FISCALIZATION SERVICE

(Version v03)

FUNCTIONAL SPECIFICATION

Revisions of the document

Version	Description of Change
v01	Initial version
v02	Terminology which is used in the Law inserted into the terms and abbreviations chapter
v03	- Changed and updated terminology - Added explanation regarding registration of cash deposit - Added explanation for corrective invoices fiscalization procedure - Modified details about QR code application - Added more business rules - Added description about deregistration of ECD - Updated message for invoice fiscalization - Added explanation regarding currency exchange fiscalization message - Updated message on fiscalization of non-cash invoices - Updated fiscalization message of corrective invoices - Updated fiscalization message for warehouse transfer note - Updated the value list relating to fiscal service - Added explanation regarding list of errors and error description for back-up verification procedure

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1 Terms and abbreviations

Abbreviation	Explanation	Terminology used in the technical Documentation
CIS	**Central Information System** – An information system of the Tax Administration for receiving data on issued invoices	CIS – Central Invoice System
CIP	**Central invoice platform –** web portal that the taxpayer can use for submitting certain data and other procedures regarding invoice issuance and fiscalization process	*** Not used in technical documentss
UUID	**Universally Unique Identifier** – Unique identifier	**UUID - Universally Unique Identifier**
ISC	**Invoice Issuer's Security Code -** the security code of the issuer of the invoice (NSLF)	IIC – Invoice Identification Code
UII	**Unique invoice identifier –** unique invoice code (NIVF)	FIC - Fiscal Identification Code
NIPT	**Numri i Identifikimit të Personit të Tatueshëm** - unique taxpayer identification number	NUIS - National Unique Identification Number
CA	**Certificate Authority** – Entity responsible for issuing and managing digital certificates	CA - Certificate Authority
ECD	**Electronic Cash Device** - Electronic point of sale device (cash machine) that is sometimes called a fiscal device for issuing invoices for cash transactions. This device connects to a central fiscal service in GDT.	TCR – Taxpayer Cash Register
ECDC	**Electronic Cash Device Code –** unique code for Electronic Cash Device	*** Not used in technical documents
WTNISC	**Warehouse Transfer Note Issuer's Security Code** (Numri i sigurisë së lëshuesit të faturës shoqëruese -NSLFSH)	WTNIC - Warehouse Transfer Note Identification Code
UWTNI	**Unique Warehouse Transfer Note Identifier** (Numri identifikues i veçantë i faturës shoqëruese NIVFSH)	FWTNIC - Fiscal Warehouse Transfer Note Identification Code
B2C	**Business to Consumer –** transactions between taxpayers and individual costumer, that is not a taxable person	B2C - Business to Consumer
B2B	**Business to Business** – transactions between two taxable persons	B2B - Business to Business
B2G	**Business to Government** – transaction between taxpayers and public organs	B2G - Business to Government

Table 1 – Terms and abbreviations

2 ABOUT THIS DOCUMENT

This document describes the way of information exchange between the Central Information System of the Tax Administration and taxpayers Fiscalization systems. The document is intended for all interested parties that will participate in the implementation of the solution on the side of the taxpayer. The document describes all messages that systems exchange, message exchange processes, defined data sets and rules that are strictly respected in communication. Data exchange will take place via the Web service using XML messages. This kind of data exchange is not dependent on the technology used by taxpayers or the technology used by the Tax Administration and allows uniform communication between any taxpayer and the Tax Administration.

3 GENERAL TERMS

3.1 INVOICE ISSUER'S SECURITY CODE (ISC)

The taxpayer ISC is an alphanumeric code confirming the link between the taxpayer that has obligation to issue invoices and the issued invoice.

The ISC is created by the taxpayer´s software solution used for issuing invoices and is an obligatory element of each invoice issued and as such shall be submitted to the Tax Administration along with other mandatory invoice elements.

The purposes of ISC are:

a) protection of the taxpayer against possible attempts by a third party to cause damage. Only the taxpayer can re-create the same ISC based on the input parameters for the code construction (procedure how code is being generated is being described in the technical specification of the fiscalization service),

b) invoice verification in cases where the invoice was issued without UII. In this case, the ISC can be used as an invoice identifier.

In order to ensure the above-mentioned purposes, ISC must be determined with several parameters that ensure:

I. Uniqueness of invoice, with following verifications:

- NIPT of the taxpayer,
- date and time of invoice issuance,
- invoice number,
- business premise code,
- ECD code for cash payment,
- the code of the software used
- the total amount of the invoice

II. Authenticity of the user, with following verifications:

- electronic signature of the taxpayer.

Details how the ISC is determined are explained in the technical specification of the fiscalization service.

Electronic signature is done using a valid AKSHI digital certificate for fiscalization issued to the taxpayer.

If an invoice is issued through the CIP (central invoice platform), then the ISC does not have a ECD code or software code, and it is generated by the Tax Administration Web Service.

3.2 WAREHOUSE TRANSFER NOTE ISSUER'S SECURITY CODE

The WTNISC is an alphanumeric code confirming the connection between the taxpayer that has issued the warehouse transfer note and the warehouse transfer note issued. The WTNISC is generated by the taxpayer, i.e. software solution that he uses for issuing warehouse transfer notes, and it has to be sent to the Tax Administration in real time together with other mandatory elements of the warehouse transfer note.

Purposes of WTNISC are the same as in the preceding section for the ISC. In order to ensure that purposes, WTNISC must be defined with several parameters that ensure:

I. uniqueness of warehouse transfer note. The following validations must be carried out:

- NIPT of the taxpayer,

- the date and time of issuing the warehouse transfer note

- the number of the warehouse transfer note,

- business premise code,

- the software solution code,

II. authenticity of the user. Validations to be carried out:

- electronic signature of the taxpayer.

The electronic signature is done using a valid AKSHI certificate for fiscalization that is assigned to the taxpayer.

The WTNISC calculation algorithm can be summarized as follows: MD5 hash (private key signature (NIPT + date and time of issuance +number of the warehouse transfer note+ business premise code + software code)).

3.3 UNIQUE INVOICE IDENTIFIER (UII)

As an abbreviation for unique invoice identifier "UII" is used.

The taxpayer, when issuing each invoice, electronically signs the elements of the invoice and submits them to the system for fiscalization through the established electronic connection.

The fiscal system verifies whether all required elements of the invoice have been submitted and whether they are signed with the correct electronic signature using valid digital certificate.

If all the conditions are met, the fiscalization system generates unique UII and returns it to the taxpayer through the established electronic connection. The fiscalization system delivers UII as a confirmation of received invoice elements. The UII is unique for each invoice.

If the Fiscal System of the Tax Administration cannot determine the UII, because there is a failure in the validation process, it returns to the taxpayer a message about rejection of UII

generation, through established internet connection, together with error description. The taxpayer can in cases specified in the Guideline "on invoice and system for monitoring transactions" print the invoice without UII and give it to the buyer, correct the error encountered and repeat the fiscalization process within 48 hours of the same invoice, with the same ISC. In specific situations specified in the Guideline "on invoice and system for monitoring transactions" the taxpayer has first to correct the error, then repeat the fiscalization process and only after the successful verification print the invoice and give it to the buyer.

The UII and ISC, along with other mandatory data, are printed on the cash invoice and they are mandatory elements of each electronic invoice for non-cash transactions.

3.4 UNIQUE WAREHOUSE TRANSFER NOTE IDENTIFIER

As the abbreviation for the Unique warehouse transfer note identifier the tag UWTNI is used.

The taxpayer, when issuing each warehouse transfer note, electronically signs the elements of the warehouse transfer note with the digital certificate and submits them to the system for fiscalization through the established electronic connection. The fiscalization system checks whether all prescribed elements of the warehouse transfer note have been submitted and whether they are signed by the correct electronic signature using a valid digital certificate. If all of the above conditions are met, the Fiscal System of the Tax Administration generates UWTNI and sends it to the taxpayer by means of the established electronic connection. The Fiscal System sends UWTNI as a confirmation of reception of elements of the warehouse transfer note issued and first line successful verification.

UWTNI is unique for each warehouse transfer note.

If the Fiscal System cannot generate UWTNI, because all controls are not satisfied or for some other reason, it returns to the taxpayer a message on the refusal of UWTNI generation via the established electronic connection with error description. The taxpayer can print the QR code of that warehouse transfer note but it has to correct the error encountered and repeat the process of fiscalization within 48 hours.

UWTNI and WTNISC, along with other mandatory data, are the obligatory elements of each warehouse transfer note issued when transporting goods from one warehouse to another, or to taxpayer's sales premise, without changing the ownership of the goods. In specific sectors specified in the Decision of the Council of minister "on issuing documents and fiscalization procedure for monitoring turnovers and transportation of goods" no ???, the warehouse transfer note with UWTNI and WTNISC together with other mandatory elements shall be issued for transportation of goods from the seller to the buyer, along with the invoice.

3.5 FISCALIZATION

Fiscalization is a procedure designed to avoid fraud and has been introduced in various countries to control the grey economy by enforcing real-time reporting on all or specific transactions to the tax authorities.

3.6   INVOICE

The fiscalization system handles two types of invoices:

> a. Invoices in cash payment transactions,
>
> b. Invoices in non-cash payment transactions.

In relation to the mandatory invoice elements, we differentiate the following invoices according to the Law on invoice and system for monitoring transactions and VAT Law:

- a) invoice without VAT,
- b) invoice with VAT,
- c) simplified invoice with VAT and simplified invoice without VAT,
- d) electronic invoice.

Also, regarding the moment of invoice issuance it can be issued for specific purposes periodic invoice and summary invoice, with the same invoice elements as prescribed for above mentioned invoices, with additional element: for periodic invoice it is obligatory to put on the invoice the period to which this invoice relates, and it cannot be more than one month; and for summary invoice it is obligatory to put on the invoice the number of the card used as method of payment for individual invoices issued in the same month for which this summary or recapitulative invoice is issued and the NSLF of each individual invoice included in that summary invoice.

The taxpayer submits the invoice information to the Tax Administration individually for each invoice issued for cash and non-cash transactions at the time of issuing. Exceptionally, invoice data may be submitted afterwards but only in specific situations provided by the Law.

In both cases (cash and non-cash payment transactions), the process of data delivery is identical with regard to communication with the CIS, the only difference is in message content.

The process of data exchange begins when the operator on the fiscal device (the ECD (cashier) or on an electronic device) needs to issue an invoice to the customer:

- a) An ECD or any electronic devices of a taxpayer with the software solution installed for issuing invoices, after the operator has filled in all the invoice elements, prepares data for the invoice and based on it calculates the issuer's security code (ISC) in accordance with the algorithm described in INVOICE ISSUER'S SECURITY CODE (ISC) chapter.
- b) Thereafter, it prepares the XML message request and electronically signs it with the private key of the application certificate issued to the taxpayer for fiscalization purposes by AKSHI. Then communication is initiated, and the Tax Administration Server is identified with the server certificate.
- c) After a successful SSL communication, the call is made. The CIS receives and processes the request message. If the application is successfully processed by the Fiscal Service, it prepares the XML response message that contains the UII, electronically signs it with the private key of the application certificate and sends it to the taxpayers ECD or electronic device, which receives a response message and checks the electronic signature with the public key of the application certificate.

Thereafter, the operator prints or sends electronically an invoice to the buyer with the printed, i.e. stated UII.

If during the processing of the invoice message an error occurred (message incorrect by XML schema, faulty electronic signature etc.), the Fiscal Service returns the XML response message containing the description of the error. In this case, the response does not include the UII and in the case that the error cannot be corrected instantly (when a system error occurred while processing the request or there is a technical error or the error is related to the digital certificate), the operator is obliged to issue the invoice without UII and correct the error (itself or the software maintainer/producer) within 48 hours, and fiscalize the same invoice afterwards. That invoice that has been send to fiscalization procedure and printed and given to the costumer afterwards must not be changed by the operator, only a new XML message has to be created based on the invoice issued. The business process of issuing an invoice must not be stopped due to the technical or system error, but the taxpayer is required to correct the irregularities perceived and the invoice message must be submitted subsequently. Repeated XML message must be the same with an additional mark indicating that is a repeated submission. If that mark is missing or the ISC is different from the ISC printed on the invoice issued it will be recorded as a completely different invoice issuing process.

Important to remember!

If one of the following errors occurs when processing the request fiscalization message:
1. received XML message exceed allowed size,
2. received XML message failed XSD validation (because some mandatory fields are missing),
3. invoice amount too large to be paid by cash,
4. issuer VAT status doesn't correspond to the IsIssuerInVAT attribute,
then the operator who has created the invoice needs to check if:
1. there are more than 1000 items on the invoice,
2. all the mandatory fields are not field in,
3. the amount that is stated on the invoice is more than 150.000 lek, and the payment method is cash (banknotes and coins),
4. the issuer of the invoice (i.e. the seller) is registered in the VAT register and the "IsIssuerInVAT" attribute is "false", and vice versa (in this case if the taxpayer is not registered in VAT register and is not a case of "reverse charge" than no VAT can be charged on that invoice).

In any case, the operator cannot issue such invoice (the software solution cannot have the function that the operator can print such an invoice), since the invoice itself is not correct, and it must:
1. divide the invoice in 2 or more new invoices so that on each invoice there is no more than 1.000 items;
2. field in all the missing mandatory invoice elements (i.e. fields in the fiscalization message);
3. change the payment method if the amount is more than 150.000 lek (it can not be banknotes and coins);
4. correct the "IsIssuerInVAT" attribute according to the status of the seller recorded in the Tax Administration register of taxpayers and the VAT on the invoice accordingly.

However, the software producer has to prevent such errors by integrating automatic controls at the moment when the invoice is being created by the operator and before it is issued and sent to fiscalization.

In all cases where a taxpayer for some reason did not receive the UII for the issued invoice (Internet connection disconnection, the ECD is not working, error in the reply message, temporary unavailability of the CIS), he must send the message again. Only when a taxpayer receives a correct reply message from the Fiscal System of the Tax Administration that contains the UII, it can be considered that the invoice was reported to the Tax Administration.

In cases where a taxpayer cannot obtain a UII, e.g. termination of the Internet connection, and the connection is re-established, the submission of all invoice issued in of-line mode should be automatically carried out. In cases where a taxpayer cannot obtain a UII due to an error encountered during verification procedure, after correction of error regarding the fiscalization process for cash based invoices priority is given to messages reporting new invoices so that they can receive the UII and can be issued immediately, without delay to the customer. Messages that have not received the UII should be submitted later in the period of less traffic of ECD.

The maximum time (time-out) the taxpayer should wait for a response message with the UII from the Fiscal System of the Tax Administration is determined by the taxpayer. The taxpayer should make an estimate of the time taking into account the type and availability of the Internet connection he uses and the business-friendly time to get answers. When evaluating, a maximum time of 2 seconds should be taken into consideration, in which CIS should process the request message and return the reply message (the time from the moment when the request message enters the CIS to the response message from CIS).

4 PARTICIPANTS

Participants (Actors) in the process of fiscalization are:

Taxpayers – all taxpayers that must issue invoices and warehouse transfer notes - they are obliged to issue invoices and warehouse transfer notes in compliance with the Law on invoice and system for monitoring transactions, Decision of the Council of Ministers no. ??? and Guideline no. ???, and perform fiscalization process for all invoices and warehouse transfer notes.

Operator – a person authorized by the taxpayer to issue invoices and warehouse transfer notes (in most cases is a taxpayers employee) and who works on an ECD during the process of fiscalization of a cash invoice, or a person who creates an invoice for non-cash transactions or that creates warehouse transfer note. With self-vending machines (automat) the operator is the taxpayer himself.

Manufacturer / Software Maintenance Person or Company - Responsible for compliance of the IT Solution with fiscalization process. This person/company is service provider to the taxpayer.

