Annex 1
to the description of technical specification
and technical requirements of a standard
accounting data file

UNOFFICIAL TRANSLATION

TECHNICAL SPECIFICATION OF A STANDARD ACCOUNTING DATA FILE

SECTION I
TECHNICAL SPECIFICATION OF A STANDARD ACCOUNTING DATA FILE APPLICABLE FOR THE DATA SUBMITTED FOR THE YEAR 2017 AND LATER PERIODS

SECTION ONE
HEADING

Item index	Obligatoriness	Item name	Short description of the item	Item description
1.1.	*	*AuditFileVersion*	Audit file version	XML version of audit file. Must match a version of the relevant description of a file XML structure (XSD).
1.2.	*	*AuditFileCountry*	Audit file country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
1.3.	*	*AuditFileDateCreated*	Date of audit file creation	Date and time of audit file creation.
1.4.	*	*SoftwareCompanyName*	Software Developer Name.	Software Developer Name.
1.5.	*	*SoftwareID*	Software name	Software name.
1.6.	*	*SoftwareVersion*	Software version	Software version.
1.7.	*	*Company*	Entity	Entity whose data are submitted in the SAF-T file.
1.7.1.	*	*RegistrationNumber*	Registration code	Entity Registration Number (Tax Identification Number (code) in the Taxpayers Registry).
1.7.2.		*EORINumber*	EORI code	Registration and identification code of economic operators.
1.7.3.	*	*Name*	Name	Entity name.
1.7.4.	*	*Address*	Address	Address.
1.7.4.1.		*StreetName*	Street name	Street name.
1.7.4.2.		*Number*	Number	Building, apartment number.
1.7.4.3.	*	*City*	City	City.
1.7.4.4.	*	*PostalCode*	Postal Code	Postal code.
1.7.4.5.	*	*Country*	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
1.7.4.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "KT" (Other address).
1.7.4.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
1.7.4.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.).
1.7.5.	*	*Contact*	Contacts	Contact details of the entity's representative.
1.7.5.1.	*	*ContactPerson*	Contact person	Contact person of the entity (in charge for record keeping).
1.7.5.1.1.	*	*FirstName*	Forename	Forename of a contact person.
1.7.5.1.2.	*	*LastName*	Surname	Surname of a contact person.
1.7.5.2.	*	*Telephone*	Telephone	Telephone number.
1.7.5.3.		*Email*	E-mail address	E-mail address (mandatory @ symbol).

Item index	Oblig atori ness	Item name	Short description of the item	Item description
1.7.6.		*TaxRegistration*	Taxpayer's registration details	Registration details of the entity as a taxpayer in the other country (countries).
1.7.6.1.	*	*TaxRegistrationNumber*	Taxpayer's registration code	All available taxpayer's codes in the other country (countries) should be specified (e.g. permanent establishment, branch, representative office, Value Added Tax (VAT) payer's code in the foreign country (countries).
1.7.6.2.	*	*TaxType*	Type of taxpayer's registration number	Type of taxpayer's registration code. Options available in this item from the possible list of values: "B" (Registered office"), "F" (Branch), "A" (Representative office), "PVM" (VAT code), "KT" (Other).
1.7.6.3.		*Country*	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
1.7.7.		*BankAccount*	Bank account	Bank account.
1.7.7.1.	**	*IBANNumber*	IBAN number	IBAN number of bank account.
1.7.7.2.		*BankAccountNumber*	Bank account number	Bank account number.
1.8.	*	*DefaultCurrencyCode*	Currency code	A 3-letter code of the currency which is a default currency of an audit file according to ISO 4217 standard, e.g. EUR – for Euros.
1.9.	*	*SelectionCriteria*	Selection criteria	Selection criteria according to which a file is formed (SAF-T).
1.9.1.	*	*SelectionStartDate*	Start date of selection	Start date of the period inspected, e.g. 2017-05-01.
1.9.2.	*	*SelectionEndDate*	End date of selection	End date of the period inspected, e.g. 2019-04-30.
1.9.3.	*	*PeriodStart*	Beginning of the period	The start date of the period of a file or a part of a file, e.g. 2017-05-01. A period of one file or a part of a file cannot be shorter than one month and longer than a reporting period.
1.9.5.	*	*PeriodEnd*	End of the period	The end date of the period of a file or a part of a file, e.g. 2017-05-31. A period of one file or a part of a file cannot be shorter than one month and longer than a reporting period.
1.10.	*	*TaxAccountingBasis*	Tax accounting principle	Accrual or cash principle. Options: K – accrual, P – cash.
1.11.	*	*FiscalYearFrom*	Beginning of the reporting period	Start date of the entity's reporting period, e.g. 2017-05-01
1.12.	*	*FiscalYearTo*	End of the reporting period	End date of the entity's reporting period, e.g. 2018-04-30
1.13.	*	*Entity*	Unit / Information system	Unique identifier of unit / information system, e.g. WAREHOUSE1, KAUNAS_DEP, SYSTEM_1. The identifier of a revised part of a file must be specified when a corrective part of a file is submitted.
1.14.	*	*DataType*	Data type	A type of the data submitted should be specified. Options: "F" – a whole SAF-T file, "GL" – the data of a general ledger, "SI" – sales information, "PI" – purchase information, "PA" – payment data, "MG" – movement of goods, "AS" – data of economic transactions or economic asset events.
1.15.	*	*NumberOfParts*	Number of parts	Number of the file parts. The item value is calculated at the level of unit / information system (*Entity*), data type (*DataType*) and period (*PeriodStart – PeriodEnd*). If a file, the values of which relating to unit / information system (*Entity*), data type (*DataType*) and period (*PeriodStart – PeriodEnd*) are equal, is further divided into parts, then the same number of parts must be specified in the item "Number of parts" (*NumberOfParts*) in each of them, and those parts must be numbered in series in the item "Part of file" (*PartNumber*).
1.16.	*	*PartNumber*	Part of a file	A serial number of the file part (e.g. 1, 2, 3, etc.). When a SAF-T file is divided in parts, the values of items Unit / information system (*Entity*), data type (*DataType*) and period (*PeriodStart – PeriodEnd*) must coincide in all file parts (hereinafter referred to as a file).

SECTION TWO
MASTER DATA FILE

Item index	Obligatorines s	Item name	Short description of the item	Item description
2.1.		*GeneralLedgerAccounts*	General leger	General ledger
2.1.1.	*	*Account*	Account	Financial account data.
2.1.1.1.	*	*AccountID*	Account identification No	Financial account number used in the accounting system of the entity. Numbers of sub-accounts can be included. Can cover many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.1.1.2.	*	*AccountDescription*	Account name	Financial account name used in the accounting system of the entity.
2.1.1.3.	*	*AccountTableID*	Account number in the type table	Account code according to Account type tables No 1 – No 3 (Annex 2 to the Description of technical specification and technical requirements of standard accounting data file approved by the Order No VA-49 of the Head of State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania of 21 July 2015 (hereinafter referred to as the Description)).
2.1.1.4.	*	*AccountTableDescription*	Account name in the type table	Account name according to Account type table No 1 – No 3 (Annex 2 to the Description).
2.1.1.5.	*	*AccountType*	Account type	Account type. Options: "IT" (Non-current assets), "TT" (Current assets), "NK" (Equity), "I" (Liabilities), "P" (Income), "S" (Costs), „KT" (Other).
2.1.1.6.	**	*OpeningDebitBalance*	Opening debit balance	Debit balance at the beginning of the file period measured in a standard currency specified in the heading.
2.1.1.7.		*OpeningCreditBalance*	Opening credit balance	Credit balance at the beginning of the file period measured in a standard currency specified in the heading.
2.1.1.8.	**	*ClosingDebitBalance*	Closing debit balance	Debit balance at the end of the file period measured in a standard currency specified in the heading.
2.1.1.9.		*ClosingCreditBalance*	Closing credit balance	Credit balance at the end of the file period measured in a standard currency specified in the heading.
2.1.1.10.		*GroupingCategory*	Account level	The level of the financial account used in the accounting system of the entity. Options: "S1L" (an aggregated total account of level 1 which is not a sub-account of any account and has sub-accounts of level 2 and/or total and/or detailed sub-accounts, e.g. 1) "S2L" (an aggregated total account of level 2 which is a sub-account of level 1 or level 2 and has sub-accounts of level 3 and / or total sub-accounts, e.g. 11, 113), "S" (total account which is a sub-account of account of level 1 or 2 and has detailed accounts only, e.g. 1131), "D1L" (a detailed account which is not a sub-account of any account and has no sub-accounts), "D" (a detailed account which is a sub-account of an account of level 1 or 2 or of total account and has no sub-accounts, e.g. 11311).
2.1.1.11.		*GroupingCode*	Total account code	A total account which is higher by one level and which includes a financial account used in the accounting system of the entity. If a financial account is not a sub-account of any account, the item should not filled out.
2.2.		*Customers*	Purchasers (customers)	Purchasers (customers), other debtors (available in the file).
2.2.1.	*	*Customer*	Purchaser (customer)	Purchaser (customer), debtor.
2.2.1.1.		*RegistrationNumber*	Registration code	Registration number / code of the entity (code of the Register of Legal Entities, natural person's code or a code in the foreign state).
2.2.1.2.	*	*Name*	Name	Entity name.
2.2.1.3.	*	*Address*	Address	Address.
2.2.1.3.1.		*StreetName*	Street name	Street name.
2.2.1.3.2.		*Number*	Number	Building, apartment number.
2.2.1.3.3.	*	*City*	City	City.
2.2.1.3.4.	*	*PostalCode*	Postal Code	Postal code.
2.2.1.3.5.	*	*Country*	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.

2.2.1.3.6.	*	AddressType	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "KT" (Other address).
2.2.1.3.7.		Region	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
2.2.1.3.8.		FullAddress	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
2.2.1.4.		Contact	Contact details	Contact details of the entity's representative.
2.2.1.4.1.	*	ContactPerson	Contact person	Contact person of the entity.
2.2.1.4.1.1.	*	FirstName	Forename	Forename of a contact person.
2.2.1.4.1.2.	*	LastName	Surname	Surname of a contact person.
2.2.1.4.2.		Telephone	Telephone number	Telephone number.
2.2.1.4.3.		Email	E-mail address	E-mail address (mandatory @ symbol).
2.2.1.5.		TaxRegistration	Taxpayer's registration details	Registration details of the entity as a taxpayer.
2.2.1.5.1.	*	TaxRegistrationNumber	Taxpayer's registration code	Taxpayer's code (identification code of taxpayer's register (MMR) and/or PVM (VAT payer's code) and /or other identification code must be specified.
2.2.1.5.2.	*	TaxType	Type of taxpayer's registration code	Type of taxpayer's registration code. Options available in this item from the possible list of values: "MMR" (Identification code of taxpayers register), "PVM" (VAT payer's code), "UUK"(Farmer's farm code), „KT" (Other).
2.2.1.5.3.		Country	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
2.2.1.6.		BankAccount	Bank account	Bank account.
2.2.1.6.1.	**	IBANNumber	IBAN number	IBAN number of bank account.
2.2.1.6.2.		BankAccountNumber	Bank account number	Bank account number.
2.2.1.7.	*	CustomerID	Purchaser (customer) number	Unique number of payer, debtor in the accounting system of the entity.
2.2.1.8.		SelfBillingIndicator	An attribute about invoices issued to oneself	A letter "V" is used for marking when a VAT invoice / account is issued by the consignee itself.
2.2.1.9.	*	Accounts	Accounts	Financial accounts data which the records are made on the purchaser's, debtor's debts / receivables.
2.2.1.9.1.	*	AccountID	Account identification No	A code of the financial account used in the accounting system of the entity in which the records are made on the purchaser's, debtor's debts / receivables. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.2.1.9.2.	**	OpeningDebitBalance	Debit balance at the beginning of the period	Debit balance of the purchaser's (customer's), debtor's debt (overpayment) at the beginning of the file period measured in a standard currency specified in the heading.
2.2.1.9.3.		OpeningCreditBalance	Credit balance at the beginning of the period	Credit balance of the purchaser's (customer's), debtor's debt (overpayment) at the beginning of the file period measured in a standard currency specified in the heading.
2.2.1.9.4.	**	ClosingDebitBalance	Debit balance at the end of the period	Debit balance of the purchaser's (customer's), debtor's debt (overpayment) at the end of the file period measured in a standard currency specified in the heading.
2.2.1.9.5.		ClosingCreditBalance	Credit balance at the end of the period	Credit balance of the purchaser's (customer's), debtor's debt (overpayment) at the end of the file period measured in a standard currency specified in the heading.
2.2.1.14.		OpenSalesInvoices	Unpaid sales documents	Information of unpaid sales documents at the beginning of the file period.
2.2.1.14.1.		OpenSalesInvoice	Unpaid sales document	Information of unpaid sales document.
2.2.1.14.1.1.	*	InvoiceNo	Invoice No	Series and number of unpaid invoice, series and number of VAT invoice.
2.2.1.14.1.2.	*	InvoiceDate	Invoice date	Date of unpaid invoice, date of VAT invoice.
2.2.1.14.1.3.	*	GLPostingDate	Date of entry in the General ledger	Date when entry on economic transaction or economic event is made in the General ledger.
2.2.1.14.1.4.	*	TransactionID	Number of economic	A unique number assigned to economic transaction / event and which can be based on one or more series.

