

# Correcting Invoice v4.0 – rules

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## General

Identifier	Error Message	Type
PL-CI-R-000	[PL-CI-R-000] Element 'cbc:CustomizationID' MUST contain value 'urn:fdc:www.efaktura.gov.pl:ver2.0:trns:corr_inv:ver4.0'	fatal
PL-CI-R-000-1	[PL-CI-R-000-1] Business process MUST be provided.	fatal
PL-CI-R-000-3	[PL-CI-R-000-3] Element 'cbc:ProfileID' MUST contain value 'urn:fdc:www.efaktura.gov.pl:ver2.0:corr_inv:ver4.0'.	fatal
PL-CI-R-002	[PL-CI-R-002] For Polish suppliers the text "FAKTURA KORYGUJĄCA" must be provided.	fatal
PL-FA-01	[PL-FA-01] In case of factoring, information about Payee Party, Payee financial account and Note should be provided	fatal
BR-CL-17a	[BR-CL-17a ] A PEF invoice should not include the TaxTotal/TaxInclusiveAmount in the Core section	fatal
BR-PL-01	[BR-PL-01] Invoice AccountingCost used in EXT1 on line level MUST be coded using code list	fatal
BR-PL-02	[BR-PL-02] For Calculation method, if exists, the value 1, 2, or 3 must be used.	fatal

## Correcting invoice (invoice data before correction)– Ext#2

The data to be corrected is placed in the section: ext:UBLExtensions > ext:UBLExtension > ext:ExtensionContent in the element: cac-pl:OriginalInvoiceData.

Identifier	Error message	Type
PL-FV-02	[PL-FV-02] Error in cbc-pl:LineExtensionGrossAmount.	fatal
PL-FV-03	[PL-FV-03] Error in <b>cbc-pl:TaxAmount.</b>	fatal
PL-FV-04	[PL-FV-04] Error in <b>cbc-pl:GrossPriceAmount.</b>	fatal
PL-CI-003	[PL-CI-003] An Invoice shall have the Sum of Invoice line net amount (BT-106)	fatal
PL-CI-004	[PL-CI-004] An Invoice shall have the Invoice total amount without VAT (BT-109).	fatal
PL-CI-005	[PL-CI-005] An Invoice shall have the Invoice total amount with VAT (BT-112).	fatal
PL-CI-006	[PL-CI-006] An Invoice shall have the Amount due for payment (BT-115).	fatal
PL-CI-007	[PL-CI-007] Sum of Invoice line net amount (BT-106) = Sum of Invoice line net amounts (BT-131).	fatal
PL-CI-008	[PL-CI-008] Sum of allowances on document level (BT-107) = Sum of Document level allowance amounts (BT-92).	fatal
PL-CI-009	[PL-CI-009] The Sum of charges on document level (BT-108) = Sum of Document level charge amounts (BT-99).	fatal

PL-CI-010	[PL-CI-010] Invoice total amount without VAT (BT-109) = Sum of Invoice line net amounts (BT-131) - Sum of allowances on document level (BT-107) + Sum of charges on document level (BT-108).	fatal
PL-CI-011	[PL-CI-011] Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) -Paid amount (BT-113) +Rounding amount (BT-114).	fatal
PL-CI-012	[PL-CI-012] The allowed maximum number of decimals for the Sum of Invoice line net amount (BT-106) is 2.	fatal
PL-CI-013	[PL-CI-013] The allowed maximum number of decimals for the Sum of allowed on document level (BT-107) is 2.	fatal
PL-CI-014	[PL-CI-014] The allowed maximum number of decimals for the Sum of charges on document level (BT-108) is 2.	fatal
PL-CI-015	[PL-CI-015] The allowed maximum number of decimals for the Invoice total amount without VAT (BT-109) is 2.	fatal
PL-CI-016	[PL-CI-016] The allowed maximum number of decimals for the Invoice total amount with VAT (BT-112) is 2.	fatal
PL-CI-017	[PL-CI-017] The allowed maximum number of decimals for the Paid amount (BT-113) is 2.	fatal
PL-CI-018	[PL-CI-018] The allowed maximum number of decimals for the Rounding amount (BT-114) is 2.	fatal
PL-CI-019	[PL-CI-019] The allowed maximum number of decimals for the Amount due for payment (BT-115) is 2.	fatal
PL-CI-019	[PL-CI-020] An Invoice shall have at least one Invoice line (BG-25)	fatal
PL-CI-021	[PL-CI-021] An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Reverse charge" shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) corresponding to "VAT reverse charge".	fatal
PL-CI-022	[PL-CI-022] Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110).	fatal
PL-CI-023	[PL-CI-023] An Invoice shall at least have one VAT breakdown group (BG-23).	fatal
PL-CI-024	[PL-CI-024] The allowed maximum number of decimals for the Invoice total VAT amount (BT-110) is 2.	fatal
PL-CI-025	[PL-CI-025] The allowed maximum number of decimals for the Invoice total VAT amount in accounting currency (BT-111) is 2.	fatal
PL-CI-026	[PL-CI-026] An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Exempt from VAT" shall contain exactly one VAT breakdown (BG-23) with the VAT category code (BT-118) equal to "Exempt from VAT".	fatal
PL-CI-030	[PL-CI-030] An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is "Export outside the EU" shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Export outside the EU".	fatal
PL-CI-031	[PL-CI-031] An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT	fatal

