Correcting Invoice v4.0.34 – rules

## Table of Contents

[General 2](#_bookmark0)

[Correcting invoice (invoice data before correction) – Ext#2 2](#_bookmark1)

[Correcting invoice (differences) - Ext#3 10](#_bookmark2)

[Correcting invoice (gross data after correction)– Ext#4 11](#_bookmark3)

[Correcting invoice (after correction data) 11](#_bookmark4)

# General

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| **Identifier** | **Error Message** | **Type** |
| PL-CI-R-000 | [PL-CI-R-000] Element 'cbc:CustomizationID' MUST contain value  'urn:cen.eu:en16931:2017#compliant#urn:fdc:peppol.eu:2017:poacc:billing:3.0#extended#urn:fdc:www.efaktura.gov.pl:ver2.0' | 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  acccount 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.

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| **Identifier** | **Error message** | **Type** |
| PL-FV-02 | [PL-FV-02] Error in cbc-pl:LineExtensionGrossAmount. | fatal |
| PL-FV-03 | [PL-FV-03] Error in cbc-pl:TaxAmount. | fatal |
| PL-FV-04 | [PL-FV-04] Error in cbc-pl:GrossPriceAmount. | 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 |

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| 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 allowanced 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-020 | [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 |

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|  | 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 |

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| 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) = Σ 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 |

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| 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 |

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| 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 |

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| 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 |

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|  | 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.

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| **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 "20241206\_PEFPL\_CI\_v4.0.34.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/.](http://docs.peppol.eu/poacc/billing/3.0/)

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

- „20241206\_PEFPL\_CEN-EN16931-UBL\_v1.4.34.sch”,  
- „20241206\_PEFPL\_PEPPOL-EN16931-UBL\_CI\_v4.0.34.sch”.