# NSG&B ViDA report specification

Version 1.2

4th April 2024

**Change log**

| Description of change | Version | Date |
|---|---|---|
| • Added description of ViDA CreditNote Subset in chapter 6 with example file in chapter 12. | 1.2 | 04.04.2024 |
| • Added cbc:EndpointID to AccountingCustomerParty and AccountingSupplierParty to the syntax model.<br>• Added cac:DeliveryLocation and cac:Address to cac:Delivery to the syntax model.<br>• Added cac:OrderReference to the syntax model (mandatory in Peppol Invoice).<br>• Corrected example file and examples to be more relevant and to be correct according to Peppol and CEN-EN16931 rules | 1.1 | 23.11.2023 |
| Changes in ViDA report syntax model:<br>• Corrected name of element InvoiceLine/Price/AllowanceCharge/BaseQuantity to InvoiceLine/Price/AllowanceCharge/**BaseAmount.** | 1.0.1 | 16.10.2023 |

# Table of content

# 1  Introduction

This document provides the specification for implementing VAT reporting within the Nordic countries as part of the NSG&B program. The goal of the reporting is to improve communication and data exchange between businesses and tax administrations to enable operational efficiencies and simplify compliance for all parties, producing gains for the global trade and supply chain environment.

OpenPeppol has designed the CTC-model for the exchange of VAT information.
See Annex 1 for a description of the CTC-model.

The Peppol CTC-model does not include a common transaction format. But the implementation of the model assumes the specification and communication of a format that should be exchanged real-time, without manual intervention in a predefined infrastructure.

The transactions used in the NSG&B ViDA report process are subsets of Peppol BIS Billing 3.0 including both invoices and credit notes. This is already known to Buyer and Seller and will make it easier to select the correct information to send to Tax administrations.

The content of the transaction is according to specifications in the ViDA proposal (Vat in the Digital Age) from December 2022. ViDA is an EU-initiative to address challenges with Vat reporting and digitalization.

## 1.1  Scope and purpose

The objective of this version of the ViDA report specification is to cover the second NSG&B pilot to be run Q2 2024. The goal of the pilot is to generate and send ViDA reports to Tax administrations in one or more of the Nordic countries based on a cross-border invoice.

In NSG&B Solution Area A (SA-A) we will follow the ViDA Directive proposal from December 2022. This means that the scope for the pilot is to handle both Invoices, Credit notes and Negative invoices.

## 1.2  About NSG&B

The vision of NSG&B is to create value for the SMEs by making real time business data accessible and usable for innovation and growth across the region, in an automatic, consent based and secure manner. Our core idea is that structured and standardized business data can be shared automatically and thereby replace burdensome manual handling of data exchange. This involves alignment of digital systems and services as opposed to digital silos and requires collaboration across sectors using the business data.

For more information about NSG&B see: http://www.nordicsmartgovernment.org

## 1.3  Statement of copyright

NSG&B holds the copyright of this specification. Any comments or questions to the document should be directed to NSG&B.

## 1.4   Document Structure

This document is structured as follows:

- **Chapters 1** gives an introduction to the format
- **Chapters 2** describes benefits of using the format
- **Chapter 3** contains information about the parties involved
- **Chapter 4** contains information about the process flow
- **Chapter 5** describes main parts of the ViDA report format
- **Chapter 6** describes main parts of the CreditNote subset
- **Chapter 7** describes main parts of the Response format
- **Chapter 8** gives information about the Code lists
- **Chapter 9** gives information on Peppol identifiers
- **Chapter 10** gives information on UBL syntax
- **Chapter 11, 12 and 13** contains example files
- **Annex 1, 2 and 3** provides information about syntax models

## 1.5   Audience

The audience for this document is organizations wishing to be NSG&B enabled for exchanging the ViDA report and/or their ICT-suppliers. These organizations may be:

- Tax administrations
- Service providers
- Contracting Authorities (CA)
- Economic Operators (EO)
- Software Developers
- European Commission
- Statistical authorities

More specifically, roles addressed are the following:

- ICT Architects
- ICT Developers
- Business Experts

## 2   Benefits

Indirect tax fraud and evasion is a significant problem for most governments around the world. All governments are examining approaches to bring these gaps under control. The exchange of VAT information with Tax authorities as described in the ViDA directive is one attempt to address this challenge [1].

This is also according to the European Commission "The Once Only Principle".

General benefits for multiple stakeholders:

- Transparency on lack of quality of data in invoices
- Help SMEs to improve their (VAT) information in invoices
- Shortened lead time
- Reduced numbers of reporting burdens for SMEs
- Cost reductions

### 2.1   Future benefits for SME as buyers and sellers

Using the ViDA report for automatic transfer of VAT information to Tax administrations in different countries will save time for both sellers and buyers.
- The ViDA report may significantly contribute to less work for the accounting department in most SMEs in the Nordics. The periodic mandatory statement on VAT used to allocate several hours of work when put together by the accounting department.
- Reduce number of differences in VAT reporting. These differences may cause work before and after reporting. This contribute and help to create as precise and correct report right from the beginning.
- The quality of data is improved in invoices sent by the SMEs and their daily cash-flow is more accurate.
- Based on validated invoices and structured data, the Tax Administration can give more precise guidance to SMEs and their accountants. Accurate and structured data enables to develop virtual assistant or chatbots to give answers to FAQs.
- In the future Statistical Authorities may use same method to get their data seamless from the network.

### 2.2   Future benefits for Tax administrations

Tax administrations will use the ViDA report to check that the VAT paid by sellers and buyers is according to what is traded and invoiced. The checks and analyses may include several approaches:

- Matching seller's ViDA reports to the Customer's ViDA reports to estimate that these are identical.

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[1] VAT in the Digital Age_Final Report Volume 1_V Pdf (europa.eu)

- Cluster ViDA reports based on the tax risks. The main target is to define as many taxpayers as possible into the group "compliant/low/medium risk" and try to cause as less administrative burden to them as possible. Focus group is fraud and how to define fraud clusters as precise and small as possible.
- ViDA reports may be used to give guidance to SMEs and accounting firms as well as designing more service channels for FAQ, like chatbots and virtual assistants. When the data is structured, possibilities to design different service channels is easier.

Audits done by TA might be reduced on the broader scale and can be concentrated to larger scope of problems among companies.

