

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2021/965

of 9 June 2021

amending Implementing Regulation (EU) 2020/194 as regards the exchange of records held by taxable persons or their intermediaries and the designation of competent authorities responsible for coordinating administrative enquiries

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax ⁽¹⁾, and in particular Article 47l (a) and (b) thereof,

Whereas:

- (1) Chapter 6 of Title XII of Council Directive 2006/112/EC ⁽²⁾, which provides for special schemes for taxable persons supplying certain services, has been amended by Council Directives (EU) 2017/2455 ⁽³⁾ and (EU) 2019/1995 ⁽⁴⁾ to extend the special schemes.
- (2) By Commission Implementing Regulation (EU) 2020/194 ⁽⁵⁾, detailed rules for the application of Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods ('special schemes') were adopted.
- (3) Regulation (EU) No 904/2010 lays down rules for administrative cooperation and the fight against fraud in the field of value added tax (VAT). More specifically, Articles 47i and 47j of that Regulation, as amended by Council Regulation (EU) 2017/2454 ⁽⁶⁾, lay down measures necessary to control the transactions made by taxable persons using one of the special schemes.
- (4) The special schemes allow taxable persons to declare and pay VAT for certain supplies of goods and services in the Member State in which they are established (Member State of identification) instead of having to register, declare and pay VAT in each Member State in which they supply those goods or services (Member State of consumption). The Member State of identification forwards the VAT returns and the payments to the respective Member State of consumption. The Member State of consumption should be able to check the correctness of the declared supplies and to audit the taxable persons by asking them to provide records for those supplies.

⁽¹⁾ OJ L 268, 12.10.2010, p. 1.

⁽²⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

⁽³⁾ Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7).

⁽⁴⁾ Council Directive (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods (OJ L 310, 2.12.2019, p. 1).

⁽⁵⁾ Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (OJ L 40, 13.2.2020, p. 114).

⁽⁶⁾ Council Regulation (EU) 2017/2454 of 5 December 2017 amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 348, 29.12.2017, p. 1).

- (5) All exchanges of information and records between the Member States should be made by use of a secure network available at Union level.
- (6) In order to facilitate the exchange of information and records pertaining to transactions made by taxable persons using one of the special schemes, the Member State of identification should be able to verify, when receiving a request for information, that the request pertains to a taxable person using one of the special schemes, who is the taxable person concerned by the request and to identify the type of records requested by the Member State of consumption.
- (7) In order to facilitate the provision of information and records to the Member State of identification, taxable persons using one of the special schemes or their intermediaries should be able to use a standard form in a readable format. This would allow the Member State of identification to provide an answer to the Member State of consumption within 30 days of the date the request was made, in accordance with Article 47i(5) of Regulation (EU) No 904/2010.
- (8) Carrying out administrative enquiries about taxable persons making use of one of the special schemes should not create unnecessary administrative burdens for the Member State of identification. To this end, a Member State of identification should inform in advance all the other Member States about administrative enquiries concerning taxable persons making use of one of the special schemes that it intends to carry out. In its notice, the Member State of identification should provide enough details to the other Member States allowing them to identify the taxable person and the scope of the intended administrative enquiry. The notice should grant enough time to the other Member States to provide a reply.
- (9) To permit a correct administrative functioning of the special schemes and facilitate the control and audit of taxable persons making use of them, the Member States should exchange the contact details of the person responsible for coordinating these matters in each Member State to allow an efficient communication.
- (10) Implementing Regulation (EU) 2020/194 should therefore be amended accordingly.
- (11) This Regulation should apply from the same date as the provisions of Chapter 6 of Title XII of Directive 2006/112/EC as amended by Directives (EU) 2017/2455 and (EU) 2019/1995, and the corresponding amendments made to Regulation (EU) No 904/2010 by Regulation (EU) 2017/2454.
- (12) The measures provided for in this Regulation are in accordance with the opinion of the Standing Committee on Administrative Cooperation,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2020/194 is amended as follows:

- (1) the following Articles 6a, 6b and 6c are inserted:

Article 6a

Exchange of records held by taxable persons or their intermediaries

1. The Member State of consumption shall request records held by a taxable person or intermediary pursuant to Articles 369, 369k and 369x of Directive 2006/112/EC from the Member State of identification using the standard form referred to in Article 1 of Commission Implementing Decision C(2019) 2866 (*). The Member State of consumption shall transmit the standard form by electronic means via the CCN/CSI network.

The Member State of consumption shall include the following information in the standard form:

- (a) a statement indicating that the request is made under Article 47i(1) of Regulation (EU) No 904/2010;
- (b) the name of the taxable person and the name of the intermediary if one is appointed;

- (c) the VAT identification number allocated by the Member State of identification to the taxable person or to the intermediary in respect of the taxable person represented by the intermediary;
- (d) the tax periods covered by the request;
- (e) the type of records requested.

2. The Member State of identification shall transmit the records collected from the taxable person or the latter's intermediary to the Member State of consumption by use of the form referred to in Article 1 of Implementing Decision C(2019) 2866. The standard form shall be transmitted electronically via the CCN/CSI network.

3. The electronic message to be sent by the Member State of identification to the competent authorities of the other Member States pursuant to Article 47j(1) and (2) of Regulation (EU) No 904/2010 shall include the following information:

- (a) a statement indicating that the electronic message is sent under Article 47j(1) or (2) of Regulation (EU) No 904/2010;
- (b) the name of the taxable person and the name of the intermediary if one is appointed;
- (c) the VAT identification number allocated by the Member State of identification to the taxable person or to the intermediary in respect of the taxable person represented by the intermediary;
- (d) the tax periods covered by the intended administrative enquiry;
- (e) the scope of the intended administrative enquiry;
- (f) the date by which the competent authorities of the other Member States are to provide an answer to the electronic message.

The Member State of identification shall send the electronic message to the other Member States by use of the CCN/CSI network.

4. The Member State of consumption shall consult the Member State of identification pursuant to Article 47j(2) of Regulation (EU) No 904/2010 by means of the standard form referred to in Article 1 of Implementing Decision C(2019) 2866 and electronically via the CCN/CSI network. The Member State of consumption shall include the following information in that standard form:

- (a) the name of the taxable person and name of the intermediary if one is appointed;
- (b) the VAT identification number allocated by the Member State of identification to the taxable person or to the intermediary in respect of the taxable person represented by the intermediary;
- (c) the tax periods covered by the intended administrative enquiry;
- (d) the scope of the intended administrative enquiry.

