



DIGITALISERINGSSTYRELSEN

OIOUBL Guideline

OIOUBL Tax

UBL 2.0 Skat

G27

Version 1.3

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Colophon

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1. Preface

These guidelines form of a series describing the purpose and use of the business documents that comprise the Danish localization of UBL 2.0, known as OIOUBL.

As well as guidelines describing the use of commonly used elements, a separate guideline has been prepared for each business document.

1.1. Purpose of this document

This is a general guideline which is intended to specify the use of classes and elements used for the definition of tax information. See also the "OIOUBL Guideline Allowance Charge" (Ref. G17) as well as the definition of a tax in section 7 (below).

Notice that allowance on the OIOUBL Invoice is always subtracted the VAT basis, since all allowances are considered unconditional (Danish: "ubetingede rabatter")

1.2. General Points

- Tax embodies all taxes (consumption and sales taxes) paid to public authorities. Taxes that are settled between commercial organizations are specified under *AllowanceCharge*.
- The *TaxCategory* class is used to specify a category of taxes for a given tax scheme. A tax scheme might have different rates (or calculation formula) for each category, and this is specified in the *TaxCategory* class.

1.3. Changes in version 1.3

In this latest update of this guideline the following has been changed:

- Questions and answers from FAQ on OIOUBL.info has been incorporated

2. Relevant UBL Classes and Elements

The tax information is described in the following classes:

- *PartyLegalEntity* (Party, document, and line level)
- *PartyTaxScheme* (Party, document, and line level)
- *TaxTotal* (Document and line level)

The *TaxCategory* class is also included in *TaxSubtotal*.

Apart of these classes, the following elements are relevant for specifying tax currencies:

- *TaxCurrencyCode* (Document and *TaxScheme*)
- *TaxExchangeRate* (Document)

See "OUOUBL Guideline CurrencyCode & ExchangeRates" for a more detailed description of these elements.

1.4. DK element names and cardinality

The tables below list the elements and their names in Danish, as well as the cardinality.

1.4.1. The *PartyLegalEntity* class

| UK-name | DK-name | Use |
|---------------------|----------------------|------|
| RegistrationName | RegistreringsNavn | 0..1 |
| CompanyID | RegistreringsNummer | 1* |
| RegistrationAddress | RegistreringsAdresse | 0..1 |

* *PartyLegalEntity* is only mandatory for the sender of the document

1.4.2. The *PartyTaxScheme* class

| UK-name | DK-name | Use |
|---------------------|-----------------------|------|
| RegistrationName | RegistreringsNavn | 0..1 |
| CompanyID | Registreringsnummer | 1 |
| ExemptionReasonCode | UndtagelsesÅrsagsKode | 0..1 |
| ExemptionReason | UndtagelsesÅrsag | 0..1 |
| RegistrationAddress | RegistreringsAdresse | 0..1 |
| TaxScheme | AfgiftsSkema | 1 |

1.4.3. The *TaxTotal* class

| UK-name | DK-name | Use |
|----------------------|---------------------------|------|
| TaxAmount | AfgiftsBeløb | 1 |
| RoundingAmount | Afrundingsbeløb | 0..1 |
| TaxEvidenceIndicator | AfgiftsGyldighedIndikator | 0..1 |
| TaxSubtotal | AfgiftsSubtotal | 0..n |

1.4.4. The TaxSubtotal class

| UK-name | DK-name | Use |
|------------------------------|--------------------------------|------|
| TaxableAmount | AfgiftsGrundlag | 1 |
| TaxAmount | AfgiftsBeløb | 1 |
| CalculationSequenceNumeric | BeregningsRækkefølgeNumerisk | 0..1 |
| TransactionCurrencyTaxAmount | TransaktionsValutaAfgiftsBeløb | 0..1 |
| Percent | Procent | 0 |
| BaseUnitMeasure | BasisEnhed | 0 |
| PerUnitAmount | PerEnhedBeløb | 0 |
| TaxCategory | AfgiftsKategori | 1 |

1.4.5. The TaxScheme class

| UK-name | DK-name | Use |
|---------------------------|-------------------------|------|
| ID | ID | 1 |
| Name | Navn | 0..1 |
| TaxTypeCode | AfgiftsTypeKode | 0..1 |
| CurrencyCode | ValutaKode | 0..1 |
| JurisdictionRegionAddress | MyndighedsOmrådeAdresse | 0..1 |