## 2.3  Future benefits for Statistical authorities
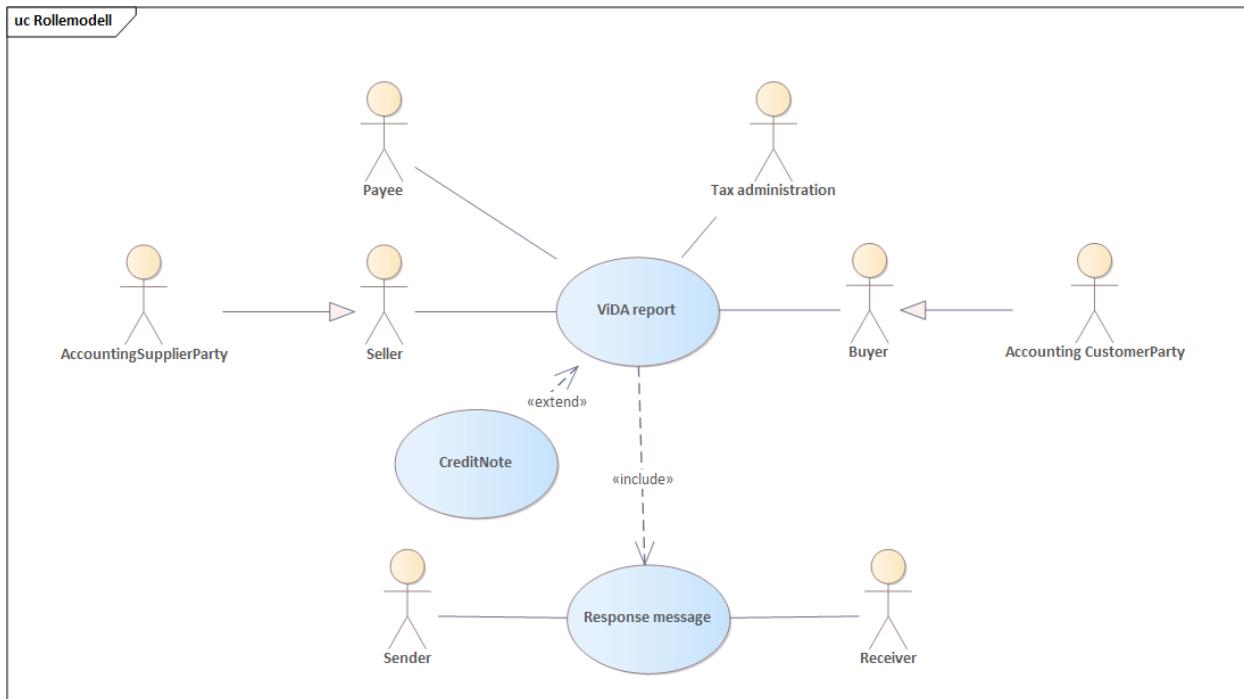
This is a future benefit not addressed in the pilot.
With the ViDA Report in process, statistical authorities within the Nordics can be given data from trade directly from the ViDA Report. This will possibly remove or reduce reporting burdens from SMEs in the future, hence this extension of data in accordance with the EU Commissions Once Only Principle.
This will significantly reduce the time for data access and quality and may contribute to better analyses for macroeconomic predictions.

## 3   Parties and roles

The diagram below shows the parties and roles involved in the exchange of the ViDA report.
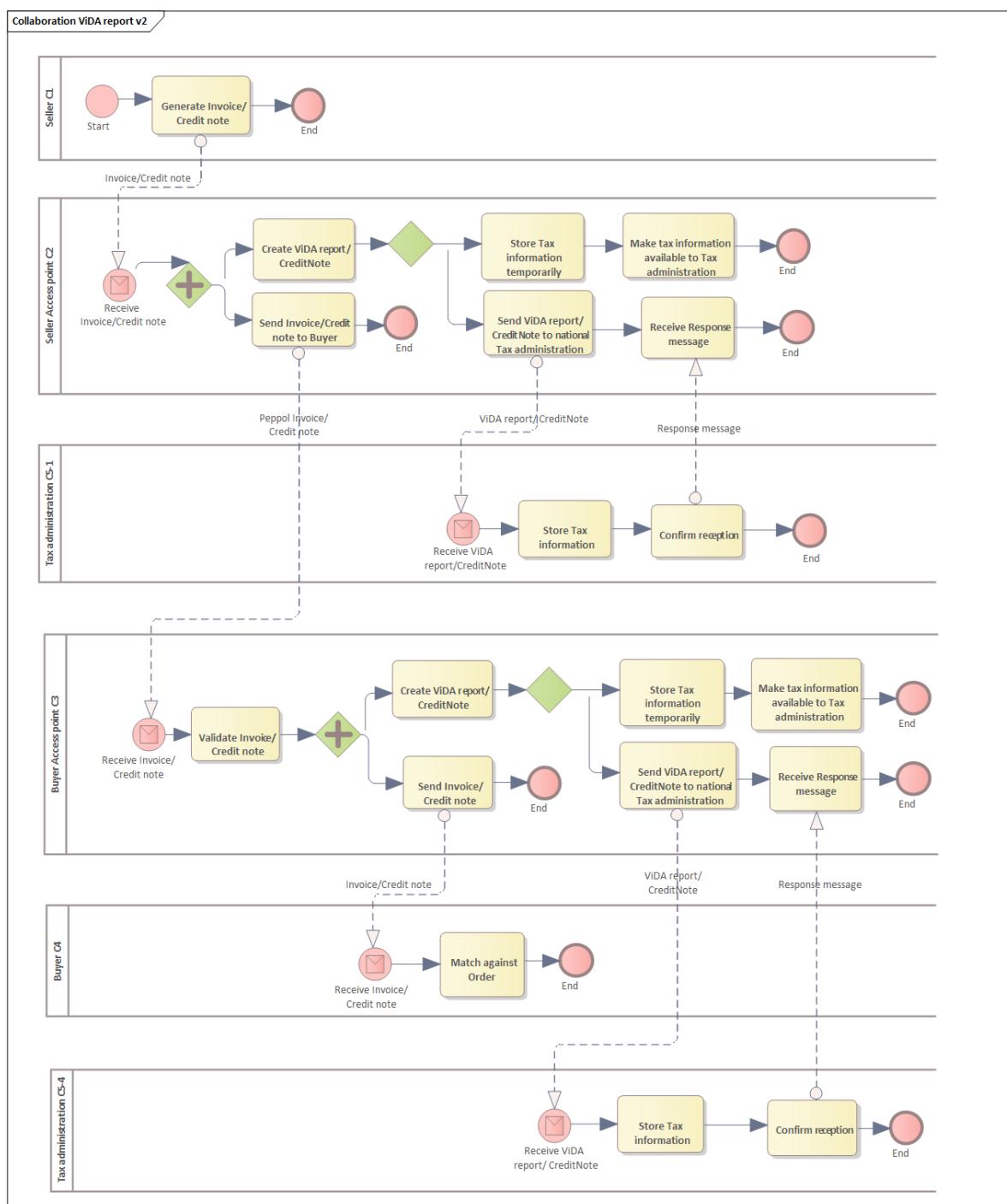


**Tax administration** is not a role in the ViDA report itself but is identified in the Envelope as the receiver of the message.

| Role/Party | Definition |
|---|---|
| **Seller (cac:AccountingSupplierParty)** | The party selling a product to the buyer. |
| **Buyer (cac:AccountingCustomerParty)** | The party that has ordered the product. |
| **Payee (cac:PayeeParty)** | The party that will pay for the product if different from buyer e.g., a factoring company. Optional. |
| **Sender (cac:SenderParty)** | The party that sends the Response message, normally the Tax administration or their access point. |
| **Receiver (cac:ReceiverParty)** | The party that receives the Response message, normally the Seller or Buyers access point. |

# 4   Process flow

## 4.1   Exchange of the ViDA report

The process described below makes use of the Peppol 4-corner model to reuse information from invoice sent to create a specific message that contains VAT information and other useful information and allows tax authorities to drive quality improvements and control of VAT against issuers of invoices. The process adds a fifth corner to the 4-coner model for transfer of VAT information from real time invoices to Tax administrations or temporary storage at the place the tax authorities want.

