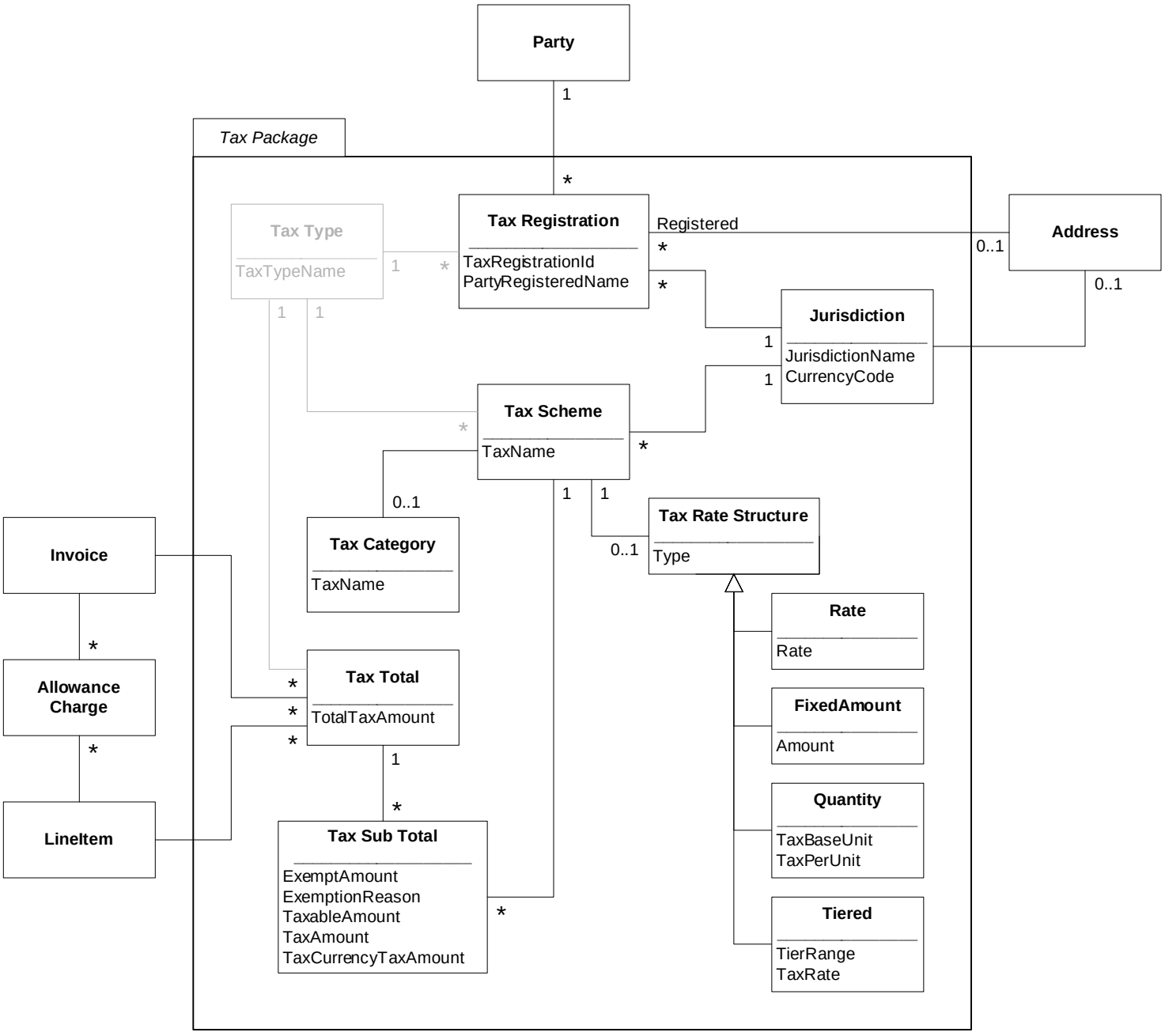
