

Release notes for Singapore PINT-SG Invoice

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Version 1.4.1

Maintained by	Singapore Peppol Authority
Release Date	2026-06-08
Status	Draft

What's new in this release?

- Adopts Peppol PINT BIS Billing version 1.1.3.
- Fixed bugs in schematron
- Rules aligned between SG BIS and SG PINT

Overview

This release includes updates made in Peppol PINT BIS Billing version 1.1.3. The objective is to maintain the compliance of this specialization to general PINT.

Version Information

PINT General Version	1.1.3
PINT SG	1.4.1
Applies to	PINT SG Billing
Reviewed	-

Changes

Data Model

- None

Documentation

- None

Code List

- None..

Schematron Rules

- Imported changes from Peppol PINT BIS Billing version 1.1.3.
- Rule alignment with Peppol SG BIS Billing 3 and SG PINT Billing.

A set of validation rules already defined in **Peppol SG BIS Billing 3** has been incorporated for consistency between the specifications. The rule logic and severity is identical to the corresponding rules in SG BIS Billing 3.

Rules added

Rule ID	Severity	Description
BR-31-SG	fatal	Each Document level allowance (IBG-20) shall have a Document level allowance amount (IBT-92).
BR-50-SG	fatal	A Payment account identifier (IBT-84) shall be present if Credit transfer (IBG-17) information is provided in the invoice.
BR-51-SG	warning	In accordance with card payments security standards an invoice should never include a full card primary account number (IBT-087). PCI Security Standards Council defines that the first 6 digits and last 4 digits are the maximum number of digits to be shown.
BR-CL-08-SG	fatal	Invoiced note subject code shall be coded using UNCL4451.
BR-CL-17-GST-SG	fatal	Invoice tax categories MUST be coded using valid Singapore code values.
BR-CL-18-GST-SG	fatal	Invoice tax categories MUST be coded using valid Singapore code values.
BR-CO-03-GST-SG	fatal	Tax point date (IBT-007) and Value added tax point date code (IBT-008) are mutually exclusive.
BR-CO-05-SG	fatal	Document level allowance reason code (IBT-98) and Document level allowance reason (IBT-97) shall indicate the same type of allowance.
BR-CO-06-SG	fatal	Document level charge reason code (IBT-105) and Document level charge reason (IBT-104) shall indicate the same type of charge.
BR-CO-07-SG	fatal	Invoice line allowance reason code (IBT-140) and Invoice line allowance reason (IBT-139) shall indicate the same type of allowance reason.
BR-CO-08-SG	fatal	Invoice line charge reason code (IBT-145) and Invoice line charge reason (IBT-144) shall indicate the same type of charge reason.
BR-CO-25-SG	fatal	In case the Amount due for payment (IBT-115) is positive, either the Payment due date (IBT-009) or the Payment terms (IBT-020) shall be present.
BR-DEC-13-GST-SG	fatal	The allowed maximum number of decimals for the Invoice total GST amount (IBT-110) is 2.

Rule ID	Severity	Description
PEPPOL-EN16931-R003-SG	fatal	A buyer reference or purchase order reference MUST be provided.
PEPPOL-EN16931-R007-SG	fatal	Business process MUST have value 'urn:peppol:bis:billing'.
PEPPOL-EN16931-R040-SG	fatal	Allowance/charge amount must equal base amount \times percentage / 100 if base amount and percentage exist.
PEPPOL-EN16931-R041-SG	fatal	Allowance/charge base amount MUST be provided when allowance/charge percentage is provided.
PEPPOL-EN16931-R042-SG	fatal	Allowance/charge percentage MUST be provided when allowance/charge base amount is provided.
PEPPOL-EN16931-R046-SG	fatal	Item net price MUST equal (Gross price – Allowance amount) when gross price is provided.
PEPPOL-EN16931-R053-SG	fatal	Only one tax total with tax subtotals MUST be provided.
PEPPOL-EN16931-R054-SG	fatal	Only one tax total without tax subtotals MUST be provided when tax currency code is provided.
PEPPOL-EN16931-R061-SG	fatal	Mandate reference MUST be provided for direct debit.
PEPPOL-EN16931-R120-SG	fatal	Invoice line net amount MUST equal (Invoiced quantity \times (Item net price / item price base quantity) + sum of invoice line charge amount – sum of invoice line allowance amount).

