Release notes for PINT AE Billing

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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>
```

Maintained by	**United Arab Emirates (UAE) Peppol Authority**
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What's new in this release?

The changes of this release are numbered Change 1 to Change 34. Changes 9 to 11, 26 and 33 apply to the billing transactions only. Change 27 applies to the self-billing transactions only and is listed in the PINT AE Self-Billing release notes. Each number links to the detailed description of the change; the change tables and the action items for implementers carry the same numbers, so that every change can be followed from this summary to its full explanation and back.

- Change 1 - Frequency of Billing is carried in IBT-008 (`cac:InvoicePeriod/cbc:DescriptionCode`), the element the validation rules evaluate. The AE term BTAE-06 is removed. **Documents populating `cbc:Description` no longer carry Frequency of Billing.**
- Change 2 - Correction to `ibr-128-ae`, the UAE country subdivision check, so that it is evaluated on the Seller, Buyer, Seller tax representative and Deliver to addresses. It previously reached only the Seller tax representative address. The contexts of `ibr-143-ae` and `ibr-144-ae` are consolidated with it.
- Change 3 - Correction to `ibr-149-ae`, which now tests the Buyer legal registration identifier (IBT-047) named by its business rule instead of the Buyer VAT identifier, and confines the buyer electronic address exemption to a ten digit value.
- Change 4 - Correction to the identifier of the Standard rate additional VAT category in the `AETaxCat` code list, which is the Latin capital letter N and was encoded as the Greek capital letter Nu.
- Change 5 - Correction to `ibr-122-ae`, which no longer accepts the Zero rated VAT category when the Invoice type code is 'Out of scope of VAT' or 'Credit note related to goods or services'.
- Change 6 - The Service accounting code (BTAE-17) is no longer mandatory. Rule `ibr-185-ae` is removed and `ibr-186-ae` no longer requires BTAE-17.
- Change 7 - New code `DL8.48.8.3` (Metal Scrap Trading) in the Type of goods or services subject to RCM code list, accepted by `ibr-006-ae`.
- Change 8 - Correction to `aligned-ibrp-ae-06` and `aligned-ibrp-ae-07`, which now require the Document level allowance and charge VAT rates to be greater than zero when the VAT category is 'Reverse charge'. They previously required a rate of zero.
- Change 9 - New invoice example `Seller-TRN-and-TIN-identifiers.xml`, in which the Seller carries both a VAT registration (TRN) and a non-VAT tax registration (TIN).
- Change 10 - Frequency of Billing in `Continuous.supplies.xml` moved to `cac:InvoicePeriod/cbc:DescriptionCode`, as required by Change 1.
- Change 11 - Element order in `Volume-discount-credit-note.xml` corrected, so that the example validates against the UBL 2.1 schema.
- Change 12 - Rewording of the message of `ibr-152-ae`, as proposed by the UAE Peppol Authority. The test is unchanged.
- Change 13 - Correction to `ibr-168-ae` and `ibr-169-ae`, which now test the Document level allowance and charge VAT exemption reason codes (IBT-196, IBT-198) named by their

business rules instead of the allowance and charge reason codes. The examples `Doc-level-allowance-E-category.xml` and `Doc-level-charge-E-category.xml` are updated accordingly.

- Change 14 - Correction to `ibr-123-ae`, which now requires exactly one Line VAT information (IBG-30) per line for every Invoice type code except 'Out of scope of VAT' (480) and 'Credit note related to goods or services' (81), as stated by its business rule. It previously applied this to 480 and 81 only. `ibr-145-ae` now checks the Invoiced item VAT category code (IBT-151) named by its business rule.
- Change 15 - Correction to the rule context of `ibr-132-ae`, so that the TRN check is also evaluated on the Seller tax representative VAT identifier (IBT-063) and the Principal ID (BTAE-14) named by its business rule.
- Change 16 - Correction to `aligned-ibrp-s-08` and `ibr-102-ae`, on which validation stopped with a processor error for schema-valid documents with a VAT breakdown without the VAT category taxable amount.
- Change 17 - New rule `ibr-198-ae`: the Credit note reason code (BTAE-03) MUST occur maximum once. The example `Volume-discount-credit-note.xml` is corrected accordingly.
- Change 18 - Correction to `ibr-183-ae`, which no longer accepts the undocumented Buyer legal registration identifier type `CL` and confines the buyer electronic address exemption to a ten digit value beginning with '1'. The example `Exports.-.predefined.endpoint.xml` is corrected accordingly.
- Change 19 - Correction to `ibr-177-ae`, which now requires the Seller tax registration identifier (IBT-032) or the Seller VAT identifier (IBT-031) for every document, as confirmed by the UAE Peppol Authority. It previously applied to Disclosed agent billing only.
- Change 20 - Correction to `ibr-180-ae`, `ibr-183-ae` and `ibr-101-ae`, which no longer require the Buyer legal registration identifier type (BTAE-16) and the Authority name (BTAE-11) for a Buyer on the predefined buyer electronic address '9900000098' or '9900000099'.
- Change 21 - The definition of IBT-008 now states that, in the UAE, it carries the Frequency of billing, with codes from the Frequency of billing code list.
- Change 22 - The definition of the Invoice transaction type code (BTAE-02) now states that an 'X' in a value indicates that the position may be either 0 or 1.
- Change 23 - The attached document (IBT-125) of twelve example documents is replaced with a valid PDF document. It previously contained placeholder text that is not a PDF.
- Change 24 - Correction to `ibr-147-ae`, `ibr-131-ae` and `ibr-146-ae`, which now calculate with exact decimal values and accept a difference of up to 0.02 between the stated amount and the calculated amount, as the equivalent Peppol BIS Billing 3.0 rules `PEPPOL-EN16931-R120` and `PEPPOL-EN16931-R040` do. A correctly rounded line net amount, allowance amount or charge amount was previously reported when the calculation fell just below a rounding boundary or when the amount was rounded by another method.
- Change 25 - Correction to `ibr-010-ae` and `ibr-012-ae`, on which validation stopped with a processor error for schema-valid documents with two Buyer or Seller legal entities that both carry a passport issuing country code.
- Change 26 - In `Exports.xml` and `Exports.-.predefined.endpoint.xml`, the Invoice line amount in AED (BTAE-10) and the VAT Line amount in AED (BTAE-08) are given in AED, and the Invoice total amount with VAT in AED (BTAE-20) contains the amount only.

- Change 28 - Spelling is corrected in the definitions of IBT-032, BTAE-01 and BTAE-23, and in the element name of the BTAE-23 syntax binding (`cac:PartyIdentification`).
- Change 29 - The messages of `ibr-127-ae` and `ibr-191-ae` refer to the Invoice transaction-type code as BTAE-02 instead of BTAE-002. The tests are unchanged.
- Change 30 - The message of `ibr-178-ae` now states what the rule tests: the Seller tax identifier group occurs at most twice, and when it occurs twice exactly one group has the tax scheme code 'VAT'. The test is unchanged.
- Change 31 - The messages of 20 rules are corrected so that each message states what its test checks. The rules are listed in the table Validation Message Improvements. The tests are unchanged.
- Change 32 - Text corrections in the BIS, the data model, the syntax binding and three code lists. They concern names, spelling, XML snippets and statements that differed from the validation rules. Validation is unchanged.
- Change 33 - The examples `Supply through e-commerce.xml`, `Disclosed agent billing tax credit note.xml` and `Deemed.supply.-.predefined.endpoint.xml` are corrected to match the scenarios they show.
- Change 34 - The cardinalities of the group LINE AMOUNTS IN ACCOUNTING CURRENCY (AED), of BTAE-08, of IBT-095 and of IBT-102 in the data model are aligned with the validation rules. Validation is unchanged.

Overview

This release corrects the representation of Frequency of Billing, changes the logic of seventeen AE validation rules and the rule context of four others, adds one AE rule and removes one, removes processor errors from four rules, adds one code to a code list, corrects one code list identifier and twenty-four rule messages, clarifies the definitions of two business terms, corrects spelling in the definitions of three others, adds one example document and updates eighteen others.

Sixteen of the changes alter validation outcomes for documents compared with 1.0.4. Changes 2, 5, 15, 17, 18 and 19 report documents that previously passed. Change 3 removes both a false pass and a false failure from the Buyer legal registration check. Change 8 reports Reverse charge allowances and charges with a VAT rate of zero and accepts those with a rate greater than zero. Change 13 reports exempt allowances and charges without a VAT exemption reason code and no longer requires an allowance or charge reason code for them. Change 14 reports lines with more than one Line VAT information or without an Invoiced item VAT category code, and accepts more than one Line VAT information for the Invoice type codes 480 and 81. Change 24 accepts line net amounts and allowance and charge amounts within 0.02 of the calculated amount that were previously reported. Changes 6, 7 and 20 accept documents that previously failed. Changes 16 and 25 return a validation result for documents on which validation previously stopped with a processor error.

Every change of this release carries a number, Change 1 to Change 34, shared with the self-billing release notes so that a change means the same thing in both. The numbers connect the summary above, the change tables below, the detailed descriptions at the end of the Changes section and the Action Items for Implementers, and each rule and business term is linked to its page, so that every change can be read in context.

This note records the AE-specific changes of this release. Changes inherited from PINT General 1.1.4 are documented in the PINT General release notes and are not repeated here.

Version Information

PINT General	**1.1.4**
PINT AE	1.0.5
Applies to	PINT AE Billing
Reviewed	Yes

Changes

Data Model

Business Term	**Change**	**Description**	**Reason**
BTAE-06 (Change 1)	Removed	The AE term Frequency of Billing (BTAE-06) is removed.	Frequency of Billing is carried in IBT-008, which is already defined by PINT General for `cac:InvoicePeriod/cbc:DescriptionCode`. A separate AE term is not needed.
IBT-008 (Change 1)	Changed	The PINT AE restriction of IBT-008 to cardinality 0..0 is removed. IBT-008 has the PINT General cardinality 0..1.	IBT-008 carries Frequency of Billing in PINT AE.
IBT-008 (Change 21)	Changed	Definition: "In the UAE, this term carries the Frequency of billing. The code MUST be taken from the Frequency of billing code list (AE-FreqBill)." The name is changed to "Frequency of billing" (Change 32).	The PINT General definition describes a tax point date code and did not state the UAE use of the term.
BTAE-02 (Change 22)	Changed	Sentence added to the definition: "An 'X' in a value indicates that the corresponding position may be either 0 or 1."	Values such as XXXXXXX1 could be read with X as a literal character. The rules test each position as 0 or 1.
• IBT-032 • BTAE-01 • BTAE-23 (Change 28)	Changed	Spelling corrected in the definitions: "Indentification" to "Identification" (IBT-032, BTAE-23), "indentify" to "identify" (BTAE-23) and "beneficary" to "beneficiary" (BTAE-01).	Spelling errors. The meaning of the definitions is unchanged.

Business Term	Change	Description	Reason
