

**BIC EDI Standards
and
Implementation Guidelines**

**EDIFACT
Part 2: Trade Guidelines**

2.6 The TAXCON message

December 2001

2.6 USING THE EDIFACT TAXCON MESSAGE FOR UK BOOK TRADE INVOICES AND CREDIT NOTES

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2.6.1 INTRODUCTION

This document specifies the way in which BIC has determined that the EDIFACT TAXCON message standard will be used in the UK book trade to meet HM Customs & Excise requirements for a VAT summary and full identification of the trading partners in any EDI exchange of invoices or credit notes.

Usage of the TAXCON message is not defined by EDItEUR since it is necessarily a matter for national tax administrations. However, the message is part of the EANCOM EDIFACT subset used by EDItEUR.

HM Customs & Excise accepts EDI invoices and credit notes as valid for VAT purposes, but requires any company which intends to implement EDI invoicing to contact their local VAT office not less than one month before starting transmissions – *see Section 2.4.2, which describes in more detail the procedures required by HM Customs & Excise.*

The TAXCON message must be included at the end of every EDIFACT invoice and/or credit note transmission which carries more than one INVOIC message. (A transmission carrying only a single INVOIC message does not require a TAXCON message provided that full identification of the parties to the transaction is carried in the INVOIC. In practice, it is suggested that it will be simpler to set up EDI invoicing applications on the basis that the TAXCON message will always be sent.)

The full legal name and address of each party to the transaction must be given as plain text at least once in any transmission. If this is done in the TAXCON message, an approved code, such as an EAN location number, can be used elsewhere in the transmission.

These requirements apply to any invoice transmission sent within the UK, regardless of whether VAT is actually chargeable on the transaction. For EDI invoices sent by a UK supplier to an overseas customer, or from an overseas supplier to a UK customer, HM Customs & Excise requirements are less stringent.

2.6.2 LINKING INVOIC AND TAXCON MESSAGES

Each file of INVOIC messages must be explicitly linked to the accompanying TAXCON message. In BIC practice, this is done by using a single number both as the TAXCON message number (in TAXCON BGM segment 2 DE 1004) and as the invoice batch number which appears in RFF segment 7 DE 1154 in each INVOIC message and in RFF segment 9 DE 1154 in the TAXCON message.

2.6.3 EDIFACT DIRECTORY

The version of the tax control message adopted by BIC is EANCOM TAXCON Version 002, taken from the 1997 release of the EANCOM message set, based on EDIFACT Directory D.96A.

2.6.4 MESSAGE STRUCTURE

The structure of the tax control message is depicted below (segments which are “greyed out” are not used in the UK VAT application):

Header

	<i>Seg no</i>	<i>Status</i>	<i>Repeats</i>	<i>Description</i>
UNH	1	M	1	MESSAGE HEADER
BGM	2	M	1	Beginning of message
DTM	3	M	5	Date/time/period
SG01		C	5	RFF-DTM
RFF	4	M	1	Reference
DTM	5	C	5	Date/time/period
SG02		M	5	NAD-RFF
NAD	6	M	1	Name and address
RFF	7	C	1	Reference
UNS	8	M	1	SECTION CONTROL

Detail

SG03		M	1000	RFF-DTM-SG4
RFF	9	M	1	Reference
DTM	10	C	5	Date/time/period
SG04		M	9	DOC-MOA-CNT-SG5
DOC	11	M	1	Document/message details
MOA	12	C	1	Monetary amount
CNT	13	M	1	Control total
SG05		M	99	TAX-MOA
TAX	14	M	1	Duty/tax/fee details
MOA	15	M	3	Monetary amount

Summary

UNT	16	M	1	MESSAGE TRAILER
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The **header** section specifies the message type, gives the message a unique identification and date, and names the buyer and supplier.

The **detail** section consists of a group of six segments which together provide a tax summary for a single batch of INVOIC messages, or in this application a single transmission. The RFF segment gives a unique identification of the batch. The DOC-MOA-CNT segment group identifies whether the batch consists of invoices or credit notes, and gives related monetary and control totals. The TAX-MOA segment pair gives a tax summary for the batch.

The **summary** section carries an overall control total and repeats the unique identification of the message for purposes of integrity checking.