1.4.6. The JurisdictionRegionAddress class

This class is only included in order to associate the country code for Denmark (DK) to the *TaxScheme* class.

| UK-name | DK-name | Use |
|----------------------------|-----------|-----|
| Country/IdentificationCode | Landekode | 1 |

1.4.7. The TaxCategory class

| UK-name | DK-name | Use |
|------------------------|----------------------------|------|
| ID | ID | 1 |
| Name | Navn | 0..1 |
| Percent | Procent | 0..1 |
| BaseUnitMeasure | BasisEnhed | 0..1 |
| PerUnitAmount | PerEnhedBeløb | 0..1 |
| TaxExemptionReasonCode | AfgiftUndtagelseÅrsagsKode | 0..1 |
| TaxExemptionReason | AfgiftUndtagelseÅrsag | 0..1 |
| TaxScheme | AfgiftsSkema | 1 |

3. Description

The following section describes the use of relevant classes and elements.

3.1. The *PartyLegalEntity* class

In Denmark a company and/or organization is registered as a legal entity with the Danish Commerce and Companies Agency (Erhvervs- og Selskabsstyrelsen). This agency assigns a CVR number to each company.

An individual person is legally identified by their CPR number¹.

These numbers can be used in the *PartyLegalEntity* class. Note that in OIOUBL these numbers should be preceded by "DK".

Figure 1 contains an example of a completed *PartyLegalEntity*.

```
<cac:PartyLegalEntity>
  <cbc:RegistrationName>Olieforsyningen A/S</cbc:RegistrationName>
  <cbc:CompanyID schemeID="DK:CVR">DK16356706</cbc:CompanyID>
</cac:PartyLegalEntity>
```

Figure 1. Example of *PartyLegalEntity*.

3.2. The *PartyTaxScheme* class

In Denmark, taxes are settled between a legal company and/or organization and the Danish Central Customs and Tax Administration (SKAT). Any legal entity must identify itself by using a CVR number. This is specified in the *PartyLegalEntity* class.

A trading party that is identified using a CVR number may also choose to identify itself for different taxes using different SE numbers. The trading party may therefore specify one or more instances of the *PartyTaxScheme* class, in which an SE number is specified for each tax scheme. This number is the registration identifier that the trading party has with SKAT for the tax scheme. If a company is only registered with one tax number with SKAT, the CVR number and the SE number are identical. However, it is always the SE number that is used as the registration number under *PartyTaxScheme*. It is never appropriate to use the CPR number for *PartyTaxScheme*, as only registered companies can pay taxes to SKAT.

Note that the *PartyTaxScheme* class must be repeated for every tax scheme including the specification of the relevant SE number.

For domestic trade, only the seller's tax registration number (or numbers) must be specified on tax documents (such as invoices). Foreign trade documents must also include the tax registration number of the buyer. For example, a buyer's tax registration is required in case of "reverse charge obligation" or "purchase VAT" when trading with another EU country.

Note that in OIOUBL the Danish SE and CVR numbers must always be preceded by "DK".

Figure 2 contains an example of a *PartyTaxScheme*.

¹NOTE: The use of CPR numbers requires extended protection of personal data.

```

<cac:PartyTaxScheme>
  <cbc:CompanyID schemeID="DK:SE" >DK16356706</cbc:CompanyID>
  <cac:TaxScheme>
    <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxschemeid-1.4" >63</cbc:ID>
    <cbc:Name>Moms</cbc:Name>
    <cac:JurisdictionRegionAddress>
      <cbc:FormatCode listAgencyID="320" listID="urn:oioubl:odelist:addressformatcode-1.1">
StructuredRegion</cbc:FormatCode>
      <cac:Country>
        <cbc:IdentificationCode>DK</cbc:IdentificationCode>
      </cac:Country>
    </cac:JurisdictionRegionAddress>
  </cac:TaxScheme>
</cac:PartyTaxScheme>

```

Figure 2. Example of PartyTaxScheme.

3.3. The TaxScheme class

The type of tax is specified in the *TaxScheme* class using the following elements and classes.

| UK-name | DK-name | Use | Explanation |
|---------------------------|-------------------------|------|--|
| ID | ID | 1 | The Danish tax schemes, e. g. 63. |
| Name | Navn | 0..1 | The name of the tax scheme, e. g. Moms (VAT). |
| TaxTypeCode | AfgiftsTypeKode | 0..1 | Specifies whether the tax scheme is taxable (moms) or not. TaxTypeCode is not used when TaxScheme/ID = "63" (Moms) |
| CurrencyCode | ValutaKode | 0..1 | A currency code. |
| JurisdictionRegionAddress | MyndighedsOmrådeAdresse | 0..1 | This class only contains the country code = "DK". |

Table 1. Using the TaxScheme class.