The steps in the table are related to the process drawing and describe how the ViDA report and CreditNote can be exchanged using the Peppol Network.
In the future other exchange methods might be considered for the ViDA report such as wallets or other technologies that ensure the "Once Only Principle" to facilitate an efficient and transparent process with high quality data.

| Steps | Expected result |
|---|---|
| 1. A Peppol Invoice/Credit note is created by the seller C1 according to standard, based on an order - if possible. | 1. VAT information in compliance with ViDA report/CreditNote has been received by the tax authority from the seller access point. |
| 2. The Invoice/Credit note is transferred to the seller's access point C2. | 2. VAT information in compliance with ViDA report/CreditNote has been received by the tax authority from the buyer's access point. |
| 3a. Seller's access point does a lookup and sends the Invoice/Credit note to the recipient's access point C3. | 3. An effective and modern way to report VAT information according to the direct reporting requirements (ViDA) is accomplished. |
| 3b. Seller's access point maps information from the Invoice/Credit note to the ViDA report/CreditNote according to NSGB specification (based on Peppol CTC). | |
| 4a. Seller's access point does a lookup and sends a ViDA report/CreditNote to the tax authority's access point C5-1 that responds with a Response message. | |
| or | |
| 4b. Seller's access point stores the ViDA report/CreditNote in its database so that the tax authority can access the data. | |
| 5. Buyer's access point C3 receives the invoice/Credit note via the Peppol Network. | |
| 6. Buyer's access point sends the Invoice/Credit note to the buyer´s ERP system C4. | |
| 7. Buyer's access point C3 maps information from the Invoice/Credit  note to the ViDA report/CreditNote according to NSGB specification | |
| 8a. Buyer's access point C3 does a lookup and sends a ViDA report/CreditNote to tax authorities access point C5-4 that responds with a Response message. | |
| or | |
| 8b. Buyer's access point stores the ViDA report/CreditNote in its database so that the tax authority can access the data. | |

# 5  Description of main parts of the ViDA report

The recommended approach for choosing a syntax for the ViDA report is to use a subset of an existing business document. And it is also recommended to use data minimization to limit the amount of information sent to the Tax administration.

The ViDA report is a subset of Peppol BIS Billing 3.0.

The chapters below describe the main parts of the ViDA report.

## 5.1  Message envelope (SBDH)

The Standard Business Document Header (SBDH) is used as an envelope for transactions being exchanged via the Peppol Network. SBHD includes the electronic addresses of the sender and receiver allowing the access points to route the transaction to the correct address without seeing the content of the transactions.

*UBL example of addressing in SBDH:*
```
<StandardBusinessDocumentHeader>
        <HeaderVersion>1.0</HeaderVersion>
        <Sender>
                <Identifier Authority="iso6523-actorid-upis">0088:5798009882783</Identifier>
        </Sender>
        <Receiver>
                <Identifier Authority="iso6523-actorid-upis">0088:5798009882790</Identifier>
        </Receiver>
----
```

## 5.2  Identification

In NSG&B Solution Area A (SA-A) we are focusing on following the ViDA Directive proposal from December 2022.
But following the ViDA Directive proposal can make us risk the GDPR compliance, by using EndpointID as part of the document identifier.
Therefore, we suggest using UUID (Universally Unique Identifier) as the identifier for the instance in the Pilot.

To be compliant with the syntax model in Peppol BIS Billing we should use <cbc:ID> for the UUID.

*UBL example of UUID:*
```
<cbc:ID>405e161f-98a0-4b06-8a24-8c290081a2ea</cbc:ID>
```

The UUID in the example above is generated with the following code:

```
<script>
    // Generate a random UUID
    function generateUUID() {
      var d = new Date().getTime();
      if (window.performance && typeof window.performance.now === "function")
{
        d += performance.now(); //use high-precision timer if available
      }
      var uuid = 'xxxxxxxx-xxxx-4xxx-yxxx-xxxxxxxxxxxx'.replace(/[xy]/g,
function(c) {
        var r = (d + Math.random() * 16) % 16 | 0;
        d = Math.floor(d / 16);
        return (c == 'x' ? r : (r & 0x3 | 0x8)).toString(16);
      });

      // Display the UUID on the page
      document.getElementById("uuid").innerHTML = "UUID: " + uuid;
    }
  </script>
```

## 5.3  Invoice Type

Peppol BIS Billing allows for several Invoice types according to the code list "Invoice type code (UNCL1001 subset)". In the NSG&B pilot we will only use the following Invoice type:
- 380 (Commercial Invoice)

*UBL example of Invoice type:*
<cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>

## 5.4  Billing reference

The ViDA report must have reference to the billing document being the basis for the specification.

*UBL example of Billing reference:*
```
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID>0123456</cbc:ID>
    <cbc:IssueDate>2023-08-01</cbc:IssueDate>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
```

## 5.5  Parties

The following parties may be specified.

Further details on the roles/parties can be found in chapter 3, Parties and roles.

### 5.5.1   Seller (AccountingSupplierParty)

Seller is mandatory information and must be provided.

*UBL example of Seller information:*
```
<cac:AccountingSupplierParty>
   <cac:Party>
    <cbc:EndpointID schemeID="0184">DK25894399</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID schemeID="0184">DK25894399</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Danish supplier</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>DK</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>DK25894399</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Danish supplier</cbc:RegistrationName>
      <cbc:CompanyID schemeID="0184">DK25894399</cbc:CompanyID>
    </cac:PartyLegalEntity>
   </cac:Party>
  </cac:AccountingSupplierParty>
```

### 5.5.2   Buyer (AccountingCustomerParty)

Buyer is mandatory information and must be provided.

*UBL example of Buyer information:*
```
  <cac:AccountingCustomerParty>
   <cac:Party>
    <cbc:EndpointID schemeID="0192">789778949</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID schemeID="0192">789778949</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Norwegian Buyer</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>NO</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
```

```
      <cac:PartyLegalEntity>
        <cbc:RegistrationName>Norwegian Buyer</cbc:RegistrationName>
        <cbc:CompanyID>NO789778949</cbc:CompanyID>
      </cac:PartyLegalEntity>
    </cac:Party>
  </cac:AccountingCustomerParty>
```

### 5.5.3   Payee (PayeeParty)

Payee is optional information and may be provided.

*UBL example of Payee information:*
```
  <cac:PayeeParty>
    <cac:PartyIdentification>
        <cbc:ID schemeID="0002">AB23342</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
        <cbc:Name>BuyerTradingName AS</cbc:Name>
    </cac:PartyName>
    <cac:PartyLegalEntity>
        <cbc:CompanyID schemeID="0183">39937423947</cbc:CompanyID>
    </cac:PartyLegalEntity>
  </cac:PayeeParty>
```

## 5.6   Delivery information

Delivery information is optional and may be provided.

*UBL example of Delivery information:*
```
  <cac:Delivery>
    <cbc:ActualDeliveryDate>2023-10-13</cbc:ActualDeliveryDate>
    <cac:DeliveryLocation>
     <cac:Address>
       <cac:Country>
     <cbc:IdentificationCode>NO</cbc:IdentificationCode>
       </cac:Country>
     </cac:Address>
    </cac:DeliveryLocation>
  </cac:Delivery>
```

## 5.7   Tax totals

Tax totals from the Invoice must be provided in the ViDA report.
These must provide totals for all tax categories included tax exemptions.
Tax exemptions must be described with a code according to the CEF VATEX code list
(TaxExemptionReasonCode ) or a description (TaxExemptionReason).

