



**ΑΑΔΕ**

Ανεξάρτητη Αρχή  
Δημοσίων Εσόδων

**myDATA**

**Electronic Books Principle of authorization**

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**Operational Analysis**

**Performing Principle of authorization**

**Version 0.6 - February 2020**

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## 1. Entity Roles in Electronic Transmission

Businesses transmit the specified data through the Data Standardization Performing Principle of authorization by class (A, B, C), having a choice of four (4) properties:

1. Publisher (approx. A1, A2)
2. Recipient (approx. B1, B2a, B2b)
3. Recipient (transmission failure by the Issuer) (approx. V2g)
4. Entity Records (approx. C)

Clarified that companies with these roles, transmit certain categories Performing Principle of authorization in each case. These are described in the Detailed Description of Operation v0.6, posted on the site <https://www.aade.gr/mydata> the Principle of authorization (pp. 9 and 10).

### Publisher 1.1

In the first case ( **Publisher**) for all documents issued by the Companies may transmit data with the following options:

1. The same with "Issuer / Entity" or through an authorized accountant with indication "Issuer / Accountant"
2. Through an agreement to issue the customer with "Publisher / self-billing"
3. Through an agreement to transmit electronic invoicing provider marked "Publisher / Assignment Transmission-Provider"
4. Through an agreement when pricing the award, where the issue documents on co-contracting businesses and transmit data to the platform of Electronic Books (myDATA) of A.A.D.E., takes the third entity with "Publisher / Billing Award - Third."

By transmitting the Summary Document of the Issuer are updated automatically:

1. the income of his own and Electronic Books
2. Expenses of Electronic Books recipient resident counterparty

### 1.2 Policyholder

In the second case ( **receiver**) for documents received by the Companies from counterparties issued a) retail goods items - domestic service - foreign, b) wholesale goods items - foreign service (Community acquisition - taking services, imports from third countries - receiving services)

and c) data from excluded entities for transmission e.g. EFKA. For the above cases may transmit the same with "Pick / Entity" or through an authorized accountant with the words "Pick / Accountant"

The transmission of Summary Documents from the recipient automatically update the expenses of its own e-books.

### 1.3 Recipient - Failure Transmission Editor

In the third case ( **Recipient - transmission failure by the Issuer**) for download from indebted company goods / services purchase documents in compliance with GAAP, only after the failure of transmission of the Summary Document of the Issuer within the relevant time limit, may communicate with the following options:

1. themselves with "Pick (Issuer transmission failure) / Entity" or by  
Authorized Accountant with "Policyholder (Issuer transmission failure) / Accountant"
2. through an agreement to issue the customer with "Policyholder (transmission failure publisher) / self-billing "

By transmitting the Summary Document of the Recipient by omission of transmission of the Issuer within the relevant period, in the first case automatically update the expenses of its own e-books and Revenue of Electronic Books Issuer indicated. In the second case of self-billing, automatically update the revenues of its own electronic books, and the expenses of Electronic Books Issuer indicated.

### 1.4 Registration Entity

In the fourth case ( **Entity Records**) All Business transmit Accounting Records arrange revenue - expenses which concern, separately for payroll and depreciation and collectively for other cases income / expenses affecting the determination of the accounting and tax effect themselves with "Entity / Entity Records" or through an authorized accountant with the words "Entity / Accountant Records"

The transmission of Summary Documents of the company related to the settlement revenue records - costs are automatically updated:

1. Revenue of Electronic Books of Business, the Other Businesses Revenue arrange for Accounting Basis and Tax Base



2. the costs of e-books of the Corporation, with the payroll records, Depreciation and Other Records to arrange Expenses for Accounting Basis and Basis.

## 2. Document Classification Principle of authorization

The Principle of authorization has created seventeen (17) Formulations Data Document, through which passed automated per declared facility "summary" of issued documents (data counterparties - securities - taxes - stamps - late bookings) without the analytical separation of items (goods - services) and the 'Summary' accounting records (not all carried accounting records of each fiscal year). Especially payroll records (per month) and depreciation (one record at the end of the tax year) are transmitted separately and collectively transmitted to other records that form the final accounting and tax result.

The categories of documents is three (3) namely **A1-A2, B1-B2 and C**. the categories **A'1 and A'2** containing the documents transfers (tax data) carried out by the Company as **Publisher**, for domestically and abroad (A1 - mirror for wholesale, A2 - non-mirror for retail). the categories **B1 and B 2** containing the documents transfers (tax data) carried out by the company as **recipient**, for resident abroad (B1 - Non mirror for retail, B2 - mirror for wholesale). The category **C**

contains the transfers carried out by the company with documents **Enrollment Entity**, to settle revenue - expenses and the final determination of the accounting and tax effect.

The three (3) categories Performing Principle of authorization, are analyzed sequentially, seventeen (17) Equipment Performing Principle of authorization and then at fifty-two (52) Document Type.

The aim of these standards is all business regardless of the documents issued and received from its resident - foreign, to initially choose the role that has been prescribed by the Principle of authorization and transmit to the electronic books platform (myDATA) of AAD E., summary of Data standardization Documents, without hindering their trading activity.

## 3. Business Analysis Document Categorization first Principle of authorization - If A1 Mirror Documents domestic / foreign Issuer

The one the classification for the event **A'1** It includes domestic income documents - foreign issued by the Company and related to wholesale goods, services and distribution. It clarified that the Movement Document Types (9 and 10) in the first phase is marked inactive (Future Use). In the case of domestic transactions updated

automated and analytical and Concise Book of  
Recipient counterparty.

Clarified that the transmission of case documents **A'1** exclusively in the following ways:

- through Commerce / Accounting Program used by Enterprises
- through the accounting program used by accountants to their clients
  
- through the Special Registration Form of Principle of authorization
- Providers through E-invoicing
- through commercial programs used by the Business, as third parties in the case of billing award

A'1	<b>Mirror Documents domestic / foreign Issuer</b>
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**3.1 Contents Item Document Principle of authorization - 1. Sales Invoice**

The **Sale invoice** standardizes domestic transactions - foreign and designed to receive data transmitted and associated with the wholesale goods. Moreover may include data related to billing services.

1	Sale invoice
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It includes seven (7) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper Issuer and Recipient,
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration
4. logical checks acceptance or non-transmission of Tax Characterization  
Liabilities on a link and submitted declarations agreement with Electronic Books Principle of authorization  
(VAT, Withholding Taxes, Income Taxes, etc.)

Specifically, the bill of sale includes the following document types:

1.1	Sale invoice
1.2	Sales Invoice / Intra-Community Deliveries

1.3	Sales Invoice / Delivery-Country
1.4	Sales Invoice / Third party sales
1.5	Invoice Sale / Liquidation Sales Third
1.5	Sales Invoice / Sales Fee of Thirds
1.6	Sales Invoice / Supplementary Document

### 3.1.1 Document Type 1.1 Sales Invoice

#### A. Requirement to transmit the Issuer

The Sales Invoice sent only required by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed to forward the Policyholder.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Expense (-)	with MA (9.1, 9.2) / with Credit (5.1) / a Supreme (A)

The Sales Invoice Book Detailed inform the Issuer on the revenue and Detailed Book of Recipient at the cost side. It may be associated with handling documents issued - sent at an earlier time, and with credit or cancellation element in each case that may be issued - sent subsequently.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

Logical controls related to the mandatory or non-completion of the columns of Document Types Principle of authorization and columns of the Analytical Paper as described in the Detailed Description of Operation v0.6 posted on the site <https://www.aade.gr/mydata> the Principle of authorization (pp. 19-29).

Specifically mandatory or non-completion of columns includes the following cases:

- 1. Compulsory** is one column which if not completed by the Corporation, the transmission of Document not accepted.
- 2. mandatory Business** is one column which is complemented by the Principle of authorization taking into account data from the Mandatory Columns Analytical Paper (not completed by the company).
- 3. Mandatory Per Case** is one column which is required when satisfy the conditions in each case. The supplementing or not each case,

It affects the accuracy of transmitted data by law and procedure and may result in principle mismatch.

**4. optional is one column which completion or not does not affect**

Acceptance of Document and does not affect the correctness of the data transmitted to result in principle mismatch.

**5. required Blank is one column which if completed by the Corporation, the transmission of Document not accepted.**

**1.1 Sales Invoice - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, 32, 45, 46, 68 Revenue,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 31, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29	51, 59, 60, 61, 68 for expenses,

The numbers and letters listed above encoding columns of the Analytical Paper of the Principle of authorization including the columns of Standardization Document Data as described in the Detailed Description of Operation v0.6 posted on the site <https://www.aade.gr/mydata> the Principle of authorization (pp. 19-29).

Note that during transmission of documents the Companies have an obligation to respect logical controls for Formulations Performing Data Principle of authorization from the columns 1-40 (see Detailed Description Operation v0.6 pp. 10-18), which are included and renumbered in Analytical Paper Principle of authorization in columns 1 to 49 (see Detailed Description Operation v0.6 pp. 19-29).

Electronic transmission of Sales Invoice completed successfully fulfilled when the above logical checks for Columns 1-49.

The time of transmission of Standardization Data Performing Principle of authorization for revenue of A1 and A2 carried from their issue, in real time and up to the 20th day of the following month by way of transmission (software business-accounting, special registration form online provider pricing). For cost category B1 and B2 to the submission of the VAT return, depending on the accounting system kept by collectors (aplografiko-double entry). For settlement revenue records - costs of category C, payroll transmitted within one month to the submission of the declaration of the performance of the withholding tax, and depreciation of other revenue settlement records - costs to the submission of the income tax return.

The Business if revenue data transmission transmit characterization Trading compulsory with the Summary Document with all forms of transmission

except in the case of E-invoicing Service Provider that transmission of the Summary Document carried out with or without the designation revenue.

The Columns 71-74 of the Analytical Paper mentioned in the declaration under process and Electronics Books and will be posted as operational analysis in the next phase of implementation of Electronic Books.

In addition to this Operational Analysis of the Principle of authorization given Performing logical tests for correlation and acceptance or otherwise of the transaction Type designation Performing Principle of authorization of tax liabilities for VAT forms and E3. For other tax liabilities will also be instructed in next post operational analysis for the implementation of Electronic Books.

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> </ul>

	<ul style="list-style-type: none"> <li>Reason Transaction</li> </ul>
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Optional [II] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

Required Empty [YPK] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

The Trade Classification refers to the obligation of the enterprise to account for their data to meet the needs of their internal organization, and to fulfill their tax obligations (book entry).

Namely the transmission of Characterization Trading classifies accounting events in Revenues and Expenses and aims to correct accounting treatment of transactions in Analytical Paper and includes the following price list for Income - Expenses:

column 9	Trade classification	Calculation Period Results in detailed Book
	<b>1. Revenues (+) / (-)</b>	
1.1	Proceeds from Sale of Goods (+) / (-)	Calculated for Configuring Period results
1.2	Proceeds from Sale of Goods (+) / (-)	Calculated for Configuring Period results
1.3	Revenue from services (+) / (-)	Calculated for Configuring Period results
1.4	Revenue from Asset Sale (+) / (-)	There is estimated to Configure Period results
1.5	Other Revenue / Earnings (+) / (-)	Calculated for Configuring Period results

1.6	Self-giving / own use (+) / (-)		only calculated VAT
1.7	Revenue for I / third-term (+) / (-)		There is estimated to Configure Period results
1.8	Income from prior periods (+) / (-)		Calculated on the Formulation of results of the previous period
1.9	Income of next uses (+) / (-)		Calculated for the configuration of the next Period Results
1.10	Other settlements Records Revenues (+) / (-)		Calculated for Configuring Period results
1.95	Additional information Income (+) / (-)		There is estimated to Configure Period results
	<b>2. expenses (-) / (+)</b>		
2.1	Commodity markets (-) / (+)		Calculated for Configuring Period results
2.2	Purchase A-B 'Materials (-) / (+)		Calculated for Configuring Period results
2.3	Download Services (-) / (+)		Calculated for Configuring Period results
2.4	Overheads with a right to deduct VAT (-) / (+)		Calculated for Configuring Period results
2.5	General Expenses without the right to deduct VAT (-) / (+)		Calculated for Configuring Period results
2.6	Payroll Services (-) / (+)		Calculated for Configuring Period results
2.7	Asset purchases (-) / (+)		There is estimated to Configure Period results
2.8	Asset depreciation (-) / (+)		Calculated for Configuring Period results
2.9	Expenses for I / third-term (-) / (+)		There is estimated to Configure Period results
2.10	Costs previous years (-) / (+)		Calculated on the Formulation of results of the previous period
2.11	Prepaid expenses (-) / (+)		Calculated for the configuration of the next Period Results
2.12	Other settlements Expense Records (-) / (+)		Calculated for Configuring Period results
2.13	Stocks Starting Period (E3 prev. period) (-)		Calculated for Configuring Period results
2.14	Stocks Period Closing (E3 current period) (+)		Calculated for Configuring Period results
2.95	OTHER INFORMATION Expenses (-) / (+)		There is estimated to Configure Period results
	<b>3. Handling</b>		Future use

The Indications Transaction relating to activity affecting considering the Column 59 "Characterization Columns at E3 (Commercial Activity - Production Activity - Rural / Biological Activity - Provision of Services)," Column 60 "Professional Activity Tax (E.F.D. ) Entity "and Column 61" Assigning

E.F.D. - K.A.D. (3rd Degree.) "Will become mandatory in the next phase of implementation of Electronic Books.

The Method of Payment Transactions Column 68 is only mandatory for publishers using the following price list:

1. Professiona. Payment Account nationals
2. Professiona. Foreign Payment Account
3. Cash
4. Check
5. On credit

For recipients in the first phase of implementation of e-books are required blank.

The control logic for the successful completion of the Transaction Characterization associated with the following columns of the Analytical Paper.

1. Type Document - Column 19
2. M.AR.K. - Column 2
3. TIN Editor - Column 10
4. TIN Receptor (only mirror documents A1 and B2) - Column 13
5. Number Lines Document - Column 1
6. Net Value - Column 32
7. Total Value Document Entity Euro - Column 47

### Trading Income Characterization in case the Issuer - 1.1 Sales Invoice

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.1 Proceeds from Sale of Goods, 1.2 Revenue from product sales, 1.3 Revenue from services, 1.4 Proceeds from sale of fixed assets, 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income, 1.95 Additional information Income

### Characterization transaction costs in case of Recipient - 1.1 Sales Invoice

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>



Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT

Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

2.1 Markets Commodity Markets 2.2 A'-B Materials, 2.3 Download Services 2.4 Overheads right to deduct VAT, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 Prepaid expenses 2.95 Other Information Expense items

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

The Trade Classification carried out on the possibility of collating data received in e-books with the declarations presented, served by the following columns of the Analytical Paper on VAT cases and E3:

**VAT**

characterization Entity		characterization Entity		characterization Entity	
column 56	Characterization VAT - OUTPUTS / INPUTS	column 57	Right to deduct VAT per% (what% many columns)	column 58	Characterization VAT - Added (+) / Removable (-) Amount of the total input tax. Subpanels s),  e)
	<b>Taxable outflows. Intra. Acquired. &amp; OPERATIONS RECIPIENT</b>	1	100%	1	Other prostithem. How many (Kod.402) (+)
1	I. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 301 to 303)	2	partial rights discount	2	amounts arrangements to deduct previous accounting period  (Kod.407) (+)
2	II. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 304-306)	3	0%	3	Input VAT should be reduced on the basis ProRata (Kod.411) (-)
3	intra-Community supplies (Ref. 342)	4	Right to deduct <u>redemption - Article 39b</u>	4	Other removable amounts (Kod.422) (-)
4	Intra / ARTICLES tions services. 14 2a (code. 345)	5	Without	5	amounts arrangements payable preceding business year  (Kod.423) (-)
5	Exports & exemptions ships and aircraft (code. 348)			6	Without
6	Other outflows exc with deductibility (code. 349)				
7	Outputs exemptions / exceptions and rules / rules without deductibility (Ref. 310)				
	<b>INFLOWS with deductibility. Submatrix b)</b>				
8	Purchases and expenditures within the country (Kod.361)				

characterization Entity		characterization Entity		characterization Entity	
column 56	Characterization VAT - OUTPUTS / INPUTS	column 57	Right to deduct VAT per% (what% many columns)	column 58	Characterization VAT - Added (+) / Removable (-) Amount of the total input tax. Subpanels s),  e)
9	Markets & Investment imports. goods (assets) (kod.362)				
10	Other imports outside epend.agathon (standing) (Kod.363)				
11	Intra-community acquisitions goods (kod.364)				
12	Intra / tions services arthr.14.2.a downloads (Kod.365)				
13	Other customer operations (Kod.366)				
14	Without				

E3

characterization Entity		characterization Entity		characterization Entity	
column 62	characterization Sales Goods and Supply of Services (Total Revenues) Table E3 Z1	column 63	Characterization Shopping E3 Tables D2, D3, D4	column 64	Characterization Expenses (Total Expense) Q3 Table Z2, Other Information Data Table Z3
1	<b>_Poliseis goods and services - kod.161 [ED], 261 [PD], 361 [des] 461 [CA] 561 [Total]</b>	1	<b>_Agores use goods (net amount) D2, "Commercial Activity" - kod.102 [ED]</b>	1	<b>_Paroches employee Z2 - kod.181 [ED], 281 [PD] 381 [ABS], 481 [CA] , 581 [Total]</b>
2	Wholesale traders (kod._001)	2	Rough (kod._001)	2	Mixed Acceptance (kod._001)
3	Wholesale under Article 39a paragraph 5 of the VAT Code (N.2859 / 2000) (kod._002)	3	Rec (kod._002)	3	Employer (Kod._002)
4	Retail - Private Clients (kod._003)	4	Goods Article 39a paragraph 5 of the VAT Code (N.2859 / 2000) (kod._003)	4	Other benefits (kod._003)
5	Retail under Article 39a paragraph 5 of the VAT Code (N.2859 / 2000) (kod._004)	5	External Intra (kod._004)	5	<b>_Zimies measurement of assets Z2 - kod.182 [ED], 282 [SP], 382 [ABS], 482 [CA] , 582 [Total]</b>
6	External Intra (Kod._005)	6	External Third Countries (Kod._005)	6	<b>_Chreostikes exchange differences Z2 - kod.183 [ED], 283 [PD] 383 [ABS], 483 [CA] , 583 [Total]</b>
7	External Third Countries (Kod._006)	7	Other (kod._006)	7	<b>_Zimies from disposer withdrawal of non-current assets Z2 -  kod.184 [ED], 284 [SP], 384 [ABS], 484 [CA] ,</b>

			<b>584 [Total]</b>
8 Other (kod._007)	<b>_Agores raw materials and material use (net amount) D3, "Production - Rural</b>  <b>Activity "kod.202 [ED] kod.302 [ABS],</b>	8	<b>_Diafora operating expenses Z2 - kod.185 [ED], 285 [PD], 385 [des], 485 [CA] , 585 [Total]</b>
9 <b>_Loipa routine proceeds kod.162 [ED], 262 [SP], 362 [ABS], 462 [CA] , 562 [Total]</b>	9 Wholesale (kod._001)	9	domestic management fees - foreign (management fees) (kod._001)
10 <b>_Pistotikoi interest and accrual kod.163 [ED], 263 [SP], 363 [ABS], 463 [CA] , 563 [Total]</b>	10 Stores (kod._002)	10	Expenses from affiliated enterprises (kod._002)
11 <b>_Pistotikes exchange differences - kod.164 [ED], 264 [SP], 364 [ABS], 464 [CA] , 564 [Total]</b>	11 External Intra (kod._003)	11	Costs of non-cooperating countries or from countries with preferential tax regime (kod._003)
12 <b>_Esoda holding kod.165 [ED], 265 [SP], 365 [ABS], 465 [CA] , 565 [Total]</b>	12 External Third Countries (Kod._004)	12	Expenditure on information Days (kod._004)
13 <b>_Kerdi from disposal of non current assets kod.166 [ED], 266 [SP], 366 [ABS], 466 [CA] , 566 [Total]</b>	13 Other (kod._005)	13	Reception and Expenses hospitality (kod._005)
14 <b>_Kerdi reversal and impairments kod.167 [ED], 267 [SP], 367 [ABS], 467 [CA] , 567 [Total]</b>	14 <b>_Agores animals - plants (net amount) D4, "Agricultural Activity" kod.313 [ABS]</b>	14	Travel expenses (kod._006)
15 <b>_Kerdi of measurement at fair value kod.168 [ED], 268 [PD], 368 [des], 468 [CA] , 568 [Total]</b>	15 Wholesale (kod._001)	15	Insurance contributions by self (kod._007)
16 <b>_Foros Income Revenue - kod.169 [ED], 269 [PD], 369 [des] 469 [CA] , 569 [Total]</b>	16 Rec (kod._002)	16	Fees and commission agent commissions on farmers account (kod._008)
17 <b>_Asynithi revenue and profit - kod.170 [ED], 270 [SP], 370 [ABS], 470 [CA] , 570 [Total]</b>	17 External Intra (kod._003)	17	Other fees for domestic services (kod._009)
18 Without	18 External Third Countries (Kod._004)	18	Other Fees for services abroad (kod._010)
	19 Other (kod._005)	19	Energy (kod._011)
	20 Without	20	Water (kod._012)
		21	Telecommunications (kod._013)

22	rentals (kod._014)
23	Advertising and promotion (Kod._015)
24	Other expenses (kod._016)
25	<b>6 Interest and associated costs Z2 kod.186 [ED], 286 [SP], 386 [ABS], 486 [CA] , 586 [Total]</b>
26	<b>7 Depreciation Z2 kod.187 [ED], 287 [SP], 387 [ABS], 487 [CA] , 587 [Total]</b>
27	<b>8 Unusual expenses, damages and fines Z2 - kod.188 [ED], 288 [PD], 388 [des], 488 [CA] , 588 [Total]</b>
28	<b>Projections 9 (except Provisions for staff) - kod.189 [ED], 289 [PD], 389 [des], 489 [CA] , 589 [Total]</b>
29	<b>Income Tax Z2 kod.190 [ED], 290 [SP], 390 [ABS], 490 [CA] , 590 [Total]</b>
30	<b>_Loipa Information Details Z3</b>
31	Costs in self-generation kod.195 [ED], 295 [SP], 395 [ABS], 495 [CA] , <b>595 [Total]</b>
32	Grants - Grants kod.196 [ED], 296 [SP], 396 [ABS], 496 [CA] , <b>596 [Total]</b>
33	Grants - Grants for investment purposes kod.197 cover expenditure [ED], 297 [PD], 397 [des], 497 [CA] , <b>597 [Total]</b>
34	<b>FA Sales kod.800 [ED], 820 [SP], 840 [ABS], 860 [CA] , 880 [Total]</b>
35	Wholesale (kod._001) 36 Retail
	(kod._002) 37 External Intra
	(Kod._003) 38 External Third
Countries	(Kod._004)
39	<b>Sales for log / CSE Third - kod.801 [ED], 821 [SP], 841 [ABS], 861 [CA] , 881 [Total]</b>
40	Wholesale (kod._001)

41	Rec (kod._002) 42 External Intra
	(Kod._003) 43 External Third
	Countries
	(Kod._004)
44	<b>Purchases of PPE use - kod.802 [ED], 822 [PD], 842 [des], 862 [CA] 882 [Total]</b>
45	Wholesale (kod._001) 46 Retail
	(kod._002) 47 External Intra
	(Kod._003) 48 External Third
	Countries
	(Kod._004)
49	<b>Purchases of non-tangible fixed manual kod.803 [ED], 823 [SP], 843 [ABS], 863 [CA] , 883 [Total]</b>
50	Wholesale (kod._001) 51 Retail
	(kod._002) 52 External Intra
	(Kod._003) 53 External Third
	Countries
	(Kod._004)
54	<b>Other - kod.198 [ED], 298 [PD], 398 [des], 498 [CA] , 598 [Total]</b>
55	Sales of goods within a EFK (kod._001)
56	Purchases of goods within a EFK (kod._002)
57	Sales account for farmers through agricultural cooperatives etc. (Kod._003)

### Trading Income Characterization in case the Issuer - 1.1 Sales Invoice

Indications VAT	
<b>1 Revenue (+) / (-)</b>	
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306), 5 & Exports exemptions ships and aircraft (Ref. 348) 6 Other outputs exc with deductibility (ref. 349), 7 Outputs exemptions / exceptions and rules / rules without deductibility (ref. 310)	

### Characterization transaction costs in case of Recipient - 1.1 Sales Invoice

Indications VAT
2 costs (-) / (+)
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361), 9 Markets & Investment imports. goods (assets) (kod.362)

### Trading Income Characterization in case the Issuer - 1.1 Sales Invoice

Indications E3
1 Revenue (+) / (-)
<p><b>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA] 561 [Total] ,</b>  2 Wholesale - Traders (kod._001), 3 Wholesale under Article 39a paragraph 5 of the VAT Code (N.2859 / 2000) (kod._002) 8 Other (kod._007) <b>10__Pistotikoi interest and fees kod.163 [ED], 263 [SP], 363 [ABS], 463 [CA] 563 [Total]</b> <b>column 64 34_Poliseis FA - kod.800 [ED]</b>  820 [SP], 840 [ABS], 860 [CA] <b>880 [Total]</b> Wholesale (kod._001)</p>

### Characterization transaction costs in case of Recipient - 1.1 Sales Invoice

Indications E3
2 costs (-) / (+)
<p><b>column 63 1_ use goods purchases (net amount) D2, "Commercial Activity" - kod.102 [ED]</b> 2 Wholesale (kod._001), 4 Goods Article 39a paragraph 5 of the VAT Code (N.2859 / 2000) (kod._003) 7 Other (Kod._006) 8_ <b>Purchases of raw materials and the use of material (net amount) D3, "Production - Rural Activity" kod.202 [ED]</b> <b>kod.302 [ABS], 9 Wholesale (kod._001) 13 Other (kod._005), 14 _ animal markets - Plant (net amount)? 4, "Agricultural Activity" - kod.313 [ABS], Wholesale (kod._001) 19 Other (kod._005) column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total]</b> 10 Expenses from affiliated companies (kod._002) 12 Expenditure on information days (kod._004), 13 reception and accommodation expenses (kod._005), 14 foreign travel expenses (kod._006) 16 Fees and commission agent commissions farmers account (kod._008) 17 Other fees for domestic services (kod._009) 24 Other expenses (kod._016), 25 <b>6_Chrestotikoi interest and associated costs Z2 - kod.186 [ED], 286 [SP], 386 [ABS], 486 [CA]</b></p> <p><b>586 [Total] , 30_Loipa Informational Data Z3, 31 Costs in self-generation kod.195 [ED], 295 [SP], 395 [ABS], 495 [CA] 595 [Total]</b> 44_ <b>Purchases of PPE use - kod.802 [ED], 822 [PD], 842 [des], 862 [CA]</b>  <b>882 [Total]</b> 45 Wholesale (kod._001)</p>

### 3.1.2 Document Type 1.2 Sales Invoice / Intra-Community Deliveries

#### A. Requirement to transmit the Issuer

The Sales Invoice / intra transmitted only required by the Issuers.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Foreign entity	with MA (9.1, 9.2) / with Credit (5.1) / a Supreme (A)