The different tax schemes (pligtkoder) are maintained in OIOUBL ID lists, and a couple are listed in Table 2 below:

| Tax Scheme code: | Name |
|------------------|--|
| 63 | Moms (VAT) |
| 66 | Registreringsafgift for motorkøretøjer (Registration tax for motor vehicles) |

Table 2. Examples of Danish Tax scheme codes.

The *TaxTypeCode* element indicates whether the tax specified by the shown tax scheme code is taxable, zero-rated or reverse charged. These are shown in Table 3:

| Type code: | Explanation: |
|---------------|--|
| StandardRated | The tax specified by the tax scheme code is taxable. |
| ZeroRated | The tax specified by the tax scheme code is zero-rated. An example of this is tax scheme code 66, "Registration tax for motor vehicles". |
| ReverseCharge | The tax specified by the tax scheme code is reverse charged. Please refer to later description for details. |

Table 3. Values for the TaxTypeCode.

Note that for tax liability, tax scheme code “63” and “VAT” no *TaxTypeCode* is specified, since no VAT is charged of the amount. For other tax scheme codes *TaxTypeCode* is mandatory.

To keep the OIOUBL documents as simple as possible it is recommended only having one VAT type code per invoice line. That is if the product is standard rated then any taxes on that invoice line should also be standard rated.

In practice there are examples that a product and a tax have different VAT. For example the registration tax on a car in Denmark can be zero rated whereas the car is standard rated.

In the case with different VAT rates on a product and an associated tax, the tax should be specified on header level instead of line level. The consequence of this can be splitting an invoice in more invoices, so the tax can still be associated with a product/invoice line.

In practice, calculating VAT of a number of taxes is performed by totaling all tax amounts where *TypeCode* = StandardRated and then calculate the VAT. This is then added to the sum of tax amounts with the *TaxTypeCode* = ZeroRated, giving the total taxes for the transaction.

In the *TaxScheme* class, it is not possible to specify the formula for calculating the given tax of a taxable amount (such as a percentage). This is described in the parent class in which the *TaxScheme* is included. This means that any given tax scheme may have several different calculation formulas. For example, tax scheme code 63 (VAT) which in Denmark may be both 25% and 0%.

In the *TaxScheme* class it is also possible to specify a currency code. This is the currency that the tax should be paid in. This currency code may be affected by the *TaxExchangeRate*, *TaxCurrencyCode*, and the *DocumentCurrencyCode*. For a more detailed description please refer to: "OIOUBL Guideline CurrencyCode & ExchangeRates".

3.4. Calculation Formula for Taxes

The value amount of a tax is calculated based on the *TaxableAmount* using the given formula.

In OIOUBL this formula may be either a percentage or a fixed amount. As mentioned earlier, this calculation formula may be specified in *TaxCategory*.

The calculation formula (either a percentage or a fixed amount) is specified using the elements shown in Table 4.

| UK-name | DK-name | Use | Explanation |
|-----------------|---------------|------|--|
| Percent | Procent | 0..1 | The tax is calculated as the specified percentage of the taxable amount. |
| BaseUnitMeasure | BasisEnhed | 0..1 | The base unit (from code list). |
| PerUnitAmount | PerEnhedBeløb | 0..1 | The tax is calculated as the specified fixed amount per BaseUnitMeasure of the taxable amount. |

Table 4. Specifying a calculation formula.

Figure 3 below shows an example of how to complete these elements. Note that the percentage is specified using two elements, and that it is not contained within the *TaxScheme*.

```
<cac:TaxSubtotal>
  ...
  <cac:TaxCategory>
    <cbc:ID>VAT</cbc:ID>
    <cbc:Percent>25</cbc:Percent>
```

```

...
<cac:TaxScheme>
  <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxschemeid-1.1">63</cbc:ID>
  <cbc:Name>Moms</cbc:Name>
</cac:TaxScheme>
</cac:TaxCategory>
</cac:TaxSubtotal>

```

Figure 3. Example of specifying a calculation formula.

