

ZATCA mandated Error codes list in Unicore Ver 1.0

SI No	Error Code	Error Message
1	BR-02	An Invoice shall have an Invoice number (BT-1).
2	BR-03	An Invoice shall have an Invoice issue date (BT-2).
3	BR-04	An Invoice shall have an Invoice type code (BT-3).
4	BR-05	An Invoice shall have an Invoice currency code (BT-5).
5	BR-06	An Invoice shall contain the Seller name (BT-27).
6	BR-08	An Invoice shall contain the Seller postal address (BG-5).
7	BR-09	The Seller postal address (BG-5) shall contain a Seller country code (BT-40).
8	BR-1010	An Invoice shall contain the Buyer postal address (BG-8). Not applicable for simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02).

9	BR-13	An Invoice shall have the Invoice total amount without VAT (BT-109).
10	BR-14	An Invoice shall have the Invoice total amount with VAT (BT-112).
11	BR-15	An Invoice shall have the Amount due for payment (BT-115).
12	BR-16	An Invoice shall have at least one Invoice line (BG-25)
13	BR-21	Each Invoice line (BG-25) shall have an Invoice line identifier (BT-126).
14	BR-22	Each Invoice line (BG-25) shall have an Invoiced quantity (BT-129).
15	BR-24	Each Invoice line (BG-25) shall have an Invoice line net amount (BT-131).
16	BR-25	Each Invoice line (BG-25) shall contain the Item name (BT-153).
17	BR-26	Each Invoice line (BG-25) shall contain the Item net price (BT-146).
18	BR-31	Each Document level allowance (BG-20) shall have a Document level allowance amount (BT-92).

19	BR-32	Each Document level allowance (BG-20) shall have a Document level allowance VAT category code (BT-95).
20	BR-41	Each Invoice line allowance (BG-27) shall have an Invoice line allowance amount (BT-136).
21	BR-45	Each VAT breakdown (BG-23) shall have a VAT category taxable amount (BT-116).
22	BR-46	Each VAT breakdown (BG-23) shall have a VAT category tax amount (BT-117).
23	BR-47	Each VAT breakdown (BG-23) shall be defined through a VAT category code (BT-118).
24	BR-48	Each VAT breakdown (BG-23) shall have a VAT category rate (BT-119), except if the Invoice is not subject to VAT.
25	BR-49	A Payment instruction (BG-16) shall specify the Payment means type code (BT-81).
26	BR-53	If the VAT accounting currency code (BT-6) is present, then the Invoice total VAT amount in accounting currency (BT-111) shall be provided.
27	BR-55	Each Preceding Invoice reference (BG-3) shall contain a Preceding Invoice reference (BT-25).
28	BR-CO-04	Each Invoice line (BG-25) shall be categorized with an Invoiced item VAT category code (BT-151).
29	BR-CO-10	Sum of Invoice line net amount (BT-106) = Σ Invoice line net amount (BT-131).

30	BR-CO-11	Sum of allowances on document level (BT-107) = Σ Document level allowance amount (BT-92).
31	BR-CO-13	Invoice total amount without VAT (BT-109) = Σ Invoice line net amount (BT-131) - Sum of allowances on document level (BT-107)
32	BR-CO-14	Invoice total VAT amount (BT-110) = Σ VAT category tax amount (BT-117).
33	BR-CO-15	Invoice total amount with VAT (BT-112) = Invoice total amount without VAT (BT-109) + Invoice total VAT amount (BT-110).
34	BR-CO-16	Amount due for payment (BT-115) = Invoice total amount with VAT (BT-112) - Paid amount (BT-113)
35	BR-CO-17	VAT category tax amount (BT-117) = VAT category taxable amount (BT-116) x (VAT category rate (BT-119) / 100), rounded to two decimals.
36	BR-CO-18	An Invoice shall at least have one VAT breakdown group (BG-23).
37	BR-S-06	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Standard rated" the Document level allowance VAT rate (BT-96) shall be greater than zero.
38	BR-S-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Standard rated" shall equal the VAT category taxable amount (BT-116) multiplied by the VAT category rate (BT-119) / 100, rounded to two decimals.
39	BR-S-10	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Standard rate" shall not have a VAT exemption reason code (BT-121) or VAT exemption reason text (BT-120).
40	BR-Z-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) where the VAT category code (BT-151 or BT-95) is "Zero rated" shall contain in the VAT breakdown (BG-23) exactly one VAT category code (BT-118) equal with "Zero rated".
41	BR-Z-05	In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is "Zero rated" the Invoiced item VAT rate (BT-152) shall be 0 (zero).
42	BR-Z-06	In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is "Zero rated" the Document level allowance VAT rate (BT-96) shall be 0 (zero).
43	BR-Z-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where VAT category code (BT-118) is "Zero rated" shall equal 0 (zero).
44	BR-E-01	An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) where the VAT category code (BT-151 or BT-95) is "Exempt from VAT" shall contain exactly one VAT breakdown (BG-23) with the VAT category code (BT-118) equal to "Exempt from VAT"