	category code (BT-151, BT-95 or BT-102) is “Intra-community supply” shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Intra-community supply".	
PL-CI-037	[PL-CI-037] An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “IGIC” shall contain in the VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "IGIC".	fatal
PL-CI-041	[PL-CI-041] An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “IPSI” shall contain in the VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "IPSI".	fatal
PL-CI-045	[PL-CI-045] An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Not subject to VAT” shall contain exactly one VAT breakdown group (BG-23) with the VAT category code (BT-118) equal to "Not subject to VAT".	fatal
PL-CI-046	[PL-CI-046] An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain other VAT breakdown groups (BG-23).	fatal
PL-CI-047	[PL-CI-047] An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is not "Not subject to VAT".	fatal
PL-CI-048	[PL-CI-048] An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level allowances (BG-20) where VAT category code (BT-95) is not "Not subject to VAT".	fatal
PL-CI-049	[PL-CI-049] An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level charges (BG-21) where Document level charge VAT category code (BT-102) is not "Not subject to VAT".	fatal
PL-CI-050	[PL-CI-050] An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Standard rated” shall contain in the VAT breakdown (BG-23) at least one VAT category code (BT-118) equal with "Standard rated".	fatal
PL-CI-051	[PL-CI-051] An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) or a Document level charge (BG-21) where the VAT category code (BT-151, BT-95 or BT-102) is “Zero rated” shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Zero rated".	fatal
PL-CI-055	[PL-CI-055] Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126).	fatal
PL-CI-056	[PL-CI-056] Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129).	fatal

PL-CI-057	[PL-CI-057] An Invoice line (BG-25) shall have an Invoiced quantity unit of measure code (BT-130).	fatal
PL-CI-058	[PL-CI-058] Each Invoice line (BG-25) shall have an Invoice line net amount (BT-131).	fatal
PL-CI-059	[PL-CI-059] Each Invoice line (BG-25) shall contain the Item name (BT-153).	fatal
PL-CI-060	[PL-CI-060] Each Invoice line (BG-25) shall contain the Item net price (BT-146).	fatal
PL-CI-061	[PL-CI-061] The Item net price (BT-146) shall NOT be negative.	fatal
PL-CI-062	[PL-CI-062] The Item gross price (BT-148) shall NOT be negative.	fatal
PL-CI-063	[PL-CI-063] Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151).	fatal
PL-CI-064	[PL-CI-064] The allowed maximum number of decimals for the Invoice line net amount (BT-131) is 2.	fatal
PL-CI-065	[PL-CI-065] Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).	fatal
PL-CI-069	[PL-CI-069] The allowed maximum number of decimals for the Invoice line allowance amount (BT-136) is 2.	fatal
PL-CI-070	[PL-CI-070] The allowed maximum number of decimals for the Invoice line allowance base amount (BT-137) is 2.	fatal
PL-CI-071	[PL-CI-071] Each Invoice line charge (BG-28) shall have an Invoice line charge amount (BT-141).	fatal
PL-CI-075	[PL-CI-075] The allowed maximum number of decimals for the Invoice line charge amount (BT-141) is 2.	fatal
PL-CI-076	[PL-CI-076] The allowed maximum number of decimals for the Invoice line charge base amount (BT-142) is 2.	fatal
PL-CI-077	[PL-CI-077] Each Item attribute (BG-32) shall contain an Item attribute name (BT-160) and an Item attribute value (BT-161).	fatal
PL-CI-078	[PL-CI-078] The Item classification identifier (BT-158) shall have Scheme identifier.	fatal
PL-CI-079	[PL-CI-079] The Item standard identifier (BT-157) shall have a Scheme identifier.	fatal
PL-CI-080	[PL-CI-080] Invoice total VAT amount (BT-110) = $\Sigma$ VAT category tax amount (BT-117).	fatal
PL-CI-081	[PL-CI-081] Each VAT breakdown (BG-23) shall have a VAT category taxable amount (BT-116).	fatal
PL-CI-082	[PL-CI-082] Each VAT breakdown (BG-23) shall have a VAT category tax amount (BT-117).	fatal
PL-CI-083	[PL-CI-083] Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118).	fatal
PL-CI-084	[PL-CI-084] Each VAT breakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT.	fatal
PL-CI-085	[PL-CI-085] VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals.	fatal
PL-CI-086	[PL-CI-086] The allowed maximum number of decimals for the VAT category taxable amount (BT-116) is 2.	fatal