• IBT-008 • IBT-032 • BTAE-08 • BTAE-10 • BTAE-14 • BTAE-20 • BTAE-24 • IBG-39 (Change 32)	Changed	Text corrections in the BIS, the data model, the syntax binding and three code lists, listed in the detailed description.	Spelling, naming and identifier errors, and statements that differed from the validation rules. Validation is unchanged.
• IBG-39 • BTAE-08 • IBT-095 • IBT-102 (Change 34)	Changed	Cardinality of the group LINE AMOUNTS IN ACCOUNTING CURRENCY (AED) (IBG-39) changed from 0..1 to 1..1. Cardinality of VAT Line amount in AED (BTAE-08) changed from 1..1 to 0..1. Cardinality of the Document level allowance VAT category code (IBT-095) and of the Document level charge VAT category code (IBT-102) changed from 0..1 to 1..1.	The data model differed from the validation rules. Validation is unchanged.

Syntax Binding

Business Term	Syntax (XML location)	Change	Description	Reason
BTAE-06 (Change 1)	`cac:InvoicePeriod/cbc:Description`	Removed	The AE binding of Frequency of Billing is removed. Frequency of Billing is carried in `cac:InvoicePeriod/cbc:DescriptionCode`, the PINT General binding of IBT-008.	The Schematron rules `ibr-005-ae` and `ibr-160-ae` evaluate `cbc:DescriptionCode`, while the syntax binding previously identified `cbc:Description`. The binding is now aligned with the validation rules and with PINT General.

Business Term	Syntax (XML location)	Change	Description	Reason
BTAE-23 (Change 28)	`cac:Delivery/cac:DeliveryParty/cac:PartyIdentification`	Changed	The element name in the syntax binding is corrected from `cac:PartyIndentification` to `cac:PartyIdentification`.	Spelling error in the element name. The UBL element is `cac:PartyIdentification`, as used by the examples. No validation rule is changed.

Documentation

- No change.

Code Lists

Code List	Code	Change	Description	Justification
AETaxCat (Change 4)	N	Corrected	The identifier of Standard rate additional VAT is the Latin capital letter N (U+004E). It was previously encoded as the Greek capital letter Nu (U+039D).	The two characters render almost identically but are different code points, so the published code list did not match the Latin `N` used by the Schematron rules and by the official examples.
AE-GoodsType (Change 7)	DL8.48.8.3	Added	Metal Scrap Trading.	Requested by the UAE Peppol Authority to identify metal scrap supplies under the Reverse Charge Mechanism, with reference to the UAE Electronic Invoicing Guidelines and Cabinet Decision No. 153 of 2025. The code list had no code for metal scrap.

Schematron Rules

New Business Rules

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-198-ae (Change 17)	cac:DiscrepancyResponse/cbc:ResponseCode	Added	[ibr-198-ae] - Credit note reason code [BTAE-03] MUST occur maximum once.	BTAE-03 has cardinality 1..1, but no rule limited it to one occurrence. With a second reason code 'VD', a credit note without a Preceding invoice reference passed ibr-055-ae.

Removed Business Rules

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-185-ae (Change 6)	cac:Item/cac:AdditionalItemIdentification/cbc:ID	Removed	[ibr-185-ae] - When the Item type [BTAE-13] is 'Services' then Service accounting code (BTAE-17) must be provided.	The use of Service accounting codes is optional under the current UAE eInvoicing framework. The official Service accounting code list and classification framework have not been finalized.

Business Rule Logic Corrections

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-128-ae (Change 2)	cac:PostalAddress, cac:Delivery/cac:DeliveryLocation/cac:Address	Corrected	[ibr-128-ae] - When Country code (IBT-040, IBT-055, IBT-069, IBT-080) is AE, then country subdivision (IBT-039, IBT-054, IBT-068, IBT-079) must be one of (AUH, DXB, SHJ, UAQ, FUJ, AJM, RAK).	The rule was evaluated only on the Seller tax representative address. It is now evaluated on the Seller, Buyer, Seller tax representative and Deliver to addresses, as described by the business rule.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
• ibr-143-ae • ibr-144-ae (Change 2)	cac:PostalAddress	Corrected	Seller and Buyer postal address completeness.	The rule contexts were consolidated with ibr-128-ae so that the Seller and Buyer addresses are no longer removed from the country subdivision check. The Seller and Buyer address completeness conditions are unchanged.
ibr-149-ae (Change 3)	cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID, cac:AccountingCustomerParty/cac:Party/cbc:EndpointID	Corrected	[ibr-149-ae] - The buyer legal registration identifier (IBT-047) MUST be provided when the scheme identifier (IBT-049-1) is '0235' and buyer electronic address (IBT-049) is not '1XXXXXXXXX' or '9XXXXXXXXX'	The rule message refers to the Buyer legal registration identifier (IBT-047), while the test evaluated the Buyer VAT identifier (IBT-048). The test now evaluates the element identified in the business rule. The exemption for the predefined buyer electronic addresses also accepted any address beginning with '1' or '9'; it now applies only to a ten digit address, as described by the business rule.
ibr-122-ae (Change 5)	cac:TaxCategory/cbc:ID, cac:ClassifiedTaxCategory/cbc:ID	Corrected	[ibr-122-ae] - When Invoice type code (IBT-003) is 'Out of scope of VAT' or 'Credit note related to goods or services', then the Document level allowance VAT category code (IBT-095), Document level charge VAT category code (IBT-102), Invoiced item VAT category code (IBT-151) MUST be either 'Exempt from VAT' and/or 'Not subject to VAT'.	The rule also accepted 'Zero rated'. The PINT AE Billing specification and the UAE Electronic Invoicing Guidelines associate these documents with 'Exempt from VAT' and 'Not subject to VAT' only.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-186-ae (Change 6)	`cac:Item/cac:CommodityClassification/cbc:ItemClassificationCode`	Corrected	[ibr-186-ae] - When the Item type [BTAE-13] is 'Both' then Item classification identifier (ibt-158) must be provided.	The rule also required the Service accounting code (BTAE-17), which is optional under the current UAE eInvoicing framework. The requirement for the Item classification identifier (ibt-158) is unchanged.
ibr-006-ae (Change 7)	`cbc:NatureCode`	Updated	[ibr-006-ae] - In Item Information (IBG-31) where Invoiced tax category code (ibt-151) is 'VAT Reverse charge', Type of goods or services (BTAE-09) MUST be selected from the Goods or services subject to RCM Code list.	The rule accepts the new code `DL8.48.8.3` (Metal Scrap Trading).
aligned-ibrp-ae-06 (Change 8)	`cac:AllowanceCharge[cbc:ChargeIndicator=false()]/cac:TaxCategory[cbc:ID='AE']/cbc:Percent`	Corrected	[aligned-ibrp-ae-06] - In a Document level allowance (ibg-20) where the Document level allowance VAT category code (ibt-95) is "Reverse charge" the Document level allowance VAT rate (ibt-96) MUST be greater than zero.	The UAE business rule requires a VAT rate greater than zero. The rule required a rate of zero.
aligned-ibrp-ae-07 (Change 8)	`cac:AllowanceCharge[cbc:ChargeIndicator=true()]/cac:TaxCategory[cbc:ID='AE']/cbc:Percent`	Corrected	[aligned-ibrp-ae-07] - In a Document level charge (ibg-21) where the Document level charge VAT category code (ibt-102) is "Reverse charge" the Document level charge VAT rate (ibt-103) MUST be greater than zero.	The UAE business rule requires a VAT rate greater than zero. The rule required a rate of zero.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
• ibr-168-ae • ibr-169-ae (Change 13)	cac:AllowanceCharge/cac:TaxCategory/cbc:TaxExemptionReasonCode	Corrected	Document level allowance and charge VAT exemption reason code (IBT-196, IBT-198) for the VAT category 'Exempt from VAT'.	The tests evaluated the Document level allowance and charge reason code (IBT-098, IBT-105, cbc:AllowanceChargeReasonCode) instead of the VAT exemption reason code named by the business rules.
ibr-123-ae (Change 14)	cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory, cac:CreditNoteLine/cac:Item/cac:ClassifiedTaxCategory	Corrected	[ibr-123-ae] - Line VAT Information (IBG - 30) MUST be there and can occur maximum once except in case when invoice type code is 'Out of scope of VAT' or 'Credit note related to goods or services'.	The test required exactly one Line VAT information only for the Invoice type codes 480 and 81, and set no limit for any other type code. It now follows the business rule.
ibr-145-ae (Change 14)	cac:InvoiceLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID , cac:CreditNoteLine/cac:Item/cac:ClassifiedTaxCategory/cbc:ID	Corrected	[ibr-145-ae] - Each Invoice line (IBG-25) MUST be categorized with an Invoiced item VAT category code (IBT-151).	The test checked only that Line VAT information (cac:ClassifiedTaxCategory) was present, not the Invoiced item VAT category code named by the business rule.
ibr-132-ae (Change 15)	cac:TaxRepresentativeParty/cac:PartyTaxScheme/cbc:CompanyID, cac:SellerSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID	Corrected	[ibr-132-ae] - VAT identifier [IBT-031, IBT-048, IBT-063, BTAE-14] should be TRN [VAT registration number] and must be 15 digits, starting with 1, ending with 03.	The rule context reached only cac:Party/cac:PartyTaxScheme/cbc:CompanyID, that is, IBT-031 and IBT-048. The Seller tax representative VAT identifier (IBT-063) and the Principal ID (BTAE-14) named by the business rule were not evaluated.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-183-ae (Change 18)	`cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID`, `cac:AccountingCustomerParty/cac:Party/cbc:EndpointID`	Corrected	[ibr-183-ae] - The value in Buyer legal registration identifier type [BTAE-16] should either be 'Commercial/Trade license' or 'Emirates ID' or 'Passport' or 'Cabinet decision' when Buyer legal registration identifier (IBT-047) is provided and scheme identifier (IBT-049-1) is '0235' and buyer electronic address (IBT-049) is not '1XXXXXXXXX', '9900000098' or '9900000099'.	The test also accepted the undocumented value `CL`, and the exemption accepted any buyer electronic address beginning with '1' or '9'. The test now accepts only `TL`, `EID`, `PAS` and `CD`, and the exemption applies only to a ten digit address beginning with '1', as described by the business rule. The predefined addresses '9900000098' and '9900000099' are exempted by Change 20.
ibr-177-ae (Change 19)	`cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme/cbc:CompanyID`	Corrected	[ibr-177-ae] - Either Seller tax registration identifier (IBT-032) or Seller VAT identifier (IBT-031) MUST be provided.	The test applied only when the Invoice transaction type code (BTAE-02) was XXXXX1XX (Disclosed agent billing). The UAE Peppol Authority confirmed that the rule applies to every document.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
• ibr-180-ae • ibr-183-ae (Change 20)	cac:AccountingCustomerParty/cac:Party/cbc:EndpointID, cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID	Corrected	[ibr-180-ae] - When scheme identifier (IBT-049-1) is '0235' and Buyer legal registration identifier (ibt-047) is provided, then Buyer legal registration identifier type (BTAE-16) MUST be present, except when the buyer electronic address (IBT-049) is '9900000098' or '9900000099'. [ibr-183-ae] - The value in Buyer legal registration identifier type [BTAE-16] should either be 'Commercial/Trade license' or 'Emirates ID' or 'Passport' or 'Cabinet decision' when Buyer legal registration identifier (IBT-047) is provided and scheme identifier (IBT-049-1) is '0235' and buyer electronic address (IBT-049) is not '1XXXXXXXXX', '9900000098' or '9900000099'.	A Buyer on the predefined buyer electronic address '9900000098' (not subject to UAE e-invoicing regulations) or '9900000099' (Exports, receiver not registered in Peppol) may have no UAE registration type. The rules required BTAE-16 and checked its value for these Buyers.