If the Member State of identification agrees to launch an administrative enquiry, that Member State shall inform the other Member States by way of the message referred to in paragraph 3.

Article 6b

Standard form for submitting records held by the taxable person or his/her intermediary to the Member State of identification

The standard form referred to in Article 47i(3) of Regulation (EU) No 904/2010 shall follow the structure set out in Annex IV to this Regulation.

Article 6c

Designation of a competent authority responsible for coordinating administrative enquiries

The contact details of the competent authority responsible for coordinating in each Member State administrative enquiries in relation to taxable persons making use of one of the special schemes shall include the name, department, address, phone number and email address to be used to contact that competent authority.

This information shall be made available to the other Member States and the Commission by use of the CCN/CSI network.

(*) Commission Implementing Decision C(2019) 2866 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 with regard to the standard forms, the automated enquiry of certain information and the service level agreement.;

(2) a new Annex IV, the text of which is set out in the Annex to this Regulation, is added.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 July 2021.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9 June 2021.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

ANNEX IV

XML structure for the standard form that may be used by the taxpayer or his intermediary to submit records requested pursuant to Article 47i of Regulation (EU) No 904/2010

This Annex sets out an XML structure for the standard form that taxpayers or their intermediaries may use to submit records requested pursuant to Article 47i of Regulation (EU) No 904/2010.

This structure includes, for each field:

- (a) a field index, in order to indicate the hierarchy of each object/field;
- (b) an indicator '*' to identify if the field is mandatory or not. '**' means that a choice must be made between fields;
- (c) a field name;
- (d) technical notes, to explain exactly what should be filled in and how;
- (e) a format and a dimension to be validated on an XML Schema Definition (XSD) file;
- (f) when relevant, references to Article 63c of Council Implementing Regulation (EU) No 282/2011*.

The proposed structure contains the following tables:

- (1) Header
- (2) MasterFiles
 - (2.1) Customer
- (3) SourceDocuments
 - (3.1) Transactions
 - (3.2) MovementOfGoods

1 – * Header

The table Header contains the general information relating to the taxpayer to whom the records refer.

| Field Index | Re-quired | Field Name | Technical notes | Format and dimension to be validated on XSD file | Article 63c |
|-------------|-----------|--------------------------|---|--|-------------|
| 1.1 | * | SAF-OSSFileVersion | Identification of the SAF-OSS version being used. | String | |
| 1.2 | * | SAF-OSSFileDateCreated | Date of production of SAF-OSS in the format YYYY-MM-DD. | Date | |
| 1.3 | * | SAF-OSSFileCountry | Two-letter country code according to ISO 3166-1 alpha 2 standard. Example, CA for Canada. This field must be filled in with the taxable person's country of origin code. | String-2 | |
| 1.4 | * | OSSVATRegistrationNumber | To be filled in with the VAT Registration Number assigned by the Member State of identification (MSI). | String-12 | |

| | | | | | |
|----------|----|----------------------|--|--------|--|
| 1.5 | * | CompanyName | Official designation of the company's or taxpayer's name. | N/A | |
| 1.5.1 | ** | NameFree | The name in free format. | String | |
| 1.5.2 | ** | NameStruct | | N/A | |
| 1.5.2.1 | | PrecedingTitle | Preceding title, for example "Her Excellency". | String | |
| 1.5.2.2 | | Title | The list of titles, for example "Mr.", "Ms.", "Doctor". If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |
| 1.5.2.3 | * | FirstName | The first name. | String | |
| 1.5.2.4 | | MiddleName | The list of middle names. If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |
| 1.5.2.5 | | NamePrefix | The name prefix for example "von". | String | |
| 1.5.2.6 | * | LastName | The last name/family name. | String | |
| 1.5.2.7 | | GenerationIdentifier | The list of generation identifiers, for example "Junior", "Senior". If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |
| 1.5.2.8 | | Suffix | The list of suffixes, for example, "PhD", "UOM". If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |
| 1.5.2.9 | | GeneralSuffix | A general suffix (for example, "Retired"). | String | |
| 1.5.2.10 | | MaidenName | A prior surname, for example before marriage. | String | |
| 1.5.3 | | NameFree | | String | |
| 1.6 | | BusinessName | Commercial designation of the taxable person. | String | |
| 1.7 | * | StartDate | The StartDate element contains the date of the first day of the reporting period for this XML file in the format YYYY-MM-DD. | Date | |
| 1.8 | * | EndDate | The EndDate element contains the date of the last day of the reporting period for this XML file in the format YYYY-MM-DD. | Date | |

| | | | | | |
|--------|---|---------------|--|-----------|--|
| 1.9 | * | CurrencyCode | Identifies the standard currency to be used in the monetary type fields, which is "EUR". | String-3 | |
| 1.10 | | DataLocation | To be filled in with the identification of the service provider on which the data is kept and/or the identification of the third party that issues documents on behalf of the taxable person. If there is a need to make more than one reference, this element can be generated as many times as necessary. | N/A | |
| 1.10.1 | | ProviderTaxID | To be filled in with the tax identification number/tax registration number of the service provider and/or the third party that issue(s) documents on behalf of the taxable person. | String | |
| 1.10.2 | | ProviderName | To be filled in with the name of the service provider and/or the third party that issue(s) documents on behalf of the taxable person. | String | |
| 1.10.3 | | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 . To be filled in with the country code where data is kept and/or the third party's country of origin code. | String-2 | |
| 1.11 | | HeaderComment | Additional comments. | String | |
| 1.12 | | Telephone | Country's calling code must be populated in this field. If there is a need to make more than one reference, this element can be generated as many times as necessary. | String-20 | |
| 1.13 | | Email | If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |
| 1.14 | | Website | | String | |

2 – * MasterFiles

2.1 Customer

The table Customer contains a list of customers.