*UBL example of Tax information:*
```
  <cac:TaxTotal>
    <cbc:TaxAmount currencyID="NOK">639.25</cbc:TaxAmount>
```

```
<cac:TaxSubtotal>
 <cbc:TaxableAmount currencyID="NOK">2557.00</cbc:TaxableAmount>
 <cbc:TaxAmount currencyID="NOK">639.25</cbc:TaxAmount>
 <cac:TaxCategory>
  <cbc:ID>S</cbc:ID>
  <cbc:Percent>25.00</cbc:Percent>
  <cac:TaxScheme>
   <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
 </cac:TaxCategory>
</cac:TaxSubtotal>
<cac:TaxSubtotal>
 <cbc:TaxableAmount currencyID="NOK">2557.00</cbc:TaxableAmount>
 <cbc:TaxAmount currencyID="NOK">0.00</cbc:TaxAmount>
 <cac:TaxCategory>
  <cbc:ID>G</cbc:ID>
  <cbc:Percent>0.00</cbc:Percent>
  <cbc:TaxExemptionReasonCode>VATEX-EU-G</cbc:TaxExemptionReasonCode>
  <cbc:TaxExemptionReason>Export outside of EU</cbc:TaxExemptionReason>
  <cac:TaxScheme>
   <cbc:ID>VAT</cbc:ID>
  </cac:TaxScheme>
 </cac:TaxCategory>
</cac:TaxSubtotal>
</cac:TaxTotal>
```

## 5.8   Invoice totals

Invoice totals are mandatory according to the Invoice specification.

*UBL example of Invoice totals:*
```
<cac:LegalMonetaryTotal>
 <cbc:LineExtensionAmount currencyID="NOK">7671.00</cbc:LineExtensionAmount>
 <cbc:TaxExclusiveAmount currencyID="NOK">7671.00</cbc:TaxExclusiveAmount>
 <cbc:TaxInclusiveAmount currencyID="NOK">8310.25</cbc:TaxInclusiveAmount>
 <cbc:PayableAmount currencyID="NOK">8310.25</cbc:PayableAmount>
</cac:LegalMonetaryTotall>
```

## 5.9   Line information

The following line information is required according to the ViDA proposal and the Invoice specification:

- Invoiced quantity
- Line amount and currency
- Tax classification
- Item name
- Item price

The following information may be provided:

- Invoice period if different from stated in the Invoice header
- Allowance and charge relevant for the line
- Item identification
- Commodity classification

*UBL example of Line information:*
```
<cac:InvoiceLine>
 <cbc:ID>000010</cbc:ID>
 <cbc:InvoicedQuantity unitCode="EA">1.0000</cbc:InvoicedQuantity>
 <cbc:LineExtensionAmount currencyID="NOK">2557.00</cbc:LineExtensionAmount>
 <cac:Item>
  <cbc:Name>Item1</cbc:Name>
  <cac:SellersItemIdentification>
   <cbc:ID>365XX3</cbc:ID>
  </cac:SellersItemIdentification>
  <cac:StandardItemIdentification>
   <cbc:ID schemeID="0160">07640112345678</cbc:ID>
  </cac:StandardItemIdentification>
  <cac:ClassifiedTaxCategory>
   <cbc:ID>S</cbc:ID>
   <cbc:Percent>25.00</cbc:Percent>
   <cac:TaxScheme>
    <cbc:ID>VAT</cbc:ID>
   </cac:TaxScheme>
  </cac:ClassifiedTaxCategory>
 </cac:Item>
 <cac:Price>
  <cbc:PriceAmount currencyID="NOK">2557.00</cbc:PriceAmount>
  <cbc:BaseQuantity unitCode="EA">1.0000</cbc:BaseQuantity>
 </cac:Price>
</cac:InvoiceLine>
```

## 5.10 Use of correct VAT codes and rates

Correct use of VAT codes and rates for domestic transactions and cross border transactions will make it possible to streamline several processes through digital automation. It is important to register and use the correct VAT codes and rates as early as possible in the process. As a rule, the process begins by registering goods and services with various characteristics, such as financial characteristics, environmental characteristics, and others.
Here you will find a guide, created by NSG&B, which describes different scenarios:
https://nordicsmartgovernment.org/vat-guideline-cross-border-transactions

# 6 Description of main parts of the CreditNote subset

The ViDA report may also contain a subset of a Credit note being sent from the seller to the buyer. The ViDA CreditNote will have the same structure as the ViDA report, and the chapters below describe the main parts of the ViDA CreditNote subset.

## 6.1  CreditNote Type

Peppol BIS Billing allows for several Invoice types according to the code list "Invoice type code (UNCL1001 subset)". In the NSG&B pilot we will only use the following CreditNote type:
- 381 (Commercial CreditNote)

*UBL example of CreditNote type:*
&lt;cbc:CreditNoteTypeCode&gt;381&lt;/cbc: CreditNoteTypeCode&gt;

## 6.2  Billing reference

The ViDA CreditNote must have reference to the billing document being the basis for the specification.

*UBL example of Billing reference:*
```
<cac:BillingReference>
  <cac:InvoiceDocumentReference>
    <cbc:ID>1d40fbcb-e358-46ac-a04c-609dcf60ce21</cbc:ID>
    <cbc:IssueDate>2024-04-13</cbc:IssueDate>
  </cac:InvoiceDocumentReference>
</cac:BillingReference>
```

## 6.3  Line information

The following line information is required according to the ViDA proposal and the Invoice specification:

- Credited quantity
- Line amount and currency
- Tax classification
- Item name
- Item price

The following information may be provided:

- Invoice period if different from stated in the Invoice header
- Allowance and charge relevant for the line
- Item identification
- Commodity classification

*UBL example of Line information:*
```
<cac:CreditNoteLine>
  <cbc:ID>000010</cbc:ID>
  <cbc:CreditedQuantity unitCode="EA">2.0000</cbc:CreditedQuantity>
  <cbc:LineExtensionAmount currencyID="EUR">20.00</cbc:LineExtensionAmount>
  <cac:Item>
    <cbc:Name>White and Blue T-shirt Size Medium</cbc:Name>
    <cac:SellersItemIdentification>
```

```
      <cbc:ID>WBTMedium</cbc:ID>
    </cac:SellersItemIdentification>
    <cac:StandardItemIdentification>
      <cbc:ID schemeID="0160">07640112345678</cbc:ID>
    </cac:StandardItemIdentification>
    <cac:ClassifiedTaxCategory>
      <cbc:ID>K</cbc:ID>
      <cbc:Percent>0.00</cbc:Percent>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
  </cac:Item>
  <cac:Price>
    <cbc:PriceAmount currencyID="EUR">10.00</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="EA">1.0000</cbc:BaseQuantity>
  </cac:Price>
</cac:CreditNoteLine>
<cac:CreditNoteLine>
```

# 7   Description of main parts of the Response message

## 7.1   Identification

The Response message must be uniquely identified by the sender.

*UBL example of identification:*
```
<cbc:ID>vida001</cbc:ID>
```

## 7.2   Parties

The parties described below must be specified in the Response message.

### 7.2.1   Sender (SenderParty)

Sender is mandatory information and must be provided.

*UBL example of Sender:*
```
<cac:SenderParty>
      <cbc:EndpointID schemeID="0088">5798000012349</cbc:EndpointID>
</cac:SenderParty>
```

### 7.2.2   Receiver (ReceiverParty)

Receiver is mandatory information and must be provided.