				transaction / economic event.	
2.2.1.14.1.5.	*	*Amount*	Suma	Amount of invoice or VAT invoice measured in a currency specified in the heading.
2.2.1.14.1.6.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
2.2.1.14.1.6.A.		*CurrencyCode1*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD.
2.2.1.14.1.7.	*	*UnpaidAmount*	Unpaid amount	Unpaid amount of invoice or VAT invoice measured in a currency specified in the heading.
2.2.1.14.1.8.		*CurrencyUnpaidAmount*	Unpaid amount, currency	Unpaid amount in a relevant currency.
2.2.1.14.1.9.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD.
2.2.1.14.1.10.	*	*DebitCreditIndicator*	Debit or credit attribute	Debit or credit attribute (D – debit / K – credit).
2.3.		*Suppliers*	Suppliers	Suppliers, other creditors (available in the file).
2.3.1.	*	*Supplier*	Supplier	Supplier, creditor.
2.3.1.1.		*RegistrationNumber*	Registration code	Registration number / code of the entity (code of the Register of Legal Entities, natural person's code or a code in the foreign state).
2.3.1.2.	*	*Name*	Name	Entity name.
2.3.1.3.	*	*Address*	Address	Address.
2.3.1.3.1.		*StreetName*	Street name	Street name.
2.3.1.3.2.		*Number*	Number	Building, apartment number.
2.3.1.3.3.	*	*City*	City	City.
2.3.1.3.4.	*	*PostalCode*	Postal code	Postal code.
2.3.1.3.5.	*	*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
2.3.1.3.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "KT" (Other address).
2.3.1.3.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
2.3.1.3.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
2.3.1.4.		*Contact*	Contact details	Contact details of the entity's representative.
2.3.1.4.1.	*	*ContactPerson*	Contact person	Contact person of the entity.
2.3.1.4.1.1.	*	*FirstName*	Forename	Forename of a contact person.
2.3.1.4.1.2.	*	*LastName*	Surname	Surname of a contact person.
2.3.1.4.1.3.		*Telephone*	Telephone number	Telephone number.
2.3.1.4.1.4.		*Email*	E-mail address	E-mail address (mandatory @ symbol).
2.3.1.5.		*TaxRegistration*	Taxpayer's registration details	Registration details of the entity as a taxpayer.
2.3.1.5.1.	*	*TaxRegistrationNumber*	Taxpayer's registration code	Taxpayer's code (identification code of taxpayer's register (TR) and/or VAT payer's code) and /or other identification code must be specified.
2.3.1.5.2.	*	*TaxType*	Taxpayer's registration type	Type of taxpayer's registration code. Options available in this item from the possible list of values: "MMR" (Identification code of taxpayers register), "PVM" (VAT payer's code), "UUK"(Farmer's farm code), „KT" (Other).
2.3.1.5.3.		*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
2.3.1.6.		*BankAccount*	Bank account.	Bank account.
2.3.1.6.1.	**	*IBANNumber*	IBAN number.	IBAN number of bank account.
2.3.1.6.2.		*BankAccountNumber*	Bank account number.	Bank account number.
2.3.1.7.	*	*SupplierID*	Supplier No	A unique number of supplier, creditor in the accounting system of the entity.
2.3.1.8.	*	*SelfBillingIndicator*	An attribute about invoices	A letter "V" is used for marking when a VAT invoice / account is issued by the consignee itself.

			issued to oneself	
2.3.1.9.	*	*Accounts*	Accounts	Financial accounts data in which the debts / payables to supplier, creditor are accounted.
2.3.1.9.1.	*	*AccountID*	Account identification No	A code of the financial account used in the accounting system of the entity in which the debts / payables to supplier, creditor are accounted. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.3.1.9.2.	**	*OpeningDebitBalance*	Debit balance at the beginning of the period	Debit balance of the debt (overpayment) to supplier, creditor at the beginning of the file period measured in a standard currency specified in the heading.
2.3.1.9.3.		*OpeningCreditBalance*	Credit balance at the beginning of the period	Credit balance of the debt (overpayment) to supplier, creditor at the beginning of the file period measured in a standard currency specified in the heading.
2.3.1.9.4.	**	*ClosingDebitBalance*	Debit balance at the end of the period	Debit balance of the debt (overpayment) to supplier, creditor at the end of the file period measured in a standard currency specified in the heading.
2.3.1.9.5.		*ClosingCreditBalance*	Credit balance at the end of the period	Credit balance of the debt (overpayment) to supplier, creditor at the end of the file period measured in a standard currency specified in the heading.
2.3.1.14.		*OpenPurchaseInvoices*	Unpaid purchase documents	Information of unpaid purchase documents at the beginning of the file period.
2.3.1.14.1.		*OpenPurchaseInvoice*	Unpaid purchase document	Unpaid purchase document.
2.3.1.14.1.1.	*	*InvoiceNo*	Invoice No	Series and number of unpaid invoice, series and number of VAT invoice.
2.3.1.14.1.2.	*	*InvoiceDate*	Invoice date	Date of unpaid invoice, date of VAT invoice.
2.3.1.14.1.3.	*	*GLPostingDate*	Date of entry in the General ledger	Date when entry on economic transaction or economic event is made in the General ledger.
2.3.1.14.1.4.	*	*TransactionID*	Number of economic transaction / economic event.	A unique number assigned to economic transaction / event and which can be based on one or more series.
2.3.1.14.1.5.	*	*Amount*	Suma	Amount of invoice or VAT invoice measured in a currency specified in the heading.
2.3.1.14.1.6.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
2.3.1.14.1.6.A.		*CurrencyCode1*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD.
2.3.1.14.1.7.	*	*UnpaidAmount*	Unpaid amount	Unpaid amount of invoice or VAT invoice measured in a currency specified in the heading.
2.3.1.14.1.8.		*CurrencyUnpaidAmount*	Unpaid amount, currency	Unpaid amount in a relevant currency.
2.3.1.14.1.9.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD.
2.3.1.14.1.10.	*	*DebitCreditIndicator*	Debit or credit attribute	Debit or credit attribute (D – debit / K – credit).
2.4.		*TaxTable*	Tax type table	Tax type table data. All tax type tables used in the accounting system of the entity are specified, e.g. VAT, Corporate Income Tax, excise taxes, etc.
2.4.1.	*	*TaxTableEntry*	Tax	Description of the tax used in the accounting system of the entity.
2.4.1.1.	*	*TaxType*	Tax type	Type of the tax used in the accounting system of the entity.
2.4.1.2.	*	*Description*	Description	Description of the type of the tax used in the accounting system of the entity.
2.4.1.3.	*	*TaxCodeDetails*	Tax information (data)	Information (data) of the tax used in the accounting system of the entity.
2.4.1.3.1.	*	*TaxCodeDetail*	Tax information	Tax information.
2.4.1.3.1.1.	*	*TaxCode*	Tax code	Tax code used in the accounting system of the entity
2.4.1.3.1.4.		*Description*	Description	Description of the tax code used in the accounting system of the entity.
2.4.1.3.1.5.	**	*TaxPercentage*	Tax percentage	The rate (in percent) of the tax used in the accounting system of the entity (if a fixed tax is not used).
2.4.1.3.1.6.		*FlatTaxRate*	Flat tax rate	A fixed tax used in the accounting system of the entity (if a tax rate is not used).
2.4.1.3.1.6.1.	*	*Amount*	Suma	A fixed tax amount measured in a currency specified in the heading.
2.4.1.3.1.6.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.

2.4.1.3.1.6.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
2.4.1.3.1.7.	*	*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
2.4.1.3.1.8.		*STITaxCode*	STI tax code	A tax code according to the VAT and Corporate Income Tax type tables No 1 and No 2 (Annex 2 to the Description). A code PVM100 or PM100 of a relevant tax table must be specified when the values of the VAT and Corporate Income Tax type tables used in the accounting system of the entity cannot be associated with the values of the STI type tables.
2.5.		*UOMTable*	Type table of units of measurement.	Type table of units of measurement.
2.5.1.	*	*UOMTableEntry*	Entry of unit of measurement.	Entry of unit of measurement.
2.5.1.1.	*	*UnitOfMeasure*	Unit of measurement.	Quantity of the unit of measurement, e.g. a package of 12 pcs.
2.5.1.2.	*	*Description*	Description	Description of the unit of measurement.
2.6.		*AnalysisTypeTable*	Type table of analytical accounting.	Data of type tables of analytical accounting. Used for further detailing of transaction data, e.g. unit costs, additional costs (or a centre of costs), project.
2.6.1.	*	*AnalysisTypeTableEntry*	Type table entry	Type table entry
2.6.1.1.	*	*AnalysisType*	Analysis type	Identifier of internal analysis type used in the accounting system of the entity, e.g. CC (for a centre of costs, DEP (for department), etc.
2.6.1.2.	*	*AnalysisTypeDescription*	Analysis type description	Description of internal analysis type used in the accounting system of the entity, e.g . Centre of costs.
2.6.1.3.	*	*AnalysisID*	Analysis No	Internal analysis number used in the accounting system of the entity, e.g. 1200-HDOF-TR (head office maintenance costs), P-4800-123 (for the project 123 in the 4800 branch).
2.6.1.4.	*	*AnalysisIDDescription*	Analysis number description	Description of the internal analysis number used in the accounting system of the entity, e.g. "Head office costs".
2.6.1.5.		*STIAnalysisID*	STI analysis No	Analysis number according to a type table No 3 of analytical accounting "Profit" (Annex 2 to the Description). The analysis number APA-100 of the STI type table must be specified when the values of type tables of analytical accounting used in the accounting system of the entity cannot be associated with the values of the STI type tables.
2.7.		*MovementTypeTable*	Type table of movement type	Stock movement types.
2.7.1.	*	*MovementTypeTableEntry*	Entry of movement type	Entry of stock movement type.
2.7.1.1.	*	*MovementType*	Movement type	Stock movement type. Options: "PARD" (Sale), "PIR" (Purchase), "PP" (Finished products), "PG" (Return of sales), "PRG" (Return of purchases), "VP" (Internal transfer), "N" (Write-off), „KT" (Other).
2.7.1.2.	*	*Description*	Description	Description of stock movement type.
2.8.		*Products*	Product / service.	Products / services.
2.8.1.	*	*Product*	Product / service.	Product / service.
2.8.1.1.	*	*ProductCode*	Product / service code.	Product / service code.
2.8.1.2.	*	*GoodsServicesID*	Attribute of product or service	An attribute showing whether this is a product or a service. Item values: "PR" (Product), "PS" (Service), "IT" (Non-current assets), "KT" (Other).
2.8.1.3.		*ProductGroup*	Group of products / services.	A code that establishes a general attribute according to which similar products are grouped.
2.8.1.4.	*	*Description*	Description	Description of products or services.
2.8.1.5.		*ValuationMethod*	Valuation method	Product / service evaluation method, e.g. FIFO, LIFO, average price, etc.
2.8.1.6.	*	*UOMBase*	Unit of measurement base (basis)	Basic unit of measurement of products / services into which units of measurement are most commonly changed (converted) in the system, e.g. liter, kilogram, meter, etc.
2.8.1.7.	*	*UOMS*	Information about standard units of measurement	Information about standard units of measurement.
2.8.1.7.1.	*	*UOM*	Information about the	Information about the standard unit of measurement.