| Field Index | Re-quired | Field Name | Technical notes | Format and Dimension to be validated on XSD file | Article 63c |
|-------------|-----------|------------|--|--|-------------|
| 2.1.1 | * | CustomerID | The list of clients shall not include more than one registration with the same CustomerID. | String | |

| | | | | | |
|-----------|----|----------------------|---|----------|--------------|
| 2.1.2 | | CustomerTaxID | To be filled in with the tax identification number/tax registration number, if known. | String | |
| 2.1.3 | | TaxCountryID | To be filled in with the two-letter country code according to ISO 3166-1 alpha 2 standard of the country that provided the tax identification number/tax registration number. | String-2 | |
| 2.1.4 | | CustomerName | To be filled in if requested and an invoice has been issued. | N/A | 1(j) 2(i) |
| 2.1.4.1 | * | NameType | Must be filled in with: «indiv» – Individual «alias» – Otherwise called «nick» – Nickname «aka» – Also known as «dba» – Doing business as «legal» – Legal name «atbirth» – At birth «unknown» – If unknown, fill in “unknown” | String | |
| 2.1.4.2 | ** | NameFree | The name in free format. | String | |
| 2.1.4.3 | ** | NameStruct | | N/A | |
| 2.1.4.3.1 | | PrecedingTitle | Preceding title, for example “Her Excellency”. | String | |
| 2.1.4.3.2 | | Title | The list of titles, for example “Mr.”, “Ms.”, “Doctor”. If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |
| 2.1.4.3.3 | * | FirstName | The first name. | String | |
| 2.1.4.3.4 | | MiddleName | The list of middle names. If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |
| 2.1.4.3.5 | | NamePrefix | The name prefix for example “von”. | String | |
| 2.1.4.3.6 | * | LastName | The last name/family name. | String | |
| 2.1.4.3.7 | | GenerationIdentifier | The list of generation identifiers, for example “Junior”, “Senior”. If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |

| | | | | | |
|------------|----|--------------------|---|---------|----------------|
| 2.1.4.3.8 | | Suffix | The list of suffixes, for example, "PhD", UOM. If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |
| 2.1.4.3.9 | | GeneralSuffix | A general suffix (for example, "Retired"). | String | |
| 2.1.4.3.10 | | MaidenName | A prior surname, for example before marriage. | String | |
| 2.1.4.4 | | NameFree | | String | |
| 2.1.5 | | BillingAddress | If there is a need to make more than one reference, this element can be generated as many times as necessary. | N/A | 1 (j) 2 (i) |
| 2.1.5.1 | * | BillingAddressID | Unique key for each billing address. | Integer | |
| 2.1.5.2 | ** | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. If unknown, fill "Unknown" | String | |
| 2.1.5.3 | ** | AddressStruct | | String | |
| 2.1.5.3.1 | | Street | The street name. | String | |
| 2.1.5.3.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 2.1.5.3.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 2.1.5.3.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |
| 2.1.5.3.5 | | DistrictName | The name of the district of the address. | String | |
| 2.1.5.3.6 | | POB | The post office box. | String | |
| 2.1.5.3.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 2.1.5.3.8 | * | City | If unknown, fill "Unknown" | String | |
| 2.1.5.3.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |

| | | | | | |
|------------|----|--------------------|---|------------|----------------------------------|
| 2.1.5.3.10 | | OtherLocalId | Some other component of the address. | String | |
| 2.1.5.4 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 2.1.5.5 | * | Country | If country is known, the field must be filled in according to norm ISO 3166-1-alpha-2 . The two-letter country code of the address. If unknown, fill "ZZ" | String – 2 | |
| 2.1.6 | | ShipToAddress | If there is a need to make more than one reference, this element can be generated as many times as necessary. To be filled in with the known different permanent places of delivery associated to the customer file. If a different place of delivery is mentioned in a transportation document or invoice which will not be in the customer file for future use, there is no need for it to be mentioned in this element. | N/A | 1 (a) 1 (k) 2 (a) 2 (j) |
| 2.1.6.1 | ** | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 2.1.6.2 | ** | AddressStruct | | String | |
| 2.1.6.2.1 | | Street | The street name. | String | |
| 2.1.6.2.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 2.1.6.2.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 2.1.6.2.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |

| | | | | | |
|------------|---|------------------|--|-----------|--|
| 2.1.6.2.5 | | DistrictName | The name of the district of the address. | String | |
| 2.1.6.2.6 | | POB | The post office box. | String | |
| 2.1.6.2.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 2.1.6.2.8 | * | City | | String | |
| 2.1.6.2.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |
| 2.1.6.2.10 | | OtherLocalId | Some other component of the address. | String | |
| 2.1.6.3 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 2.1.6.4 | * | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 . The two letter country code of the address. | String-2 | |
| 2.1.7 | | Telephone | Country's calling code must be populated in this field. If there is a need to make more than one reference, this element can be generated as many times as necessary. | String-20 | |
| 2.1.8 | | Email | If there is a need to make more than one reference, this element can be generated as many times as necessary. | String | |

3 – * SourceDocuments

3.1 – Transactions

The table Transactions contains a list of sales invoices/transactions. The cancelled documents/transactions should be shown, making it possible to verify the sequence of the documents' numeration. Except for lines without fiscal relevance, namely technical descriptions, installation instructions and guarantee conditions, all document/transaction lines should be exported.

| Field Index | Re-quired | Field Name | Technical notes | Format and Dimension to be validated on XSD file | Article 63c |
|-------------|-----------|-----------------|--|--|-------------|
| 3.1.1 | * | NumberOfEntries | The field must contain the total number of transactions, including cancelled ones. | Integer | |

| | | | | | |
|-----------|---|------------------------|---|---------------|----------------------------------|
| 3.1.2 | * | TotalDebit | The field must contain the control sum of the DebitAmount field, excluding any cancelled transactions. | Monetary | |
| 3.1.3 | * | TotalCredit | The field must contain the control sum of the CreditAmount field, excluding any cancelled transactions. | Monetary | |
| 3.1.4 | | Transaction | Sales transactions/documents. | N/A | |
| 3.1.4.1 | * | TransactionNo | Unique number of the transaction/document. | String | 1 (j) 2 (i) 1 (l) 2 (k) |
| 3.1.4.2 | * | DocumentStatus | | N/A | |
| 3.1.4.2.1 | * | TransactionStatus | The field must be filled in with: «N» – Normal; «C» – Cancelled document/transaction. | String-1 | |
| 3.1.4.2.2 | * | TransactionStatus-Date | Date of the last recording of transaction status including hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm | Date and Time | |
| 3.1.4.2.3 | | Reason | Reason of transaction status change. | String | |
| 3.1.4.3 | | Period | To be filled in with the quarter of the taxation period: Q1.yyyy, Q2.yyyy, Q3.yyyy, Q4.yyyy. In the import regime fill in the month of the taxation period: M1.yyyy to M12.yyyy. | String-8 | |
| 3.1.4.4 | * | TransactionDate | Sale transaction's issue date in the format YYYY-MM-DD. | Date | |
| 3.1.4.5 | * | TransactionType | The field must be filled in with: «TR» – Sale transaction; «RT» – Return/credit transaction; «IN» – Invoice; «DN» – Debit note; «CN» – Credit note. | String-2 | 1 (l) 2 (k) 1 (e) 2 (e) |