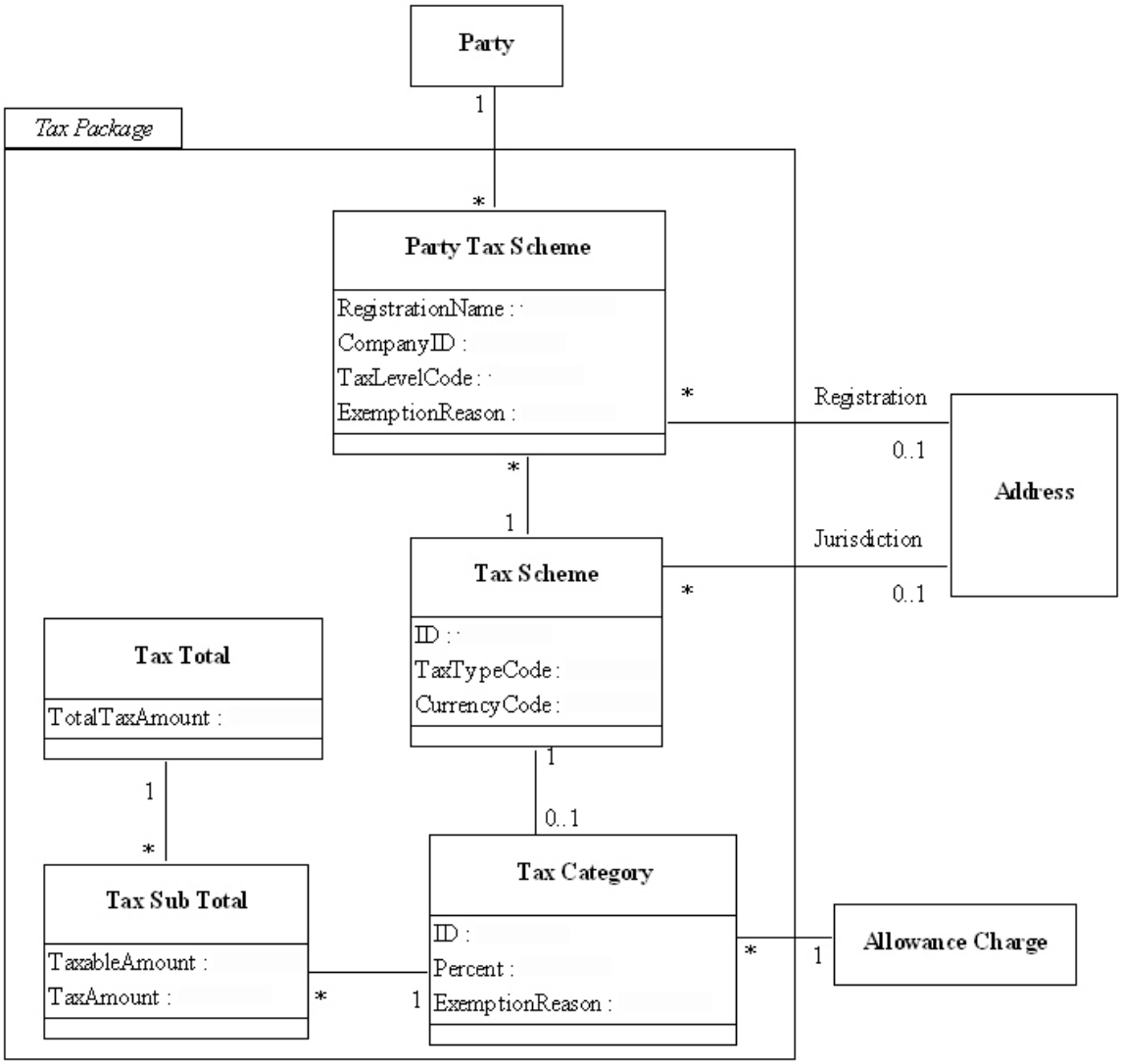
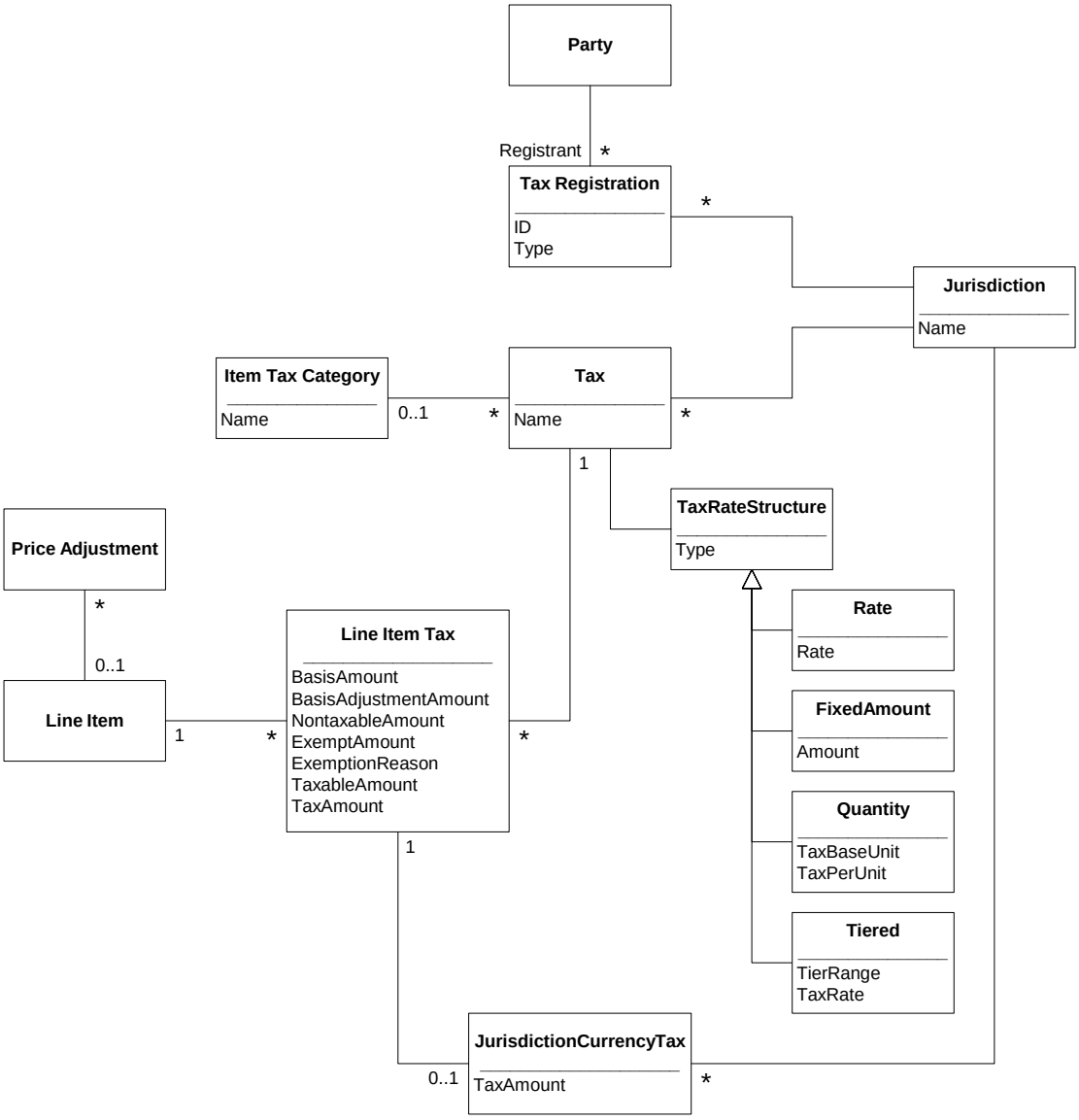
UBL and TaxXML Merged Model