AKSHI - responsible for managing the CIS for fiscalization, the Tax Administration Service Provider

Tax Administration - responsible for the implementation of the fiscalization process and the supervision of fiscalization and invoice and warehouse transfer note issuance.

Citizens - users of the system for checking the correctness of the invoice, are required to request an invoice for the goods or service bought and have the possibility to report the detected irregularities to the Tax Administration.

5 BUSINESS PROCESSES

This chapter describes key business processes related to fiscal service and all scenarios that must be supported in the fiscalization system for cash and non-cash transactions (except for electronic invoice which will be described in separate document) and for fiscalization of the warehouse transfer note.
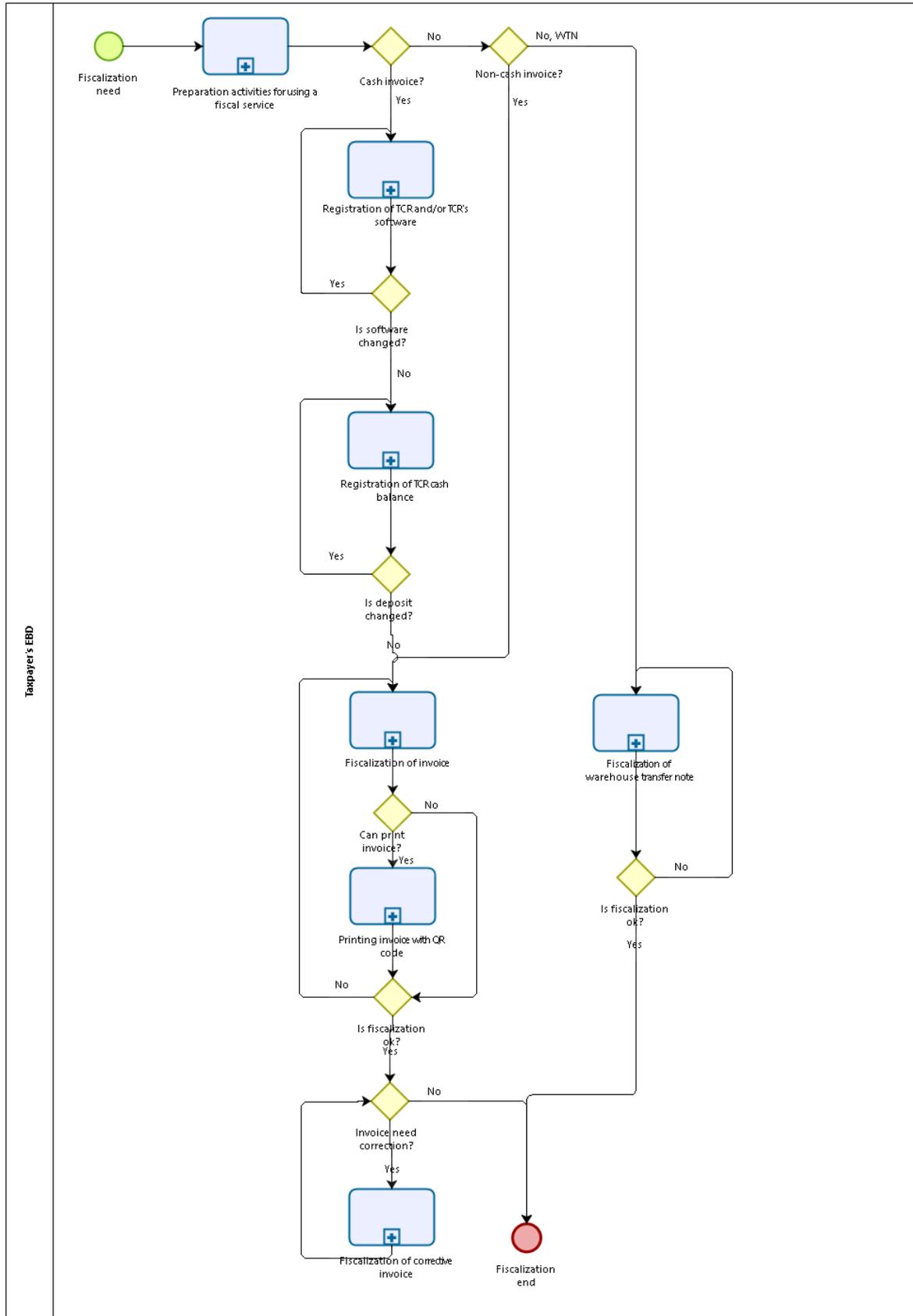
*Diagram 1 – Fiscalization process - overall*

Business sub-processes related to fiscal services are:

1. Preparation activities for using a fiscal service
2. Registration of ECD and software
3. Registration of ECD cash deposit
4. Fiscalization of invoices
5. Fiscalization of corrective invoices
6. Fiscalization of the warehouse transfer note
7. Printing and checking QR code on invoice
8. Verification of ISC on ECD

5.1 PREPARATION ACTIVITIES FOR USING A FISCAL SERVICE

The prerequisites for the implementation of the invoice and warehouse transfer note fiscalization are as follows:

1. Possessing a soft digital certificate (more details can be found in the technical specification of the fiscalization service document)

2. Possessing an Internet connection (except in special cases as described in the Law).

All preparation activities in this chapter take place at the location of the taxpayer and the responsibility for these preparatory actions is on the taxpayer.

A digital certificate for fiscalization purposes is issued by the competent authority for issuing digital certificates (CAs). In the case of the Republic of Albania it is AKSHI. A detailed description of the submission of a request for issuing a digital certificate and obtaining a certificate is defined in the instructions of AKSHI and is not the subject of this documentation.

Before installing a digital certificate, the taxpayer is obliged to:

Step 1 - In the case of invoice and warehouse transfer note fiscalization, the taxpayer is obliged to:

a. Have a hardware infrastructure with software that supports fiscalization process, or that can access CIP (only for specific taxpayers as prescribed in the Decision of Council of minister no. ???)

b. Have a permanent Internet connection that is necessary for the work of a fiscal service

Step 2a. - In the case of cash invoice fiscalization, the taxpayer shall:

a. Install software in the ECD for issuing an invoice that supports fiscalization process in each ECD that will execute the fiscalization process in the business premises.

b. Install a downloadable digital certificate in each ECD that will perform the fiscalization process and where the software for issuing invoices is installed.

Step 2b. - In the case of fiscalization of non-cash invoices the taxpayer shall:

a. Implement / Upgrade existing software for issuing non-cash invoices in such a way that the software supports the fiscalization process or use web (cloud) application with appropriate software solution for issuing and fiscalizing invoices.

b. Install a downloadable digital certificate and link it to a non-cash invoice issuing software.

Step 2c. – In case of fiscalization of warehouse transfer note, taxpayer is obliged to:

a. Install software in electronic device that is used for issuing warehouse transfer notes and that supports operations of fiscal service of CIS, in the business premises where the goods are stored, and shipment starts.

b. Install previously downloaded digital certificate into electronic device that will perform fiscalization process and that contains software for issuing warehouse transfer note.

In case of retail hydrocarbon company, when selling and transferring petroleum products to other taxpayers or public bodies, in situation when an electronic invoice should be issued

according to Articles 24 and 25 of the Law on invoice and system for monitoring transactions, the taxpayer (seller) can at the point of sale have only one electronic device and one software solution, but equipped with two fiscalization services: one for the fiscalization of invoices for cash transactions and the other for fiscalization of warehouse transfer notes in case of B2B and B2G cashless transactions.
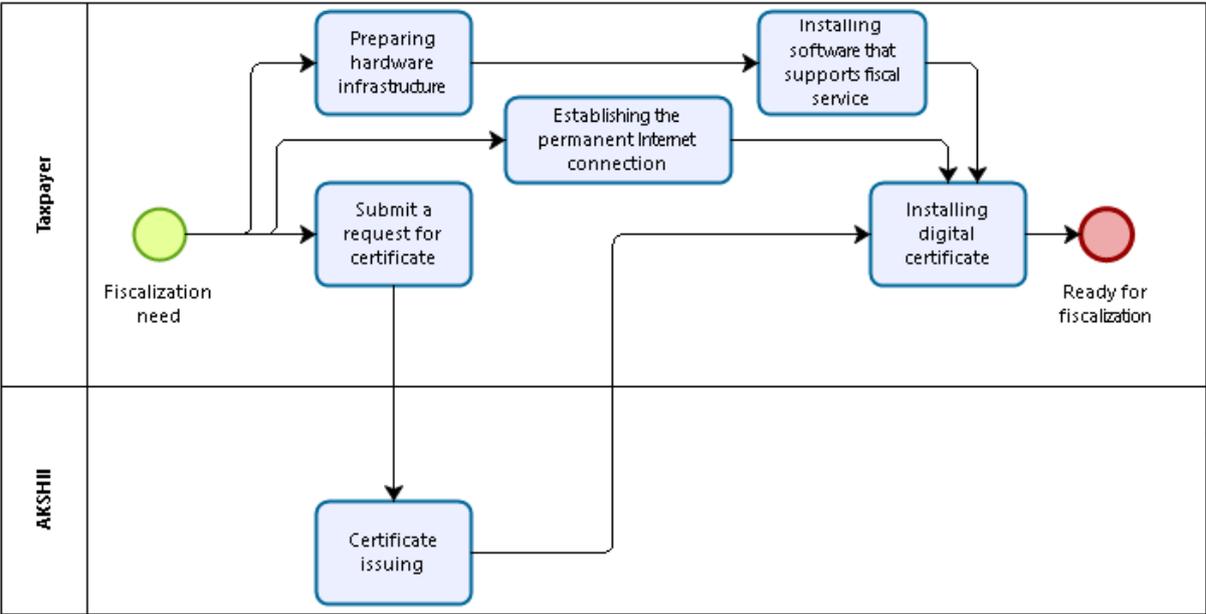
Diagram 2 - Preparation activities for using a fiscal service

5.2   REGISTRATION OF ECD AND SOFTWARE

A taxpayer is required to carry out a Point of sale - Electronic cash device (ECD) registration prior to the start of issuing and fiscalization of invoices, for all ECD's that will issue and fiscalize cash invoices.

By registering ECD in the CIS, he will also register the software manufacturer and software solution used in ECD to perform fiscalization process.

In the case of non-cash invoice fiscalization, the electronic device used to create and issue an invoice doesn't have to be registered. The same applies with electronic device for issuance of the warehouse transfer notes.

After taxpayer has made preparatory actions, he is required to prepare an initial message for the registration of each ECD. During the preparation of the initial XML message for registration of ECD, the taxpayer must submit the following data:

> 1. Taxpayer unique identification number (NIPT),

> 2. Business premise's code (for details see document technical specification of the fiscalization service),

> 3. ECD's sequential number (defined by the taxpayer itself, starting from 1),

> 4. The software code used in the ECD,

5. The software manufacturer code used in the ECD,

6. The date from which the ECD will be in use

7. The type of ECD:

- regular

- self-vending machine (automat).

After the taxpayer enters the above specified information the ECD software generates an initial registration XML message that contains also the following information:

a. Date and time of creation of an XML message

b. Date and time of sending XML message to the Tax Administration.

After generating an XML message, the message is signed with the electronic signature and sent to the Tax Administration using the fiscal service.

In special cases, if taxpayer operates in an area where there is no internet connection, taxpayer can register ECD on the Central invoice platform or filling out a form in paper, specified in the Guideline no. ??? and bring it to the local Tax Administration office.

After the Tax Administration receives the initial registration message, the received message is verified by the following rules:

1. certificate position,

2. whether the taxpayer's certificate is issued by AKSHI,

3. the validity of the digital certificate,

4. validation of the message scheme,

5. whether all mandatory elements of the scheme are filled in,

6. compares the NIPT of the person from the XML message with the NIPT of the person from the certificate,

7. compares the taxpayers NIPT from the XML message with the NIPT of the taxpayer from the Registry of Taxpayers,

8. compares the business premise code from the XML message with the business premise code from the business premise register in the Tax Administration,

9. compares the software code from the XML message with the software code from the database of registered certified software,

10. compares the software manufacturer code from the XML message with the code of the software manufacturer from the database of registered software manufacturers in AKSHI's Register.

If the verification of the initial registration XML message has not passed the verification, the Tax Administration generates an XML message with a description of the error and sends it through the ECD fiscal service with the indication that ECD registration failed.

If the verification of the initial registration XML message has been verified by the Tax Administration, the Tax Administration's fiscal system:

1. Generates a record for ECD and saves it in its database in relation to the taxpayer's business premise where that ECD is used,
2. Generates a unique alphanumeric code for ECD.
3. Enter other data related to ECD into the database.

After generating the records in the database, the Tax Administration creates an XML message that contains unique alphanumeric code for ECD consisting of 10 characters (detail can be found in the technical documentation). The unique alphanumeric code for ECD is an unrepeatable and unique ECD code that is automatically generated by the system and has to be stored in the ECD memory and Tax Administration database.

After the XML message has been generated, the Tax Administration signs the XML message with a digital signature and sends it to the taxpayer using the fiscal service. In special cases when the registration is done through the CIP or on the appropriate form, the taxpayer who issue invoices has to enter it manually and save it in the ECD memory, since it is mandatory data for fiscalization of cash invoices.

Changes or deregistration of the ECD is done using the same fiscalization service on the ECD itself. In case of deregistration the field "valid until" must have the date by which that ECD will no longer be in use.
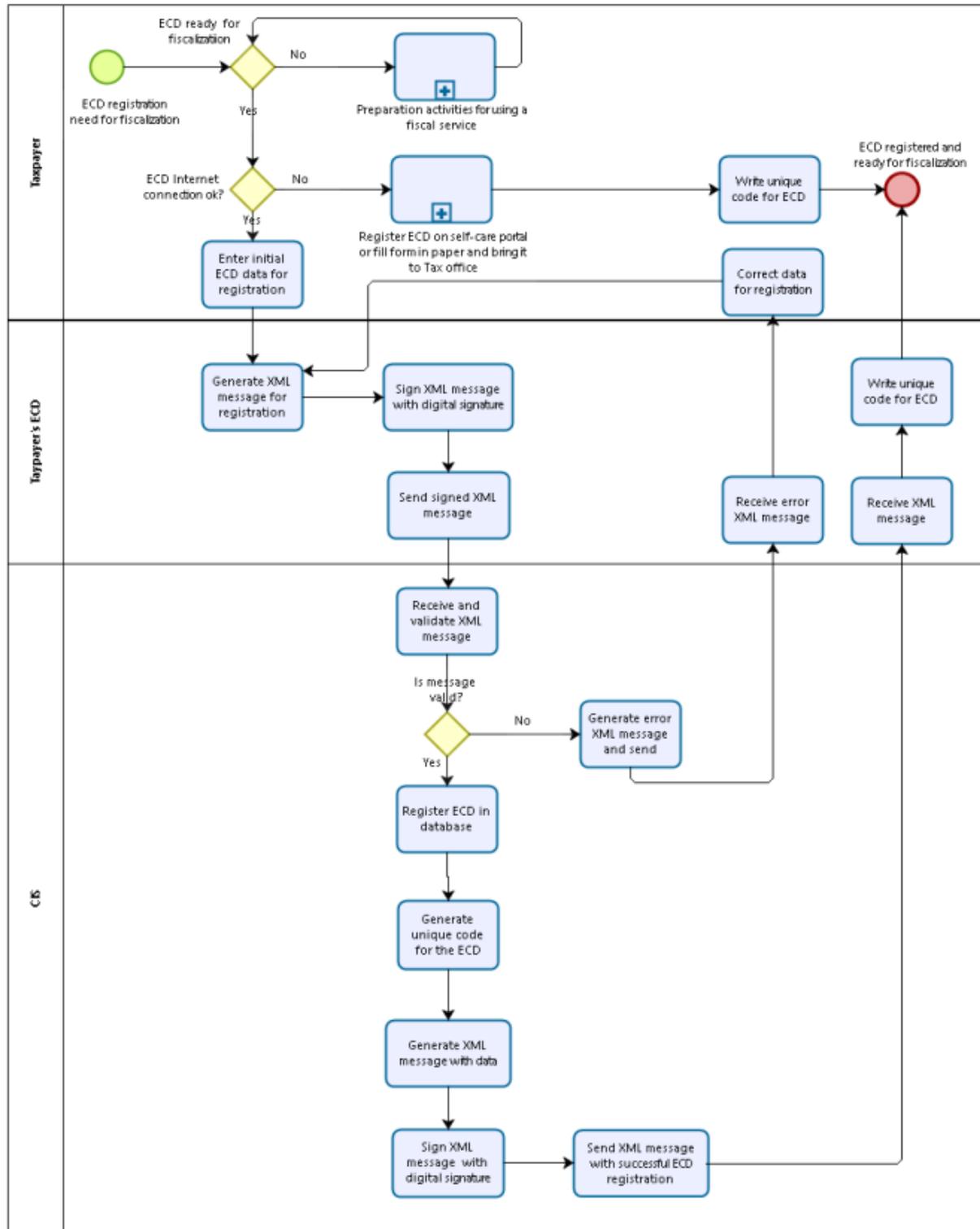
Diagram 3 - Registration of ECD and software

5.3 REGISTRATION OF ECD CASH DEPOSIT

A taxpayer who issue invoices is required to notify the Tax Administration at the start of the working day, i.e. prior to commencement of work and invoice issuance, the cash deposit in each ECD for that working day.