			standard unit of measurement	
2.8.1.7.1.1.	*	*UOMStandard*	Standard unit of measurement	Standard unit of measurement for this product, e.g. kilogram, meter, liter, etc.
2.8.1.7.1.2.	*	*UOMToUOMBaseConversionFactor*	Conversion factor for units of measurement	Conversion factor for units of measurement when changed from standard to basic, e.g. if a standard unit of measurement is ml and a basis one is L, then a conversion factor for units of measurement is 0,001.
2.8.1.9.		*Taxes*	Tax information	Tax information.
2.8.1.9.1.		*Tax*	Tax	Tax.
2.8.1.9.1.1.	*	*TaxType*	Tax type	A tax type used in the accounting system of the entity.
2.8.1.9.1.2.	*	*TaxCode*	Tax code	A tax code used in the accounting system of the entity.
2.9.		*PhysicalStock*	Stock	Stock (data of the stock contained in the file).
2.9.1.	*	*PhysicalStockEntry*	Stock	Description of stock.
2.9.1.1.		*WarehouseID*	Warehouse No	Number of the warehouse in which the goods are stored.
2.9.1.2.		*StockOwner*	Owner of goods	Owner of the goods that are stored in the warehouse.
2.9.1.3.		*StockOwnerID*	Number of the owner of the product	Identification number of the owner of the goods that are stored in the warehouse
2.9.1.4.	*	*ProductCode*	Product /service code.	Product /service code.
2.9.1.5.		*ProductType*	Product type	Product type intended to determine the condition of the product: raw material, manufactured product, finished product or a product ready for resale.
2.9.1.6.		*ProductStatus*	Product status	Product status intended to determine the condition of the product: interrupted production process, damaged product, obsolete product, good product, etc.
2.9.1.7.		*CustomsProcedures*	Data of a special customs procedures	Data of a special customs procedures.
2.9.1.7.1.		*CustomsProcedure*	Data of a special customs procedure	Data of a special customs procedure which is applicable according to the authorization issued by the customs authorities.
2.9.1.7.1.1.	*	*CustomsProcedureName*	Special customs procedure	A special customs procedure which is applicable according to the authorization issued by the customs authorities.
2.9.1.7.1.2.	*	*CustomsAuthorizationDate*	Customs authorization date	Date of the authorization issued by the customs authorities.
2.9.1.7.1.3.	*	*CustomsAuthorizationNumber*	Customs authorization number	Number of the authorisation issued by the customs authorities.
2.9.1.7.1.4.	*	*CustomsAuthorizationGoodsNomenclatureCode*	Product code specified in the authorization	A 4-character code of a combined nomenclature of product specified in the document issued by the customs authorities.
2.9.1.8.		*UOMPhysicalStock*	Units of measurement for stock	Unit of measurement for stock – a standard unit of measurement in which stocks are purchased.
2.9.1.9.		*UOMToUOMBaseConversionFactor*	Conversion factor for units of measurement	Conversion factor for units of measurement when changed from standard to basic, e.g. if a standard unit of measurement is ml and a basis one is L, then a conversion factor for units of measurement is 0,001.
2.9.1.10.		*UnitPrice*	Unit price	Unit price for a unit / quantity of a group of units in a currency specified in the heading at the beginning of the file period (in absence thereof, for the end of the file period).
2.9.1.11.	*	*OpeningStockQuantity*	Stock quantity at the beginning of the period.	Stock quantity at the beginning of the file period.
2.9.1.12.	*	*OpeningStockValue*	Stock value at the beginning of the period.	Stock value at the beginning of the file period.
2.9.1.13.	*	*ClosingStockQuantity*	Stock quantity at the end of the period.	Stock quantity at the end of the file period.
2.9.1.14.	*	*ClosingStockValue*	Stock value at the end of the period.	Stock value at the end of the file period.
2.9.1.15.		*StockCharacteristics*	Stock characteristics	Stock describing characteristics.
2.9.1.15.1.		*StockCharacteristicsValues*	Stocks describing characteristic	Stocks describing characteristic.
2.9.1.15.1.1.	*	*StockCharacteristic*	Stock characteristic	Characteristic of products not divided by consumer (a table is available before description), e.g. colour.

2.9.1.15.1.2.	*	*StockCharacteristicValue*	Value of stock characteristics	Weight, package size, colour, etc., e.g. green.
2.9.1.16.		*PhysicalStockAcquisitions*	Stocks information	Stocks information at the beginning of the file period.
2.9.1.16.1.		*PhysicalStockAcquisition*	Information on stock remainders	Information on stock available at the beginning of the file period.
2.9.1.16.1.1.	*	*Supplier*	Suppliers	Suppliers of the stock available at the beginning of the file period.
2.9.1.16.1.1.1.	*	*RegistrationNumber*	Registration code	Entity registration number / code (code of the Register of Legal Entities or a code in the foreign state).
2.9.1.16.1.1.2.	*	*Name*	Name	Entity name.
2.9.1.16.1.2.	*	*DateOfAcquisition*	Date of acquisition	Date of acquisition of the stock available at the beginning of the file period.
2.9.1.16.1.3.	*	*InvoiceNo*	Number of acquisition document	Number of the document of acquisition of the stock available at the beginning of the file period.
2.9.1.16.1.4.	*	*InvoiceDate*	Date of acquisition document	Date of the document of acquisition of the stock available at the beginning of the file period.
2.9.1.16.1.5.	*	*GLPostingDate*	Date of entry in the General ledger	Date when entry on economic transaction or economic event is made in the General ledger.
2.9.1.16.1.6.	*	*AcquiredQuantity*	Acquired quantity	The acquired quantity of the stock available at the beginning of the file period as specified in the acquisition document.
2.9.1.16.1.7.	*	*StockRemainderQuantity*	Remainder quantity	The quantity of the available stock specified in the acquisition document and still remaining at the beginning of the file period.
2.9.1.16.1.8.	*	*StockRemainderAmount*	Remainder amount	The amount of the available stock specified in the acquisition document and still remaining at the beginning of the file period.
2.10.		*Assets*	Assets (tangible, intangible and financial assets)	The data of the assets (tangible, intangible and financial assets) available in the file.
2.10.1.	*	*Asset*	Assets (tangible, intangible and financial assets)	Assets (tangible, intangible and financial assets)
2.10.1.1.	*	*AssetID*	Assets (tangible, intangible and financial assets) identification code	Unique assets identification code, inventory number.
2.10.1.2.	*	*AccountID*	Account identification No	A code of the financial account used in the accounting system of the entity in which the records are made on the cost of assets. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.10.1.3.	*	*Description*	Description	Description of assets.
2.10.1.4.		*AssetsregistrationID*	Assets registration number	Registration details of the assets that are subject to mandatory registration (e.g. real property unique number in the Centre of Registers).
2.10.1.5.		*Suppliers*	Suppliers	Suppliers.
2.10.1.5.1.		*Supplier*	Supplier	Supplier.
2.10.1.5.1.1.	*	*SupplierName*	Supplier name	Supplier name.
2.10.1.5.1.2.	*	*SupplierID*	Supplier number	Unique number of the supplier in the accounting system of the entity.
2.10.1.5.1.3.	*	*PostalAddress*	Address	Information on the assets supplier's address.
2.10.1.5.1.3.1.		*StreetName*	Street name	Street name.
2.10.1.5.1.3.2.		*Number*	Number	Building, apartment number.
2.10.1.5.1.3.3.	*	*City*	City	City
2.10.1.5.1.3.4.	*	*PostalCode*	Postal code	Postal code.
2.10.1.5.1.3.5.	*	*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
2.10.1.5.1.3.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "SIA" (Invoicing address), "RA" (Registration address), "PIA" (Shipping address), "KT" (Other address).
2.10.1.5.1.3.7.		*Region*	Municipality	Municipality.
2.10.1.5.1.3.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.).

2.10.1.6.		*DateOfAcquisition*	Date of acquisition	Date of acquisition.
2.10.1.7.	*	*StartUpDate*	Date of commissioning	Date of commissioning.
2.10.1.8.	*	*Valuations*	Valuation	Valuation.
2.10.1.8.1.	*	*Valuation*	Valuation	Valuation.
2.10.1.8.1.1.		*AssetValuationType*	Method of accounting of the assets	The method of accounting of the assets after the initial valuation. Options: "IS" (Acquisition cost), "PV" (Revaluation value), "KT" (Other).
2.10.1.8.1.2.		*ValuationClass*	Assets class, group	Classes, groups of the assets that are subject to the asset valuation methods (non-current assets).
2.10.1.8.1.3.	*	*AccountID*	Account identification No	A code of the financial account used in the accounting system of the entity in which the records are made on the cost of assets. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.10.1.8.1.4.	*	*AcquisitionAndProductionCostsBegin*	The cost of acquisition (production) of the assets on the start date	The cost of acquisition (production) of the assets on the day of the beginning of the file period measured in a currency specified in the heading.
2.10.1.8.1.5.	*	*AcquisitionAndProductionCostsEnd*	The cost of acquisition (production) of the assets on the end date	The cost of acquisition (production) of the assets on the day of the end of the file period measured in a currency specified in the heading.
2.10.1.8.1.6.		*InvestmentSupport*	Increase in value of the assets	Amount of increase in value of the assets (reconstruction, overhaul, etc.).
2.10.1.8.1.6.A.		*AccountID1*	Account identification No	A code of the financial account of increase in value of the assets used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.10.1.8.1.7.	**	*AssetLifeYear*	Useful life in years	The total useful life of the assets in years. Option available: AssetLifeMonth element.
2.10.1.8.1.8.		*AssetLifeMonth*	Useful life in months	The total useful life of the assets in months. Option available: AssetLifeYear element.
2.10.1.8.1.9.		*ImpairmentOfAssets*	Impairment of assets	Impairment of assets.
2.10.1.8.1.9.1.		*ImpairmentOfAsset*	Asset depreciation information	Asset depreciation information.
2.10.1.8.1.9.1.1.		*ImpairmentOfAssetsDate*	Date of determination of impairment of assets.	Date of determination of impairment of assets.
2.10.1.8.1.9.1.2.		*ImpairmentOfAssets*	Amount of impairment of assets	Amount of determination of impairment of assets.
2.10.1.8.1.9.1.3.		*EliminationOfAssets*	Amount of elimination of impairment of assets	Amount of elimination of impairment of assets or a part thereof.
2.10.1.8.1.9.1.4.		*EliminationOfAssetsDate*	Date of elimination of impairment of assets	Date of determination of elimination of impairment of assets or a part thereof.
2.10.1.8.1.9.1.5.		*AccountID*	Account identification No	A code of the financial account of decrease in value of the assets used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.10.1.8.1.10.		*Transfers*	Assets transfer	Assets transfer amount.
2.10.1.8.1.11.		*TransfersDate*	Assets transfer date	Assets transfer date.
2.10.1.8.1.12.		*AssetDisposal*	Assets write-off	Assets write-off amount.
2.10.1.8.1.13.		*AssetDisposalDate*	Assets write-off date	Assets write-off date.
2.10.1.8.1.14.		*BookValueBegin*	Carrying amount	Carrying amount on the day of the beginning of the file period.
2.10.1.8.1.15.		*DepreciationMethod*	Method of calculation of depreciation	A straight-line calculation of depreciation was applied. Element value "T" (Straight-line).

2.10.1.8.1.16.		*DepreciationPercentage*	Depreciation rate	Depreciation rate (in percent) applied for the year or month.
2.10.1.8.1.17.	*	*DepreciationForPeriod*	Depreciation amount	Total depreciation amount during the file period.
2.10.1.8.1.17.A.		*AccountID2*	Account identification No	A code of the financial account of depreciation of assets used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.10.1.8.1.18.		*Appreciations*	Asset appreciation information	Asset appreciation information.
2.10.1.8.1.18.1.		*Appreciation*	Assets revaluation result	Increase or decrease in the assets value obtained after revaluation.
2.10.1.8.1.18.1.1.		*AppreciationSum*	Assets revaluation result	Amount of increase or decrease in the assets value.
2.10.1.8.1.18.1.2.		*AppreciationDate*	Assets revaluation date	Assets revaluation date.
2.10.1.8.1.18.1.3.		*DepreciationMethod*	Depreciation calculation method	The method of calculation of a part of the revalued assets value. Options: "T" (Straight-line), "DM" (Double decreasing value), "P" (Production), "MS" (Number of years).
2.10.1.8.1.18.1.4.		*DepreciationPercentage*	Depreciation rate	Depreciation rate (in percent) of a part of the revalued assets value applied for the year or month.
2.10.1.8.1.18.1.5.		*DepreciationForPeriod*	Depreciation amount	Depreciation amount of a part of the revalued assets value over the file period.
2.10.1.8.1.18.1.6.		*AccountID*	Account identification No	A code of the financial account of revaluation of assets used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.10.1.8.1.18.1.7.	*	*DebitCreditIndicator*	Debit or credit attribute	Debit or credit attribute (D – debit / K – credit).
2.10.1.8.1.19.		*ExtraordinaryDepreciationsForPeriod*	Extraordinary depreciation	Extraordinary depreciation over the file period.
2.10.1.8.1.19.1.	*	*ExtraordinaryDepreciationForPeriod*	Extraordinary depreciation	Extraordinary depreciation over the file period.
2.10.1.8.1.19.1.1.	*	*ExtraordinaryDepreciationMethod*	Method of calculation of extraordinary depreciation	The method of calculation of extraordinary depreciation applied. Options: "DM" (Double decreasing value), "P" (Production), "MS" (Number of years), "KT" (Other).
2.10.1.8.1.19.1.2.	*	*ExtraordinaryDepreciationForPeriod*	Extraordinary depreciation amount	Total amount of extraordinary depreciation over the file period.
2.10.1.8.1.20.		*AccumulatedDepreciation*	Total depreciation amount	Total amount of assets depreciation calculated from the date of the assets commissioning.
2.10.1.8.1.21.		*AccumulatedDepreciationOfAppreciation*	Total amount of depreciation of the revaluation result	Total amount of depreciation of the revaluation result calculated from the date of the assets commissioning.
2.10.1.8.1.22.	*	*BookValueEnd*	Carrying amount	Carrying amount of the assets on the day of the end of the file period
2.10.1.9.		*DepreciationDate*	Depreciation start date	The date of commencement of calculation of assets depreciation.
2.11.		*Owners*	Owners, shareholders	Owners, shareholders of the entity.
2.11.1.		*Owner*	Owner, shareholder	Owner, shareholder of the entity.
2.11.1.1.	*	*OwnerID*	Identification code of owner, shareholder	Unique identification code of owner, shareholder (code of the Register of Legal Entities or a code in the foreign state, natural person's code).
2.11.1.2.	*	*OwnerName*	Name of owner, shareholder	Name or forename, surname of owner, shareholder.
2.11.1.3.	*	*AccountID*	Account identification No	A code of the financial account of capital used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
2.11.1.4.		*Address*	Address	Address
2.11.1.4.1.		*StreetName*	Street name	Street name.
2.11.1.4.2.		*Number*	Number	Building, apartment number..
2.11.1.4.3.	*	*City*	City	City.

