

Country specific validation rules for Swedish suppliers

OpenPEPPOL Validation artefacts are business rules, drawn from the specification of a business document (e.g. invoice) and expressed in a formalised way, that allows a computer to determine if an instance of the business document is in conformity with the specification. The purpose of the artefacts is to help parties and service providers to secure a reasonable minimum level of data quality of the documents exchanged. The artefacts are available for all to apply.

With the introduction of PEPPOL BIS Billing 3 a provision for country specific validation artefacts has been introduced, complementing the general ones. This new kind of artefacts is targeted only the suppliers of the respective countries. The rationale is that the supplier is responsible for the correctness of the invoice and, in that regard, is required to observe any specific requirements defined in the supplier's home country – rules that the suppliers in other countries should not be affected by.

The set of country specific validation rules for Sweden and Swedish suppliers are described below. They will be included in the OpenPEPPOL validation artefacts as from the Autumn release 2018. Any need for amendment of the Swedish rules will be evaluated as future releases of the general validation artefacts package is being prepared.

The Swedish rules are limited to a few key elements and with focus on restrictions of their value domains, if and when these elements are present in an invoice. More in-depth assessment of values, like verification of value formatting rules and correctness of any check digits, is out of scope.

Each Swedish validation rule has a severity code associated to it. "Fatal" indicates breach of a requirement underpinned by Swedish law; "warning" is used to indicate other origin of the validation rule. Irrespective of the type of severity code, it is in all parties' interest that the document instances are correct and that no validation rule is triggered for the documents exchanged.

Basic VAT details for Swedish suppliers

a) The supplier's VAT number

Rule trigger: The country code in the supplier's postal address is "SE" and the supplier refers to a VAT number beginning with "SE".

Rule-ID	Rule statement	Severity
SE-R-001	For Swedish suppliers, Swedish VAT-numbers must consist of 14 characters.	fatal
SE-R-002	For Swedish suppliers, the Swedish VAT-numbers must have the trailing 12 characters in numeric form	fatal

Remarks:

- The supplier's VAT number is required if VAT applies to an invoice.
- A Swedish supplier may be registered for VAT in another member state and refer to a non-Swedish VAT number in the invoice. SFTI has not defined any national validation rules for VAT in such cases.
- A foreign supplier (as determined by the country code of the postal address) may be registered for VAT in Sweden and refer to a Swedish VAT number in the invoice. For the time being, SFTI has not defined any national validation rules for such cases.
- For certain trade transactions the buyer's VAT number is stated in the invoices. In line with current PEPPOL policy, SFTI has not defined any national validation rules for VAT in such cases.

b) Swedish VAT rates

Rule trigger: The country code in the supplier's postal address is "SE", the supplier VAT number begins with "SE" and the tax category for the supply is "S" (standard tax).

Rule-ID	Rule statement	Severity
SE-R-006	For Swedish suppliers, only standard VAT rate of 6, 12 or 25 % are used	fatal

Remarks:

The documentation for PEPPOL BIS Billing 3 includes

- Additional validation rules for tax category "S".
- Validation rules for tax categories other than category "S".

The Swedish supplier's registration number

Rule trigger: The country code in the supplier's postal address is "SE" and the supplier refers to its registration number (organisationsnummer) in *PartyLegalEntity* in the invoice.

Rule-ID	Rule statement	Severity
SE-R-003	Swedish organisation numbers should be numeric.	warning ^{*)}
SE-R-004	Swedish organisation numbers consist of 10 characters.	warning ^{*)}

Remarks:

- Formally, the registration number is required in invoices only for a Swedish supplier operating as a limited company ("aktiebolag"). However, use of the registration number is recommended generally as it helps to provide automatic identification of the supplier.
- Although not required in an invoice, also the buyer's registration number may be present to facilitate automatic identification. In line with current PEPPOL policy, SFTI has not defined any national validation rules in such cases.

The Swedish supplier's F-tax status

Rule trigger: The country code in the supplier's postal address is "SE" and a reference is made, in the invoice's party tax scheme for taxes, to the supplier being approved to report and pay its own corporate taxes and social fees for services.

Note – In Sweden this is referred to as F-skatt (F-tax). Without information on F-tax approval, the buyer is to withhold and pay tax on behalf of the supplier.

Rule-ID	Rule statement	Severity
SE-R-005	For Swedish suppliers, when using Seller tax registration identifier, 'Godkänd för F-skatt' must be stated	warning ^{*)}

Remarks:

- The decision to apply for F-tax is optional, and a supplier being approved for F-tax may document this status via different channels (e.g. in offer, in contract, through presenting the statement from the tax authority). But, if the information is provided in the invoice, and in a standardised way, it may simplify for the buyer's processing of invoices.

^{*)} Severity code lowered to warning, pending clarification of how certain foreign companies with operational address in Sweden operate.

Swedish suppliers and Swedish payment means systems
a) Use of Swedish Bankgiro or Swedish Plusgiro

Rule trigger: The country code in the supplier’s postal address is “SE” and the supplier has indicated credit transfer by specifying payment means code 56 (bankgiro) or 50 (payment by postgiro).

Rule-ID	Rule statement	Severity
SE-R-011	For Swedish suppliers using Swedish Bankgiro or Plusgiro, the proper way to indicate this is to use Code 30 for PaymentMeans and FinancialInstitutionBranch ID with code SE:BANKGIRO or SE:PLUSGIRO	warning

Remarks:

- PEPPOL BIS Billing includes many options for arranging of payments. Due to their domestic scope, SFTI has defined national validation rules merely for Swedish Bankgiro and Swedish Plusgiro.
- In Sweden, common practice is that the supplier offers one or more options for credit transfer. The data model EN 16931-1 provides for merely one payment means code; by using the advice in the Rule statement, code value 30 may support parallel use of bankgiro and plusgiro (as well as domestic bank account combined with business identifier code, BIC) in line with the EU norm.
- Code values 50 and 56 are taken from UNCL 4461, Payment means code, and they have often been used for domestic bankgiro and postgiro systems. In PEPPOL BIS Billing 3 they are used as examples of payment by giro systems. SFTI has chosen to use, instead, the elements for financial institution to emphasise the domestic Swedish scope of our giro systems, thereby avoiding any confusion with similar giro systems in other member states.

b) Use of Swedish Bankgiro for credit transfer

Rule trigger: The country code in the supplier’s postal address is “SE” and the supplier has indicated credit transfer (i.e. payment means code 30) via an account associated to Swedish Bankgiro (SE:BANKGIRO).

Rule-ID	Rule statement	Severity
SE-R-008	For Swedish suppliers using Bankgiro, the Account ID must be numeric	warning
SE-R-009	For Swedish suppliers using Bankgiro, the Account ID must have 7-8 characters	warning

c) Use of Swedish Plusgiro for credit transfer

Rule trigger: The country code in the supplier's postal address is "SE" and the supplier has indicated credit transfer (i.e. payment means code 30) via an account associated to Swedish Plusgiro (SE:PLUSGIRO).

Rule-ID	Rule statement	Severity
SE-R-007	For Swedish suppliers using Plusgiro, the Account ID must be numeric	warning
SE-R-010	For Swedish suppliers using Plusgiro, the Account ID must have 2-8 characters	warning