A taxpayer is also obliged to report any changes in cash deposit during the day caused by entering or withdrawing money from the cash register, i.e. ECD.

After the ECD is operational, a taxpayer is obliged to initiate the "registration of cash deposit for ECD" function. Each ECD must have this functionality. Once this function is initiated, the taxpayer will enter the amount of cash deposit in the ECD in the local currency. The ECD generates an XML message, digitally signed by the taxpayer with digital signature and sends it to CIS using the fiscal service. The message must contain all the required information that is defined in the XML schema.

The CIS receives a signed XML message and checks the digital signature and XML message structure.

If the message **has passed** the validation, message is stored in the database, the fiscal service creates an answer that is signed by the digital signature of the Tax Administration and the response is sent to the ECD of the taxpayer. Once the ECD receives the Tax Administration's response, the taxpayer can begin the process of issuing invoices and fiscalizing them.

If the message **has not passed** the validation of the CIS, fiscal service generates an XML response with the corresponding error and sent to the ECD of taxpayer. The taxpayer is obliged to promptly resolve the error in his system after the receipt of the error response, and immediately restart the ECD deposit registration process.

Taxpayer CAN NOT START BUSINESS OPERATIONS OF ECD if the cash deposit registration has not been successfully received and validated.

In special cases defined by the Law (when there is failure of internet connection or if the taxpayer operates in the area without internet connection), information about initial deposit must be stored in ECD memory, digitally signed, and reported together with fiscalization process in defined time and in defined way. If there is failure of ECD, data of the deposit is written in the bound invoice book.

The deposit can be also 0.00.

Cash deposit notification in the business premises that operates only (i.e. issues only) with non-cash invoices, is not required.

If the operator has submitted a wrong initial deposit, he must repeat the procedure described above, and the previous amount of initial cash deposit will be archived.

If during the day the operator put additional money in the ECD or withdraws some cash from the ECD to put it on the bank etc., these changes has also be submitted to the Tax Administration through the fiscalization service at the moment when the change occurs:

a) when putting in the ECD an additional amount of cash, the taxpayer shall register the total new amount of cash added to the initial cash deposit as "cash in" and this amount will be added to the initial amount of cash deposit registered; and/or

b) when withdrawing a certain amount of cash from the ECD during the business day, the taxpayer shall register just the "cash out" amount that is the amount of cash withdrawn from the ECD.

At any time, the cash (banknotes and coins) in the ECD should be the following:

- ❖ initial cash deposit registered
- ❖ + "cash in" registered
- ❖ + cash from sales registered (based on the invoice issued and fiscalized)
- ❖ - "cash out" registered
- ❖ = the cash in the ECD
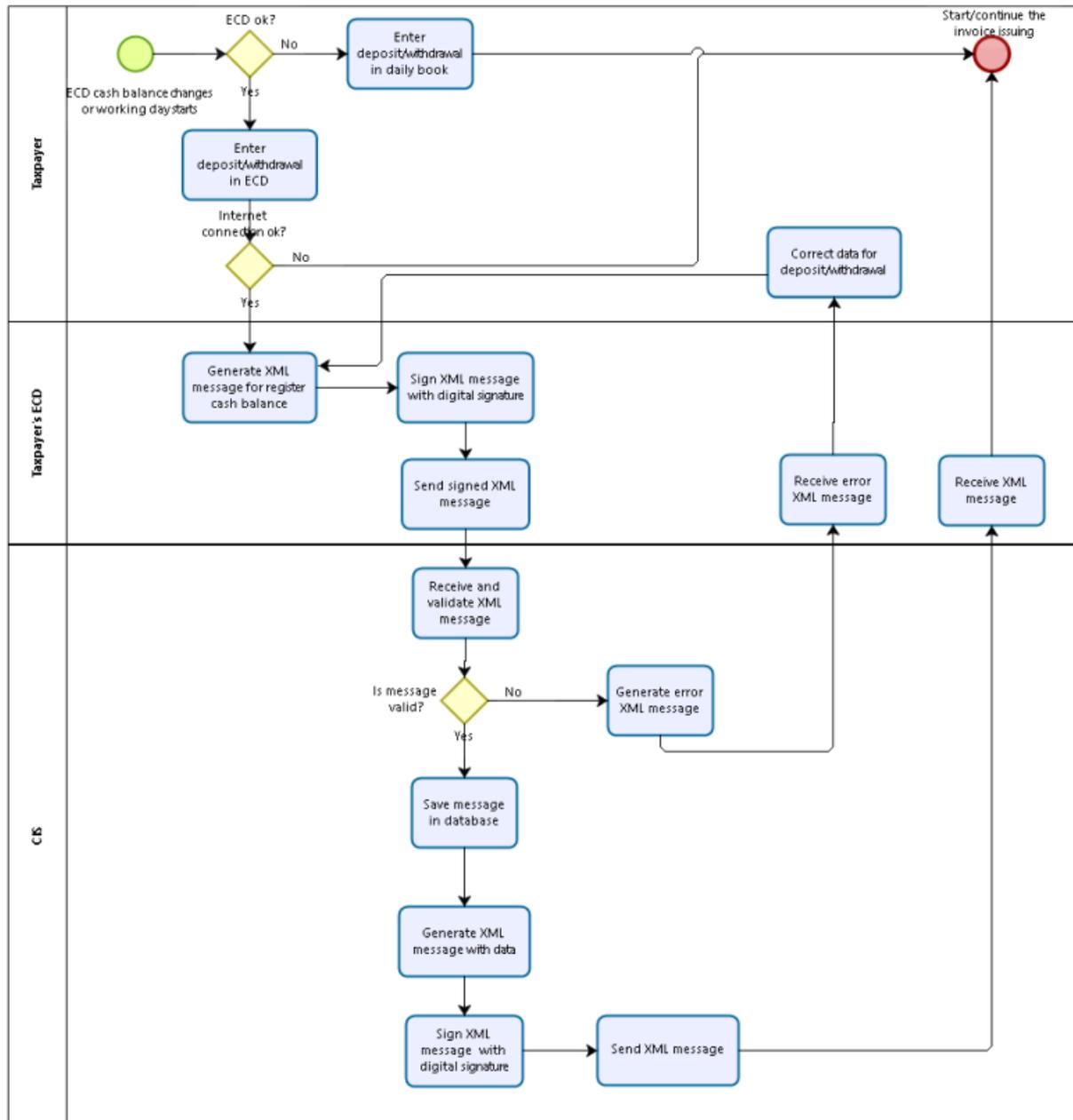
Diagram 4 - Registration of the cash deposit on each working day

5.4 FISCALIZATION OF INVOICES

A taxpayer who is liable for issuing invoices and perform fiscalization process, is obliged by the Law to fiscalize all invoices for cash and non-cash transactions. Fiscalization means that all issued invoices, cash and non-cash, shall be recorded in the Tax Administration database.

Fiscalization of invoices is carried out with a fiscal service that is responsible for communication of taxpayers who issue invoices with the Tax Administration, processing of received messages from the Tax Administration as well as communication with banks, non-bank financial institutions and other subjects providing payment services of electronic invoices .
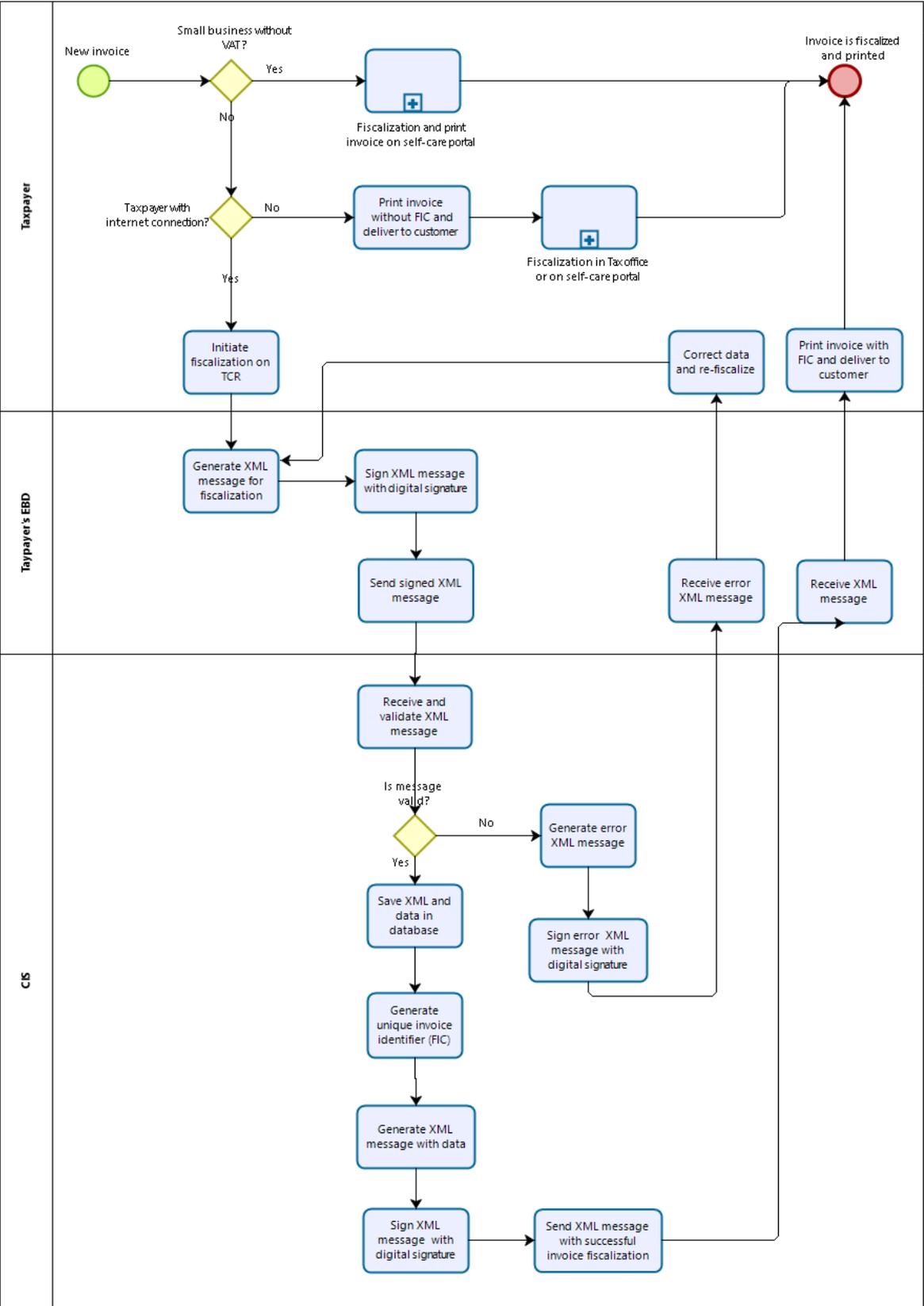
Diagram 5 - Fiscalization of invoices

5.4.1 Fiscalization of cash invoices

Fiscalization of cash invoices can be realized in the following ways:

1. Using a fiscal service through the ECD

2. Using the WEB CIP of the Tax Administration (only taxpayers that satisfied the criteria prescribed in the Decision of the Council of Ministers no ???)

3. Fiscalization of cash invoices in the Tax Administration or using the WEB CIP of the Tax Administration for those taxpayers that are operating in the area where there is no internet connectivity.

Below is given detailed overview of procedure for fiscalization of invoices in all three mentioned models.

1. Fiscalization of cash-based invoices using an ECD

The fiscalization procedure begins when the taxpayer is required to issue a cash invoice for the delivered goods or services. The taxpayer creates an XML message (with invoice elements) using ECD. After creating the message, the taxpayer signs the XML message with his digital certificate that he has received from AKSHI. The message must contain all the required information that is defined in the XML schema.

The signed message goes to the defined communication channel according to the information system of the Tax Administration. The Tax Administration System receives a signed XML message and verifies the digital signature and structure of the XML message.

If the message **has passed** the validation, the message is saved in the database of the fiscalized invoices (as a data and message in full XML format). Once the XML message is stored, the CIS through fiscal service creates a response with an UII. The response is signed by a digital certificate of the Tax Administration and the response is sent to the taxpayer´s ECD. After the ECD receives the Tax Administration's response, the taxpayer is required to immediately print a cash invoice with the UII received from the Tax Administration and give or deliver the printed invoice to the customer.

If the message **has not passed** the validation, the Tax Administration information system (fiscal service) generates an XML response with the corresponding error and sent to the taxpayer ECD. The taxpayer is obliged to immediately correct the mistake in his system after the receipt of the error response, and to re-fiscalize the unfiscalized invoice. If it is not possible to correct the error immediately, it needs to issue the invoice without UII and solve the problem with ECD in prescribed time and subsequently fiscalize all the invoices through fiscal service.

2. Fiscalization of cash invoices using the central invoice platform (CIP)

In cases where taxpayer fulfils the criteria stipulated in the Decision of the Council of ministers no. <mark>???</mark>, it can create and fiscalize his cash invoices using the CIP of the Tax Administration. In this situation he doesn't have to possess an ECD, but only a computer or tablet or smartphone device that he will use to access the CIP through internet connection.

Taxpayer will be able to access the CIP using its digital certificate, issued by AKSHI.

After accessing to the CIP, the taxpayer will have to enter data on business premises, and under operator information, there will be automatically recorded his name and surname if he is a natural person, or if the taxpayer is a legal person it will have to register the individual who will issue invoices as operator. Taxpayer will not have to install specific fiscalization software on his smartphone device/computer. In this case it will not be needed that taxpayer submits data on software manufacturer nor software maintainer.

After CIS creates business premise's code and operator's code, these codes will be saved to the database on taxpayer´s user account on the CIP.

After this, he can create new invoice on the CIP by selecting that option on the CIP's menu. Simplified invoice template with prepopulated existing data from the Register of taxpayers held by the Tax Administration, will be created. The taxpayer will have to enter all other mandatory data elements, according to the scheme.

After he enters the data, he will confirm them and sent to fiscalization service (at this CIP). After fiscalization process is done, data will be saved in database and CIS will create an answer with UII. This answer will be signed with Tax Administration digital certificate and sent to the taxpayer and automatically saved in the created invoice and in the folder of fiscalized invoices in his user account on the CIP. After reply is received, taxpayer must print cash invoice with UII and give this invoice to the customer or send it to its e-mail upon its consent in specific situations as stipulated by the Law.

