relies on exact message text matching. This includes the lowercase rule identifier in the messages of `ibr-tdd-44` and `ibr-tdd-45`.
- No syntax (XSD) changes have been introduced in this release.

Support

For support and clarification: OpenPeppol UAE Peppol Authority support.

Version 1.0.4

Maintained by	**United Arab Emirates (UAE) Peppol Authority**
Release Date	2026-07-29
Status	Final

What's new in this release?

- **Schematron Validation Logic Corrections**
  - `ibr-tdd-17` now independently enforces both the presence of the Receiver Endpoint Scheme identifier and the SPIS value `0242`, aligning the implementation with the semantic model cardinality (1..1).
  - `ibr-tdd-33` now applies the same export exclusion as the PINT AE Billing rule `IBR-135-AE`, closing the alignment gap between the Billing and TDD layers.
- **Schematron Message Corrections**
  - Completed truncated or generic validation messages so that every message names the business term, business group, and concrete element path (`ibr-tdd-21`, `ibr-tdd-22`, `ibr-tdd-40`, `ibr-tdd-44`, `ibr-tdd-45`, `ibr-tdd-47`, `ibr-tdd-55`).
  - Renamed the internal variable `$checkForReportedDocument` to `$isFailedTransmission` for clarity; the `ibr-tdd-22` message now states the 'F' (Failed transmission) exemption.
- **Semantic Model Corrections**
  - Removed the dangling `ibr-tdd-50` rule reference from the Buyer VAT identifier (ibt-048), which rendered as an empty Business Rules entry.
  - Added the `ibr-tdd-55` rule reference to `btae-20` so the rule appears on the term page.
  - Clarified in the definition of `tdg-02` (REPORTED DOCUMENT) that the group may only be omitted for 'F' (Failed transmission) documents.
- **Syntax Binding Corrections**
  - Removed the unrelated `tdt-005` reference from the `pxs:ReportingParty` binding, which caused an incorrect additional syntax binding to be shown on the `IBR-TDD-05` rule page.
  - Bound the Tax scheme code of the Seller VAT identifier (ibt-031-1) and of the Buyer VAT identifier (ibt-048-1) to `cac:TaxScheme/cbc:ID`, as in PINT. The `schemeID` attribute of `cbc:CompanyID`, which was bound to ibt-031-1 for both parties, is removed from the binding.

Overview

This release addresses findings raised during an external implementer review of the UAE Tax Data Document (TDD) specification version 1.0.3.

The release focuses on tightening two Schematron assertions (`ibr-tdd-17`, `ibr-tdd-33`), completing truncated or generic validation messages, and correcting semantic model and syntax binding metadata that produced misleading documentation pages.

Only the TDD artefacts are affected. The Billing and Self-Billing specifications are unchanged.

Version Information

TDD AE	1.0.4
Applies to	UAE Tax Data Document
Reviewed	-

Changes

Data Model

Term	Section	Change Description	Reason
tdg-02 (REPORTED DOCUMENT)	Semantic Model	Definition now states that the group may only be omitted when the Tax Data Document type code (tdt-006) is 'F' (Failed transmission).	The conditional behaviour implemented in `ibr-tdd-22` was not visible in the Semantic Model, so implementers could not determine when the Reported Document may be omitted.
ibt-048 (Buyer VAT identifier)	Semantic Model	Removed the rule reference to `ibr-tdd-50`.	The rule was removed in v1.0.3; the dangling reference rendered as an empty `IBR-TDD-50` entry on the Business Rules page.
btae-20	Semantic Model	Added a rule reference to `ibr-tdd-55`.	Ensures the rule appears on the `btae-20` term page.

Documentation

Document	Section	Change Description	Reason
Syntax Binding	`pxs:ReportingParty`	Removed the incorrect `tdt-005` reference and declared the plain cardinality `1..1`.	The `IBR-TDD-05` rule page listed `pxs:TaxData / pxs:ReportingParty` as an additional syntax binding although the rule only validates `pxs:TaxData / cbc:IssueTime`.