*UBL example of Receiver:*
```
<cac:ReceiverParty>
       <cbc:EndpointID schemeID="0088">7330001000000</cbc:EndpointID>
</cac:ReceiverParty>
```

## 7.3  Document response

Document response contains information about the result of the processing of the ViDA report by the Tax administration. The response is only given on the ViDA report as a total and not on line level.
The result of the processing <u>must</u> include a response code according to the code list and may include a textual description.

*UBL example of positive Response:*
<cac:Response>
   <cbc:ResponseCode>AP</cbc:ResponseCode
   <cbc:Description>The document was accepted by Tax Administration without any validations being performed.</cbc:Description>
</cac:Response>

*UBL example of negative Response:*
<cac:Response>
       <cbc:ResponseCode>RE</cbc:ResponseCode>
       <cbc:Description>Rejected due to incorrect reference</cbc:Description>
</cac:Response>

## 7.4  Document reference

The Response message must have a reference to the ViDA report on which the response is based.
The message level response message may only cover exactly one business document.
The element cac:DocumentReference/cbc:ID MUST contain the instance identifier of the envelope of the original business document.

*UBL example of Document reference:*
<cac:DocumentReference>
       <cbc:ID>EnvelopeID-123456789</cbc:ID>
       <cbc:DocumentTypeCode>380</cbc:DocumentTypeCode>
</cac:DocumentReference>

## 8   Code lists

The ViDA report uses the same code lists as the Peppol Invoice. Code lists being used are described and linked directly in the Syntax models.

# 9   Peppol Identifiers

Peppol has defined a [Peppol Policy for identifiers, policy 8](#) that specifies how to use identifiers in both its transport infrastructure and within the documents exchanged across that infrastructure. It also introduces principles for any identifiers used in the Peppol environment. The policies that apply to this BIS are the following:

## 9.1   Profiles and messages

All messages contain Business process type (BT-23, ProfileID in UBL) and Specification identifier (BT-24, CustomizationID in UBL). Business process type identifies what business process a given message is part of, and Specification identifier identifies the kind of message and the rules applied.

Profiles are connected to one business process and may contain multiple document types. Valid document instances shall contain corresponding Business process type and Specification identifier.

| | |
|---|---|
| NB! | Specification identifier is a string without spaces. The list below contains spaces in Specification identifier to make them easier to read. **Make sure to remove any spaces before use.** |

## 9.2   Profile ID and Customization ID

In the table below you will find the values to be used as the specification identifier (BT-24) and the business process type (BT-23) for this profile

| Type | Element `cbc:CustomizationID` | Element `cbc:ProfileID` |
|---|---|---|
| **ViDA report** | urn:fdc:peppol.org:2020:ctc:dt:billing:report:1.0 | urn:fdc:peppol.org:2020:ctc:process:billing:clearing:1.0 |
| **Response message** | urn:fdc:peppol.eu:poacc:trns:mlr:3 | urn:fdc:peppol.eu:poacc:bis:mlr:3 |

*UBL example of profile identifier*
<cbc:CustomizationID>urn:fdc:peppol.org:2020:ctc:dt:billing:report:1.0</cbc:CustomizationID>
 <cbc:ProfileID>urn:fdc:peppol.org:2020:ctc:process:billing:clearing:1.0</cbc:ProfileID>

# 10  UBL schemas and namespaces

The XML schema used is

- [UBL Invoice 2.1](#) with the target namespace:

  ```
  urn:oasis:names:specification:ubl:schema:xsd:Invoice-2
  ```

- [UBL Application Response 2.1](#) with the target namespace:

  ```
  urn:oasis:names:specification:ubl:schema:xsd:ApplicationResponse-2
  ```