3.5. The TaxSubtotal and TaxTotal classes

In an Invoice document the total tax amount must be shown. In addition, for every different tax scheme and calculation formula, a *BaseUnitMeasure* and a total must be present.

The *TaxTotal* class is used for specifying the total tax amount for each tax scheme. It also contains one or more instances of the *TaxSubtotal* class. *TaxTotal* only deals with taxes that are chargeable, and is mandatory on Invoices and Credit notes.

Often the class will contain only one class, but if different calculation formulas are used then a *TaxSubtotal* must be provided for every calculation formula.

For example, the *TaxTypeCode* 63 (VAT) in which the calculation formula may be either 25% or 0%. One instance of the *TaxTotal* class must be defined, but two instances are required in the *TaxSubtotal* class².

The *TaxSubtotal* contains a taxable amount and a total per calculation formula. The *TaxSubtotal* also includes a *TaxScheme* within its *TaxCategory* class. This category is specified using a code from a code list. Table 5 below contains examples of Danish tax categories:

| Tax category code | Name |
|-------------------|--|
| StandardRated | VAT (25%) |
| ZeroRated | Not taxable (0%) |
| ReverseCharge | Reverse payment (deliveries to other EU countries) |
| Excise | Excise duties with no applicable duty code. |
| 3096 | Cigars, cheroots, and cigarillos. |
| 3100 | Chocolate and sugar goods, etc. |
| 3121 | Other filament lamps (small) |
| 3122 | Steam lamps, neon lamps and equivalent tubular lighting. |

Table 5. Examples of Danish Tax Categories.

The four-digit codes represent the SKAT duty codes (Toldkoder), as specified in "Skats Toldvejledning 2006-3, bilag 123 Punktafgifter".

A *TaxSubtotal* contains one (and only one) reference to both tax category and the tax scheme code (pligtkode).

The *TaxTotal* is therefore repeated for every *TaxSchemeCode* in which the specification of a taxable amount and a tax total is required. And the *TaxSubtotal* class is repeated within each *TaxTotal* for every calculation formula that is specified in the *TaxCategory*.

Tax scheme codes often refer to the same *TaxCategory*, but there need not be any relationship. Table 6 below gives some examples.

²NOTE: If in a document, no taxable amount is available, *TaxSubtotal* may be omitted.

| TaxCategory: | Tax Scheme code: | Tax Scheme name: | Calculation formula: |
|---------------|------------------|---|----------------------|
| StandardRated | 63 | Moms (VAT) | 25% |
| ZeroRated | 63 | Moms (VAT) | 0% |
| Excise | 31 | Bæreposer (arrier bags) | |
| Excise | 53 | Mineralvandsafgift (Mineral water tax) | |
| 3100 | 16 | Chokolade- og sukkervareravgift (Chocolate and sugar goods tax) | |

Table 6. Examples of a relation between a Tax Scheme Code and Tax Category.

There are a number of rules for specifying *TaxTotal* classes:

- VAT specification is mandatory, so one *TaxTotal* class with *TaxScheme/ID* = “63” (or “VAT”) must exist in the billing documents
- The same *TaxScheme/ID* cannot be in more *TaxTotal* classes. E.g. all VAT must be specified within the same *TaxTotal* class
- The same *TaxCategory/ID* cannot be in different *TaxSubtotal* classes in the same *TaxTotal* class. This means that standard rated (25%) VAT must be specified in one *TaxTotal/TaxSubtotal* class.
- A *TaxTotal* class cannot contain different *TaxScheme/ID* so a *TaxTotal* class is made per *TaxScheme/ID*
- It is controlled that the sum of VAT in the *TaxSubtotal* classes equals *MonetaryLegalTotal/TaxExclusiveAmount*.

Error: VAT is specified in two *TaxTotal* classes

```

<cac:TaxTotal>
  <cbc:TaxAmount currencyID="DKK">25.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="DKK">100.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="DKK">25.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="urn:oioubl:id:taxcategoryid-1.1" schemeAgencyID="320">StandardRated</cbc:ID>
      <cbc:Percent>25.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeID="urn:oioubl:id:taxschemeid-1.4" schemeAgencyID="320">63</cbc:ID>
        <cbc:Name>Moms</cbc:Name>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="DKK">0.00</cbc:TaxAmount>
  <cac:TaxSubtotal>