The Sales Invoice / intra inform the Analytical Paper Issuer on the revenue and does not update the analytical paper of the Recipient at the cost side, it is published in Foreign Entity. It may be associated with handling documents issued - sent at an earlier time, and with credit or cancellation element in each case that may be issued - sent subsequently.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### 1.2 Sales Invoice / intra - Display of logical controls per case of obligation:

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 14, 15, 18, 19, 20, 21, 24, 30, 31, 32, 45, 46, 68 Income,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 68 Expenses ,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------

<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>
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**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	



**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.2 Sales Invoice / Intra-Community Deliveries**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT
Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.1 Proceeds from Sale of Goods, 1.2 Revenue from product sales, 1.3 Revenue from services, 1.4 Proceeds from sale of fixed assets, 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income

**Characterization transaction costs in case of Recipient - 1.2 Sales Invoice / Intra-Community Deliveries**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT
Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization - a foreign entity

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.2 Sales Invoice / Intra-Community Deliveries**

Indications VAT
1 Revenue (+) / (-)
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 3 intra (code. 342), 4 intra / ARTICLES tions services. 14 2 (ref. 345)

**Characterization transaction costs in case of Recipient - 1.1 Sales Invoice**

Indications VAT
2 costs (-) / (+)
Not inform the Detailed Book Principle of authorization - a foreign entity

**Trading Income Characterization in case the Issuer - 1.2 Sales Invoice / Intra-Community Deliveries**

Indications E3
1 Revenue (+) / (-)
<p><b>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA]</b>  <b>561 [Total]</b> 6 External Intra (kod._005) <b>column 64 34_Poliseis FA - kod.800 [ED]</b>              820 [SP], 840 [ABS], 860 [CA] <b>880 [Total]</b> External Intra (kod._003)</p>

**Characterization transaction costs in case of Recipient - 1.2 Sales Invoice / Intra-Community Deliveries**

Indications E3
2 costs (-) / (+)

Not inform the Detailed Book Principle of authorization - a foreign entity
--

**3.1.3 Document Type 1.3 Sales Invoice / Delivery-Country**

**A. Requirement to transmit the Issuer**

The Sales Invoice / Delivery-Country transmitted only required by the Issuers.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Foreign entity	with MA (9.1, 9.2) / with Credit (5.1) / a Supreme (A)

The Sales Invoice / Delivery-Country informs Detailed Book of the Issuer on the revenue and does not update the analytical paper of the Recipient at the cost side, it is published in Foreign Entity. It may be associated with handling documents issued - sent at an earlier time, and with credit or cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**1.3 Sales Invoice / Delivery-Country - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 14, 15, 18, 19, 20, 21, 24, 30, 31, 32, 45, 46, 68 Income,	A, D, 2, 3, 4, 5, 6, 7, 8, 16, 11, 17, 25, 47, 69, 70, 71, 73, 74	13, 48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 68 for expenses,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (Recipient TIN)</li> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.3 Sales Invoice / Delivery-Country**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT
Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.1 Proceeds from Sale of Goods, 1.2 Revenue from product sales, 1.3 Revenue from services, 1.4 Proceeds from sale of fixed assets, 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income

**Characterization transaction costs in case of Recipient - 1.3 Sales Invoice / Delivery-Country**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT
Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization - a foreign entity

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.3 Sales Invoice / Delivery-Country**

Indications VAT
1 Revenue (+) / (-)
Column 56 "Taxable outflows. Intra. Obtained. & OPERATIONS RECIPIENT" 5 Exports & exemptions ship & aircraft (ref. 348)

**Characterization transaction costs in case of Recipient - 1.3 Sales Invoice / Delivery-Country**

Indications VAT
2 costs (-) / (+)
Not inform the Detailed Book Principle of authorization - a foreign entity

**Trading Income Characterization in case the Issuer - 1.3 Sales Invoice / Delivery-Country**

Indications E3
1 Revenue (+) / (-)
column 62 1_Poliseis goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA] <b>561 [Total]</b> 7 External Third Countries (kod._006) column 64 34_Poliseis FA - kod.800 [ED] 820 [SP], 840 [ABS], 860 [CA] <b>880 [Total]</b> External Third Countries (kod._004)

**Characterization transaction costs in case of Recipient - 1.3 Sales Invoice / Delivery-Country**

Indications E3
2 costs (-) / (+)

Not inform the Detailed Book Principle of authorization - a foreign entity

### 3.1.4 Type Document Sales Invoice 1.4 / Third party sales

#### A. Requirement to transmit the Issuer

The Sales Invoice / Sale to Third account transmitted only required by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed to forward the Policyholder.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue Third	Output (-) only if resident entity	with MA (9.1, 9.2) / with Credit (5.1) / a Supreme (A)

The Sales Invoice / Third party sales inform the Analytical Paper Issuer on the revenue side with the hint of Column 51 that concern Income Thirds (not counted in the formation of the gross revenue of the Corporation and the obligation to pay taxes). Informs the analytical paper of the Recipient part of expenses only if Operation nationals. It may be associated with handling documents issued - sent at an earlier time, and with credit or cancellation element in each case that may be issued - sent subsequently.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### 1.4 Sales Invoice / Third party sales - Display of logical controls per case of obligation:

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, [13 TIN Greek and LP]., [14 Name EU and third countries]  15, 18, 19, 20, 21, 24 30, 31, 32, 45, 46, [ 51	A, D, 2, 3, 4, 5, 6, 7, 8, 16, 11, [14 Name Greek Operation]  17, 25, 47, 69,	[13 TIN-Country], [33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44 for Ex while Rg not measured], 48, 49, [52, 53, 54, 55, 56, 57, 58 for Ex], [63, 64 for Ex], [65 and 66 for Ex] 67 72	BC, 22, 23, 26, 27, 28, 29	[51 Ex] and [52, 53, 54, 55, 56, 57, 58 Rg], 62 [63 Rg], [65, 66 Rg], 59, 60, 61, 68  Expenses,

for Rg], [64 Rg], 68 for Revenue,	70, 71, 73, 74			
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\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country) and Recipient (Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Revenue - Expenses for I / third-term (revenue)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification Number (TIN)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations for expenses while income does not count)</li> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual only for expenses</li> <li>• Indications Periodic VAT only for expenses</li> <li>• Indications E3 only for expenses</li> <li>• Restatement of Income-Expense Expenses only</li> <li>• Reason Transaction</li> </ul>



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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Revenue - Expenses for I / third-term (for expenses)</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual only for Revenue</li> <li>Indications Periodic VAT only income</li> <li>Indications E3 only income</li> <li>Restatement of Income-Expense Income only</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.4 Sales Invoice / Third party sales**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Publishers</b>
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.7 Proceeds I / third-term

**Characterization transaction costs in case of Recipient - 1.4 Sales Invoice / Third party sales**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Recipients</b>
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.1 Markets Commodity Markets 2.2 A'-B Materials, 2.4 Overheads with a right to deduct VAT, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses of previous years, 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.4 Sales Invoice / Third party sales**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
Not to be completed concerns income third

**Characterization transaction costs in case of Recipient - 1.4 Sales Invoice / Third party sales**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
<p>Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (kod.361), 9 Markets &amp; Investment imports. goods (assets) (kod.362). Not completed when concerns foreign entity</p>

**Trading Income Characterization in case the Issuer - 1.4 Sales Invoice / Third party sales**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
<p><b>column 64 39_Poliseis for log / CSE Third - kod.801 [ED], 821 [SP], 841 [ABS], 861 [CA] 881 [Total] 40 Wholesale</b> (kod._001) 42 External Intra (kod._003) External Third Countries (Kod._004)</p>

**Characterization transaction costs in case of Recipient - 1.4 Sales Invoice / Third party sales**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
<p><b>column 63 1_ use goods purchases (net amount) D2, "Commercial Activity" kod.102 [ED] Wholesale (kod._001),</b> 4 Goods Article 39a paragraph 5 of the VAT Code (N.2859 / 2000) (Kod._003), 7 Other (kod._006), 8 _ <b>Purchases of raw materials and the use of material (net amount) D3, "Production - Rural Activity" kod.202 [ED] kod.302 [ABS], Wholesale (kod._001) 13 Other (kod._005) 14_ Animal Purchase - Plant (net amount)? 4, "Agricultural Activity" - kod.313 [ABS],</b> 15 Wholesale (kod._001) 19 Other (kod._005) <b>column 64 8_ Various operating costs Z2 kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total]</b> 10 Expenses from affiliated companies (kod._002) 12 Expenditure on information days (kod._004), 13 reception and accommodation expenses (kod._005), 14 foreign travel expenses (kod._006) 16 Fees and commission agent commissions <b>farmers account (kod._008) 24 Other expenses (kod._016), 25 6 Interest and similar expenses</b></p>

Indications E3
2 costs (-) / (+)
<b>Z2 - kod.186 [ED], 286 [SP], 386 [ABS], 486 [CA] <u>586 [Total]</u></b>

### 3.1.5 Document Type Invoice 1.5 Sale / Liquidation Sales Third \_ Sales Invoice / Sales Fee of Thirds

#### A. Requirement to transmit the Issuer

Invoice Sale / Liquidation Sales Third \_ Sales Invoice / Sales Fee from mandatory Third transmitted only by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed to forward the Policyholder.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Third Exodus	Revenue (+)	with Credit (5.1) / a Supreme (A)
Publisher	Revenue (+)	Expense (-)	with Credit (5.1) / a Supreme (A)

Specifies that the first line of the Sales Clearance Thirds and the second Remuneration of Third Party Sales.

Invoice Sale / Liquidation Sales Third \_ Sales Invoice / Remuneration of Sales Thirds is a complex document and shall necessarily include at least two (2) lines, the liquidation value of sales to third parties and remuneration of the Company for sales made on behalf of others. It may be associated with credit or cancellation element in each case that may be issued subsequently transmitted.

Informs the analytical paper of the Issuer on the revenue only for the Remuneration of Sales Third, while the amount of Clearing Sales Third inform the part of expenses of the Issuer with the hint of Column 51 that concern third exit.

Also the amount of Sales Clearance Third informs Detailed Book recipient on the revenue side, while the figure for the Remuneration of Third Party Sales informs Detailed Book of Recipient on the cost side.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**1.5 Sales Invoice / Sales Clearance Third \_ Sales Invoice / Sales Fee of Thirds - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, 32, 45, 46, 49 (per.4) [51 Ex], [62 Rg Recipient] 68 for Revenue,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 31, 47, 69, 70, 71, 73, 74	[ 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44 Rg Receptor while Eq Issuer not measured], 48, [52, 53, 54, 55, for Rg Recipient] [63, 64 for Ex Issuer], [65, 66 for Rg Recipient] 67, 72	BC, 22, 23, 26, 27, 28, 29	[51 HS] and [52, 53, 54, 55, 59, 60, 61, 62 for Ex Issuer], 56, 57, 58, [63, 64 Rg Recipient], [65, 66 for Ex Issuer], 59, 60, 61, 68 for expenses,
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, 32, 45, 46, 49 (per.5) 68 for income, 74	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 31, 47, 69, 70, 71, 73	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 51 59, 60, 61, 68 Expenses

Specifies that the first line of the Sales Clearance Thirds and the second Remuneration of Third Party Sales.

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<p style="text-align: center;"><u>1st line</u></p> <ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Notes - Notes</li> <li>• Revenue - Expenses for I / third-term (for expenses)</li> </ul>	<p style="text-align: center;"><u>1st line</u></p> <ul style="list-style-type: none"> <li>• Indications Activity only for Income Recipient</li> <li>• Indications E3 only Income Recipient</li> <li>• Method of Payment Transactions</li> </ul>

<u>2nd line</u>	<u>2nd line</u>
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<u>1st line</u>	<u>1st line</u>
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>
<u>2nd line</u>	<u>2nd line</u>
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<u>1st line</u>	<u>1st line</u>
<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations for Income Recipient while Issuer expenses does not count)</li> <li>• Related Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3 only</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

<p style="text-align: center;"><u>2nd line</u></p> <ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Related documents and Notes - Notes</li> </ul>	<p style="text-align: center;"><u>2nd line</u></p> <ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual only for Income Recipient</li> <li>• Indications Periodic VAT only Issuer Fees</li> <li>• Indications E3 only Income Recipient</li> <li>• Restatement of Income-Expense only Income Recipient</li> <li>• Reason Transaction</li> </ul>
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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<p style="text-align: center;"><u>1st line</u></p> <ul style="list-style-type: none"> <li>• Data Handling (Date / time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	<p style="text-align: center;"><u>1st line</u></p>
<p style="text-align: center;"><u>2nd line</u></p> <ul style="list-style-type: none"> <li>• A / D Installation Receptor</li> </ul>	<p style="text-align: center;"><u>2nd line</u></p>

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<p style="text-align: center;"><u>1st line</u></p> <ul style="list-style-type: none"> <li>• Revenue - Expenses for I / third-term (revenue)</li> </ul>	<p style="text-align: center;"><u>1st line</u></p> <ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual only Issuer Fees</li> <li>• Activity ratings only Issuer Fees</li> <li>• Indications Periodic VAT only income</li> <li>• Indications E3 only income</li> <li>• Restatement of Income-Expense Income only</li> </ul>

<u>2nd line</u>	<u>2nd line</u>
<ul style="list-style-type: none"> <li>Data Handling (Date / time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> <li>Revenue - Expenses for I / third-term (revenue)</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.5 Sales Invoice / Sales Clearance Third \_ Sales Invoice / Sales Fee of Thirds**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
(1st line) - 2.9 Expenses for I / third-term
(Second line) -1,3 income from services

**Characterization transaction costs in case of Recipient - 1.5 Sales Invoice / Sales Clearance Third \_ Sales Invoice / Sales Fee of Thirds**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
(1st line) - 1.1 Proceeds from Sale of Goods, 1.2 Proceeds from Sale of Goods, 1.4 Income Asset sale 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 deferred years
(2nd line) - 2.3 Download Service



**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.5 Sales Invoice / Sales Clearance Third \_ Sales Invoice / Sales Fee of Thirds**

Indications VAT
<b>1 Revenue (+) / (-)</b>
(1st line) - Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (Ref. 304-306)
(Second line) - Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (Ref. 304-306)

**Characterization transaction costs in case of Recipient - 1.5 Sales Invoice / Sales Clearance Third \_ Sales Invoice / Sales Fee of Thirds**

Indications VAT
<b>2 costs (-) / (+)</b>
(1st line) - Not to be completed marked the side of the customer revenue
(2nd line) - Column 56 "INPUTS with deductibility. Subpanel b)" 8 Shopping & spending internally (kod.361), 9 Markets & Investment imports. goods (assets) (kod.362)

**Trading Income Characterization in case the Issuer - 1.5 Sales Invoice / Sales Clearance Third \_ Sales Invoice / Sales Fee of Thirds**

Indications E3
<b>1 Revenue (+) / (-)</b>
(1st line) - <b>Column 62 1__Poliseis goods and services - kod.161 [ED], 261 [SP], 361 [ABS], 461 [CA] 561 [Total]</b> 2 Wholesale - Traders (kod._001) Wholesale under Article 39a paragraph 5 of the

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
Code VAT (N.2859 / 2000) (kod._002) 8 Other (kod._007). <b>Inform only the E3 Recipient</b>
(Second line) - <b>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des] 461 [CA] 561 [Total]</b> Wholesale - Traders (kod._001)

**Characterization transaction costs in case of Recipient - 1.5 Sales Invoice / Sales Clearance Third \_ Sales Invoice / Sales Fee of Thirds**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
(1st line) - Not to be completed
(Second line) - <b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total]</b> 17 Other fees for domestic services (kod._009)

Specifies that the first line in each case the Third Party Sales Clearance and the second Remuneration of Third Party Sales.

**3.1.6 Type Document Sales Invoice 1.6 / Supplementary Document**

**A. Requirement to transmit the Issuer**

The Sales Invoice / Supplementary Document transmitted only required by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed to forward the Policyholder.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Expense (-)	with Original Invoice (1.1 to 1.5) / with Credit (5.1) / charged (A)

The Sales Invoice / Supplementary Document inform the Analytical Paper Issuer on the revenue and Detailed Book of Recipient at the cost side, only for cases for which it was issued. In each case associated with the Original Invoice complements and issued at an earlier time. Furthermore it can be associated with credit or cancellation element in each case that may be issued subsequently transmitted.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**1.6 Sales Invoice / Supplementary Document - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, 45, 46, 48, 68 Revenue,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 31, 47, 69, 70, 71, 73, 74	32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29	51 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction value (final value per line, Currency)</li> <li>• Related Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>
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**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction Value (Net Value per line)</li> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT</li> <li>Indications E3</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.6 Sales Invoice / Supplementary Document**

Permitted Indications Trading Column 9 Analytical Paper by Type	
Document Principle of authorization for Publishers	
<b>1 Revenue (+) / (-)</b>	
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE	
1.1 Proceeds from Sale of Goods, 1.2 Proceeds from Sale of Goods, 1.4 Proceeds from sale of fixed assets, 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income	

### Characterization transaction costs in case of Recipient - 1.6 Sales Invoice / Supplementary Document

Permitted Indications Trading Column 9 Analytical Paper by Type	
Document Principle of authorization for Recipients	
<b>2 costs (-) / (+)</b>	
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE	
2.1 Markets Commodity Markets 2.2 A'-B Materials, 2.4 Overheads with a right to deduct VAT, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses of previous years, 2.11 Prepaid expenses	

### E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### Trading Income Characterization in case the Issuer - 1.6 Sales Invoice / Supplementary Document

Indications VAT	
<b>1 Revenue (+) / (-)</b>	
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306), 3 intra (ref. 342), 4 intra / tions ARTICLES services. 14 2 (ref. 345), 5 & Exports exemptions ships and aircraft (Ref. 348) 6 Other outputs exc with right discount (ref. 349), 7 Outputs exemptions / exceptions and rules / rules without deductibility (ref. 310)	

### Characterization transaction costs in case of Recipient - 1.6 Sales Invoice / Supplementary Document

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361), 9 Markets & Investment imports. goods (assets) (kod.362)

**Trading Income Characterization in case the Issuer - 1.6 Sales Invoice / Supplementary Document**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
Complemented by case document 1.1, 1.2, 1.3, 1.4, 1.5, 1.6

**Characterization transaction costs in case of Recipient - 1.6 Sales Invoice / Supplementary Document**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
Complemented by case document 1.1, 1.2, 1.3, 1.4, 1.5, 1.6

**3.1.7 self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6**

	Wholesale self-billing
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**A. Requirement to transmit the customer as Issuer of the document**

The documents of cases 3.1.1, 3.1.4 and 3.1.6 required only transmitted by the Issuers in this case are the recipients other than the default case of transmission of the part within the relevant period. In this case, it allows the Issuer operated as Pick to forward the documents of cases 3.1.1,

3.1.4 and 3.1.6.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Expense (-)	Revenue (+)	Refer to 1.1, 1.4, 1.6

The supporting cases 3.1.1 (document type 1.1), 3.1.4 (Document Type 1.4) and 3.1.6 (Formula 1.6 document) operating inversely inform Analytical Paper Issuer on the cost side and Analytical Paper recipient on the revenue side. They may be associated in each case with documents as they appear in the Relationships Document Types 1.1, 1.4, 1.6.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6 Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE



Reference to Documents A1.1 per Case
--------------------------------------

**Characterization transaction costs in case the recipient - self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.1 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6**

Indications VAT
<b>1 Revenue (+) / (-)</b>
Reference to Documents A1.1 per Case

**Characterization transaction costs in case the recipient - self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6**

Indications VAT
<b>2 costs (-) / (+)</b>

Indications VAT
2 costs (-) / (+)
Reference to Documents A1.1 per Case

**Trading Income Characterization in case the Issuer - self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6**

Indications E3
1 Revenue (+) / (-)
Reference to Documents A1.1 per Case

**Characterization transaction costs in case the recipient - self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6**

Indications E3
2 costs (-) / (+)
Reference to Documents A1.1 per Case

**3.1.8 Assignment of Transmission Tariffs Wholesale (Provider) - documentation of cases from 3.1.1 to 3.1.6 and**

	Assignment Sending invoices Wholesale (Provider)
--	--

**A. Obligation transmission, the E-invoicing providers mandated by the Issuer of the document**

The documents cases from 3.1.1 to 3.1.6 and compulsorily transmitted only by certified e-invoicing service providers, duty assigned to them under contract by the Issuers, other than the default case of transmission of the part within the relevant period. In this case allowed the recipient to forward the documents of cases 3.1.1 through 3.1.6.

Indications VAT
2 costs (-) / (+)
Reference to Documents A1.1 per Case

**Trading Income Characterization in case the Issuer - self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6**

Indications E3
1 Revenue (+) / (-)
Reference to Documents A1.1 per Case

**Characterization transaction costs in case the recipient - self-billing Wholesale - documentation of cases 3.1.1, 3.1.4 and 3.1.6**

Indications E3
2 costs (-) / (+)
Reference to Documents A1.1 per Case

**3.1.8 Assignment of Transmission Tariffs Wholesale (Provider) - documentation of cases from 3.1.1 to 3.1.6 and**

	Assignment Sending invoices Wholesale (Provider)
--	--

**A. Obligation transmission, the E-invoicing providers mandated by the Issuer of the document**

The documents cases from 3.1.1 to 3.1.6 and compulsorily transmitted only by certified e-invoicing service providers, duty assigned to them under contract by the Issuers, other than the default case of transmission of the part within the relevant period. In this case allowed the recipient to forward the documents of cases 3.1.1 through 3.1.6.

## II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Electronics Wholesaler billing	Refer to 1.1, 1.2, 1.3, 1.4, 1.5, 1.6	Refer to 1.1, 1.2, 1.3, 1.4, 1.5, 1.6	Refer to 1.1, 1.2, 1.3, 1.4, 1.5, 1.6

The cases 3.1.1 and 3.1.6 to documents (types documents 1.1 to 1.6) in the case of transmission assignment inform Detailed Book of the Issuer on the revenue and Detailed Book of Recipient at the cost side. They may be associated in each case with documents as they appear in the Relationships Types of Documents 1.1 to 1.6.

It clarified that the Provider Service Electronic Billing is required for the electronic transmission of documents, the obligation of issuing the document received by the Issuer.

## III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Assignment Sending invoices Wholesale (Provider) - documentation of cases from 3.1.1 up to 3.1.6 - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------

Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case
--------------------------------------	--------------------------------------

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Assign Invoice Transmission Wholesale (Provider) - documentation of cases from 3.1.1 up**

**3.1.6**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Publishers</b>
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.1 per Case

**Characterization transaction costs in case of Recipient - Assign Invoice Transmission Wholesale (Provider) - documentation of cases from 3.1.1 up**

3.1.6

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Recipients</b>
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.1 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Assign Invoice Transmission Wholesale (Provider) - documentation of cases from 3.1.1 up**

3.1.6

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
Reference to Documents A1.1 per Case

**Characterization transaction costs in case of Recipient - Assign Invoice Transmission Wholesale (Provider) - documentation of cases from 3.1.1 up**

3.1.6

Indications VAT
2 costs (-) / (+)
Reference to Documents A1.1 per Case

**Trading Income Characterization in case the Issuer - Assign Invoice Transmission Wholesale (Provider) - documentation of cases from 3.1.1 up**

3.1.6

Indications E3
1 Revenue (+) / (-)
Reference to Documents A1.1 per Case

**Characterization transaction costs in case of Recipient - Assign Invoice Transmission Wholesale (Provider) - documentation of cases from 3.1.1 up**

3.1.6

Indications E3
2 costs (-) / (+)
Reference to Documents A1.1 per Case

**3.1.9 Billing Award Wholesale (Third) - documentation of cases from 3.1.1 to 3.1.6 and**

Wholesale Billing Award Sale (Third)
---

**A. Obligation to transfer the Third issuing documents on behalf and for the account of the seller Company under the agreement between them**

The documents cases from 3.1.1 to 3.1.6 and issued and required only transmitted by third parties (companies), duty assigned to them by agreement with the vendor companies, except the case of transmission failure on their part within the relevant period. In this case allowed the recipient to forward the documents of cases 3.1.1 through 3.1.6.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Assign Billing third	Refer to 1.1, 1.2, 1.3, 1.4, 1.5, 1.6	Refer to 1.1, 1.2, 1.3, 1.4, 1.5, 1.6	Refer to 1.1, 1.2, 1.3, 1.4, 1.5, 1.6

The documents of cases 3.1.1 through 3.1.6 (types of documents 1.1 to 1.6) in the case of pricing Award inform Analytical Paper seller company with the issue and transfer of documents to third on the revenue and the Detailed Book recipient at the cost side. They may be associated in each case with documents as they appear in the Relationships Types of Documents 1.1 to 1.6.

It clarified that the Third of assignment has the obligation to issue and electronic transmission of documents on behalf of the Issuer.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Wholesale Billing Award (Third) - documentation of cases from 3.1.1 up to 3.1.6 - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**



Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.1 per Case	Reference to Documents A1.1 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Wholesale Billing Award (Third) - documentation of cases from 3.1.1 to 3.1.6 and**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Publishers</b>
---

<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.1 per Case

**Characterization transaction costs in case of Recipient - Billing Award Wholesale (Third) - documentation of cases from 3.1.1 to 3.1.6 and**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.1 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Wholesale Billing Award (Third) - documentation of cases from 3.1.1 to 3.1.6 and**

Indications VAT
<b>1 Revenue (+) / (-)</b>
Reference to Documents A1.1 per Case

**Characterization transaction costs in case of Recipient - Billing Award Wholesale (Third) - documentation of cases from 3.1.1 to 3.1.6 and**

Indications VAT

<b>2 costs (-) / (+)</b>
Reference to Documents A1.1 per Case

**Trading Income Characterization in case the Issuer - Wholesale Billing Award (Third) - documentation of cases from 3.1.1 to 3.1.6 and**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
Reference to Documents A1.1 per Case

**Characterization transaction costs in case of Recipient - Billing Award Wholesale (Third) - documentation of cases from 3.1.1 to 3.1.6 and**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
Reference to Documents A1.1 per Case

**3.2 Contents Item Document Principle of authorization - 2. Invoice Service**

The **Invoice Service** standardizes domestic transactions - foreign and designed to receive data transmitted and related exclusively to the provision of wholesale services. Note that in the case of mixed transactions (sale of goods - services) used only the document type 1.1 Sales Invoice.

2	Invoice Service
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It includes four (4) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper Issuer and Recipient,
2. logical checks acceptance or non-transmission of documents,

3. logical checks acceptance or non-transmission Characterization Net Asset Value

Trading - Registration

4. logical checks acceptance or non-transmission of Tax Characterization

Liabilities on a link and submitted declarations agreement with Electronic Books Principle of authorization (VAT, Withholding Taxes, Income Taxes, etc.)