ibr-101-ae (Change 20)	cac:AccountingCustomerParty/cac:Party/cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyName	Corrected	[ibr-101-ae] - Authority name (BTAE-11) MUST be there when Buyer legal registration identifier type (BTAE-16) is Commercial/Trade license, except when the scheme identifier (IBT-049-1) is '0235' and the buyer electronic address (IBT-049) is '9900000098' or '9900000099'.	As for ibr-180-ae: a Buyer on these predefined buyer electronic addresses may have no UAE licensing authority.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-147-ae (Change 24)	`cac:InvoiceLine/cbc:LineExtensionAmount`, `cac:CreditNoteLine/cbc:LineExtensionAmount`	Corrected	[ibr-147-ae]-Invoice line net amount (IBT-131) MUST equal (Invoiced quantity (IBT-129) * (Item net price (IBT-146)/item price base quantity (IBT-149)) + Sum of invoice line charge amount (IBT-141) - sum of invoice line allowance amount (IBT-136).	The calculation used floating point numbers and required the rounded result exactly. 347.5 * 0.35 = 121.625 was rounded to 121.62, so the correct line net amount 121.63 was reported, and an amount rounded by another method was reported as well. The calculation now uses exact decimal values, multiplies the quantity by the price before dividing by the base quantity, and accepts a difference of up to 0.02, as `PEPPOL-EN16931-R120` does. The formula and the message are unchanged.
• ibr-131-ae • ibr-146-ae (Change 24)	`cac:AllowanceCharge/cbc:Amount`	Corrected	Allowance and charge amount equal to base amount * percentage / 100, at document and line level.	Same cause as `ibr-147-ae`. 1.15 * 50 / 100 = 0.575 was rounded to 0.57, so the correct amount 0.58 was reported. The calculation now uses exact decimal values and accepts a difference of up to 0.02, as `PEPPOL-EN16931-R040` does. The formulas and the messages are unchanged.

Validator Stability Improvements

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
aligned-ibrp-s-08 (Change 16)	`cac:TaxSubtotal/cac:TaxCategory[cbc:ID='S']`	Improved	VAT category taxable amount validation for Standard rated.	The condition `../cbc:TaxableAmount castable as xs:decimal` is added to the test. Without it, a VAT breakdown without the VAT category taxable amount (IBT-116) passed an empty value to the calculation, and validation stopped with a processor error. The rule is now reported instead.
ibr-102-ae (Change 16)	`cac:TaxSubtotal/cac:TaxCategory[cbc:ID='N']`	Improved	Taxable amount validation for Standard rate additional VAT breakdown.	As `aligned-ibrp-s-08`: the condition `../cbc:TaxableAmount castable as xs:decimal` is added to the test, so that a VAT breakdown without IBT-116 is reported instead of stopping validation with a processor error.
• ibr-010-ae • ibr-012-ae (Change 25)	`cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyName`	Improved	Passport issuing country code (BTAE-19, BTAE-18) when the Buyer or Seller legal registration identifier type (BTAE-16, BTAE-15) is 'Passport'.	The test applied `matches` to all passport issuing country codes at once. `matches` accepts one value only, so two legal entities with a country code stopped validation with a processor error. The test now checks each passport identifier separately (`every $id in ... satisfies matches(...)`). A second legal registration identifier is reported by `ibr-103` or `ibr-100`.

Validation Message Improvements

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
• ibr-005-ae • ibr-160-ae (Change 1)	cac:InvoicePeriod/cbc:DescriptionCode	Message	Frequency of billing code list and 'Others' value.	The messages refer to IBT-008 instead of the removed term BTAE-06.
ibr-152-ae (Change 12)	cac:Delivery/cac:DeliveryLocation/cac:Address	Message	[ibr-152-ae] - In Delivery Information (IBG-13), Deliver to address line 1 (IBT-075), deliver to city (IBT-077), deliver to country subdivision (IBT-079) must be there when the Invoice transaction type code [BTAE-02] is XXXXXXX1 (Exports) and the deliver to country code [IBT-080] is not 'AE'.	Reworded as proposed by the UAE Peppol Authority. The Deliver to country code is part of the condition and was worded as a requirement. The test is unchanged.
• ibr-127-ae • ibr-191-ae (Change 29)	cbc:DueDate, cac:PaymentMeans/cbc:PaymentMeansCode	Message	Payment due date (IBT-009) and Payment means type code (IBT-081), with the exception for the Invoice transaction-type code X1XXXXXX (Deemed supply).	The messages named the Invoice transaction-type code BTAE-002. The business term identifier is BTAE-02. The tests are unchanged.
ibr-178-ae (Change 30)	cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme	Message	[ibr-178-ae]-The Seller tax identifier group (cac:PartyTaxScheme) MUST NOT occur more than twice. When it occurs twice, exactly one group MUST have the Tax scheme code 'VAT' (IBT-031-1). The other group carries the Seller tax registration identifier (IBT-032) and MUST have another tax scheme code.	The previous message read as if the tax scheme code 'VAT' was not allowed when the Seller tax registration identifier (IBT-032) is provided. The test requires one group with 'VAT' when two groups are present. The test is unchanged.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-055-ae (Change 31)	cac:BillingReference	Message	States that the Credit note reason code (BTAE-03) MUST be provided, that the Preceding invoice reference (IBG-03) MUST be provided when the code is other than 'VD', and that it MUST NOT be provided when the code is 'VD'.	The message said the reference is required "except when" the code is 'VD'. The test does not allow the reference with 'VD'.
ibr-104-ae (Change 31)	cac:InvoiceLine, cac:CreditNoteLine	Message	Ends with "unless the Invoiced item VAT category code (IBT-151) is 'Exempt from VAT'".	The exception for 'Exempt from VAT' lines was not stated.
ibr-111-ae (Change 31)	cac:ClassifiedTaxCategory/cbc:Percent	Message	Says that the rate "MUST be provided and MUST be greater than zero".	The message said "should not be zero".
ibr-116-ae (Change 31)	cac:TaxCategory/cbc:ID, cac:ClassifiedTaxCategory/cbc:ID	Message	Names every VAT category code (IBT-151, IBT-095, IBT-102, IBT-118).	The message named only IBT-151. The test covers every VAT category code in the document.
ibr-119-ae (Change 31)	cac:TaxSubtotal/cac:TaxCategory/cbc:Percent	Message	Adds "In that case the VAT category rate (IBT-119) shall not be provided".	The message did not state that the rate is not allowed for 'Not subject to VAT' and 'Exempt from VAT'.
ibr-127-ae (Change 31)	cbc:DueDate	Message	Names 'Credit note', 'Credit note related to goods or services' and 'Self billed credit note' as exceptions.	The 'Self billed credit note' (261), which the test also exempts, was not named.
ibr-132-ae (Change 31)	cac:PartyTaxScheme/cbc:CompanyID	Message	Ends with "For IBT-031, IBT-048 and IBT-063 this applies when the country code of the party is 'AE'".	The country condition was not stated.
ibr-135-ae (Change 31)	cac:AccountingCustomerParty/cac:Party	Message	"(IBT-048)" corrected to "(IBT-048)". A double space is removed.	Typing errors.
ibr-141-ae (Change 31)	cbc:TaxPointDate	Message	Begins with "When VAT point date" instead of "When, VAT point date".	Typing error.
ibr-148-ae (Change 31)	cac:PartyTaxScheme/cbc:CompanyID	Message	Names IBT-032 "Seller tax registration identifier".	The message said "Seller VAT registration identifier".

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-153-ae (Change 31)	cac:TaxExchangeRate	Message	Ends with "and the currency exchange rate (BTAE-04) must be provided".	The message said "provided that the currency exchange rate (BTAE-04) is available". The test requires the rate.
ibr-154-ae (Change 31)	cbc:ProfileExecutionID	Message	Says "exactly 8 characters".	The message said "no more than 8 characters". The test accepts exactly 8.
ibr-159-ae (Change 31)	cac:TaxExchangeRate/cbc:CalculationRate	Message	Reads "MUST be provided when the Invoice currency code".	The message read "is MUST when then Invoice currency code".
ibr-173-ae (Change 31)	cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID	Message	Names the Seller country code as IBT-040.	The message said IBT-055, which is the Buyer country code.
ibr-175-ae (Change 31)	cbc:TaxCurrencyCode, cac:TaxTotal, cac:AdditionalDocumentReference	Message	Reads "When Invoice currency code [IBT-005] is other than 'AED', the Tax accounting currency [IBT-006] MUST be 'AED', and" followed by the two required terms.	The message named the Tax accounting currency 'AED' as a condition. The test requires it.
ibr-191-ae (Change 31)	cac:PaymentMeans/cbc:PaymentMeansCode	Message	Names 'Credit note', 'Credit note related to goods or services' and 'Self billed credit note' as exceptions.	As ibr-127-ae.
ibr-194-ae (Change 31)	cac:ItemPriceExtension/cbc:Amount	Message	Names BTAE-10 "Invoice line amount in AED".	The message said "Invoice line Amount payable".
ibr-196-ae (Change 31)	cac:DeliveryTerms/cbc:ID	Message	Reads "When Delivery terms (cac:DeliveryTerms) are present, the Incoterms (BTAE-22) must be provided".	The message did not state that the rule applies when cac:DeliveryTerms is present.
aligned-ibrp-o-08 (Change 31)	cac:TaxSubtotal/cbc:TaxableAmount	Message	A space before "Not subject to VAT" is removed.	Typing error.
aligned-ibrp-s-10 (Change 31)	cac:TaxSubtotal/cac:TaxCategory	Message	Names the VAT exemption reason code and text of the VAT breakdown as IBT-121 and IBT-120.	The message said IBT-186 and IBT-185, which are the terms of the invoice line.

Detailed Change Descriptions

Change 1 - Frequency of Billing (IBT-008):

Previous Behavior: The semantic model and the syntax binding identified `cac:InvoicePeriod/cbc:Description` as the representation of Frequency of Billing (BTAE-06), and IBT-008 was restricted to cardinality 0..0. `ibr-005-ae` and `ibr-160-ae` evaluated `cac:InvoicePeriod/cbc:DescriptionCode`. Documents populating `cbc:Description` were therefore never validated against the Frequency of billing code list.

New Behavior: BTAE-06 is removed. Frequency of Billing is carried in IBT-008, which PINT General binds to `cac:InvoicePeriod/cbc:DescriptionCode`, the element evaluated by the Schematron rules. The 0..0 restriction of IBT-008 is removed. The messages of `ibr-005-ae` and `ibr-160-ae` refer to IBT-008.

Schematron change: Messages only. In the messages of `ibr-005-ae` and `ibr-160-ae`, "Frequency of billing (BTAE-06)" is replaced by "Frequency of billing (IBT-008)". The tests are unchanged.

Justification: Removes the implementation ambiguity between the syntax binding and the published validation rules, ensures Frequency of billing values are validated against the code list, and reuses the PINT General term instead of a separate AE term.

Related action item: populate Frequency of Billing in IBT-008.

Change 2 - ibr-128-ae, ibr-143-ae and ibr-144-ae:

Previous Behavior: `ibr-128-ae` was declared on a general postal address context, but the Seller and Buyer postal addresses were already matched by the address completeness rules `ibr-143-ae` and `ibr-144-ae` earlier in the same pattern. Under Schematron rule processing only the first matching rule in a pattern is applied to a node, so the country subdivision check never ran for the Seller and Buyer addresses. The Deliver to address was not covered at all, because it is carried in `cac:Address` rather than `cac:PostalAddress`. In practice an invalid emirate code was reported only on the Seller tax representative address.

New Behavior: The Seller and Buyer address completeness assertions and the country subdivision assertion are evaluated in a single rule covering `cac:PostalAddress` and `cac:Delivery/cac:DeliveryLocation/cac:Address`. An invalid country subdivision is now reported for the Seller, Buyer, Seller tax representative and Deliver to addresses. `ibr-143-ae` and `ibr-144-ae` continue to apply only to the Seller and Buyer addresses respectively.

Schematron change: `ibr-128-ae`, `ibr-143-ae` and `ibr-144-ae` are now in one rule, so that each address is checked by all three.

Context, previous