2.11.1.4.4.	*	*PostalCode*	Postal code	Postal code.
2.11.1.4.5.	*	*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
2.11.1.4.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "KT" (Other address).
2.11.1.4.7.		*Region*	Municipality	Municipality.
2.11.1.4.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.).
2.11.1.5.		*SharesQuantity*	Number of parts, shares in pieces owned by owner, shareholder	Number of parts, shares in pieces owned by owner, shareholder.
2.11.1.6.		*SharesAmount*	Amount of parts, shares owned by owner, shareholder	Amount of parts, shares owned by owner, shareholder.
2.11.1.7.		*SharesType*	Type of parts, shares owned by owner, shareholder	Type of parts, shares owned by owner, shareholder. Options: "PP" (Ordinary), "PRV" (Preference).
2.11.1.8.		*SharesAcquisitionDate*	Date of acquisition of parts, shares owned by owner, shareholder	Date of acquisition of parts, shares owned by owner, shareholder.
2.11.1.9.		*SharesTransfersDate*	Date of transfer of parts, shares owned by owner, shareholder	Date of transfer of parts, shares owned by owner, shareholder.

SECTION THREE
GENERAL LEDGER ENTRIES

Item index	Obligatoriness	Item name	Short description of the item	Item description
3.1.	*	*NumberOfEntries*	Number of economic transactions / economic events.	Number of economic transactions or economic events.
3.2.	*	*TotalDebit*	Total debit amount	Total debit amount measured in a currency specified in the heading.
3.3.	*	*TotalCredit*	Total credit amount	Total credit amount measured in a currency specified in the heading.
3.4.		*Journals*	Journals	Journals / books of accounting.
3.4.1.		*Journal*	Journal	Journal / book of accounting.
3.4.1.1.	*	*JournalID*	Journal No	Number / code that identifies the journal / book of accounting.
3.4.1.2.	*	*Description*	Description	Description of the journal / book of accounting.
3.4.1.3.	*	*Type*	Type	A group of journals / books of accounting to which this book belongs should be specified.
3.4.1.4.		*Transactions*	Economic transactions, economic events	Economic transactions, economic events.
3.4.1.4.1.		*Transaction*	Economic transaction, economic event.	Economic transaction, economic event.
3.4.1.4.1.1.	*	*TransactionID*	Number of economic transaction / economic event.	A unique number assigned to economic transaction / event and which can be based on one or more series.

Item index	Obligatoriness	Item name	Short description of the item	Item description
3.4.1.4.1.2.	*	*Period*	Reporting period	A month of the reporting year when the economic transaction or economic event were included in the financial statements of the entity, e.g. if the reporting year of the entity commences on 1 July and economic transaction was included in the financial statements of the entity on 15 July, the value 1 should be specified in the element.
3.4.1.4.1.3.	*	*PeriodYear*	Year of reporting period	The year of the reporting period when the economic transaction or economic event took place should be provided, i.e. it should be specifically specified for which year the reporting period, during which the economic event took place, is submitted.
3.4.1.4.1.4.	*	*TransactionDate*	Date of economic transaction / economic event.	The document date should be shown (in absence of the document, the date should be shown when economic transaction or economic event took place).
3.4.1.4.1.5.	*	*Description*	Description	Description (content) of economic transaction or economic event registered in the book.
3.4.1.4.1.6.	*	*SystemEntryDate*	System entry date	Date and time when records on economic transaction and economic event are made in the accounting system.
3.4.1.4.1.7.	*	*GLPostingDate*	Date of entry in the General ledger	Date when entry on economic transaction or economic event is made in the General ledger.
3.4.1.4.1.8.	**	*CustomerID*	Purchaser (customer) No	Unique number of purchaser, debtor in the accounting system of the entity.
3.4.1.4.1.9.		*SupplierID*	Supplier No	Unique number of supplier, creditor in the accounting system of the entity.
3.4.1.4.1.10.		*SystemID*	System No	Unique code / number automatically created by the system for a specific document relating to economic transaction or economic event.
3.4.1.4.1.11.	*	*Lines*	Lines	Lines / entries of economic transactions, economic events.
3.4.1.4.1.11.1.	*	*Line*	Line	Line / entry of economic transaction, economic event.
3.4.1.4.1.11.1.1.	*	*RecordID*	Entry No	Number of entry in the journal / book of accounting. If there are no small identification numbers of journal / book of accounting in the accounting system of the entity, this number can match the element 3.4.4.1 "Number of economic transaction or economic event".
3.4.1.4.1.11.1.2.	*	*AccountID*	Account identification No	A code of the financial account used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
3.4.1.4.1.11.1.3.		*Analyses*	Analyses	Analysis information.
3.4.1.4.1.11.1.3.1.		*Analysis*	Analysis	Analysis codes of the General ledger.
3.4.1.4.1.11.1.3.1.1.	*	*AnalysisType*	Analysis type	Identifier of internal analysis type used in the accounting system of the entity, e.g. CC (for a centre of costs, DEP (for department), etc.
3.4.1.4.1.11.1.3.1.2.	*	*AnalysisID*	Analysis No	Internal analysis number used in the accounting system of the entity, e.g. 1200-HDOF-TR (head office maintenance costs), P-4800-123 (for the project 123 in the 4800 branch).
3.4.1.4.1.11.1.3.1.3.		*AnalysisAmount*	Analysis amount	Amount for a specific analysis type.
3.4.1.4.1.11.1.3.1.3.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.
3.4.1.4.1.11.1.3.1.3.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
3.4.1.4.1.11.1.3.1.3.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
3.4.1.4.1.11.1.4.		*SourceDocumentID*	Initial document No	Number of the initial document corresponding to a specific line / entry.
3.4.1.4.1.11.1.5.	**	*CustomerID*	Purchaser (customer) No	Unique number of purchaser, debtor in the accounting system of the entity.
3.4.1.4.1.11.1.6.		*SupplierID*	Supplier No	Unique number of supplier, creditor in the accounting system of the entity.
3.4.1.4.1.11.1.7.	*	*Description*	Description	Description of line / entry of the journal / book.
3.4.1.4.1.11.1.8.	**	*DebitAmount*	Debit amount	Debit amount of line / entry of economic transaction / economic event.
3.4.1.4.1.11.1.8.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.

Item index	Obligatorines s	Item name	Short description of the item	Item description
3.4.1.4.1.11.1.8.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
3.4.1.4.1.11.1.8.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
3.4.1.4.1.11.1.9.	**	*CreditAmount*	Credit amount	Credit amount of line / entry of economic transaction / economic event.
3.4.1.4.1.11.1.9.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.
3.4.1.4.1.11.1.9.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
3.4.1.4.1.111..9.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
3.4.1.4.1.11.1.10.		*TaxInformations*	Information of taxes	Information of taxes.
3.4.1.4.1.11.1.10.1.		*TaxInformation*	Information on taxes	Information on taxes.
3.4.1.4.1.11.1.10.1.1.		*TaxType*	Tax type	Type of the tax used in the accounting system of the entity.
3.4.1.4.1.11.1.10.1.2.		*TaxCode*	Tax code	Code of the tax used in the accounting system of the entity.
3.4.1.4.1.11.1.10.1.3.		*TaxPercentage*	Tax percentage	Tax rate in percent (if a fixed tax is not used).
3.4.1.4.1.11.1.10.1.4.		*TaxBase*	Tax base	The base on which the tax is calculated. This may be an amount or quantity, e.g., in liters.
3.4.1.4.1.11.1.10.1.5.		*TaxBaseDescription*	Tax base description	Value description as per a tax base.
3.4.1.4.1.11.1.10.1.6.	*	*TaxAmount*	Tax amount	Information on the taxes amount.
3.4.1.4.1.11.1.10.1.6.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.
3.4.1.4.1.11.1.10.1.6.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
3.4.1.4.1.11.1.10.1.6.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
3.4.1.4.1.11.1.10.1.7.		*TaxExemptionReason*	Tax exemptions	Basis for exemption from tax or tax reduction.
3.4.1.4.1.11.1.10.1.8.		*TaxDeclarationPeriod*	Tax declaration period	Establishment of the declaration or taxation period for which tax amount is declared to the tax administrator. A text-type information on the period of the tax return submitted that includes the estimated tax, e.g. VAT – 2017-01, should be presented.