| | | | | | |
|------------|---|-----------------------|--|---------------|----------------|
| 3.1.4.6 | * | SystemEntryDate | Date of the last time the record was saved before its issuance and must include hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm Date of the transaction's record to the second. | Date and time | |
| 3.1.4.7 | * | BillingIndicators | | N/A | |
| 3.1.4.7.1 | * | PartyBillingIndicator | The field must be filled in with: 0 – If it concerns transactions/invoices issued by the taxable person; 1 – For transactions/invoices issued on behalf of the taxable person by a third party. | Integer | |
| 3.1.4.7.2 | * | SourceBilling | Each unique key identifies a different invoicing programme where "0" identifies the transactions/invoices issued by the invoicing programme that generates the SAF-OSS. The remaining keys identify the transactions/invoices issued in other invoicing programmes which have been integrated into the invoicing programme that generates the SAF-OSS. | Integer | |
| 3.1.4.8 | * | CustomerID | The unique key of the customers' table [Customer] respecting the rule defined for CustomerID. | String | |
| 3.1.4.9 | | OSSScheme | To be filled in with: 0 – non-Union scheme; 1 – Union scheme; 2 – import scheme; 9 – Other sales [sales not made under the aforementioned schemes]; | Integer | |
| 3.1.4.10 | | MSC | Information about the place of consumption. | N/A | 1 (a) 2 (a) |
| 3.1.4.10.1 | * | Country | This field must be filled in according to norm ISO 3166-1-alpha-2 . | String-2 | |
| 3.1.4.10.2 | * | CustomerLocation | To be filled in with all the evidence used in the decision-making process even if, in the end, only one has been used to determine the country of consumption. | N/A | |

| | | | | | |
|--------------|---|-----------------------------|---|----------|--------------|
| | | | If there is a need to make more than one reference, this element can be generated as many times as necessary. | | |
| 3.1.4.10.2.1 | * | EvidenceforCustomerLocation | <p>Must be filled in with:</p> <p>A – Billing address of the customer</p> <p>B – IP address or geolocation;</p> <p>C – Bank details;</p> <p>D – Mobile country codes or SIM card used by customer;</p> <p>E – Location of the fixed landline used for service;</p> <p>F – Other means;</p> <p>G – Place of delivery;</p> <p>H – Other payment services;</p> <p>I – ID card/passport.</p> | String-1 | 1(k) |
| 3.1.4.10.2.2 | * | LocationEvidence | <p>To be filled in with the evidence that made it possible to determine the country of consumption according to the field</p> <p>"EvidenceforCustomerLocation", e.g., IP Address, phone number with country calling code, International Bank Account Number (IBAN) or other payment service reference used, etc. When the billing address is used as evidence, this field must be filled in with one of the BillingAddressID's unique keys from the Customer table. If the place of consumption is determined by the place of delivery, this field must be filled in with the string "Place of delivery" and the ShipToAddress element 3.1.4.10.3 must be filled in with the address.</p> | String | |
| 3.1.4.10.2.3 | * | LocationEvidenceIndicator | <p>The field must be filled in with:</p> <p>0 – If the evidence is discarded during the decision-making process;</p> <p>1 – If the evidence is used during the decision-making process.</p> | Integer | |
| 3.1.4.10.3 | | ShipToAddress | Information about the delivery place where goods or services have been made available for the client or anyone the client has assigned. | N/A | 1(k) 2(j) |

| | | | | | |
|-----------------|----|--------------------|---|----------|----------------|
| 3.1.4.10.3.1 | ** | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.1.4.10.3.2 | ** | AddressStruct | | N/A | |
| 3.1.4.10.3.2.1 | | Street | The street name. | String | |
| 3.1.4.10.3.2.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 3.1.4.10.3.2.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 3.1.4.10.3.2.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |
| 3.1.4.10.3.2.5 | | DistrictName | The name of the district of the address. | String | |
| 3.1.4.10.3.2.6 | | POB | The post office box. | String | |
| 3.1.4.10.3.2.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 3.1.4.10.3.2.8 | * | City | | String | |
| 3.1.4.10.3.2.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |
| 3.1.4.10.3.2.10 | | OtherLocalId | Some other component of the address. | String | |
| 3.1.4.10.3.3 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.1.4.10.3.4 | * | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 . The two-letter country code of the address. | String-2 | |
| 3.1.4.10.4 | | ShipFromAddress | Information about the place of the shipping of the articles sold to the customer. | N/A | 1 (k) 2 (j) |
| 3.1.4.10.4.1 | ** | AddressFree | The address in free format (this must include the postal code if available). | String | |

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|-----------------|----|--------------------|---|---------------|--|
| | | | The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | | |
| 3.1.4.10.4.2 | ** | AddressStruct | | N/A | |
| 3.1.4.10.4.2.1 | | Street | The street name. | String | |
| 3.1.4.10.4.2.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 3.1.4.10.4.2.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 3.1.4.10.4.2.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |
| 3.1.4.10.4.2.5 | | DistrictName | The name of the district of the address. | String | |
| 3.1.4.10.4.2.6 | | POB | The post office box. | String | |
| 3.1.4.10.4.2.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 3.1.4.10.4.2.8 | * | City | | String | |
| 3.1.4.10.4.2.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |
| 3.1.4.10.4.2.10 | | OtherLocalId | Some other component of the address. | String | |
| 3.1.4.10.4.3 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.1.4.10.4.4 | * | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 . The two letter country code of the address. | String-2 | |
| 3.1.4.10.5 | | MovementEndTime | Date and time of the end of goods transport including hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm | Date and time | |
| 3.1.4.10.6 | | MovementStart-Time | Date and time of the beginning of goods transport including hour, minute and second: | Date and time | |