Document	Section	Change Description	Reason
Syntax Binding	cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme	cac:TaxScheme/cbc:ID is bound to the Tax scheme code (ibt-031-1). The schemeID attribute of cbc:CompanyID is removed from the binding.	PINT and PINT AE Billing bind the Tax scheme code to cac:TaxScheme/cbc:ID, the UBL 2.1 element that identifies the tax scheme. No validation rule is changed.
Syntax Binding	cac:AccountingCustomerParty/cac:Party/cac:PartyTaxScheme	cac:TaxScheme/cbc:ID is bound to the Tax scheme code (ibt-048-1), which the semantic model already defined with cardinality 1..1. The schemeID attribute of cbc:CompanyID, which was bound to the Seller term ibt-031-1, is removed from the binding.	ibt-048-1 had no syntax binding, and the Buyer VAT identifier referred to a Seller business term. The binding now follows PINT and PINT AE Billing. No validation rule is changed.

Code Lists

- No change.

Schematron Rules

Validation Logic Corrections

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-17	cbc:EndpointID/@schemeID	Logic + Message	Receivers Endpoint Scheme identifier (tdt-008-1) MUST be present and MUST refer to an SPIS (0242).	The previous assertion passed when the scheme identifier was missing, relying on ibr-tdd-16 being evaluated beforehand. The rule now independently enforces presence and value, matching the semantic model cardinality (1..1).

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-33	`cac:AccountingCustomerParty`	Logic + Message	The BUYER (ibg-07) MUST be present when the Invoice transaction type code (BTAE-02) is other than XXXXXXX1 (Exports).	Alignment with PINT AE Billing rule `IBR-135-AE`, which exempts export transactions from the mandatory Buyer identification requirement. The same export exclusion is now reflected at the TDD level.

Validation Message Corrections

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-21	`cbc:ID/@schemeID`	Message	Reporters Representative ID Scheme identifier (tdt-009-1), if present, MUST refer to an SPIS (0242).	The conditional form is the correct form for an optional attribute; the message now says so explicitly.
ibr-tdd-22	`pxs:ReportedDocument`	Message	The REPORTED DOCUMENT (tdg-02) MUST be present, except when the Tax Data Document type code (tdt-006) is 'F' (Failed transmission).	The message now states the exemption. The internal variable was renamed from `$checkForReportedDocument` to `$isFailedTransmission`. No change to validation behaviour.
ibr-tdd-40	`cac:AccountingSupplierParty/cac:Party`	Message	The SELLER (ibg-04) PARTY DETAILS element (cac:AccountingSupplierParty/cac:Party) MUST be present.	The previous message was generic ("The /cac:Party element MUST be present") and relied on a runtime variable; it now names the business group and the concrete element path.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-44	`cac:PartyTaxScheme/cbc:CompanyID`	Message	The Seller VAT identifier (ibt-031) or the Seller tax registration identifier (ibt-032) MUST be present.	The previous message opened with runtime variables which rendered in the documentation as "The () MUST be present". The message now opens with a complete, static sentence naming both candidate business terms and the element path.
ibr-tdd-45	`cac:PartyTaxScheme/cac:TaxScheme/cbc:ID`	Message	The Tax scheme code of the Seller VAT identifier (ibt-031-1) or of the Seller tax registration identifier (ibt-032-1) MUST be present.	Same cause as `ibr-tdd-44`; the message now opens with a complete, static sentence.
ibr-tdd-47	`cac:AccountingCustomerParty/cac:Party`	Message	The BUYER (ibg-07) PARTY DETAILS element (cac:AccountingCustomerParty/cac:Party) MUST be present.	Same cause as `ibr-tdd-40`; the message now names the business group and the concrete element path.
ibr-tdd-55	`pxs:CustomContent`	Message	The CUSTOM CONTENT (pxs:CustomContent) with the supplied Business term identifier MUST use the simple cbc:Value element.	The previous message rendered in the documentation as "The MUST use the simple cbc:Value element". The message now names the element and the supplied business term identifier and states explicitly that the complex `cec:ExtensionContent` element is not allowed in the UAE.

ibr-tdd-17 - independent enforcement of the SPIS scheme identifier:

Previous Behavior: `test="not(exists(cbc:EndpointID/@schemeID)) or (cbc:EndpointID/@schemeID = '0242')"` - the assertion passed when the `schemeID` attribute was completely missing, so a document such as `<cbc:EndpointID>AE123</cbc:EndpointID>` satisfied the rule.