SECTION FOUR
DATA OF THE INITIAL DOCUMENTS

Item index	Obligato riness	Item name	Short description of the item	Item description
4.1.		*SalesInvoices*	Sales	Initial sales documents.
4.1.1.	*	*NumberOfEntries*	Number of invoices	Number of initial sales documents.
4.1.2.	*	*TotalDebit*	Total debit amount	Total debit amount measured in a currency specified in the heading.
4.1.3.	*	*TotalCredit*	Total credit amount	Total credit amount measured in a currency specified in the heading.
4.1.4.	*	*Invoice*	Invoice	Invoice, VAT invoice or other accounting document.
4.1.4.1.	*	*InvoiceNo*	Invoice No	Series and number of invoice, series and number of VAT invoice.
4.1.4.2.	**	*CustomerInfo*	Purchaser (customer) data	Information on purchaser (customer). Option available: 4.1.4.3 element.
4.1.4.2.1.	**	*CustomerID*	Purchaser (customer) No	Unique number of purchaser, customer in the accounting system of the entity.
4.1.4.2.2.		*Name*	Name	Customer name.
4.1.4.2.3.		*BillingAddress*	Billing address	Address of purchaser, customer. A group of elements should be filled out only when information differs from the purchaser's address given in the Main data file.
4.1.4.2.3.1.		*StreetName*	Street name	Street name.
4.1.4.2.3.2.		*Number*	Number	Building, apartment number.
4.1.4.2.3.3.	*	*City*	City	City.
4.1.4.2.3.4.	*	*PostalCode*	Postal code	Postal code.
4.1.4.2.3.5.	*	*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.1.4.2.3.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "SGA" (Invoice receipt address), "RA" (Registration address), "PIA" (Shipping address), "PPA" (Delivery address), "KT" (Other address).
4.1.4.2.3.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.1.4.2.3.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.1.4.2.4.	*	*TaxRegistrationNumber*	Taxpayer's registration code	Taxpayer's VAT code specified in the initial document (in the absence thereof other identifier specified in the document).
4.1.4.2.5.	*	*TaxType*	Taxpayer's registration type	Type of taxpayer's registration code specified in the initial document. Options available in this item from the possible list of values: "PVM" (VAT payer's code), "MMR" (Identification code of taxpayers register), "UUK"(Farmer's farm code), „KT" (Other).
4.1.4.2.6.	*	*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
4.1.4.3.	**	*SupplierInfo*	Supplier data	Information on supplier. Option available: element 4.1.4.2. Should be selected in cases of sale when a debit note is issued.
4.1.4.3.1.	**	*SupplierID*	Supplier No	Unique number of the supplier in the accounting system of the entity.
4.1.4.3.2.		*Name*	Name	Name.
4.1.4.3.3.		*BillingAddress*	Billing address	Supplier's address. A group of elements should be filled out only when information differs from the supplier's address given in the Main data file.
4.1.4.3.3.1.		*StreetName*	Street name	Street name.
4.1.4.3.3.2.		*Number*	Number	Building, apartment number..
4.1.4.3.3.3.	*	*City*	City	City.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.1.4.3.3.4.	*	PostalCode	Postal code	Postal code.
4.1.4.3.3.5.	*	Country	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.1.4.3.3.6.	*	AddressType	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "SIA" (Invoicing address), "RA" (Registration address), "PIA" (Shipping address), "PPA" (Delivery address), "KT" (Other address).
4.1.4.3.3.7.		Region	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.1.4.3.3.8.		FullAddress	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.1.4.3.4.	*	TaxRegistrationNumber	Taxpayer's registration code	Taxpayer's VAT code specified in the initial document (in the absence thereof other identifier specified in the document).
4.1.4.3.5.	*	TaxType	Type of taxpayer's registration number	Type of taxpayer's registration code specified in the initial document. Options available in this item from the possible list of values: "PVM" (VAT payer's code), "MMR" (Identification code of taxpayers register), "UUK"(Farmer's farm code), „KT"(Other).
4.1.4.3.6.	*	Country	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
4.1.4.4.	*	AccountID	Account identification No	A code of the financial account of purchaser's debt used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
4.1.4.5.	*	InvoiceDate	Invoice date	Invoice date, VAT invoice date.
4.1.4.6.	*	InvoiceType	Invoice type	Type of sales document. Options: "S" (Invoice), "SF" (VAT invoice), "D" (Debit note), "DS" (VAT debit note), "K" (Credit note), "KS" (VAT credit note), "AN" (Annulled), "VS" (One (lawyers / notaries public) VAT invoice), "VD" (One (lawyers / notaries public) VAT debit note), "VK" (One (lawyers / notaries public) VAT credit note), "KT" (Other).
4.1.4.7.		ShipTo	Delivery data	Delivery data.
4.1.4.7.1.		DeliveryID	Consignment/sh ipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.
4.1.4.7.2.		DeliveryDate	Consignment/sh ipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.1.4.7.3.		WarehouseID	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.1.4.7.4.		Address	Address	Address
4.1.4.7.4.1.		StreetName	Street name	Street name.
4.1.4.7.4.2.		Number	Number	Building, apartment number.
4.1.4.7.4.3.	*	City	City	City.
4.1.4.7.4.4.	*	PostalCode	Postal code	Postal code.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.1.4.7.4.5.	*	Country	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.1.4.7.4.6.	*	AddressType	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Shipping address), "PPA" (Delivery address), "KT" (Other address).
4.1.4.7.4.7.		Region	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.1.4.7.4.8.		FullAddress	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.1.4.8.		ShipFrom	Dispatch data	Dispatch data.
4.1.4.8.1.		DeliveryID	Consignment/sh ipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.
4.1.4.8.2.		DeliveryDate	Consignment/sh ipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.1.4.8.3.		WarehouseID	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.1.4.8.4.		Address	Address	Address.
4.1.4.8.4.1.		StreetName	Street name	Street name.
4.1.4.8.4.2.		Number	Number	Building, apartment number.
4.1.4.8.4.3.	*	City	City	City.
4.1.4.8.4.4.	*	PostalCode	Postal code	Postal code.
4.1.4.8.4.5.	*	Country	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.1.4.8.4.6.	*	AddressType	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "PIA" (Shipping address), "KT" (Other address).
4.1.4.8.4.7.		Region	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.1.4.8.4.8.		FullAddress	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.1.4.9.		SelfBillingIndicator	An attribute about invoices issued to oneself	A letter "V" is used for marking when a VAT invoice / account is issued by the consignee itself.
4.1.4.10.		GLPostingDate	Date of entry in the General ledger	Date when entry on economic transaction or economic event is made in the General ledger.
4.1.4.11.		SystemID	System No	Unique code / number automatically created by the system for a specific document relating to economic event.