Specifically Invoice Service includes the following document types:

2.1	invoice Delivery
2.2	Invoice Delivery / Intra-Community Supply Services
2.3	Invoice Delivery / Supply services of third countries
2.4	Invoice Delivery / Supplementary Document

3.2.1 Document Type 2.1 Invoice Delivery

**A. Requirement to transmit the Issuer**

Invoice Delivery necessarily transmitted only by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed to forward the Policyholder.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Expense (-)	with Credit (5.1) / a Supreme (A)

Invoice Delivery inform the Analytical Paper Issuer on the revenue and Detailed Book of Recipient at the cost side. It may be associated with credit or cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**2.1 Invoice Delivery - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, 32, 45, 46, 68 Revenue,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 31, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 51 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------

<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>
---	---

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• A / D Installation Receptor</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 2.1 Invoice Delivery**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Publishers</b>
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.3 Income from providing Services 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income

### Characterization transaction costs in case of Recipient - 2.1 Invoice Delivery

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.3 Download Service 2.10 Expenses prior year 2.11 Prepaid expenses

### E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### Trading Income Characterization in case the Issuer - 2.1 Invoice Delivery

Indications VAT
<b>1 Revenue (+) / (-)</b>
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306), 5-exportation & exemptions ship & aircraft (Ref. 348) 6 Other outputs exc with deductibility (ref. 349), 7 Outputs exemptions / exceptions and rules / rules without deductibility (ref. 310)

### Characterization transaction costs in case of Recipient - 2.1 Invoice Delivery

Indications VAT
<b>2 costs (-) / (+)</b>
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361), 9 Markets & Investment imports. goods (assets) (kod.362)

### Trading Income Characterization in case the Issuer - 2.1 Invoice Delivery

Indications E3
1 Revenue (+) / (-)
<p><b>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA] 561 [Total] , Wholesale - Traders (kod._001) 8 Other (kod._007) 10_ Interest and accrual - kod.163 [ED], 263 [SP], 363 [ABS], 463 [CA] 563 [Total]</b></p>

### Characterization transaction costs in case of Recipient - 2.1 Invoice Delivery

Indications E3
2 costs (-) / (+)
<p><b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total]</b> 9 domestic management contracts - foreign (management fees) (kod._001) 10 Expenses from affiliated companies (kod._002) 12 Expenditure on information days (kod._004), 13 reception and accommodation expenses (kod._005) 14 travel expenses abroad (kod._006) 16 fees and commissions buying agent for farmers account (kod._008) 17 Other fees for domestic services (kod._009) 19 Energy (kod._011) 20 Water supply (kod._012), 21 Telecommunications (kod._013), 22 rentals (Kod._014) 23 Advertising and promotion (kod._015) 24 Other expenses (kod._016) 30_ <b>Additional information Z3, 31</b> Costs in self-generation kod.195 [ED], 295 [SP], 395 [ABS], 495 [CA] <b>595 [Total] , 44_ Purchases of PPE use - kod.802 [ED], 822 [PD], 842 [des], 862 [CA] 882 [Total]</b> 45 Wholesale (kod._001)</p>

### 3.2.2 Document Type Invoice 2.2 Provision / Intra-Community Supply Services

#### A. Requirement to transmit the Issuer

Invoice Delivery / Intra-Community Supply Services transmitted only required by the Issuers.

### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Foreign entity	with Credit (5.1) / a Supreme (A)



Invoice Delivery / Intra-Community Supply Service informs Detailed Book of the Issuer on the revenue and does not update the analytical paper of the Recipient at the cost side, it is published in Foreign Entity. It may be associated with credit or cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**2.2 Invoice Delivery / Intra-Community Supply Services - Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 14, 15, 18, 19, 20, 21, 24, 30, 31, 32, 45, 46, 68 Income,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	33, 34, 48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------

<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>
--	---

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT)</li> <li>Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT</li> <li>Indications E3</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (Deductions Tax, Other Taxes, stamp, Fees, Accommodation)</li> <li>Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 2.2 Invoice Delivery / Intra-Community Supply Services**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.3 Income from providing Services 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income

**Characterization transaction costs in case of Recipient - 2.2 Invoice Delivery / Intra-Community Supply Services**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization - a foreign entity

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 2.2 Invoice Delivery / Intra-Community Supply Services**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 3 intra (code. 342), 4 intra / ARTICLES tions services. 14 2 (ref. 345), and in the case of no. 14 par.4 n.2859 / 2000: 1 I. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS Intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 304-306)

**Characterization transaction costs in case of Recipient - 2.2 Invoice Delivery / Intra-Community Supply Services**

Indications VAT
<b>2 costs (-) / (+)</b>
Not inform the Detailed Book Principle of authorization - a foreign entity

**Trading Income Characterization in case the Issuer - 2.2 Invoice Delivery / Intra-Community Supply Services**

Indications E3
<b>1 Revenue (+) / (-)</b>
<b>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA]</b> <b>561 [Total] 6 External Intra (kod._005)</b>

**Characterization transaction costs in case of Recipient - 2.2 Invoice Delivery / Intra-Community Supply Services**

Indications E3
<b>2 costs (-) / (+)</b>
Not inform the Detailed Book Principle of authorization - a foreign entity

**3.2.3 Document Type Invoice 2.3 Provision / Benefit of Third Countries Services**

**A. Requirement to transmit the Issuer**

Invoice Delivery / Supply services of third countries sent only required by the Issuers.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Foreign entity	with Credit (5.1) / a Supreme (A)

Invoice Delivery / Supply services of third countries inform the Analytical Paper Issuer on the revenue and does not update the analytical paper of the Recipient at the cost side, it is published in Foreign Entity. It may be associated with credit or cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**2.3 Invoice Delivery / Supply-Country Services - Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 14, 15, 18, 19, 20, 21, 24, 30, 31, 32, 45, 46, 68 Income,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	13, 48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT)</li> <li>Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT</li> <li>Indications E3</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (Deductions Tax, Other Taxes, stamp, Fees, Accommodation)</li> <li>Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>Revenue - Expenses for I / third-term</li> </ul>	

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**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 2.3 Invoice Delivery / Supply services of third countries**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.3 Income from providing Services 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income

**Characterization transaction costs in case of Recipient - 2.3 Invoice Delivery / Supply services of third countries**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization - a foreign entity

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 2.3 Invoice Delivery / Supply services of third countries**

Indications VAT
1 Revenue (+) / (-)
<p>Column 56 "Taxable outflows. Intra. Obtained. &amp; OPERATIONS RECIPIENT" 5 Exports &amp; exemptions ship &amp; aircraft (ref. 348), in the case of no. 14 par.4 n.2859 / 2000: 1 I. OUTPUTS intra. ACQUISITIONS &amp; ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS &amp; OPERATIONS RECIPIENT (Ref. 304-306)</p>

**Characterization transaction costs in case of Recipient - 22.3 Invoice Delivery / Supply services of third countries**

Indications VAT
2 costs (-) / (+)
<p>Not inform the Detailed Book Principle of authorization - a foreign entity</p>

**Trading Income Characterization in case the Issuer - 2.3 Invoice Delivery / Supply services of third countries**

Indications E3
1 Revenue (+) / (-)
<p>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA]  <u>561 [Total]</u> 7 External Third Countries (kod._006)</p>

**Characterization transaction costs in case of Recipient - 2.3 Invoice Delivery / Supply services of third countries**

Indications E3
2 costs (-) / (+)



Not inform the Detailed Book Principle of authorization - a foreign entity
--

**3.2.4 Document Type Invoice 2.4 Provision / Supplementary Document**

**A. Requirement to transmit the Issuer**

Invoice Delivery / Supplementary Document transmitted only required by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed to forward the Policyholder.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Expense (-)	with Original Invoice (2.1 to 2.3) / with Credit (5.1) / charged (A)

Invoice Delivery / Supplementary Document inform the Analytical Paper Issuer on the revenue and Detailed Book of Recipient at the cost side, only for cases for which it was issued. In each case associated with the Original Invoice complements and issued at an earlier time. Furthermore it can be associated with credit or cancellation element in each case that may be issued subsequently transmitted.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**2.4 Invoice Delivery / Supplementary Document - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, 45, 46, 48, 68 Revenue,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 31, 47, 69, 70, 71, 73, 74	32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 51 59, 60, 61,68 for expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction value (final value per line, Currency)</li> <li>• Related Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction Value (Net Value per line)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li>   <li>• Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 2.4 Invoice Delivery / Supplementary Document**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Publishers</b>
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT <small>Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE</small>
1.3 Income from providing Services 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income

**Characterization transaction costs in case of Recipient - 2.4 Invoice Delivery / Supplementary Document**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Recipients</b>
<b>2 costs (-) / (+)</b>

Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT

Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

2.3 Download Service 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 2.4 Invoice Delivery / Supplementary Document**

Indications VAT
<b>1 Revenue (+) / (-)</b>
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306), 3 intra (ref. 342), 4 intra / tions ARTICLES services. 14 2 (ref. 345), 5 & Exports exemptions ships and aircraft (Ref. 348) 6 Other outputs exc with right discount (ref. 349), 7 Outputs exemptions / exceptions and rules / rules without deductibility (ref. 310)

**Characterization transaction costs in case of Recipient - 2.4 Invoice Delivery / Supplementary Document**

Indications VAT
<b>2 costs (-) / (+)</b>
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361), 9 Markets & Investment imports. goods (assets) (kod.362)

**Trading Income Characterization in case the Issuer - 2.4 Invoice Delivery / Supplementary Document**

Indications E3
<b>1 Revenue (+) / (-)</b>

Complemented by case document 2.1, 2.2, 2.3
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**Characterization transaction costs in case of Recipient - 2.4 Invoice Delivery / Supplementary Document**

Indications E3
<b>2 costs (-) / (+)</b>
Complemented by case document 2.1, 2.2, 2.3

**3.2.5 self-billing Providers - Wholesale - documentation of cases 3.2.1 and 3.2.4**

Self-billing Providers - Wholesale
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**A. Requirement to transmit the customer as Issuer of the document**

The documents of cases 3.2.1 and 3.2.4 required only transmitted by the Issuers in this case are the recipients other than the default case of transmission of the part within the relevant period. In this case, it allows the Issuer operated as Pick to forward the documents of cases 3.2.1 and

3.2.4.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Expense (-)	Revenue (+)	Refer to 2.1, 2.4

The supporting cases 3.2.1 (Document Type 2.1) and 3.2.4 (Document Type 2.4) operate in reverse and inform the Analytical Paper Issuer on the cost side and the Detailed Book recipient on the revenue side. They may be associated in each case with documents as they appear in the Relationships Performing Formulas 2.1 and 2.4.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Self-billing Providers - Wholesale - documentation of cases 4.1.1 and 4.1.4 Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Mandatory - [Y]				
Analytical Paper Columns Principle of authorization				
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per case	Reference to Documents A1.2 per Case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

Required Empty [YPK] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - self-billing Providers - Wholesale - documentation of cases 4.1.1 and 4.1.4**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.2 per Case

**Characterization transaction costs in case the recipient - self-billing Providers - Wholesale - documentation of cases 4.1.1 and 4.1.4**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.2 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - self-billing Providers - Wholesale - documentation of cases 4.1.1 and 4.1.4**

Indications VAT
1 Revenue (+) / (-)
Reference to Documents A1.2 per Case

**Characterization transaction costs in case the recipient - self-billing Providers - Wholesale - documentation of cases 4.1.1 and 4.1.4**

Indications VAT
2 costs (-) / (+)
Reference to Documents A1.2 per Case

**Trading Income Characterization in case the Issuer - self-billing Providers - Wholesale - documentation of cases 4.1.1 and 4.1.4**

Indications E3
1 Revenue (+) / (-)
Reference to Documents A1.2 per Case

**Characterization transaction costs in case the recipient - self-billing Providers - Wholesale - documentation of cases 4.1.1 and 4.1.4**

Indications E3
2 costs (-) / (+)
Reference to Documents A1.2 per Case



**3.2.6 Assignment Sending invoices Providers - Wholesale (Provider) - documents cases from 3.2.1 to 3.2.4 and**

	Assignment Transmission Tariffs Providers - Wholesale (Provider)
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**A. Obligation transmission, the E-invoicing providers mandated by the Issuer of the document**

The documents cases from 3.2.1 to 3.2.4 and compulsorily transmitted only by certified e-invoicing service providers, duty assigned to them under contract by the Issuers, other than the default case of transmission of the part within the relevant period. In this case allowed the recipient to forward the documents of cases 3.2.1 through 3.2.4.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Electronics Wholesaler billing	Refer to 2.1, 2.2, 2.3, 2.4	Refer to 2.1, 2.2, 2.3, 2.4	Refer to 2.1, 2.2, 2.3, 2.4

The documents of cases 3.2.1 through 3.2.4 (types of documents 2.1 to 2.4) in the case of transmission assignment inform Detailed Book of the Issuer on the revenue and Detailed Book of Recipient at the cost side. They may be associated in each case with documents as they appear in the Relationships Document Types 2.1 to 2.4.

It clarified that the Provider Service Electronic Billing is required for the electronic transmission of documents, the obligation of issuing the document received by the Issuer.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Assign Invoice Transmission Providers - Wholesale (Provider) - documents of cases from 4.1.1 up to 4.1.4 - Display of logical controls per case of obligation:**

	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Mandatory - [Y]				
Analytical Paper Columns Principle of authorization				
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per case	Reference to Documents A1.2 per Case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

Reference to Documents A1.2 per Case

Reference to Documents A1.2 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Assignment Sending invoices Providers - Wholesale (Provider) - documents cases from 4.1.1 to and**

**4.1.4**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.2 per Case

**Characterization transaction fee in case the recipient - Assignment Sending invoices Providers - Wholesale (Provider) - documents cases from 4.1.1 to and**

**4.1.4**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.2 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Assignment Sending invoices Providers - Wholesale (Provider) - documents cases from 4.1.1 to and**

**4.1.4**

Indications VAT
1 Revenue (+) / (-)
Reference to Documents A1.2 per Case

**Characterization transaction fee in case the recipient - Assignment Sending invoices Providers - Wholesale (Provider) - documents cases from 4.1.1 to and**

**4.1.4**

Indications VAT
2 costs (-) / (+)
Reference to Documents A1.2 per Case

**Trade Revenues Characterization in case the Issuer - Assignment Sending invoices Providers - Wholesale (Provider) - documents cases from 4.1.1 to and**

**4.1.4**

Indications E3
1 Revenue (+) / (-)
Reference to Documents A1.2 per Case

**Characterization transaction fee in case the recipient - Assignment Sending invoices Providers - Wholesale (Provider) - documents cases from 4.1.1 to and**

**4.1.4**

Indications E3
2 costs (-) / (+)

Reference to Documents A1.2 per Case

**3.2.7 Billing Assignment Providers - Wholesale (tert) - documents cases from 3.2.1 to 3.2.4 and**

	Assign Billing Providers - Wholesale (Third)
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**A. Obligation to transfer the Third issuing documents on behalf and for the account of the seller Company under the agreement between them**

The documents cases from 3.2.1 to 3.2.4 and issued and required only transmitted by third parties (companies), duty assigned to them by agreement with the vendor companies, except the case of transmission failure on their part within the relevant period. In this case allowed the recipient to forward the documents of cases 3.2.1 through 3.2.4.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Billing award in Third	Refer to 2.1, 2.2, 2.3, 2.4	Refer to 2.1, 2.2, 2.3, 2.4	Refer to 2.1, 2.2, 2.3, 2.4

The documents of cases 3.2.1 through 3.2.4 (types of documents 2.1 to 2.4) in the case of pricing Award inform Analytical Paper seller company with the issue and transfer of documents to third on the revenue and the Detailed Book recipient at the cost side. They may be associated in each case with documents as they appear in the Relationships Types of Documents

2.1 to 2.4.

It clarified that the Third of assignment has the obligation to issue and electronic transmission of documents on behalf of the Issuer.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Invoicing Award Providers - Wholesale (tert) - documents cases from 4.1.1 to 4.1.4, and - imaging control logic of obligation per case:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per case	Reference to Documents A1.2 per Case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**Required Empty [YPK] are related columns with the following data:**

<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference to Documents A1.2 per Case	Reference to Documents A1.2 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Billing Assignment Providers - Wholesale (tert) - documents cases from 4.1.1 to 4.1.4 and**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.2 per Case

**Characterization transaction fee in case the recipient - Billing Assignment Providers - Wholesale (tert) - documents cases from 4.1.1 to 4.1.4 and**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.2 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Billing Assignment Providers - Wholesale (tert) - documents cases from 4.1.1 to 4.1.4 and**

Indications VAT
1 Revenue (+) / (-)
Reference to Documents A1.2 per Case

**Characterization transaction fee in case the recipient - Billing Assignment Providers - Wholesale (tert) - documents cases from 4.1.1 to 4.1.4 and**

Indications VAT
2 costs (-) / (+)
Reference to Documents A1.2 per Case

**Trade Revenues Characterization in case the Issuer - Billing Assignment Providers - Wholesale (tert) - documents cases from 4.1.1 to 4.1.4 and**

Indications E3
1 Revenue (+) / (-)
Reference to Documents A1.2 per Case

**Characterization transaction fee in case the recipient - Billing Assignment Providers - Wholesale (tert) - documents cases from 4.1.1 to 4.1.4 and**

Indications E3
2 costs (-) / (+)
Reference to Documents A1.2 per Case



### 3.3 Contents Item Document Principle of authorization - 3. Acquisition Title

THE **Acquisition Title** standardizes the domestic trade and is designed to receive data transmitted and associated with transactions that enterprises as recipients a) by not requiring the version information when selling goods or services, and b) by refusing to issue bound elements Enterprises when selling goods or provide services.

3	Acquisition Title
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It includes formulas (2) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper liable for Issuer and Recipient (on the 2<sup>th</sup> If 3.2)
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value transactions
4. logical checks acceptance or non-transmission of Tax Characterization Liabilities on a link and submitted declarations agreement with Electronic Books Principle of authorization (VAT, Withholding Taxes, Income Taxes, etc.)

Specifically, Title Acquisition includes the following document types:

3.1	Acquisition Title (non liable Publisher)
3.2	Acquisition Title (denial of extradition Issuer liable)

#### 3.3.1 Type Document Title Acquisition 3.1 (not liable Publisher)

##### A. Requirement to transmit the Issuer

Document Acquisition Title (non liable Publisher) transmitted only required by the Issuers.

## II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense publisher Document	Display Revenue-Expense Performing recipient	Related documents Per case
Performing	publisher Document	Performing recipient	Per case

Publisher	Expense (-)	Contractor - not liable for bookkeeping	With Credit (5.1) / a Supreme (A)
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Document Title Acquisition (non liable Publisher) serves conversely, the Publisher is essentially the recipient of the goods - service and transmission informs Detailed Book of the part of expenses. Does not update the revenue side, because the contractor is not obliged to keep books (eg individual, specific arrangements farmer). It may be associated with credit or cancellation element in each case that may be issued subsequently transmitted.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**3.1 Acquisition Title (non liable Publisher) - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 14, 15, 18, 19, 20, 21, 24, 30, 31, 32, 45, 46, 68 Income,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29	33, 34, 51, 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (Deductions Tax, Other Taxes, stamp, Fees, Accommodation)</li> <li>Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT</li> <li>Indications E3</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT)</li> <li>Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 3.1 Acquisition Title (non liable Publisher)**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization - Contractor not liable for bookkeeping

**Characterization transaction costs in case of Recipient - 3.1 Acquisition Title (not liable Publisher)**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.1 Markets Commodity Markets 2.2 A'-B Materials, 2.3 Download Services 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 3.1 Acquisition Title (non liable Publisher)**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 3.1 Acquisition Title (not liable Publisher)**

Indications VAT
<b>2 costs (-) / (+)</b>
not completed

**Trading Income Characterization in case the Issuer - 3.1 Acquisition Title (non liable Publisher)**

Indications E3
<b>1 Revenue (+) / (-)</b>
Not filled - Contractor not liable for bookkeeping

**Characterization transaction costs in case of Recipient - 3.1 Acquisition Title (not liable Publisher)**

Indications E3
<b>2 costs (-) / (+)</b>
<p><b>column 63 1_ use goods purchases (net amount) D2, "Commercial Activity" kod.102 [ED] 2 Wholesale</b>  (kod._001), 4 Goods Article 39a paragraph 5 of the VAT Code (N.2859 / 2000)  (Kod._003) 7 Other (kod._006) 8_ <b>Purchases of raw materials and the use of material (net amount) D3, "Production - Rural Activity" kod.202 [ED] kod.302 [ABS], 9 Wholesale (kod._001) 13Loipa (kod._005 14 _ Animal Purchase - Plant (net amount)?</b>  <b>4, "Agricultural Activity" kod.313 [ABS], 15 Wholesale (kod._001) 19 Other (kod._005) column 64 8_ Miscellaneous operating expenses</b></p> <p><b>Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total]</b> , 10 Expenses from affiliated enterprises (kod._002) 12 Expenditure on information days (kod._004), 13 reception and Expenses hospitality (kod._005), 14 foreign travel expenses (kod._006) 16 Fees and commission agent commissions on farmers account (kod._008) 24 Other expenses (kod._016), 25 <b>6 Interest interest and associated costs Z2 - kod.186 [ED], 286 [SP], 386 [ABS], 486 [CA] 586 [Total]</b></p>

**3.3.2 Type Document Title Acquisition 3.2 (refusal to issue by the Issuer liable)**

**A. Requirement to transmit the Issuer**

Document Acquisition Title (refusal to issue by the Issuer obligated) transmitted only required by the Issuers.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Expense (-)	Revenue (+)	charged (A)

The Acquisition Title (refusal to issue by the Issuer obligated) operates conversely, the Publisher is essentially the recipient of the goods - service and transmission informs Detailed Book of the leg Expenses and Detailed Book recipient on the revenue side. May be associated with cancellation element may be transmitted subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**3.2 Title Acquisition (refusal to issue by the Issuer obligated) - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, 32, 45, 46, 68 Revenue,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 31, 47, 69, 70, 71, 73, 74	35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29,	33, 34, 51, 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------

<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>
---	--

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities (Deductions Tax, Other Taxes, stamp, Fees, Accommodation)</li> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 3.2 Acquisition Title (refusal to issue by the Issuer liable)**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.1 Proceeds from Sale of Goods, 1.2 Revenue from product sales, 1.3 Revenue from services, 1.4 Proceeds from sale of fixed assets, 1.5 Other Income / Earnings, Revenues previous 1.8 uses 1.9 Deferred income

**Characterization transaction costs in case of Recipient - 3.2 Acquisition Title (refusal to issue by the Issuer liable)**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.1 Markets Commodity Markets 2.2 A'-B Materials, 2.3 Download Services 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice



Characterization Trading Income in case the Issuer - 3.2 Acquisition Title (refusal to issue by the Issuer liable)

Indications VAT
1 Revenue (+) / (-)
not completed

Characterization transaction costs in case of Recipient - 3.2 Acquisition Title (refusal to issue by the Issuer liable)

Indications VAT
2 costs (-) / (+)
not completed

Characterization Trading Income in case the Issuer - 3.2 Acquisition Title (refusal to issue by the Issuer liable)

Indications E3
1 Revenue (+) / (-)
<b>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA]            561 [Total] Wholesale - Traders (kod._001) 8 Other (kod._007) 10_ Interest and            accrual - kod.163 [ED], 263 [SP], 363 [ABS], 463 [CA] 563 [Total]</b>

Characterization transaction costs in case of Recipient - 3.2 Acquisition Title (refusal to issue by the Issuer liable)

Indications E3
2 costs (-) / (+)

Indications E3
2 costs (-) / (+)
<p><b>column 63 1_ use goods purchases (net amount) D2, "Commercial Activity" kod.102 [ED] 2 Wholesale</b>  (kod._001), 4 Goods Article 39a paragraph 5 of the VAT Code (N.2859 / 2000)  (Kod._003) 7 Other (kod._006) 8_ <b>Purchases of raw materials and the use of material (net amount) D3, "Production - Rural Activity" kod.202 [ED] kod.302 [ABS], 9 Wholesale (kod._001) 13Loipa (kod._005 14 _ Animal Purchase - Plant (net amount)? 4, "Agricultural Activity" kod.313 [ABS], 15 Wholesale (kod._001) 19 Other (kod._005) column 64 8_ Miscellaneous operating expenses</b></p> <p><b>Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total]</b> , 10 Expenses from affiliated enterprises (kod._002) 12 Expenditure on information days (kod._004), 13 reception and Expenses hospitality (kod._005), 14 foreign travel expenses (kod._006) 16 Fees and commission agent commissions on farmers account (kod._008) 24 Other expenses (kod._016), 25 <b>6 Interest interest and associated costs Z2 - kod.186 [ED], 286 [SP], 386 [ABS], 486 [CA] 586 [Total]</b></p>

### 3.4 Contents Item Document Principle of authorization - 4. For Future Use

The fourth kind of document remains empty and the development of the future will be used for possible coverage needs that may arise in the description and further standardization of business transactions.

4	For future use
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### 3.5 Content Item Document Principle of authorization - 5. credit note

The **Credit memo** standardizes domestic transactions - foreign and designed to receive data transmitted and associated with a reduction in the value of wholesale goods - services originating in the case of refunds, discounts or other differences that arise in business transactions.

5	Credit memo
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It includes two (2) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper Issuer and Recipient,
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration

#### 4. logical checks acceptance or non-transmission of Tax Characterization

Liabilities on a link and submitted declarations agreement with Electronic Books Principle of authorization (VAT, Withholding Taxes, Income Taxes, etc.)

Specifically, the credit note contains the following document types:

5.1	Credit Invoice / Associated
5.2	Credit Invoice / Not Associated

### 3.5.1 Document Type - 5.1 Credit Invoice / Associated

#### A. Requirement to transmit the Issuer

The Credit Invoice / Associated transmitted only required by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed the recipient to forward it.

### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Income (-)	Output (+)	With Original Invoice (1.1 to 1.5, 2.1 to 2.3, 3.1) / a Supreme (A))

The Credit Invoice / Associated inform the Analytical Paper Issuer on the revenue side negative (-) and the Detailed Book of Receptor-side Expenses positive (+), in order to reduce the revenue of the Issuer and the costs of the recipient. Additional mandatory written on them the MARK of the associated documents canceling. Associated with the original invoice issued - sent at an earlier time, and charged element that may be issued - sent subsequently.

### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### **5.1 Credit Invoice / Associated - Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 14, 15, 18, 19, 20, 21, 24, 30, 31, 32, 45, 46, 48, 68 for Revenue,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29,	51, 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Related Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 5.1 Credit Invoice / Associated**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.1 Proceeds from sale of merchandise, 1.2 Revenue from product sales, 1.3 Revenue from services, 1.4 Revenue from Asset Sale, 1.5 Other Income / Earnings, 1.7 Proceeds I /-term third, 2.8 Expenses for I /-term third, 1.8 Income from previous years , 1.9 deferred income

**Characterization transaction costs in case of Recipient - 5.1 Credit Invoice / Associated**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
---

<b>2 costs (-) / (+)</b>
<p>Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE</p>
<p>2.1 Markets Commodity Markets 2.2 A'-B Materials, 2.3 Download Services 2.4 Overheads right to deduct VAT, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 Prepaid expenses</p>

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 5.1 Credit Invoice / Associated**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
<p>Column 56 "OUTPUTS Taxable. Intra-. Is obtained. &amp; ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS &amp; ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS &amp; OPERATIONS RECIPIENT (ref. 304 to 306), 3 intra (ref. 342), 4 intra / tions ARTICLES services. 14 2 (ref. 345), 5 &amp; Exports exemptions ships and aircraft (Ref. 348) 6 Other outputs exc with right discount (ref. 349), 7 Outputs exemptions / exceptions and rules / rules without deductibility (ref. 310)</p>

**Characterization transaction costs in case of Recipient - 5.1 Credit Invoice / Associated**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
<p>Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361), 9 Markets &amp; Investment imports. goods (assets) (kod.362)</p>

**Trading Income Characterization in case the Issuer - 5.1 Credit Invoice / Associated**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>

Filled in each case associated documents 1 and 2 Sales Invoice Invoice providers

**Characterization transaction costs in case of Recipient - 5.1 Credit Invoice / Associated**

Indications E3
2 costs (-) / (+)
Filled in each case associated documents 1 and 2 Sales Invoice Invoice providers

**3.5.2 Document Type - 5.2 Credit Invoice / Not Associated**

**A. Requirement to transmit the Issuer**

The Credit Invoice / uncorrelated transmitted only required by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed the recipient to forward it.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense publisher Document	Display Revenue-Expense Performing recipient	Related documents Per case
Performing	publisher Document	Performing recipient	Per case
Publisher	Income (-)	Output (+)	charged (A)

The Credit Invoice / Non informs Associated Analytical Paper Issuer on the revenue side negative (-) and the Detailed Book of Receptor-side Expenses positive (+), in order to reduce the income of the Issuer and the expenses of the recipient. It may be associated with cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**5.2 Credit Invoice / Not Associated - Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 14, 15, 18, 19, 20, 21, 24, 30, 31, 32, 45, 46, 68 Income,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29,	51, 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68



<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Related Documents Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>
---	---

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Revenue - Expenses for I / third-term</li> </ul>	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 5.2 Credit Invoice / Not Associated**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

1.1 Proceeds from sale of merchandise, 1.2 Revenue from product sales, 1.3 Revenue from services, 1.4 Revenue from Asset Sale, 1.5 Other Income / Earnings, 1.7 Proceeds I /-term third, 2.8 Expenses for I /-term third, 1.8 Income from previous years , 1.9 deferred income

**Characterization transaction costs in case of Recipient - 5.2 Credit Invoice / Not Associated**

<p>Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients</p>
<p><b>2 costs (-) / (+)</b></p>
<p>Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE</p>
<p>2.1 Markets Commodity Markets 2.2 A'-B Materials, 2.3 Download Services 2.4 Overheads right to deduct VAT, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 Prepaid expenses</p>

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 5.2 Credit Invoice / Not Associated**

<p>Indications VAT</p>
<p><b>1 Revenue (+) / (-)</b></p>
<p>Column 56 "OUTPUTS Taxable. Intra- Is obtained. &amp; ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS &amp; ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS &amp; OPERATIONS RECIPIENT (ref. 304 to 306), 3 intra (ref. 342), 4 intra / tions ARTICLES services. 14 2 (ref. 345), 5 &amp; Exports exemptions ships and aircraft (Ref. 348) 6 Other outputs exc with right discount (ref. 349), 7 Outputs exemptions / exceptions and rules / rules without deductibility (ref. 310)</p>

**Characterization transaction costs in case of Recipient - 5.2 Credit Invoice / Not Associated**

<p>Indications VAT</p>
<p><b>2 costs (-) / (+)</b></p>

Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361), 9 Markets & Investment imports. goods (assets) (kod.362)
---

**Trading Income Characterization in case the Issuer - 5.2 Credit Invoice / Not Associated**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
<p><b>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA]</b>  <b>561 [Total]</b> 2 Wholesale - Traders (kod._001), 3 Wholesale under Article 39a paragraph 5 of the VAT Code (N.2859 / 2000)  (kod._002) 8 Other (kod._007) 10_ <b>Credit interest and similar income -</b>  <b>kod.163 [ED], 263 [SP], 363 [ABS], 463 [CA] 563 [Total]</b></p>

**Characterization transaction costs in case of Recipient - 5.2 Credit Invoice / Not Associated**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
<p><b>column 63 1_ use goods purchases (net amount) D2, "Commercial Activity" kod.102 [ED]</b> 2 Wholesale (kod._001), 4 Goods Article 39a paragraph 5 of the VAT Code (N.2859 / 2000)  (Kod._003) 7 Other (kod._006) 8_ <b>Purchases of raw materials and the use of material (net amount) D3, "Production - Rural Activity" kod.202 [ED] kod.302 [ABS]</b>, 9 Wholesale (kod._001), 13  Other (kod._005) 14_ <b>Animal Purchase - Plant (net amount)? 4, "Agricultural Activity" kod.313 [ABS]</b>, 15  Wholesale (kod._001) 19 Other (kod._005) <b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total]</b> 9 foreign resident Management fees (management fees) (kod._001) 10 Dapanes from associates (kod._002) 11 Costs of non-cooperating countries or from countries with preferential tax regime (kod._003) 12 Expenditure Infodays (kod._004), 13 reception and accommodation expenses (kod._005), 14 foreign travel expenses (kod._006) 16 fees and commission agent commissions on farmers account (kod._008) 17 Other fees for domestic services (code. _009), 18 Other Fees for services abroad (kod._010) 19 Energy (kod._011) 20 Water supply (kod._012), 21 TELECOMMUNICATIONS Dates (kod._013)</p> <p>22 rentals (kod._014) 23 Advertising and promotion (kod._015) 24 Other expenses (kod._016), 25 <b>6 Interest and associated costs Z2 - kod.186 [ED], 286 [SP], 386 [ABS], 486 [CA] 586 [Total]</b></p>

### 3.5.3 Credit self-billing invoice - documents of cases 3.5.1 and 3.5.2

	self-billing Credit invoices
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#### A. Requirement to transmit the customer as Issuer of the document

The documents of cases 3.5.1 and 3.5.2 required only transmitted by the Issuers in this case are the recipients other than the default case of transmission of the part within the relevant period. In this case, it allows the Issuer operated as Pick to forward the documents of cases 3.5.1 and

3.5.2.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Expense (-)	Revenue (+)	Refer to 5.1, 5.2

The supporting cases 3.5.1 (Document Type 5.1) and 3.5.2 (Document Type 5.2) operate in reverse and inform the Analytical Paper Issuer in part Expenses positive (+) and the Detailed Book recipient on the revenue negative (-) in order to reduce the costs of the Issuer and the income of the recipient. They may be associated in each case with documents as they appear in the Relationships Performing Formulas 5.1 and 5.2.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Credit self-billing invoice - documents of cases 3.5.1 and 3.5.2 Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.5 per case	Reference to Documents A1.5 per Case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - credit self-billing invoice - documents of cases 3.5.1 and 3.5.2**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
---

<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.5 per Case

**Characterization transaction costs in case the recipient - self-billing invoice Credit - vouchers cases 3.5.1 and 3.5.2**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.5 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - credit self-billing invoice - documents of cases 3.5.1 and 3.5.2**

Indications VAT
<b>1 Revenue (+) / (-)</b>
Reference to Documents A1.5 per Case

**Characterization transaction costs in case the recipient - self-billing invoice Credit - vouchers cases 3.5.1 and 3.5.2**

Indications VAT
<b>2 costs (-) / (+)</b>

Reference to Documents A1.5 per Case
--------------------------------------

**Trading Income Characterization in case the Issuer - credit self-billing invoice - documents of cases 3.5.1 and 3.5.2**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
Reference to Documents A1.5 per Case

**Characterization transaction costs in case the recipient - self-billing invoice Credit - vouchers cases 3.5.1 and 3.5.2**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
Reference to Documents A1.2 per Case

**3.5.4 Assignment of Credit Transmission Tariffs (Provider) - documentation of cases of 3.5.1 and 3.5.2.**

	Transmission Credit Allocation Invoice (Provider)
--	--

**A. Obligation transmission, the E-invoicing providers mandated by the Issuer of the document**

The documents cases of 3.5.1 and 3.5.2 required transmitted only by certified e-invoicing service providers, duty assigned to them under contract by the Issuers, other than the default case of transmission of the part within the relevant period. In this case allowed the recipient to forward the documents of cases 3.5.1 and 3.5.2.

**II. How Media Book Publisher Analytical - Recipient**

Capacity	Display	Display	Related
----------	---------	---------	---------

sender	Revenue-Expense	Revenue-Expense	documents
Performing	publisher Document	Performing recipient	Per case
Electronics Wholesaler billing	Refer to 5.1, 5.2	Refer to 5.1, 5.2	Refer to 5.1, 5.2

The documents of cases 3.5.1 and 3.5.2 (types of documents 5.1 to 5.2) in the case of transmission assignment inform Detailed Book of the Issuer on the revenue negative (-) and the Detailed Book of Receptor-side Expenses positive (+) in order to reduce the expenses of the Issuer and the income of the recipient. They may be associated in each case with documents as they appear in the Relationships Document Types 5.1 to 5.2.

It clarified that the Provider Service Electronic Billing is required for the electronic transmission of documents, the obligation of issuing the document received by the Issuer.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Credit Allocation Transmission Tariffs (Provider) - documentation of cases of 3.5.1 and 3.5.2. - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case	Reference to Documents A1.5 per case	Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.5 per case	Reference to Documents A1.5 per Case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------



Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case
--------------------------------------	--------------------------------------

**Mandatory Per Case [SAP] are related columns with the following data:**

<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**Optional [II] are related columns with the following data:**

<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**Required Empty [YPK] are related columns with the following data:**

<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Assignment of Credit Transmission Tariffs (Provider) - documentation of cases of 3.5.1 and 3.5.2.**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Publishers</b>
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.5 per Case

**Trade Classification Expenses in case of Recipient - Assignment of Credit Transmission Tariffs (Provider) - documentation of cases of 3.5.1 and 3.5.2.**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.5 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Assignment of Credit Transmission Tariffs (Provider) - documentation of cases of 3.5.1 and 3.5.2.**

Indications VAT
1 Revenue (+) / (-)
Reference to Documents A1.5 per Case

**Trade Classification Expenses in case of Recipient - Assignment of Credit Transmission Tariffs (Provider) - documentation of cases of 3.5.1 and 3.5.2.**

Indications VAT
2 costs (-) / (+)
Reference to Documents A1.5 per Case

**Trading Income Characterization in case the Issuer - Assignment of Credit Transmission Tariffs (Provider) - documentation of cases of 3.5.1 and 3.5.2.**

Indications E3
1 Revenue (+) / (-)
Reference to Documents A1.5 per Case

**Trade Classification Expenses in case of Recipient - Assignment of Credit Transmission Tariffs (Provider) - documentation of cases of 3.5.1 and 3.5.2.**

Indications E3
2 costs (-) / (+)
Reference to Documents A1.5 per Case

**3.5.5 Billing Invoice Credit Assignment (Third) - documentation of cases of 3.5.1 and 3.5.2.**

	Billing Credit Allocation Invoice (Third)
--	--

**A. Obligation to transfer the Third issuing documents on behalf and for the account of the seller Company under the agreement between them**

The documents cases of 3.5.1 and 3.5.2 and issued mandatory only transmitted by third parties (companies), duty assigned to them by agreement with the vendor companies, except the case of transmission failure on their part within the relevant period. In this case allowed the recipient to forward the documents of cases 3.5.1 and 3.5.2.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Assign Billing third	Refer to 5.1, 5.2	Refer to 5.1, 5.2	Refer to 5.1, 5.2

The documents of cases 3.5.1 and 3.5.2 (types of documents 5.1 to 5.2) in the case of pricing Award inform Analytical Paper seller company with the issue and transfer of documents to third on the revenue negative (-) and detailed Book of Receptor-side expenses positive (+), in order to reduce the expenses of the Issuer and the income of the recipient. They may be associated in each case with documents as they appear in the Relationships Document Types 5.1 to 5.2.

It clarified that the Third of assignment has the obligation to issue and electronic transmission of documents on behalf of the Issuer.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Assign Billing Credit Invoices (Third) - documentation of cases of 3.5.1 and 3.5.2. - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case	Reference to Documents A1.5 per case	Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.5 per case	Reference to Documents A1.5 per Case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**Mandatory Per Case [SAP] are related columns with the following data:**

<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**Optional [II] are related columns with the following data:**

<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**Required Empty [YPK] are related columns with the following data:**

<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference to Documents A1.5 per Case	Reference to Documents A1.5 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Billing Invoice Credit Assignment (Third) - documentation of cases of 3.5.1 and 3.5.2.**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.5 per Case

**Characterization transaction costs in case of Recipient - Billing Invoice Credit Assignment (Third) - documentation of cases of 3.5.1 and 3.5.2.**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients

<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1.5 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Billing Invoice Credit Assignment (Third) - documentation of cases of 3.5.1 and 3.5.2.**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
Reference to Documents A1.5 per Case

**Characterization transaction costs in case of Recipient - Billing Invoice Credit Assignment (Third) - documentation of cases of 3.5.1 and 3.5.2.**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
Reference to Documents A1.5 per Case

**Trading Income Characterization in case the Issuer - Billing Invoice Credit Assignment (Third) - documentation of cases of 3.5.1 and 3.5.2.**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>

Indications E3
1 Revenue (+) / (-)
Reference to Documents A1.5 per Case

**Characterization transaction costs in case of Recipient - Billing Invoice Credit Assignment (Third) - documentation of cases of 3.5.1 and 3.5.2.**

Indications E3
2 costs (-) / (+)
Reference to Documents A1.5 per Case

**3.6 Contents Item Document Principle of authorization - Item 6. self-giving for own use**

The **Self-giving element - for own use** standardizes the domestic trade and is designed to receive data transmitted and associated with the free distribution of goods - services performed by the company for purposes unrelated to the exercise of its activities. With the adoption of the VAT incurred attributable to acquisition of the property at the time of purchase and labor costs for services which the company had fallen.

6	Self-giving element - owner-occupation
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It includes two (2) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper on the Issuer
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration
4. logical checks acceptance or non-transmission of Tax Characterization  
Liabilities on a link and submitted declarations agreement with Electronic Books Principle of authorization (VAT)

Specifically, the self-giving element - for own use includes the following document types:

6.1	self-giving element
6.2	element own use

### 3.6.1 Document Type Item 6.1 self-giving

#### A. Requirement to transmit the Issuer

The graphic self-giving element is transmitted only required by the Issuers.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	It does not affect other Entity	charged (A)

Document Element self-giving informs Detailed Book of the Issuer on the revenue side, revenue not included in the calculation of gross receipts, issued for VAT purposes, for the company to pay the VAT was deducted at the time of purchase of goods and cost work on services. It can be associated with each element of Cassation case may be forwarded later.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### **6.1 Element self-giving - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
	Analytical Paper Columns Principle of authorization			
1 9 10, 12, 18, 19, 20, 21 24, 32, 33, 34, 45, 46	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	48, 49, 56, 57, 58, 67, 72	BC, 13, 14, 15, 22, 23, 26, 27, 28, 29, 30, 31	35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 52, 53, 54, 55, 59, 60, 61, 62, 63, 64, 65, 66, 68,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice



**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, the transaction start Installation)</li> <li>• Value tax VAT liability,</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name, Country)</li> <li>• Installing transaction completion</li> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

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**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities (Deductions Tax, Other Taxes, stamp, Fees, Accommodation)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 6.1 Element self-giving**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.6 self-giving / own use

**Characterization transaction costs in case of Recipient - 6.1 Element self-giving**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients

<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Lipti- Principle of authorization only to the Editor

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 6.1 Element self-giving**

Indications VAT
<b>1 Revenue (+) / (-)</b>
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306)

**Characterization transaction costs in case of Recipient - 6.1 Element self-giving**

Indications VAT
<b>2 costs (-) / (+)</b>
Not to be completed only VAT Output

**Trading Income Characterization in case the Issuer - 6.1 Element self-giving**

Indications E3
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 6.1 Element self-giving**

Indications E3
<b>2 costs (-) / (+)</b>
<b>column 64 30_ Additional information Z3, 31 Costs in self-generation kod.195 [ED], 295 [PD] 395 [ABS], 495 [CA] <u>595 [Total]</u></b>

### 3.6.2 Document Type Item 6.2 for own use

#### A. Requirement to transmit the Issuer

Document Element own use transmitted only required by the Issuers.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	It does not affect other Entity	charged (A)

Document Element own use informs Detailed Book of the Issuer on the revenue side, revenue not included in the calculation of gross receipts, issued for VAT purposes, for the company to pay the VAT was deducted at the time of purchase of goods and cost work on services. It can be associated with each element of Cassation case may be forwarded later.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**6.2 Element own use - Display logic controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization			
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II] Required Blank - [YPK]
Analytical Paper Columns Principle of authorization			

1 9 10, 12, 18, 19, 20, 21 24, 32, 33, 34, 45, 46	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	48, 49, 56, 57, 58, 67, 72	BC, 13, 14, 15, 22, 23, 26, 27, 28, 29, 30, 31	35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 68,
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\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, the transaction start Installation)</li> <li>• Value tax VAT liability,</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name, Country)</li> <li>• Installing transaction completion</li> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	
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**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities (Deductions Tax, Other Taxes, stamp, Fees, Accommodation)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 6.2 Element own use**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.6 self-giving / own use

**Characterization transaction costs in case of Recipient - 6.2 Element own use**



<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Recipients</b>
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Lipti- Principle of authorization only to the Editor

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 6.2 Element own use**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306)

**Characterization transaction costs in case of Recipient - 6.2 Element own use**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
Not to be completed only VAT Output

**Trading Income Characterization in case the Issuer - 6.2 Element own use**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>

not completed
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**Characterization transaction costs in case of Recipient - 6.2 Element own use**

Indications E3
<b>2 costs (-) / (+)</b>
<b>column 64 30_ Additional information Z3, 31</b> Costs in self-generation kod.195 [ED], 295 [PD] 395 [ABS], 495 [CA] <b>595 [Total]</b>

**3.7 Contents Item Document Principle of authorization - 7. Contract - Income**

The **Contract - Income** standardizes the domestic trade and is designed to receive data transmitted and associated with transactions between undertakings which have chosen the non-issuance tax asset (eg 1.1 Sales Invoice) and include wholesale sales of goods. Specifies that contracts contain the mandatory elements of the sales invoice and therefore can under GAAP to be the document that can be issued and registered in the books of the enterprise eg on sale of property, etc.

7	Contract - Income
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It includes one (1) document type that specifies the transactions and determine in each case:

1. how to update the Analytical Paper Issuer and Recipient,
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration
4. logical checks acceptance or non-transmission of Tax Characterization  
Liabilities on a link and submitted declarations agreement with Electronic Books Principle of authorization (VAT, Withholding Taxes, Income Taxes, etc.)

Specifically, the sales invoice includes the following document type:



7.1	Contract - Income
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### 3.7.1 Document Type 7.1 Contract - Income

#### A. Requirement to transmit the Issuer

Document Contract - Income transmitted only required by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed to forward the Policyholder.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Output (-) only if entity	charged (A)

Document Contract - Income inform the Analytical Paper Issuer on the revenue side and the analytical paper of the Recipient part of Expense (only where the business). It can be associated with each element of Cassation case may be forwarded later.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### 7.1 Contract - Revenue - Display of logical controls per case of obligation:

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, 31, 32 45, 46, 68 Income	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 51 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, the transaction start Installation)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (installation transaction is completed)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• A / D Installation Receptor</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Periodic VAT</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 1.1 Sales Invoice**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.4 Proceeds from sale of fixed assets, 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income

**Characterization transaction costs in case of Recipient - 1.1 Sales Invoice**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses of previous years , 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### Trading Income Characterization in case the Issuer - 7.1 Contract - Income

Indications VAT
1 Revenue (+) / (-)
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306)

### Characterization transaction costs in case of Recipient - 7.1 Contract - Income

Indications VAT
2 costs (-) / (+)
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361), 9 Markets & Investment imports. goods (assets) (kod.362)

### Trading Income Characterization in case the Issuer - 7.1 Contract - Income

Indications E3
1 Revenue (+) / (-)
<p><b>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA]</b>  <b>561 [Total]</b> 2 Wholesale - Traders (kod._001) 8 Other (kod._007, <b>column 64</b> 30_Loipa Informational Data Z3, 34 FA Sales - kod.800 [ED], 820 [SP], 840 [ABS], 860 [CA]  <b>880 [Total]</b></p>

### Characterization transaction costs in case of Recipient - 7.1 Contract - Income

Indications E3
2 costs (-) / (+)
<p><b>column 63 1_ use goods purchases (net amount) D2, "Commercial Activity" kod.102 [ED] Wholesale (kod._001) column 64 30_ Additional information Z3, 31 Costs in self-generation kod.195 [ED], 295 [SP], 395 [ABS], 495 [CA] 595 [Total] 44_ Purchases of tangible assets</b></p>

Indications E3
2 costs (-) / (+)
User - kod.802 [ED], 822 [SP], 842 [ABS], 862 [CA] <b>882 [Total]</b> ] 45 Wholesale (kod._001)

### 3.8 Content Item Document Principle of authorization - 8. Specific Element (revenue) - Evidence Collection

the document **Special item (income) - Evidence Collection** standardizes the domestic trade and is designed to receive the data of documents issued for the documentation of rent collection.

8	Special item (income) - Proof collection
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It includes three (3) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper Issuer and Recipient,
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration
4. logical checks acceptance or non-transmission of Tax Characterization  
Liabilities for potential correlation and agreement between the reported income tax returns with the Electronic Books Principle of authorization

Specifically, the bill of sale includes the following document types:

8.1	Rentals - revenues
8.2	Special Item - Proof of Receipt Tax Residence
8.3	Special Item Farmers / Sell - Provision No. 41 par.3 Law. 2859/2000 (Future Use)

#### 3.8.1 Document Type 8.1 Rents - Income

##### A. Requirement to transmit the Issuer

Document rentals - Revenue transmitted only required by the Issuers, other than the failure case of transmission of the part within the relevant period. In this case allowed to transmit the recipient (in case of company).

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Output (-) only if entity	charged (A)

Document rentals - Revenue informs Detailed Book of the Issuer on the revenue and Detailed Book of Recipient (if company) at the cost side. It can be associated with each element of Cassation case may be forwarded later.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**8.1 Rents - Revenue - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
19 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, 32, 45, 46, 68 Income	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 47, 69, 70, 71, 73, 74	31, 48, 49, 52, 53, 54, 55, 62, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 56, 57, 58, 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------

- Identification data Issuer and Recipient (TIN, Name, Country)
- Document Principle of authorization details (Type - Document Type, Date / time of publication, the transaction start Installation)
- Transaction Value (Net and final value per line, Currency)

- Indications Activity
- Method of Payment Transactions

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (installation transaction is completed)</li> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• A / D Installation Receptor</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Periodic VAT</li> </ul>

<p>(VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</p> <ul style="list-style-type: none"> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	
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**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 8.1 Rents - Income**

<p>Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers</p>
<p><b>1 Revenue (+) / (-)</b></p>
<p>Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE</p>
<p>1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income</p>

**Characterization transaction costs in case of Recipient - 8.1 Rents - Income**

<p>Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients</p>
<p><b>2 costs (-) / (+)</b></p>
<p>Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE</p>
<p>2.5 General Expenses without the right to deduct VAT 2.10 Expenses prior year 2.11 Prepaid expenses</p>

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice



### Trading Income Characterization in case the Issuer - 8.1 Rents - Income

Indications VAT
1 Revenue (+) / (-)
not completed

### Characterization transaction costs in case of Recipient - 8.1 Rents - Income

Indications VAT
2 costs (-) / (+)
not completed

### Trading Income Characterization in case the Issuer - 8.1 Rents - Income

Indications E3
1 Revenue (+) / (-)
column 62 9 is Other ordinary income - kod.162 [ED], 262 [PD], 362 [des], 462 [CA] <b>562 [Total]</b>

### Characterization transaction costs in case of Recipient - 8.1 Rents - Income

Indications E3
2 costs (-) / (+)
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] <u>585 [Total]</u> 22</b> Rents (kod._014)

### 3.8.2 Document Type Special Item 8.2 - Receipt Receipt Tax Residence

**A. Requirement to transmit the Issuer**

Document Special Item - Proof of Receipt Tax Residence transmitted only required by the Issuers, with the exception of the omission of transmission case on their part within the relevant period. In this case allowed to transmit the recipient (in case of company).

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue third (public)	Output (-) only if entity	charged (A)

Document Special Item - Proof of Receipt Tax Residence inform the Analytical Paper Issuer on the revenue only for Tax Accommodation and Detailed Book of Recipient (if company) at the cost side. It can be associated with each element of Cassation case may be forwarded later.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**8.2 Special Item - Proof of Receipt Tax Residence - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 30, (37, 38, for Publisher 32 Recipients ) 45, 46, 48, 68 Income	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 25, 47, 69, 70, 71, 73, 74	31, 49, 52, 53, 54, 55, 62, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 32, 33, 34, 35, 36, 39, 40, 41, 42, 43, 44, 51, 56, 57, 58, 59, 60, 61, 68 Expenses

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>Document Principle of authorization details (Type -</li> </ul>	<ul style="list-style-type: none"> <li>Indications Activity</li> <li>Method of Payment Transactions</li> </ul>

<p>Document Type, Date / time of publication, the transaction start Installation)</p> <ul style="list-style-type: none"> <li>• Transaction Value (Net and final value per line recipient, Currency)</li> <li>• Related Documents</li> <li>• Values tax liabilities (Other Taxes for the issuer)</li> </ul>	
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**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (installation transaction is completed)</li> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• A / D Installation Receptor</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, deductions Stamp duty, fees, reservations)</li> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	Wearer,	<ul style="list-style-type: none"> <li>• Indications Periodic VAT</li> </ul>
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**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 8.2 Special Item - Proof of Receipt Tax Residence**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Publishers</b>
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Revenue for I / third-term (government) no amount of tax indicated only - not inform E3

**Characterization transaction costs in case of Recipient - 8.2 Special Item - Proof of Receipt Tax Residence**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Recipients</b>
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.5 General Expenses without the right to deduct VAT 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 8.2 Special Item - Proof of Receipt Tax Residence**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 8.2 Special Item - Proof of Receipt Tax Residence**

Indications VAT
2 costs (-) / (+)
not completed

**Trading Income Characterization in case the Issuer - 8.2 Special Item - Proof of Receipt Tax Residence**

Indications E3
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 8.2 Special Item - Proof of Receipt Tax Residence**

Indications E3

<b>2 costs (-) / (+)</b>
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] <u>585 [Total]</u> 24</b>
Other expenses (kod._016)

### 3.8.3 Type Document 8.3 Special Item Farmers / Sell - Provision No. 41 para 3 n. 2859/2000 (Future Use)

The **Special Item Farmers / Sell - Provision No. 41 para 3 n. 2859/2000** standardizes the domestic trade and is designed to receive data transmitted and associated with the transactions carried out by the Special Regime Farmers with non-parties responsible for the bookkeeping and issuing elements (individuals). Designed to be activated in the near future, not in the first phase of productive operation of electronic myDATA platform.