PL-CI-087	[PL-CI-087] The allowed maximum number of decimals for the VAT category tax amount (BT-117) is 2.	fatal
PL-CI-089	[PL-CI-089] In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Reverse charge" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Reverse charge".	fatal
PL-CI-091	[PL-CI-091] In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Reverse charge" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	fatal
PL-CI-092	[PL-CI-092] In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Reverse charge", the Document level charge VAT rate (BT-103) shall be 0 (zero).	fatal
PL-CI-093	[PL-CI-093] In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Reverse charge" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	fatal
PL-CI-094	[PL-CI-094] In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Exempt from VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Exempt from VAT".	fatal
PL-CI-095	[PL-CI-095] The VAT category tax amount (BT-117) In a VAT breakdown (BG-23) where the VAT category code (BT-118) equals "Exempt from VAT" shall equal 0 (zero).	fatal
PL-CI-097	[PL-CI-097] In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Exempt from VAT", the Document level allowance VAT rate (BT-96) shall be 0 (zero).	fatal
PL-CI-098	[PL-CI-098] In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Exempt from VAT", the Document level charge VAT rate (BT-103) shall be 0 (zero).	fatal
PL-CI-099	[PL-CI-099] In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Exempt from VAT", the Invoiced item VAT rate (BT-152) shall be 0 (zero).	fatal
PL-CI-100	[PL-CI-100] In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Export outside the EU" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Export outside the EU".	fatal
PL-CI-101	[PL-CI-101] The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Export outside the EU" shall be 0 (zero).	fatal

PL-CI-103	[PL-CI-103] In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Export outside the EU" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	fatal
PL-CI-104	[PL-CI-104] In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Export outside the EU" the Document level charge VAT rate (BT-103) shall be 0 (zero).	fatal
PL-CI-105	[PL-CI-105] In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Export outside the EU" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	fatal
PL-CI-106	[PL-CI-106] In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Intra-community supply".	fatal
PL-CI-107	[PL-CI-107] The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Intra-community supply" shall be 0 (zero).	fatal
PL-CI-108	[PL-CI-108] In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Intra-community supply" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	fatal
PL-CI-109	[PL-CI-109] In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Intra-community supply" the Document level charge VAT rate (BT-103) shall be 0 (zero).	fatal
PL-CI-110	[PL-CI-110] In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Intracommunity supply" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	fatal
PL-CI-111	[PL-CI-111] For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "IGIC", the VAT category taxable amount (BT-116) in a VAT breakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is "IGIC" and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).	fatal
PL-CI-112	[PL-CI-112] The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "IGIC" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).	fatal
PL-CI-113	[PL-CI-113] A VAT breakdown (BG-23) with VAT Category code (BT-118) "IGIC" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	fatal
PL-CI-114	[PL-CI-114] In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "IGIC" the Document level allowance VAT rate (BT-96) shall be 0 (zero) or greater than zero.	fatal
PL-CI-115	[PL-CI-115] In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "IGIC" the Document level charge VAT rate (BT-103) shall be 0 (zero) or greater than zero.	fatal