Item index	Obligatoriness	Item name	Short description of the item	Item description
4.1.4.12.	*	TransactionID	Number of economic transaction / economic event.	A unique number assigned to economic transaction / event and which can be based on one or more series.
4.1.4.13.	*	Line	Line	Data of account line / entry.
4.1.4.13.1.	*	LineNumber	Line No	Number of account line / entry.
4.1.4.13.2.	*	AccountID	Account identification No	A code of the financial account of income used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
4.1.4.13.3.		Analysis	Analysis	Analysis codes of the General ledger.
4.1.4.13.3.1.	*	AnalysisType	Analysis type	Identifier of internal analysis type used in the accounting system of the entity, e.g. CC (for a centre of costs, DEP (for department), etc.
4.1.4.13.3.2.	*	AnalysisID	Analysis No	Internal analysis number used in the accounting system of the entity, e.g. 1200-HDOF-TR (head office maintenance costs), P-4800-123 (for the project 123 in the 4800 branch).
4.1.4.13.3.3.		AnalysisAmount	Analysis amount	Amount for a specific analysis type.
4.1.4.13.3.3.1.	*	Amount	Suma	Amount measured in a currency specified in the heading.
4.1.4.13.3.3.2.		CurrencyCode	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.1.4.13.3.3.3.		CurrencyAmount	Currency amount	Amount in a relevant currency.
4.1.4.13.4.		OrderReferences	Order data	Order data
4.1.4.13.4.1		OriginatingON	Order number	Unique order number.
4.1.4.13.4.2		OrderDate	Order date	Order date.
4.1.4.13.5.		ShipTo	Delivery data	Delivery data.
4.1.4.13.5.1.		DeliveryID	Consignment/shipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.
4.1.4.13.5.2.		DeliveryDate	Consignment/shipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.1.4.13.5.3.		WarehouseID	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.1.4.13.5.4.		Address	Address	Address
4.1.4.13.5.4.1.		StreetName	Street name	Street name.
4.1.4.13.5.4.2.		Number	Number	Building, apartment number.
4.1.4.13.5.4.3.	*	City	City	City.
4.1.4.13.5.4.4.	*	PostalCode	Postal code	Postal code.
4.1.4.13.5.4.5.	*	Country	Country	A 2-letter country code according to ISO 3166-1 alpha 2 or ISO 3166-1 alpha 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.1.4.13.5.4.6.	*	AddressType	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), , "PPA" (Delivery address), "KT" (Other address).
4.1.4.13.5.4.7.		Region	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.1.4.13.5.4.8.		FullAddress	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.1.4.13.6.		*ShipFrom*	Dispatch data	Dispatch data.
4.1.4.13.6.1.		*DeliveryID*	Consignment/sh ipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.
4.1.4.13.6.2.		*DeliveryDate*	Consignment/sh ipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.1.4.13.6.3.		*WarehouseID*	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.1.4.13.6.4.		*Address*	Address	Address.
4.1.4.13.6.4.1.		*StreetName*	Street name	Street name.
4.1.4.13.6.4.2.		*Number*	Number	Building, apartment number.
4.1.4.13.6.4.3.	*	*City*	City	City.
4.1.4.13.6.4.4.	*	*PostalCode*	Postal code	Postal code.
4.1.4.13.6.4.5.	*	*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.1.4.13.6.4.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "PIA" (Shipping address), "KT" (Other address).
4.1.4.13.6.4.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.1.4.13.6.4.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.1.4.13.7.		*GoodsServicesID*	Product or service attribute	An attribute showing whether this is a product or a service. Item values: "PR" (Product), "PS" (Service), "IT" (Non-current assets), "KT" (Other).
4.1.4.13.8.		*ProductCode*	Product / service code	Product/service code.
4.1.4.13.9.		*Delivery*	Delivery	Information on date or duration of product delivery and service performance.
4.1.4.13.9.1.	*	*MovementReference*	Movement (transportation) reference	Unique movement (transportation) reference (forename, abbreviation, number) identifying a stock movement operation.
4.1.4.13.9.2.	**	*DeliveryDate*	Consignment/sh ipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.1.4.13.9.3.		*DeliveryPeriod*	Delivery period	Terms of deliveries / performances.
4.1.4.13.9.3.1.	*	*FromDate*	Date of commencement of period	Date of commencement of deliveries / performances.
4.1.4.13.9.3.2.	*	*ToDate*	End date of period	End date of deliveries / performances.
4.1.4.13.10.		*Quantity*	Quantity	Quantity of products supplied or services provided.
4.1.4.13.11.		*InvoiceUOM*	Unit of measurement of quantity of invoice	Unit of measurement of quantity, e.g. a package of 12 pcs.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.1.4.13.12.		UOMToUOMBaseConversionFactor	Conversion factor for units of measurement	Conversion factor for units of measurement when changed from standard to basic, e.g. if a standard unit of measurement is ml and a basis one is L, then a conversion factor for units of measurement is 0,001.
4.1.4.13.13.	*	UnitPrice	Unit price	Unit price for a unit / quantity of a group of units in a currency specified in the heading.
4.1.4.13.14.	*	TaxPointDate	Taxation date	Taxation date specified; invoice date if no date is specified.
4.1.4.13.15.	*	Description	Description	Description of account line.
4.1.4.13.16.	*	InvoiceLineAmount	Invoice line amount	Transaction amount, not including taxes and transportation levies / costs.
4.1.4.13.16.1.	*	Amount	Suma	Amount measured in a currency specified in the heading.
4.1.4.13.16.2.		CurrencyCode	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.1.4.13.16.3.		CurrencyAmount	Currency amount	Amount in a relevant currency.
4.1.4.13.17.	*	DebitCreditIndicator	Debit or credit attribute	Reference identifying an attribute of the line's amount (D – debit / K – credit). The entry must correspond to the entry found in the General ledger. For example, refund can be specified in a negative amount (in a contrary account).
4.1.4.13.18.		ShippingCostsAmount	Amount of transport costs	Amount of transport costs.
4.1.4.13.18.1.	*	Amount	Suma	Amount measured in a currency specified in the heading.
4.1.4.13.18.2.		CurrencyCode	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.1.4.13.18.3.		CurrencyAmount	Currency amount	Amount in a relevant currency.
4.1.4.13.19.		TaxInformation	Information on taxes	Information on taxes.
4.1.4.13.19.1.		TaxType	Tax type	Type of the tax used in the accounting system of the entity.
4.1.4.13.19.2.		TaxCode	Tax code	Code of the tax used in the accounting system of the entity.
4.1.4.13.19.3.		TaxPercentage	Tax percentage	Tax rate in percent (if a fixed tax is not used).
4.1.4.13.19.4.		TaxBase	Tax base	The base on which the tax is calculated. This may be an amount or quantity, e.g., in liters.
4.1.4.13.19.5.		TaxBaseDescription	Tax base description	Value description as per a tax base.
4.1.4.13.19.6.	*	TaxAmount	Tax amount	Information on the taxes amount.
4.1.4.13.19.6.1.	*	Amount	Suma	Amount measured in a currency specified in the heading.
4.1.4.13.19.6.2.		CurrencyCode	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.1.4.13.19.6.3.		CurrencyAmount	Currency amount	Amount in a relevant currency.
4.1.4.13.19.7.		TaxExemptionReason	Tax exemptions	Basis for exemption from tax or tax reduction.
4.1.4.13.19.8.		TaxDeclarationPeriod	Tax declaration period	Establishment of the declaration or taxation period for which tax amount is declared to the tax administrator. A text-type information on the period of the tax return submitted that includes the estimated tax, e.g. PVM – 2017-01.
4.1.4.14.		References	References	Reference of credit / debit document.
4.1.4.14.1.		CreditNote	Credit note	Credit / debit document.
4.1.4.14.1.1		Reference	Reference	Reference of credit / debit document to a revised note.
4.1.4.14.1.2.		Reason	Reason	Reason of or basis for issuing a credit / debit document.
4.1.4.15.		Settlement	Settlement	Information on a cumulative rebate applied for the sales invoice.
4.1.4.15.1.		SettlementDiscount	Settlement discounts	Description of cumulative rebate (discounts, etc.), e.g. 10% if the invoice will be paid within 20 days.
4.1.4.15.2.	*	SettlementAmount	Settlement amount	Information on an amount of cumulative rebate.
4.1.4.15.2.1.	*	Amount	Suma	Cumulative rebate amount measured in a currency specified in the heading.
4.1.4.15.2.2.		CurrencyCode	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.1.4.15.2.3.		CurrencyAmount	Currency amount	Amount in a relevant currency.
4.1.4.15.3.		SettlementDueDate	Time frame for settlement	Time frame for settlement, e.g. 20 days.
4.1.4.15.4.		SettlementDate	Settlement date	Settlement date after which a cumulative rebate will be applied.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.1.4.15.5.		*PaymentMechanism*	Payment method.	Payment method. Options: "GR" (cash), "NG" (non-cash), "U" (netting).
4.1.4.15.6.	*	*DebitCreditIndicator*	Debit or credit attribute	Debit or credit attribute (D – debit / K – credit).
4.1.4.16.		*DocumentTotals*	Total results of document.	Total results of document.
4.1.4.16.1.		*TaxInformationTotals*	Tax results	Amount of estimated taxes summed up according to tax types / tax codes.
4.1.4.16.1.1.		*TaxType*	Tax type	Type of the tax used in the accounting system of the entity.
4.1.4.16.1.2.		*TaxCode*	Tax code	Code of the tax used in the accounting system of the entity.
4.1.4.16.1.3.		*TaxPercentage*	Tax percentage	Tax rate in percent (if a fixed tax is not used).
4.1.4.16.1.4.		*TaxBase*	Tax base	The base on which the tax is calculated. This may be an amount or quantity, e.g., in liters.
4.1.4.16.1.5.		*TaxBaseDescription*	Tax base description	Value description as per a tax base.
4.1.4.16.1.6.	*	*TaxAmount*	Tax amount	Information on the taxes amount.
4.1.4.16.1.6.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.
4.1.4.16.1.6.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.1.4.16.1.6.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
4.1.4.16.1.7.		*TaxExemptionReason*	Tax exemptions	Basis for exemption from tax or tax reduction.
4.1.4.16.1.8.		*TaxDeclarationPeriod*	Tax declaration period	Establishment of the declaration or taxation period for which tax amount is declared to the tax administrator. A text-type information on the period of the tax return submitted that includes the estimated tax, e.g. PVM – 2017-01.
4.1.4.16.2.		*ShippingCostsAmount Total*	Total amount of transport costs	Total amount of transport costs.
4.1.4.16.3.	*	*NetTotal*	Net result	Total sales value not including taxes and transport costs.
4.1.4.16.4.	*	*GrossTotal*	Gross result	Total amount including taxes and transport costs.
4.1.4.17.		*GLTransactionID*	Number of the General ledger entry	Element intended for linking of the initial document with the element of the General ledger 3.4.4.1 "Number of economic transaction or economic event".
4.2.		*PurchaseInvoices*	Purchase (acquisition) invoices	Accounting documents of purchases (acquisitions).
4.2.1.	*	*NumberOfEntries*	Number of entries	Number of entries of accounting documents of purchases.
4.2.2.	*	*TotalDebit*	Total debit amount	Total debit amount measured in a currency specified in the heading.
4.2.3.	*	*TotalCredit*	Total credit amount	Total credit amount measured in a currency specified in the heading.
4.2.4.	*	*Invoice*	Invoice	Invoice, VAT invoice or other accounting document.
4.2.4.1.	*	*InvoiceNo*	Invoice No	Series and number of invoice, series and number of VAT invoice.
4.2.4.2.	**	*CustomerInfo*	Purchaser (customer) data	Information on purchaser. Option available: element 4.2.4.3. Should be selected in case of purchase when a debit note has been received.
4.2.4.2.1.	**	*CustomerID*	Purchaser (customer) No	Unique number of purchaser, customer in the accounting system of the entity.
4.2.4.2.2.		*Name*	Name	Customer name.
4.2.4.2.3.		*BillingAddress*	Billing address	Address of purchaser, customer. A group of elements should be filled out only when information differs from the purchaser's address given in the Main data file.
4.2.4.2.3.1.		*StreetName*	Street name	Street name.
4.2.4.2.3.2.		*Number*	Number	Building, apartment number.
4.2.4.2.3.3.	*	*City*	City	City.
4.2.4.2.3.4.	*	*PostalCode*	Postal code	Postal code.
4.2.4.2.3.5.	*	*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.2.4.2.3.6.	*	AddressType	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "SGA" (Invoice receipt address), "RA" (Registration address), "PIA" (Shipping address), "PPA" (Delivery address), "KT" (Other address).
4.2.4.2.3.7.		Region	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.2.4.2.3.8.		FullAddress	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.2.4.2.4.	*	TaxRegistrationNumber	Taxpayer's registration code	Taxpayer's VAT code specified in the initial document (in the absence thereof other identifier specified in the document).
4.2.4.2.5.	*	TaxType	Type of taxpayer's registration number	Type of taxpayer's registration code specified in the initial document. Options available in this item from the possible list of values: "PVM" (VAT payer's code), "MMR" (Identification code of taxpayers register), "UUK"(Farmer's farm code), „KT" (Other).
4.2.4.2.6.	*	Country	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.
4.2.4.3.	**	SupplierInfo	Supplier data	Information on supplier. Option available: element 4.2.4.2.
4.2.4.3.1.	**	SupplierID	Supplier No	Unique number of the supplier in the accounting system of the entity.
4.2.4.3.2.		Name	Name	Name.
4.2.4.3.3.		BillingAddress	Billing address	Address of supplier. A group of elements should be filled out only when information differs from the supplier's address given in the Main data file.
4.2.4.3.3.1.		StreetName	Street name	Street name.
4.2.4.3.3.2.		Number	Number	Building, apartment number.
4.2.4.3.3.3.	*	City	City	City.
4.2.4.3.3.4.	*	PostalCode	Postal code	Postal code.
4.2.4.3.3.5.	*	Country	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.2.4.3.3.6.	*	AddressType	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "SIA" (Invoicing address), "RA" (Registration address), "PIA" (Shipping address), "PPA" (Delivery address), "KT" (Other address).
4.2.4.3.3.7.		Region	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.2.4.3.3.8.		FullAddress	Unstructured address	A free text address (street, house number, city, etc.).
4.2.4.3.4.	*	TaxRegistrationNumber	Taxpayer's registration code	Taxpayer's VAT code specified in the initial document (in the absence thereof other identifier specified in the document).
4.2.4.3.5.	*	TaxType	Type of taxpayer's registration number	Type of taxpayer's registration code specified in the initial document. Options available in this item from the possible list of values: "PVM" (VAT payer's code), "MMR" (Identification code of taxpayers register), "UUK"(Farmer's farm code), „KT" (Other).
4.2.4.3.6.	*	Country	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.2.4.4.	*	*AccountID*	Account identification No	A code of the financial account of debt to supplier used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
4.2.4.5.	*	*InvoiceDate*	Invoice date	Invoice date, VAT invoice date.
4.2.4.6.	*	*InvoiceType*	Invoice type	Type of purchase document. Options: "S" (Invoice), "SF" (VAT invoice), "D" (Debit note), "DS" (VAT debit note), "K" (Credit note), "KS" (VAT credit note), "AN" (Annulled), "VS" (One (lawyers / notaries public) VAT invoice), "VD" (One (lawyers / notaries public) VAT debit note), "VK" (One (lawyers / notaries public) VAT credit note), "KT" (Other).
4.2.4.7.		*ShipTo*	Delivery data	Delivery data.
4.2.4.7.1.		*DeliveryID*	Consignment / shipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.
4.2.4.7.2.		*DeliveryDate*	Consignment/sh ipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.2.4.7.3.		*WarehouseID*	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.2.4.7.4.		*Address*	Address.	Address.
4.2.4.7.4.1.		*StreetName*	Street name	Street name.
4.2.4.7.4.2.		*Number*	Number	Building, apartment number.
4.2.4.7.4.3.	*	*City*	City	City.
4.2.4.7.4.4.	*	*PostalCode*	Postal code	Postal code.
4.2.4.7.4.5.	*	*Country*	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.2.4.7.4.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "PPA" (Delivery address), "KT" (Other address).
4.2.4.7.4.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.2.4.7.4.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.2.4.8.		*ShipFrom*	Dispatch data	Dispatch data.
4.2.4.8.1.		*DeliveryID*	Consignment / shipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.
4.2.4.8.2.		*DeliveryDate*	Consignment / shipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.2.4.8.3.		*WarehouseID*	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.2.4.8.4.		*Address*	Address	Address.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.2.4.8.4.1.		*StreetName*	Street name	Street name.
4.2.4.8.4.2.		*Number*	Number	Building, apartment number.
4.2.4.8.4.3.	*	*City*	City	City.
4.2.4.8.4.4.	*	*PostalCode*	Postal code	Postal code.
4.2.4.8.4.5.	*	*Country*	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.2.4.8.4.6.		*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "PIA" (Shipping address), "KT" (Other address).
4.2.4.8.4.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.2.4.8.4.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.2.4.9.		*SelfBillingIndicator*	An attribute about invoices issued to oneself	A letter "V" is used for marking when a VAT invoice / account is issued by the consignee itself.
4.2.4.10.		*GLPostingDate*	Date of entry in the General ledger	Date when entry on economic transaction or economic event is made in the General ledger.
4.2.4.11.		*SystemID*	System No	Unique code / number automatically created by the system for a specific document relating to economic event.
4.2.4.12.	*	*TransactionID*	Number of economic transaction / economic event.	A unique number assigned to economic transaction / event and which can be based on one or more series.
4.2.4.13.	*	*Line*	Line	Data of account line / entry.
4.2.4.13.1.	*	*LineNumber*	Line No	Number of account line / entry.
4.2.4.13.2.	*	*AccountID*	Account identification No	A code of the financial account of costs / stock / assets used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
4.2.4.13.3.		*Analysis*	Analysis	Analysis codes of the General ledger.
4.2.4.13.3.1.	*	*AnalysisType*	Analysis type	Identifer of internal analysis type used in the accounting system of the entity, e.g. CC (for a centre of costs, DEP (for department), etc.
4.2.4.13.3.2.	*	*AnalysisID*	Analysis No	Internal analysis number used in the accounting system of the entity, e.g. 1200-HDOF-TR (head maintenance costs), P-4800-123 (for the project 123 in the 4800 branch).
4.2.4.13.3.3.		*AnalysisAmount*	Analysis amount	Amount (amount of costs) for a specific analysis type.
4.2.4.13.3.3.1.	*	*Amount*	Amount	Amount measured in a currency specified in the heading.
4.2.4.13.3.3.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.2.4.13.3.3.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
4.2.4.13.4.		*OrderReferences*	Order data	Order data.
4.2.4.13.4.1		*OriginatingON*	Order number	Unique order number.
4.2.4.13.4.2		*OrderDate*	Order date	Order date.
4.2.4.13.5.		*ShipTo*	Delivery data	Delivery data.
4.2.4.13.5.1.		*DeliveryID*	Consignment / shipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.2.4.13.5.2.		*DeliveryDate*	Consignment / shipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.2.4.13.5.3.		*WarehouseID*	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.2.4.13.5.4.		*Address*	Address	Address
4.2.4.13.5.4.1.		*StreetName*	Street name	Street name.
4.2.4.13.5.4.2.		*Number*	Number	Building, apartment number.
4.2.4.13.5.4.3.	*	*City*	City	City.
4.2.4.13.5.4.4.	*	*PostalCode*	Postal code	Postal code.
4.2.4.13.5.4.5.	*	*Country*	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.2.4.13.5.4.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "PPA" (Delivery address), "KT" (Other address).
4.2.4.13.5.4.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.2.4.13.5.4.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.2.4.13.6.		*ShipFrom*	Dispatch data	Dispatch data.
4.2.4.13.6.1.		*DeliveryID*	Consignment / shipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.
4.2.4.13.6.2.		*DeliveryDate*	Consignment / shipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.2.4.13.6.3.		*WarehouseID*	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.2.4.13.6.4.		*Address*	Address	Address.
4.2.4.13.6.4.1.		*StreetName*	Street name	Street name.
4.2.4.13.6.4.2.		*Number*	Number	Building, apartment number.
4.2.4.13.6.4.3.	*	*City*	City	City.
4.2.4.13.6.4.4.	*	*PostalCode*	Postal code	Postal code.
4.2.4.13.6.4.5.	*	*Country*	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.2.4.13.6.4.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "PIA" (Shipping address), "KT" (Other address).