Party
1
Tax Package
*
Party Tax Scheme
RegistrationName :
CompanyID :
TaxLevelCode :
ExemptionReason :
*
Registration
0..1
Address
*
1
Jurisdiction
0..1
Tax Scheme
ID :
TaxTypeCode :
CurrencyCode :
*
Tax Total
TotalTaxAmount :
1
1
0..1
*
Tax Sub Total
TaxableAmount :
TaxAmount :
Tax Category
ID :
Percent :
ExemptionReason :
*
1
Allowance Charge
*
1



Line Item Tax

For each line item the circumstances of the event may give rise to a tax liability in one or more of the jurisdictions that encompass the locations that play a particular role. Multiple taxes may be incurred for a single line item.

- **Basis Amount –** The base amount on which tax is to be calculated
- **Basis Adjustment Amount –** An adjustment to the basis amount taken prior to tax calculation
- **Nontaxable Amount –** The amount of the basis that is determined to be non-taxable.
- **Zero-Rated Amount –** The amount of the basis that is determined to be zero-rated.
- **Exempt Amount –** The amount of the basis that is determined to be exempt from taxes.
- **Exemption Reason –** The reason that the exemption applies to a particular tax.

- **Taxable Amount –** The net amount of the basis after adjustments, exclusions and exemptions against which the tax rate will be applied.
- **Tax Amount –** The amount of tax calculated against the taxable amount.
  Note: It is a requirement of certain tax authorities that the tax amount be expressed in the currency of the jurisdiction in which the tax is applied. In the case that this currency is different from the primary currency of the document, the tax amount will need to be additionally carried in that currency. In such a case it may also be necessary to provide the exchange rate and date for the amounts shown. The exchange rate information is attached to the Document (see 4.2 Document (Message) Information) in which the tax amount is stated since exchange rates will commonly apply to all converted amounts in a document. The currency of the monetary amount itself is assumed to be an attribute of the amount.

  Note: In the Canadian GST/HST environment, tax is not calculated on individual line items. Tax is calculated at the invoice level, although different tax rates may apply to different line items.

Party

Registration Identifier

A registration identifier is an identifier assigned to a registering party by an authorized party. Specifically for taxes, a party is registered as a taxpayer with a tax administration that has authority within a tax jurisdiction. Since a single taxpayer may have multiple registrations, e.g. one for each Tax Authority with which there is a tax relationship, the information is contained in a separate class to contain each such instance.

- **ID –** An identifier of a unique party (person or organization) allocated by an authority (Tax Authority) as a registered party or person (taxpayer).
- **Type –** The type of registration that the party holds. The types of registration that may need to be represented could be numerous and may include identifiers such as a Driver's License Number or Passport Number. For Tax registrations, a brief list of registration types could include:
  - Tax File Number - Australia
  - Business Number – Canada (organization and individual)
  - Social Security Number – United States (individual)
  - Tax Identification Number – United States (organization)
  - Tax Identification Number – Europe
  - VAT Registration Number - Europe

Jurisdiction

A jurisdiction is a geopolitical area or areas for which a legal authority is responsible. A jurisdiction could be a country, state, county, city, district, or other geopolitical entity. The sub type, country, is specified to highlight its significance in certain tax related relationships.

- **Name –** A name that identifies a jurisdiction
- **ID –** An identifier assigned to the certificate by the certificate issuer.

Goods and Services Information

Item Tax Category – A categorization or classification of items that may be used to identify items from the perspective of determining tax liability.
For example, items categorized as clothing may be subject to a standard tax rate in a particular jurisdiction, however a sub category of clothing, such as children's clothing may be nontaxable or zero-rated, while another sub category such as luxury clothing, for example furs, could have a surcharge or higher tax rate.

- **Name –** A name that describes an item category

Tax Information

Tax information describes a tax that is applied to the transaction line item details. A tax is applicable within a specific jurisdiction and may optionally be applicable for a specific item tax category. The tax to be applied may be structured in various ways such as a simple rate, a flat amount, an amount per number of units, or a rate within a tiered range of values.

Tax – A tax that may be imposed in a jurisdiction.

- **Name –** A name that describes a tax.
- **Tax Code –** A reference to the tax code that specifies the conditions of the tax.

Tax Rate Structure – The mechanism to determine the tax due.

- **Type –** An identifier of the type of structure used to determine tax such as a single tax rate, fixed tax amount, a quantity based tax amount or a tiered tax structure.