```

```

<cbc:TaxableAmount currencyID="DKK">50.00</cbc:TaxableAmount>
<cbc:TaxAmount currencyID="DKK">0.00</cbc:TaxAmount>
<cac:TaxCategory>
  <cbc:ID schemeID="urn:oioubl:id:taxcategoryid-1.1" schemeAgencyID="320">ZeroRated</cbc:ID>
  <cbc:Percent>0.00</cbc:Percent>
  <cac:TaxScheme>
    <cbc:ID schemeID="urn:oioubl:id:taxschemeid-1.4" schemeAgencyID="320">63</cbc:ID>
    <cbc:Name>Moms</cbc:Name>
  </cac:TaxScheme>
</cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>

```

Correct: VAT is specified in one *TaxTotal* class with two *TaxSubtotal* classes, one with *StandardRated* and one with *ZeroRated*.

```

<cac:TaxTotal>
  <cbc:TaxAmount currencyID="DKK">25.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="DKK">100.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="DKK">25.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="urn:oioubl:id:taxcategoryid-1.1" schemeAgencyID="320">StandardRated</cbc:ID>
      <cbc:Percent>25.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeID="urn:oioubl:id:taxschemeid-1.4" schemeAgencyID="320">63</cbc:ID>
        <cbc:Name>Moms</cbc:Name>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="DKK">50.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="DKK">0.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeID="urn:oioubl:id:taxcategoryid-1.1" schemeAgencyID="320">ZeroRated</cbc:ID>
      <cbc:Percent>0.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeID="urn:oioubl:id:taxschemeid-1.4" schemeAgencyID="320">63</cbc:ID>
        <cbc:Name>Moms</cbc:Name>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>

```

If a billing document defines a number of taxes, the *CalculationSequenceNumeric* element in the *TaxSubtotal* class can be used to specify a calculation sequence for achieving the total tax amount. Note that the calculation sequence has no influence on the calculation formula of the taxes. This calculation is controlled solely by the *TaxTypeCode*, as described in section 5.3 above.

3.6. The *LegalMonetaryTotal* class

In an Invoice document the total taxable amount must be shown. For this reason the *TaxExclusiveAmount* element is defined as part of the *LegalMonetaryTotal* class. The value is calculated by totaling all tax amounts from the *TaxTotal* classes at document level. This is described further in "OIOUBL Guideline OIOUBL Totals".

Notice that the use of *TaxExclusiveAmount* by mistake is different from how the same element is used in UBL 2.0. In UBL 2.0 it is the VAT Basis and in OIOUBL it is used for the tax total.

3.7. Tax details at line level

Tax details at line level are specified in exactly the same way as at document level. That is, by the *TaxTotal* class, and the subordinate *TaxSubtotal*, *TaxCategory*, and *TaxScheme* classes.

Therefore, the tax calculated for any given line must be fully specified. The following rules apply:

- Allowances and charges settled between parties must always be included in the unit price on line level and therefor also in the line total amount (*LineExtensionAmount*). See guide G17 about Allowance and charges.
- Taxes (except VAT) settled with public authorities is default included in the unit price, unless it is specific stated that the line unit price is excluded taxes.

This means that default a specification on taxes on line level is informative only, about the size and VAT rate of the tax.

- This default rule can be deviated from by specifying the following in the *Price* class:

```
<cbc:PriceTypeCode listAgencyID="6" listID="UN/ECE 5387">ABE</cbc:PriceTypeCode>
```

In this case the tax specified in *TaxTotal* on line level must be added to the unit price.

The tax is not included in the line total (*LineExtensionAmount*) but summarized on header level – one *TaxTotal* class per *TaxScheme/ID*.

See XML example files on Digitaliser.dk

4. Reverse Charge

To stem the growing problem with missing trade intra community fraud in Denmark, reverse charge has been introduced on following product categories from July 1th 2014.

- Mobile phones
- Integrated circuit (computer chips)
- Game consoles
- Tablets
- Laptops

Reverse charge on VAT means that the selling company must not specify VAT on the price when selling to other VAT registered companies. The buying company must settle the VAT and they can afterwards deduct the amount as input VAT.

The rule does not apply to registered companies whose sales is primarily or exclusively to private consumers.

For more details on the legislation and reverse charge see http://www.ft.dk/RIPdf/samling/20131/lovforslag/L47/20131_L47_som_fremsat.pdf, section 2.2.