```
ibr-143-ae  cac:AccountingSupplierParty/cac:Party/cac:PostalAddress
ibr-144-ae  cac:AccountingCustomerParty/cac:Party/cac:PostalAddress
ibr-128-ae  cac:PostalAddress
```

Context, new (all three rules)

```
cac:PostalAddress | cac:Delivery/cac:DeliveryLocation/cac:Address
```

The test of `ibr-128-ae` is unchanged. The tests of `ibr-143-ae` and `ibr-144-ae` keep their condition and are limited to the Seller and the Buyer address:

ibr-143-ae, previous

```
(cbc:StreetName) and (cbc:CityName) and (cbc:CountrySubentity)
```

ibr-143-ae, new

```
<mark>not(../..[self::cac:AccountingSupplierParty])</mark>
<mark>or (</mark>(cbc:StreetName) and (cbc:CityName) and
(cbc:CountrySubentity)<mark>)</mark>
```

`ibr-144-ae` is changed in the same way, with `cac:AccountingCustomerParty`.

Justification: Prevents invoices carrying an invalid UAE emirate code on the Seller, Buyer or Deliver to address from passing validation.

Related action item: review the country subdivision of every address in existing test data.

Change 3 - ibr-149-ae:

Previous Behavior: The rule message referred to the Buyer legal registration identifier (IBT-047), but the test verified the presence of the Buyer VAT identifier (IBT-048). An invoice carrying only IBT-048 therefore passed the rule, and an invoice carrying only IBT-047 failed it.

The exemption for the predefined buyer electronic addresses '1XXXXXXXXX' and '9XXXXXXXXX' was expressed as a prefix match on '1' or '9'. A UAE buyer electronic address begins with '1', so the prefix match was satisfied by every such address, whatever its length. The exemption is now limited to ten digit values beginning with '1' or '9'.

New Behavior: The test verifies the presence of the Buyer legal registration identifier (IBT-047) in `cac:PartyLegalEntity/cbc:CompanyID`, as described by the business rule.

The exemption applies only where the Buyer electronic address (IBT-049) is a ten digit value beginning with '1' or '9', which is the notation '1XXXXXXXXX' and '9XXXXXXXXX' used by the business rule.

Note that this is not the same condition as the one in `ibr-135-ae`. That rule exempts a ten digit address beginning with '1' only, matching `^1\d{9}$`, while `ibr-149-ae` exempts a ten digit address beginning with either '1' or '9', matching `^[19][0-9]{9}$`. The two rules state different business rules and the difference is intentional.

Schematron change: Context `cac:AccountingCustomerParty/cac:Party` (unchanged).

Previous

```
cbc:EndpointID/@schemeID != "0235"
or matches(normalize-space(cbc:EndpointID), "^[19]")
or exists(<mark>cac:PartyTaxScheme/cbc:CompanyID</mark>)
```

New

```
cbc:EndpointID/@schemeID != "0235"
or matches(normalize-space(cbc:EndpointID), <mark>"^[19][0-9]{9}$"</mark>)
or exists(<mark>cac:PartyLegalEntity/cbc:CompanyID</mark>)
```

Justification: Aligns the validation logic with the published business rule, removes a false pass and a false failure condition, and confines the exemption to the buyer electronic addresses named by the rule.

Related action item: review Buyers whose electronic address carries scheme identifier '0235'.

Change 4 - AETaxCat code identifier:

Previous Behavior: The identifier of the Standard rate additional VAT category was published as the Greek capital letter Nu (U+039D). The Schematron rules and the official examples use the Latin capital letter N (U+004E). The two characters render almost identically, so the mismatch was not visible in the rendered code list, but a value copied from the published list did not match the value the rules compare against.

New Behavior: The code list identifier is the Latin capital letter N (U+004E).

Schematron change: None. The Schematron rules already used the Latin capital letter N.

Justification: A code list that cannot be copied into a document without failing validation is worse than no code list. The correction makes the published identifier and the validated identifier the same character.

Related action item: confirm the Standard rate additional VAT category identifier.

Change 5 - ibr-122-ae:

Previous Behavior: When the Invoice type code (IBT-003) was 'Out of scope of VAT' (480) or 'Credit note related to goods or services' (81), the rule accepted the VAT categories 'Exempt from VAT' (E), 'Not subject to VAT' (O) and 'Zero rated' (Z).

New Behavior: For these documents the Document level allowance VAT category code (IBT-095), the Document level charge VAT category code (IBT-102) and the Invoiced item VAT category code (IBT-151) MUST be 'Exempt from VAT' (E) or 'Not subject to VAT' (O). 'Zero rated' (Z) is reported by the rule.

Schematron change: `"Z"` is removed from the list of accepted VAT categories:

Previous

```
... or (every $cat in (//cac:TaxCategory/cbc:ID |
//cac:ClassifiedTaxCategory/cbc:ID)
        satisfies normalize-space($cat) = ("E","O"<mark>,"Z"</mark>))
```

New

```
... or (every $cat in (//cac:TaxCategory/cbc:ID |
//cac:ClassifiedTaxCategory/cbc:ID)
        satisfies normalize-space($cat) = ("E","O"))
```

The first part of the test, which limits the rule to the Invoice type codes 480 and 81, is unchanged. In the message, "and/or 'Zero rated'" is removed.

Justification: Aligns the rule with the PINT AE Billing specification, which associates invoices under code 480 and credit notes under code 81 with 'Exempt from VAT' and 'Not subject to VAT' only, and with the UAE Electronic Invoicing Guidelines, which describe these documents as covering exempt or out of scope supplies.

Related action item: review out of scope documents using the Zero rated category.

Change 6 - Service accounting code (BTAE-17), `ibr-185-ae` and `ibr-186-ae`:

Previous Behavior: `ibr-185-ae` required the Service accounting code (BTAE-17) when the Item type (BTAE-13) was 'Services'. `ibr-186-ae` required both the Item classification identifier (ibt-158) and the Service accounting code (BTAE-17) when the Item type was 'Both'. The Service accounting code was therefore mandatory for these items.

New Behavior: `ibr-185-ae` is removed. `ibr-186-ae` requires only the Item classification identifier (ibt-158) when the Item type is 'Both'. `ibr-189-ae` is unchanged and continues to require the scheme identifier 'SAC' when a Service accounting code is provided.

Schematron change: `ibr-185-ae` is removed. Its test was `not(cac:CommodityClassification/cbc:CommodityCode = "S") or cac:AdditionalItemIdentification/cbc:ID`.

ibr-186-ae, previous

```
not(cac:CommodityClassification/cbc:CommodityCode = "B")
or (exists(cac:CommodityClassification/cbc:ItemClassificationCode)
    and exists(cac:AdditionalItemIdentification/cbc:ID))
```

ibr-186-ae, new

```
not(cac:CommodityClassification/cbc:CommodityCode = "B")
or exists(cac:CommodityClassification/cbc:ItemClassificationCode)
```

In the message of `ibr-186-ae`, "and Service accounting code (BTAE-17)" is removed.

Justification: The use of Service accounting codes is optional under the current UAE eInvoicing framework, and the official Service accounting code list and classification framework have not been finalized. The UAE Peppol Authority has stated that the mandatory validation may be reintroduced once the framework is finalized and published.

Change 7 - Type of goods or services subject to RCM, code `DL8.48.8.3`:

Previous Behavior: The code list contained no code for metal scrap, and `ibr-006-ae` reported any value outside the list.

New Behavior: The code `DL8.48.8.3` (Metal Scrap Trading) is added to the code list and is accepted by `ibr-006-ae`.

Schematron change: In the test of `ibr-006-ae`, the code `DL8.48.8.3` is added to the list of accepted codes. The new list is `DL8.48.8.2 DL8.48.8.1 DL8.48.8.3 DL8.48.3.1 DL8.48.3.2 DL8.48.3.3`. The rest of the test is unchanged.

Justification: Requested by the UAE Peppol Authority, with reference to the UAE Electronic Invoicing Guidelines and Cabinet Decision No. 153 of 2025, so that metal scrap supplies under the Reverse Charge Mechanism can be identified. The code list had no code for metal scrap.

Related action item: add the new code to internal copies of the code list.

Change 8 - aligned-ibrp-ae-06 and aligned-ibrp-ae-07:

Previous Behavior: In a Document level allowance or charge with the VAT category 'Reverse charge', the rules required the Document level allowance VAT rate (ibt-96) or the Document level charge VAT rate (ibt-103) to be zero.

New Behavior: The Document level allowance VAT rate (ibt-96) and the Document level charge VAT rate (ibt-103) MUST be greater than zero, and the messages state this condition. The VAT category tax amount of a 'Reverse charge' breakdown remains zero (`aligned-ibrp-ae-09-ae`). The examples `Doc-level-allowance-AE-category.xml` and `Doc-level-charge-AE-category.xml` are updated accordingly.

Schematron change: In the tests of `aligned-ibrp-ae-06` and `aligned-ibrp-ae-07`, the comparison `= 0` is changed to `> 0`:

Previous

```
exists(cbc:Percent) and normalize-space(cbc:Percent) != ''
and cbc:Percent castable as xs:decimal and xs:decimal(normalize-
space(cbc:Percent)) <mark>=</mark> 0
```

New

```
exists(cbc:Percent) and normalize-space(cbc:Percent) != ''
and cbc:Percent castable as xs:decimal and xs:decimal(normalize-
space(cbc:Percent)) <mark>></mark> 0
```

In the messages, "MUST be zero" is changed to "MUST be greater than zero".

Justification: Aligns the rule with the UAE business rule, which requires a VAT rate greater than zero for a 'Reverse charge' Document level allowance or charge, as for 'Reverse charge' invoice lines, which carry the VAT rate (`aligned-ibrp-ae-05-ae`).

Related action item: use a VAT rate greater than zero for Reverse charge allowances and charges.

Change 9 - `Seller-TRN-and-TIN-identifiers.xml`:

Previous Behavior: No example covered a Seller carrying both a VAT registration group (IBT-031, TRN) and a non-VAT tax registration group (IBT-032, TIN), that is, two `cac:PartyTaxScheme` groups.

New Behavior: The new invoice example carries both groups, with the applicable rules annotated inline: `ibr-132-ae` for the TRN, `ibr-148-ae` for the TIN, and `ibr-133-ae` and `ibr-178-ae` for the tax scheme codes.

Justification: Documents a valid scenario that was previously not covered by an example file.

Related action item: use the new example as the reference for a Seller with a TRN and a TIN.

Change 10 - `Continuous.supplies.xml`:

Previous Behavior: The example carried Frequency of Billing in `cac:InvoicePeriod/cbc:Description`.

New Behavior: The example carries Frequency of Billing in `cac:InvoicePeriod/cbc:DescriptionCode` (IBT-008). The annotation of the same element in `Standard.invoice.-.Extensive.xml` refers to IBT-008 instead of the removed term BTAE-06.

Justification: Alignment with Change 1.

Change 11 - `Volume-discount-credit-note.xml`:

Previous Behavior: Within `cac:CreditNoteLine`, `cac:DiscrepancyResponse` was placed before `cac:OrderLineReference`. `CreditNoteLineType` in UBL 2.1 is a sequence in which `cac:OrderLineReference` precedes `cac:DiscrepancyResponse`, so the example did not validate against the UBL 2.1 schema.

New Behavior: `cac:OrderLineReference` is placed before `cac:DiscrepancyResponse`.

Justification: The example is the only one covering the volume discount branch of `ibr-055-ae`, and it can now be used as a schema-valid reference document.

Change 12 - ibr-152-ae:

Previous Behavior: The message stated that the Deliver to country code (IBT-080) "should not be 'AE'", which read as a second requirement rather than as part of the condition under which the rule applies.

New Behavior: The message reads: "In Delivery Information (IBG-13), Deliver to address line 1 (IBT-075), deliver to city (IBT-077), deliver to country subdivision (IBT-079) must be there when the Invoice transaction type code [BTAE-02] is XXXXXXX1 (Exports) and the deliver to country code [IBT-080] is not 'AE'." The test is unchanged.

Schematron change: Message only. The test is unchanged.

Justification: Wording proposed by the UAE Peppol Authority. The message now states the condition under which the Deliver to address is required.

Change 13 - ibr-168-ae and ibr-169-ae:

Previous Behavior: The tests checked the Document level allowance reason code (IBT-098) or charge reason code (IBT-105), `cbc:AllowanceChargeReasonCode`, while the business rules require the Document level allowance VAT exemption reason code (IBT-196) or charge VAT exemption reason code (IBT-198). An allowance or charge with the VAT category 'Exempt from VAT' and no VAT exemption reason code passed, and one with a VAT exemption reason code but no allowance or charge reason code failed.

New Behavior: The tests check `cac:AllowanceCharge/cac:TaxCategory/cbc:TaxExemptionReasonCode`, as described by the business rules.

The examples `Doc-level-allowance-E-category.xml` and `Doc-level-charge-E-category.xml` carry the VAT exemption reason code `DL8.46.4` (Local passenger transport) in the Document level allowance or charge VAT category. Their invoice line used the code `VATEX-AE-EDU`, which is not in the AE VAT exemption reason code list (`DL8.46.1` to `DL8.46.4`). It is replaced with `DL8.46.4`, and the item name and description are changed to match.

Schematron change: The contexts are unchanged: Document level allowances for `ibr-168-ae` and charges for `ibr-169-ae`. Both tests change in the same way.

Previous