## 11 Example file ViDA report

```xml
<?xml version="1.0" encoding="UTF-8"?>
<Invoice xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2"
 xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
 xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2">
  <cbc:CustomizationID>urn:fdc:peppol.org:2020:ctc:dt:billing:report:1.0</cbc:CustomizationID>
  <cbc:ProfileID>urn:fdc:peppol.org:2020:ctc:process:billing:clearing:1.0</cbc:ProfileID>
  <cbc:ID>4bfcf805-9c16-48e6-95b4-ea8b31c5b831</cbc:ID>
  <cbc:IssueDate>2023-10-13</cbc:IssueDate>
  <cbc:DueDate>2023-11-12</cbc:DueDate>
  <cbc:InvoiceTypeCode>380</cbc:InvoiceTypeCode>
  <cbc:TaxPointDate>2023-10-13</cbc:TaxPointDate>
  <cbc:DocumentCurrencyCode>NOK</cbc:DocumentCurrencyCode>
  <cac:InvoicePeriod>
    <cbc:StartDate>2023-10-13</cbc:StartDate>
    <cbc:EndDate>2023-11-13</cbc:EndDate>
  </cac:InvoicePeriod>
  <cac:OrderReference>
    <cbc:ID>o-0123456</cbc:ID>
  </cac:OrderReference>
  <cac:BillingReference>
    <cac:InvoiceDocumentReference>
      <cbc:ID>100</cbc:ID>
      <cbc:IssueDate>2023-10-13</cbc:IssueDate>
    </cac:InvoiceDocumentReference>
  </cac:BillingReference>
  <cac:AccountingSupplierParty>
    <cac:Party>
      <cbc:EndpointID schemeID="0184">DK25894399</cbc:EndpointID>
      <cac:PartyIdentification>
        <cbc:ID schemeID="0184">DK25894399</cbc:ID>
      </cac:PartyIdentification>
      <cac:PartyName>
        <cbc:Name>Danish supplier</cbc:Name>
      </cac:PartyName>
      <cac:PostalAddress>
        <cac:Country>
          <cbc:IdentificationCode>DK</cbc:IdentificationCode>
        </cac:Country>
      </cac:PostalAddress>
      <cac:PartyTaxScheme>
        <cbc:CompanyID>DK25894399</cbc:CompanyID>
        <cac:TaxScheme>
          <cbc:ID>VAT</cbc:ID>
        </cac:TaxScheme>
      </cac:PartyTaxScheme>
      <cac:PartyLegalEntity>
        <cbc:RegistrationName>Danish supplier</cbc:RegistrationName>
        <cbc:CompanyID schemeID="0184">DK25894399</cbc:CompanyID>
      </cac:PartyLegalEntity>
    </cac:Party>
  </cac:AccountingSupplierParty>
```

```xml
<cac:AccountingCustomerParty>
 <cac:Party>
  <cbc:EndpointID schemeID="0192">789778949</cbc:EndpointID>
  <cac:PartyIdentification>
   <cbc:ID schemeID="0192">789778949</cbc:ID>
  </cac:PartyIdentification>
  <cac:PartyName>
   <cbc:Name>Norwegian Buyer</cbc:Name>
  </cac:PartyName>
  <cac:PostalAddress>
   <cac:Country>
    <cbc:IdentificationCode>NO</cbc:IdentificationCode>
   </cac:Country>
  </cac:PostalAddress>
  <cac:PartyLegalEntity>
   <cbc:RegistrationName>Norwegian Buyer</cbc:RegistrationName>
   <cbc:CompanyID>NO789778949</cbc:CompanyID>
  </cac:PartyLegalEntity>
 </cac:Party>
</cac:AccountingCustomerParty>
<cac:Delivery>
 <cbc:ActualDeliveryDate>2023-10-13</cbc:ActualDeliveryDate>
 <cac:DeliveryLocation>
  <cac:Address>
   <cac:Country>
   <cbc:IdentificationCode>NO</cbc:IdentificationCode>
   </cac:Country>
  </cac:Address>
 </cac:DeliveryLocation>
</cac:Delivery>
<cac:PaymentMeans>
 <cbc:PaymentMeansCode>31</cbc:PaymentMeansCode>
 <cbc:PaymentID>Ref1</cbc:PaymentID>
 <cac:CardAccount>
  <cbc:PrimaryAccountNumberID>1234567890</cbc:PrimaryAccountNumberID>
  <cbc:NetworkID>NetworkIDTest</cbc:NetworkID>
  <cbc:HolderName>JohnDoe</cbc:HolderName>
 </cac:CardAccount>
 <cac:PayeeFinancialAccount>
  <cbc:ID>DK12345678901011</cbc:ID>
  <cac:FinancialInstitutionBranch>
   <cbc:ID>DKKKXXXX</cbc:ID>
  </cac:FinancialInstitutionBranch>
 </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
<cac:TaxTotal>
 <cbc:TaxAmount currencyID="NOK">639.25</cbc:TaxAmount>
 <cac:TaxSubtotal>
  <cbc:TaxableAmount currencyID="NOK">2557.00</cbc:TaxableAmount>
  <cbc:TaxAmount currencyID="NOK">639.25</cbc:TaxAmount>
  <cac:TaxCategory>
   <cbc:ID>S</cbc:ID>
   <cbc:Percent>25.00</cbc:Percent>
   <cac:TaxScheme>
```

```
      <cbc:ID>VAT</cbc:ID>
     </cac:TaxScheme>
    </cac:TaxCategory>
   </cac:TaxSubtotal>
   <cac:TaxSubtotal>
    <cbc:TaxableAmount currencyID="NOK">5114.00</cbc:TaxableAmount>
    <cbc:TaxAmount currencyID="NOK">0.00</cbc:TaxAmount>
    <cac:TaxCategory>
     <cbc:ID>G</cbc:ID>
     <cbc:Percent>0.00</cbc:Percent>
     <cbc:TaxExemptionReasonCode>VATEX-EU-G</cbc:TaxExemptionReasonCode>
     <cbc:TaxExemptionReason>Export outside of EU</cbc:TaxExemptionReason>
     <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
     </cac:TaxScheme>
    </cac:TaxCategory>
   </cac:TaxSubtotal>
  </cac:TaxTotal>
  <cac:LegalMonetaryTotal>
   <cbc:LineExtensionAmount currencyID="NOK">7671.00</cbc:LineExtensionAmount>
   <cbc:TaxExclusiveAmount currencyID="NOK">7671.00</cbc:TaxExclusiveAmount>
   <cbc:TaxInclusiveAmount currencyID="NOK">8310.25</cbc:TaxInclusiveAmount>
   <cbc:PayableAmount currencyID="NOK">8310.25</cbc:PayableAmount>
  </cac:LegalMonetaryTotal>
  <cac:InvoiceLine>
   <cbc:ID>000010</cbc:ID>
   <cbc:InvoicedQuantity unitCode="EA">1.0000</cbc:InvoicedQuantity>
   <cbc:LineExtensionAmount currencyID="NOK">2557.00</cbc:LineExtensionAmount>
   <cac:Item>
    <cbc:Name>Item1</cbc:Name>
    <cac:SellersItemIdentification>
     <cbc:ID>365XX3</cbc:ID>
    </cac:SellersItemIdentification>
    <cac:StandardItemIdentification>
     <cbc:ID schemeID="0160">07640112345678</cbc:ID>
    </cac:StandardItemIdentification>
    <cac:ClassifiedTaxCategory>
     <cbc:ID>S</cbc:ID>
     <cbc:Percent>25.00</cbc:Percent>
     <cac:TaxScheme>
      <cbc:ID>VAT</cbc:ID>
     </cac:TaxScheme>
    </cac:ClassifiedTaxCategory>
   </cac:Item>
   <cac:Price>
    <cbc:PriceAmount currencyID="NOK">2557.00</cbc:PriceAmount>
    <cbc:BaseQuantity unitCode="EA">1.0000</cbc:BaseQuantity>
   </cac:Price>
  </cac:InvoiceLine>
  <cac:InvoiceLine>
   <cbc:ID>000020</cbc:ID>
   <cbc:InvoicedQuantity unitCode="EA">1.0000</cbc:InvoicedQuantity>
   <cbc:LineExtensionAmount currencyID="NOK">2557.00</cbc:LineExtensionAmount>
   <cac:Item>
```

```xml
            <cbc:Name>Item2</cbc:Name>
            <cac:SellersItemIdentification>
              <cbc:ID>365XX2</cbc:ID>
            </cac:SellersItemIdentification>
            <cac:StandardItemIdentification>
              <cbc:ID schemeID="0160">07640130414198</cbc:ID>
            </cac:StandardItemIdentification>
            <cac:ClassifiedTaxCategory>
              <cbc:ID>G</cbc:ID>
              <cbc:Percent>0.00</cbc:Percent>
              <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
              </cac:TaxScheme>
            </cac:ClassifiedTaxCategory>
          </cac:Item>
          <cac:Price>
            <cbc:PriceAmount currencyID="NOK">2557.00</cbc:PriceAmount>
            <cbc:BaseQuantity unitCode="EA">1.0000</cbc:BaseQuantity>
          </cac:Price>
        </cac:InvoiceLine>
        <cac:InvoiceLine>
          <cbc:ID>000030</cbc:ID>
          <cbc:InvoicedQuantity unitCode="EA">1.0000</cbc:InvoicedQuantity>
          <cbc:LineExtensionAmount currencyID="NOK">2557.00</cbc:LineExtensionAmount>
          <cac:Item>
            <cbc:Name>Item3</cbc:Name>
            <cac:SellersItemIdentification>
              <cbc:ID>365XX1</cbc:ID>
            </cac:SellersItemIdentification>
            <cac:StandardItemIdentification>
              <cbc:ID schemeID="0160">07640112345678</cbc:ID>
            </cac:StandardItemIdentification>
            <cac:ClassifiedTaxCategory>
              <cbc:ID>G</cbc:ID>
              <cbc:Percent>0.00</cbc:Percent>
              <cac:TaxScheme>
                <cbc:ID>VAT</cbc:ID>
              </cac:TaxScheme>
            </cac:ClassifiedTaxCategory>
          </cac:Item>
          <cac:Price>
            <cbc:PriceAmount currencyID="NOK">2557.00</cbc:PriceAmount>
            <cbc:BaseQuantity unitCode="EA">1.0000</cbc:BaseQuantity>
          </cac:Price>
        </cac:InvoiceLine>
      </Invoice>
```