### 3.9 Contents Item Document Principle of authorization - 9. Document Handling (Future Use)

The **document Handling** standardizes domestic transactions - foreign and designed to receive data transmitted and associated with the movement of goods (Sales, Third party sales, Sampling, Report, Return, Preservation, Processing Assembling, Installations Between Entity). It is not productive in the first phase of implementation of e-books and will be used in future.

9	document Handling
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It includes three (3) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper Issuer and Recipient,
2. logical checks acceptance or non-transmission of documents,

Specifically, the Document Distribution includes the following document types:

9.1	Associated Document Handling
9.2	Associated Document Handling - Pivot
9.3	Document Distribution Not Associated

### 3.9.1 Type Document 9.1 Document Distribution Associated (Future Use)

#### A. Requirement to transmit the Issuer

The Document Distribution Associated transmitted only required by the Issuers. It is not productive in the first phase of implementation of e-books and will be used in future.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Issuer movement	movement Recipient	With T.P (1.1. To 1.4) / NA to (9.2) / charged (A)

The Document Distribution Associated inform without values with "Movement" in Analytical Paper Issuer and Detailed Book of Recipient. On disposal, they are associated either with Associated Document Handling - Pivot (approx. 9.2), or Sales Invoice (approx. 1.1), issued - sent subsequently. Furthermore it can be associated with each element of Cassation case may also be issued subsequently transmitted.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### 9.1 Document Distribution Associated - Imaging logical controls per case of obligation:

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
19, 10, 11, 12, 13, 14, 15, 18, 19, 20, 21, 24, 25, 31, 60, 61	A, D, 2, 3, 4, 5, 6, 7, 8, 16, 17, 70,	48, 49, 67	BC, 22, 23, 26, 27, 28, 29, 30,	32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 51, 52, 53, 54, 56, 55, 57, 58, 59, 62, 63, 64, 65, 66, 68, 69, 71, 72, 73, 74

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Related Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68



<ul style="list-style-type: none"> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Notes - Notes</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Method of Payment Transactions</li> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> </ul>
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**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Transaction Handling in case the Issuer - 9.1 Associated Document Handling**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
3. Distribution - Issuer
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL
1 3. Handling

**Characterization Transaction Handling in case of Recipient - 9.1 Associated Document Handling**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
3. Distribution - Recipient
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL
1 3. Handling

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### Trading Income Characterization in case the Issuer - 9.1 Associated Document Handling

Indications VAT
1 Revenue (+) / (-)
not completed

### Characterization transaction costs in case of Recipient - 9.1 Associated Document Handling

Indications VAT
2 costs (-) / (+)
not completed

### Trading Income Characterization in case the Issuer - 9.1 Associated Document Handling

Indications E3
1 Revenue (+) / (-)
not completed

### Characterization transaction costs in case of Recipient - 9.1 Associated Document Handling

Indications E3
2 costs (-) / (+)
not completed

### 3.9.2 Type Document 9.2 Document Distribution Associated - Pivot (Future Use)

#### A. Requirement to transmit the Issuer

The Associated Document Handling - Pivot transmitted only required by the Issuers. It is not productive in the first phase of implementation of e-books and will be used in future.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Issuer movement	movement Recipient	With T.P (1.1. To 1.4) / NA to (9.1) / charged (A)

The Associated Document Handling - Pivot inform without values with "Movement" in Analytical Paper Issuer and Detailed Book of Recipient. On disposal, is associated with either Document Handling Associated (approx. 9.1) which has been previously or subsequently, either by Sales Invoice (approx. 1.1), issued - sent subsequently. Furthermore it can be associated with each element of Cassation case may also be issued - sent subsequently.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### **9.2 Document Distribution Associated - Pivot - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 , 10, 11, 12, 13, 14, 15 18, 19, 20, 21, 24, 25, 31, 60, 61	A, D, 2, 3, 4, 5, 6, 7, 8, 16, 17, 70,	48, 49, 67	BC, 22, 23, 26, 27, 28, 29, 30,	32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 51, 52, 53, 54, 56, 55, 57, 58, 59, 62, 63, 64, 65, 66, 68, 69, 71, 72, 73, 74

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Related Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Notes - Notes</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Method of Payment Transactions</li> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Distribution Characterization in case the Issuer - 9.2 Associated Document Handling - Pivot**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
3. Distribution - Issuer
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL
1 3. Handling

**Characterization Transit Trade in the case of Recipient - 9.2 Associated Document Handling - Pivot**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
3. Distribution - Recipient
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL

1 3. Handling

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 9.2 Associated Document Handling - Pivot**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 9.2 Associated Document Handling - Pivot**

Indications VAT
2 costs (-) / (+)
not completed

**Trading Income Characterization in case the Issuer - 9.2 Associated Document Handling - Pivot**

Indications E3
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 9.2 Associated Document Handling - Pivot**



Indications E3
<b>2 costs (-) / (+)</b>
not completed

### 3.9.3 Type Document 9.3 Document Distribution uncorrelated (Future Use)

#### A. Requirement to transmit the Issuer

Document Handling uncorrelated transmitted only required by the Issuers. It is not productive in the first phase of implementation of e-books and will be used in future.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Issuer movement	movement Recipient	charged (A)

Document Handling Non Associated inform without values with "Movement" in Analytical Paper Issuer and Detailed Book of collectors and not directly associated with other documents. It can be associated with each element of Cassation case may be forwarded later.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### **9.3 Document Distribution Not Associated - Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
19, 10, 11, 12, 13, 14, 15, 18, 19, 20, 21, 24, 25, 31, 60, 61	A, D, 2, 3, 4, 5, 6, 7, 8, 16, 17, 70,	49 67 ,	BC, 22, 23, 26, 27, 28, 29, 30,	32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 51, 52, 53, 54, 56, 55, 57, 58, 59, 62, 63, 64, 65, 66, 68, 69, 71, 72, 73, 74

Indications E3
<b>2 costs (-) / (+)</b>
not completed

### 3.9.3 Type Document 9.3 Document Distribution uncorrelated (Future Use)

#### A. Requirement to transmit the Issuer

Document Handling uncorrelated transmitted only required by the Issuers. It is not productive in the first phase of implementation of e-books and will be used in future.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Issuer movement	movement Recipient	charged (A)

Document Handling Non Associated inform without values with "Movement" in Analytical Paper Issuer and Detailed Book of collectors and not directly associated with other documents. It can be associated with each element of Cassation case may be forwarded later.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### **9.3 Document Distribution Not Associated - Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
19, 10, 11, 12, 13, 14, 15, 18, 19, 20, 21, 24, 25, 31, 60, 61	A, D, 2, 3, 4, 5, 6, 7, 8, 16, 17, 70,	49 67,	BC, 22, 23, 26, 27, 28, 29, 30,	32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 51, 52, 53, 54, 56, 55, 57, 58, 59, 62, 63, 64, 65, 66, 68, 69, 71, 72, 73, 74



\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Method of Payment Transactions</li> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Distribution Characterization in case the Issuer - 9.3 Document Distribution Not Associated**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
3. Distribution - Issuer
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL
1 3. Handling

**Characterization Transaction Handling in case of Recipient - 9.3 Document Distribution Not Associated**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
3. Distribution - Recipient
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL

1 3. Handling

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 9.3 Document Distribution Not Associated**

Indications VAT	
1 Revenue (+) / (-)	
	not completed

**Characterization transaction costs in case of Recipient - 9.3 Document Distribution Not Associated**

Indications VAT	
2 costs (-) / (+)	
	not completed

**Trading Income Characterization in case the Issuer - 9.3 Document Distribution Not Associated**

Indications E3	
1 Revenue (+) / (-)	
	not completed

**Characterization transaction costs in case of Recipient - 9.3 Document Distribution Not Associated**

Indications E3
<b>2 costs (-) / (+)</b>
not completed

### 3.10 Contents Item Document Principle of authorization - 10. Document Handling (Quantitative Pickup) - (Future Use)

The **Document Handling (quantitative acceptance)** standardizes domestic transactions - foreign and designed to receive data transmitted and associated with the movement of goods (Sales, Third party sales, Sampling, Report, Return, Storage, Installation Processing), where the company receives goods without issuing document Handling of case 9. it is not productive in the first phase of implementation of e-books and will be used in future.

10	Document Handling (Quantitative receipt)
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It includes two (2) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper Issuer and Recipient,
2. logical checks acceptance or non-transmission of documents,

Specifically, the Document Distribution includes the following document types:

10.1	Associated Document Handling (Quantitative receipt)
10.2	Document Handling uncorrelated (Quantitative receipt)

#### 3.10.1 Type of Document Document Handling Associated 10.1 (quantitative acceptance) (Future Use)

##### A. Requirement to transmit the Issuer

The Document Handling Associated (quantitative acceptance) transmitted only fail by publishers. It is not productive in the first phase of implementation of e-books and will be used in future.

## II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	movement Recipient	Issuer movement	charged (A)

The Document Distribution Associated (quantitative acceptance) inform without values with "Movement" in Analytical Paper Issuer which in this case is the recipient of goods and Detailed Book of collectors in this case the company that handled goods without issuing movement document. On disposal, is associated with either Document Handling Associated (approx. 9.1), issued

- transmitted earlier, or Invoice of Sale (approx. 1.1), issued - sent subsequently. Furthermore it can be associated with each element of Cassation case may also be issued - sent subsequently.

## III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### 10.1 Associated Document Handling (Quantitative Pickup) - Display of logical controls per case of obligation:

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
19, 10, 11, 12, 13, 14, 15, 18, 19, 20, 21, 24, 25, 31, 60, 61	A, D, 2, 3, 4, 5, 6, 7, 8, 16, 17, 70,	48, 49, 67	BC, 22, 23, 26, 27, 28, 29, 30,	32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 51, 52, 53, 54, 56, 55, 57, 58, 59, 62, 63, 64, 65, 66, 68, 69, 71, 72, 73, 74

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> </ul>
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**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Related Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Notes - Notes</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Method of Payment Transactions</li> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> </ul>
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**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Distribution Trading characterization in case the Issuer - 10.1 Associated Document Handling (quantitative acceptance)**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
3. Distribution - Issuer
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL
1 3. Handling

**Distribution Trading characterization in case of Recipient - 10.1 Associated Document Handling (quantitative acceptance)**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
3. Distribution - Recipient
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL
1 3. Handling

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 10.1 Associated Document Handling (quantitative acceptance)**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 10.1 Associated Document Handling (quantitative acceptance)**

Indications VAT
2 costs (-) / (+)
not completed

**Trading Income Characterization in case the Issuer - 10.1 Associated Document Handling (quantitative acceptance)**

Indications E3
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 10.1 Associated Document Handling (quantitative acceptance)**

Indications E3
2 costs (-) / (+)
not completed



### 3.10.2 Type of Document Document Distribution 10.2 Non-Associated (Quantitative Pickup) - (Future Use)

#### A. Requirement to transmit the Issuer

The Document Distribution uncorrelated transmitted only required by the Issuers. It is not productive in the first phase of implementation of e-books and will be used in future.

#### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	movement Recipient	Issuer movement	charged (A)

The Document Distribution uncorrelated (quantitative acceptance) inform without values with "Movement" in which in this case Detailed Book of the Issuer is the recipient of goods and Detailed Book of collectors in this case the company that handled goods without issuing movement document, or the case of receipt of an obligated to bookkeeping. It may be associated with cancellation element in each case that may be issued - sent subsequently.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### **10.2 Document Handling uncorrelated (Quantitative Pickup) - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 , 10, 11, 12, 13, 14, 15 18, 19, 20, 21, 24, 25, 31, 60, 61	A, D, 2, 3, 4, 5, 6, 7, 8, 16, 17, 70,	49 67	BC, 22, 23, 26, 27, 28, 29, 30,	32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 51, 52, 53, 54, 56, 55, 57, 58, 59, 62, 63, 64, 65, 66, 68, 69, 71, 72, 73, 74

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

1. In Transmission	2. By Submission of Declarations
<ul style="list-style-type: none"> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Method of Payment Transactions</li> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Distribution Characterization in case the Issuer - 10.2 Non-Associated Document Handling (quantitative acceptance)**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
<b>3. Distribution - Issuer</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL
1 3. Handling

**Distribution Trading characterization in case of Recipient - 10.2 Non-Associated Document Handling (quantitative acceptance)**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>3. Distribution - Recipient</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. LINE DOCUMENT 3. total value = NIL
1 3. Handling

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 10.2 Non-Associated Document Handling (quantitative acceptance)**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 10.2 Non-Associated Document Handling (quantitative acceptance)**

Indications VAT
2 costs (-) / (+)
not completed

**Trading Income Characterization in case the Issuer - 10.2 Non-Associated Document Handling (quantitative acceptance)**

Indications E3
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 10.2 Non-Associated Document Handling (quantitative acceptance)**

Indications E3
2 costs (-) / (+)
not completed

#### 4. Business Analysis Document Categorization first Principle of authorization - If A2 Non mirror Documents domestic / foreign Issuer

The one the classification for the event **A'2** It includes domestic income documents - foreign issued by the Company and related to retail sales of goods, services. In the case of transactions **A'2** updated exclusively Detailed and Concise Book of the Issuer because the recipients counterparties dealing as individuals.

Clarified that the transmission of case documents **A'2** until enable the direct interconnection of FIM, exclusively, in the following ways:

- through the accounting program used by Enterprises
- through the accounting program used by accountants to their clients
- through the Special Registration Form of Principle of authorization

Exceptionally in the case of liquid fuel:

- Connected via Electronic Tax Mechanisms (FIM) for retail trade (Online Cash Registers, OCR)

A'2	<b>Non mirror Documents domestic / foreign Issuer</b>
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##### 4.1 Contents Item Document Principle of authorization - 11. Documents Retail

the **documents Retail** standardize domestic transactions - foreign and designed to receive data transmitted and associated with retail sales of goods - service.

11	documents Retail
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It includes four (4) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper on the Issuer,
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration

**4. logical checks acceptance or non-transmission of Tax Characterization**

Liabilities on a link and submitted declarations agreement with Electronic Books Principle of authorization (VAT, Withholding Taxes, Income Taxes, etc.)

Specifically Retail Documents include the following types of documents:

11.1	Alpes
11.2	HRH
11.3	simplified Pricing
11.4	Credit Item Retail
11.5	Alpes / Third party sales

**4.1.1 Document Type 11.1 ALPES**

**A. Requirement to transmit the Issuer**

the document **Alpes (sales receipt)** transmitted only required by the Issuers.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Unidentified contractor (Private)	charged (A)

Document Alpes (sales receipt) informs Detailed Book of the Issuer on the revenue and does not update the analytical paper of the Recipient because counterparties receiving these documents deal as individuals. May be associated Cassation item per case could be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**11.1 Alpes - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 18, 19, 20, 21 24 32, 45, 46 68 for Income	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49 52, 53, 54, 55, 56, 57, 58, 62, 65, 66, 67, 72	BC , 22, 23, 26, 27, 28, 29, 30, 31 ,	13, 14, 15, 48, 51, 59, 60, 61, 63, 64, 68 for expenses,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country) and Recipient (Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, the transaction start Installation)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT (output only)</li> <li>• Indications E3 only income</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>
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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (installation transaction is completed)</li> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Periodic VAT (only inputs)</li> <li>• Indications E3 only markets - costs</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 11.1 ALPES**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT



Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

1.1 Proceeds from Sale of Goods, 1.2 Proceeds from Sale of Goods, 1.4 Proceeds from sale of fixed assets, 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income

### Characterization transaction costs in case of Recipient - 11.1 ALPES

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Lipti- Principle of authorization only to the Editor

### E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### Characterization Trading Income in case the Issuer - 11.1 ALPES

Indications VAT
<b>1 Revenue (+) / (-)</b>
Column 56 "OUTPUTS Taxable. Intra- Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306)

### Characterization transaction costs in case of Recipient - 11.1 ALPES

Indications VAT
<b>2 costs (-) / (+)</b>
Not to be completed concerns Recipient doing business as an Individual

### Characterization Trading Income in case the Issuer - 11.1 ALPES

Indications E3
1 Revenue (+) / (-)
<b>column 62 1_ Sales of goods and services</b> - kod.161 [ED], 261 [SP], 361 [ABS], 461 [CA] <b>561 [Total]</b> 4 Retail - Private Clients (kod._003), 5 Retail under Article 39a paragraph 5 of the VAT Code (N.2859 / 2000) (kod._004) <b>column 64 30_Loipa Informational Data Z3, 34__ FA Sales - kod.800 [ED], 820 [SP], 840 [ABS], 860 [CA] 880</b> <b>[Total]</b> 36 Rec (kod._002) 37 External Intra (kod._003), 38 foreign countries (kod._004)

**Characterization transaction costs in case of Recipient - 11.1 ALPES**

Indications E3
2 costs (-) / (+)
Not to be completed concerns Recipient doing business as an Individual

**4.1.2 Document Type 11.2 HRH**

**A. Requirement to transmit the Issuer**

the document **HRH (Proof of Service)** transmitted only required by the Issuers.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Unidentified contractor (Private)	charged (A)

Document HRH (Proof of Service) informs Detailed Book of the Issuer on the revenue and does not update the analytical paper of the Recipient because counterparties receiving these documents deal as individuals. May be associated Cassation item per case could be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**11.2 HRH - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 18, 19, 20, 21 24 32, 45, 46 68 for Income	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49 52, 53, 54, 55, 56, 57, 58, 62, 65, 66, 67, 72	BC , 30, 31 ,	13, 14, 15, 22, 23, 26, 27, 28, 29, 48, 51, 59, 60, 61, 63, 64, 68 for expenses,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country) and Recipient (Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, the transaction start Installation)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT (output only)</li> <li>• Indications E3 only income</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>
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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (installation transaction is completed)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name)</li> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Periodic VAT (only inputs)</li> <li>• Indications E3 only markets - costs</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 11.2 HRH**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
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<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.3 Income from providing Services 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income

**Characterization transaction costs in case of Recipient - 11.2 HRH**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b>
<b>Document Principle of authorization for Recipients</b>
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Lipti- Principle of authorization only to the Editor

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 11.2 HRH**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306)

**Characterization transaction costs in case of Recipient - 11.2 HRH**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
Not to be completed concerns Recipient doing business as an Individual

**Characterization Trading Income in case the Issuer - 11.2 HRH**

Indications E3
1 Revenue (+) / (-)
column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA] 561 [Total] 4 Retail - Private Clients (kod._003)

**Characterization transaction costs in case of Recipient - 11.2 HRH**

Indications E3
2 costs (-) / (+)
Not to be completed concerns Recipient doing business as an Individual

**4.1.3 Document Type 11.3 Simplified Invoice**

**A. Requirement to transmit the Issuer**

the document **simplified Pricing** transmitted only required by the Issuers.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	Unidentified contractor (Private)	charged (A)

The document informs Simplified Invoice Detailed Book of the Issuer on the revenue and does not update the analytical paper of the Recipient because counterparties receiving these documents deal as individuals. It may be associated with cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**11.3 Simplified Invoice of obligation:**

**- Display logic controls per case**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 18, 19, 20, 21 24 32, 45, 46 68 for Income	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49 52, 53, 54, 55, 56, 57, 58, 62, 65, 66, 67, 72	BC , 22, 23, 26, 27, 28, 29, 30, 31 ,	13, 14, 15, 48, 51, 59, 60, 61, 63, 64, 68 for expenses,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country) and Recipient (Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, the transaction start Installation)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT (output only)</li> <li>• Indications E3 only income</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>
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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (installation transaction is completed)</li> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Periodic VAT (only inputs)</li> <li>• Indications E3 only markets - costs</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 11.3 Simplified Invoice**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)



<p>Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE</p>
<p>1.1 Proceeds from Sale of Goods, 1.2 Proceeds from Sale of Goods, 1.4 Proceeds from sale of fixed assets, 1.5 Other Income / Earnings, 1.8 Revenue prior year 1.9 Deferred income</p>

**Characterization transaction costs in case of Recipient - 11.3 Simplified Invoice**

<p>Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients</p>
<p><b>2 costs (-) / (+)</b></p>
<p>Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE</p>
<p>Not inform the Detailed Book Lipti- Principle of authorization only to the Editor</p>

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 11.3 Simplified Invoice**

<p>Indications VAT</p>
<p><b>1 Revenue (+) / (-)</b></p>
<p>Column 56 "OUTPUTS Taxable. Intra-. Is obtained. &amp; ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS &amp; ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS &amp; OPERATIONS RECIPIENT (ref. 304 to 306)</p>

**Characterization transaction costs in case of Recipient - 11.3 Simplified Invoice**

<p>Indications VAT</p>
<p><b>2 costs (-) / (+)</b></p>
<p>Not to be completed concerns Recipient doing business as an Individual</p>

### Trading Income Characterization in case the Issuer - 11.3 Simplified Invoice

Indications E3	
<b>1 Revenue (+) / (-)</b>	
<p><b>column 62 1_ Sales of goods and services - kod.161 [ED], 261 [PD], 361 [des], 461 [CA]</b>  <b>561 [Total]</b> 4 Retail - Private Clients (kod._003), 5 Retail under Article 39a paragraph 5 of the VAT Code (N.2859 / 2000) (kod._004) <b>column 64 30_Loipa Informational Data Z3, 34_ FA Sales - kod.800 [ED], 820 [SP], 840 [ABS], 860 [CA] 880 [Total]</b> 36 Rec (kod._002) 37 External Intra (kod._003), 38 foreign countries (kod._004)</p>	

### Characterization transaction costs in case of Recipient - 11.3 Simplified Invoice

Indications E3	
<b>2 costs (-) / (+)</b>	
Not to be completed concerns Recipient doing business as an Individual	

#### 4.1.4 Document Type Item 11.4 Credit Retail

##### A. Requirement to transmit the Issuer

the document **Credit Item Retail** transmitted only required by the Issuers.

##### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Income (-)	Unidentified contractor (Private)	charged (A)

The document Credit Item Retail informs Detailed Book of the Issuer on the revenue negative (-) in order to lower revenues and does not update the analytical paper of the Recipient because counterparties receiving these documents deal as individuals. It may be associated with cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**11.4 Credit Item Retail - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 18, 19, 20, 21 24 32, 45, 46 68 for Income	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49 52, 53, 54, 55, 56, 57, 58, 62, 65, 66, 67, 72	BC , 22, 23, 26, 27, 28, 29, 30, 31 ,	13, 14, 15, 48, 51, 59, 60, 61, 63, 64, 68 for expenses,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country) and Recipient (Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, the transaction start Installation)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT (output only)</li> <li>• Indications E3 only income</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>
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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (installation transaction is completed)</li> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Periodic VAT (only inputs)</li> <li>• Indications E3 only markets - costs</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 11.4 Credit Item Retail**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>

Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT

Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

1.1 Proceeds from Sale of Goods, 1.2 Revenue from product sales, 1.3 Revenue from services, 1.4 Proceeds from sale of fixed assets, 1.5 Other Income / Earnings, 1.7 Proceeds I / third-term, 1.8 Revenue prior year 1.9 Deferred income

**Characterization transaction costs in case of Recipient - 11.4 Credit Item Retail**

Permitted Indications Trading Column 9 Analytical Paper by Type

Document Principle of authorization for Recipients

**2 costs (-) / (+)**

Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT

Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

Not inform the Detailed Book Lipti- Principle of authorization only to the Editor

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 11.4 Credit Item Retail**

Indications VAT

**1 Revenue (+) / (-)**

Column 56 "OUTPUTS Taxable. Intra-. Is obtained. & ACTS RECIPIENT" 1L. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & OPERATIONS RECIPIENT (ref. 304 to 306)

**Characterization transaction costs in case of Recipient - 11.4 Credit Item Retail**

Indications VAT

**2 costs (-) / (+)**

Not to be completed concerns Recipient doing business as an Individual

### Trading Income Characterization in case the Issuer - 11.4 Credit Item Retail

Indications E3	
1 Revenue (+) / (-)	
<b>column 62 1_ Sales of goods and services</b> - kod.161 [ED], 261 [SP], 361 [ABS], 461 [CA] <b>561 [Total]</b> 4 Retail - Private Clients (kod._003), 5 Retail under Article 39a paragraph 5 of the VAT Code (N.2859 / 2000) (kod._004) <b>column 64 30_Loipa Informational Data Z3, 34__ FA Sales - kod.800 [ED], 820 [SP], 840 [ABS], 860 [CA] 880 [Total]</b> 36 Rec (kod._002) 37 External Intra (kod._003), 38 foreign countries (kod._004)	

### Characterization transaction costs in case of Recipient - 11.4 Credit Item Retail

Indications E3	
2 costs (-) / (+)	
Not to be completed concerns Recipient doing business as an Individual	

#### 4.1.5 Document Type 11.5 Alpes / Third party sales

##### A. Requirement to transmit the Issuer

The Alpes / Sell document for third parties is transmitted only required by the Issuers.

##### II. How Media Book Publisher Analytical - Recipient

Capacity sender	Display Revenue-Expense publisher Document	Display Revenue-Expense Performing recipient	Related documents Per case
Performing			

Publisher	Revenue Third	Unidentified contractor (Private)	charged (A)
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Document Alpes / Third party sales inform the Analytical Paper Issuer on the revenue side with the hint of Column 51 that concern Income Thirds (not counted in the formation of the gross revenue of the Corporation and the obligation to pay taxes), it informs the Detailed Book recipient because of counterparties receiving these documents deal as individuals. It may be associated with cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Alpes 11.5 / Third party sales - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 18, 19, 20, 21 24, 32, 45, 46, [ 51 Rg], [64 Rg], 68 for Income	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	[33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44 Rg not measured] 49 , 67, 72	BC, 22, 23, 26, 27, 28, 29, 30, 31 ,	13, 14, 15, 48, 51, 52, 53, 54, 55, 56, 57, 59, 60, 61, 58, 62, 63, 65, 66, 71, 68 for expenses,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country) and Recipient (Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, the transaction start Installation)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> <li>• Revenue - Expenses for I / third-term (revenue)</li> <li>• Characterization E3 (sales account. Third)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations for income does not count)</li> <li>Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Document Principle of authorization data (installation transaction is completed)</li> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68



<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name,)</li> <li>• Related Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3 (excluding sales to account. Third)</li> <li>• Reforming Revenue-Expense</li> </ul>
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**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 11.5 Alpes / Third party sales**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.7 Proceeds I / third-term

**Characterization transaction costs in case of Recipient - 11.5 Alpes / Third party sales**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Lipti- Principle of authorization only to the Editor

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 11.5 Alpes / Third party sales**

Indications VAT
1 Revenue (+) / (-)
Not to be completed concerns income third

**Characterization transaction costs in case of Recipient - 11.5 Alpes / Third party sales**

Indications VAT
2 costs (-) / (+)
Not to be completed concerns Recipient doing business as an Individual

**Trading Income Characterization in case the Issuer - 11.5 Alpes / Third party sales**

Indications E3
1 Revenue (+) / (-)
<b>column 64 3 _ Sales for log / CSE Third - kod.801 [ED], 821 [SP], 841 [ABS], 861 [CA] 881 [Total] 41 Retail (kod._002 42</b> Foreign Intra (kod._003), External Third Countries (kod._004)

**Characterization transaction costs in case of Recipient - 11.5 Alpes / Third party sales**

Indications E3
2 costs (-) / (+)

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
Not to be completed concerns Recipient doing business as an Individual

**4.1.6 Assignment Transmission of Sale - Retail Providers (Provider) - documents cases from 4.1.1 to 4.1.5 and**

	Transmission Assignment of Sale Retail Providers (Provider)
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**A. Obligation transmission, the E-invoicing providers mandated by the Issuer of the document**

The documents cases from 4.1.1 to 4.1.5 and compulsorily transmitted only by certified e-invoicing service providers, duty assigned to them under contract by the Issuers.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Electronics Wholesaler billing	Reference per case document A2 (11.1 to 11.5)	Reference per case document A2 (11.1 to 11.5)	Reference per case document A1, A2 (11.1 to 11.5)

The supporting of the cases and 4.1.1 to 4.1.5 (Document Type 11.1 to 11.5) in the case of transmission assignment inform Analytical Paper Issuer on the revenue per case document A2. Not inform the Detailed Book recipient because counterparties receiving these documents deal as individuals. They may be associated in each case with documents as they appear in the Relationships Types of Documents 11.1 to 11.5.