2.6.5 EXAMPLE OF A TAXCON MESSAGE

To make it easier to read the example, each segment has been placed on a separate line, and blank lines have been left between the sections identified in the block diagram on the last page. Note, however, that when an EDIFACT message is transmitted it is sent as a continuous data string, without carriage returns between segments.

UNH+ME002345+TAXCON:D:93A:EN:EAN002'	Header
BGM+938+23701+9'	TAXCON message no 23701
DTM+137:20011210:102'	Message date 10 December 2001
NAD+SU+5412345000013::9++XYZ Publishing Ltd+5 Warehouse Way+Blagdon++BG437TX'	Supplier EAN code and full address
RFF+VA:1985332'	Supplier VAT no
NAD+BY+4012345500000::9++ABC Bookshops Ltd+123 High Street+Anytown++AY770RR'	Buyer EAN code and full address
UNS+D'	Section control
RFF+ALL+23701'	Invoice batch number 23701
DOC+380'	Invoices
MOA+39:2209.59'	Batch value excluding tax
CNT+31:15'	15 invoices in the batch
TAX+7+VAT++++:::0+Z'	Zero-rated
MOA+125:1926.40'	Total amount zero-rated
TAX+7+VAT++++:::17.5+S'	Standard rate 17.5%
MOA+125:283.19'	Total amount taxable at standard rate
MOA+124:49.56'	Amount of tax at standard rate
UNT+17+ME002345'	17 segments in message

2.6.6 TAXCON MESSAGE SUBSET FOR UK TRADE INVOICES AND CREDIT NOTES

1	UNH MESSAGE HEADER			One mandatory occurrence per message
+	0062 Message reference no	M	an..14	Sender's unique message reference number. By convention, incorporates a sequence number of the message within the interchange.
	S009 MESSAGE IDENTIFIER	M		
+	0065 Message type identifier	M	an..6	TAXCON = tax control message
:	0052 Message type version no	M	an..3	D
:	0054 Message type release no	M	an..3	96A = EDIFACT Directory D.96A
:	0051 Controlling agency	M	an..2	UN = agency responsible
:	0057 Association-assigned code	M	an..6	EAN002 = EAN version number
+	0068 Common access reference	N		Not used in EANCOM
+	S010 Status of the transfer	N		Not used in EANCOM

Example:

UNH+ME000678+TAXCON:D:96A:UN:EAN002'

2 BGM BEGINNING OF MESSAGE

One mandatory occurrence per message

C002	DOCUMENT/MESSAGE NAME	M		
+ 1001	Document/message code	M	an..3	938 = tax declaration (general)
: 1131	Code list qualifier	N		Not used in EANCOM
: 3055	Code list agency code	N		Not used in EANCOM
: 1000	Document/message name	N		Not used, since the message type is fully identified by the code in DE 1001
+ 1004	Document/message number	M	an..35	Tax control message number assigned by the document sender: mandatory. It is strongly recommended that this number be assigned on a strict sequential basis. It will be used as the unique identifier of an invoice or credit note file (see Section 2.4.2(a)). It is also used as the invoice or credit note batch number in INVOIC RFF segment 7 DE 1154 and in TAXCON RFF segment 9 DE 1154.
+ 1225	Message function, coded	M	an..3	Mandatory in EANCOM 9 = original
+ 4343	Response type, coded	N		Not used in EANCOM

Examples:

BGM+938+10645+9'

Tax control message number 10654

3 DTM DATE/TIME/PERIOD

One mandatory occurrence per message, to give the message date

C507	DATE/TIME/PERIOD	M		
+ 2005	Date/time/period qualifier	M	an..3	137 = message date (CCYYMMDD)
: 2380	Date/time/period	M	an..35	Date in prescribed format
: 2379	Date/time/period format code	M	an..3	102 = code for CCYYMMDD date format

Example:

DTM+137:20010820:102'