## 12 Example file ViDA CreditNote subset

The following example is based on a Credit note where line 10 refers to a correct Invoice line and line 20 refers to an incorrect invoice line and therefore a Credit note is issued and both lines will be credited.

```xml
<CreditNote xmlns="urn:oasis:names:specification:ubl:schema:xsd:CreditNote-2"
   xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
   xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2">
   <cbc:CustomizationID>urn:fdc:peppol.org:2020:ctc:dt:billing:report:1.0</cbc:CustomizationID>
   <cbc:ProfileID>urn:fdc:peppol.org:2020:ctc:process:billing:clearing:1.0</cbc:ProfileID>
   <cbc:ID>8feaf4ff-26c3-4f21-90c3-5e6bc1006d6b</cbc:ID>
   <cbc:IssueDate>2024-04-13</cbc:IssueDate>
   <cbc:TaxPointDate>2024-04-13</cbc:TaxPointDate>
   <cbc:CreditNoteTypeCode>381</cbc:CreditNoteTypeCode>
   <cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
   <cbc:BuyerReference>123</cbc:BuyerReference>
   <cac:InvoicePeriod>
      <cbc:StartDate>2024-04-13</cbc:StartDate>
      <cbc:EndDate>2024-04-13</cbc:EndDate>
   </cac:InvoicePeriod>
   <cac:BillingReference>
      <cac:InvoiceDocumentReference>
         <cbc:ID>1d40fbcb-e358-46ac-a04c-609dcf60ce21</cbc:ID>
         <cbc:IssueDate>2024-04-13</cbc:IssueDate>
      </cac:InvoiceDocumentReference>
   </cac:BillingReference>
   <cac:AccountingSupplierParty>
      <cac:Party>
         <cbc:EndpointID schemeID="0088">5798009882783</cbc:EndpointID>
         <cac:PartyIdentification>
            <cbc:ID schemeID="0198">5798009882783</cbc:ID>
         </cac:PartyIdentification>
         <cac:PartyName>
            <cbc:Name>Fyrtårn Finland</cbc:Name>
         </cac:PartyName>
         <cac:PostalAddress>
            <cac:Country>
               <cbc:IdentificationCode>FI</cbc:IdentificationCode>
            </cac:Country>
         </cac:PostalAddress>
         <cac:PartyTaxScheme>
            <cbc:CompanyID>FI25430611</cbc:CompanyID>
            <cac:TaxScheme>
               <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
         </cac:PartyTaxScheme>
         <cac:PartyLegalEntity>
            <cbc:RegistrationName>Fyrtårn Finland</cbc:RegistrationName>
            <cbc:CompanyID schemeID="0088">5798009882783</cbc:CompanyID>
         </cac:PartyLegalEntity>
      </cac:Party>
   </cac:AccountingSupplierParty>
```

```xml
<cac:AccountingCustomerParty>
  <cac:Party>
    <cbc:EndpointID schemeID="0088">5798009882806</cbc:EndpointID>
    <cac:PartyIdentification>
      <cbc:ID schemeID="0184">DK25430611</cbc:ID>
    </cac:PartyIdentification>
    <cac:PartyName>
      <cbc:Name>Fyrtårn Denmark</cbc:Name>
    </cac:PartyName>
    <cac:PostalAddress>
      <cac:Country>
        <cbc:IdentificationCode>DK</cbc:IdentificationCode>
      </cac:Country>
    </cac:PostalAddress>
    <cac:PartyTaxScheme>
      <cbc:CompanyID>DK25430611</cbc:CompanyID>
      <cac:TaxScheme>
        <cbc:ID>VAT</cbc:ID>
      </cac:TaxScheme>
    </cac:PartyTaxScheme>
    <cac:PartyLegalEntity>
      <cbc:RegistrationName>Fyrtårn Denmark</cbc:RegistrationName>
      <cbc:CompanyID>5798009882806</cbc:CompanyID>
    </cac:PartyLegalEntity>
  </cac:Party>
</cac:AccountingCustomerParty>
<cac:Delivery>
  <cbc:ActualDeliveryDate>2024-04-13</cbc:ActualDeliveryDate>
  <cac:DeliveryLocation>
    <cac:Address>
      <cac:Country>
        <cbc:IdentificationCode>DK</cbc:IdentificationCode>
      </cac:Country>
    </cac:Address>
  </cac:DeliveryLocation>
</cac:Delivery>
<cac:PaymentMeans>
  <cbc:PaymentMeansCode>31</cbc:PaymentMeansCode>
  <cbc:PaymentID>Ref1</cbc:PaymentID>
  <cac:CardAccount>
    <cbc:PrimaryAccountNumberID>NumberIDTEST</cbc:PrimaryAccountNumberID>
    <cbc:NetworkID>NetworkIDTest</cbc:NetworkID>
    <cbc:HolderName>JohnD</cbc:HolderName>
  </cac:CardAccount>
  <cac:PayeeFinancialAccount>
    <cbc:ID>FI12345678901011</cbc:ID>
    <cac:FinancialInstitutionBranch>
      <cbc:ID>FIXXXX</cbc:ID>
    </cac:FinancialInstitutionBranch>
  </cac:PayeeFinancialAccount>
</cac:PaymentMeans>
<cac:TaxTotal>
  <cbc:TaxAmount currencyID="EUR">2.50</cbc:TaxAmount>
  <cac:TaxSubtotal>
```

```xml
          <cbc:TaxableAmount currencyID="EUR">10.00</cbc:TaxableAmount>
          <cbc:TaxAmount currencyID="EUR">2.50</cbc:TaxAmount>
          <cac:TaxCategory>
            <cbc:ID>S</cbc:ID>
            <cbc:Percent>25.00</cbc:Percent>
            <cac:TaxScheme>
              <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
          </cac:TaxCategory>
        </cac:TaxSubtotal>
        <cac:TaxSubtotal>
          <cbc:TaxableAmount currencyID="EUR">20.00</cbc:TaxableAmount>
          <cbc:TaxAmount currencyID="EUR">0.00</cbc:TaxAmount>
          <cac:TaxCategory>
            <cbc:ID>K</cbc:ID>
            <cbc:Percent>0.00</cbc:Percent>
            <cbc:TaxExemptionReasonCode>VATEX-EU-IC</cbc:TaxExemptionReasonCode>
            <cac:TaxScheme>
              <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
          </cac:TaxCategory>
        </cac:TaxSubtotal>
      </cac:TaxTotal>
      <cac:LegalMonetaryTotal>
        <cbc:LineExtensionAmount currencyID="EUR">30.00</cbc:LineExtensionAmount>
        <cbc:TaxExclusiveAmount currencyID="EUR">30.00</cbc:TaxExclusiveAmount>
        <cbc:TaxInclusiveAmount currencyID="EUR">32.50</cbc:TaxInclusiveAmount>
        <cbc:PayableAmount currencyID="EUR">32.50</cbc:PayableAmount>
      </cac:LegalMonetaryTotal>
      <cac:CreditNoteLine>
        <cbc:ID>000010</cbc:ID>
        <cbc:CreditedQuantity unitCode="EA">2.0000</cbc:CreditedQuantity>
        <cbc:LineExtensionAmount currencyID="EUR">20.00</cbc:LineExtensionAmount>
        <cac:Item>
          <cbc:Name>White and Blue T-shirt Size Medium</cbc:Name>
          <cac:SellersItemIdentification>
            <cbc:ID>WBTMedium</cbc:ID>
          </cac:SellersItemIdentification>
          <cac:StandardItemIdentification>
            <cbc:ID schemeID="0160">07640112345678</cbc:ID>
          </cac:StandardItemIdentification>
          <cac:ClassifiedTaxCategory>
            <cbc:ID>K</cbc:ID>
            <cbc:Percent>0.00</cbc:Percent>
            <cac:TaxScheme>
              <cbc:ID>VAT</cbc:ID>
            </cac:TaxScheme>
          </cac:ClassifiedTaxCategory>
        </cac:Item>
        <cac:Price>
          <cbc:PriceAmount currencyID="EUR">10.00</cbc:PriceAmount>
          <cbc:BaseQuantity unitCode="EA">1.0000</cbc:BaseQuantity>
        </cac:Price>
      </cac:CreditNoteLine>
```

```
    <cac:CreditNoteLine>
      <cbc:ID>000020</cbc:ID>
      <cbc:CreditedQuantity unitCode="EA">5.0000</cbc:CreditedQuantity>
      <cbc:LineExtensionAmount currencyID="EUR">10.00</cbc:LineExtensionAmount>
      <cac:Item>
        <cbc:Name>Pair of white Socks 36-40</cbc:Name>
        <cac:SellersItemIdentification>
          <cbc:ID>WS36-40</cbc:ID>
        </cac:SellersItemIdentification>
        <cac:StandardItemIdentification>
          <cbc:ID schemeID="0160">07640130414198</cbc:ID>
        </cac:StandardItemIdentification>
        <cac:ClassifiedTaxCategory>
          <cbc:ID>S</cbc:ID>
          <cbc:Percent>25.00</cbc:Percent>
          <cac:TaxScheme>
            <cbc:ID>VAT</cbc:ID>
          </cac:TaxScheme>
        </cac:ClassifiedTaxCategory>
      </cac:Item>
      <cac:Price>
        <cbc:PriceAmount currencyID="EUR">2.00</cbc:PriceAmount>
        <cbc:BaseQuantity unitCode="EA">1.0000</cbc:BaseQuantity>
      </cac:Price>
    </cac:CreditNoteLine>
</CreditNote>
```