UII will be created according to the rules described in the [UNIQUE INVOICE IDENTIFIER (UII)](#)

3. Fiscalization of cash invoices in the Tax Administration

In the case when the taxpayer operates in location where there is no available permanent internet connection, and taxpayer cannot access the CIP, it shall bring all non-fiscalized invoices to the local Tax Administration office on portable media (for example USB or a rewritable CD or external memory device) and give it to the Tax Administration officer that will fiscalize this invoices using CPCM portal application.

Each ECD must be able to provide the functionality of copying/exporting non-fiscalized invoices to a portable media in the prescribed format. The invoices on the portable media must be stored individually and digitally signed by the taxpayer's certificate.

After a taxpayer copies non-fiscalized invoices to a portable media in an XML format, it is necessary to go to local Tax office location. Upon arrival, the taxpayer is obliged to provide a portable media with the stored non-fiscalized invoices, issued last month, to the Tax administration officer. After that, the officer receives a removable media, attaches the removable media to the computer and initiate the process of loading the data. Once the information system of the Tax Administration recognizes the media and XML messages

containing invoices, system will verify the digital signature of taxpayer and XML message structure through a standard fiscalization service.

In the moment when taxpayer digitally signs XML message in an offline mode for last month invoices, this signature will not be verified for certificate validity until internet connection is established that can ensure that certificate validation can be confirmed. This means that in case that taxpayer signs message digitally with a date of 5.5.2020 and delivers it to the Tax Administration office on 8.5.2020, in case that certificate expired on 6.5.2020 there will be an error during message validation and invoices will not be fiscalised.

Since all Tax Administration officers will be registered when using fiscalization service, system will have information which Tax Administration´s officer and when uploaded data on non-fiscalized invoices.

In the event that **validation is successful** the system will fiscalize all submitted invoices and create an UII for each invoice individually. Tax Administration´s officer will save the response message to the portable media and return it to the taxpayer. This message will be visible also in the taxpayer's message box in its user account on the CIP. After Tax Administration officer returned the portable media, taxpayer must in the period of 5 days upload this reply of the Tax Administration (with fiscalized invoices) to his ECD. After this, on customer request, taxpayer must issue copy of an invoice with UII visible.

If the invoice **validation is not possible**, the Tax Administration information system will automatically generate a response with the list of errors for which the fiscalization of the invoices is impossible. This message will be visible also in the taxpayer's message box in the taxpayer's account on the CIP and the Tax Administration´s officer will save the error message on the portable media and return it to the taxpayer. In this case, the taxpayer must correct the errors and repeat the procedure.

Deadlines for fiscalization are defined by Law, and the taxpayer is required to make fiscalization by the 10th day of the month for all invoices issued in the previous month.

Alternatively, instead of carrying the portable media to the Tax Administration, he can upload the invoice information himself, that is, the XML file with the information about the issued and non-fiscalized invoices, to the CIP of the Tax Administration, that he can access with the digital certificate in place where an Internet connection is available from any electronic device. The CIP will have a special function for uploading data on non-fiscalized invoices issued in the previous month, only available to those taxpayers who, before issuing the invoice, will notify the Tax Administration that they operate in an area where the Internet connection can not be established and this information will be saved in the Tax Administration database and in the taxpayer's register.

Also, in the event that the taxpayer has a portable ECD, he will be able to carry out a fiscalization process by connecting the ECD to the Internet in the nearby place where that Internet connection is available (for example, by connecting to a wi-fi in a post office, a restaurant, etc.) and from his ECD carry out the process of subsequent fiscalization of issued and non-fiscalized invoices.

5.4.2 Fiscalization of non-cash invoices

Fiscalization of non-cash invoices can be realized in the following ways:

1. By using a fiscal service through any electronic device on which the software solution for fiscalization is installed, or through the use of the Cloud Application for fiscalization,
2. Using the CIP of the Tax Administration, for taxpayers who fulfils the criteria stipulated in the Decision of the Council of Ministers no. ??? and for those taxpayers that are operating in the area where there is no internet connectivity or
3. Fiscalization of non-cash invoices in the Tax Administration for those taxpayers who carry out operations in an area where it is not possible to establish an Internet connection and cannot access to the CIP.

The procedure for the fiscalization of non-cash invoices is the same as for cash invoices described in the previous chapter. The difference between cash and non-cash invoices is as follows:

- the payment method is different, as shown on the invoice,
- payment deadlines are generally different, and in cash invoices in most cases the invoice issuance date and the payment deadline are the same, while in the non-cash invoices, payment deadline, in most cases is after the date of issuance of the invoice (except in the case of prepayment),
- cash invoices must be printed on paper and handed over to the customer (except exceptionally in the cases prescribed by the Law when they can also be sent via e-mail), while non-cash invoices in B2B and B2G transactions are compulsory issued and submitted as an electronic invoice and in B2C non-cash transaction the invoice can be issued on paper or in electronic form (but may also be printed on paper), therefore this is voluntary for the seller to choose the mode of delivery of the invoice (with the obligatory consent of the customer if it is an electronic delivery),
- for cash invoices, it is mandatory to register ECD from the point of sale of products or services, while for non-cash there is no such obligation,
- there is no obligation to report the deposit at the beginning of the working day for non-cash invoices,
- Law 9920 stipulates the maximum amount of payment per transaction in cash between two taxpayers (150,000 leks with VAT included), while there is no such maximum or minimum amount for non-cash payments,
- for cash payments there is no special reporting or recording of the payment made (as this is usually done immediately after the issued invoice), while the electronic invoice has these obligations for banks and non-bank financial institutions and for taxpayers itself receiving the payments of electronic invoices issued in other method of cashless payments,
- non-cash invoices issued for B2B and B2G transactions, i.e. all those issued in the form of an electronic invoice have additional information that must be entered into the invoice.

5.5 FISCALIZATION OF CORRECTIVE INVOICES

Taxpayer cannot simply cancel any cash and non-cash invoice issued, but if a good is returned by the buyer or if something is wrong on the invoice issued and fiscalized, the taxpayer can issue a corrective invoice with a reference to the initial invoice that is being corrected. In the case where there is no internet connection taxpayer first must fiscalize original invoice and then corrective invoice.

If the taxpayer issues a corrective invoice-debit note or a corrective invoice-credit note then only the changes are shown on the invoice (for example just the items that are being changed, as described in the Guideline no. ???). If the taxpayer has to change other elements of the invoice which are incorrect, then it must first issue a corrective invoice with all element the same as in the original invoice (except for date of issuance and number of invoice, which are the elements related to the corrective invoice itself) and all amount should be negative; and after that it has to issue a new invoice with correct data and with reference to the ISC of the first invoice issued.

For example, on 1.10.2020. is issued invoice number 1-2020. But the NIPT of the buyer on that first invoice was wrong, so the taxpayer has on 15.10.2020 issued a corrective invoice no. 2/2020, with the reference to the first invoice issued 1.10.2020. (i.e. the ISC of that invoice should be stated on the corrective invoice and sent to the Tax Administration in XML message according to point 7.5 of this Specification), with all other elements the same as in the first invoice no 1/2020 but all the amounts should be negative. On the same date, 15.10.2020. a new invoice is issued no. 3/2020 with the correct NIPT and with all the data the same as in the invoice no.1/2020, and this third invoice should have a reference to the ISC of the first invoice issued no. 1/2020. All three invoices have to be fiscalized at the moment of issuance. If the taxpayer fiscalizes the invoice no 3/2020 and did not fiscalize the invoice no. 2/2020, then it will receive an error/notice from the Tax Administration information system that it is not fiscalized a corrective invoice for the invoice no.1/2020, meaning that in the database of the Tax Administration the amounts stated in the invoice no. 1/2020 will be in practical terms doubled since no correction is carried out and registered. In that case the taxpayer will need to fiscalized the corrective invoice no. 2 in order to have the exact and correct data registered in the Tax Administration database.

If the taxpayer has to issue a corrective invoice, it is necessary to do the following:

1. In the case of a cash invoice:

At the ECD on which the invoice was created (in case the invoices are locally stored in the ECD of taxpayer), it is necessary to initiate the issuance of a corrective invoice procedure. If the taxpayer has a central database of all issued invoices, the correction of invoice can be started from any ECD device. After initiation of the correction procedure, the fiscal service generates an XML message in the same manner as for the initial invoice. The XML message for correction of invoice must contain:

> **a. the ISC of the original invoice being corrected,**

> **b. all other prescribed invoice elements as for the original invoice.**

The XML message is signed by the digital signature of the taxpayer and is sent to the Tax Administration information system - CIS. After the XML message has been received by the Tax Administration, the following validations are performed:

    a. whether the message is properly signed with a digital certificate,

    b. whether a message was received in accordance with the XSD schema.

If an XML message is successfully validated, the Tax Administration Information System will generate an UII for the corrective invoice and will send it to the ECD of the taxpayer. Immediately afterwards the Tax Administration information system in back-up verification searches the database of all invoices by the UUID and ISC criteria contained in the XML message of the corrective invoice registered. In the event that the initial (original) invoice is not found in the invoice database, the Tax Administration information system will generate a reply/error message that the error occurred in the correction procedure and it will send it to the taxpayer on his user account at CIP. The taxpayer has to correct the error (i.e. fiscalize the initial invoice). If the corrective invoice is incorrect, then a corrective invoice of that corrective invoice must be issued and fiscalized with the reference to that "wrong" corrective invoice, and a new corrective invoice with the reference to the initial (original) invoice must be issued and fiscalized.

2. In the case of a non-cash invoice:

The invoice correction procedure can be started from any computer using a software solution for fiscalization. The procedure for the fiscalization of a correction of non-cash invoice is the same as in the case of correction of the cash invoice.

Taxpayer

Invoice has to be corrected

Orginal invoice is fiscalized?

No → Fiscalized original invoice

Yes

Central storage of invoices exists?

No → Start invoice correction from specific cash register

Yes

Start invoice correction from any cash register

Correct data and re-start correction

Invoice is corrected

Taypayer's EBD

Generate XML message for invoice correction

Sign XML message with digital signature

Send signed XML message

Receive error XML message

Receive XML message

Mark invoice as corrected

CIS

Receive and validate XML message

Is message valid?

No → Generate error XML message

Yes

Mark orginal invoice as corrected

Generate XML message with data

Sign XML message with digital signature

Send XML message with successful correction

Diagram 6 - Fiscalization of corrective invoice

5.6 FISCALIZATION OF THE WAREHOUSE TRANSFER NOTE

Taxpayer that is obliged to issue warehouse transfer note and that must perform fiscalization, is mandated by the Law to fiscalize all warehouse transfer notes, that are used as a transport support documentation when transferring goods between taxpayer's warehouses or between its warehouse and sales premise. Fiscalization means that all warehouse transfer notes, for all goods transferred inside territory of Republic of Albania, must be recorded in the Tax Administration database.

Fiscalization of the warehouse transfer note is perform using fiscal service of CIS that ensures communication between taxpayer and Tax Administration and processing of all messages sent to the Tax Administration.

Fiscalization of warehouse transfer note can be realized using a fiscal service using an electronic device with a software solution for fiscalization.

The fiscalization procedure begins when the taxpayer is required to issue a warehouse transfer note for the transfer of goods between warehouses or to sales premise. The taxpayer creates an XML message (with warehouse transfer note elements) using an electronic device with software for warehouse transfer note fiscalization. After creating the message, the taxpayer signs the XML message with his digital signature that he has received from AKSHI. The message must contain all the required information that is defined in the XML schema.

The signed message goes to the defined communication channel according to the information system of the Tax Administration. The Tax Administration System receives a signed XML message and verifies the digital signature and structure of the XML message.

If the message **has passed** validation, the message is saved in the database of the fiscalized warehouse transfer notes (as a data and message in full XML format). Once the XML message is stored, the CIS through fiscal service creates a response with an UWTNI. The response is signed by a digital signature of the Tax Administration and the response is sent to the taxpayer electronic device. After the electronic device receives the Tax Administration's response, the taxpayer is required to immediately print the QR code containing the data on the warehouse transfer note issued and registered in the Tax Administration database and give it to the carrier and store it in electronic form at the warehouse that shipped out goods.

If the message **has not passed** the validation of the Tax Administration information system, (fiscal service) generates an XML response with the corresponding error and sent to the taxpayer electronic device. The taxpayer is obliged to immediately correct the mistake in his system after the receipt of the error response, and to re-fiscalize the unfiscalised warehouse transfer note. If it is not possible to correct the source of the error, and shipment must be made, then it is needed to issue the warehouse transfer note without UWTNI and solve the problem and subsequently fiscalize all the warehouse transfer notes issued through fiscal service.
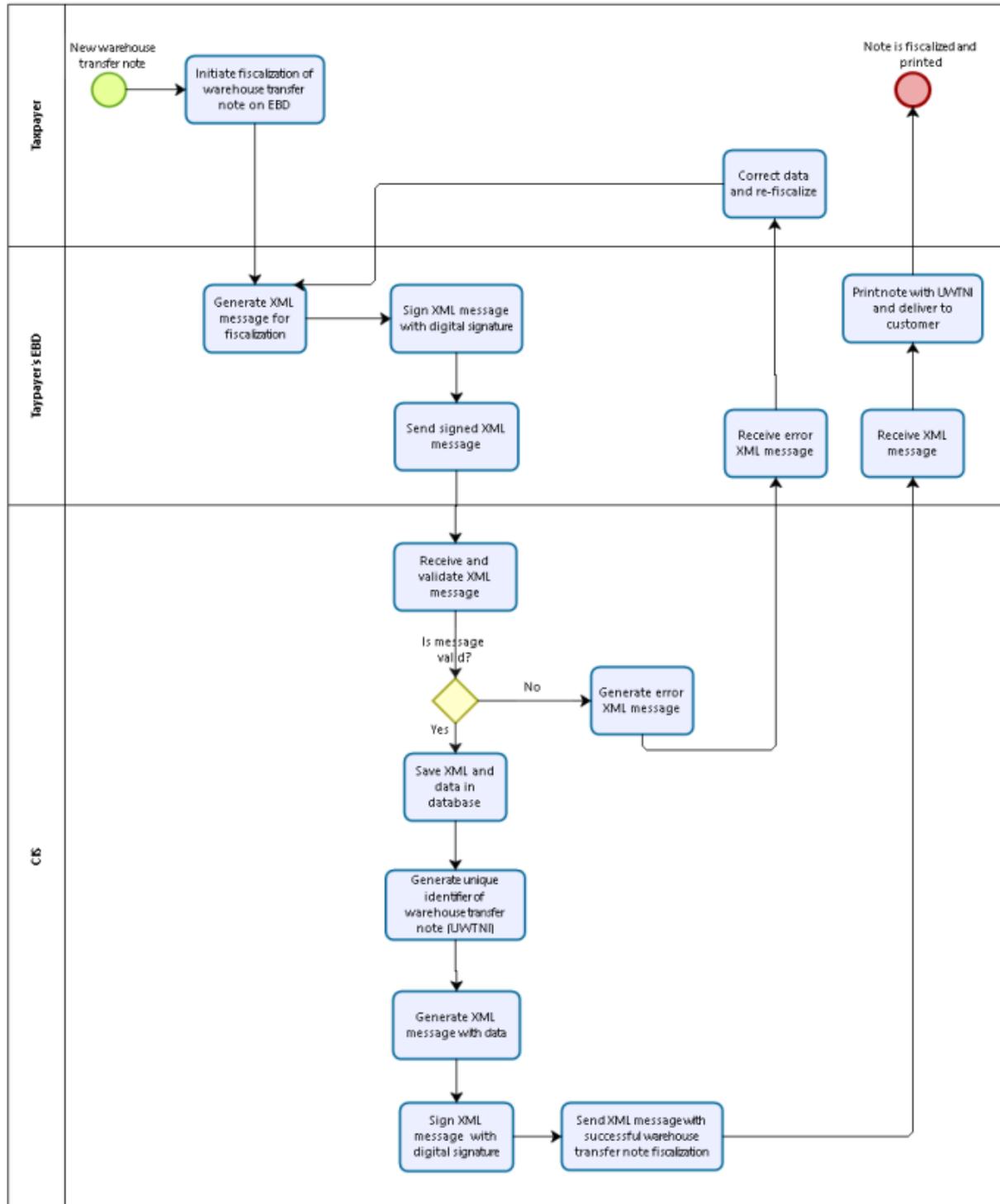
Diagram 7 - Fiscalization of warehouse transfer note

5.7   CREATING AND CHECKING THE QR CODE

To ensure easy verification of the fiscalized invoice a QR code must be printed on every issued invoice. QR code is printed both in case that invoice is successfully reported to the Tax Administration and fiscalized (invoice received UII), and in case that invoice cannot be fiscalized (lack of internet, unavailability of fiscalization service server etc.).