| | | | | | |
|----------------|---|-----------------------------|--|----------|----------------|
| | | | YYYY-MM-DDThh:mm:ss ± hh:mm | | |
| 3.1.4.11 | * | Line | | N/A | |
| 3.1.4.11.1 | * | LineNumber | Lines must be exported following the same order as in the original (and must be unique within the transaction). | Integer | |
| 3.1.4.11.2 | | MSC | Information about the place of consumption. This element must be filled in whenever the place of consumption differs in each line, otherwise it is possible to fill in solely the element 3.1.4.10 MSC. | N/A | 1 (a) 2 (a) |
| 3.1.4.11.2.1 | * | Country | This field must be filled in according to norm ISO 3166-1-alpha-2 . | String-2 | |
| 3.1.4.11.2.2 | * | CustomerLocation | To be filled in with all the evidence used in the decision-making process even if, in the end, only one has been used to determine the country of consumption. If there is a need to make more than one reference, this element can be generated as many times as necessary. | N/A | |
| 3.1.4.11.2.2.1 | * | EvidenceforCustomerLocation | Must be filled in with: A – Billing address of the customer; B – IP address or geolocation; C – Bank details; D – Mobile country codes or SIM card used by customer; E – Location of the fixed landline used for service; F – Other means; G – Place of delivery; H – Other payment services; I – ID card/passport. | String-1 | 1 (k) |
| 3.1.4.11.2.2.2 | * | LocationEvidence | To be filled in with the evidence that made possible to determine the country of consumption according to the field "EvidenceforCustomerLocation", e.g., IP Address, phone number with country calling code, International Bank Account Number (IBAN) or other payment service reference used, etc. | String | |

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| | | | <p>When the billing address is used as evidence, this field must be filled in with one of the BillingAddressID's unique keys from the Customer table.</p> <p>If the place of consumption is determined by the place of delivery, fill in with "Place of delivery" and the ShipToAddress element.</p> | | |
| 3.1.4.11.2.2.3 | * | LocationEvidenceIndicator | <p>The field must be filled in with:</p> <p>0 – If the evidence is discarded during the decision-making process;</p> <p>1 – If the evidence is used during the decision-making process.</p> | Integer | |
| 3.1.4.11.2.3 | | ShipToAddress | Information about the delivery place where goods or services have been made available for the client or anyone the client has assigned. | N/A | 1 (k) 2 (j) |
| 3.1.4.11.2.3.1 | ** | AddressFree | <p>The address in free format (this must include the postal code if available).</p> <p>The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character.</p> | String | |
| 3.1.4.11.2.3.2 | ** | AddressStruct | | N/A | |
| 3.1.4.11.2.3.2.1 | | Street | The street name. | String | |
| 3.1.4.11.2.3.2.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 3.1.4.11.2.3.2.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 3.1.4.11.2.3.2.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |
| 3.1.4.11.2.3.2.5 | | DistrictName | The name of the district of the address. | String | |
| 3.1.4.11.2.3.2.6 | | POB | The post office box. | String | |
| 3.1.4.11.2.3.2.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 3.1.4.11.2.3.2.8 | * | City | | String | |

| | | | | | |
|-------------------|----|--------------------|---|----------|----------------|
| 3.1.4.11.2.3.2.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |
| 3.1.4.11.2.3.2.10 | | OtherLocalId | Some other component of the address. | String | |
| 3.1.4.11.2.3.3 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.1.4.11.2.3.4 | * | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 . The two-letter country code of the address. | String-2 | |
| 3.1.4.11.2.4 | | ShipFromAddress | Information about the place of the shipping of the articles sold to the customer. | N/A | 1 (k) 2 (j) |
| 3.1.4.11.2.4.1 | ** | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.1.4.11.2.4.2 | ** | AddressStruct | | N/A | |
| 3.1.4.11.2.4.2.1 | | Street | The street name. | String | |
| 3.1.4.11.2.4.2.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 3.1.4.11.2.4.2.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 3.1.4.11.2.4.2.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |
| 3.1.4.11.2.4.2.5 | | DistrictName | The name of the district of the address. | String | |
| 3.1.4.11.2.4.2.6 | | POB | The post office box. | String | |
| 3.1.4.11.2.4.2.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 3.1.4.11.2.4.2.8 | * | City | | String | |

| | | | | | |
|-------------------|---|--------------------|---|---------------|------|
| 3.1.4.11.2.4.2.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |
| 3.1.4.11.2.4.2.10 | | OtherLocalId | Some other component of the address. | String | |
| 3.1.4.11.2.4.3 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.1.4.11.2.4.4 | * | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 . The two-letter country code of the address. | String-2 | |
| 3.1.4.11.2.5 | | MovementEndTime | Date and time of the end of goods transport including hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm | Date and time | |
| 3.1.4.11.2.6 | | MovementStartTime | Date and time of the beginning of goods transport including hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm | Date and time | |
| 3.1.4.11.3 | | OrderReferences | To be filled in with the order number. If there is a need to make more than one reference, this element can be generated as many times as necessary. | N/A | 2(l) |
| 3.1.4.11.3.1 | * | OriginatingON | To be filled in with the order/transaction number. | String | |
| 3.1.4.11.3.2 | | OrderDate | To be filled in with the order date in the format YYYY-MM-DD. | Date | |
| 3.1.4.11.4 | | DocumentReferences | If there is a need to make more than one reference, this element can be generated as many times as necessary. | N/A | 2(m) |
| 3.1.4.11.4.1 | * | DocumentType | Must be filled in with: «DN» – Delivery note; «TG» – Transport guide (include here the global transport documents); | String-2 | |

| | | | | | |
|--------------|---|-------------------|---|----------|------|
| | | | <p>«CN» – Consignment note;</p> <p>«RN» – Return note;</p> <p>«OT» – Other.</p> | | |
| 3.1.4.11.4.2 | * | DocumentReference | To be filled in with the unique consignment number. | String | |
| 3.1.4.11.4.3 | | DocumentDate | To be filled in in the format YYYY-MM-DD. | Date | |
| 3.1.4.11.5 | * | ProductCode | The unique code in the list of goods/services. | String | 2(b) |
| 3.1.4.11.6 | * | ProductCategory | <p>«BA» radio or television programmes transmitted or retransmitted over a radio or television network;</p> <p>«BB» radio or television programmes distributed via the internet or similar electronic network (IP streaming) if broadcast live or simultaneous to their being transmitted or retransmitted over a radio or television network;</p> <p>«TA» fixed and mobile telephone services for the transmission and switching of voice, data and video, including telephone services with an imaging component, otherwise known as videophone services;</p> <p>«TB» telephone services provided through the internet, including voice over internet Protocol (VoIP);</p> <p>«TC» voice mail, call waiting, call forwarding, caller identification, three-way calling and other call management services;</p> <p>«TD» paging services;</p> <p>«TE» audiotext services;</p> <p>«TF» facsimile, telegraph and telex;</p> <p>«TG» telephone helpdesk services by which assistance is provided to users in case of problems with their radio or television network, internet or similar electronic network;</p> <p>«TH» access to the internet, including the World Wide Web;</p> <p>«TI» private network connections providing telecommunications links for the exclusive use of the client;</p> | String-2 | 1(b) |