# 13 Example file Response message

```xml
<?xml version="1.0" encoding="UTF-8"?>
<ApplicationResponse xmlns="urn:oasis:names:specification:ubl:schema:xsd:ApplicationResponse-2"
xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2">
        <cbc:CustomizationID>urn:fdc:peppol.eu:poacc:trns:mlr:3</cbc:CustomizationID>
        <cbc:ProfileID>urn:fdc:peppol.eu:poacc:bis:mlr:3</cbc:ProfileID>
        <cbc:ID>vida001</cbc:ID>
        <cbc:IssueDate>2023-10-01</cbc:IssueDate>
        <cbc:IssueTime>12:00:00</cbc:IssueTime>
        <cac:SenderParty>
                <cbc:EndpointID schemeID="0088">5798000012349</cbc:EndpointID>
        </cac:SenderParty>
        <cac:ReceiverParty>
                <cbc:EndpointID schemeID="0088">7330001000000</cbc:EndpointID>
        </cac:ReceiverParty>
        <cac:DocumentResponse>
                <cac:Response>
                        <cbc:ResponseCode>RE</cbc:ResponseCode>
                        <cbc:Description>Rejected due to incorrect reference</cbc:Description>
                </cac:Response>
                <cac:DocumentReference>
                        <cbc:ID>405e161f-98a0-4b06-8a24-8c290081a2ea</cbc:ID>
                        <cbc:DocumentTypeCode>380</cbc:DocumentTypeCode>
                </cac:DocumentReference>
        </cac:DocumentResponse>
</ApplicationResponse>
```

# Annex 1: ViDA report syntax model

ViDA report syntax model v1.1 attached in separate file.

# Annex 2: ViDA CreditNote subset syntax model

ViDA CreditNote subset syntax model v0.1 attached in separate file.
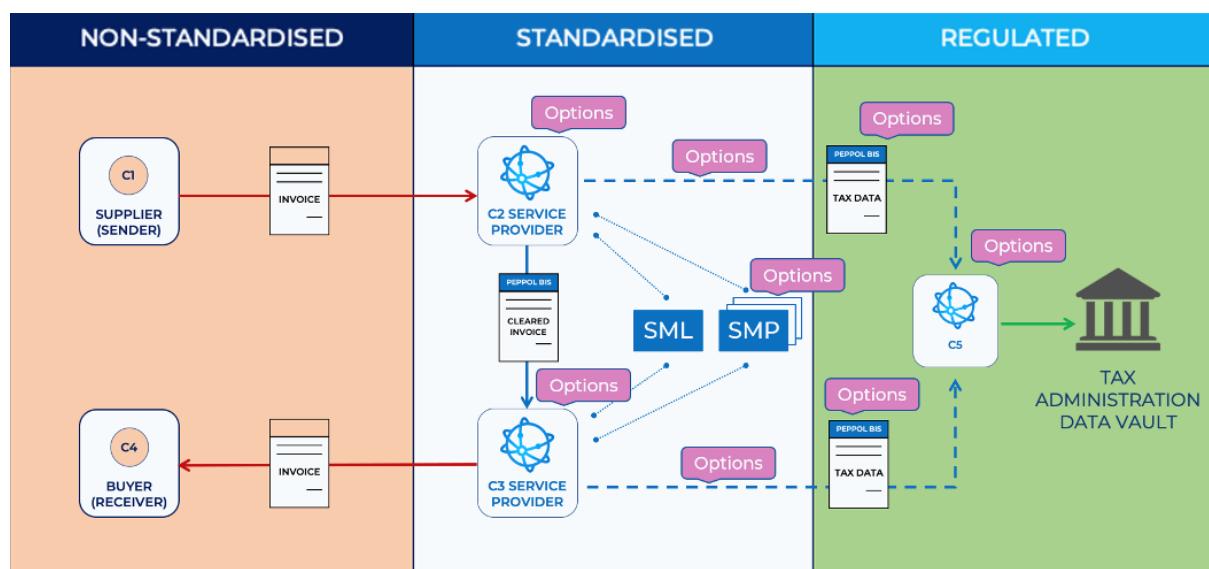
# Annex 3: Response message syntax model

Response message syntax model v1.1 attached in separate file.

# Annex 4: Peppol CTC-model

The Peppol CTC model can be described as a decentralized model with regulated document exchange. This is a hybrid model that combines the best proven elements of existing CTC models in different countries.

The CTC-model builds on the 4-corner model but adds a fifth corner to include Tax administrations in the exchange of TAX data with both buyers and sellers.



**Peppol CTC process as described in the CTC Reference document.**

- Corner 2 Service Provider (C2) and Corner 3 Service Provider (C3) must pass CTC certification, as per requirements set by the Tax Administration (TA) in a specific jurisdiction.
- C2 performs business document validations in real-time, ensuring compliance with local requirements.

Thereafter C2 reports, in real-time, the complete business document or a tax subset thereof (Tax Data Document or TDD) to the Corner 5 Service Provider (C5) designated by the TA. When performing validation, C2 confirms compliance3 with the standard Peppol content validation requirements (that are based on country-specific indirect tax content requirements) and any additional country-specific validation requirements (eg, beyond what is expressed in the indirect tax regulations) set by the TA.

- C2 sends the validated business document to C3 in real-time.
- C3, upon receipt of the business document, validates it and creates a TDD, according to the requirements set by the TA, and reports the TDD in real- time to C5. Validation and reporting by C5 is a feature for the local TA to decide whether or when to deploy.
- The business document format and exchange mechanism between C2 and C3, acting on behalf of the seller (C1) and the buyer (C4) respectively, is defined and regulated within Peppol, providing C5 with certainty that document exchange between the trading parties actually took place and the exchange was secure, ensuring that TA can utilize the received data.
- C4 can be assigned the responsibility to send return communication, such as rejection or approval (invoice response) of the received business document, to C1 (and optionally to C5), to further provide authenticity of the transaction. Invoice response is a feature for the TA to decide whether or when to deploy.
- Business document exchange between C1 and C4, and data collection and fiscal control (C5) are performed as a single real-time process.

For more information about the Peppol CTC-model see:
https://peppol.org/documentation/technical-documentation/ctc-documentation/