PL-CI-116	[PL-CI-116] In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "IGIC" the invoiced item VAT rate (BT-152) shall be 0 (zero) or greater than zero.	fatal
PL-CI-117	[PL-CI-117] For each different value of VAT category rate (BT-119) where the VAT category code (BT-118) is "IPSI", the VAT category taxable amount (BT-116) in a VATBreakdown (BG-23) shall equal the sum of Invoice line net amounts (BT-131) plus the sum of document level charge amounts (BT-99) minus the sum of document level allowance amounts (BT-92) where the VAT category code (BT-151, BT-102, BT-95) is "IPSI" and the VAT rate (BT-152, BT-103, BT-96) equals the VAT category rate (BT-119).	fatal
PL-CI-118	[PL-CI-118] The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "IPSI" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).	fatal
PL-CI-119	[PL-CI-119] A VAT breakdown (BG-23) with VAT Category code (BT-118) "IPSI" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	fatal
PL-CI-120	[PL-CI-120] In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "IPSI" the Document level allowance VAT rate (BT-96) shall be 0 (zero) or greater than zero.	fatal
PL-CI-121	[PL-CI-121] In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "IPSI" the Document level charge VAT rate (BT-103) shall be 0 (zero) or greater than zero.	fatal
PL-CI-122	[PL-CI-122] In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "IPSI" the Invoiced item VAT rate (BT-152) shall be 0 (zero) or greater than zero.	fatal
PL-CI-123	[PL-CI-123] In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Not subject to VAT".	fatal
PL-CI-124	[PL-CI-124] The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" shall be 0 (zero).	fatal
PL-CI-126	[PL-CI-126] A Document level allowance (BG-20) where VAT category code (BT-95) is "Not subject to VAT" shall not contain a Document level allowance VAT rate (BT-96).	fatal
PL-CI-127	[PL-CI-127] A Document level charge (BG-21) where the VAT category code (BT-102) is "Not subject to VAT" shall not contain a Document level charge VAT rate (BT-103).	fatal
PL-CI-128	[PL-CI-128] An Invoice line (BG-25) where the VAT category code (BT-151) is "Not subject to VAT" shall not contain an Invoiced item VAT rate (BT-152).	fatal
PL-CI-129	[PL-CI-129] The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Standard rated" shall equal	fatal



	the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119).	
PL-CI-130	[PL-CI-130] A VAT breakdown (BG-23) with VAT Category code (BT-118) "Standard rated" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	fatal
PL-CI-131	[PL-CI-131] In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Standard rated" the Document level allowance VAT rate (BT-96) shall be greater than zero.	fatal
PL-CI-132	[PL-CI-132] In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Standard rated" the Document level charge VAT rate (BT-103) shall be greater than zero.	fatal
PL-CI-133	[PL-CI-133] In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Standard rated" the Invoiced item VAT rate (BT-152) shall be greater than zero.	fatal
PL-CI-134	[PL-CI-134] In a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amount (BT-131) minus the sum of Document level allowance amounts (BT-92) plus the sum of Document level charge amounts (BT-99) where the VAT category codes (BT-151, BT-95, BT-102) are "Zero rated".	fatal
PL-CI-135	[PL-CI-135] The VAT category tax amount (BT-117) in a VATBReakdown (BG-23) where VAT category code (BT-118) is "Zero rated" shall equal 0 (zero).	fatal
PL-CI-136	[PL-CI-136] A VAT breakdown (BG-23) with VAT Category code (BT-118) "Zero rated" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).	fatal
PL-CI-137	[PL-CI-137] In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Zero rated" the Document level allowance VAT rate (BT-96) shall be 0 (zero).	fatal
PL-CI-138	[PL-CI-138] In a Document level charge (BG-21) where the Document level charge VAT category code (BT-102) is "Zero rated" the Document level charge VAT rate (BT-103) shall be 0 (zero).	fatal
PL-CI-139	[PL-CI-139] In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Zero rated" the Invoiced item VAT rate (BT-152) shall be 0 (zero).	fatal
PL-CI-140	[PL-CI-140] Amounts shall be decimal up to two fraction digits	fatal
PL-CI-141	[PL-CI-141] Document level allowance reason shall occur only once	fatal
PL-CI-142	[PL-CI-142] Document level charge reason shall occur only once.	fatal

## Correcting invoice (differences) - Ext#3

Differences resulting from the correction are placed in section:

ext:UBLExtensions > ext:UBLExtension > ext:ExtensionContent

in element: cac-pl:InvoiceCorrection.