New Behavior: `test="exists(cbc:EndpointID/@schemeID) and normalize-space(cbc:EndpointID/@schemeID) = '0242'"` - the attribute must be present and must equal `0242`.

Justification: Aligns the Schematron implementation with the semantic model cardinality (1..1) of tdt-008-1 and the stated business requirement that the Receiver Endpoint Scheme identifier must be present and identify an SPIS. `ibr-tdd-21` keeps its conditional form, which is the correct form for the optional tdt-009-1 attribute, and its message now says so.

ibr-tdd-33 - export exclusion aligned with IBR-135-AE:

Previous Behavior: The BUYER group (ibg-07) was required for all reported documents, with no export exclusion, while the Billing rule `IBR-135-AE` exempts export transactions (Invoice transaction type code BTAE-02 = XXXXXXX1) from the mandatory Buyer identification requirement.

New Behavior: The BUYER group is required unless the reported transaction is an export, determined from the Invoice transaction type code (`cbc:ProfileExecutionID` matching `^[01]{7}1$`) of the embedded source document, using the same pattern as `IBR-135-AE`.

Justification: The TDD should be aligned with PINT AE. Applying the same export exclusion at the TDD level maintains a consistent structure and avoids discrepancies between the Billing and TDD reporting layers.

ibr-tdd-22 - variable rename and documented exemption:

Previous Behavior: `test="exists(pxs:ReportedDocument) or ($checkForReportedDocument)"` - the assertion could pass without `pxs:ReportedDocument`, but neither the message nor the Semantic Model explained under which circumstances the group may be omitted.

New Behavior: `test="exists(pxs:ReportedDocument) or $isFailedTransmission"` - the variable has been renamed to `$isFailedTransmission`, the message states the exemption, and the semantic model definition of tdg-02 explains that 'F' (Failed transmission) is the only case in which the group may be absent.

Justification: Transparency for implementers. No change to validation behaviour.

Action Items for Implementers

- Update validation environments to use the latest TDD Schematron artefacts.
- Documents omitting the Receiver Endpoint Scheme identifier (`cbc:EndpointID/@schemeID` under `pxs:ReceivingParty`) will now fail `ibr-tdd-17` in addition to `ibr-tdd-16`.
- TDDs reporting export transactions (BTAE-02 = XXXXXXX1) are no longer required to include the BUYER (ibg-07) group.
- Review validation message mappings if your implementation relies on exact message text matching.
- No code list or syntax (XSD) changes have been introduced in this release.

Support

For support and clarification: OpenPeppol UAE Peppol Authority support.

Version 1.0.3

Maintained by	United Arab Emirates (UAE) Peppol Authority
Release Date	2026-05-25
Status	Final

What's new in this release?

- **Schematron Message Corrections**
  - Corrected validation message typos for SPIS (Service Provider Identification Scheme) references.
  - Corrected invalid business term references from `idt- to ibt-`.
- **Namespace Prefix Standardization**
  - Replaced non-standard `inv` namespace prefix with the conventional `ubl` prefix for the UBL Invoice namespace.
  - Updated related XPath expressions throughout the TDD Schematron artefacts.
- **Schematron Cleanup**
  - Removed commented-out dead rule block `ibr-tdd-50`, previously disabled due to conflict with `IBR-135-AE`.
- **Documentation Improvements**
  - Applied grammar, terminology, data type, and markup corrections across TDD specification files and release notes.

Overview

This release addresses findings identified during a comprehensive QA audit of the UAE Tax Data Document (TDD) specification.

The release primarily focuses on Schematron message corrections, namespace consistency improvements, cleanup of obsolete validation artefacts, and documentation quality enhancements.

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

Version Information

TDD AE	**1.0.3**
Applies to	UAE Tax Data Document
Reviewed	-

Changes

Data Model

- No change.