The QR code will be printed on paper for all cash invoices, while for electronic invoices the QR code must be attached to the electronic invoice file and must be printed on paper only in case of the delivery of goods where the printed QR code serves as a supporting transport document for the shipped goods.

For the details of how the QR code is being generated by ECD and verified by costumers please refer to the technical specification of the fiscalization service.

Citizen or tax inspector can scan the QR code on the invoice with the appropriate application on their smart phones or tablets and will be directed to validation page of CIS to confirm invoice fiscalization status.

Several outcomes are possible:

1. Invoice is recorded in the database – verification page will return original invoice elements of the invoice associated with this UII. Citizen/tax inspector can validate that content stored in the CIS database is the same as printed out on the invoice.
2. Invoice not found in the database, but invoice is issued in the last 48 hours – taxpayer has 48 hours timeframe to fiscalize the invoice. Although invoice is not found in the database this outcome is still not necessary a violation.
3. Invoice not found in the database and invoice is older than 48 hours – in case that issuer/taxpayer has approval for late fiscalization (working in the area with no internet connection), invoice can be rechecked in a month.
4. Invoice not found in the database and invoice is older than 48 hours – in case that invoice is not found and more than 48 hours has passed and the taxpayer has not an approval for late fiscalization, the citizen/tax inspector will receive the response that the invoice is not registered in the database and that they can report it to the Tax Administration using the same application so that this invoice can be submitted to a detailed analysis. After reporting, this invoice will be automatically send to the tax inspector in charge for field verification or to the tax investigation/tax audit department for further analysis. This invoice, i.e. the taxpayer is very probably in violation.
5. Invoice not valid – in case that ISC of the invoice is not formed appropriately, an error will be shown. This error points out that invoice is suspicious and can be analysed further like described in point 4.

5.8   VERIFICATION OF ISC ON ECD

For the purposes of tax investigation, each fiscalization software installed on ECD must be able to allow ISC recreation based on the initial ISC formation parameters.

This control activity can be executed by tax inspectors during investigation procedure when on the request of the tax inspector, operator must be able to recreate ISC on ECD (for example when based on the scanned QR code by a citizen, the invoice is not registered in the database, i.e. has not passed the fiscalization procedure, and the inspector has to check and prove if this reported invoice is really issued by the taxpayer stated on the invoice).

Each ECD software must have function screen that allows that parameters needed for formation of ISC be entered in the respective fields:

- o   NIPT of the taxpayer
- o   Date and time of issuing invoice
- o   Number of the invoice
- o   Code of business premise
- o   Code of the ECD
- o   Code of software
- o   Total invoice amount

Once this is entered, ECD software can create ISC using this parameters and taxpayer digital signature.

Generated ISC must be the same for the same input parameters. This can be used to verify ISC printed on individual invoice in the past.

So for example if the generated ISC is the same like the one reported by the citizen/buyer, the tax inspector can use it as a proof that the taxpayer has violated the Law because has not registered the invoice in the fiscalization system, and can immediately prescribe a misdemeanour punishment.

6 BUSINESS RULES

6.1 REGISTRATION PROCESS FOR ECD AND FISCALIZATION SOFTWARE FOR CASH_INVOICES

Code	Rule
	Each ECD must be registered individually
	When registering ECD it is necessary to register ECD software as well
	ECD registration can only be done once for each individual ECD
	After receiving the registration message for ECD, CIS automatically generates a unique and unrepeatable code for each ECD and stores data on ECD and ECD used software in the database
	After the successful registration and receipt of the response from the Tax Administration containing unique ECD code, the taxpayer is obliged to save this code in the software used by the ECD and use it for each invoice issuance.
	ECD code is a mandatory part of ISC that is generated with each invoice issuance and is mandatory information in number of the invoice for all cash invoices
	The ISC cannot be generated if the invoice does not contain the received ECD code
	ECD code will be visible to the taxpayer on his user account in central invoice platform
	If the business premise where the ECD is registered closes permanently, then the ECD must be deregistered. The deregistration can be done through the fiscalization service from the ECD directly or through the CIP. If the same ECD will be used in another business premise it has to be registered again as a new ECD and it will receive a new ECD code.

6.2 REGISTRATION PROCESS FOR FISCALIZATION SOFTWARE FOR NON-CASH_INVOICES AND WAREHOUSE TRANSFER NOTES

Code	Rule
	It is necessary to register any software supporting the fiscal service and issuing non-cash invoices / warehouse transfer note
	Registration is made at the first issuance of a non-cash invoice / warehouse transfer note in the XML message together with other mandatory invoice elements
	After successful registration, software information is stored in the Tax Administration database
	Whenever a non-cash invoice / warehouse transfer note is issued, the software code is mandatory element used for generation of the ISC or WTNISC and it is delivered through the fiscal service to the Tax Administration along with other elements of the non-cash invoice / warehouse transfer note during fiscalization process
	The Tax Administration's fiscal service for each fiscalized non-cash invoice / warehouse transfer note, among other elements, also checks the software code that the taxpayer uses (subsequent verification, not in real time) and any changes are recorded in the database

6.3 REGISTRATION OF ECD CASH DEPOSIT

Code	Rule
	A taxpayer is required to report a cash deposit of each ECD prior to the commencement of ECD operations each day
	The deposit notification procedure is done individually for each ECD in the business premises

Code	Rule
	The deposit notification is also required when the deposit is 0.00
	ECD can not start operating if no deposit is reported
	A taxpayer is required to report any cash entry and any cash withdrawal from ECD during the day.
	For business premises which works 0-24, the initial deposit shall be registered each day immediately after 00.00 (midnight)

6.4 FISCALIZATION OF CASH INVOICES/WAREHOUSE TRANSFER NOTES

Code	Rule
	All cash invoices/ warehouse transfer notes must be fiscalized
	Each cash invoice/ warehouse transfer note must have ISC and UII/ WTNISC and UWTNI
	All valid cash invoices must be printed at the time of issue, and UII, ISC and QR code together with other mandatory invoice elements must be printed, except in special cases defined by Law
	For warehouse transfer note just the QR code must be printed at the time of issue
	ECD Operator is a person authorized by a taxpayer to issue cash invoices/ warehouse transfer notes on ECD

6.5 FISCALIZATION OF NON-CASH INVOICES

Code	Rule
	All non-cash invoices must be fiscalized
	Each non-cash invoice must have an ISC and an UII
	For non-cash invoices that are issued for supply of goods with transport, the QR code of the invoice has to be printed and given to the carrier, which shall keep it until the destination of the goods.
	There is no ECD code data for non-cash invoice fiscalization
	Any taxpayer who issues non-cash invoice must have at least one registered business premise (the place where the business is registered). The registered business premise code is a required part of the ISC
	The operator's code is the identifier of the person authorized to issue an invoice for the taxpayer. In cases when non-cash invoices are issued by an outsourced accounting service company, operator code is the NIPT of that taxpayer authorized to issue invoices.

6.6 VALIDATION OF INVOICES BEFORE STORING THEM IN CIS INVOICE DATABASE

Code	Rule
	A message that has not been successfully validated will not be processed by the CIS or stored in the Tax Aadministration database.
	The message must comply with the XML schema of the invoice
	The taxpayer is obliged to obtain a digital application certificate from AKSHI, for the purpose of implementing the fiscalization process.
	The message should be properly signed with the application certificate.

Code	Rule
	NIPT of the taxpayer from the request message must be equal to NIPT from the taxpayer digital certificate.

6.7 VALIDATION OF RECEIVED INVOICES AFTER THEY ARE IN CIS DATABASE

Code	Rule
	Each received XML message is stored by the CIS. The reason for saving the message is the need to prove the credibility of the received XML message.

6.8 CORRECTIVE INVOICES

Code	Rule
	The corrective invoice can be issued in the period of storage of the invoice (5 years following the year in which the invoice was issued).
	First the invoice that should be corrected has to be fiscalized in the Tax Administration.
	In case the Internet connection has been terminated, the taxpayer can only issue the invoices with ISC. Once the Internet connection has been established, the invoice must first be fiscalized (get UII) and only then can the fiscalization of the corrective invoice be carried out.
	Each invoice that is issued in an offline mode and corrected in an offline mode, must be fiscalized (first fiscalization of the issued invoice is needed and then fiscalization of the corrective invoice can be done), unless they are fiscalized at the same time.
	Fiscalization of a corrective invoice if the initial invoice previously was not fiscalized, will be considered an error.
	It is not possible to delete the invoice issued, but just to issue a corrective invoice which must also be fiscalized and registered in the Tax Administration.

7   STRUCTURE OF XML MESSAGES

This section of the documentation will detail the XML message content with its attributes as well as the controls that will be implemented on individual attributes.

7.1 XML MESSAGE STRUCTURE FOR ECD REGISTRATION

MESSAGE HEADER

FIELD 1. "UUID"	**MESSAGE IDENTIFICATOR** *Message ID – UUID format*	Mandatory field
FIELD 2. "SendDateTime"	**DATE AND TIME OF SENDING XML MESSAGE** *This date indicates the date of sending an XML message to the Tax Administration.*	Mandatory field

MESSAGE CONTENT

FIELD 3. "IssuerNUIS"	**TAXPAYER NIPT**	Mandatory field
FIELD 4. "BusinUnitCode"	**BUSINESS PREMISE CODE**	Mandatory field
FIELD 5. "TCRIntID"	**ECD ORDINAL NUMBER (internal ID)**	Mandatory field
FIELD 6. "SoftCode"	**ECD SOFTWARE CODE**	Mandatory field
FIELD 7. "MaintainerCode"	**ECD SOFTWARE MAINTAINER CODE**	Mandatory field
FIELD 8. "ValidFrom"	**DATE FROM WHICH THE ECD WILL BE IN USE**	Mandatory field
FIELD 9. "ValidTo"	**DATE UNTIL WHICH THE ECD WILL BE USED.**	Optional field (it is mandatory only in case of ECD deregistration)
FIELD 10. "Type"	**ECD TYPE** *a) regular* *b) self-vending machine (automat)*	Mandatory field

7.2 STRUCTURE OF XML MESSAGES FOR CASH DEPOSIT REGISTRATION

MESSAGE HEADER

FIELD 1. "UUID"	*MESSAGE IDENTIFICATOR* *Message ID – UUID format*	Mandatory field
FIELD 2. "SendDateTime"	*DATE AND TIME OF SENDING XML MESSAGE* *This date indicates the date of sending an XML message to the Tax Administration.*	Mandatory field

MESSAGE CONTENT

FIELD 3. "CashAmt"	*CASH AMOUNT*	Mandatory field
FIELD 4. "Operation"	*OPERATION* • *INITIAL - Initial Deposit* • *IN - Cash in* • *OUT - Cash out* *Initial Deposit: Amount of cash deposit that the taxpayer has placed in the ECD at the beginning of each business day. The deposit is individually recorded for each ECD in the business premise. Taxpayers are obliged to carry out the registration of the cash deposit even in the case the deposit is 0.00 lek.* *Cash in/Cash out: Amount of cash added to the ECD during the business day, after the initial registration of cash deposit. It has to be individually recorded for each ECD in the business premise.*	
FIELD 5. "TCRCode"	*ECD CODE* *Code of the ECD for which deposit is being registered*	Mandatory field
FIELD 6. "IssuerNUIS"	*NIPT* *Taxpayer NIPT*	Mandatory field

7.3   MESSAGE FOR INVOICE FISCALIZATION

7.3.1   Message for fiscalization of CASH invoices with ECD

<div align="right">MESSAGE HEADER</div>

FIELD 1. "UUID"	**MESSAGE IDENTIFICATOR** *Message ID – UUID format*	Mandatory field
FIELD 2. "SendDateTime"	**DATE AND TIME OF SENDING XML MESSAGE** *This date indicates the date of sending an XML message to the Tax Administration.*	Mandatory field

<div align="right">MESSAGE CONTENT</div>

FIELD 3. "TypeOfInv"	**INVOICE TYPE** *The invoice type defines the invoice attribute, that is, whether it is a cash or non-cash invoice. This attribute will be used to distinguish the invoice in the taxpayer's book of sales and purchase. Possible values: a. Cash invoice - CASH b. Non - cash invoice – NONCASH*	Mandatory field
FIELD 4. "TypeOfSelfIss"	**SELF-INVOICING TYPE** This field must be filled with following defined values: *a) previous agreement between the parties b) purchase from domestic farmers c) purchase of services from abroad d) other.* *In case when the buyer issues an invoice instead of the seller, invoice must have a note: "self-invoicing" and buyer´s information is then mandatory because the buyer issues the invoice on behalf of the seller. There are several cases of self-invoicing: when there is a mutual agreement between the seller and the customer, when the seller is not obliged to issue invoices, when the taxpayer buys the services from the seller from abroad etc.*	Optional field
FIELD 5. "IsSimplifiedInv"	**IS SIMPLIFIED INVOICE** *The following values can be entered:* - *TRUE, if it is a simplified invoice* - *FALSE, if it is not a simplified invoice*	Mandatory field
FIELD 6. "Seller.IDType"	**SELLER'S ID NUMBER TYPE** *The following values can be entered:* • *NIPT/NUIS, or* • *ID (personal identification number).* *If the seller is not registered in the Republic of Albania, then one of the following type of identification number must be chosen:* • *PASS (passport number),* • *VAT (VAT number issued in the country of residence for foreign taxable person),* • *TAX (tax number issued in the country of*	Mandatory field

	residence for foreign taxpayers), • *SOC (social security number issued in the country of residence for foreign taxpayers).*	
FIELD 7. "Seller.IDNum"	**SELLER'S ID NUMBER** *Based on the type of Seller´s ID entered in field 6., the number of that ID shall be entered in this field.* *For person registered/resident in the Republic of Albania NIPT (for legal and natural person) or Personal Identification Number (for individuals) shall be entered. The seller is the taxpayer who issues the invoice, i.e. who supplies the goods or services.* *The following controls are required:* *- Is he registered in the register of taxpayers as a taxpayer - obliged to issue invoices (if he is not registered, he cannot issue invoice, unless this is a "self-invoice" and the invoice is issued by the buyer)* *- Is he registered in the register of passive taxpayers (if he is, he cannot issue an invoice until he changes his status)* *- Is he registered in the register of VAT payers (if he is not, he cannot issue a VAT invoice, unless it is a reverse charge).*	Mandatory field
FIELD 8. "Seller.Name"	**SELLER'S *NAME***	Mandatory field
FIELD 9. "Seller.Address"	**SELLER'S ADDRESS**	Mandatory field for foreigner
FIELD 10. "Seller.Town"	**SELLER'S CITY**	Mandatory field for foreigner
FIELD 11. "Seller.Country"	**SELLER'S COUNTRY**	Mandatory field for foreigner
FIELD 12. "DateTimeCreated"	***DATE AND TIME OF INVOICE ISSUANCE*** The date and time of the invoice issuance is a mandatory field consisting of two elements: a. Date of issue of invoice (DD/MM/YYYY) b. Time of invoice issuance (hour:minute:second) Date and time of invoice issuance are separated by the symbol T (time).	Mandatory field
FIELD 13. "InvNum"	***INVOICE NUMBER*** *Invoice number is a mandatory field for each invoice.* *Format of the invoice number is defined in Guideline to ensure how it must look like when printed.* *Data will be sent to the Tax Administration in XML to ensure easier processing, analysis and reporting.* *Invoice number will contain the following data:* A. *NUMERIC ORDINAL NUMBER OF INVOICE AND CALENDER YEAR* *Can contain only numbers 0-9, without leading 0.*	Mandatory field

	B. CALENDER YEAR (YYYY) **C. ECD CODE** Unique ECD CODE that is registered in CIS	

FIELD 14.
"IsIssuerInVAT"
	TAXPAYER STATUS
	Possible values:
	   1. *Taxpayer is registered for VAT – 1*
	   2. *TAXPAYER is not registered for VAT – 2*
		Mandatory field

FIELD 15.
"Buyer.IDType"
	BUYER'S ID NUMBER TYPE
	The following values can be entered:
	   • *NIPT/NUIS, or*
	   • *ID (personal identification number).*
	
	If the buyer is not registered in the Republic of Albania, then one of the following type of identification number must be chosen:
	   • *PASS (passport number),*
	   • *VAT (VAT number issued in the country of residence for foreign taxable person),*
	   • *TAX (tax number issued in the country of residence for foreign taxpayers),*
	SOC (social security number issued in the country of residence for foreign taxpayers).
		Optional field (Mandatory in B2B transactions and another specific situation)

FIELD 16.
"Buyer.IDNum"
	BUYER'S ID NUMBER
	Based on the type of Buyer´s ID entered in field 15., the number of that ID shall be entered in this field.
	