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|-------------|---|--------------------|---|----------|--------------|
| | | | <p>«TJ» private network connections providing telecommunications links for the exclusive use of the client;</p> <p>«TK» the onward supply of the audio and audiovisual output of a media service provider via communications networks by someone other than the media service provider;</p> <p>«SA» website supply, web-hosting, distance maintenance of programmes and equipment;</p> <p>«SB» supply of software and updating thereof;</p> <p>«SC» supply of images, text and information and making available of databases;</p> <p>«SD» supply of music, films and games, including games of chance and gambling games, and of political, cultural, artistic, sporting, scientific and entertainment broadcasts and events;</p> <p>«SE» supply of distance teaching;</p> <p>«GD» – goods;</p> <p>«OS» – other services;</p> <p>«TX» – other taxes besides VAT (e.g. environmental taxes);</p> <p>«OT» other (e.g. freights, insurances, etc.</p> | | |
| 3.1.4.11.7 | | ClassificationCode | <p>To be filled in with the Combined Nomenclature (CN) codes for goods or Classification of Products by Activity (CPA) codes for services.</p> <p>Examples:</p> <p>92029030 for CN code</p> <p>611051 for CPA code</p> | String | |
| 3.1.4.11.8 | * | Description | Description of the transaction/invoice line. | String | 1(b) 2(b) |
| 3.1.4.11.9 | * | Quantity | | Decimal | 1(b) 2(b) |
| 3.1.4.11.10 | * | UnitOfMeasure | | String | |
| 3.1.4.11.11 | * | UnitPrice | | Monetary | |
| 3.1.4.11.12 | * | DateofSupply | Date of the dispatch of the goods or of the delivery of the service in the format YYYY-MM-DD. | Date | 1(c) 2(c) |

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|----------------|----|------------------|---|----------|------------------------------|
| 3.1.4.11.13 | | References | References to sales correction documents. | N/A | 1(e) 2(e) |
| 3.1.4.11.13.1. | * | Reference | In the case of credit or debit notes or equivalent transactions, reference to the invoice/transaction, through the unique identification of the invoice/transaction, if it exists in the respective systems. | String | |
| 3.1.4.11.13.2. | | Reason | To be filled in with the credit or debit reason. | String | |
| 3.1.4.11.14 | ** | DebitAmount | Debit amount entry line in the sales account (issued credit notes). | Monetary | 1(d) 1(e) 2(d) 2(e) |
| 3.1.4.11.15 | ** | CreditAmount | Credit amount entry line in the sales account (issued transactions or invoices and debit notes). | Monetary | 1(d) 1(e) 2(d) 2(e) |
| 3.1.4.11.16 | * | Tax | | N/A | 1(f) 2(f) |
| 3.1.4.11.16.1 | * | TaxCountryRegion | To be filled in with country or region of the tax. This field must be filled in with the norm ISO 3166-2 . Example: «PT-20» Autonomous Region of the Azores. | String-5 | |
| 3.1.4.11.16.2 | * | TaxCode | VAT tax rate in MSC: « SPR » – Super reduced tax rate; « INT » – Intermediate tax rate; « RED » – Reduced tax rate; « STD » – Standard tax rate; « NS » – Non-subject to tax; « EXM » – Tax Exempt. | String | |
| 3.1.4.11.16.3 | * | VAT Rate | It is required to fill in this field with the applicable a tax rate. | Decimal | |
| 3.1.4.11.17 | | SettlementAmount | Amount of line discount and proportional global discount. | Monetary | 1(d) 1(e) 2(d) 2(e) |
| 3.1.4.12 | * | DocumentTotals | | N/A | |
| 3.1.4.12.1 | * | TaxPayable | Total amount of taxes. | Monetary | 1(g) 2(g) |
| 3.1.4.12.2 | * | TaxableAmount | To be filled in with total of the document/transaction without taxes. | Monetary | 1(d) 2(d) |

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|--------------|---|------------------|---|----------|------------------------------|
| | | | This field must not include the amounts relating to taxes. | | |
| 3.1.4.12.3 | * | GrossTotal | To be filled in with total of the document/transaction with taxes. | Monetary | |
| 3.1.4.12.4 | * | Currency | Original currency used when issuing the transaction/invoice. | N/A | 1(d) 1(g) 2(d) 2(g) |
| 3.1.4.12.4.1 | * | CurrencyCode | The field must be filled in according to norm ISO 4217 . | String-3 | |
| 3.1.4.12.4.2 | * | CurrencyAmount | Gross Total in the original currency of the document/transaction. | Monetary | |
| 3.1.4.12.4.3 | * | ExchangeRate | The exchange rate used in the conversion into EUR must be mentioned. | Decimal | |
| 3.1.4.12.5 | | Payment | | N/A | |
| 3.1.4.12.5.1 | * | PaymentType | Type of payment: « AP » – Advanced payment; « PP » – Partial payment; « TP » – Total payment. | String-2 | 1(i) |
| 3.1.4.12.5.2 | * | PaymentDate | To be filled in in the format YYYY-MM-DD. | Date | 1(h) 2(h) |
| 3.1.4.12.5.3 | * | PaymentAmount | | Monetary | 1(h) 2(h) |
| 3.1.4.12.5.4 | | PaymentMechanism | The field must be filled in with: « CD » – Cash on delivery; « CH » – Cheque; « DC » – Debit card; « CC » – Credit card; « BT » – Bank transfer (including direct debit); « GC » – Gift card/voucher; « PP » – E-money (E-wallet and E-money payments); « OT » – Other. | String-2 | |

3.2 – MovementOfGoods

The table MovementOfGoods contains a list of transportation documents and transactions. Cancelled transportation documents and transactions should be shown, making it possible to verify the sequence of the documents' numeration. Except for lines without fiscal relevance, namely technical descriptions, installation instructions and guarantee conditions, all transportation document and transaction lines should be exported.