Message date 20 August 2001

Segments 4 (RFF) and 5 (DTM) (SG01) are not used in this application

SG02	NAD-RFF			Two occurrences of segment group SG02 are mandatory to identify the buyer and supplier. In each case, HM Customs and Excise requires that full legal name and address detail is included as well as the EAN number used in NAD segments in the associated INVOIC messages; and for the supplier, the VAT registration number is mandatory.
6	NAD NAME AND ADDRESS			One mandatory occurrence per repeat of SG02
+	3035 Party qualifier	M	an..3	BY = buyer SU = supplier
	C082 PARTY ID DETAILS	M		Must carry the EAN location code used to identify the party in the associated INVOIC messages
+	3039 Party identification code	M	an..17	EAN location code - format n13
	: 1131 Code list qualifier	N		Not used in EANCOM
	: 3055 Code list responsible agency	M	an..3	9 = EAN
+	C058 NAME AND ADDRESS	N		Composite C058 is not used in EANCOM
	C080 PARTY NAME	M		Full legal name and address must be entered as structured text
+	3036 Party name	M	an..35	Party name in clear text
	: 3036 Party name	D	an..35	Continuation lines if required
	: 3036 Party name	D	an..35	
	: 3036 Party name	D	an..35	
	: 3036 Party name	D	an..35	
	: 3045 Name format, coded	N		Not used in this application

/continued

6 NAD NAME AND ADDRESS *(continued)*

	C059 STREET		M		
+	3042 Street & number/P O Box	M	an..35	Building name and/or number and street name, and/or P O Box number	
:	3042 Street & number/P O Box	D	an..35	Continuation lines if required	
:	3042 Street & number/P O Box	D	an..35		
+	3164 City name	M	an..35	City or town name in clear text	
+	3229 Country sub-entity ID	D	an..9	County name in clear text – optional	
+	3251 Postcode	M	an..9	Postal code	
+	3207 Country, coded	D	an..3	ISO 3166 two-alpha code – optional	

Example:

NAD+BY+5034567876543::9+++ABC Bookshops Ltd+123 High Street+Anytown+++AY77 0RR'
 NAD+SU+5098765432189::9+++XYZ Publishing Ltd+5 Warehouse Way+Blagdon++BG43 7TX'

7 RFF REFERENCE

One mandatory occurrence linked to the NAD segment coded SU in DE 3035, giving the VAT registration number of the supplier. For cross-border supplies to other countries within the EU, the customer's VAT number is also required.

	C506 REFERENCE		M		
+	1153 Reference qualifier	M	an..3	VA = VAT registration number	
:	1154 Reference number	M	an..35		
:	1156 Line number	N		Not used in EANCOM	
:	4000 Reference version number	N		Not used in EANCOM	

Example:

RFF+VA:123456789 ' VAT number 123456789

8 UNS SECTION CONTROL **One mandatory occurrence per message, to identify the start of the detail section**

+ **0081 Section identification** M a1 D = Header/detail section separator

Example:
UNS+D'

SG03 RFF-DTM-SG04 **Segment group SG03: each occurrence of this group specifies a batch of messages and gives VAT summary data for the batch. In UK book trade practice, each batch of invoices or credit notes will be a separate transmission, so that *there will be only one occurrence of SG03 per message.***

9 RFF REFERENCE **One mandatory occurrence per SG03, to give the message batch number of the referenced batch**

C506 REFERENCE M

+ **1153 Reference qualifier** M an..3 ALL = invoice or credit note batch number: in BIC practice, to avoid the maintenance of two separate numbering sequences, this is the same as the TAXCON message number in BGM segment 2, DE 1001, and it also appears in each INVOIC message in the file in RFF segment 7 DE 1154.

: 1154 Reference number M an..35

: 1156 Line number N Not used in EANCOM

: 4000 Reference version number N Not used in EANCOM

Example:
RFF+ALL:10654' **Batch number 10654**

Segment 10 (DTM) is not used in this application

SG04 DOC-MOA-CNT-SG05

Segment group SG04: each occurrence of this group specifies a document type occurring within the batch specified in RFF segment 9, and gives monetary value and tax totals for the batch. The message structure allows up to nine different document types per batch. In BIC book trade practice, however, there will be only one document type per batch, and therefore only one occurrence of SG04.

11 DOC DOCUMENT/MESSAGE DETAILS

One mandatory occurrence to define a document type.