It clarified that the Provider Service Electronic Billing is required for the electronic transmission of documents, the obligation of issuing the document received by the Issuer.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Transmission Assignment of Sale - Retail Providers (Provider) - documents cases from 4.1.1 to 4.1.5, and - imaging control logic of obligation per case:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) per Case	Reference to Documents A2 (11.1 to 11.5) per Case	Reference to Documents A2 (11.1 to 11.5) in each case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Assignment Transmission of Sale - Retail Providers (Provider) - documents cases from 4.1.1 to and 4.1.5**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A2 (11.1 to 11.5) in each case

**Characterization transaction costs in case of Recipient - Award Transmission Sale - Providers Retail (Provider) - documents cases from 4.1.1 to 4.1.5 and**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A2 (11.1 to 11.5) in each case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Assignment Transmission of Sale - Retail Providers (Provider) - documents cases from 4.1.1 to and**

**4.1.5**

Indications VAT
1 Revenue (+) / (-)
Reference to Documents A2 (11.1 to 11.5) in each case

**Characterization transaction costs in case of Recipient - Award Transmission Sale - Providers Retail (Provider) - documents cases from 4.1.1 to 4.1.5 and**

Indications VAT
2 costs (-) / (+)
Reference to Documents A2 (11.1 to 11.5) in each case

**Trade Revenues Characterization in case the Issuer - Assignment Transmission of Sale - Retail Providers (Provider) - documents cases from 4.1.1 to and**

**4.1.5**

Indications E3
1 Revenue (+) / (-)
Reference to Documents A2 (11.1 to 11.5) in each case

**Characterization transaction costs in case of Recipient - Award Transmission Sale - Providers Retail (Provider) - documents cases from 4.1.1 to 4.1.5 and**

Indications E3
2 costs (-) / (+)

Reference to Documents A2 (11.1 to 11.5) in each case
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**Version 4.1.7 Allocation Sales - Retail Providers (Third) - documentation of cases of And 4.1.1 to 4.1.5**

	Commissioned Publication Sales - Supply Retail (Third)
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**A. Obligation to transfer the Third issuing documents on behalf and for the account of the seller Company under the agreement between them**

The documents cases from 4.1.1 to 4.1.5 and issued and required only transmitted by third parties (companies), duty assigned to them by agreement with the vendor companies.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense publisher Document	Display Revenue-Expense Performing recipient	Related documents Per case
Performing	publisher Document	Performing recipient	Per case
Commissioned in Third Edition Retail	Reference per case document A2 (11.1 to 11.5)	Reference per case document A2 (11.1 to 11.5)	Reference per case document A1, A2 (11.1 to 11.5)

The documents of cases 4.1.1 through 4.1.5 (types of documents 11.1 to 11.5) in the case of pricing Award inform Analytical Paper seller company with the issue and transfer of documents to third in revenue per case document A2. Not inform the Detailed Book recipient because counterparties receiving these documents deal as individuals. They may be associated in each case with documents as they appear in the Relationships Types of Documents 11.1 to 11.5.

It clarified that the Third of assignment has the obligation to issue and electronic transmission of documents on behalf of the Issuer.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Commissioned Publication Sales - Retail Providers (Third) - documentation of cases of And 4.1.1 to 4.1.5 - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) per Case	Reference to Documents A2 (11.1 to 11.5) per Case	Reference to Documents A2 (11.1 to 11.5) in each case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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Reference to Documents A2 (11.1 to 11.5) in each case

Reference to Documents A2 (11.1 to 11.5) in each case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trade Revenues s17.9ti case Issuer - Assignment Publication of Sale - Retail Providers (tert) - documents cases from 4.1.1 to 4.1.5 and**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A2 (11.1 to 11.5) in each case

**Characterization transaction fee in case the recipient - Assignment Publication Selling Providers Retail (tert) - documents cases from 4.1.1 to 4.1.5 and**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A2 (11.1 to 11.5) in each case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Assignment Publication Selling Providers Retail (tert) - documents cases from 4.1.1 to 4.1.5 and**

Indications VAT
<b>1 Revenue (+) / (-)</b>
Reference to Documents A2 (11.1 to 11.5) in each case

**Characterization transaction fee in case the recipient - Assignment Publication Selling Providers Retail (tert) - documents cases from 4.1.1 to 4.1.5 and**

Indications VAT
<b>2 costs (-) / (+)</b>
Reference to Documents A2 (11.1 to 11.5) in each case

**Trade Revenues Characterization in case the Issuer - Assignment Publication Selling Providers Retail (tert) - documents cases from 4.1.1 to 4.1.5 and**

Indications E3
<b>1 Revenue (+) / (-)</b>
Reference to Documents A2 (11.1 to 11.5) in each case

**Characterization transaction fee in case the recipient - Assignment Publication Selling Providers Retail (tert) - documents cases from 4.1.1 to 4.1.5 and**

Indications E3
<b>2 costs (-) / (+)</b>
Reference to Documents A2 (11.1 to 11.5) in each case

**4.2 Component Retail (case of failure) in cases 4.1.1 through 4.1.5.**

Item Retail (case damage)
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**A. Obligation transmission, the E-invoicing providers mandated by the Issuer of the document**

The documents cases from 4.1.1 to 4.1.5 and compulsorily transmitted only by their issuers.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense publisher Document	Display Revenue-Expense Performing recipient	Related documents with NA / with Credit
Performing			
Reference per case document A2 (11.1 to 11.5)	Reference per case document A2 (11.1 to 11.5)	Reference per case document A2 (11.1 to 11.5)	Reference per case document A2 (11.1 to 11.5)

The supporting of the cases and 4.1.1 to 4.1.5 (Document Type 11.1 to 11.5) in this case inform Analytical Paper Issuer on the revenue per case document A2 with a distinct indication of said failure. Not inform the Detailed Book recipient because counterparties receiving these documents deal as individuals. They may be associated in each case with documents as they appear in the Relationships Types of Documents 11.1 to 11.5.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Element Retail (case of failure) in cases 4.1.1 through 4.1.5 Display logic controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) per Case	Reference to Documents A2 (11.1 to 11.5) per Case	Reference to Documents A2 (11.1 to 11.5) in each case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------

Reference to Documents A2 (11.1 to 11.5) in each case

Reference to Documents A2 (11.1 to 11.5) in each case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A2 (11.1 to 11.5) in each case	Reference to Documents A2 (11.1 to 11.5) in each case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Element Retail (case of failure) in cases 4.1.1 and 4.1.4 to**

Permitted Indications Trading Column 9
--

Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A2 (11.1 to 11.5) in each case

**Characterization transaction fee in case the recipient - Element Retail (case of failure) in cases 4.1.1 and 4.1.4 to**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A2 (11.1 to 11.5) in each case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Element Retail (case of failure) in cases 4.1.1 and 4.1.4 to**

Indications VAT
<b>1 Revenue (+) / (-)</b>
Reference to Documents A2 (11.1 to 11.5) in each case

**Characterization transaction fee in case the recipient - Element Retail (case of failure) in cases 4.1.1 and 4.1.4 to**

Indications VAT
-----------------

<b>2 costs (-) / (+)</b>
Reference to Documents A2 (11.1 to 11.5) in each case

**Trade Revenues Characterization in case the Issuer - Element Retail (case of failure) in cases 4.1.1 and 4.1.4 to**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
Reference to Documents A2 (11.1 to 11.5) in each case

**Characterization transaction fee in case the recipient - Element Retail (case of failure) in cases 4.1.1 and 4.1.4 to**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
Reference to Documents A2 (11.1 to 11.5) in each case

### **5. types Performing combined A1, A2 - (Future Use)**

The merger document referred to specific transactions where the Companies can issue different document types combined (eg Mills). Moreover, the different cases of transactions eg sales of own and for third parties, entered in documents issued by the firm may be contained in different types of documents that are prescribed by the Principle of authorization for cases A1.

For reasons of sound transmission and display of data from the described transactions (documents) carried out by enterprises for these cases, consideration be given in future

the ability of the Unification Document Types

A1 and A2, for specific cases formulas documents.

In the data transmission process via Unification Document Types, maintained and implemented logical acceptance and transaction characterization tests per event type coalesced document. Clarified that after the integration and creation

the combined Releases Document issued a MAPK (Unique ID Listing Document).

	Combine Formulas Performing A1, A2
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At present embodiment of the electronic books, such transactions are transmitted separately taking a MAPK per document type observing consecutive numbering per row.

**A. Requirement to transmit the Issuer**

**THE Combine Formulas Performing A1, A2** per case necessarily transmitted only by their issuers. It is not productive in the first phase of implementation of Electronic Books and tested to be used in the future.

**II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	with NA / with Credit
Reference documents per case combination A1, A2	Reference documents per case combination A1, A2	Reference documents per case combination A1, A2	Reference documents per case combination A1, A2

The Combination Formulas Performing A1, A2 in each case inform the Analytical Paper Issuer on the revenue side in both cases A1 and A2 while the Detailed Book of Recipient on the cost side only inform if documents A1 with a distinct indication for combination. Not inform the recipient Detailed Book for case documents A2, because contractors who receive these documents deal as not obligated to bookkeeping. They may correlate each case in the documents as they appear in correlation of Performing Formulas A1 and A2.

Clarified that the Merge Documents A1, A2 Type consideration be implemented in the future so as to include all cases that may arise regarding the invoicing of the companies in the GAS without performing additional steps in the transmission time.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Combine Formulas Performing A1, A2 - Display logic controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference documents per case combination A1, A2	reference per If performing combination A1, A2	Reference documents per case combination A1, A2	reference per If performing fusion A1 A2	Reference documents per case combination A1, A2

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

1 In Transmission	2 By Submission of Declarations
<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference per case joining documents A1, A2	Reference documents per case combination A1, A2

**Mandatory Business [YEP] are related columns with the following data:**

1 In Transmission	2 By Submission of Declarations
<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference documents per case combination A1, A2	Reference documents per case combination A1, A2

**Mandatory Per Case [SAP] are related columns with the following data:**

1 In Transmission	2 By Submission of Declarations
<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference documents per case combination A1, A2	Reference documents per case combination A1, A2

**Optional [II] are related columns with the following data:**

1 In Transmission	2 By Submission of Declarations
<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
Reference documents per case combination A1, A2	Reference documents per case combination A1, A2



Required Empty [YPK] are related columns with the following data:

1 In Transmission	2 By Submission of Declarations
Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference documents per case combination A1, A2	Reference documents per case combination A1, A2

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Combine Documents Formulas A1, A2**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference documents per case combination A1, A2

**Trade Designation Output to a recipient - Combine Documents Formulas A1, A2**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference documents per case combination A1, A2

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trade Revenues Characterization in case the Issuer - Combine Documents Formulas A1, A2**

Indications VAT
1 Revenue (+) / (-)
Reference documents per case combination A1, A2

**Trade Designation Output to a recipient - Combine Documents Formulas A1, A2**

Indications VAT
2 costs (-) / (+)
Reference documents per case combination A1, A2

**Trade Revenues Characterization in case the Issuer - Combine Documents Formulas A1, A2**

Indications E3
1 Revenue (+) / (-)
Reference documents per case combination A1, A2

**Trade Designation Output to a recipient - Combine Documents Formulas A1, A2**

Indications E3
2 costs (-) / (+)
Reference documents per case combination A1, A2

## 6. Operational Analysis second Categorization Performing Principle of authorization - If B1 Non mirror Documents Recipient domestic / foreign

The two the classification for the event **B1** It includes documents domestic expenses - foreign received and the Company forward. Related markets - retail costs, making retail and services, either from domestic Enterprises communicated via the A2 document cases or from foreign companies that have no obligation to transmit. In the case of transactions **B1** updated exclusively Detailed and Concise Book of Recipient on the cost side. Please note that these documents are not mirror, and does not contain the identification of the Corporation as the recipient.

Clarified that the transmission of case documents **B1** exclusively in the following ways:

- through the accounting program used by Enterprises
- through the accounting program used by accountants to their clients
- through the Special Registration Form of Principle of authorization

B1	Non mirror Documents Recipient domestic / foreign
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### 6.1 Contents Item Document Principle of authorization - 13. Download Performing Retail

Supporting **Download Performing Retail** standardize domestic transactions - foreign and designed to receive data transmitted and related markets - retail costs, and domestic retail receipt of services - foreign.

13	Download Performing Retail
----	----------------------------

It includes six (6) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Book for Recipient,
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration
4. logical checks acceptance or non-transmission of Tax Characterization  
Liabilities on a link and submitted declarations agreement with Electronic Books Principle of authorization  
(VAT, Withholding Taxes, Income Taxes, etc.)

Specifically Download Performing Retail includes the following document types:

13.1	Costs - Retail Trading Markets resident / foreign
13.2	Providing Retail domestic / foreign Trading
13.3	shared
13.4	subscriptions
13.30	Documents Entity are listed as the same (Potential)
13.31	Credit Elem. Retail domestic / foreign

### 6.1.1 Document Type 13.1 Expenses - Shopping Retail domestic / foreign Trading

#### A. Requirement to transmit the recipient

the document **Costs - Shopping Retail domestic / foreign Trading** transmitted only required from the recipients.

#### II. Method of Information Analytical Paper Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Retail sale entity. Local / international	Expense (-)	Supreme (A)

Document Expenses - Shopping Retail domestic / foreign Trading only inform the recipient Detailed Book on the cost side. In no event shall the Analytical Paper Issuer on the revenue side. It may be associated with cancellation element in each case that may be issued - sent subsequently.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**13.1 Expenses - Shopping Retail domestic / foreign Trading - Show logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization			
Compulsory	Compulsory		

Mandatory - [Y]	business - [YEP]	By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
<b>Analytical Paper Columns Principle of authorization</b>				
1 9 13, 15, 18, 19, 20, 21, 30, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC, 10, 11, 12, 24, 25 ,	22, 23, 26, 27, 28, 29, 48, 51, 59, 60, 61, 62, 68

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Recipient Identification (TIN, Name, Country)</li> <li>Document Principle of authorization details (Type - Document Type, Date / time of publication, transaction integration Installation)</li> <li>Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>Indications Activity</li> <li>Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT (only inputs)</li> <li>Indications E3 only markets - costs</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

Optional [II] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization data (transaction start Installation)</li> </ul>	

Required Empty [YPK] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Periodic VAT (output only)</li> <li>• Indications E3 only income</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 13.1 Expenses - Shopping Retail domestic / foreign Trading**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not notify the issuer; Detailed Book Principle of authorization only to the Recipient

**Characterization transaction costs in case of Recipient - 13.1 Expenses - Shopping Retail domestic / foreign Trading**

Permitted Indications Trading Column 9
--

Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.1 Markets Commodity Markets 2.2 A'-B Materials, 2.4 Overheads with a right to deduct VAT, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses of previous years, 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 13.1 Expenses - Shopping Retail domestic / foreign Trading**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
There is complemented by retail sales publisher

**Characterization transaction costs in case of Recipient - 13.1 Expenses - Shopping Retail domestic / foreign Trading**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361)

**Characterization Trading Income in case the Issuer - 13.1 Expenses - Shopping Retail domestic / foreign Trading**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>

There is complemented by retail sales publisher
---

**Characterization transaction costs in case of Recipient - 13.1 Expenses - Shopping Retail domestic / foreign Trading**

Indications E3
2 costs (-) / (+)
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total] ,</b> 24 Other expenses (kod._016)

**6.1.2 Document Type 13.2 Providing Retail domestic / foreign Trading**

**A. Requirement to transmit the recipient**

the document **Providing Retail domestic / foreign Trading** transmitted only required from the recipients.

**II. Method of Information Analytical Paper Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Retail sale entity. Local / international	Expense (-)	Supreme (A)

Document Supply Retail domestic / foreign Trading only inform the recipient Detailed Book on the cost side. In no event shall the Analytical Paper Issuer on the revenue side. It may be associated with cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**13.2 Providing Retail domestic / foreign Trading - Show logical controls per case of obligation:**



LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 13, 15, 18, 19, 20, 21, 30, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 49 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC, 10, 11, 12, 24, 25 ,	22, 23, 26, 27, 28, 29, 48, 51, 59, 60, 61, 62, 68,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Recipient Identification (TIN, Name, Country)</li> <li>Document Principle of authorization details (Type - Document Type, Date / time of publication, transaction integration Installation)</li> <li>Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>Indications Activity</li> <li>Method of Payment Transactions</li> <li>Indications E3 only costs</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT (only inputs)</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

Optional [II] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization data (transaction start Installation)</li> </ul>	

Required Empty [YPK] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Periodic VAT (output only)</li> <li>• Indications E3 only markets and revenue</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 13.2 Provision Retail domestic / foreign Trading**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not notify the issuer; Detailed Book Principle of authorization only to the Recipient

**Characterization transaction costs in case of Recipient - 13.2 Provision Retail domestic / foreign Trading**

Permitted Indications Trading Column 9
--

Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.3 Download Service 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 13.2 Provision Retail domestic / foreign Trading**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
There is complemented by retail sales publisher

**Characterization transaction costs in case of Recipient - 13.2 Provision Retail domestic / foreign Trading**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361)

**Characterization Trading Income in case the Issuer - 13.2 Provision Retail domestic / foreign Trading**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>

There is complemented by retail sales publisher
---

**Characterization transaction costs in case of Recipient - 13.2 Provision Retail domestic / foreign Trading**

Indications E3
<b>2 costs (-) / (+)</b>
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total] ,</b> 24 Other expenses (kod._016)

**6.1.3 Document Type 13.3 Shared**

**A. Requirement to transmit the recipient**

the document **shared** transmitted only required from the recipients.

**II. Method of Information Analytical Paper Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Retail sale entity. Local / international	Expense (-)	Supreme (A)

Shared Document shall exclusively Detailed Book of Recipient on the cost side. In no event shall the Analytical Paper Issuer on the revenue side. It may be associated with cancellation element in each case that may be issued

- transmitted subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**13.3 Shared - Display of logical controls per case of obligation:**

Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
<b>Analytical Paper Columns Principle of authorization</b>				
1 9 13, 15, 18, 19, 20, 21, 30, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	49 52, 53, 54, 55, 63, 64, 65, 66, 67, 72	BC, 11, 12, 25 ,	10, 22, 23, 24, 26, 27, 28, 29, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 51, 56, 57, 58, 59, 60, 61, 62, 68,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Recipient Identification (TIN, Name, Country)</li> <li>Document Principle of authorization details (Type - Document Type, Date / time of publication, transaction integration Installation)</li> <li>Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>Indications Activity</li> <li>Method of Payment Transactions</li> <li>Indications E3 only costs</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT (only inputs)</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

Optional [II] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification details (Name, Country)</li> <li>•</li> </ul>	

Required Empty [YPK] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN)</li> <li>• Document Principle of authorization data (transaction start Installation)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Periodic VAT (output only)</li> <li>• Indications E3 only markets and revenue</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 13.3 Charges**

<p>Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers</p>
<p><b>1 Revenue (+) / (-)</b></p>
<p>Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE</p>
<p>Not notify the issuer; Detailed Book Principle of authorization only to the Recipient</p>

### Characterization transaction costs in case of Recipient - 13.3 Charges

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.3 Download Service 2.10 Expenses prior year 2.11 Prepaid expenses

### E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### Trading Income Characterization in case the Issuer - 13.3 Charges

Indications VAT
1 Revenue (+) / (-)
not completed

### Characterization transaction costs in case of Recipient - 13.3 Charges

Indications VAT
2 costs (-) / (+)
not completed

### Trading Income Characterization in case the Issuer - 13.3 Charges

Indications E3
1 Revenue (+) / (-)

Indications E3
1 Revenue (+) / (-)
There is complemented by retail sales publisher

### Characterization transaction costs in case of Recipient - 13.3 Charges

Indications E3
2 costs (-) / (+)
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total] .</b> 24 Other expenses (kod._016)

#### 6.1.4 Document Type 13.4 Subscriptions

##### A. Requirement to transmit the recipient

the document **subscriptions** transmitted only required from the recipients.

##### II. Method of Information Analytical Paper Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Retail sale entity. Local / international	Expense (-)	Supreme (A)

Document Subscriptions exclusively informs Detailed Book of Receptor-side Expenses. In no event shall the Analytical Paper Issuer on the revenue side. It may be associated with cancellation element in each case that may be issued

- transmitted subsequently.

##### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### 13.4 Subscriptions - Display of logical controls per case of obligation:



LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 13, 15, 18, 19, 20, 21, 30, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	49 52, 53, 54, 55, 63, 64, 65, 66, 67, 72	BC, 11, 12, 25 ,	10, 22, 23, 24, 26, 27, 28, 29, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 51, 56, 57, 58, 59, 60, 61, 62, 68,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Recipient Identification (TIN, Name, Country)</li> <li>Document Principle of authorization details (Type - Document Type, Date / time of publication, transaction integration Installation)</li> <li>Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>Indications Activity</li> <li>Method of Payment Transactions</li> <li>Indications E3 only costs</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT (only inputs)</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>
---	---

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Issuer Identification details (Name, Country)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Issuer Identification Data (TIN)</li> <li>Document Principle of authorization data (transaction start Installation)</li> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> <li>Related Documents</li> <li>Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>Indications Periodic VAT (output only)</li> <li>Indications E3 only markets and revenue</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 13.4 Subscriptions**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
---

<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not notify the issuer; Detailed Book Principle of authorization only to the Recipient

**Characterization transaction costs in case of Recipient - 13.4 Subscriptions**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.3 Download Service 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 13.4 Subscriptions**

Indications VAT
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 13.4 Subscriptions**

Indications VAT
<b>2 costs (-) / (+)</b>
not completed

### Trading Income Characterization in case the Issuer - 13.4 Subscriptions

Indications E3
1 Revenue (+) / (-)
not completed

### Characterization transaction costs in case of Recipient - 13.4 Subscriptions

Indications E3
2 costs (-) / (+)
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] <u>585 [Total]</u> ,</b> 24 Other expenses (kod._016)

### 6.1.5 Document Type 13.30 Entity Documents are listed as the same (dynamic)

#### A. Requirement to transmit the recipient

the **Documents Entity as marked by the same (force)** documents include costs relating to the very nature of transactions with Shared and Subscriptions and more particularly described in this document type. The document of this case transmitted only required from the recipients.

#### II. Method of Information Analytical Paper Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Retail sale entity. Local / international	Expense (-)	Supreme (A)

The Entity Documents are listed as the same (dynamic) only inform the recipient Detailed Book on the cost side. In no event shall the Analytical Paper Issuer on the revenue side. It may be associated with cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**13.30 Documents Entity are listed as the same (dynamic) - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
19 13, 15, 18, 19, 20, 21, 30, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	49 52, 53, 54, 55, 63, 64, 65, 66, 67, 72	BC, 11, 12, 25 ,	10, 22, 23, 24, 26, 27, 28, 29, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 51, 56, 57, 58, 59, 60, 61, 62, 68,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Recipient Identification (TIN, Name, Country)</li> <li>Document Principle of authorization details (Type - Document Type, Date / time of publication, transaction integration Installation)</li> <li>Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>Indications Activity</li> <li>Method of Payment Transactions</li> <li>Indications E3 only costs</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT (only inputs)</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>
---	---

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Issuer Identification details (Name, Country)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Issuer Identification Data (TIN)</li> <li>Document Principle of authorization data (transaction start Installation)</li> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> <li>Related Documents</li> <li>Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>Indications Periodic VAT (output only)</li> <li>Indications E3 only markets and revenue</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 13.30 Documents Entity are listed as the same (dynamic)**

Permitted Indications Trading Column 9
--

Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not notify the issuer; Detailed Book Principle of authorization only to the Recipient

**Characterization transaction costs in case of Recipient - 13.30 Documents Entity are listed as the same (dynamic)**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.3 Download Service 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 13.30 Documents Entity are listed as the same (dynamic)**

Indications VAT
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 13.30 Documents Entity are listed as the same (dynamic)**

Indications VAT
-----------------

<b>2 costs (-) / (+)</b>
not completed

**Trading Income Characterization in case the Issuer - 13.30 Documents Entity are listed as the same (dynamic)**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 13.30 Documents Entity are listed as the same (dynamic)**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] <u>585 [Total]</u> ,</b> 24 Other expenses (kod._016)

**6.1.6 Type Document 13.31 Item Retail Credit domestic / foreign**

**A. Requirement to transmit the recipient**

the document **Credit Item Retail domestic / foreign** transmitted only required from the recipients.