| Field Index | Re-quired | Field Name | Technical notes | Format and Dimension to be validated on XSD file | Article 63c |
|-------------|-----------|------------------------|---|--|--------------|
| 3.2.1 | * | NumberOfMove-mentLines | The field must contain the total number of transactions, including cancelled ones. | Integer | |
| 3.2.2 | * | TotalQuantityIssued | The field must contain the control sum of the quantity field, excluding any cancelled transactions. | Decimal | |
| 3.2.3 | | StockMovement | Transport transactions/documents. | N/A | |
| 3.2.3.1 | * | MovementNo | Unique number of the transaction/document. | String | 2(m) |
| 3.2.3.2 | * | DocumentStatus | | N/A | |
| 3.2.3.2.1 | * | MovementStatus | The field must be filled in with: «N» – Normal; «C» – Cancelled document/transaction. | String-1 | |
| 3.2.3.2.2 | * | MovementStatus-Date | Date of the last recording of transaction status including hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm | Date and Time | |
| 3.2.3.2.3 | | Reason | Reason of transaction status change. | String | |
| 3.2.3.3 | | Period | To be filled in with the quarter of the taxation period: Q1.yyyy, Q2.yyyy, Q3.yyyy, Q4.yyyy. In the import regime fill in the month of the taxation period: M1.yyyy to M12.yyyy. | String-8 | |
| 3.2.3.4 | * | MovementDate | Document/transaction's issue date in the format YYYY-MM-DD. | Date | |
| 3.2.3.5 | * | MovementType | Must be filled in with: «DN» – Delivery note; «TG» – Transport guide (include here the global transport documents); | String-2 | 1(l) 2(k) |

| | | | | | |
|------------|----|-----------------------|---|---------------|----------------------------------|
| | | | <p>«CN» – Consignment note; «RN» – Return note; «OT» – Other.</p> | | |
| 3.2.3.6 | * | SystemEntryDate | <p>Date of the last time the record was saved before its issuance, must include hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm</p> | Date and time | |
| 3.2.3.7 | * | BillingIndicators | | N/A | |
| 3.2.3.7.1 | * | PartyBillingIndicator | <p>The field must be filled in with: 0 – If it concerns transactions/documents issued by the taxable person; 1 – For transactions/documents issued on behalf of the taxable person by a third party.</p> | Integer | |
| 3.2.3.7.2 | * | SourceBilling | <p>Each unique key identifies a different programme where “0” identifies the transactions/documents issued by the programme that generates the SAF-OSS. The remaining keys identify the transactions/documents issued in other programmes which have been integrated into the programme that generates the SAF-OSS.</p> | Integer | |
| 3.2.3.8 | * | CustomerID | <p>The unique key of the customers' table [Customer] respecting the rule defined for CustomerID.</p> | String | |
| 3.2.3.9 | | OSSScheme | <p>To be filled in with: 1 – Union scheme; 2 – import scheme; 9 – Other movements of goods [Movement of goods not related to aforementioned schemes]</p> | Integer | |
| 3.2.3.10 | | ShipToAddress | <p>Information about the place where the transport ends and goods have been made available for the client or anyone the client has assigned.</p> | N/A | 1 (a) 1 (k) 2 (a) 2 (j) |
| 3.2.3.10.1 | ** | AddressFree | <p>The address in free format (this must include the postal code if available).</p> | String | |

| | | | | | |
|---------------|----|--------------------|---|----------|--------------|
| | | | The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | | |
| 3.2.3.10.2 | ** | AddressStruct | | N/A | |
| 3.2.3.10.2.1 | | Street | The street name. | String | |
| 3.2.3.10.2.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 3.2.3.10.2.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 3.2.3.10.2.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |
| 3.2.3.10.2.5 | | DistrictName | The name of the district of the address. | String | |
| 3.2.3.10.2.6 | | POB | The post office box. | String | |
| 3.2.3.10.2.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 3.2.3.10.2.8 | * | City | | String | |
| 3.2.3.10.2.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |
| 3.2.3.10.2.10 | | OtherLocalld | Some other component of the address. | String | |
| 3.2.3.10.3 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.2.3.10.4 | * | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 . The two-letter country code of the address. | String-2 | |
| 3.2.3.11 | | ShipFromAddress | Information about the place where the dispatch or the transport begins. | N/A | 1(k) 2(j) |
| 3.2.3.11.1 | ** | AddressFree | The address in free format (this must include the postal code if available). | String | |

| | | | | | |
|---------------|----|--------------------|---|---------------|--|
| | | | The AddressFree, if present, must contain the address, as it should appear on an envelope with each line separated by a carriage return character. | | |
| 3.2.3.11.2 | ** | AddressStruct | | N/A | |
| 3.2.3.11.2.1 | | Street | The street name. | String | |
| 3.2.3.11.2.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 3.2.3.11.2.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 3.2.3.11.2.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |
| 3.2.3.11.2.5 | | DistrictName | The name of the district of the address. | String | |
| 3.2.3.11.2.6 | | POB | The post office box. | String | |
| 3.2.3.11.2.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 3.2.3.11.2.8 | * | City | | String | |
| 3.2.3.11.2.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |
| 3.2.3.11.2.10 | | OtherLocalId | Some other component of the address. | String | |
| 3.2.3.11.3 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.2.3.11.4 | * | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 The two-letter country code of the address. | String-2 | |
| 3.2.3.12 | | MovementEndTime | Date and time of the end of goods transport including hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm | Date and time | |
| 3.2.3.13 | | MovementStartTime | Date and time of the beginning of goods transport including hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm | Date and time | |

| | | | | | |
|-----------------|----|--------------------|---|---------|----------------|
| 3.2.3.14 | * | Line | | N/A | |
| 3.2.3.14.1 | * | LineNumber | Lines must be exported following the same order as in the original (and must be unique within the transaction). | Integer | |
| 3.2.3.14.2 | | ShipToAddress | Information about the place where the transport ends and goods have been made available to the client or anyone the client has assigned. | N/A | 1 (k) 2 (j) |
| 3.2.3.14.2.1 | ** | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.2.3.14.2.2 | ** | AddressStruct | | N/A | |
| 3.2.3.14.2.2.1 | | Street | The street name. | String | |
| 3.2.3.14.2.2.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 3.2.3.14.2.2.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 3.2.3.14.2.2.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |
| 3.2.3.14.2.2.5 | | DistrictName | The name of the district of the address. | String | |
| 3.2.3.14.2.2.6 | | POB | The post office box. | String | |
| 3.2.3.14.2.2.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 3.2.3.14.2.2.8 | * | City | | String | |
| 3.2.3.14.2.2.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |
| 3.2.3.14.2.2.10 | | OtherLocalId | Some other component of the address. | String | |
| 3.2.3.14.2.3 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |

| | | | | | |
|-----------------|----|--------------------|---|------------|----------------|
| 3.2.3.14.2.4 | * | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 The two-letter country code of the address. | String-2 | |
| 3.2.3.14.3 | | ShipFromAddress | Information about the place where the dispatch or the transport begins. | N/A | 1 (k) 2 (j) |
| 3.2.3.14.3.1 | ** | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.2.3.14.3.2 | ** | AddressStruct | | N/A | |
| 3.2.3.14.3.2.1 | | Street | The street name. | String | |
| 3.2.3.14.3.2.2 | | BuildingIdentifier | The identifier of the building on the street, typically a number. | String | |
| 3.2.3.14.3.2.3 | | SuiteIdentifier | The identifier of an office or similar part of a building. | String | |
| 3.2.3.14.3.2.4 | | FloorIdentifier | The identifier of a floor within a building. | String | |
| 3.2.3.14.3.2.5 | | DistrictName | The name of the district of the address. | String | |
| 3.2.3.14.3.2.6 | | POB | The post office box. | String | |
| 3.2.3.14.3.2.7 | | PostCode | The postal code (this must be provided if available). | String | |
| 3.2.3.14.3.2.8 | * | City | | String | |
| 3.2.3.14.3.2.9 | | CountrySubentity | A geographic area of the country larger than district or city, for example a county, department, Land, canton. | String | |
| 3.2.3.14.3.2.10 | | OtherLocalId | Some other component of the address. | String | |
| 3.2.3.14.3.3 | | AddressFree | The address in free format (this must include the postal code if available). The AddressFree, if present, must contain the address as it should appear on an envelope with each line separated by a carriage return character. | String | |
| 3.2.3.14.3.4 | * | Country | The field must be filled in according to norm ISO 3166-1-alpha-2 | String – 2 | |

| | | | | | |
|--------------|----|--------------------|---|---------------|--------------|
| | | | The two-letter country code of the address. | | |
| 3.2.3.14.4 | | MovementEndTime | Date and time of the end of goods transport including hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm | Date and time | |
| 3.2.3.14.5 | | MovementStart-Time | Date and time of the beginning of goods transport including hour, minute and second: YYYY-MM-DDThh:mm:ss ± hh:mm | Date and time | |
| 3.2.3.14.6 | | OrderReferences | To be filled in with the order number. If there is a need to make more than one reference, this element can be generated as many times as necessary. | N/A | 2(l) |
| 3.2.3.14.6.1 | * | OriginatingON | To be filled in with the order/transaction number. | String | |
| 3.2.3.14.6.2 | | OrderDate | To be filled in with the order date in the format YYYY-MM-DD. | Date | |
| 3.2.3.14.7 | * | ProductCode | The unique code in the list of goods. | String | 1(b) 2(b) |
| 3.2.3.14.8 | * | ProductCategory | Must be filled in with: « GD » – goods « TX » – other taxes besides VAT (e.g. environmental taxes) « OT » – other (e.g. freights, insurances, etc.) | String-2 | |
| 3.2.3.14.9 | | ClassificationCode | To be filled in with the CN codes for goods (CPA codes for services, if mentioned) | String | |
| 3.2.3.14.10 | * | Description | Description of the transaction/document line. | String | 1(b) 2(b) |
| 3.2.3.14.11 | * | Quantity | | Decimal | 1(b) 2(b) |
| 3.2.3.14.12 | * | UnitOfMeasure | | String | |
| 3.2.3.14.13 | * | UnitPrice | When not valued in the database, must be filled in with "0.00". | Monetary | |
| 3.2.3.14.14 | * | DateofSupply | Date of the dispatch of the goods in the format YYYY-MM-DD. | Date | 1(c) 2(c) |
| 3.2.3.14.15 | ** | DebitAmount | To fill in for entry of goods. When not valued in the database, it must be filled in with "0.00". | Monetary | 1(l) 2(k) |

| | | | | | |
|---------------|----|------------------|---|----------|------------------------------|
| 3.2.3.14.16 | ** | CreditAmount | To fill in for exit of goods. When not valued in the database, it must be filled in with "0.00". | Monetary | |
| 3.2.3.14.17 | | Tax | | N/A | 1(f) 2(f) 1(l) 2(k) |
| 3.2.3.14.17.1 | * | TaxCountryRegion | To be filled in with country or region of the tax. This field must be filled in with the norm ISO 3166-2 Example: «PT-20» – Autonomous Region of the Azores. | String-5 | |
| 3.2.3.14.17.2 | * | TaxCode | VAT tax rate in MSC: « SPR » – Super reduced tax rate; « INT » – Intermediate tax rate; « RED » – Reduced tax rate; « STD » – Standard tax rate; « NS » – Non-subject to tax; « EXM » – Tax Exempt. | String | |
| 3.2.3.14.17.3 | * | VAT Rate | It is required to fill in this field with the applicable tax rate. | Decimal | |
| 3.2.3.14.18 | | SettlementAmount | Amount of line discount and proportional global discount. | Monetary | 1(d) 1(e) 2(d) 2(e) |
| 3.2.3.15 | * | DocumentTotals | | N/A | |
| 3.2.3.15.1 | * | TaxPayable | Total amount of taxes. When not valued in the database, it must be filled in with "0.00". | Monetary | 1(g) 2(g) |
| 3.2.3.15.2 | * | TaxableAmount | Total of the document/transaction without taxes. This field must not include the amounts relating to taxes. When not valued in the database, it must be filled in with "0.00". | Monetary | 1(d) 2(d) |
| 3.2.3.15.3 | * | GrossTotal | Total of the document/transaction with taxes. When not valued in the database, it must be filled in with "0.00". | Monetary | |

| | | | | | |
|--------------|---|----------------|--|----------|------------------------------|
| 3.2.3.15.4 | * | Currency | Original currency used when issuing the transaction/invoice. | N/A | 1(d) 1(g) 2(d) 2(g) |
| 3.2.3.15.4.1 | * | CurrencyCode | The field must be filled in according to norm ISO 4217 . | String-3 | |
| 3.2.3.15.4.2 | * | CurrencyAmount | Gross Total in the original currency of the document/transaction. | Monetary | |
| 3.2.3.15.4.3 | * | ExchangeRate | The exchange rate used in the conversion into EUR must be mentioned. | Decimal | |

* Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1).'