Item index	Obligato riness	Item name	Short description of the item	Item description
4.2.4.13.6.4.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.2.4.13.6.4.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.2.4.13.7.		*GoodsServicesID*	Product or service attribute	An attribute showing whether this is a product or a service. Item values: "PR" (Product), "PS" (Service), "IT" (Non-current assets), "KT" (Other).
4.2.4.13.8.		*ProductCode*	Product / service code	Product / service code.
4.2.4.13.9.		*Delivery*	Delivery	Information on date or duration of product delivery and service performance.
4.2.4.13.9.1.	*	*MovementReference*	Movement (transportation) reference	Unique movement (transportation) reference (forename, abbreviation, number) identifying a stock movement operation.
4.2.4.13.9.2.	**	*DeliveryDate*	Consignment/sh ipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.2.4.13.9.3.		*DeliveryPeriod*	Delivery period	Delivery / performance terms.
4.2.4.13.9.3.1.	*	*FromDate*	Start date of period	Start date of deliveries / performances.
4.2.4.13.9.3.2.	*	*ToDate*	End date of period	End date of deliveries / performances.
4.2.4.13.10.		*Quantity*	Quantity	Quantity of products supplied or services provided.
4.2.4.13.11.		*InvoiceUOM*	Unit of measurement of quantity of invoice	Unit of measurement of quantity, e.g. a package of 12 pcs
4.2.4.13.12.		*UOMToUOMBaseCon versionFactor*	Conversion factor for units of measurement	Conversion factor for units of measurement when changed from standard to basic, e.g. if a standard unit of measurement is ml and a basis one is L, then a conversion factor for units of measurement is 0,001.
4.2.4.13.13.	*	*UnitPrice*	Unit price	Unit price for a unit / quantity of a group of units in a currency specified in the heading.
4.2.4.13.14.	*	*TaxPointDate*	Taxation date	Taxation date specified; invoice date if no date is specified.
4.2.4.13.15.	*	*Description*	Description	Description of account line.
4.2.4.13.16.	*	*InvoiceLineAmount*	Invoice line amount	Transaction amount, not including taxes and transportation levies / costs.
4.2.4.13.16.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.
4.2.4.13.16.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.2.4.13.16.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
4.2.4.13.17.	*	*DebitCreditIndicator*	Debit or credit attribute	Reference identifying an attribute of the line's amount (D – debit / K – credit). The entry must correspond to the entry found in the General ledger. For example, refund can be specified in a negative amount (in a contrary account).
4.2.4.13.18.		*ShippingCostsAmount*	Amount of transport costs	Amount of transport costs.
4.2.4.13.18.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.
4.2.4.13.18.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.2.4.13.18.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
4.2.4.13.19.		*TaxInformation*	Information on taxes	Information on taxes.
4.2.4.13.19.1.		*TaxType*	Tax type	Type of the tax used in the accounting system of the entity.
4.2.4.13.19.2.		*TaxCode*	Tax code	Code of the tax used in the accounting system of the entity.
4.2.4.13.19.3.		*TaxPercentage*	Tax percentage	Tax rate in percent (if a fixed tax is not used).
4.2.4.13.19.4.		*TaxBase*	Tax base	The base on which the tax is calculated. This may be an amount or quantity, e.g., in liters.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.2.4.13.19.5.		*TaxBaseDescription*	Tax base description	Value description as per a tax base.
4.2.4.13.19.6.	*	*TaxAmount*	Tax amount	Information on the taxes amount.
4.2.4.13.19.6.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.
4.2.4.13.19.6.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.2.4.13.19.6.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
4.2.4.13.19.7.		*TaxExemptionReason*	Tax exemptions	Basis for exemption from tax or tax reduction.
4.2.4.13.19.8.		*TaxDeclarationPeriod*	Tax declaration period	Establishment of the declaration or taxation period for which tax amount is declared to the tax administrator. A text-type information on the period of the tax return submitted that includes the estimated tax, e.g. PVM – 2017-01.
4.2.4.14		*References*	References	Reference of credit / debit document.
4.2.4.14.1.		*CreditNote*	Credit note	Credit / debit document.
4.2.4.14.1.1.		*Reference*	Reference	Reference of credit / debit document to a revised note.
4.2.4.14.1.2.		*Reason*	Reason	Reason of or basis for issuing a credit / debit document.
4.2.4.15.		*Settlement*	Settlement	Information on a cumulative rebate applied for the purchase account.
4.2.4.15.1.		*SettlementDiscount*	Settlement discounts	Description of cumulative rebate (discounts, etc.), e.g. 10% if the invoice will be paid within 20 days.
4.2.4.15.2.	*	*SettlementAmount*	Settlement amount	Information on an amount of cumulative rebate.
4.2.4.15.2.1.	*	*Amount*	Suma	Cumulative rebate amount measured in a currency specified in the heading.
4.2.4.15.2.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.2.4.15.2.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
4.2.4.15.3.		*SettlementDueDate*	Time frame for settlement	Time frame for settlement, e.g. 20 days.
4.2.4.15.4.		*SettlementDate*	Settlement date	Settlement date after which a cumulative rebate will be applied.
4.2.4.15.5.		*PaymentMechanism*	Payment method.	Payment method. Options: "GR" (cash), "NG" (non-cash), "U" (netting).
4.2.4.15.6.	*	*DebitCreditIndicator*	Debit or credit attribute	Debit or credit attribute (D – debit / K – credit).
4.2.4.16.		*DocumentTotals*	Total results of document	Total results of document.
4.2.4.16.1.		*TaxInformationTotals*	Tax results	Amount of estimated taxes summed up according to tax types / tax codes.
4.2.4.16.1.1.		*TaxType*	Tax type	Type of the tax used in the accounting system of the entity.
4.2.4.16.1.2.		*TaxCode*	Tax code	Code of the tax used in the accounting system of the entity.
4.2.4.16.1.3.		*TaxPercentage*	Tax percentage	Tax rate in percent (if a fixed tax is not used).
4.2.4.16.1.4.		*TaxBase*	Tax base	The base on which the tax is calculated. This may be an amount or quantity, e.g., in liters.
4.2.4.16.1.5.		*TaxBaseDescription*	Tax base description	Value description as per a tax base.
4.2.4.16.1.6.	*	*TaxAmount*	Tax amount	Information on the taxes amount.
4.2.4.16.1.6.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.
4.2.4.16.1.6.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.2.4.16.1.6.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.
4.2.4.16.1.7.		*TaxExemptionReason*	Tax exemptions	Basis for exemption from tax or tax reduction.
4.2.4.16.1.8.		*TaxDeclarationPeriod*	Tax declaration period	Establishment of the declaration or taxation period for which tax amount is declared to the tax administrator. A text-type information on the period of the tax return submitted that includes the estimated tax, e.g. VAT – 2017-01, should be presented.
4.2.4.16.2.		*ShippingCostsAmount Total*	Total amount of transport costs	Total amount of transport costs.
4.2.4.16.3.	*	*NetTotal*	Net result	Total value of purchases not including taxes and transport costs.
4.2.4.16.4.	*	*GrossTotal*	Gross result	Total amount including taxes and transport costs.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.2.4.17.		GLTransactionID	Number of the General ledger entry	Element intended for linking of the initial document with the element of the General ledger 3.4.4.1 "Number of economic transaction or economic event".
4.3.		Payments	Payments	Payments.
4.3.1.	*	NumberOfEntries	Number of entries	Number of entries.
4.3.2.	*	TotalDebit	Total debit amount	Total debit amount measured in a currency specified in the heading.
4.3.3.	*	TotalCredit	Total credit amount	Total credit amount measured in a currency specified in the heading.
4.3.4.	*	Payment	Payment	Payment.
4.3.4.1.	*	PaymentRefNo	Payment No	Unique identification number of payment document.
4.3.4.2.		PeriodYear	Year of reporting period	The year of the reporting period when the economic transaction or economic event took place should be provided, i.e. it should be specifically specified for which year the reporting period, during which the economic event took place, is submitted.
4.3.4.3.	*	TransactionID	Number of economic transaction / economic event.	A unique number assigned to economic transaction / event and which can be based on one or more series.
4.3.4.4.	*	TransactionDate	Date of economic transaction / economic event.	Date when a specific economic transaction / economic event took place.
4.3.4.5.		PaymentMethod	Payment method	Payment method. Options: "BP" (Bank transfer), "KPO" (Cash income order), "KIO" (Cash expense order), "KV" (Cash receipt), "CP" (Cash pool), "C" (Cheque), "U" (Netting), "KT" (Other).
4.3.4.6.		BankAccount	Bank account	Information on bank account from which payment was received / to which payment was made.
4.3.4.6.1.	**	IBANNumber	IBAN number	IBAN number of bank account.
4.3.4.6.2.		BankAccountNumber	Bank account number	Bank account number.
4.3.4.7.	*	Description	Description	Description of payment document.
4.3.4.8.		SystemID	System No	Unique code / number automatically created by the system for a specific document relating to economic transaction or economic event.
4.3.4.9.	*	Lines	Lines	Data of payment lines / entries.
4.3.4.9.1.	*	Line	Line	Data of payment line / entry.
4.3.4.9.1.1.	*	LineNumber	Line No	Number of payment line / entry.
4.3.4.9.1.2.		SourceDocumentID	Initial document No	Number of the initial document on the basis of which payment was made / received.
4.3.4.9.1.3.	*	AccountID	Account identification No	A code of the financial account of cash and cash equivalents / debt used in the accounting system of the entity. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
4.3.4.9.1.4.		Analyses	Analyses	Analysis information.
4.3.4.9.1.4.1.		Analysis	Analysis	Analysis codes of the General ledger.
4.3.4.9.1.4.1.1.	*	AnalysisType	Analysis type	Identifier of internal analysis type used in the accounting system of the entity, e.g. CC (for a centre of costs, DEP (for department), etc.
4.3.4.9.1.4.1.2.	*	AnalysisID	Analysis No	Internal analysis number used in the accounting system of the entity, e.g. 1200-HDOF-TR (head office maintenance costs), P-4800-123 (for the project 123 in the 4800 branch).
4.3.4.9.1.4.1.3.		AnalysisAmount	Analysis amount	Amount for a specific analysis type.
4.3.4.9.1.4.1.3.1.	*	Amount	Suma	Amount measured in a currency specified in the heading.
4.3.4.9.1.4.1.3.2.		CurrencyCode	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.3.4.9.1.4.1.3.3.		CurrencyAmount	Currency amount	Amount in a relevant currency.
4.3.4.9.1.5.	*	CustomerID	Purchaser (customer) No	Unique number of payer, debtor in the accounting system of the entity.