	For person registered/resident in the Republic of Albania NIPT (for legal and natural person) or Personal Identification Number (for individuals) shall be entered.
	
	This field is filled out if buyer is:
	   • *a taxpayer of profit tax or a taxpayer of simplified profit tax for small businesses or a taxpayer who is subject to VAT in accordance with special regulations, or*
	   • *a legal entity to whom goods or services are provided in the territory of the Republic of Albania for the purpose of carrying out his economic activity; or*
	   • *if personal property of a single value is sold above 500,000 ALL;*
	   • *or in other cases when the buyer asks for this data to be entered into the invoice, but there is no control in that case.*
	Also, this field is mandatory if the buyer issues the invoice instead of the seller.
	
	If this field is entered, beside in the book of sales of the seller, this invoice will also appear in the book of purchase of the buyer if the buyer is a taxpayer.
	
	If the buyer is an individual who requires invoice for recognition of the cost of the medication, no book of purchase will be created for him, but a special application will be created to register all
		Optional field (Mandatory in B2B transactions and another specific situation)

	the data on all invoices where he has appeared as a buyer and that information will be exchanged with the CIS system. *Also, data may be entered for a foreigner or diplomat who will request a VAT refund and this information will be exchanged with the CIS system as well.*	
FIELD 17. "Buyer.Name"	**NAME OF BUYER** *Full name of the buyer*	Mandatory field in case the field 16 is entered or in the case of export of goods; can also be filled if field 16 is empty.
FIELD 18. "Buyer.Address"	**BUYER'S ADDRESS** *Address of the buyer is entered here.* *In case this is a legal entity, address of the legal entity headquarters is entered here, and in the case of a natural person address of business premises is entered, or for individual, address of his residence.*	Mandatory field in case the field 16 is entered or in the case of export of goods; can also be filled if field 16 is empty.
FIELD 19 "Buyer.Town"	**BUYER'S CITY**	Mandatory field in case the field 16 is entered or in the case of export of goods; can also be filled if field 16 is empty.
FIELD 20. "Buyer.Country"	**BUYER'S STATE**	Mandatory field in case the field 16 is entered or in the case of export of goods; can also be filled if field 16 is empty.

FIELD 21.
"SameTaxes"
	TOTAL AMOUNT OF EVERY INVOICE UNIT PER A SINGLE VAT RATE
	This field can have more than one raw of records, since there is currently several different VAT rates. This field represents a combination of multiple fields:
	    a. Number of items at the same VAT rate
	    b. Tax base
	    c. Tax rate
	    d. Exempt from VAT
	    e. Amount of tax (VAT)
	
	  A. **Number of items**
	    calculates the total number of items at the same VAT rate and this sum is written in this field.
	  B. **Tax base**
	    Calculates the total amount of each individual tax base that will be taxed at the same VAT rate; entry by the following values:
	    a. tax base for the application of 0% rate
	    b. tax base for the application of 6% rate
	    c. tax base for the application of 10% rate
	    d. tax base for the application of 20% rate
	    e. tax base for applying VAT exemption
	  C. **Tax rate**
	    A VAT rate applied should be entered (0
		Mandatory field if the issuer of the invoice is a VAT payer, or self-invoicing applies and the seller is a VAT payer, or "reverse charge" is applied

	or 6 or 10 or 20) **D. Exempt from VAT** *Exemption from VAT according to Chapter VIII, Section 1 of the VAT law:* *1 - Exempted on the basis of Article 51 of the VAT law* *2 - Exempted on the basis of Articles 53 and 54 of the VAT law* **E. Amount of tax (VAT)** *The field is numeric with two decimal places. In this field is entered the absolute amount of VAT.*	

FIELD 22. "ConsTaxes"	**CONSUMPTION TAX – not currently in use**
	 This field represents a combination of multiple fields:
	     a. Number of items at the same tax rate
	     b. Tax base
	     c. Tax rate
	     d. Amount of tax
	
	 A. Number of items
	 calculates the total number of items at the same rate and this sum is written in this field.
	 B. Tax base
	 Calculates the total amount of each individual tax base that will be taxed at the same rate;
	 C. Tax rate
	 Tax rates list has to be made. There should be possible to edit this list or table by special access rules.
	 Tax Rates (Value List):
	 a. Rate 0% - 0.00
	 b. Rate II - 6.00
	 D. Amount of tax
	 The field is numeric with two decimal places. In this field is entered the absolute amount of tax.
		Optional field

FIELD 23. "TaxFreeAmt"	**AMOUNT OF SALE WITHOUT VAT** *The total amount of goods and services delivered when VAT is not charged (either because the taxpayer is not a taxpayer or there is an exemption other than that specified in field 21 under C. point e., neither in field 24 or 25* *Allowed amounts with a negative sign.*	Optional field
FIELD 24. "MarkUpAmt"	**AMOUNT RELATED TO SPECIAL PROCEDURE FOR MARGIN SHEME** *The total amount pertaining to the special margin sheme procedure in the invoice in decimal form (the taxable amount).* *The margin for used goods, works of art, collectibles or antiques.* *Allowed amounts with a negative sign.*	Optional field
FIELD 25. "GoodsExAmt"	**EXPORT OF GOODS** **No VAT on the invoice.** *The total amount of the value of the goods for exportation outside the Republic of Albania has to be written in this field.*	Optional field
FIELD 26. "Fees"	**FEES** *Fees are defined in this field. There may be multiple different types of fees in one invoice. Each fee is defined by two fields:* **A. TYPE OF FEE -** *Not a mandatory field. Labels*	Optional field

	are entered from the list of values **B. AMOUNT OF FEE** *- Obligatory field if field A is entered. The decimal amount of the fee in the country currency is entered.*	
FIELD 27. "TotPriceWoVAT"	**TOTAL AMOUNT WITHOUT VAT** The total net amount of the invoice should be entered, i.e. the total amount of all the tax bases without VAT. Control of the total sum of all bases according to the formula: Sum of all bases.	Mandatory field
FIELD 28. "TotVATAmt"	**TOTAL AMOUNT OF VAT** Enter the total amount of VAT at all rates. Control of the total amount of VAT according to the formula: sum of all amounts of VAT at a single rate = compare with the total amount of VAT shown in the invoice	Mandatory field if the issuer of the invoice is a VAT payer, or self-invoicing applies and the seller is a VAT payer, or "reverse charge" is applied
FIELD 29. "TotPrice"	**TOTAL AMOUNT WITH VAT** *Enter the total gross amount on the invoice that the buyer is obligated to pay.* *Control of sum of all bases and total amount of VAT at all rates.* *Check: if amount exceeds ALL 150,000, it can not be paid by cash.*	Mandatory field
FIELD 30. "PayMethods"	**PAYMENT METHOD** *For each invoice, it is mandatory to define the payment method. Payment types can be (list of values):* **Type (mandatory field):** • cash payments: o banknotes and coins - BANKNOTE o credit and debit card - CARD o check - CHECK o single-purpose voucher - SVOUCHER o seller's company cards - COMPANY • cashless payments: o transaction account - ACCOUNT o factoring - FACTORING o compensation - COMPENSATION o transfer of rights or debts - TRANSFER o waiver of debts - WAIVER o payment in kind (clearing) - KIND o other cashless payments – OTHER • payment will be done at check-out/the guest will pay for all orders based on a summary invoice - ORDER **Amount (Amt)** – optional field In the case of multiple payment methods for one invoice, for each method also the amount shall be entered.	Mandatory field

	Voucher number (Voucher) – mandatory field if the payment method is single or multipurpose voucher. The serial number of the voucher shall be: NIPT of the issuer/ordinal number of vouchers issued in one year. **Company Card number (CompCard)** - mandatory field if the payment method is seller's company cards.	
FIELD 31. "OperatorCode"	***OPERATOR'S CODE*** *Alphanumeric operator's code from the operators catalogue of the taxpayer.*	Mandatory field
FIELD 32. "BusinUnitCode"	***BUSINESS PREMISE´S CODE*** *Alphanumeric business premises code.*	Mandatory field
FIELD 33. "SoftCode"	***SOFTWARE CODE*** *The alphanumeric code of the software being used.*	Mandatory field
FIELD 34. "IIC"	***ISSUER'S SECURITY CODE*** *The security code of the issuer of the invoice (NSLF)* *The ISC (or NSLF) is an alphanumeric record that generates the taxpayer.* *The 32 alphanumeric code is written in the hexadecimal format that is printed on the invoice.* *It can contain digits (0-9) and letters (a-f).*	Mandatory field
FIELD 35. "IICSignature"	***ISC SIGNATURE*** *Signed issuer's invoice code concatenated parameters.*	Mandatory field
FIELD 36. "IsSubseqDeliv"	***RECORD OF AFTERWARDS INVOICE DELIVERY*** *The invoice is delivered afterwards, when it has been previously issued to a customer without an UII (termination of the Internet connection or complete termination of the ECD).* *The following values are possible:* - ***TRUE** – an invoice is delivered afterwards* - ***FALSE** - if that is not the case.*	Mandatory field
FIELD 37. "IsReverseCharge"	*„**REVERSE CHARGE**"* *Indicates that the VAT is obligatory to pay by the customer directly to the Tax Administration, not the seller. This is essential for the later grouping of invoices in the book of sales and purchase.* *The following values are possible:* • ***TRUE** - if this is the case of a "reverse charge"* • ***FALSE** – if this is not the case*	Mandatory field
FIELD 38. "IsBadDept"	*„**BAD DEBT**"* *If an invoice is declared as uncollectible, it must have a "bed debt" tag. This is a new invoice that is issued and decreases the total VAT payment obligation (in the book of sells that invoice has a negative sign, i.e. the negative amounts of the base and the VAT), and in the customer's book of purchase that invoice reduces the total amount of VAT that can be deducted (will also be expressed as a negative amount).The following values are possible:* • ***TRUE** - if the invoice is marked as "bad*	Mandatory field

	debt" and a reference to the original invoice has to be written (UII) • **FALSE** – *if this is not the case.*	
FIELD 39. **"SupplyDateOrPeriod"**	**"DATE OR PERIOD OF SUPPLY OF GOODS OR SERVICES"** *This date is entered only if the date/period of supply is different from the date when the invoice was issued. If it is issued a periodic invoice, then the period to which the invoice relate must be entered. Only dates from the same month can be entered (i.e. the starting and final dates must be from the same month).* *Data are entered in the form:* • *Starting date (DDMMYYYY)* • *Ending date (DDMMYYYY)* *If it is not a period but a single date in the month, then the starting and ending date will be the same.*	Optional field
FIELD 40. **"Currency.Code"**	**CURRENCY** *If the invoice is not expressed in the Albanian national currency (ALL), then in this field the currency in which the amount on the invoice is expressed has to be entered.* *Values from ISO 4217 specifications must be entered.* *One invoice can have only one foreign currency.*	Optional field
FIELD 41. **"Currency.ExRate"**	**EXCHANGE RATE** *If the invoice is not expressed in the Albanian national currency (ALL), then in this field the exchange rate applied to calculate the equivalent amount of the total amount expressed in currency different from ALL must be entered.* *The exchange rate shall be with 2 decimal numbers and should show the amount of LEK per unit of foreign currency. All the other amounts in the XML message in this case should be stated in the foreign currency in which the invoice is issued.*	Mandatory field if the currency field is entered
FIELD 42. **"PayDeadline"**	**PAYMENT DEADLINE** *Mandatory if the payment was not carried out at the moment when the invoice was issued.* *The last day by which the payment must be carried out has to be entered in this field.*	Optional field
FIELD 43. **"SumInvIICRefs"**	**SUMMARY INVOICE – INDIVIDUAL ISCs** *There are 2 cases:* 1. *When the supply of goods is paid with company card issued by the taxpayer that supplies the goods or by vouchers that were issued free of charge, and a recapitulative (summary) invoice is issued to the purchaser based on the individual supply invoices issued during the month (which should contain the data of the company card or voucher number), then this recapitulative invoice shall be issued until the last day of the month for all supplies in that month and in this circumstances only the recapitulative invoice shall be taken into account for tax purposes. This summary*	Mandatory field in case of Summary invoice

FIELD	FIELD NAME	RULES
FIELD 44.	**WAREHOUSE TRANSFER NOTE WTNISC** *The WTNISC shall be entered in cases when the warehouse transfer note must be issued together with the invoice, in specific business sector according to the Decision of Council of minister no. ???*	Optional field

invoice shall obligatorily have the reference to all ISC of each individual invoice for which this summary invoice is issued, that were issued during the same month.

2. *When the costumer pays for all services at once in the hotel, at check out, the seller will issue a summary invoice with the reference to each individual invoice issued during the stay in the hotel and shall have the reference to ISC of each individual invoice issued to the same guest during its stay in the hotel. The same process applies for taxpayers carrying out business activity as bar-cafe, restaurant, canteen where drinks and snacks are consumed, and the issuance of the invoice shall be done at the same moment as the supply of customer order, for each order made. For multiple orders by the same customer an individual invoice has to be issued for every order. If the customer will pay for all the orders for the same visit at the end, then the summary invoice will be issued with the reference to all invoice/order issued.*

(Note: the first row above is the header table; the narrative text belongs to FIELD preceding FIELD 44.)