- Flag for rules changed from warning to fatal.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
BR-106-GST-SG, BR-107-GST-SG, BR-108-GST-SG, BR-109-GST-SG, BR-111-GST-SG, BR-112-GST-SG, BR-113-GST-SG	113 cbc:TaxCurrencyCode, 112 cac:PartyLegalEntity/cbc:CompanyID, 111 CreditNote/cbc:Note 109 cbc:UUID 108 cbc:UUID 107 cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:StreetName and cac:AccountingCustomerParty/cac:Party/cac:PostalAddress/cbc:PostalZone 106 cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:StreetName and cac:AccountingSupplierParty/cac:Party/cac:PostalAddress/cbc:PostalZone	Flag changed from warning to fatal	TBD	Lead-in period using fatal has ended.

TBD:

Previous Behavior: Rule triggered as warning and can be skipped and invoice sent.

New Behavior: Rule triggered as fatal error. Invoice may not be sent.

Justification: Rule must be followed due to national regulations. Lead-in time with warnings has ended.

Action Items for Implementers

- Verify that rules are not being skipped and if so to adjust validation.
- Check Action Items for Peppol PINT BIS Billing version 1.1.3.

Support

For support and clarification:

<https://peppol.org/tools-support/service-desk/>

Version 1.4.0

Maintained by	Singapore Peppol Authority
Release Date	2025-11-29
Status	Draft

What's new in this release?

- Adopts Peppol PINT BIS Billing version 1.1.2.

Overview

This release includes updates made in Peppol PINT BIS Billing version 1.1.2. The objective is to maintain the compliance of this specialization to general PINT.

Version Information

PINT General Version	1.1.2
PINT SG	1.4.0
Applies to	PINT SG Billing
Reviewed	-

Changes

Data Model

- No change.

Documentation

- No change.

Code List

- No change.

Schematron Rules

- Imported changes from Peppol PINT BIS Billing version 1.1.2.
- Rule BR-114-SG removed. Functionality provided with shared rule IBR-SR-63.

Rule ID	Syntax (XML location)	Change	Business Rule	Reason
BR-114-SG	/ubl:Invoice/cbc:CustomizationID	Removed	Not allowing special characters like "*" in the customization ID.	The functionality of the rule is replaced with the new shared rule IBR-SR-63

BR-114-SG:

Previous Behavior: Use of "*" in customization id prevented by rule BR-114-SG.

New Behavior: Use of "*" in customization id prevented by rule IBR-SR-63.

Justification: Avoid duplicate rules

Action Items for Implementers

- Update Schematron rule files
- Check Action Items for Peppol PINT BIS Billing version 1.1.2.

Support

For support and clarification:

<https://peppol.org/tools-support/service-desk/>

Version 1.3.0

Release date May 2025

Changes to Singapore specialization of PINT

- Cardinality for payment terms note set to mandatory. The class remains optional.
- Code values in Tax Category code list corrected to align with rules and BIS.
- Identifiers for rules corrected to align with schematron by dropping the -GST- part for rules BR-DEC-01-GST-SG, BR-DEC-02-GST-SG, BR-DEC-05-GST-SG, BR-DEC-16-GST-SG, BR-DEC-17-GST-SG. For rule BR-DEC-06-SG the postfix -SG added in text message to align with actual rule ID.

- Changed ruleID for BR-110-GST-SG to BR-112-GST-SG to align the identifier with Singapore BIS Billing 3.
- Rules (BR-113-GST-SG and BR-110-GST-SG) added to ensure that TaxCurrencyCode and DocumentCurrencyCode are correctly used in Invoices containing GST. (Rules already present in Singapore BIS Billing 3)
- Rule (BR-114-SG) added that checks that character '*' is not used in the Specification identifier (cbc:CustomizationID).
- Invoice item tax rate ibt-152 made optional.
- Added rule to prevent incorrect use of wildcard in customizationID.
- Syntax binding for business terms BT-SG-001 and BT-SG-002 moved from cac:ContractDocumentReference to cac:AdditionalDocumentReference.

Changes adopted to PINT-SG from v1.1.1 of the general PINT

Data model

- Tax representative identifier made optional. This means that specializations that want to keep it mandatory need to do that as an alignment.

Changes to code lists

- TaxCategoryCode list and TaxExemptionReason code lists removed from general pint. This makes it easier to manage them in the specialization where they can be added if required and with the relevant content.
- Following code list changes have been adopted in line with update to EN 16931 code listing.
 - Currency - Removed ZWL
 - ICD - Added 0239 and 0240
 - 1153 - Added AXU
 - Item - Added PPI
 - EAS - Added 0154, 0158, 0240, removed 9901, name changed for 0096
 - VATEX - Added VATEX-EU-153 and 24 French specific codes

Changes to rules

- Validation rules updated to support updated code lists.
- Rule ibr-co-015 corrected to allow tax total in account currency.