Item index	Obligatoriness	Item name	Short description of the item	Item description
4.3.4.9.1.6.	*	SupplierID	Supplier No	Unique number of supplier, creditor in the accounting system of the entity.
4.3.4.9.1.8.		Description	Description	Description, basis of payment (invoice, Petty Cash Voucher, payroll sheet, accounting note, etc.).
4.3.4.9.1.9.	*	DebitCreditIndicator	Debit or credit attribute	Reference identifying an attribute of the line's amount (D – debit / K – credit). The entry must correspond to the entry found in the General ledger. For example, refund can be specified in a negative amount (in a contrary account).
4.3.4.9.1.10.	*	PaymentLineAmount	Payment line amount	Payment line amount.
4.3.4.9.1.10.1.	*	Amount	Suma	Amount measured in a currency specified in the heading.
4.3.4.9.1.10.2.		CurrencyCode	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.3.4.9.1.10.3.		CurrencyAmount	Currency amount	Amount in a relevant currency.
4.3.4.10.		Settlements	Information on discounts actually received / granted	Information on discounts actually received / granted.
4.3.4.10.1.		Settlement	Settlement	Information on discount actually received/granted.
4.3.4.10.1.1.		SettlementDiscount	Settlement discounts	Settlement discounts.
4.3.4.10.1.2.		SettlementAmount	Settlement amount	Settlement amount.
4.3.4.10.1.2.1.	*	Amount	Amount	Amount measured in a currency specified in the heading.
4.3.4.10.1.2.2.		CurrencyCode	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.3.4.10.1.2.3.		CurrencyAmount	Currency amount	Amount in a relevant currency.
4.3.4.10.1.3.		SettlementDate	Settlement date	Settlement date.
4.3.4.10.1.4.		PaymentMechanism	Payment method.	Payment method. Options: "GR" (cash), "NG" (non-cash), "U" (netting).
4.3.4.10.1.5.	*	DebitCreditIndicator	Debit or credit attribute	Debit or credit attribute (D – debit / K – credit).
4.3.4.12.	*	GrossTotal	Total amount	Total amount of payment document.
4.4.		MovementOfGoods	Movement of goods	Information on movement of goods, e.g. recording of goods, write-off after sale of goods or after use thereof in production, recording of finished products, loss determined, defective goods, etc.
4.4.1.	*	NumberOfMovementLines	Number of lines	Number of lines of movement of goods during the file period.
4.4.2.	*	TotalQuantityReceived	Total number of goods received	Total number of goods received.
4.4.3.	*	TotalQuantityIssued	Total number of goods issued	Total number of goods issued.
4.4.4.	*	StockMovement	Stock movement	Stock movement.
4.4.4.1.	*	MovementReference	Movement (transportation) reference	Unique movement (transportation) reference (forename, abbreviation, number) identifying a stock movement operation.
4.4.4.2.	*	MovementDate	Movement date	Date of stock movement document.
4.4.4.3.		MovementPostingDate	Movement accounting date.	Accounting date of movement document (may differ from the date of stock movement document).
4.4.4.4.		TaxPointDate	Taxation date	Taxation date specified; invoice date if no date is specified.
4.4.4.5.	*	MovementType	Movement type	Stock movement type. Options: "PARD" (Sale), "PIR" (Purchase), "PP" (Finished products), "PG" (Return of sales), "PRG" (Return of purchases), "VP" (Internal transfer), "N" (Write-off), „KT" (Other).
4.4.4.6.		SystemID	System No	Unique code / number automatically created by the system for a specific document relating to economic event.
4.4.4.7.		DocumentReference	Document reference	Data of the document justifying movement of stock.
4.4.4.7.1.	*	DocumentType	Document type	Document type, e.g. VAT invoice, the act of write-off of materials, etc.
4.4.4.7.2.	*	DocumentNumber	Document No	Document number.
4.4.4.7.3.		DocumentLine	Line number	Number of document line.
4.4.4.8.	*	Lines	Lines	Document lines / entries.
4.4.4.8.1.	*	Line	Line	Document line / entry.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.4.4.8.1.1.	*	*LineNumber*	Line No	Number of line / entry.
4.4.4.8.1.2.	*	*AccountID*	Account identification No	A code of the financial account of stock used in the accounting system of the entity in which the records are made on the purchaser's, debtor's debts / receivables. Numbers of sub-accounts can be included. Can involve many different levels in order to identify the account as better as possible. Can cover cost centres such as: company, unit, region, group and branch / department.
4.4.4.8.1.3.	*	*TransactionID*	Number of economic transaction / economic event.	A unique number assigned to economic transaction / event and which can be based on one or more series.
4.4.4.8.1.4.	*	*CustomerID*	Purchaser (customer) No	Unique number of purchaser, customer in the accounting system of the entity.
4.4.4.8.1.5.	*	*SupplierID*	Supplier No	Unique number of the supplier in the accounting system of the entity.
4.4.4.8.1.6.		*ShipsTo*	Delivery information	Delivery information.
4.4.4.8.1.6.1.		*ShipTo*	Delivery data	Delivery data.
4.4.4.8.1.6.1.1.		*DeliveryID*	Consignment / shipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.
4.4.4.8.1.6.1.2.		*DeliveryDate*	Consignment / shipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.4.4.8.1.6.1.3.		*WarehouseID*	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.4.4.8.1.6.1.4.		*Address*	Address	Address
4.4.4.8.1.6.1.4.1.		*StreetName*	Street name	Street name.
4.4.4.8.1.6.1.4.2.		*Number*	Number	Building, apartment number.
4.4.4.8.1.6.1.4.3.	*	*City*	City	City.
4.4.4.8.1.6.1.4.4.	*	*PostalCode*	Postal code	Postal code.
4.4.4.8.1.6.1.4.5.	*	*Country*	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.4.4.8.1.6.1.4.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "PPA" (Delivery address), "KT" (Other address).
4.4.4.8.1.6.1.4.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.4.4.8.1.6.1.4.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.4.4.8.1.7.		*ShipsFrom*	Dispatch information	Dispatch information.
4.4.4.8.1.7.1.		*ShipFrom*	Dispatch data	Dispatch data.
4.4.4.8.1.7.1.1.		*DeliveryID*	Consignment / shipment No	Consignment / shipment identification number. Number of waybill should be provided. Numbers of all waybills should be shown if the products shipped are accompanied by several waybills.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.4.4.8.1.7.1.2.		*DeliveryDate*	Consignment / shipment date	Date of delivery/dispatch of consignment/shipment. One of the dates should be selected taking into account the document type and the terms of delivery of consignment/shipment (e.g. the invoice date should be selected in case of sales transaction, except in cases when as per terms of delivery the ownership to consignment/shipment passes to the purchaser at the moment of delivery thereof).
4.4.4.8.1.7.1.3.		*WarehouseID*	Warehouse No	Warehouse in which the goods are stored. It can be also identified during manufacture of products or movement of stock (goods).
4.4.4.8.1.7.1.4.		*Address*	Address	Address.
4.4.4.8.1.7.1.4.1.		*StreetName*	Street name	Street name.
4.4.4.8.1.7.1.4.2.		*Number*	Number	Building, apartment number.
4.4.4.8.1.7.1.4.3.	*	*City*	City	City.
4.4.4.8.1.7.1.4.4.	*	*PostalCode*	Postal code	Postal code.
4.4.4.8.1.7.1.4.5.	*	*Country*	Country	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.
4.4.4.8.1.7.1.4.6.	*	*AddressType*	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "RA" (Registration address), "PIA" (Shipping address), "KT" (Other address).
4.4.4.8.1.7.1.4.7.		*Region*	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.4.4.8.1.7.1.4.8.		*FullAddress*	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.4.4.8.1.8.	*	*ProductCode*	Product / service code	Product / service code.
4.4.4.8.1.9.	*	*Quantity*	Quantity	Quantity of products supplied or services provided.
4.4.4.8.1.10.		*UnitOfMeasure*	Unit of measurement	Quantity of the unit of measurement, e.g. a package of 12 pcs.
4.4.4.8.1.11.		*UOMToUOMPhysical StockConversionFacto r*	Conversion factor for units of measurement	Conversion factor for units of measurement when changed from a standard one to stock.
4.4.4.8.1.12.	*	*BookValue*	Carrying amount	Carrying amount.
4.4.4.8.1.13.	*	*MovementSubType*	Sub-type (sub-group) of movement of goods	A more detailed description of movement / status of goods, e.g. production of goods is in progress, production completed, loss, etc.
4.4.4.8.1.14.		*MovementComments*	Description of movement	Description of movement of goods.
4.4.4.8.1.15.		*TaxInformations*	Information of taxes	Information of taxes.
4.4.4.8.1.15.1.		*TaxInformation*	Information on taxes	Information on taxes.
4.4.4.8.1.15.1.1.		*TaxType*	Tax type	Type of the tax used in the accounting system of the entity.
4.4.4.8.1.15.1.2.		*TaxCode*	Tax code	Code of the tax used in the accounting system of the entity.
4.4.4.8.1.15.1.3.		*TaxPercentage*	Tax percentage	Tax rate in percent (if a fixed tax is not used).
4.4.4.8.1.15.1.4.		*TaxBase*	Tax base	The base on which the tax is calculated. This may be an amount or quantity, e.g., in liters.
4.4.4.8.1.15.1.5.		*TaxBaseDescription*	Tax base description	Value description as per a tax base.
4.4.4.8.1.15.1.6.	*	*TaxAmount*	Tax amount	Information on the taxes amount.
4.4.4.8.1.15.1.6.1.	*	*Amount*	Suma	Amount measured in a currency specified in the heading.
4.4.4.8.1.15.1.6.2.		*CurrencyCode*	Currency code	A 3-letter currency code according to ISO 4217 standard, e.g. USD – for US dollars.
4.4.4.8.1.15.1.6.3.		*CurrencyAmount*	Currency amount	Amount in a relevant currency.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.4.4.8.1.15.1.7.		*TaxExemptionReason*	Tax exemptions	Basis for exemption from tax or tax reduction.
4.4.4.8.1.15.1.8.		*TaxDeclarationPeriod*	Tax declaration period	Establishment of the declaration or taxation period for which tax amount is declared to the tax administrator. A text-type information on the period of the tax return submitted that includes the estimated tax, e.g. VAT – 2017-01, should be presented.
4.4.4.8.1.16.		*MovementType*	Movement type	Stock movement type. Options: "PARD" (Sale), "PIR" (Purchase), "PP" (Finished products), "PG" (Return of sales), "PRG" (Return of purchases), "VP" (Internal transfer), "N" (Write-off), „KT" (Other).
4.4.4.8.1.17.	*	*DebitCreditIndicator*	Debit or credit attribute	Debit or credit attribute (D – debit / K – credit).
4.4.4.9.		*GLTransactionID*	Number of the General ledger entry	Element intended for linking of the initial document with the element of the General ledger 3.4.4.1 "Number of economic transaction or economic event".
4.5.		*AssetTransactions*	Economic transactions or economic asset (tangible, intangible and financial assets) events	Economic transactions or economic asset (tangible, intangible and financial assets) events.
4.5.1.	*	*NumberOfAssetTransactions*	Number of economic transactions or economic asset (tangible, intangible and financial assets) events	Number of economic transactions or economic asset (tangible, intangible and financial assets) events.
4.5.2.	*	*AssetTransaction*	Economic transaction or economic event	Economic transaction / economic event
4.5.2.1.	*	*AssetTransactionID*	Number of economic transaction / economic event	Unique code of economic transaction / economic event.
4.5.2.2.	*	*AssetID*	Assets (tangible, intangible and financial assets) identification code	Unique assets identification code.
4.5.2.3.	*	*AssetTransactionType*	Type of economic transaction or economic event	Type of economic transaction or economic event. Options: "I" (Acquisition), "NUR" (Write-off), "NUS" (Depreciation), "VJ" (Internal movement), "KT" (Other).
4.5.2.4.		*Description*	Description	A more detailed description of economic transaction or economic event, e.g. acquisition of non-current assets in the way of leasing, etc.
4.5.2.5.	*	*AssetTransactionDate*	Date of economic transaction or economic event	Date when a specific economic transaction or economic event took place.
4.5.2.6.		*Supplier*	Supplier.	Supplier.
4.5.2.6.1.	*	*SupplierName*	Supplier name.	Supplier name.
4.5.2.6.2.	*	*SupplierID*	Supplier No	Unique number of the supplier in the accounting system of the entity.
4.5.2.6.3.	*	*PostalAddress*	Address	Information on the assets supplier's address.
4.5.2.6.3.1.		*StreetName*	Street name	Street name.
4.5.2.6.3.2.		*Number*	Number	Building, apartment number.
4.5.2.6.3.3.	*	*City*	City	City.
4.5.2.6.3.4.	*	*PostalCode*	Postal code	Postal code.
4.5.2.6.3.5.	*	*Country*	County	A 2-letter country code according to ISO 3166-1 *alpha* 2 or ISO 3166-1 *alpha* 3 standard, e.g. NL or NLD – the Netherlands. Providing the information of target territories that does not have the country code according to ISO 3166-1, fill the "Region" element according to ISO 3166-2 standard, and to this "Country" element provide the information of the country code to which the region belongs according to ISO 3166-1, e.g. PT.

Item index	Obligato riness	Item name	Short description of the item	Item description
4.5.2.6.3.6.	*	AddressType	Address type	A line for separating several addresses by specifying an address type. Options available in this item from the possible list of values: "BA" (Address of the Registered Office), "KA" (Mailing address), "SIA" (Invoicing address), "RA" (Registration address), "KT" (Other address).
4.5.2.6.3.7.		Region	Municipality	Municipality. Providing the information of target territories that does not have the country code according to ISO 3166-1 (e.g. the Azores), fill the region code according to ISO 3166-2 standard (e.g. "PT-20").
4.5.2.6.3.8.		FullAddress	Unstructured address	A free text address (street, house number, city, etc.). Should be entered when there is no possibility to submit a structured address.
4.5.2.7.	*	TransactionID	Number of to economic transaction / economic event	A unique number assigned to economic transaction / economic event and which can be based on one or more series.
4.5.2.8.	*	AssetTransactionValu ations	Values of economic transaction or economic event.	Values of economic transaction or economic event.
4.5.2.8.1.	*	AssetTransactionValu ation	Value of economic transaction or economic event.	Value of economic transaction or economic event.
4.5.2.8.1.1.		AssetValuationType	Assets valuation method	The method of accounting of the assets after the initial valuation. Options: "IS" (Acquisition cost), "PV" (Revaluation value), "KT" (Other).
4.5.2.8.1.2.	*	AcquisitionAndProduc tionCostsOnTransacti on	The cost of acquisition (production) of the assets	The cost of acquisition (production) of the assets on the day of economic transaction or economic event.
4.5.2.8.1.3.	*	BookValueOnTransact ion	Carrying amount of the assets.	Carrying amount of the assets on the day of economic transaction or economic event.
4.5.2.8.1.4.	*	AssetTransactionAmou nt	Amount of to economic transaction / economic event	Amount of economic transaction / economic event (a real value).
4.5.2.8.1.5.	*	DebitCreditIndicator	Debit or credit attribute	Debit or credit attribute (D – debit / K – credit).