```
not(cac:TaxCategory/cbc:ID = "E" and
not(exists(<mark>cbc:AllowanceChargeReasonCode</mark>)))
```

New

```
not(cac:TaxCategory/cbc:ID = "E" and
not(exists(<mark>cac:TaxCategory/cbc:TaxExemptionReasonCode</mark>)))
```

The messages are unchanged.

Justification: Aligns the validation logic with the published business rules.

Related action item: provide the VAT exemption reason code on exempt allowances and charges.

Change 14 - ibr-123-ae and ibr-145-ae:

Previous Behavior: The test required exactly one Line VAT information (IBG-30) when the Invoice type code was 'Out of scope of VAT' (480) or 'Credit note related to goods or services' (81), and set no limit for any other type code. A line with two Line VAT information groups passed when the Invoice type code was not 480 or 81.

`ibr-145-ae` checked only that `cac:Item/cac:ClassifiedTaxCategory` was present, so Line VAT information without the Invoiced item VAT category code (IBT-151) passed.

New Behavior: Line VAT information MUST occur exactly once per line for every Invoice type code except 480 and 81, as stated by the business rule. `ibr-145-ae` checks the Invoiced item VAT category code (`cac:Item/cac:ClassifiedTaxCategory/cbc:ID`) on every line. A line without Line VAT information is reported by both rules when the Invoice type code is not 480 or 81.

Schematron change: Context `cac:InvoiceLine | cac:CreditNoteLine`, unchanged.

ibr-123-ae, previous

```
<mark>(</mark>(../(cbc:InvoiceTypeCode | cbc:CreditNoteTypeCode) = "81"
  or ../(cbc:InvoiceTypeCode | cbc:CreditNoteTypeCode) = "480")
 <mark>and</mark> count(cac:Item/cac:ClassifiedTaxCategory) = 1<mark>)</mark>
<mark>or not(../(cbc:InvoiceTypeCode | cbc:CreditNoteTypeCode) = "81"</mark>
       <mark>or ../(cbc:InvoiceTypeCode | cbc:CreditNoteTypeCode) = "480")</mark>
```

ibr-123-ae, new

```
(../(cbc:InvoiceTypeCode | cbc:CreditNoteTypeCode) = "81"
 or ../(cbc:InvoiceTypeCode | cbc:CreditNoteTypeCode) = "480")
<mark>or</mark> count(cac:Item/cac:ClassifiedTaxCategory) = 1
```

ibr-145-ae, previous

```
(<mark>cac:Item/cac:ClassifiedTaxCategory</mark>)
```

ibr-145-ae, new

```
(<mark>cac:Item/cac:ClassifiedTaxCategory/cbc:ID</mark>)
```

The messages are unchanged.

Justification: Aligns the validation logic with the published business rules, as confirmed by the UAE Peppol Authority.

Related action item: review the Line VAT information of invoice lines.

Change 15 - ibr-132-ae:

Previous Behavior: The rule context was `cac:Party/cac:PartyTaxScheme/cbc:CompanyID` for a party with country code AE. It reached the Seller VAT identifier (IBT-031) and the Buyer VAT identifier (IBT-048). The Seller tax representative party is `cac:TaxRepresentativeParty`, not `cac:Party`, and the Principal ID (BTAE-14) is carried in `cac:SellerSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID`, so neither was evaluated, although both are named by the business rule.

New Behavior: The rule is also evaluated on the Seller tax representative VAT identifier (IBT-063) when the tax representative country code is AE, as for the Seller and Buyer, and on the Principal ID (BTAE-14). The test and the message are unchanged.

Schematron change: Two alternatives are added to the rule context. The test and the message are unchanged.

Previous context

```
cac:Party[cac:PostalAddress/cac:Country/cbc:IdentificationCode = 'AE']
  /cac:PartyTaxScheme[cac:TaxScheme/normalize-space(upper-case(cbc:ID)) =
'VAT']/cbc:CompanyID
```

New context

```
cac:Party[cac:PostalAddress/cac:Country/cbc:IdentificationCode = 'AE']
  /cac:PartyTaxScheme[cac:TaxScheme/normalize-space(upper-case(cbc:ID)) =
'VAT']/cbc:CompanyID
<mark>|
cac:TaxRepresentativeParty[cac:PostalAddress/cac:Country/cbc:IdentificationCode =
'AE']</mark>
  <mark>/cac:PartyTaxScheme[cac:TaxScheme/normalize-space(upper-case(cbc:ID)) =
'VAT']/cbc:CompanyID</mark>
<mark>| cac:SellerSupplierParty/cac:Party/cac:PartyIdentification/cbc:ID</mark>
```

Justification: Aligns the rule context with the published business rule.

Related action item: review the Seller tax representative VAT identifier and the Principal ID.

Change 16 - Validator stability, aligned-ibrp-s-08 and ibr-102-ae:

Previous Behavior: For a document valid against the UBL 2.1 schema with a VAT breakdown without the VAT category taxable amount (ibt-116), validation stopped in `aligned-ibrp-s-08` or `ibr-102-ae` with a processor error and no validation result was returned.

New Behavior: The rules check that the VAT category taxable amount is a number before using it. Validation completes, `aligned-ibrp-045` reports the missing taxable amount, and `aligned-ibrp-s-08` or `ibr-102-ae` is also reported.

Schematron change: In the tests of `aligned-ibrp-s-08` and `ibr-102-ae`, the condition `(../cbc:TaxableAmount castable as xs:decimal)` is added after the existing check of the VAT rate. The rest of the test is unchanged:

Previous

```
(cbc:Percent castable as xs:decimal) and (every $rate in xs:decimal(cbc:Percent)
satisfies ...)
```

New

```
(cbc:Percent castable as xs:decimal) <mark>and (../cbc:TaxableAmount castable as
xs:decimal)</mark>
and (every $rate in xs:decimal(cbc:Percent) satisfies ...)
```

The calculation passes `../xs:decimal(cbc:TaxableAmount)` to the function `u:slack`, which requires one decimal value. Without the taxable amount the value was empty, and the processor stopped with the error "An empty sequence is not allowed as the first argument of u:slack()". With the new condition the test is false before the calculation is reached, and the rule is reported.

Justification: Validation returns a result for these documents, and the error is reported by the rule that describes it.

Change 17 - ibr-198-ae:

Previous Behavior: The Credit note reason code (BTAE-03) has cardinality 1..1, but no rule limited it to one occurrence. `ibr-055-ae` is satisfied when any reason code is 'VD', so a credit note without a Preceding invoice reference (IBG-03) passed when a second `cac:DiscrepancyResponse` with the reason code 'VD' was added.

New Behavior: The new rule `ibr-198-ae` reports a document with more than one header Credit note reason code.

The example `Volume-discount-credit-note.xml` carried two header Credit note reason codes, `VD` and `DL8.61.1.E`. The second one is removed.

Schematron change: New rule:

```
Context: /ubl:Invoice | /cn:CreditNote
Test:    count(cac:DiscrepancyResponse/cbc:ResponseCode) <= 1
```

Justification: Enforces the cardinality of BTAE-03 and closes the bypass of `ibr-055-ae`.

Related action item: provide one Credit note reason code.

Change 18 - ibr-183-ae:

Previous Behavior: The test accepted the values `TL`, `CL`, `EID`, `PAS` and `CD` for the Buyer legal registration identifier type (BTAE-16). `CL` is not a documented value. The exemption for the buyer electronic address (IBT-049) was a prefix match on '1' or '9', so on the predefined buyer electronic addresses beginning with '9' the value of BTAE-16 was not checked, although `ibr-180-ae` required it.

New Behavior: The test accepts only the documented values `TL`, `EID`, `PAS` and `CD`. The exemption applies only to a ten digit address beginning with '1', matching `^1[0-9]{9}$`, as in `ibr-135-ae`. Other addresses beginning with '9' are not exempted, because the business rule names '1XXXXXXXXX' only. The predefined addresses '9900000098' and '9900000099' are exempted by Change 20.

The example `Exports.-.predefined.endpoint.xml` used the value `PASS` for the Buyer, which is not a documented value. It is corrected to `PAS`. The Buyer of this example is on the predefined buyer electronic address '9900000099', for which `ibr-183-ae` does not check the value (Change 20).

Schematron change: Context `cac:AccountingCustomerParty/cac:Party`, unchanged.

ibr-183-ae, previous

```
not(cac:PartyLegalEntity/cbc:CompanyID)
or not(cbc:EndpointID[@schemeID = "0235"])
or matches(normalize-space(cbc:EndpointID), "^[<mark>19</mark>]")
or cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID = ("TL", <mark>"CL",</mark>
"EID", "PAS", "CD")
```

ibr-183-ae, new

```
not(cac:PartyLegalEntity/cbc:CompanyID)
or not(cbc:EndpointID[@schemeID = "0235"])
or matches(normalize-space(cbc:EndpointID), <mark>"^1[0-9]{9}$")</mark>
<mark>or normalize-space(cbc:EndpointID) = ("9900000098", "9900000099</mark>")
or cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID = ("TL", "EID", "PAS",
"CD")
```

The new test includes the exemption of Change 20 (fourth line). In the message, "is not '1XXXXXXXXX'" is changed to "is not '1XXXXXXXXX', '9900000098' or '9900000099'".

Justification: Aligns the validation logic with the published business rule and the documented values of BTAE-16.

Related action item: use only the documented values of BTAE-16.

Change 19 - ibr-177-ae:

Previous Behavior: The test applied only when the Invoice transaction type code (BTAE-02) was XXXXX1XX (Disclosed agent billing). Documents with the Invoice type code 'Out of scope of VAT' (480) or 'Credit note related to goods or services' (81), for which `ibr-134-ae` does not require IBT-031, passed without the Seller tax registration identifier (IBT-032) and without the Seller VAT identifier (IBT-031), unless they were Disclosed agent billing.

New Behavior: Every document MUST contain the Seller tax registration identifier (IBT-032) or the Seller VAT identifier (IBT-031), that is, a Seller `cac:PartyTaxScheme/cbc:CompanyID`. For the Invoice type codes 'Out of scope of VAT' (480) and 'Credit note related to goods or services' (81), where `ibr-134-ae` does not require IBT-031, one of the two identifiers is still required.

Schematron change: Context `cac:AccountingSupplierParty/cac:Party`, unchanged. The condition on the Invoice transaction type code is removed:

Previous

```
not(matches((ancestor::*[local-name()='Invoice' or local-
name()='CreditNote'][1]/cbc:ProfileExecutionID)[1],
            '^[01]{5}1[01]{2}$'))
or exists(cac:PartyTaxScheme/cbc:CompanyID)
```

New