In OIOUBL reverse charge is specified in the *TaxCategory/ID* element as described in the example below:

```
<cac:TaxCategory>
  <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxcategoryid-1.1">ReverseCharge</cbc:ID>
  <cbc:Percent>0</cbc:Percent>
  <cac:TaxScheme>
    <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxschemeid-1.4">63</cbc:ID>
    <cbc:Name>Moms</cbc:Name>
  </cac:TaxScheme>
</cac:TaxCategory>
```

See code list:

http://oioubl.info/documents/da/da/Kodelister/OIOUBL_CODE_TAXCATEGORYID.pdf

In the OIOUBL Invoice it is specified on each invoice line whether the product is covered by reverse charge, by specifying the code “ReverseCharge” in *TaxCategory/ID*, in the same was as it is specified whether a product is VAT “StandardRated” or “ZeroRated”.

In the TaxTotal class on header level the VAT Basic and VAT for each VAT category is summarized in separate TaxSubtotal classes as described in section 3.5.

See XML example files on Digitaliser.dk

When reverse charge is used, the supplier must assure that the buyer is VAT registered, and the buyers VAT number must be specified in the OIOUBL Invoice. That is done in the element *AccountingCustomerParty/Party/PartyTaxScheme/CompanyID* as described in the example below.

```
<cac:PartyTaxScheme>
  <cbc:CompanyID schemeID="DK:SE">DK56565656</cbc:CompanyID>
  <cac:TaxScheme>
    <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxschemeid-1.4">63</cbc:ID>
```

```

    <cbc:Name>Moms</cbc:Name>
  </cac:TaxScheme>
</cac:PartyTaxScheme>

```

For foreign customers the value in *schemeID* is set to “ZZZ” cf. the code list “partytaxschemecompanyid-1.1”.

When a product is covered by reverse charge that also applies to taxes and related by-charges in the invoice like freight, provision, packaging, charges and customs.

For non VAT taxes it is specified for the taxes in the *TaxTotal* class that they are covered by reverse charge in the *TaxTypeCode* as described in the example below.

```

<cac:TaxTotal>
  <cbc:TaxAmount currencyID="DKK">100.00</cbc:TaxAmount>
  <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="DKK">18000.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="DKK">100.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxcategoryid-1.1">3645</cbc:ID>
      <cbc:BaseUnitMeasure unitCode="EA">1</cbc:BaseUnitMeasure>
      <cbc:PerUnitAmount currencyID="DKK">100.00</cbc:PerUnitAmount>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxschemeid-1.4">30</cbc:ID>
        <cbc:Name>Emballageafgift</cbc:Name>
        <cbc:TaxTypeCode listAgencyID="320" listID="urn:oioubl:codelist:taxtypecode-1.2">ReverseCharge </cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubtotal>
</cac:TaxTotal>

```

Note that the code “ReverseCharge” was added to the *TaxTypeCode* code list together with the schematron release 1.6 (September 15th 2014) so the *listID* must refer to version 1.2.

5. Examples

The following examples shows a typical specification of VAT taxes.

4.1. Standard VAT

```
<cac:TaxTotal>
  <cbc:TaxAmount cyrrencyID="DKK">1262.50</cbc:TaxAmount>
  <cac:TaxSubTotal>
    <cbc:TaxableAmount cyrrencyID="DKK">5050.00</cbc:TaxableAmount>
    <cbc:TaxAmount cyrrencyID="DKK">1262.50</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxcategoryid-1.1">
StandardRated</cbc:ID>
      <cbc:Percent>25</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxschemeid-1.4">63</cbc:ID>
        <cbc:Name>Moms</cbc:Name>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubTotal>
</cac:TaxTotal>
```

4.2. Taxable Tax scheme

```
<cac:TaxTotal>
  <cbc:TaxAmount cyrrencyID="DKK">50.00</cbc:TaxAmount>
  <cac:TaxSubTotal>
    <cbc:TaxableAmount cyrrencyID="DKK">1000.00</cbc:TaxableAmount>
    <cbc:TaxAmount cyrrencyID="DKK">50.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxcategoryid-1.1">3100</cbc:ID>
      <cbc:Percent>05</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxschemeid-1.4">16</cbc:ID>
        <cbc:Name>Chokolade- og sukkerafgift</cbc:Name>
        <cbc:TaxTypeCode listAgencyID="320" listID="urn:oioubl:codelist:taxtypecode-1.1">
StandardRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubTotal>
</cac:TaxTotal>
```