Identifier	Error message	Type
PL-CI-R-003	[PL-CI-R-003] For Polish suppliers the total TaxAmount difference must equals the difference between total TaxAmount after correction and total TaxAmount before correction.	fatal
PL-CI-R-004	[PL-CI-R-004] For Polish suppliers the total LineExtensionAmount difference must equals the difference between total LineExtensionAmount after correction and total LineExtensionAmount before correction.	fatal
PL-CI-R-005	[PL-CI-R-005] For Polish suppliers the TaxExclusiveAmount difference must equals the difference between TaxExclusiveAmount after correction and TaxExclusiveAmount before correction.	fatal
PL-CI-R-006	[PL-CI-R-006] For Polish suppliers the TaxInclusiveAmount difference must equals the difference between TaxInclusiveAmount after correction and TaxInclusiveAmount before correction.	fatal
PL-CI-R-007	[PL-CI-R-007] For Polish suppliers the AllowanceTotalAmount difference must equals the difference between AllowanceTotalAmount after correction and AllowanceTotalAmount before correction	fatal
PL-CI-R-008	[PL-CI-R-008] For Polish suppliers the ChargeTotalAmount difference must equals the difference between ChargeTotalAmount after correction and ChargeTotalAmount before correction	fatal
PL-CI-R-009	[PL-CI-R-009] For Polish suppliers the PrepaidAmount difference must equals the difference between PrepaidAmount after correction and PrepaidAmount before correction.	fatal
PL-CI-R-010	[PL-CI-R-010] For Polish suppliers PayableAmount difference must equals the difference between PayableAmount after correction and PayableAmount before correction.	fatal
PL-CI-R-012	[PL-CI-R-012] For Polish suppliers the LineExtensionGrossAmount difference must equals the difference between LineExtensionGrossAmount after correction and LineExtensionGrossAmount before correction	fatal
PL-CI-AL-001	[PL-CI-AL-001] For Polish suppliers, the difference in tax amount for AllowanceCharge must equal the difference between tax amount for AllowanceCharge after correction and before correction.	fatal
PL-CI-AL-002	[PL-CI-AL-002] For Polish suppliers, the difference in tax inclusive amount for AllowanceCharge must equal the difference between tax inclusive amount for AllowanceCharge after correction and before correction.	fatal
PL-CI-AL-003	[PL-CI-AL-003] For Polish suppliers, the difference in tax inclusive amount in VAT breakdown must equal the difference between tax inclusive amount in VAT breakdown after correction and before correction.	fatal
PL-CI-AL-004	[PL-CI-AL-004] For Polish suppliers, the difference in line tax inclusive amount must equal the difference between line tax inclusive amount after correction and before correction.	fatal
PL-CI-AL-102	[PL-CI-AL-102] For Polish suppliers, the difference in document level AllowanceCharge amount must equal the difference in document level AllowanceCharge amount after correction and before correction.	fatal

## Correcting invoice (gross data after correction)– Ext#4

Gross data after correction are placed in the section:

`ext:UBLExtensions > ext:UBLExtension > ext:ExtensionContent`  
in the element `cac-pl:AdditionalInvoiceGrossData`.

Identifier	Error message	Type
PL-CI-02	[PL-CI-02] Incorrect line gross amount	Fatal
PL-CI-03	[PL-CI-03] Incorrect tax amount	Fatal
PL-CI-04	[PL-CI-04] Incorrect gross price amount	Fatal

Validation of the requirements for the contents of the "ext:UBLExtensions" section is performed using the schematron file "20220228\_PEFPL\_CI\_v4.0.27.sch".

## Correcting invoice (after correction data)

Data included in the main part of the Correction Invoice must meet the requirements specified for the PEPPOL BIS 3.0 Credit note document. Documentation of these requirements is available on the PEPPOL website: <http://docs.peppol.eu/poacc/billing/3.0/>.

Compliance with the requirements is validated using schematron files published on this site:

- „20220228\_PEFPL\_CEN-EN16931-UBL\_v1.4.27.sch”,
- „20220228\_PEFPL\_PEPPOL-EN16931-UBL\_CI\_v4.0.27.sch”.