Version 1.2.0

Changes to Singapore specialization of PINT

- Added following business rules:
 - [BR-110-GST-SG]-An Invoice that contains an GST Category code of value SR, SRCA-S, SRCA-C, ZR, SRRC, SROVR-RS, SROVR-LVG, SRLVG or NA shall contain the Seller legal registration identifier (IBT-030)
 - [BR-111-GST-SG]-A CreditNote that contains an GST Category code of value SR, SRCA-S, SRCA-C, ZR, SRRC, SROVR-RS, SROVR-LVG, SRLVG or NA shall contain an Invoice note with the reason for credit (IBT-022)
 - [BR-DEC-01-SG]-The allowed maximum number of decimals for the Document level allowance amount (IBT-092) is 2
 - [BR-DEC-02-SG]-The allowed maximum number of decimals for the Document level allowance base amount (IBT-093) is 2
 - [BR-DEC-05-SG]-The allowed maximum number of decimals for the Document level charge amount (IBT-099) is 2
 - [BR-DEC-06-SG]-The allowed maximum number of decimals for the Document level charge base amount (BT-100) is 2
 - [BR-DEC-16-SG]-The allowed maximum number of decimals for the Paid amount (IBT-113) is 2
 - [BR-DEC-17-SG]-The allowed maximum number of decimals for the Rounding amount (IBT-114) is 2

Changes adopted to PINT-SG from v1.N.N of the general PINT

Version 1.1.0

Changes to Singapore specialization of PINT

- Added distinct business term UUID with id ibt-sg-003 to be used for tax reporting.
- Added Code NA added to tax category codes list and to BIS documentation. Definitions of OS expanded for clarity.
- Added following business rules:
 - [BR-108-SG] - Order references in an Invoice shall be provided on either Invoice Line level or on Document level, not both

- [BR-106-GST-SG] - An Invoice that contains an GST Category code of value NA, SR, SRCA-S, SRCA-C, ZR, SRRC, SROVR-RS, SROVR-LVG or SRLVG shall contain the Buyer address line 1 (IBT-050) and Buyer post code (IBT-053) and Seller address line 1 (IBT-035) and Seller post code (IBT-038).
- [BR-107-GST-SG]- An Invoice that contains an GST Category code of value NA, SR, SRCA-S, SRCA-C, ZR, SRRC, SROVR-RS, SROVR-LVG or SRLVG shall contain a Unique invoice identifier/UUID (IBT-SG-003)
- Business term reference in guideline and BIS updated from BI- to IBT prefix and -GST ending dropped.
- Invoice and credit note UBL xsd files added to download package. *

Changes adopted to PINT-SG from v1.0.2 of the general PINT

- Corrected syntax binding for IBT-185 and IBT-186.
- EN 16931 terminology removed from Glossary
- Text on totals in accounting currency removed from general BIS
- Removed shared rule [ibr-cl-27]-The Tax scheme code (ibt-167).
- Modified rules on cardinality for Payment terms and Payment means.

Version 1.1.0

Release date May 2024

Changes to Singapore specialization of PINT

- Added distinct business term UUID with id ibt-sg-003 to be used for tax reporting.
- Added Code NA added to tax category codes list and to BIS documentation. Definitions of OS expanded for clarity.
- Added following business rules:
 - [BR-108-SG] - Order references in an Invoice shall be provided on either Invoice Line level or on Document level, not both
 - [BR-106-GST-SG] - An Invoice that contains an GST Category code of value NA, SR, SRCA-S, SRCA-C, ZR, SRRC, SROVR-RS, SROVR-LVG or SRLVG shall contain the Buyer address line 1 (IBT-050) and Buyer post code (IBT-053) and Seller address line 1 (IBT-035) and Seller post code (IBT-038).
 - [BR-107-GST-SG]- An Invoice that contains an GST Category code of value NA, SR, SRCA-S, SRCA-C, ZR, SRRC, SROVR-RS, SROVR-LVG or SRLVG shall contain a Unique invoice identifier/UUID (IBT-SG-003)
- Business term reference in guideline and BIS updated from BI- to IBT prefix and -GST ending

dropped.

- Invoice and credit note UBL xsd files added to download package. *

Changes adopted to PINT-SG from v1.0.2 of the general PINT

- Corrected syntax binding for IBT-185 and IBT-186.
- EN 16931 terminology removed from Glossary
- Text on totals in accounting currency removed from general BIS
- Removed shared rule [ibr-cl-27]-The Tax scheme code (ibt-167).
- Modified rules on cardinality for Payment terms and Payment means.

Version 1.0.1

Release date November 2023

- Added EAS code 0218.
- Rounding example removed from BIS section 4.2.1
- Various minor editorial corrections in text.

Version 1.0.0

Release date 2023-07-07

- First version of Peppol PINT BIS Billing general data model.