UNIT MESSAGE
(mandatory also if the invoice is without VAT)

FIELD	FIELD NAME	RULES
FIELD 45. "I.N"	**UNIT DESCRIPTION** *In this field the name (description) of the unit of goods or services that is being sold is entered, in the same way that is described in the internal system of the taxpayer.*	Mandatory field
FIELD 46. "I.C"	**UNIT CODE** *A unit code (bar code or another manufacturer's tag) is entered, if applicable. This field is mandatory for specific goods/services according to the Guideline no ??? In case when the invoice is issued for the sells of a voucher, and in the "Unit description" filed it is stated "Voucher for…", then in this field the serial number of each voucher sold it is entered.*	Optional field
FIELD 47. "I.U"	**MEASURING UNIT**	Mandatory field
FIELD 48. "I.Q"	**QUANTITY**	Mandatory field
FIELD 49. "I.UP"	**UNIT PRICE EXCLUSIVE OF VAT**	Mandatory field
FIELD 50. "I.R"	**DISCOUNTS OR REBATES – IN PERCENTAGE**	Optional field
FIELD 51. "I.RR"	**THE DISCOUNT DECREASES THE TAXABLE BASE** • **TRUE** - *if the discount decreases the tax base for calculating the VAT*	Optional field

	• **FALSE** - *if this is not the case.*	
FIELD 52. "I.PB"	**TAX BASE** *Two-decimal numeric field. The amount (base) of the invoice item is entered without VAT. The following controls are required: Control of the TAX BASE amount according to the formula: a. If field 51 is 'TRUE' then the tax base is: (Quantity * Unit Price) - discount b. If field 51 is 'FALSE' then the tax base is: Quantity * Unit price*	Mandatory field
FIELD 53. "I.VR"	**TAX RATE** *A VAT rate applied should be entered:* • *Rate 0% - 0.00* • *Rate 6% - 6.00* • *Rate 10% - 10.00* • *Rate 20% - 20.00* *e. Exempt from VAT (Value List - Exemption from VAT according to Chapter VIII, Section 1 of the VAT Act)*	Mandatory field if the issuer of the invoice is a VAT payer, or self-invoicing applies and the seller is a VAT payer, or "reverse charge" is applied
FIELD 54. "I.EX"	**EXEMPT FROM VAT** *Value List - Exemption from VAT according to Chapter VIII, Section 1 of the VAT Act: 1 - Exempted on the basis of Article 51 of the VAT law 2 - Exempted on the basis of Articles 53 and 54 of the VAT law*	Optional field
FIELD 55. "I.VA"	**VAT** *Numeric field with two decimal places. The following controls are required: Control of VAT calculation according to the formula: Tax base * Tax rate Compare the result with the amount of VAT on the invoice*	Mandatory field if the issuer of the invoice is a VAT payer, or self-invoicing applies and the seller is a VAT payer, or "reverse charge" is applied
FIELD 56. "I.PA"	**TOTAL UNIT PRICE WITH VAT** *The following controls are required: Control of the total VAT amount under the formula: a. If field 51 is 'TRUE' then the total unit (Item) amount = Tax base + VAT b. If field 51 is 'FALSE' then the total unit (item) amount= (Tax base - discount) + VAT*	Mandatory field

For simplified invoices field 14 is not a mandatory field.

In cases of currency exchange activities, the following rules applies:

- the amount of Lek exchanged is entered in the field 21 under point B letter "e":
  - for foreign currency purchase, in this field the amount of Lek is entered according to the exchange rate applied, with the sign "-" in front of the amount of money,
  - for foreign currency sales transactions, in this field is entered the amount of cash in Lek received from the client. In that case there is no need to state the "+" sign in front of the amount,

- in field 26 it is entered the type of fee: commission, and the value: the amount of commission charged on the invoice for exchange currency activities,
- in the field 30 for the payment method it should be stated: banknotes,
- in field 40 the foreign currency that is being exchanged has to be entered (both for purchase and sales activities),
- in field 41 the exchange rate used for the calculation of the equivalent amount in lek of the foreign currency stated in field 40 has to be entered,
- in field 45 should be stated:
  - foreign currency purchase, or
  - foreign currency sales,
- In field 46 the code of foreign currency exchanged should be entered according to ISO 4217 specification,
- in field 48 the amount of foreign currency exchanged is entered,
- field 49 to 56 doesn't have to be filled in.

7.3.2 Message on Fiscalization of NON-CASH invoices

<div align="right">MESSAGE HEADER</div>

FIELD	FIELD NAME	RULES
FIELD 1. "UUID"	MESSAGE IDENTIFICATOR	The same as for the cash transaction
FIELD 2. "SendDateTime"	DATE AND TIME OF SENDING XML MESSAGE	The same as for the cash transaction

<div align="right">MESSAGE CONTENT</div>

FIELD	FIELD NAME	RULES
FIELD 3. "TypeOfInv"	INVOICE TYPE	The same as for the cash transaction
FIELD 4. "TypeOfSelfIss"	SELF-INVOICING TYPE	The same as for the cash transaction
FIELD 5. "IsSimplifiedInv"	IS SIMPLIFIED INVOICE	The same as for the cash transaction
FIELD 6. "Seller.IDType"	SELLER'S ID NUMBER TYPE	The same as for the cash transaction
FIELD 7. "Seller.IDNum"	SELLER'S ID NUMBER	The same as for the cash transaction
FIELD 8. "Seller.Name"	SELLER'S NAME	The same as for the cash transaction
FIELD 9. "Seller.Address"	SELLER'S ADDRESS	The same as for the cash transaction
FIELD 10. "Seller.Town"	SELLER'S CITY	The same as for the cash transaction
FIELD 11. "Seller.Country"	SELLER'S COUNTRY	The same as for the cash transaction
FIELD 12. "DateTimeCreated"	DATE AND TIME OF INVOICE ISSUANCE	The same as for the cash transaction
FIELD 13. "InvNum"	INVOICE NUMBER The invoice number is the Mandatory field on each invoice. The data will be submitted to the Tax Administration separately in XML for later easier manipulation in reports and analyses. The invoice number for non-cash invoices consists of the following data: NUMERIIC ORDINAL NUMBER OF THE INVOICE AND CALENDAR YEAR Can only contain digits 0-9. No leading zeroes are allowed. The year in which the invoice was created is submitted	DIFFERENCE IN RELATION TO CASH TRANSACTIONS
FIELD 14. "IsIssuerInVAT"	TAXPAYER STATUS	The same as for the cash transaction
FIELD 15. "Buyer.IDType"	BUYER'S ID NUMBER TYPE	The same as for the cash transaction
FIELD 16. "Buyer.IDNum"	BUYER'S ID NUMBER	The same as for the cash transaction
FIELD 17. "Buyer.Name"	NAME OF BUYER	The same as for the cash transaction

FIELD 18. "Buyer.Address"	BUYER'S ADDRESS	The same as for the cash transaction
FIELD 19. "Buyer.Town"	BUYERS CITY	The same as for the cash transaction
FIELD 20. "Buyer.Country"	BUYERS STATE	The same as for the cash transaction
FIELD 21. "SameTaxes"	TOTAL AMOUNT OF EVERY INVOICE UNIT PER A SINGLE VATE RATE	The same as for the cash transaction
FIELD 22. "ConsTaxes"	TOTAL AMOUNT OF EVERY INVOICE UNIT PER A SINGLE VATE RATE – not currently in use	The same as for the cash transaction
FIELD 23. "TaxFreeAmt"	AMOUNT OF SALE WITHOUT VAT	The same as for the cash transaction
FIELD 24. "MarkUpAmt"	AMOUNT RELATED TO SPECIAL PROCEDURE FOR MARGIN SHEME	The same as for the cash transaction
FIELD 25. "GoodsExAmt"	EXPORT OF GOODS	The same as for the cash transaction
FIELD 26. "Fees"	FEES	The same as for the cash transaction
FIELD 27. "TotPriceWoVAT"	TOTAL AMOUNT WITHOUT VAT	The same as for the cash transaction
FIELD 28. "TotVATAmt"	TOTAL AMOUNT OF VAT	The same as for the cash transaction
FIELD 29. "TotPrice"	TOTAL AMOUNT WITH VAT	The same as for the cash transaction
FIELD 30. "PayMethods"	PAYMENT METHOD	The same as for the cash transaction
FIELD 31. "OperatorCode"	OPERATOR'S CODE	The same as for the cash transaction
FIELD 32. "BusinUnitCode"	BUSINESS PREMISES CODE	The same as for the cash transaction
FIELD 33. "SoftCode"	SOFTWARE CODE	The same as for the cash transaction
FIELD 34. "IIC"	ISSUER'S SECURITY CODE	The same as for the cash transaction
FIELD 35. "IICSignature"	ISC SIGNATURE	The same as for the cash transaction
FIELD 36. "IsSubseqDeliv"	RECORD OF AFTERWARDS INVOICE DELIVERY	The same as for the cash transaction
FIELD 37. "IsReverseCharge"	„REVERSE CHARGE"	The same as for the cash transaction
FIELD 38. "IsBadDept"	„BAD DEBT"	The same as for the cash transaction
FIELD 39. "SupplyDateOrPeriod"	DATE OR PERIOD OF SUPPLY OF GOODS OR SERVICES	The same as for the cash transaction
FIELD 40. "Currency.Code"	CURRENCY	The same as for the cash transaction
FIELD 41.	EXCHANGE RATE	The same as for the

FIELD	FIELD NAME	RULES
"Currency.ExRate"		cash transaction
FIELD 42. "PayDeadline"	*PAYMENT DEADLINE* *In case of advance payments, the date when the payment was received shall be entered in this field.*	Mandatory field
FIELD 43. "SumInvICCRefs"	*SUMMARY INVOICE – INDIVIDUAL ISCs*	The same as for the cash transaction
FIELD 44.	*WAREHOUSE TRANSFER NOTE WTNISC*	The same as for the cash transaction

<p align="right">UNIT MESSAGE</p>

FIELD	FIELD NAME	RULES
FIELD 45. "I.N"	*UNIT DESCRIPTION*	The same as for the cash transaction
FIELD 46. "I.C"	*UNIT CODE*	The same as for the cash transaction
FIELD 47. "I.U"	*MEASURING UNIT*	The same as for the cash transaction
FIELD 48. "I.Q"	*QUANTITY*	The same as for the cash transaction
FIELD 49. "I.UP"	*UNIT PRICE EXCLUSIVE OF VAT*	The same as for the cash transaction
FIELD 50. "I.R"	*DISCOUNTS OR REBATES – IN PERCENTAGE*	The same as for the cash transaction
FIELD 51. "I.RR"	*THE DISCOUNT DECREASES THE TAXABLE BASE*	The same as for the cash transaction
FIELD 52. "I.PB"	*TAX BASE*	The same as for the cash transaction
FIELD 53. "I.VR"	*TAX RATE*	The same as for the cash transaction
FIELD 54. "I.EX"	*EXEMPT FROM VAT*	The same as for the cash transaction
FIELD 55. "I.VA"	*VAT*	The same as for the cash transaction
FIELD 56. "I.PA"	*TOTAL UNIT PRICE WITH VAT*	The same as for the cash transaction

7.4 MESSAGE FOR FISCALIZATION OF CORRECTIVE INVOICES

<p style="text-align:right"><strong style="color:red">MESSAGE HEADER</p>

FIELD 1. "UUID"	**MESSAGE IDENTIFICATOR** *Message ID – UUID format*	Mandatory field
FIELD 2. "SendDateTime"	**DATE AND TIME OF SENDING XML MESSAGE** *This date indicates the date of sending an XML message to the Tax Administration.*	Mandatory field

<p style="text-align:right"><strong style="color:red">MESSAGE CONTENT</p>

FIELD 3. "CorrectiveInv.IICRef"	**ISC REFERENCE ON THE INITIAL INVOICE** *In this field the ISC of invoice that is being corrected is entered.* *Control:* Does an invoice with those ISC exist in the database?	Mandatory field	
FIELD 4. "CorrectiveInv.Type"	**TYPE OF CORRECTIVE INVOICE:** - **corrective invoice** - **debit note** - **credit note**	Mandatory field	

+ all other field as described in previous points depending of the type of the initial invoice (cash invoice or non-cash invoice)

7.5 THE MESSAGE FOR FISCALIZATION OF WAREHOUSE TRANSFER NOTES

<p align="right" style="color:red">MESSAGE HEADER</p>

FIELD 1. "UUID"	**MESSAGE IDENTIFICATOR** *Message ID – UUID format*	Mandatory field
FIELD 2. "SendDateTime"	**DATE AND TIME OF SENDING XML MESSAGE** *This date indicates the date of sending an XML message to the Tax Administration.*	Mandatory field

<p align="right" style="color:red">MESSAGE CONTENT</p>

FIELD	FIELD NAME	RULES	
		WTN	WTN-sales
FIELD 3. "Type"	**TYPE OF WAREHOUSE TRANSFER NOTE** Possible data: 1. WTN - NOT CHANGING OWNERSHIP 2. WTN - SALES	Mandatory field	Mandatory field
FIELD 4. "GroupOfGoods"	**GROUP OF GOODS** Possible data: 1. Fuel 2. Alcohol 3. Cigarettes 4. Others	Mandatory field	Mandatory field
FIELD 5. "Transaction"	**THE TRANSACTION´S TYPE** Possible data: 1. regular sales; 2. examination (for example when the fuel is taken from the fuel pump-manifold for examination and calibration); 3. transfer of goods (when there is no transfer of ownership); 4. door to door sales	Mandatory field	Mandatory field
FIELD 6. "IssueDateTime"	**DATE OF ISSUE** Date, hour and minute when the WTN was created	Mandatory field	Mandatory field
FIELD 7. "OperatorCode"	**OPERATOR´S CODE** *Alphanumeric code generated by the Tax Administration*	Mandatory field	Mandatory field
FIELD 8. "BusinUnitCode"	**BUSINESS PREMISES CODE** *Alphanumeric business premises code.*	Mandatory field	Mandatory field
FIELD 9. "WTNOrdNum" "WTNNum"	**WAREHOUSE TRANSFER NOTE NUMBER**	Mandatory field	Mandatory field

	The warehouse transfer note number is the Mandatory field on each warehouse transfer note. The guidelines will show how the warehouse transfer note number should be printed. The data will be submitted to the Tax Administration separately in XML for later easier manipulation in reports and analyses. *The warehouse transfer note number consists of the following data:* **NUMERIC ORDINAL NUMBER OF THE WAREHOUSE TRANSFER NOTE AND CALENDAR YEAR** Can only contain digits 0-9. No leading zeroes are allowed.		
FIELD 10. "FuelPumpNum"	***NUMBER OF FUEL PUMP-MANIFOLD** (numrin i dispenserit)*	Mandatory field for petrol sector	Mandatory field for petrol sector
FIELD 11. "TotPriceWoVAT"	***TOTAL VALUE OF THE GOODS (WITHOUT VAT)***	Optional field	Mandatory field
FIELD 12. "TotVATAmt"	***TOTAL VAT***	Optional field	Mandatory field
FIELD 13. "TotPrice"	***TOTAL VALUE WITH VAT***	Optional field	Mandatory field
FIELD 14. "Issuer.NUIS"	***TAXPAYER'S NIPT (ISSUER OF WTN)*** *The NIPT of the taxpayer issuing the warehouse transfer note.* *The following controls are required:* *- whether it is registered in the register of passive taxpayers (if it is, it can not issue a warehouse transfer note until it changes its status)*	Mandatory field	Mandatory field
FIELD 15. "Issuer.Name"	***TAXPAYER'S NAME (ISSUER OF WTN)***	Mandatory field	Mandatory field
FIELD 16. "Issuer.Address"	***TAXPAYER'S ADRESS (ISSUER OF WTN)*** ***Street and town***	Mandatory field	Mandatory field
FIELD 17. "Buyer.NUIS"	***TAXPAYER'S NIPT (BUYER OF GOODS)*** *The NIPT of the taxpayer issuing the warehouse transfer note.* *The following controls are required:* *- whether it is registered in the register of passive taxpayers (if it is, it can not issue a warehouse transfer note until it changes its status)*	-	Mandatory field
FIELD 18. "Buyer.Name"	***TAXPAYER'S NAME (BUYER OF GOODS)***	-	Mandatory field
FIELD 19. "Buyer.Address"	***TAXPAYER'S ADRESS (BUYER OF GOODS)*** ***Street and town***	-	Mandatory field
FIELD 20. "VehOwnership"	***VEHICLE OWNERSHIP*** *Possible data:* *1. Vehicle owned* *2. Third party vehicle* *If the "Third party vehicle" is selected, the transport company information must be entered (in fields 21-24)*	Mandatory field	Mandatory field
FIELD 21. "VehPlates"	***PLATES NUMBER OF THE VEHICLE WHICH WILL TRANSPORT THE GOODS*** Vehicle registration number	Mandatory field	Mandatory field