**II. Method of Information Analytical Paper Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Retail sale entity. Local / international	Output (+)	Supreme (A)



The document Credit Component domestic / foreign Retail only informs Detailed Book of Receptor-side Expenses positive (+), in order to reduce expenses. In no event shall the Analytical Paper Issuer on the revenue side. It may be associated with cancellation element in each case that may be issued subsequently transmitted.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**13.31 Credit Component domestic / foreign Retail - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 13, 15, 18, 19, 20, 21, 30, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49, 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC, 10, 11, 12, 24, 25 ,	22, 23, 26, 27, 28, 29, 51 59, 60, 61, 62, 68,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Recipient Identification (TIN, Name, Country)</li> <li>Document Principle of authorization details (Type - Document Type, Date / time of publication, transaction integration Installation)</li> <li>Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>Indications Activity</li> <li>Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------

<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>
--	---

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Related Documents Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT (only inputs)</li> <li>Indications E3 only markets - costs</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Issuer Identification Data (TIN, Name, Country)</li> <li>Document Principle of authorization data (transaction start Installation)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> <li>Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>Indications Periodic VAT (output only)</li> <li>Indications E3 only income</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 13.31 Credit Item Retail domestic / foreign**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not notify the issuer; Detailed Book Principle of authorization only to the Recipient

**Characterization transaction costs in case of Recipient - 13.31 Credit Item Retail domestic / foreign**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.1 Markets Commodity Markets 2.2 A'-B Materials, 2.3 Download Services 2.4 Overheads right to deduct VAT, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 13.31 Credit Item Retail domestic / foreign**

Indications VAT
1 Revenue (+) / (-)

There is complemented by retail sales publisher

### Characterization transaction costs in case of Recipient - 13.31 Credit Item Retail domestic / foreign

Indications VAT
2 costs (-) / (+)
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361)

### Characterization Trading Income in case the Issuer - 13.31 Credit Item Retail domestic / foreign

Indications E3
1 Revenue (+) / (-)
not completed

### Characterization transaction costs in case of Recipient - 13.31 Credit Item Retail domestic / foreign

Indications E3
2 costs (-) / (+)
column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] <u>585 [Total]</u> , 24 Other expenses (kod._016)

### 7. Operational Analysis second Categorization Performing Principle of authorization - If B2 Mirror Documents Recipient domestic / foreign

The two<sup>th</sup> classification for the event B 2 includes purchase vouchers goods / services containing the identification of the Enterprise Recipient by the Issuer, a)

foreign enterprise eg Community acquisition - imports from third countries (documents from 14.1 to 14.4 and 14.31), b) not liable Business / entity resident eg EFKA (documents from 05.14 to 14.30 and 14.31), c) or from the case A1 resident Issuer has failed to forward the relevant summary within the prescribed period (documents from 1.1 to 2.4).

In case **B 2** except in the case c), the documents forwarded by the recipient and only update the part of their costs with sender "Pick indication."

Especially for the transmission of documents in the case V2g that the Companies have received from debtors Publishers resident who failed to provide the Principle of authorization within the prescribed period, they shall inform both the part of the costs, and the part of the indicated Publishers revenues, with "Pick - Failure Transmission Issuer 'consignor.

Clarified that the transmission of case documents **B 2** exclusively in the following ways:

- through the accounting program used by Enterprises
- through the accounting program used by accountants to their clients
- through the Special Registration Form of Principle of authorization

<b>B 2</b>	<b>Mirror Documents Recipient domestic / foreign</b>
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**7.1 Contents Item Document Principle of authorization - 14. Documents Exempt Entities domestic / foreign**

the **Documents Exempt Entities domestic / foreign** standardize domestic transactions - foreign and designed to receive data transmitted and associated with the acquisition of goods - receiving services from businesses legally not provided documents as publishers.

14	Documents Download Wholesale Exempt Entities resident / foreign
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It includes seven (7) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Book for Recipient,
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration
4. logical checks acceptance or non-transmission of Tax Characterization  
Liabilities for potential correlation and agreement of the submitted

statements with Electronic Books Principle of authorization (VAT, Withholding Taxes, Income Taxes, etc.)

Specifically, the bill of sale includes the following document types:

14.1	Invoice / Intra-Community Acquisitions
14.2	Invoice / Acquisitions Third Countries
14.3	Invoice / Intra-Community Download Service
14.4	Invoice / Download Third Country Services
14.5	EFKA and other insurance organizations
14.30	Documents Entity are listed as the same (Potential)
14.31	Credit domestic / foreign

### 7.1.1 Document Type 14.1 Invoice / Intra-Community Acquisitions

#### A. Requirement to transmit the recipient

Invoice / Intra-Community Acquisitions transmitted only required from the recipients.

#### II. Method of Information Analytical Paper Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Foreign entity	Expense (-)	with Credit 14.31 / Supreme (B, C)

Invoice / Intra-Community Acquisitions informs Detailed Book of Recipient on the cost side and does not update the analytical paper of the Issuer on the revenue side, as issued by Foreign Entity. It may be associated with credit or cancellation element in each case that may be issued - sent subsequently.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**14.1 Invoice / Intra-Community Acquisitions - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 11, 12, 13, 15, 18, 19, 20, 21, 25 30 32, 45, 46, 74	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	48, 49, 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	B, C, 22, 23, 26, 27, 28, 29,	24, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51 59, 60, 61, 62, 68

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3 only cost markets</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>
---	---

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (A / D start site),</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications E3 only income</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.1 Invoice / Intra-Community Acquisitions**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
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<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Principle of authorization Detailed Book Editor (Foreign Entity) - only to the Recipient

### Characterization transaction costs in case of Recipient - 14.1 Invoice / Intra-Community Acquisitions

<b>Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients</b>
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.1 Markets Commodity Markets 2.2 A <sup>1</sup> -B Materials, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 Prepaid expenses

### **E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### Trading Income Characterization in case the Issuer - 14.1 Invoice / Intra-Community Acquisitions

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
Not to be completed by the issuer (Foreign Entity) - completed by the Recipient subject to VAT and concerns Chreopistosi for purposes Periodic VAT - Column 56 "Taxable outflows. Intra. Obtained. & OPERATIONS RECIPIENT" 1 I. Intra outflows. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. Intra outflows. ACQUISITIONS & ACTS RECIPIENT (Ref. 304-306)

### Characterization transaction costs in case of Recipient - 14.1 Invoice / Intra-Community Acquisitions

<b>Indications VAT</b>
------------------------

<b>2 costs (-) / (+)</b>
Column 56 "INPUTS with deductibility. Subpanel b) 11" Intra-Community acquisition of goods (Kod.364) (chreopistosi respect for subordinates VAT exception of a few)

### Trading Income Characterization in case the Issuer - 14.1 Invoice / Intra-Community Acquisitions

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
not completed

### Characterization transaction costs in case of Recipient - 14.1 Invoice / Intra-Community Acquisitions

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
<p><b>column 63</b> 1_Agores use goods (net amount) P2, "Commercial Activity", 5 External Intra 8 _Agores raw materials and the use of material (net amount) D3, "Production - Rural Activity" 11 External Intra 14 _Agores animals - plants (net amount) D4, "Rural</p> <p>Activity "Foreign Intra 17, <b>column 64 _Diafora operating costs Z2 kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585</b></p> <p><b>[Total]</b> Z2, 10 Expenses from affiliated companies (Kod._002) 12 Expenditure on information days (kod._004), 13 reception and accommodation expenses (kod._005), 14 Travel expenses (kod._006), 18 Other Fees for services abroad (kod._010), 24 Other expenses (kod._016) <b>25 6 Interest and associated costs Z2 - kod.186 [ED], 286 [SP], 386 [ABS], 486 [CA] 586 [Total] , 30 _Loipa Informational Data Z3, 44_</b></p> <p><b>Purchase of property and equipment kod.802 Use [ED], 822 [PD], 842 [des], 862 [PC], 882 [Total]</b> 47 External Intra (kod._003) <b>49_ Purchase of PPE use non - kod.803 [ED], 823 [PD], 843 [des], 863 [CA] 883 [Total]</b> 52</p> <p style="text-align: center;">External Intra (kod._003)</p>

### 7.1.2 Document Type 14.2 Invoice / Acquisitions Third Countries

#### A. Requirement to transmit the recipient

Invoice / Acquisitions Third Country transmitted only required from the recipients.

**II. Method of Information Analytical Paper Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Foreign entity	Expense (-)	with Credit 14.31 / Supreme (B, C)

Invoice / Acquisitions Third Countries informs Detailed Book of Recipient on the cost side and does not update the analytical paper of the Issuer on the revenue side, as issued by Foreign Entity. It may be associated with credit or cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**14.2 Invoice / Acquisitions Third Countries - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 11, 12, 13, 15, 18, 19, 20, 21, 24, 25, 30, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	10, 33, 34, 48, 49, 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29,	35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 62, 68

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification details (Name, Country) and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Issuer Identification Data (TIN)</li> <li>Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT</li> <li>Indications E3 only cost markets</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Document Principle of authorization data (A / D start site),</li> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>Indications E3 only income</li> </ul>

--	--

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.2 Invoice / Acquisitions Third Countries**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Principle of authorization Detailed Book Editor (Foreign Entity) - only to the Recipient

**Characterization transaction costs in case of Recipient - 14.2 Invoice / Acquisitions Third Countries**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.1 Markets Commodity Markets 2.2 A <sup>1</sup> -B Materials, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.2 Invoice / Acquisitions Third Countries**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 14.2 Invoice / Acquisitions Third Countries**

Indications VAT
2 costs (-) / (+)
Column 56 "INPUTS with deductibility. Subpanel b)" 9 Markets & Investment imports. goods (fixed) (Kod.362) 10 Other invest- imports outside. goods (assets) (kod.363)

**Trading Income Characterization in case the Issuer - 14.2 Invoice / Acquisitions Third Countries**

Indications E3
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 14.2 Invoice / Acquisitions Third Countries**

Indications E3
2 costs (-) / (+)

Indications E3
2 costs (-) / (+)
<p><b>column 63 1_ use goods purchases (net amount) D2, "Commercial Activity" kod.102 [ED] 6 Foreign countries (kod._005), 8 _ Purchases of raw materials and the use of material (net amount) D3, "Production - Rural Activity" kod.202 [ED] kod.302 [ABS], 12 foreign countries (kod._004), 14 _ Animal Purchase - Plant (net amount)? 4, "Agricultural Activity" - kod.313 [ABS], 18 External Third Countries (kod._004), Column 64 _Diafora operating expenses Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA], 585 [Whole], 10 Expenses by associates (kod._002), 12 Expenditure Infodays (kod._004), 13 reception and accommodation expenses (kod._005), 14 travel expenses (kod._006), 18 Other fees for services abroad (kod._010) 24 Other expenses (kod._016) 25 6 Interest and associated costs Z2 kod.186 [ED], 286 [SP], 386 [ABS], 486 [CA] 586 [Total] , 30_Loipa Informational Data Z3, 44_ Purchase of PPE use - kod.802 [ED], 822 [PD], 842 [des], 862 [CA] 882 [Total] , 48 External Third Countries (kod._004) 49_ Purchase of PPE use non - kod.803 [ED]</b></p> <p style="text-align: center;"><b>823 [SP], 843 [ABS], 863 [CA] 883 [Total] 53 External Third Countries (kod._004)</b></p>

### 7.1.3 Document Type 14.3 Invoice / Intra-Community Download Service

#### A. Requirement to transmit the recipient

Invoice / Intra-Community Download Service forwarded only required from the recipients.

#### II. Method of Information Analytical Paper Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Foreign entity	Expense (-)	with Credit 14.31 / Supreme (B, C)

Invoice / Intra-Community Download Service informs Detailed Book of Recipient on the cost side and does not update the analytical paper of the Issuer on the revenue side, as issued by Foreign Entity. It may be associated with credit or cancellation element in each case that may be issued - sent subsequently.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**14.3 Invoice / Intra-Community Download Services - Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 11, 12, 13, 15, 18, 19, 20, 21, 24, 25, 30, 32, 45, 46, 74	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	48, 49, 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 62, 68

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68



<ul style="list-style-type: none"> <li>• Values tax liabilities (VAT)</li> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3 only cost markets</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>
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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (A / D start site),</li> <li>• Values tax liabilities (Deductions Tax, Other Taxes, stamp, Fees, Accommodation)</li> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Indications E3 only income</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.3 Invoice / Intra-Community Download Service**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
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<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Principle of authorization Detailed Book Editor (Foreign Entity) - only to the Recipient

**Characterization transaction costs in case of Recipient - 14.3 Invoice / Intra-Community Download Service**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.3 Download Service 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.3 Invoice / Intra-Community Download Service**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
Not to be completed by the issuer (Foreign Entity) - completed by the Recipient subject to VAT and concerns Chreopistosi for purposes Periodic VAT - Column 56 "Taxable outflows. Intra. Obtained. & OPERATIONS RECIPIENT" 1 I. Intra outflows. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. Intra outflows. ACQUISITIONS & ACTS RECIPIENT (Ref. 304-306)

**Characterization transaction costs in case of Recipient - 14.3 Invoice / Intra-Community Download Service**



Indications VAT
<b>2 costs (-) / (+)</b>
<p><b>Column 56 " INFLOWS with deductibility. Submatrix b) "intra-12 / tions arthr.14.2.a service downloads (kod.365)</b>  (chreopistosi respect for subordinates VAT excluding exception of no. 14  par.4 n.2859 / 2000)</p>

### Trading Income Characterization in case the Issuer - 14.3 Invoice / Intra-Community Download Service

Indications E3
<b>1 Revenue (+) / (-)</b>
not completed

### Characterization transaction costs in case of Recipient - 14.3 Invoice / Intra-Community Download Service

Indications E3
<b>2 costs (-) / (+)</b>
<p><b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total]</b> 9 domestic management contracts - foreign (management fees) (kod._001) 10 Expenses from affiliated companies (kod._002) 12 Expenditure on information days (kod._004), 13 reception and accommodation expenses (kod._005) 14 travel expenses abroad (kod._006), 18 Other fees for services abroad (kod._010) 23Diafimisi and view (kod._015) 24 Other expenses (kod._016) 30_ <b>Additional information Z3 44 Purchases of PPE use - kod.802 [ED], 822 [PD]</b></p> <p style="text-align: center;"><b>842 [ABS], 862 [CA] 882 [Total]</b> 45 Wholesale (kod._001)</p>

### 7.1.4 Document Type 14.4 Invoice / Download Third Country Services

#### A. Requirement to transmit the recipient

Invoice / Reception of third countries sent only required from the recipients.

**II. Method of Information Analytical Paper Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Foreign entity	Expense (-)	with Credit 14.31 / Supreme (B, C)

Invoice / Download Third Countries Services informs Detailed Book of Receptor-side of expenses and does not update the analytical paper of the Issuer on the revenue side, as issued by Foreign Entity. It may be associated with credit or cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**14.4 Invoice / Download Third Countries Services - Imaging logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 11, 12, 13, 15, 18, 19, 20, 21, 24, 25, 30, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 16, 14, 17, 31, 47, 69, 70, 71, 73, 74	10, 48, 49, 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 62, 68,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification details (Name, Country) and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT)</li> <li>Issuer Identification Data (TIN)</li> <li>Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT</li> <li>Indications E3 only cost markets</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Document Principle of authorization data (A / D start site),</li> <li>Values tax liabilities (Deductions Tax, Other Taxes, stamp, Fees, Accommodation)</li> <li>Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number portability Instrument Unit</li> </ul>	<ul style="list-style-type: none"> <li>Indications E3 only income</li> </ul>

Measurement etc.)	
• Revenue - Expenses for I / third-term	

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.4 Invoice / Download Third Country Services**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Principle of authorization Detailed Book Editor (Foreign Entity) - only to the Recipient

**Characterization transaction costs in case of Recipient - 14.4 Invoice / Download Third Country Services**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.3 Download Service 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.4 Invoice / Download Third Country Services**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
Not to be completed by the issuer (Foreign Entity) - completed by the Recipient subject to VAT and concerns Chreopistosi for purposes Periodic VAT - Column 56 "Taxable outflows. Intra. Obtained. & OPERATIONS RECIPIENT" 1 I. Intra outflows. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. Intra outflows. ACQUISITIONS & ACTS RECIPIENT (Ref. 304-306)

**Characterization transaction costs in case of Recipient - 14.4 Invoice / Download Third Country Services**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
Column 56 "INPUTS with deductibility. Subpanel b)" 13 Other customer operations (kod.366) (concerns chreopistosi for subordinate VAT excluding exception of no. 14 par.4 n.2859 / 2000)

**Trading Income Characterization in case the Issuer - 14.4 Invoice / Download Third Country Services**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 14.4 Invoice / Download Third Country Services**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
<b>column 64 8_ Miscellaneous operating expenses Z2 - kod.185 [ED], 285 [PD], 385 [des], 485 [PC], 585 [Total] 9</b> domestic management fees - foreign (management fees) (kod._001) 10 Expenses from affiliated companies (kod._002) 11Dapanes non-cooperating states or states

Indications E3	
2 costs (-) / (+)	
preferential tax regime (kod._003) 12 Expenditure on information days (kod._004), 13 reception and accommodation expenses (kod._005), 14 foreign travel expenses (kod._006), 18 Other Fees for foreign services (kod._010) 23 Advertising and promotion (kod._015) 24 Other expenses (kod._016), 30__ <b>Additional information Z3 44 Purchases of PPE use -</b> <b>kod.802 [ED], 822 [SP], 842 [ABS], 862 [CA] 882 [Total] 45 Wholesale (kod._001)</b>	

### 7.1.5 Document Type 14.5 EFKA and other insurance organizations

#### A. Requirement to transmit the recipient

the document EFKA and other insurance organizations transmitted only required from the recipients.

#### II. Method of Information Analytical Paper Recipient

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Excl. resident entity	Expense (-)	with Credit 14.31 / Supreme (B, C)

The document of EFKA and other insurance organizations inform the Detailed Book of Receptor-side of expenses and does not update the analytical paper of the Issuer on the revenue side, it is issued by a Restricted Entity. It clarified that the EFKA and other insurance organizations is exempted from transmitting the first phase of the project Electronic Books of Principle of authorization. The electronic platform will allow myDATA distinct to be forwarded by the recipient Company expense of insurance contributions in the press Document 14.5 EFKA. It may be associated with credit or cancellation element in each case that may be issued - sent subsequently.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### **14.5 EFKA and other insurance organizations - Display of logical controls per case of obligation:**



Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18 19, 20, 21, 30, 32, 45, 46 64	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	49 52, 53, 54, 55, 65, 66, 67, 72	BC, 25 ,	22, 23, 24, 26, 27, 28, 29, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48 51 56, 57, 58, 59, 60, 61, 62, 63, 68, 71, 72, 73,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, transaction integration Installation)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> <li>• Indications E3 only costs</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Document Principle of authorization data (transaction start Installation)</li> <li>Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Document Principle of authorization data (A / D start site),</li> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Related Documents</li> <li>Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>Indications Periodic VAT</li> <li>Indications E3 only income markets</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.5 EFKA and other insurance organizations**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Principle of authorization Detailed Book Editor (Foreign Entity) - only to the Recipient

**Characterization transaction costs in case of Recipient - 14.5 EFKA and other insurance organizations**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.5 General Expenses without the right to deduct VAT 2.10 Expenses prior year 2.11 Costs deferred

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.5 EFKA and other insurance organizations**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 14.5 EFKA and other insurance organizations**

Indications VAT
2 costs (-) / (+)
not completed

**Trading Income Characterization in case the Issuer - 14.5 EFKA and other insurance organizations**

Indications E3
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 14.5 EFKA and other insurance organizations**

Indications E3
2 costs (-) / (+)
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total] 15</b> Insurance contributions by self (kod._007)

**7.1.6 Document Type 14.30 Entity Documents are listed as the same (dynamic)**

**A. Requirement to transmit the recipient**

The Entity Documents are listed as the same (dynamic) shall be necessarily forwarded only by their recipients.

**II. Method of Information Analytical Paper Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Excl. resident entity	Expense (-)	with Credit 14.31 / Supreme (B, C)

The Entity Documents are listed as the same (potential) inform the Recipient of Analytical Paper on the cost side and do not inform the Analytical Paper Issuer on the revenue side, it is issued by a Restricted Entity.

It clarified that companies such as PPC, EYDAP and Credit Institutions exempt from the wholesale transmission per transaction in the first implementation phase of the project Electronic Books of Principle of authorization. Electronic myDATA platform enables discrete (with control VAT excluding issuer) transmitted from the receiving Company expenses of these cases, the press Document 14.30 Documents Entity as are listed by the same (potential), indicating the title of the document as issued. It may be associated with credit or cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**14.30 Documents Entity are listed as the same (dynamic) - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 30 32, 45, 46	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 31, 17, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49, 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC, 22, 23, 25, 26, 27, 28, 29 ,	24 51, 59, 60, 61, 62, 68, 71, 72, 73,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
-------------------------------	--------------------------------

<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>
--	---

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT</li> <li>Indications E3 only cost markets</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Document Principle of authorization data (A / D start site),</li> <li>Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>Indications E3 only income</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.30 Documents Entity are listed as the same (dynamic)**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Publishers</b>
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Principle of authorization Detailed Book Publisher (Excluded Entity) - only to the Recipient

**Characterization transaction costs in case of Recipient - 14.30 Documents Entity are listed as the same (dynamic)**

<b>Permitted Indications Trading Column 9 Analytical Paper by Type</b> <b>Document Principle of authorization for Recipients</b>
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.4 Overheads right to deduct VAT, 2.5 General Expenses without the right to deduct VAT, 2.10 Expenses prior year 2.11 Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 14.30 Documents Entity are listed as the same (dynamic)**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
not completed

Characterization transaction costs in case of Recipient - 14.30 Documents Entity are listed as the same (dynamic)

Indications VAT
2 costs (-) / (+)
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361)

Trading Income Characterization in case the Issuer - 14.30 Documents Entity are listed as the same (dynamic)

Indications E3
1 Revenue (+) / (-)
not completed

Characterization transaction costs in case of Recipient - 14.30 Documents Entity are listed as the same (dynamic)

Indications E3
2 costs (-) / (+)
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total] .</b> Energy (kod._011), Water (kod._012) 24 Other expenses (kod._016)

### 7.1.7 Document Type 14.31 Credit domestic / foreign

#### A. Requirement to transmit the recipient

The Credit domestic / foreign transmitted only required from the recipients.



**II. Method of Information Analytical Paper Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Excl. Resident entity / foreign	Output (+)	Supreme (B, C)

The Credit domestic / foreign informs Detailed Book of Recipient on the cost side and does not update the analytical paper of the Issuer on the revenue side, it is issued, either a) Foreign Entity, or b) Excluded Entity Private or Public. It may be associated with cancellation element in each case that may be issued - sent subsequently.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**14.31 Credit domestic / foreign - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 11, 12, 13, 15, 18, 19, 20, 21, 24, 25, 30, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	10, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49, 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC, 22, 23, 26, 27, 28, 29 ,	51, 59, 60, 61, 62, 68

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification details (Name, Country) and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Issuer Identification Data (TIN)</li> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Indications Periodic VAT</li> <li>Indications E3 only cost markets</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> </ul>	

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Document Principle of authorization data (A / D start site),</li> <li>Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>Indications E3 only income</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 14.31 Credit domestic / foreign**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Principle of authorization Detailed Book Publisher (Excluded Entity Private - Foreign Government) - only to the Recipient

**Characterization transaction costs in case of Recipient - 14.31 Credit domestic / foreign**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Complemented by case document 14.1 to 14.30, 2.1 Commodities, 2.2 A'V Markets Raw Materials, 2.3 Download Services 2.4 Overheads right to deduct VAT, 2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 expenses next years

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 14.31 Credit domestic / foreign**

Indications VAT
-----------------

<b>1 Revenue (+) / (-)</b>
Or not supplemented by case document 14.1 to 14.30. Not to be completed by the issuer (Foreign Entity) - completed by the Recipient subject to VAT and concerns Chreopistosi for purposes Periodic VAT - Column 56 "Taxable outflows. Intra. Obtained. & OPERATIONS RECIPIENT" 1 I. Intra outflows. ACQUISITIONS & ACTS RECIPIENT (Ref. 301-303), 2 II. OUTPUTS intra. ACQUISITIONS & ACTS RECIPIENT (Ref. 304-306)

**Characterization transaction costs in case of Recipient - 14.31 Credit domestic / foreign**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
Complemented by case document 14.1 to 14.30, Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (kod.361), 9 Markets & Investment imports. goods (assets) (kod.362) 10 Other imports outside depend. agathon (fixed) (kod.363), 12 intra / tions services arthr. 14.2.a downloads (kod.365) (chreopistosi respect for subordinates to VAT except the exception of Nos. 14 par.4 n.2859 / 2000), 13 Other customer transactions (kod.366) (relates to chreopistosi subordinate VAT excluding exception of no. 14 par.4 n.2859 / 2000)

**Characterization Trading Income in case the Issuer - 14.31 Credit domestic / foreign**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 14.31 Credit domestic / foreign**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>

Indications E3
2 costs (-) / (+)
Filled per event document 14.1 to 14.30, Column 63_, Column 64 _

**7.2 Contents Item Document Principle of authorization - 15. Contract - Exodus**

The **Contract - Exodus** standardizes the domestic trade and is designed to receive data transmitted and related transactions not requiring a bookkeeping eg individuals (Publishers) Business (Recipients) and includes retail markets. Specifies that contracts contain the mandatory elements of the sales invoice and therefore can under GAAP to be the document that can be received and registered in the books of the Company such in real estate, etc.

15	Contract - Exodus
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It includes one (1) document type that specifies the transactions and determine in each case:

1. how to update the Analytical Book for Recipient,
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration
4. logical checks acceptance or non-transmission of Tax Characterization  
Liabilities on a link and submitted declarations agreement with Electronic Books Principle of authorization (VAT, Withholding Taxes, Income Taxes, etc.)

Specifically, the sales invoice includes the following document type:

15.1	Contract - Exodus
------	-------------------

**7.2.1 Type of Contract Document 15.1 - Output**

**A. Requirement to transmit the recipient**

The Contract - Output transmitted only required from the recipients.

**II. Method of Information Analytical Paper Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	None TIN Comp. entity	Expense (-)	charged (B, C)

The Contract - Exodus informs Detailed Book of Recipient on the cost side and does not update the analytical paper of the Issuer on the revenue side, because the transaction is carried out between the recipient undertaking and not liable to bookkeeping (individual). It can be associated with each element of Cassation case may be forwarded later.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**15.1 Contract - Output - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 25, 30 32 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 31, 47, 69, 70, 71, 73, 74	33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 49, 52, 53, 54, 55, 56, 57, 58, 65, 63, 64, 66, 67, 72	BC,	22, 23, 24, 26, 27, 28, 29, 51, 59, 60, 61, 62, 68, 71, 72, 73,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting installation and completion of a transaction)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> <li>• Indications E3 only charges (information)</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Reforming Revenue-Expense</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>S / Issuer Installation</li> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> <li>Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>Indications Periodic VAT</li> <li>Indications E3 only income markets</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### Trading Income Characterization in case the Issuer - Contract 15.1 - Output

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization - not liable for bookkeeping

### Characterization transaction costs in case of Recipient - 15.1 Contract - Exodus

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11 Prepaid expenses

### E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

### Trading Income Characterization in case the Issuer - Contract 15.1 - Output

Indications VAT
<b>1 Revenue (+) / (-)</b>
not completed

### Characterization transaction costs in case of Recipient - 15.1 Contract - Exodus

Indications VAT
-----------------



<b>2 costs (-) / (+)</b>
Column 56 "INPUTS with deductibility. Subpanel b)" 8 Purchases and expenditures within the country (Kod.361), 9 Markets & Investment imports. goods (assets) (kod.362)

### Trading Income Characterization in case the Issuer - Contract 15.1 - Output

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
not completed

### Characterization transaction costs in case of Recipient - 15.1 Contract - Exodus

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
<b>column 63 1_ use goods purchases (net amount) D2, "Commercial Activity" kod.102 [ED] Retail (kod._002) Column 64 30_Loipa Informational Data Z3 44_Agores of PPE use - kod.802 [ED], 822 [PD], 842 [des], 862 [CA] 882 [Total] 45 Wholesale</b> (Kod._001) 46 Retail (kod._002)

### 7.3 Content Item Document Principle of authorization - 16. Special element (output) - Payment Receipt

The **Special Item (Expense) - Payment Proof** standardizes the domestic trade and is designed to receive the data of the documents issued to document the rent payment.