Documentation

Document	**Section**	**Change Description**	**Reason**
TDD specification files and release notes	Various	Grammar, terminology, markup, and data type corrections.	Documentation quality and consistency improvements.

Code Lists

- No change.

Schematron Rules

Validation Message Corrections

Rule ID	**Syntax (XML location)**	**Change**	**Business Rule**	**Reason**
ibr-tdd-17	`cbc:EndpointID/@schemeID`	Message	Receiver Endpoint Scheme identifier MUST refer to an SPIS.	Corrected typo from `SPID` to `SPIS` (Service Provider Identification Scheme).

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-21	`cbc:ID/@schemeID`	Message	Reporter Representative ID Scheme identifier MUST refer to an SPIS.	Corrected typo from `SPID` to `SPIS`.
ibr-tdd-30-1	`cbc:DocumentCurrencyCode`	Message	Document currency code MUST be coded according to the code list.	Corrected invalid business term reference from `(idt-005)` to `(ibt-005)`.
ibr-tdd-31-1	`cbc:TaxCurrencyCode`	Message	Accounting currency code MUST be coded according to the code list.	Corrected invalid business term reference from `(idt-006)` to `(ibt-006)`.

Schematron Cleanup and Namespace Alignment

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-tdd-50	`cbc:CompanyID`	Removed	The Buyer VAT identifier (ibt-048) MUST be present.	Removed commented-out dead rule block previously disabled due to conflict with `IBR-135-AE`.
ibr-tdd-57	`/ubl:Invoice`, `/cn:CreditNote`	Updated	Document root validation.	XPath updated from `inv:Invoice` to `ubl:Invoice` following namespace prefix standardization.

Namespace prefix standardization:

Previous Behavior: The TDD Schematron bound prefix `inv` to the UBL Invoice namespace (`urn:oasis:names:specification:ubl:schema:xsd:Invoice-2`). Billing and self-billing Schematron artefacts use the conventional `ubl` prefix for the same namespace.

New Behavior: The namespace prefix was standardized from `inv` to `ubl` throughout `peppol-ae-tdd.sch`. All XPath expressions referencing `inv:Invoice` were updated to `ubl:Invoice`.

Justification: Aligns with OASIS UBL naming conventions and with the billing and self-billing Schematron artefacts, reducing implementation inconsistency across UAE Peppol specifications.

ibr-tdd-17 / ibr-tdd-21 - SPID → SPIS:

Previous Behavior: Validation messages referred to `SPID`, which is not a defined acronym.

New Behavior: Validation messages now correctly reference `SPIS` (Service Provider Identification Scheme, code `0242`).

Justification: `SPIS` is the official terminology used in the Peppol ICD code list and previous release documentation. The previous wording could cause confusion for implementers.

ibr-tdd-30-1 / ibr-tdd-31-1 - idt → ibt:

Previous Behavior: Validation messages referenced `(idt-005)` and `(idt-006)`, which are non-existent business term identifiers.

New Behavior: Validation messages now correctly reference `(ibt-005)` (Document currency code) and `(ibt-006)` (Accounting currency code).

Justification: The `idt-` prefix does not exist in the semantic data model. The correct prefix is `ibt-` (Invoice Business Term).

Action Items for Implementers

- Update validation environments to use the latest TDD Schematron artefacts.
- If validation tooling or custom XPath processing references the `inv:` namespace prefix, update references to use `ubl:` instead.
- Review validation message mappings if your implementation relies on exact message text matching.
- 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 1.0.2

Release date 2026-01-27

- The document type identifier scheme in section 3.1.2 was corrected from `peppol-doctype-wildcard` to `busdox-docid-qns`
- Fixed an error in the Schematron in the regular expression that is supposed to check the time values

Version 1.0.1

Release date 2025-12-23

- Error correction for TDS usage
- Added new section "Tax Data Document Status functionality"
- The cardinality of `tdg-02` (REPORTED DOCUMENT) was changed from `1..1` to `0..1`

Version 1.0.0

Release date 2025-11-29

- First version of UAE Tax Data Document