C002	DOCUMENT/MESSAGE NAME	M		
+ 1001	Document/message name code	M	an..3	380 = Invoice 381 = Credit note
:	1131 Code list qualifier	N		Not used in EANCOM
:	3055 Code list agency code	N		Not used in this application
+ 1000	Document/message name	N		Not used in EANCOM
+ C503	DOC/MESSAGE DETAILS	N		Composite C503 is not used in EANCOM
+ 3153	Communication channel ID	N		Not used in EANCOM
+ 1220	Number of copies required	N		Not used in EANCOM
+ 1218	Number of originals required	N		Not used in EANCOM

Example:

DOC+380'

Invoice

12 MOA MONETARY AMOUNT

One mandatory occurrence to specify the total value excluding tax of the invoices or credit notes in the associated batch

C516	MONETARY AMOUNT		M		
+	5025	Monetary amount type	M	an..3	39 = total value of documents excluding tax
:	5004	Monetary amount	M	n..18	Actual monetary amount, in the format NN.DDD, where NN is an integer of up to 15 digits and DDD represents up to 3 decimal places. Non-significant zeros are not sent.
:	6345	Currency, coded	N		Not used in this application
:	6343	Currency qualifier	N		Not used in this application
:	4405	Status, coded	N		Not used in EANCOM

Example:

MOA+39:42361.77'

Total value excluding tax = £42,361.77

13 CNT CONTROL TOTAL

One mandatory occurrence to specify the number of invoices or credit notes contained in the referenced batch

C270	CONTROL		M		
+	6069	Control qualifier	M	an..3	31 = number of messages
:	6066	Control value	M	n..18	Control total sent as an integer without leading zeros and without decimal point
:	6411	Measure unit qualifier	N		Not used in EANCOM

Example:

CNT+31:4'

Four invoices or credit notes in batch

SG05 TAX-MOA

Each occurrence of segment group SG05 defines a VAT rate and gives a summary of the amounts liable to VAT at this rate for the batch. There must be one occurrence for each tax rate which occurs anywhere in the batch.

14 TAX DUTY/TAX/FEE DETAILS

One mandatory occurrence per SG05

+ 5283	Duty/tax/fee function code	M	an..3	7 = tax
	C241 DUTY/TAX/FEE TYPE	M		
+ 5153	Duty/tax/fee type code	M	an..3	VAT = value added tax
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5152	Duty/tax/fee type	N		Not used in this application
+ C533	DUTY/TAX/FEE A/C DETAIL	N		Composite C533 is not used in this application
+ 5286	Duty/tax/fee assessment basis	N		Not used in this application
	C243 DUTY/TAX/FEE DETAIL	M		Mandatory in UK book trade practice
+ 5279	Duty/tax/fee rate ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
: 5278	Duty/tax/fee rate	M	an..17	Stated as a percentage, eg 17.5 (up to 4 decimal places): mandatory for VAT, even when zero
: 5273	Duty/tax/fee rate basis ID	N		Not used in this application
: 1131	Code list qualifier	N		Not used in this application
: 3055	Code list agency code	N		Not used in this application
+ 5305	Duty/tax/fee category code	M	an..3	Mandatory for VAT G = export item, tax not charged S = standard rate Z = zero-rated
+ 3446	Party tax ID number	N		Not used in this application

Example:

TAX+7+VAT+++:::17.5+S'

Item carries tax at standard rate of 17.5 percent

15 MOA MONETARY AMOUNT

One mandatory occurrences per SG05 to give the total taxable amount for the batch at the VAT rate specified in the linked TAX segment 14. If the TAX segment shows that VAT is chargeable, a second occurrence is required to show the tax amount.

C516	MONETARY AMOUNT		M		
+ 5025	Monetary amount type		M	an..3	124 = tax amount 125 = taxable amount
: 5004	Monetary amount		M	n..18	Actual monetary amount, in the format NN.DDD, where NN is an integer of up to 15 digits and DDD represents up to 3 decimal places. Non-significant zeros are not sent.
: 6345	Currency, coded		N		Not used in this application
: 6343	Currency qualifier		N		Not used in this application
: 4405	Status, coded		N		Not used in EANCOM

Example:

MOA+125:2345.6'
MOA+124:410.48'

Taxable amount at the rate given in the linked TAX segment is £2345.60
Amount of tax at the rate given in the linked TAX segment is £410.48

16 UNT MESSAGE TRAILER

One mandatory occurrence per message

+ 0074	No of segments in message		M	n..6	Count includes the UNH and UNT segments
+ 0062	Message reference number		M	an..14	The reference number given here must be the same as that specified in the UNH segment

Example:

UNT+48+ME000678'

48 segments in message reference ME000678