```
exists(cac:PartyTaxScheme/cbc:CompanyID)
```

The message is unchanged, except for a full stop added at the end.

Justification: The UAE Peppol Authority confirmed that `ibr-177-ae` is a general rule for every transaction.

Related action item: provide a Seller tax identifier on every document.

Change 20 - ibr-180-ae, ibr-183-ae and ibr-101-ae:

Previous Behavior: For a Buyer electronic address with scheme identifier '0235', `ibr-180-ae` required the Buyer legal registration identifier type (BTAE-16) whenever the Buyer legal registration identifier (IBT-047) was provided, `ibr-183-ae` checked its value, and `ibr-101-ae` required the Authority name (BTAE-11) for the type 'Commercial/Trade license'. This also applied to a Buyer on the predefined buyer electronic address '9900000098' (not subject to UAE e-invoicing regulations) or '9900000099' (Exports, receiver not registered in Peppol).

New Behavior: The three rules do not apply when the buyer electronic address (IBT-049) is '9900000098' (buyer not subject to UAE e-invoicing) or '9900000099' (Exports, receiver not registered in Peppol). BTAE-16 and BTAE-11 are optional for these Buyers. The requirements for IBT-047 are unchanged. When BTAE-16 is provided as 'PAS' (Passport), the Passport issuing country code (BTAE-19) is still required by `ibr-010-ae`. The predefined address '9900000097' (Deemed supply) is not exempted.

Schematron change: Context `cac:AccountingCustomerParty/cac:Party`, unchanged. Each test gets one more alternative, for the predefined buyer electronic addresses:

ibr-180-ae, previous

```
not(cbc:EndpointID[@schemeID = "0235"] and cac:PartyLegalEntity/cbc:CompanyID)
or cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID
```

ibr-180-ae, new

```
not(cbc:EndpointID[@schemeID = "0235"] and cac:PartyLegalEntity/cbc:CompanyID)
or cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID
<mark>or normalize-space(cbc:EndpointID) = ("9900000098", "9900000099")</mark>
```

ibr-101-ae, previous

```
(cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID = "TL"
 and cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyName)
or not(cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID = "TL")
```

ibr-101-ae, new

```
(cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID = "TL"
 and cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyName)
or not(cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID = "TL")
<mark>or (cbc:EndpointID/@schemeID = "0235"</mark>
    <mark>and normalize-space(cbc:EndpointID) = ("9900000098",
"9900000099"))</mark>
```

For `ibr-183-ae`, see the new test under Change 18. The messages of the three rules now state the exception.

Justification: A Buyer on these predefined buyer electronic addresses may have no UAE registration details. Requested by the UAE Peppol Authority.

Related action item: BTAE-16 and BTAE-11 may be omitted for these Buyers.

Change 21 - IBT-008:

Previous Behavior: IBT-008 showed the PINT General definition, which describes a tax point date code. The page did not state that PINT AE uses the term for the Frequency of billing.

New Behavior: The PINT AE definition reads: "In the UAE, this term carries the Frequency of billing. The code MUST be taken from the Frequency of billing code list (AE-FreqBill)." The values continue to be validated by `ibr-005-ae`.

Justification: Requested by the UAE Peppol Authority, so that implementers see the UAE use of IBT-008 on its page.

Change 22 - BTAE-02 notation:

Previous Behavior: Values of the Invoice transaction type code (BTAE-02), such as XXXXXXX1 (Exports) and X1XXXXXX (Deemed supply), were written with the letter X, without saying what X means. The rules test each position as 0 or 1, for example `^[01]{7}1$`.

New Behavior: The definition of BTAE-02 adds: "An 'X' in a value indicates that the corresponding position may be either 0 or 1."

Justification: Prevents X from being read as a literal character. Agreed with the UAE Peppol Authority.

Change 23 - Example attachments:

Previous Behavior: The attached document (IBT-125, `cac:AdditionalDocumentReference/cac:Attachment/cbc:EmbeddedDocumentBinaryObject`) of the example documents was declared as `application/pdf` but contained a short placeholder text, such as "Base64 content example", encoded in Base64. It was not a PDF document, so a receiver that checks attachments rejected these documents.

New Behavior: The attached document is a valid one-page PDF document. The file names and MIME codes are unchanged. The twelve billing examples concerned are listed under Samples.

Justification: Example documents should be usable as test data without changes. Reported by a Peppol Testbed user.

Change 24 - ibr-147-ae, ibr-131-ae and ibr-146-ae:

Previous Behavior: The rules calculated with floating point numbers and required the stated amount to equal the rounded result exactly. Decimal values such as 0.35 have no exact floating point value, so a result ending in 5 in the third decimal could fall just below it and be rounded down. `ibr-147-ae` calculated 347.5 * 0.35 * 100 as 12162.499999999998 and rounded the line net amount to 121.62, so the correct line net amount 121.63 was reported. `ibr-131-ae` and `ibr-146-ae` rounded 1.15 * 50 / 100 = 0.575 to 0.57 in the same way, so the correct allowance or charge amount 0.58 was reported. An amount rounded by another method was also reported: 2 * 6.0625 = 12.125 rounded half to even gives 12.12, and -2 * 6.0625 = -12.125 rounded away from zero gives -12.13, while the rules expected 12.13 and -12.12.

New Behavior: The rules calculate with exact decimal values and accept a difference of up to 0.02 between the stated amount and the calculated amount, as the Peppol BIS Billing 3.0 rules `PEPPOL-EN16931-R120` (Invoice line net amount) and `PEPPOL-EN16931-R040` (allowance and charge amount) do, and as `aligned-ibrp-s-08`, `aligned-ibrp-s-09` and `ibr-102-ae` already do for the VAT breakdown. `ibr-147-ae` multiplies the quantity by the price before dividing by the base quantity, so that 3 * 1.015 / 3 gives 1.015 and not a shortened value. For 347.5 * 0.35 = 121.625, line net amounts from 121.61 to 121.64 pass, and 121.60 or 121.65 is reported. A base quantity of zero is still reported. The formulas and the messages are unchanged.

Schematron change: Context `cac:InvoiceLine | cac:CreditNoteLine` for `ibr-147-ae`, unchanged.

ibr-147-ae, previous

```
round(cbc:LineExtensionAmount * 100) div 100 =
round((((cbc:InvoicedQuantity | cbc:CreditedQuantity)
        * (cac:Price/cbc:PriceAmount div cac:Price/cbc:BaseQuantity))
       + sum(cac:AllowanceCharge[cbc:ChargeIndicator="true"]/cbc:Amount)
       - sum(cac:AllowanceCharge[cbc:ChargeIndicator="false"]/cbc:Amount)) * 100)
div 100
```

ibr-147-ae, new

```
if (exists(cbc:InvoicedQuantity | cbc:CreditedQuantity)
    and exists(cac:Price/cbc:PriceAmount) and exists(cac:Price/cbc:BaseQuantity))
then (if (xs:decimal(cac:Price/cbc:BaseQuantity) = 0) then false()
      else u:slack(xs:decimal(cbc:LineExtensionAmount),
                   (xs:decimal(cbc:InvoicedQuantity | cbc:CreditedQuantity)
                    * xs:decimal(cac:Price/cbc:PriceAmount)
                    div xs:decimal(cac:Price/cbc:BaseQuantity))
                   +
sum(cac:AllowanceCharge[cbc:ChargeIndicator="true"]/xs:decimal(cbc:Amount))
                   -
sum(cac:AllowanceCharge[cbc:ChargeIndicator="false"]/xs:decimal(cbc:Amount)),
                   0.02))
else false()
```

ibr-131-ae and ibr-146-ae, previous

```
<mark>not</mark>(exists(cbc:BaseAmount) and exists(cbc:MultiplierFactorNumeric))
<mark>or number</mark>(cbc:Amount) <mark>= (number</mark>(cbc:BaseAmount) *
<mark>number</mark>(cbc:MultiplierFactorNumeric) div 100)
<mark>or number</mark>(<mark>cbc:Amount</mark>) <mark>=
round((number(cbc:BaseAmount) * number(cbc:MultiplierFactorNumeric) div 100) *
100) div 100</mark>
```

ibr-131-ae and ibr-146-ae, new

```
<mark>if</mark> (exists(cbc:BaseAmount) and exists(cbc:MultiplierFactorNumeric))
<mark>then u:slack(xs:decimal</mark>(cbc:Amount)<mark>,</mark>
             <mark>xs:decimal</mark>(cbc:BaseAmount) *
<mark>xs:decimal</mark>(cbc:MultiplierFactorNumeric) div 100<mark>,</mark>
             <mark>0.02</mark>)
<mark>else true</mark>()
```

`u:slack(a, b, 0.02)` is true when `a` and `b` differ by at most 0.02. It is the same function used by `aligned-ibrp-s-08`.

Justification: A document with correctly calculated amounts must pass whatever rounding method the sender uses, and the AE rules apply the same 0.02 tolerance as the equivalent Peppol rules. Reported by a UAE Service Provider and raised by the UAE Peppol Authority for review against `PEPPOL-EN16931-R120`.

Related action item: review amounts that were adjusted to pass these rules.

Change 25 - Validator stability, ibr-010-ae and ibr-012-ae:

Previous Behavior: The rules applied a function that accepts a single value to the passport issuing country code (`cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyName`). The UBL 2.1 schema allows `cac:PartyLegalEntity` to repeat. For a document valid against the schema with two Buyer or Seller legal entities that both carry a `schemeAgencyName`, validation stopped with a processor error and no validation result was returned.

New Behavior: `ibr-010-ae` and `ibr-012-ae` check the passport issuing country code of each passport identifier (`schemeAgencyID` 'PAS'). Validation completes, and the second legal registration identifier is reported by `ibr-103` or `ibr-100`. Documents with one legal entity get the same result as before. The messages are unchanged.

Schematron change: The country code pattern is unchanged and is shortened below as `^(AF|AX|...|ZW)$`.

ibr-010-ae and ibr-012-ae, previous

```
<mark>not(cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID)</mark>
<mark>or not(cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID</mark> =
"PAS"<mark>)</mark>
<mark>or (cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyID = "PAS"</mark>
    <mark>and cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyName</mark>
    <mark>and</mark>
matches(<mark>cac:PartyLegalEntity/cbc:CompanyID/@schemeAgencyName</mark>,
"^(AF|AX|...|ZW)$")<mark>)</mark>
```

ibr-010-ae and ibr-012-ae, new