FIELD 22. "Carrier.IDType" "Carrier.IDNum"	**UNIQUE IDENTIFICATION NUMBER OF THE CARRIER** *NIPT or personal identification number*	Optional field	Optional field
FIELD 23. "Carrier.Name"	**NAME OF THE CARRIER**	Optional field	Optional field
FIELD 24. "Carrier.Address"	**ADDRESS OF THE CARRIER**	Optional field	Optional field
FIELD 25. "StartAddress"	**ADRESS OF THE STARTING POINT OF THE DEPARTURE OF GOODS** Street address where the goods are kept and taken for transportation	Mandatory field	Mandatory field
FIELD 26. "StartCity"	**CITY OF THE STARTING POINT OF THE DEPARTURE OF GOODS** City where the goods are kept and taken for transportation	Mandatory field	Mandatory field
FIELD 27. "StartDateTime"	***DEPARTURE DATE AND TIME*** *The date and time of transport is being entered, i.e. when the goods are taken over from the warehouse.*	Mandatory field	Mandatory field
FIELD 28. "StartPoint"	**TYPE OF DEPARTURE POINT** Possible data: 1. Warehouse 2. Exhibition 3. Store 4. Point of sale 5. Another person's warehouse 6. Customs warehouse 7. Other	Mandatory field	Mandatory field
FIELD 29. "DestinAddress"	**ADRESS OF THE DESTINATION OF GOODS**	Mandatory field	Mandatory field
FIELD 30. "DestinCity"	**CITY OF DESTINATION**	Mandatory field	Mandatory field
FIELD 31. "DestinDateTime"	***EXPECTED ARRIVAL DATE ON THE DESTINATION*** Expected date when the goods should arrive to its destination	Mandatory field	Mandatory field
FIELD 32. "DestinPoint"	***TYPE OF DESTINATION POINT*** Possible data: 1. Warehouse 2. Exhibition 3. Store *4.* Point of sale *5.* Other	Mandatory field	Mandatory field
FIELD 33. "IsGoodsFlammable"	**IS GOODS FLAMMABLE** *Possible value:* - *yes – Y* - *no - N*	Mandatory field	Mandatory field
FIELD 34. "IsEscortRequired"	**ESCORT REQUIRED DURING TRANSPORT** *Possible value:* - *yes – Y* - *no - N*	Mandatory field	Mandatory field
FIELD 35. "PackType"	***TYPE OF PACKAGING***	Optional field	Optional field

FIELD 36. "PackNum"	NUMBER OF PACKS	Optional field	Optional field
FIELD 37. "ItemsNum"	NUMBER OF ITEMS OF GOODS	Optional field	Optional field
FIELD 38. "SoftCode"	**SOFTWARE CODE** *The alphanumeric code of the software being used.*	Mandatory field	Mandatory field
FIELD 39. "WTNIC" "WTNICSignature"	**WAREHOUSE TRANSFER NOTE ISSUER SECURITY CODE (**WTNISC) *The* WTNISC *is an alphanumeric record that generates the taxpayer.* WTNISC *is created by merging the following data:* *1. Taxpayer's NIPT,* *2. Date and time of issuance,* *3. Warehouse transfer note number,* *4. Business premises code,* *5. The software code that is being used* *The 32 digit number is written in the hexadecimal format.* *It can contain digits (0-9) and letters (a-f).*	Mandatory field	Mandatory field
FIELD 40. "IsAfterDel"	**RECORD OF AFTERWARDS WAREHOUSE TRANSFER NOTE DELIVERY** *The warehouse transfer note is delivered afterwards, when it has been previously issued without a UWTNI (termination of the Internet connection or complete termination of the electronic device).* *The following values are possible:* - **TRUE** *– the note is delivered afterwards* - **FALSE** *- if that is not the case.*	Mandatory field	Mandatory field

<div align="right">UNIT MESSAGE</div>

FIELD	*FIELD NAME*	RULES
FIELD 41. "I.N"	**UNIT DESCRIPTION** *In the field, enter the name of the item from the warehouse transfer note as described in the internal system of the taxpayer*	Mandatory field
FIELD 42. "I.C"	**UNIT CODE** *A unit code (bar code or another manufacturer's tag) is entered, if applicable*	Optional field
FIELD 43 "I.U"	**MEASURING UNIT**	Mandatory field
FIELD 44. "I.Q"	**QUANTITY**	Mandatory field
FIELD 45. "I.PB"	**VALUE OF THE GOOD WITHOUT VAT** Unit price x guantity	Optional field
FIELD 46. "I.VR"	**VAT**	Optional field
FIELD 47. "I.PA"	**TOTAL VALUE OF THE GOOD WITH VAT**	Optional field

8 VALUE LISTS RELATING TO FISCAL SERVICE

Value lists related to fiscal service are, by their content, the lists used to create XML messages. The value lists will be an integral part of the cash and non-cash invoice fiscalization component. All list of values will be published in the technical specification of fiscal service.

The value lists will serve for business controls that will be performed at the level of the received XML message of the taxpayer in the cash and non-cash fiscalization system. For each item in the list of values, the following data must be defined:

1.   Name of the value
2.   Value tag
3.   Value note
4.   Date from when the value is valid
5.   Date until the value is valid

When checking the values in an XML message, if the system detects an error, it will return the error message:

1.   Value in field X does not exist in the value list
2.   Value in field X is invalid

For a list of "payment methods" the minimum and maximum amount of payment per payment type need to be parametrized.

The following list of values will be defined:

FIELD	NAME OF THE LIST OF VALUES	LIST OF VALUES	
		Tag	Name of the value
3.	INVOICE TYPE	CASH	Cash invoice
		NONCASH	Non-cash invoice
14.	Status of taxpayer - whether a taxpayer is in a VAT system or not	True	taxpayer is in a VAT system
		False	taxpayer is not in a VAT system
21./54.	VAT exemption	1	Exempted on the basis of Article 51 of the VAT Act
		2	Exempted on the basis of Article 53 and 54 of the VAT Act
26.	Fees	COMMISSION	Commission for currency exchange activities
		PACK	Packaging fee
		BOTTLE	Fee for the return of glass bottles
		OTHER	Other kind of fees
30.	Payment method	NOTE	Banknotes
		CARD	Cards

		CHECK	Check
		TRANSACTION	Transactional account
		OTHER	Others
		SVOUCHER	Single-purpose voucher
		COMPANY	Sellers company card
		FACTORING	Factoring
		COMPENSATION	Compensation
		TRANSFER	Transfer of rights or debts
		WAIVER	Waiver of debts
		KIND	payment in kind (clearing)
		ORDER	Payment is not done, will be done by check-out
4.	*Self-invoicing type*	AGREEMENT	*The previous agreement between the parties*
		DOMESTIC	*Purchase from domestic farmers*
		ABROAD	*Buying services from abroad*
		OTHER	*Others*

9 XML MESSAGE CHECK FROM THE TAX ADMINISTRATION

Checks for all received messages can be divided into two categories:

1. Checks that are mandatory and that are made after receiving an XML message, and before saving the message to the database (real-time checking)

2. Checks performed after the first real-time check has passed and after the message is stored in the database.

9.1   REAL-TIME CHECKING

After receipt of any XML message received by the Tax Administration Information System, the following checks will be carried out:

1. **Digital signature verification** - means the following checks:

    a. Is the certificate issued by AKSHI
    b. Is the digital signature correct
    c. Is the sellers NIPT from the message equal to NIPT from the certificate

2. Checking the XML message in relation to the prescribed XML schema - The message must be in accordance with the publicly available XML schema for each type of XML message,

3. Business Control - Controls the issuer status in relation to the record from taxpayer's register and whether VAT is included in the invoice, under condition that these controls does not significantly impaired the systems performance. These business controls do not apply to the verification of the message of the warehouse transfer note issued.

Business process of control of the message received:

    a. The taxpayer prepares a request message that contains the invoice/warehouse transfer note data, digitally signs it and sends it to the Tax Administration through a fiscal service.

    b. The system checks the size of the received message. It must not be bigger than 150kB.

    c. The system receives the message and validates it by the scheme, i.e. verifies whether the taxpayer has in the request message filled out all the required elements from the scheme.

    d. The system verifies whether the application certificate of the taxpayer has been issued by AKSHI.

    e. The system verifies whether the application certificate of the taxpayer is valid.

    f. The system checks the correctness of the digital signature.

    g. The system compares NIPT from the message with the NIPT from the certificate.

    h. If the issuer of the invoice is not a VAT payer and in 37 it has the tag: "FALSE", the system will verify that there is no VAT stated on the invoice. If it is, the invoice will not pass the validation.

    i. Maximum total payment amount in cash. It is necessary to check the maximum total amount of the invoice in relation to the maximum amount that can be paid in cash according to the Law (banknotes and coins). It is currently stipulated that if the buyer and seller are taxpayers then cash payments, i.e. payments with banknotes and coins per single invoice may not be more than 150,000 lek. This means that it is necessary to compare the total amount in the invoice from field 28 and payment method from field 30 if the NIPT of the buyer and the NIPT of the seller are stated in the invoice. If the amount is greater than 150,000 leks and the payment method is banknotes, then the invoice will not pass the validation.

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Check Position of the Signature → Check Issuer of the Certificate → Check If Signature is Valid → Check XML Message per XSD Schema → Compare NUIS from XML Message with NUIS from Digital Signature → Save Message in Database → Creation of FIC and XML Response

Position Correct? — Yes
Certificate Valid? — Yes
Signature Valid? — Yes
XML Message Accrding to the XSD? — Yes
NUIS Identical? — Yes
No
No
No

Creation of Error Message and sending Error Message back to the

Signing of the XML Response

Send Response

TCR

Message Sent?
Yes
No

Send Message to Fiscalisation Service

New Purchase on TCR → Generate Fiscalisation XML Message → Sign XML Message

Display Error Message on TCR

Print Receipt on TCR

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9.2 CONTROLS AFTER SAVING THE XML MESSAGE INTO THE DATABASE

Once the received XML message is verified and validated, it is stored in the database and a set of business checks is initiated. The conduct of business checks does not take place in real time and is independent of the process of generating the UII, i.e. creating a response to the message.

The procedure of the business control is the following:

NAME OF THE VALUE LIST	CONTROL DESCRIPTION
DATE AND TIME OF INVOICE/WAREHOUSE TRANSFER NOTE ISSUANCE	a. Checking the formal correctness of the date b. Control of time deviations from the permitted time interval e.g. +/- 6 hours from the time the invoice/ warehouse transfer note was fiscalized. The control should be parameterized in order to easily change the allowed interval.
INVOICE/ WAREHOUSE TRANSFER NOTE NUMBER	Invoice number: a. Do not allow a value of 0. b. Verify the numerical accuracy of the invoice/warehouse transfer note. c. Verify if it is fiscalized the invoice/ warehouse transfer note with the same number twice for the same taxpayer. d. Verify with the user whether the allowed length of this field can be reduced with respect to the maximum expected length of the invoice/warehouse transfer note number of one payer in the calendar year in one business space.

In addition to this, numerical control will be performed at this stage as well:

a. calculation of the amount by item (if these fields are filled)

FIELD	NAME OF THE VALUE LIST	CONTROL DESCRIPTION
52.	Control of the amount of the tax base	The amount of the tax base is controlled based on the fact if the discount is reducing the tax base or not.
55.	VAT	*Control of VAT calculation according to the formula:* *Tax base * Tax rate.* *Compare the result with the amount of VAT shown in the invoice*
56.	Total unit amount with VAT	*Control the total amount with VAT for every item according to the formula:* *a. If field 51 is 'TRUE' then the Total Item Amount = Tax base from field 52 + VAT from field 55.* *b. If field 51 is 'FALSE' then the total amount of item: (Tax base from field 52 - (Rabat rate from field 50 * Tax base from field 52)) + VAT* *Compare the result to the total amount shown in the invoice.*

b. total amount

The following controls are required (if these fields are filled):

FIELD	NAME OF THE VALUE LIST	CONTROL DESCRIPTION
21.	Total amount of all items at a particular rate	*Control is performed for each line of records if more tax bases are shown on the invoice items.* *Controlled:* *a. Total number of items at the same VAT rate* *b. The total amount of all tax bases in field 52 for each item at the same rate* *c. The total amount of VAT is shown for each item in field 55 at the same VAT rate* *Compare the result to the total amount shown in the invoice.*
27.	Total amount without VAT	*Control of the total sum of all bases according to the formula:* *Sum of all bases in field 21 + amount from field 23 + amount from field 24 + amount from field 25.* *Compare the result to the total amount shown in the invoice.*
28.	Total VAT	*Control of the total amount of VAT according to the formula:* *Total VAT amount for all bases in field 21 at all VAT rates and all items.* *Compare the result to the total amount shown in the invoice.*
29.	Total amount on the invoice	*Control the total amount in the invoice in field 29 according to the formula:* *Total amount from field 27 + total amount from field 28 + total amount of fee from field 26.* *Compare the result to the total amount shown in the invoice.* *Introduce tolerance +/- 0.01.*

After these controls, the procedure is as follows:
a. The system performs other formal and logical control over the data, i.e. verifies whether all required fields are filled.
b. The system saves the original message with digital signature, invoice information from the request, and the previously generated UII and timestamp.
c. In case of an error, the system prepares a response message, describes the error, digitally signs it and sends it to the taxpayer on the CIP.
d. The taxpayer is obliged to correct these errors in the invoice prior to the conclusion of the book of sales and purchase for the previous month and, depending on the error, issue a corrective invoice, carry out the fiscalization process and send the corrected invoice to the buyer.

10 LIST OF ERRORS

Based on the controls described in previous chapter 9, the Tax Administration information system verifies if all the pre-determined requirements are fulfilled. If during the verification procedures an irregularity is encountered, the system will send to the taxpayer error description as specified in the technical specification of fiscalization service.

If one or more errors during real time verification occurred, the UII will not be generated and the invoice will not be stored in the Tax Administration database. That means that the fiscalization procedure has not been carried out and the taxpayer has to correct the irregularities and repeat the fiscalization procedure in order to carry out successfully the

fiscalization procedure and to be in line with the Law obligations. The ISC and the invoice number shall remain the same as for the first attempt to carry on the fiscalization procedure.

For warehouse transfer note the same procedure applies. So, if one or more errors occurred during verification procedure, the UWTNI will not be generated and the note will not be stored in the Tax Administration database. That means that the fiscalization procedure has not been carried out and the taxpayer has to correct the irregularities and repeat the fiscalization procedure in order to carry out successfully the fiscalization procedure and to be in line with the Law obligations. The WTNISC and the warehouse transfer note number shall remain the same as for the first attempt to carry on the fiscalization procedure.

10.1 ERROR DESCRIPTION FOR BACK-UP VERIFICATION PROCEDURE

In the course of the fiscalization procedure of invoice issued and the back-up verification procedure described in the section 9.2. of this Specification, the Tax Administration information system may provide error messages as specified in the technical specification.

If one or more errors occurred during verification procedure, since the verification is in beck-up period, and not in real time, this means that the UII has already been generated, the fiscalization procedure has been carried out and the invoice is stored in the Tax Administration database. However, the taxpayer has to correct the irregularities and issue a corrective invoice if necessary and fiscalize it in order to have correct data stored and to be in line with the Law.

For warehouse transfer note the error´s list applies accordingly. If one or more of the errors occurred during verification procedure, since the verification is in beck-up period, and not in real time, this means that the UWTNI has already been generated, the fiscalization procedure has been carried out and the warehouse transfer note is stored in the Tax Administration database. However, the taxpayer has to correct the irregularities and issue a corrective warehouse transfer note if necessary and fiscalize it in order to have correct data stored and to be in line with the Law.