16	Special Item (Expense) - Proof payment
----	---

It includes two (2) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Book for Recipient,
2. logical checks acceptance or non-transmission of documents,

3. logical checks acceptance or non-transmission Characterization Net Asset Value

Trading - Registration

4. logical checks acceptance or non-transmission of Tax Characterization

Liabilities for potential correlation and agreement between the reported income tax returns with the Electronic Books Principle of authorization

Specifically, the bill of sale includes the following document types:

16.1	rent expense
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7.3.1 Document Type 16.1 Rents - Exodus

**A. Requirement to transmit the recipient**

Document Rents - Output transmitted only required from the recipients.

**II. Method of Information Analytical Paper Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
taker	Expense (-)	None TIN Comp. entity	charged (B, C)

Document Rents - Exodus informs Detailed Book of Recipient on the cost side and does not update the analytical paper of the Issuer on the revenue side, because the transaction is carried out between the recipient undertaking and not liable to bookkeeping (individual). It can be associated with each element of Cassation case may be forwarded later.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**16.1 Rents - Output - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 13, 15, 18, 19, 20, 21, 24, 25, 30, 32 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 14, 16, 17, 31, 47, 69,	48, 49, 52, 53, 54, 55, 63, 64, 65, 66, 67, 72	BC,	22, 23, 26, 27, 28, 29, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 56, 57,

	70, 71, 73, 74			58, 59, 60, 61, 62, 68,
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\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Identification data Issuer and Recipient (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, transaction integration Installation)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> <li>• Indications E3 only costs</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Document Principle of authorization data (installation transaction is completed)</li> <li>• Related documents and Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications E3</li> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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Required Empty [YPK] are related columns with the following data:

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>S / Issuer Installation</li> <li>Data Handling (Date / time, time, starting location and integration transaction, Purpose, Number Means of transport, Unit Measurement etc.)</li> <li>Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>Indications Periodic VAT</li> <li>Indications E3 only income markets</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 16.1 Rents - Exodus**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization - not liable for bookkeeping

**Characterization transaction costs in case of Recipient - 16.1 Rents - Exodus**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>

Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT

Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

2.5 General Expenses without the right to deduct VAT, 2.7 Asset Purchases, 2.10 Expenses prior year 2.11  
Prepaid expenses

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 16.1 Rents - Exodus**

<b>Indications VAT</b>
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 16.1 Rents - Exodus**

<b>Indications VAT</b>
<b>2 costs (-) / (+)</b>
not completed

**Trading Income Characterization in case the Issuer - 16.1 Rents - Exodus**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 16.1 Rents - Exodus**

--

Indications E3
<b>2 costs (-) / (+)</b>
<b>column 64 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total] ,</b> Rents (kod._014)

### 7.3.2 Mirror Documents approx. A1 sender Recipient for failure of electronic transmission of the Issuer within the prescribed period

	Mirror Documents approx. A1 sender the recipient due to failure of electronic transmission of Issuer within the prescribed period
--	---

#### **A. Requirement to transmit the customer as Issuer of the document**

The case A1 documents (1.1 to 1.6 - 2.1 and 2.4 - 5.1 and 5.2 - 7.1 - 8.1 and 8.2) shall be sent by the recipients, only in case of failure of transmission of part of Publishers within the relevant period. In this case the Policyholder informs and Analytical Paper Issuer.

#### **II. How Media Book Publisher Analytical - Recipient**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Reference to Documents per A1 Case	Reference to Documents A1 per Case	Reference Documents on A1 per case	Reference to Documents per A1 Case

Supporting the case A1 (document types (1.1 to 1.6 - 2.1 and 2.4 - 5.1 and 5.2 - 7.1 - 8.1 and 8.2) performing updating of the Analytical Paper conversely, inform the recipient Detailed Book on the cost side and the Analytical Paper Issuer on the revenue side. They may be associated in each case with documents as they appear in the Relationships Performing A1 Formulas per case.

In case where the issuer does not comply with the requirement of the electronic transmission of the case A1 document data (1.1 to 1.6 - 2.1 to 2.4 - 5.1 to 5.2), within the date set, the transmission of the customer takes place within two (2 ) months from the closing date of the declaration VAT aplografiko keep the accounting system.

When the Publisher accepts through the designation information of the Book in detail in the revenue with the above process occurs Agreement with the Recipient and amending statement submitted by the Issuer. Otherwise actuated control mechanisms.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mirror Documents approx. A1 sender Recipient for failure of electronic transmission of the Issuer within the prescribed period - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
Reference to Documents per A1 Case	Reference to Documents A1 per Case	Reference to Documents A1 per Case	Reference to Documents A1 per Case	Reference to Documents per A1 Case

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1 per Case	Reference to Documents A11 per Case

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1 per Case	Reference to Documents A1 per Case

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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Reference to Documents A1 per Case	Reference to Documents A1 per Case
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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1 per Case	Reference to Documents A1 per Case

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
Reference to Documents A1 per Case	Reference to Documents A1 per Case

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Documents mirror approx. A1 sender Recipient for failure of electronic transmission of the Issuer within the prescribed period**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
1 Revenue (+) / (-)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1 per Case



**Characterization transaction costs in case of Recipient - mirror Documents approx. A1 sender Recipient for failure of electronic transmission of the Issuer within the prescribed period**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
2 costs (-) / (+)
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Reference to Documents A1 per Case

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - Documents mirror approx. A1 sender Recipient for failure of electronic transmission of the Issuer within the prescribed period**

Indications VAT
1 Revenue (+) / (-)
Reference to Documents A1 per Case

**Characterization transaction costs in case of Recipient - mirror Documents approx. A1 sender Recipient for failure of electronic transmission of the Issuer within the prescribed period**

Indications VAT
2 costs (-) / (+)

Reference to Documents A1 per Case

**Trading Income Characterization in case the Issuer - Documents mirror approx. A1 sender Recipient for failure of electronic transmission of the Issuer within the prescribed period**

Indications E3
1 Revenue (+) / (-)
Reference to Documents A1 per Case

**Characterization transaction costs in case of Recipient - mirror Documents approx. A1 sender Recipient for failure of electronic transmission of the Issuer within the prescribed period**

Indications E3
2 costs (-) / (+)
Reference to Documents A1 per Case

**8. Operational Analysis third Categorization Performing Principle of authorization -  
If C Records Sort Revenue-Expense**

The three the categorization C It includes documents generated by records identifying the accounting and tax effect of discrete Business obligated to pay monthly - annual depreciation, aggregated for other revenue settlement records / outputs eg Provisions, adjustments etc. at the end of each tax year.

The settlement shall automated registrations on the part of their income or part of their expenses, as appropriate, marked with sender 'Registration Entity '.

Clarified that the transmission of case documents C exclusively in the following ways:

- through the accounting program used by Enterprises

- through the accounting program used by accountants to their clients
- through the Special Registration Form of Principle of authorization

c

## Records Sort Revenue-Expense

### 8.1 Contents Item Document Principle of authorization - 17. Registration Entity

The **Entity records** standardize the recordings conducted by the company to determine the accounting and tax effect and is designed to receive data transmitted and related settlement revenue records - costs. Specific data transmitted separately for payroll records and depreciation and aggregates for income / expenses settlement records, carried out at the end of the period (at least one record for revenue and at least one for the expenses).

17

Entity records

It includes six (6) types of documents specifying the transactions and determine in each case:

1. how to update the Analytical Paper Corporation for Income and Expenses,
2. logical checks acceptance or non-transmission of documents,
3. logical checks acceptance or non-transmission Characterization Net Asset Value  
Trading - Registration
4. logical checks acceptance or non-transmission of Tax Characterization  
Liabilities for potential correlation and agreement between the reported income tax returns with the  
Electronic Books Principle of authorization

Specifically Entity Records include the following types of documents:

17.1	pay
17.2	depreciation
17.3	Other settlements Records Revenues - Accounting Basis
17.4	Other settlements Records Revenues - Tax Base
17.5	Other Records arrange Expenses - Accounting Basis

17.6	Other Records arrange Expenses - Tax Base
------	--

**8.1.1 Document Type 17.1 Payroll**

**A. Requirement to transmit the Entity**

Payroll Document sent by the company.

**II. Method of Information Analytical Paper Entity**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Expense (-)	It does not affect other Entity	charged (B, C)

The document informs the Payroll Analytical Paper Company at the cost side and not with another. It can be associated with each element of Cassation case may be forwarded later.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**17.1 Payroll - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 18, 19, 20, 21, 24, 32, 45, 46, 64 68	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	35, 36, 37, 38, 43, 44, 49 65, 66, 67, 72	BC,	13, 14, 15, 22, 23, 26, 27, 28, 29, 30, 31, 33, 34, 39, 40, 41, 42, 48 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Method of Payment Transactions</li> <li>• Indications E3 only costs</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Values tax liabilities (Deductions Tax, Other Taxes, , Reservations)</li> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name, Country)</li> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Values tax liabilities (VAT, stamp, Fees)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Indications Periodic VAT</li> <li>• Indications E3 only income markets</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 17.1 Payroll**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization on the revenue side

**Characterization transaction costs in case of Recipient - 17.1 Payroll**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>

Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT

Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

2.6 Payroll Benefits

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Characterization Trading Income in case the Issuer - 17.1 Payroll**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 17.1 Payroll**

Indications VAT
2 costs (-) / (+)
not completed

**Characterization Trading Income in case the Issuer - 17.1 Payroll**

Indications E3
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 17.1 Payroll**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
<b>column 64 1_ Employee benefits Z2 - kod.181 [ED], 281 [SP], 381 [ABS], 481 [CA]</b> <b>581 [Total]</b> , Mixed Acceptance (kod._001) Employer contributions (kod._002) 4 Other benefits (Kod._003)

### 8.1.2 Document Type 17.2 Depreciation

#### A. Requirement to transmit the Entity

Depreciation of the document sent by the Corporation.

#### II. Method of Information Analytical Paper Entity

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Expense (-)	It does not affect other Entity	charged (B, C)

The document informs Amortization Analytical Paper Company at the cost side and not with another. It can be associated with each element of Cassation case may be forwarded later.

It clarified that the Enterprise does not transmit all accounting depreciation records, but aggregated one record at the end of the year to submit forms E1-E3 or E3-N.

#### III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

#### **17.2 Depreciation - Display of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Mandatory - [Y]				
Analytical Paper Columns Principle of authorization				



1 9 10, 12, 18, 19, 20, 21, 24, 32, 45, 46, 64	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	49 65, 66, 67, 72	BC,	13, 14, 15, 22, 23, 26, 27, 28, 29, 30, 31, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 48, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 68,
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\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> <li>• Indications E3 only costs</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Reforming Revenue-Expense</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
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**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name, Country)</li> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Related Documents</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Method of Payment Transactions</li> <li>• Indications Periodic VAT</li> <li>• Indications E3 only income markets</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.2 Depreciation**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization on the revenue side

**Characterization transaction costs in case of Recipient - 17.2 Depreciation**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>

Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT

Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

2.8 Fixed Asset Depreciation

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.2 Depreciation**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 17.2 Depreciation**

Indications VAT
2 costs (-) / (+)
not completed

**Trading Income Characterization in case the Issuer - 17.2 Depreciation**

Indications E3
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 17.2 Depreciation**

Indications E3
2 costs (-) / (+)
<b>column 64 26_ 7 Depreciation Z2 - kod.187 [ED], 287 [SP], 387 [ABS], 487 [CA] 587 [Total]</b>

**8.1.3 Type Document Records 17.3 Other Income Settlements - Accounting Basis**

**A. Requirement to transmit the Entity**

Document Records Other Income Settlements - Accounting Basis forwarded by the Corporation.

**II. Method of Information Analytical Paper Entity**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	It does not affect other Entity	charged (B, C)

Document Records Other Income Settlements - Accounting Basis inform the Analytical Paper Company in revenue positive (+) or negative (-) and does not concern other Enterprise. It can be associated with each element of Cassation case may be forwarded later.

It clarified that the Enterprise does not transmit all records carried out during the year and affect the accounting result (accounting basis) of revenue (+/-) but aggregated at least one record to the end of the year to submit the forms E3 E1 or E3-N.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**17.3 Other Records arrange Revenue - Accounting Basis - Representation of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
	Compulsory business	Compulsory		Required Blank -
Mandatory - [Y]	- [YEP]	By Case - [SAP]	Optional - [II]	[YPK]
Analytical Paper Columns Principle of authorization				

1 9 10, 12, 18, 19, 20, 21, 24, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 65, 66, 67, 72	BC,	13, 14, 15, 22, 23, 26, 27, 28, 29, 30, 31, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 63, 64, 68,
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\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>• Related Documents Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Reforming Revenue-Expense</li> <li>• Indications Periodic VAT</li> <li>• Indications E3 only income</li> <li>• Reason Transaction</li> </ul>
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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name, Country)</li> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Method of Payment Transactions</li> <li>• Indications E3 only cost markets</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.3 Other Income Settlements Records - Accounting Basis**

Permitted Indications Trading Column 9
--

Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.10 Other Records Sort Income 2.13 Stocks Period Start (E3 prev. Period)

**Characterization transaction costs in case of Recipient - 17.3 Other Income Settlements Records - Accounting Basis**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization from the cost side

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.3 Other Income Settlements Records - Accounting Basis**

Indications VAT
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 17.3 Other Income Settlements Records - Accounting Basis**

Indications VAT
-----------------

<b>2 costs (-) / (+)</b>
not completed

**Trading Income Characterization in case the Issuer - 17.3 Other Income Settlements Records - Accounting Basis**

Indications E3
<b>1 Revenue (+) / (-)</b>
<p><b>column 62</b> 11_ Credit exchange differences - kod.164 [ED], 264 [PD], 364 [des], 464 [CA] <b>564 [Total]</b> 12_ Share of - kod.165 [ED], 265 [SP], 365 [ABS], 465 [CA] <b>565 [Total]</b> ,</p> <p>13_ Kerdi from disposal of noncurrent data - kod.166 [ED], 266 [SP], 366 [ABS], 466 [CA] <b>566 [Total]</b> 14_ Gains inversion and impairments kod.167 [ED], 267 [SP], 367 [ABS], 467 [CA] <b>567 [Total]</b> 15_ Gains from measurement at fair value kod.168 [ED], 268 [PD], 368 [des], 468 [CA] <b>568 [Total]</b> , 17_ Exceptional revenues and profits - kod.170 [ED]</p> <p style="text-align: right;">270 [SP], 370 [ABS], 470 [CA] <b>570 [Total]</b></p>

**Characterization transaction costs in case of Recipient - 17.3 Other Income Settlements Records - Accounting Basis**

Indications E3
<b>2 costs (-) / (+)</b>
not completed

**8.1.4 Document Type 17.4 Other Records Settlements Income - Tax Base**

**A. Requirement to transmit the Entity**

Document Records Other Settlements Income - Tax Base forwarded by the Corporation.

**II. Method of Information Analytical Paper Entity**



Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Revenue (+)	It does not affect other Entity	charged (B, C)

Document Records Other Settlements Income - Tax Basis inform the Analytical Paper Company in revenue positive (+) or negative (-) and does not concern other Enterprise. It can be associated with each element of Cassation case may be forwarded later.

It clarified that the Enterprise does not transmit all records carried out during the year and affect the tax result (tax basis) of revenue (+/-) but aggregated at least one record to the end of the year to submit the forms E3 E1 or E3-N.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**17.4 Other Records Settlements Income - Tax Basis - Representation of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 18, 19, 20, 21, 24, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	48, 49, 52, 53, 54, 55, 56, 57, 58, 62, 65, 66, 67, 72	BC,	13, 14, 15, 22, 23, 26, 27, 28, 29, 30, 31, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 63, 64, 68,

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

<b>Analytical Paper Columns 1-51</b>	<b>Analytical Paper Columns 52-68</b>
--------------------------------------	---------------------------------------

<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> </ul>
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**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Related Documents Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Reforming Revenue-Expense</li> <li>• Indications Periodic VAT</li> <li>• Indications E3 only income</li> <li>• Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name, Country)</li> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Method of Payment Transactions</li> <li>• Indications E3 only cost markets</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.4 Other Records Settlements Income - Tax Base**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
1.10 Other Income Settlements Records

**Trade Classification Expenses in case of Recipient - 17.4 Other Records Settlements Income - Tax Base**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

Not inform the Detailed Book Principle of authorization from the cost side

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.4 Other Records Settlements Income - Tax Base**

Indications VAT
1 Revenue (+) / (-)
not completed

**Trade Classification Expenses in case of Recipient - 17.4 Other Records Settlements Income - Tax Base**

Indications VAT
2 costs (-) / (+)
not completed

**Trading Income Characterization in case the Issuer - 17.4 Other Records Settlements Income - Tax Base**

Indications E3
1 Revenue (+) / (-)
Not pre-populate the E3 codes concerning all accounting records form the final tax outcome (temporary differences)

**Trade Classification Expenses in case of Recipient - 17.4 Other Records Settlements Income - Tax Base**

Indications E3
2 costs (-) / (+)
not completed

**8.1.5 Document Type 17.5 Other Records arrange Expenses - Accounting Basis**

**A. Requirement to transmit the Entity**

Document Records Other settlements Expenses - Accounting Basis forwarded by the Corporation.

**II. Method of Information Analytical Paper Entity**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
Performing	publisher Document	Performing recipient	Per case
Publisher	Expense (-)	It does not affect other Entity	charged (B, C)

Document Records Other settlements Expense - Tax Basis inform the Analytical Paper Company in part of Expense negative (-) or positive (+) and does not concern other Enterprise. It can be associated with each element of Cassation case may be forwarded later.

It clarified that the Enterprise does not transmit all records carried out during the year and affect the tax result (tax base) from the part of the expenses (- / +) but aggregated at least one record to the end of the year to the submission of forms E3 E1 or E3-N.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**17.5 Other Records arrange Expenses - Accounting Basis - Representation of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization			
	Compulsory	Compulsory	

Mandatory - [Y]	business - [YEP]	By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
<b>Analytical Paper Columns Principle of authorization</b>				
1 9 10, 12, 18, 19, 20, 21, 24, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	48, 49, 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC,	13, 14, 15, 22, 23, 26, 27, 28, 29, 30, 31, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 62, 68

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> </ul>

**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>• Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

<ul style="list-style-type: none"> <li>• Related Documents Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>• Income-Expense Ranking for accrual</li> <li>• Reforming Revenue-Expense</li> <li>• Indications Periodic VAT</li> <li>• Indications E3 only income</li> <li>• Reason Transaction</li> </ul>
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**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name, Country)</li> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Method of Payment Transactions</li> <li>• Indications E3 only cost markets</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.5 Other Records arrange Expenses - Accounting Basis**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Publishers
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<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization on the revenue side

**Characterization transaction costs in case of Recipient - 17.5 Other Records arrange Expenses - Accounting Basis**

Permitted Indications Trading Column 9 Analytical Paper by Type Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
2.12 Other Records Sort Output, 2.14 Stocks Closing (E3 Current)

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.5 Other Records arrange Expenses - Accounting Basis**

Indications VAT
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 17.5 Other Records arrange Expenses - Accounting Basis**

Indications VAT



<b>2 costs (-) / (+)</b>
not completed

**Trading Income Characterization in case the Issuer - 17.5 Other Records arrange Expenses - Accounting Basis**

<b>Indications E3</b>
<b>1 Revenue (+) / (-)</b>
not completed

**Characterization transaction costs in case of Recipient - 17.5 Other Records arrange Expenses - Accounting Basis**

<b>Indications E3</b>
<b>2 costs (-) / (+)</b>
<p><b>column 64 5 _ Loss measurement assets Z2 - kod.182 [ED], 282 [SP], 382 [ABS], 482 [CA] 582 [Total] 6 _ Negative exchange differences Z2 - kod.183 [ED], 283 [SP], 383 [ABS], 483 [CA] 583 [Total] , 8_ Various operating costs Z2 - kod.185 [ED], 285 [SP], 385 [ABS], 485 [CA] 585 [Total] , 27_ 8 Unusual expenses, damages and fines Z2 - kod.188 [ED], 288 [PD], 388 [des], 488 [CA] 588 [Total] , 28_ 9 Provisions (excluding provisions for staff) - kod.189 [ED], 289 [PD] 389 [ABS], 489 [CA] 589 [Total]</b></p>

**8.1.6 Document Type 17.6 Other Records arrange Expenses - Tax Base**

**A. Requirement to transmit the Entity**

Document Records Other settlements Expense - Tax Base forwarded by the Corporation.

**II. Method of Information Analytical Paper Entity**

Capacity sender	Display Revenue-Expense	Display Revenue-Expense	Related documents
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Performing	publisher Document	Performing recipient	Per case
Publisher	Expense (-)	It does not affect other Entity	charged (B, C)

Document Records Other settlements Expense - Tax Basis inform the Analytical Paper Company in part of Expense negative (-) or positive (+) and does not concern other Enterprise. It can be associated with each element of Cassation case may be forwarded later.

It clarified that the Enterprise does not transmit all records carried out during the year and affect the tax result (tax base) from the part of the expenses (- / +) but aggregated at least one record to the end of the year to the submission of forms E3 E1 or E3-N.

**III. Logical Checks Acceptance or non-transmission of Performing Principle of authorization**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**17.6 Other Records arrange Expenses - Tax Basis - Representation of logical controls per case of obligation:**

LOGIC CONTROLS FOR ACCEPTANCE OR NOT THE TRANSMISSION OF DOCUMENTATION Principle of authorization				
Mandatory - [Y]	Compulsory business - [YEP]	Compulsory By Case - [SAP]	Optional - [II]	Required Blank - [YPK]
Analytical Paper Columns Principle of authorization				
1 9 10, 12, 18, 19, 20, 21, 24, 32, 45, 46,	A, D, 2, 3, 4, 5, 6, 7, 8, 11, 16, 17, 25, 47, 69, 70, 71, 73, 74	48, 49, 52, 53, 54, 55, 56, 57, 58, 63, 64, 65, 66, 67, 72	BC,	13, 14, 15, 22, 23, 26, 27, 28, 29, 30, 31, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 51, 59, 60, 61, 62, 68

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Mandatory [Y] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Issuer Identification Data (TIN, Name, Country)</li> <li>• Document Principle of authorization details (Type - Document Type, Date / time of publication, starting Facilities and transaction completion)</li> <li>• Transaction Value (Net and final value per line, Currency)</li> </ul>	<ul style="list-style-type: none"> <li>• Indications Activity</li> </ul>

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**Mandatory Business [YEP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Transaction details (transaction type, mode of transmission, MAPK, Property Sender, Integration Into Revenue - Revenue Categorize Documents)</li> </ul>	<ul style="list-style-type: none"> <li>Update changes per line</li> </ul>

**Mandatory Per Case [SAP] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>Related Documents Notes - Notes</li> </ul>	<ul style="list-style-type: none"> <li>Income-Expense Ranking for accrual</li> <li>Reforming Revenue-Expense</li> <li>Indications Periodic VAT</li> <li>Indications E3 only income</li> <li>Reason Transaction</li> </ul>

**Optional [II] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68

**Required Empty [YPK] are related columns with the following data:**

Analytical Paper Columns 1-51	Analytical Paper Columns 52-68
<ul style="list-style-type: none"> <li>• Data Recipient Identification (TIN, Name, Country)</li> <li>• Movement data (Date / time, time, starting location and transaction fulfillment, purpose, number of transport, etc. Measurement Unit)</li> <li>• Values tax liabilities (VAT, withholding taxes, other taxes, stamp duty, fees, reservations)</li> <li>• Revenue - Expenses for I / third-term</li> </ul>	<ul style="list-style-type: none"> <li>• Method of Payment Transactions</li> <li>• Indications E3 only cost markets</li> </ul>

**D. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - Net Asset Trading - Registration**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.6 Other Records arrange Expenses - Tax Base**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Publishers
<b>1 Revenue (+) / (-)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE
Not inform the Detailed Book Principle of authorization on the revenue side

**Characterization transaction costs in case of Recipient - 17.6 Other Records arrange Expenses - Tax Base**

Permitted Indications Trading Column 9 Analytical Paper by Type
Document Principle of authorization for Recipients
<b>2 costs (-) / (+)</b>
Characterization Trading Under the Price List Column 9 per 1. TYPE OF DOCUMENT Principle of authorization, 2. BUDGET DOCUMENT 3. TOTAL NET VALUE

**E. Logical Tests for correlations and Acceptance or not Characterization Trading Performing Principle of authorization - tax liabilities (VAT - E3)**

\* See explanation in the corresponding paragraph of the document 1.1 Sales Invoice

**Trading Income Characterization in case the Issuer - 17.6 Other Records arrange Expenses - Tax Base**

Indications VAT
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 17.6 Other Records arrange Expenses - Tax Base**

Indications VAT
2 costs (-) / (+)
not completed

**Trading Income Characterization in case the Issuer - 17.6 Other Records arrange Expenses - Tax Base**

Indications E3
1 Revenue (+) / (-)
not completed

**Characterization transaction costs in case of Recipient - 17.6 Other Records arrange Expenses - Tax Base**

Indications E3
2 costs (-) / (+)
Not pre-populate the E3 codes concerning all accounting records form the final tax outcome (temporary and permanent differences)

**9. Cancel Document - Offerings**

The process performing cancellation includes two cases. The first relates to the cancellation document or recording and direct transmission of the rectum with the same ID Document ID (TIN Publisher, Date, Installation Number in the Register Taxis, Document Type, Series AA Document). The second case concerns the cancellation document or record without a new transmission.

It is clarified that in the case of vouchers, cancellation only selected if the document was issued and transmitted to the electronic myDATA platform, but the transaction did not take place and the document was never sent to the recipient.

Otherwise when the transaction took place, the document was sent to the recipient and counterparties cancel - reversed part or all of the transaction issued credit note to the recipient and forwarded the summary to Electronic Books myDATA of A.A.D.E. platform

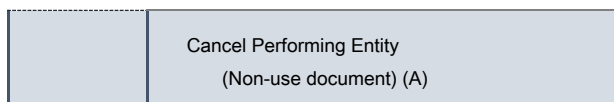
**9.1.1 Cancel Performing - Register Recipients (B, C) without new transmission rectum**

	Cancel Document - Offerings Recipients (B, C)
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In the case of documents Cancellation of classes Standardization Data Document B and C without retransmission of the rectum, the Company selects the above indication and refers to the types of documents in the above categories, then chooses separate the document type, and then the document chooses to cancel.

With the above process is generated indicating the cancellation of the selected document, resulting in the display of the Analytical Paper Corporation to create new record (negative) annulling the associated discrete recording.

### 9.1.2 Cancel Performing Entity (non-use document) (A) without new transmission rectum



In the case of documents Cancellation of classes Standardization Data Documents A without retransmission of the rectum, the Company selects the above indication and refers to the kinds of documents the above category, then select distinct the document type, and then the document chooses to cancel.

With the above process is generated indicating the cancellation of the selected document, resulting in the display of the Analytical Paper Corporation to create new record (negative) annulling the associated discrete recording.