```
<mark>every $id in cac:PartyLegalEntity/cbc:CompanyID[@schemeAgencyID</mark> =
"PAS"<mark>]</mark>
<mark>satisfies</mark> matches(<mark>string($id/@schemeAgencyName)</mark>,
"^(AF|AX|...|ZW)$")
```

The function `matches` accepts one value only. With two legal entities, the previous test passed two `schemeAgencyName` values to it, and the processor stopped with the error "A sequence of more than one item is not allowed as the first argument of fn:matches()". The new test checks each passport identifier separately. A passport identifier without `schemeAgencyName` is still reported, because the empty string does not match the pattern.

Justification: Validation returns a result for these documents, and the error is reported by the rule that describes it.

Change 26 - `Exports.xml` and `Exports.-.predefined.endpoint.xml`:

Previous Behavior: Both examples are in USD (IBT-005) with the Tax accounting currency AED (IBT-006) and the exchange rate 3.67285. The Invoice line amount in AED (BTAE-10) was `248750` with `currencyID="USD"`, and the VAT Line amount in AED (BTAE-08) was `0` with `currencyID="USD"`. The Invoice total amount with VAT in AED (BTAE-20) was `AED 913621.44`. In `Exports.-.predefined.endpoint.xml` the `cbc:ID` of the BTAE-20 group was `AED>`.

New Behavior: BTAE-10 is `913621.44` with `currencyID="AED"`, that is 248750 multiplied by 3.67285 and rounded to two decimals. BTAE-08 is `0` with `currencyID="AED"`. BTAE-20 is `913621.44`. The `cbc:ID` of the BTAE-20 group is `AED` in both examples.

Schematron change: None. No rule requires AED for BTAE-10 and BTAE-08, and no rule checks the format of BTAE-20. Both examples pass validation before and after the change.

Justification: BTAE-10 and BTAE-08 are defined as amounts in AED. BTAE-20 is defined as a numeric amount, and the currency AED is given in `cbc:ID`. Reported by an implementer review.

Related action item: use the corrected examples for exports in a currency other than AED.

Change 28 - Spelling corrections:

Previous Behavior: The definitions of IBT-032 and BTAE-23 read "Indentification", the definition of BTAE-23 read "indentify" and the definition of BTAE-01 read "beneficary". The syntax binding of BTAE-23 named the element `cac:PartyIndentification`.

New Behavior: The definitions read "Identification", "identify" and "beneficiary". The syntax binding of BTAE-23 names the element `cac:PartyIdentification`.

Schematron change: None.

Justification: Spelling errors. The meaning of the definitions and the XML structure are unchanged.

Change 29 - ibr-127-ae, ibr-191-ae:

Previous Behavior: The messages of both rules named the Invoice transaction-type code "BTAE-002".

New Behavior: The messages name it "BTAE-02", the identifier of the business term.

Schematron change: Messages only. In each message "(BTAE-002)" is replaced by "(BTAE-02)". The tests are unchanged.

Justification: BTAE-002 is not a business term identifier.

Change 30 - ibr-178-ae:

Previous Behavior: The message was "Tax scheme code, if provided in (IBT-031-1) shall not be 'VAT' when Seller tax registration identifier (IBT-032) is provided". It did not describe the test.

New Behavior: The message states that the Seller tax identifier group (`cac:PartyTaxScheme`) occurs at most twice, and that when it occurs twice exactly one group has the tax scheme code 'VAT' (IBT-031-1) and the other group, which carries the Seller tax registration identifier (IBT-032), has another tax scheme code.

Schematron change: Message only. The test `(count(cac:PartyTaxScheme) = 2 and count(cac:PartyTaxScheme[cac:TaxScheme/cbc:ID = "VAT"]) = 1) or count(cac:PartyTaxScheme) < 2` is unchanged.

Justification: A Seller with a TRN and a TIN sends two groups, one with 'VAT' and one with another code. The previous message could be read as forbidding 'VAT' in that case.

Change 31 - Rule message corrections:

Previous Behavior: The messages of 20 rules contained wrong business term identifiers, wrong term names, statements that differed from the test, or typing errors.

New Behavior: Each message names the correct business terms and states what its test checks. The table Validation Message Improvements lists the change and the reason for each rule.

Schematron change: Messages only. The tests and the rule contexts are unchanged.

Justification: The messages should name the correct business terms and describe the tests.

Change 32 - Text corrections:

Previous Behavior: The specification contained the following errors.

BIS:

- IBT-032 was named "Seller VAT registration identifier", BTAE-10 was named "Amount payable", and BTAE-20 was named "Invoice total amount with VAT in tax accounting currency".
- Invoice type codes 389 and 261 were named "Self-Billing invoice" and "Self-Billing Credit note".
- The credit note example for volume discounts showed `cbc:InvoiceTypeCode` with the value 381.
- Three credit note examples showed `cbc:DueDate`, which a UBL credit note does not have at document level.
- Five examples showed `cbc:ProfileExecutionID` after the invoice type code. In UBL it comes before.
- The text on the Buyer electronic address said "[Predefined end point]" instead of the values.
- The tax calculation example showed a rate and an exemption reason text in the 'Exempt from tax' breakdown and a rate on the 'Exempt from tax' line, which `ibr-121-ae` and `aligned-ibrp-e-05` do not allow. It showed the rate 0 for 'VAT reverse charge', while the examples use the rate 5.
- The list of tax categories with a tax amount of zero did not include 'N'.
- The text on the tax breakdown said that the tax rate is not required for 'E' and 'Z'.
- The text on BTAE-08 did not mention that it is not provided for 'Exempt from tax' lines.
- The heading "Invoice total in VAT accounting currency" was not shown as a heading.

Data model and syntax binding:

- IBT-008 was shown with the name "TAX point date code".
- BTAE-14 was named "Principle ID".
- The name of BTAE-20 ended with a period, and its definition said "maximum 2 digits".
- The definition of BTAE-24 contained "production bach".
- The syntax binding of BTAE-08 and BTAE-10 named the currency attribute `CurrencyID`, and `cac:SellerSupplierParty` was named "SELLER CUSTOMER PARTY".
- In the credit note data model, the group LINE AMOUNTS IN ACCOUNTING CURRENCY (AED) had the identifier IBG-38, which belongs to another group.

Code lists:

- AE-Exempt contained the name "Cetrain financial services".

- The description of AE-TransType contained "always 8 position what have value of either 1 or 0".
- The description of invoice type code 480 said that the invoice should not contain tax details or party tax registrations.

New Behavior:

BIS:

- IBT-032 is named "Seller tax registration identifier" BTAE-10 "Invoice line amount in AED" and BTAE-20 "Invoice (or CreditNote) total amount with VAT in AED", the names of the business terms.
- Codes 389 and 261 are named "Self-billed invoice" and "Self billed credit note", as in the code list.
- The credit note example shows `cbc:CreditNoteTypeCode` with the value 381.
- `cbc:DueDate` is removed from the three credit note examples.
- `cbc:ProfileExecutionID` is shown before the invoice type code.
- The text gives the values 9900000097 (Deemed supply), 9900000099 (Exports, buyer without electronic address) and 9900000098 (buyer not subject to UAE e-invoicing regulations).
- The tax calculation example shows no rate and no exemption reason text for 'Exempt from tax' in the breakdown, no rate on the 'Exempt from tax' line, and the rate 5 for 'VAT reverse charge'.
- 'N - Standard rate additional VAT' is added to the list, as required by `ibr-108-ae`.
- The text says that the rate is 0 and must be provided for 'Z' (`ibr-120-ae`), and that no rate is provided for 'E' (`ibr-121-ae`).
- The text says that BTAE-08 is not provided for 'Exempt from tax' lines (`ibr-163-ae`).
- The heading is shown as a heading.

Data model and syntax binding:

- IBT-008 is named "Frequency of billing", as in the rule messages (Change 1).
- BTAE-14 is named "Principal ID", as in the rule messages.
- The name of BTAE-20 has no period, and its definition says "maximum 2 decimals".
- The definition of BTAE-24 says "production batch".
- The attribute is named `currencyID`, and `cac:SellerSupplierParty` is named "SELLER SUPPLIER PARTY".
- The group has the identifier IBG-39 in the credit note data model, as in the invoice data model.

Code lists:

- The name is "Certain financial services". The code is unchanged.

- The description says "always 8 positions, each with the value 1 or 0".
- The sentence is removed from the description of code 480. From this release `ibr-177-ae` requires a Seller tax identifier on every document (Change 19).

Schematron change: None.

Justification: The texts should use the names of the business terms and agree with the validation rules. No element, code or rule is changed.

Change 33 - Examples `Supply through e-commerce.xml`, `Disclosed agent billing tax credit note.xml`, `Deemed.supply.-.predefined.endpoint.xml`:

Previous Behavior: `Supply through e-commerce.xml` carried the Invoice transaction-type code (BTAE-02) `00000001`, which is Exports. `Disclosed agent billing tax credit note.xml` carried `00000000`, although it contains the Principal ID (BTAE-14). `Deemed.supply.-.predefined.endpoint.xml` carried the Buyer electronic address `1012345678` instead of the predefined address for Deemed supply. In `Supply under Reverse charge mechanism.xml`, the annotation of `cbc:ItemClassificationCode` referred to IBT-157.

New Behavior: `Supply through e-commerce.xml` carries `00000010` (Supply through E-commerce). `Disclosed agent billing tax credit note.xml` carries `00000100` (Disclosed agent billing), as the invoice example `Disclosed.agent.billing.xml`. `Deemed.supply.-.predefined.endpoint.xml` carries the Buyer electronic address `9900000097`. The annotation in `Supply under Reverse charge mechanism.xml` refers to IBT-158.

Schematron change: None. The examples are valid before and after the change.

Justification: An example should match the scenario it shows.

Change 34 - Cardinalities of IBG-39, BTAE-08, IBT-095 and IBT-102:

Previous Behavior: The data model showed the group LINE AMOUNTS IN ACCOUNTING CURRENCY (AED) (IBG-39) as 0..1, VAT Line amount in AED (BTAE-08) as 1..1, and the Document level allowance VAT category code (IBT-095) and the Document level charge VAT category code (IBT-102) as 0..1.

New Behavior: IBG-39 is 1..1, BTAE-08 is 0..1, IBT-095 and IBT-102 are 1..1.

Schematron change: None. The cardinalities now state what the rules already require: `ibr-194-ae` requires BTAE-10 on every line, `ibr-163-ae` does not allow BTAE-08 on 'Exempt' lines, and `aligned-ibrp-032` and `aligned-ibrp-037` require the VAT category code on every document level allowance and charge.

Justification: The data model and the validation rules should state the same requirements.

Samples

Sample	Change	Description	Reason
Seller-TRN-and-TIN-identifiers.xml (Change 9)	Added	New invoice example in which the Seller carries both a VAT registration group (IBT-031, TRN) and a non-VAT tax registration group (IBT-032, TIN), with the applicable rules annotated inline.	Documents the scenario of two cac:PartyTaxScheme groups, which was previously not covered by an example file.
Continuous.supplies.xml (Change 10)	Updated	Frequency of Billing changed from cbc:Description to cbc:DescriptionCode.	Alignment with Change 1.
Standard.invoice.-.Extensive.xml (Change 10)	Updated	The annotation of cac:InvoicePeriod/cbc:DescriptionCode refers to IBT-008 instead of BTAE-06. No element is changed by this change.	Alignment with Change 1.
Doc-level-allowance-AE-category.xml (Change 8)	Updated	The Document level allowance VAT rate (ibt-96) of the 'Reverse charge' allowance changed from 0 to 5.	Alignment with Change 8.
Doc-level-charge-AE-category.xml (Change 8)	Updated	The Document level charge VAT rate (ibt-103) of the 'Reverse charge' charge changed from 0 to 5.	Alignment with Change 8.
Volume-discount-credit-note.xml (Change 11)	Corrected	Within cac:CreditNoteLine, cac:OrderLineReference is now placed before cac:DiscrepancyResponse.	The example did not validate against the UBL 2.1 schema.
Doc-level-allowance-E-category.xml (Change 13)	Updated	The Document level allowance VAT category carries the VAT exemption reason code DL8.46.4. The invoice line uses DL8.46.4 instead of VATEX-AE-EDU, with a matching item name and description.	Alignment with Change 13. VATEX-AE-EDU is not in the AE VAT exemption reason code list.
Doc-level-charge-E-category.xml (Change 13)	Updated	The Document level charge VAT category carries the VAT exemption reason code DL8.46.4. The invoice line uses DL8.46.4 instead of VATEX-AE-EDU, with a matching item name and description.	Alignment with Change 13. VATEX-AE-EDU is not in the AE VAT exemption reason code list.