4.3. Taxfree Tax scheme

```
<cac:TaxTotal>
  <cbc:TaxAmount cyrrencyID="DKK">100000.00</cbc:TaxAmount>
  <cac:TaxSubTotal>
    <cbc:TaxableAmount cyrrencyID="DKK">200000.00</cbc:TaxableAmount>
    <cbc:TaxAmount cyrrencyID="DKK">100000.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxcategoryid-1.1">Excise</cbc:ID>
      <cbc:Percent>50</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxschemeid-1.4">66</cbc:ID>
        <cbc:Name>Registreringsafgift</cbc:Name>
        <cbc:TaxTypeCode listAgencyID="320" listID="urn:oioubl:codelist:taxtypecode-1.2">
ZeroRated</cbc:TaxTypeCode>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubTotal>
</cac:TaxTotal>
```

4.4. Reverse Charge

```
<cac:TaxTotal>
  <cbc:TaxAmount cyrrencyID="DKK">0.00</cbc:TaxAmount>
  <cac:TaxSubTotal>
    <cbc:TaxableAmount cyrrencyID="DKK">5050.00</cbc:TaxableAmount>
    <cbc:TaxAmount cyrrencyID="DKK">0.00</cbc:TaxAmount>
    <cac:TaxCategory>
      <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxcategoryid-1.1">ReverseCharge</cbc:ID>
      <cbc:Percent>0</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID schemeAgencyID="320" schemeID="urn:oioubl:id:taxschemeid-1.4">63</cbc:ID>
        <cbc:Name>Moms</cbc:Name>
      </cac:TaxScheme>
    </cac:TaxCategory>
  </cac:TaxSubTotal>
</cac:TaxTotal>
```

6. Relevant code lists

| Code list: | Agency: | Urn: | Example value: |
|--------------------------|---------|---------------------------------|----------------|
| Afgiftsskema (pligtkode) | 320 | urn:oioubl:id:taxschemeid-1.4 | 63 |
| Afgiftskategori | 320 | urn:oioubl:id:taxcategoryid-1.1 | StandardRated |
| Afgiftstypekode | 320 | urn:oioubl:id:taxtypecode-1.2 | ZeroRated |
| UndtagelsesArsagsKode | CEN | CWA 15577 | |

7. Terms and abbreviations

Listed below are the most important terms and abbreviations:

| Term: | Explanation: |
|---------------------|--|
| Document level | Elements at document level are found directly under the root element (the top element) in the XML structure. Elements at the document level apply to the whole document. |
| Line level | Elements at line level, unlike elements at the document level, only apply to a specific transaction line |
| Class | A class is a collection of elements. For example, the Price class contains elements such as PriceAmount, BaseQuantity, etc. |
| Element | An element is an information entity in an XML structure. For example, the PriceAmount is the element containing the price in an invoice line. |
| Attributes | In an XML element, it is possible to specify a property as an attribute, e. g. the attribute unitCode in which the unit for a quantity may be specified, as in the example: <code><cbc:BaseQuantity unitCode="BO">1</cbc:BaseQuantity></code> |
| Tax | In OIOUBL, taxes (afgifter) are defined as amounts that are paid to the public authorities (VAT, environmental taxes, etc.) Taxes that are settled between commercial organizations are recognized as charges and allowances, and defined in the AllowanceCharge class. |
| TaxScheme | An OIOUBL TaxScheme is equivalent to the Danish <i>pligtkode</i> . <i>Pligtkode</i> are used when a trading party is registered with SKAT, as a relationship is established between the <i>pligtkode</i> and their SE number. In OIOUBL billing documents that include taxes (such as an Invoice) a total amount must be specified for each TaxScheme (<i>pligtkode</i>). |
| TaxCategory | A TaxCategory can be for StandardRated, ZeroRated, Excise, etc, and also for the Danish Duty codes (such as 3096, "Cigarer, cerutter og cigarillos" (Cigars, cheroots, and cigarillos). But can also be used to indicate a reverse charge obligation (ReverseCharge). |
| TaxTypeCode | Specifies whether a tax is applicable or not using a TaxSchemeCode (StandardRated, ZeroRated). |
| TaxSchemeCode | See TaxScheme |
| Calculation formula | The formula used to calculate a given tax based on a taxable amount. This may be in the form of either a percentage or a fixed amount. For example, the calculation formula for VAT may either be 25% or 0% (zero-charged). |