Volume-discount-credit-note.xml (Change 17)	Corrected	The second header Credit note reason code, DL8.61.1.E, is removed. The Credit note reason code is VD.	The Credit note reason code (BTAE-03) occurs at most once, as required by Change 17.

Sample	Change	Description	Reason
Exports.-.predefined.endpoint.xml (Change 18)	Corrected	The Buyer legal registration identifier type (BTAE-16) changed from PASS to PAS.	PASS is not a documented value of BTAE-16. The example is corrected to the documented value PAS.
• Disclosed agent billing tax credit note.xml • Standard tax credit Note.xml • Volume-discount-credit-note.xml • Continuous.supplies.xml • Deemed.supply.-.predefined.endpoint.xml • Standard tax invoice.xml • Standard.invoice.-.Extensive.xml • Standard.tax.invoice.-.predefined.endpoint.xml • Summary tax invoice.xml • Supply involving free trade zone.xml • Supply through e-commerce.xml • Supply under Reverse charge mechanism.xml (Change 23)	Updated	The attached document (IBT-125) is replaced with a valid one-page PDF document. The file name and MIME code are unchanged.	The previous content was placeholder text, not a PDF, so a receiver that checks attachments rejected the documents.
• Exports.xml • Exports.-.predefined.endpoint.xml (Change 26)	Corrected	BTAE-10 changed from 248750 USD to 913621.44 AED. BTAE-08 changed from 0 USD to 0 AED. BTAE-20 changed from AED 913621.44 to 913621.44. In Exports.-.predefined.endpoint.xml, the cbc:ID of the BTAE-20 group changed from AED> to AED.	BTAE-10 and BTAE-08 are amounts in AED. BTAE-20 is a numeric amount.

Sample	Change	Description	Reason
• Supply through e-commerce.xml • Disclosed agent billing tax credit note.xml • Deemed.supply.-.predefined.endpoint.xml • Supply under Reverse charge mechanism.xml (Change 33)	Corrected	• Supply through e-commerce.xml: BTAE-02 changed from 00000001 to 00000010. • Disclosed agent billing tax credit note.xml: BTAE-02 changed from 00000000 to 00000100. • Deemed.supply.-.predefined.endpoint.xml: the Buyer electronic address changed from 1012345678 to 9900000097. • Supply under Reverse charge mechanism.xml: the annotation of cbc:ItemClassificationCode refers to IBT-158 instead of IBT-157.	The previous values did not match the scenarios of the examples.

Action Items for Implementers

Each action item names the change it results from, so that the full background of an action is one link away.

- Update validation environments with the corrected Schematron validation artefacts.
- (Change 1) Populate Frequency of Billing (IBT-008) in cac:InvoicePeriod/cbc:DescriptionCode. Documents populating cac:InvoicePeriod/cbc:Description no longer carry Frequency of Billing.
- (Change 2) Review the country subdivision (IBT-039, IBT-054, IBT-068, IBT-079) of every address in existing test data. Invalid emirate codes on the Seller, Buyer and Deliver to addresses previously passed validation and will now be reported.
- (Change 3) Review Buyers whose electronic address (IBT-049) carries scheme identifier '0235' and is not a ten digit value beginning with '1' or '9'. Those documents now require the Buyer legal registration identifier (IBT-047).
- (Change 4) Confirm that the Standard rate additional VAT category identifier used in code, code list imports and test data is the Latin capital letter N (U+004E).
- (Change 5) Review documents with Invoice type code 'Out of scope of VAT' (480) or 'Credit note related to goods or services' (81) that use the 'Zero rated' (Z) category. Those documents are now reported by ibr-122-ae.
- (Change 7) Add the code DL8.48.8.3 (Metal Scrap Trading) to internal copies of the Type of goods or services subject to RCM code list.
- (Change 8) Use a VAT rate greater than zero for Document level allowances and charges with the

VAT category 'Reverse charge'. A rate of zero is now reported by `aligned-ibrp-ae-06` and `aligned-ibrp-ae-07`.

- (Change 9) Use `Seller-TRN-and-TIN-identifiers.xml` as the reference for a Seller carrying both a TRN (IBT-031) and a TIN (IBT-032).
- (Change 13) Provide the VAT exemption reason code in `cac:AllowanceCharge/cac:TaxCategory/cbc:TaxExemptionReasonCode` for Document level allowances and charges with the VAT category 'Exempt from VAT'. Documents without it are now reported by `ibr-168-ae` and `ibr-169-ae`.
- (Change 14) Review invoice lines with more than one Line VAT information (IBG-30), or with Line VAT information without an Invoiced item VAT category code (IBT-151). They are now reported by `ibr-123-ae` (for Invoice type codes other than 480 and 81) and by `ibr-145-ae`.
- (Change 15) Review the Seller tax representative VAT identifier (IBT-063) for a tax representative with country code AE, and the Principal ID (BTAE-14). Values that are not a TRN are now reported by `ibr-132-ae`.
- (Change 17) Provide one Credit note reason code (BTAE-03) per document. A second header `cac:DiscrepancyResponse` with a reason code is now reported by `ibr-198-ae`.
- (Change 18) Use only `TL`, `EID`, `PAS` or `CD` for the Buyer legal registration identifier type (BTAE-16). Other values are now reported by `ibr-183-ae` unless the buyer electronic address is a ten digit value beginning with '1', or is '9900000098' or '9900000099'.
- (Change 19) Provide the Seller tax registration identifier (IBT-032) or the Seller VAT identifier (IBT-031) on every document. Documents without either are now reported by `ibr-177-ae`.
- (Change 20) For a Buyer on the predefined buyer electronic address '9900000098' or '9900000099', the Buyer legal registration identifier type (BTAE-16) and the Authority name (BTAE-11) may be omitted.
- (Change 24) Review line net amounts (IBT-131) and allowance and charge amounts that were adjusted to pass `ibr-147-ae`, `ibr-131-ae` or `ibr-146-ae`. Amounts within 0.02 of the calculated amount now pass.
- (Change 26) Use `Exports.xml` and `Exports.-.predefined.endpoint.xml` as the reference for exports in a currency other than AED: BTAE-10 and BTAE-08 in AED, and BTAE-20 as a number without a currency code.
- Review and retest validation scenarios related to:
  - Frequency of billing values and the frequency of billing code list.
  - Country subdivision validation on the Seller, Buyer, Seller tax representative and Deliver to addresses.
  - Buyer legal registration identifier (IBT-047) for a Buyer electronic address with scheme identifier '0235'.
  - VAT categories of out of scope invoices and credit notes.
  - Items of type 'Services' or 'Both' without a Service accounting code.
  - Document level allowances and charges with the VAT category 'Reverse charge'.
  - Document level allowances and charges with the VAT category 'Exempt from VAT'.

- Invoice lines with more than one Line VAT information or without an Invoiced item VAT category code.
- TRN format of the Seller tax representative VAT identifier and the Principal ID.
- VAT breakdowns without a VAT category taxable amount.
- Credit notes with more than one Credit note reason code.
- Buyer legal registration identifier type (BTAE-16) values.
- Documents without a Seller tax identifier.
- Foreign Buyers on the predefined buyer electronic addresses '9900000098' and '9900000099'.
- Invoice line net amounts and allowance and charge amounts that are rounded, including amounts whose exact value ends in 5 in the third decimal and negative amounts.
- Documents with two Buyer or Seller legal entities that carry a passport identifier.

- Update internal test data if it previously relied on validation behaviour that was overly permissive or incorrect.

Support

For support and clarification: OpenPeppol UAE Peppol Authority support.

Version 1.0.4

Maintained by	**United Arab Emirates (UAE) Peppol Authority**
Release Date	2026-06-02
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 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	`cac:AllowanceCharge/cac:TaxCategory[cbc:ID='AE']/cbc:Percent`	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	`//cac:TaxCategory[cbc:ID='S']/cbc:Percent`	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.
ibr-105-ae	`cac:TaxTotal/cac:TaxSubtotal`	Corrected	Exactly one VAT breakdown for category N (Standard rate additional VAT).	Corrected VAT subtotal evaluation logic for invoices containing multiple VAT categories.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-122-ae	`//cac:TaxCategory/cbc:ID`, `//cac:ClassifiedTaxCategory/cbc:ID`	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	`/*/cbc:ProfileID`	Corrected	Business process (ibt-023) MUST start with `urn:peppol:bis:billing` or `urn:peppol:bis:selfbilling`.	Corrected ProfileID pattern validation to prevent invalid values from passing validation.
ibr-102-ae	`cac:TaxSubtotal/cac:TaxCategory[cbc:ID='N']`	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	`cac:TaxSubtotal/cac:TaxCategory[cbc:ID='S']`	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	`cac:TaxSubtotal/cac:TaxCategory[cbc:ID='S']`	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	`cac:TaxSubtotal/cac:TaxCategory[cbc:ID='S']`	Message	Standard rate breakdown MUST not have exemption reason.	Corrected outdated BT-ID references in the validation message.
ibr-133-ae	`cac:TaxScheme/cbc:ID`	Message	VAT scheme code validation.	Corrected BT-ID formatting in the validation message.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
ibr-137-ae	cbc:ProfileExecutionID - Disclosed Agent	Message	Principal ID (BTAE-14) MUST be provided for Disclosed Agent billing.	Corrected terminology in the validation message.
ibr-176-ae	cbc:ProfileExecutionID - Disclosed Agent	Message	Seller VAT and Principal ID MUST differ.	Corrected terminology in the validation message.
ibr-143-ae	cac:AccountingSupplierParty/⋯/cac:PostalAddress	Message	Seller postal address completeness.	Corrected wording in the validation message for clarity and consistency.
ibr-128-ae	cac:PostalAddress	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	cac:InvoiceLine, cac:CreditNoteLine	Message	Each Invoice line MUST have a VAT category code.	Corrected punctuation in the validation message.
ibr-184-ae	cac:Item - CommodityCode='G'	Message	Item classification identifier required for Goods.	Corrected punctuation formatting in the validation message.
ibr-185-ae	cac:Item - CommodityCode='S'	Message	Service accounting code required for Services.	Corrected punctuation formatting in the validation message.
ibr-186-ae	cac:Item - CommodityCode='B'	Message	Both identifiers required for Both.	Corrected punctuation formatting in the validation message.
ibr-119-ae	cac:TaxSubtotal	Message	VAT category rate required except for exempt/not-subject.	Corrected logical wording in the validation message.
ibr-116-ae	cbc:ProfileExecutionID - Margin scheme	Message	Margin scheme tax category validation.	Corrected formatting inconsistency in the validation message.
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.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
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 `ibr-055-ae`.	Improved Credit Note scenario coverage.

Sample	Change	Description	Reason
Existing sample files	Updated	Added timezone (`+04:00`) to `IssueTime` 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	Non-existent 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 Billing	1.0.2
Applies to	PINT AE 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	`cbc:CustomizationID`	Added	Specification identifier must not contain the wildcard character '*'	New rule to block using wildcard character in customizationID
IBR-154-AE	`cbc:ProfileExecutionID`	Modified - enforce length and permitted values	`cbc:ProfileExecutionID` MUST be exactly 8 digits and the value MUST be one of the allowed values (for example `00000000` or `00000001`).	The previous Schematron did not enforce length; single-digit values (e.g. `0` or `1`) were accepted. Add both length (8 digits) and discrete-value validation.
IBR-134-AE	`/CreditNote[1]` - Seller VAT Identifier (e.g. `cac:AccountingSupplierParty/…/cbc:CompanyID`)	Corrected element context (InvoiceTypeCode → CreditNoteTypeCode) and strengthened presence rule	Seller VAT Identifier (`cac:AccountingSupplierParty/cac:Party/cac:PartyTaxScheme[cac:TaxScheme/cbc:ID = "VAT"]/cbc:CompanyID`) MUST be present except when the Credit Note Type Code (`cbc:CreditNoteTypeCode`) indicates "Out of scope of VAT" or "Credit note related to goods or services".	Rule previously referenced `cbc:InvoiceTypeCode` while applied to CreditNote; fix makes the rule check `cbc:CreditNoteTypeCode` and enforces mandatory presence only in the correct cases.

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