45	BR-E-05	"In an Invoice line (BG-25) where the Invoiced item VAT category code (BT-151) is ""Exempt from VAT"", the Invoiced item VAT rate (BT-152) shall be 0 (zero)."
46	BR-E-06	"In a Document level allowance (BG-20) where the Document level allowance VAT category code (BT-95) is ""Exempt from VAT"", the Document level allowance VAT rate (BT-96) shall be 0 (zero)."
47	BR-E-09	"The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) equals ""Exempt from VAT"" shall equal 0 (zero)."
48	BR-E-10	"A VAT breakdown (BG-23) with VAT Category code (BT-118) ""Exempt from VAT"" shall have a VAT exemption reason code (BT-121) or a VAT exemption reason text (BT-120)."
49	BR-O-01	"An Invoice that contains an Invoice line (BG-25), a Document level allowance (BG-20) where the VAT category code (BT-151 or BT-95) is ""Not subject to VAT"" shall contain exactly one VAT breakdown group (BG-23) with the VAT category code (BT-118) equal to ""Not subject to VAT""."
50	BR-O-05	"An Invoice line (BG-25) where the VAT category code (BT-151) is ""Not subject to VAT"" shall not contain an Invoiced item VAT rate (BT-152)."
51	BR-O-06	A Document level allowance (BG-20) where VAT category code (BT-95) is "Not subject to VAT" shall not contain a Document level allowance VAT rate (BT-96).
52	BR-O-08	In a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" the VAT category taxable amount (BT-116) shall equal the sum of Invoice line net amounts (BT131) minus the sum of Document level allowance amounts (BT-92) where the VAT category codes (BT-151, BT-95) are "Not subject to VAT".
53	BR-O-09	The VAT category tax amount (BT-117) in a VAT breakdown (BG-23) where the VAT category code (BT-118) is "Not subject to VAT" shall be 0 (zero).
54	BR-O-10	An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level allowances (BG-20) where Document level allowance VAT category code (BT-95) is not "Not subject to VAT".

55	BR-O-13	An Invoice that contains a VAT breakdown group (BG-23) with a VAT category code (BT-118) "Not subject to VAT" shall not contain Document level allowances (BG-20) where Document level allowance VAT category code (BT-95) is not "Not subject to VAT".
56	BR-CL-01	The document type code MUST be coded by the invoice and credit note related code lists of UNTDID 1001.
57	BR-CL-03	currencyID MUST be coded using ISO code list 4217 alpha-3
58	BR-CL-04	Invoice currency code MUST be coded using ISO code list 4217 alpha-3
59	BR-CL-05	Tax currency code MUST be coded using ISO code list 4217 alpha-3
60	BR-CL-14	Country codes in an invoice MUST be coded using ISO code list 3166-1
61	BR-CL-16	Payment means in an invoice MUST be coded using UNCL4461 code list
62	BR-CL-18	Invoice tax categories MUST be coded using UNCL5305 code list
63	BR-DEC-01	The allowed maximum number of decimals for the Document level allowance amount (BT-92) is 2
64	BR-DEC-02	The allowed maximum number of decimals for the Document level allowance base amount (BT-93) is 2.
65	BR-DEC-09	The allowed maximum number of decimals for the Sum of Invoice line net amount (BT-106) is 2
66	BR-DEC-10	The allowed maximum number of decimals for the Sum of allowances on document level (BT 107) is 2.
67	BR-DEC-12	The allowed maximum number of decimals for the Invoice total amount without VAT (BT-109) is 2
68	BR-DEC-13	The allowed maximum number of decimals for the Invoice total VAT amount (BT-110) is 2
69	BR-DEC-14	The allowed maximum number of decimals for the Invoice total amount with VAT (BT-112) is 2
70	BR-DEC-15	The allowed maximum number of decimals for the Invoice total VAT amount in accounting currency (BT-111) is 2.
71	BR-DEC-16	The allowed maximum number of decimals for the Paid amount (BT-113) is 2.
72	BR-DEC-18	The allowed maximum number of decimals for the Amount due for payment (BT-115) is 2.
73	BR-DEC-19	The allowed maximum number of decimals for the VAT category taxable amount (BT-116) is 2.
74	BR-DEC-20	The allowed maximum number of decimals for the VAT category tax amount (BT-117) is 2.
75	BR-DEC-23	The allowed maximum number of decimals for the Invoice line net amount (BT-131) is 2.
76	BR-DEC-24	The allowed maximum number of decimals for the Invoice line allowance amount (BT-136) is 2.
77	BR-DEC-25	The allowed maximum number of decimals for the Invoice line allowance base amount (BT 137) is 2.
78	BR-KSA-03	The invoice must contain a unique identifier ("UUID") (KSA-1) given by the machine that issued the document (unique message identifier for interchange process). This value must contain only letters, digits, and dashes. (Note: In Windows OS UUIDs are referred to by the term GUID.)
79	BR-KSA-04	The document issue date (BT-2) must be less or equal to the current date.

80	BR-KSA-05	The invoice type code (BT-3) must be equal to one of value from the subset of UN/CEFACT code list 1001, D.16B agreed for KSA electronic invoices..
81	BR-KSA-06	The invoice transaction code (KSA-2) must exist and respect the following structure: NNPNESB where NN (positions 1 and 2) = invoice subtype: - 01 for tax invoice - 02 for simplified tax invoice P (position 3) = 3rd Party invoice transaction, 0 for false, 1 for true N (position 4) = Nominal invoice transaction, 0 for false, 1 for true E (position 5) = Exports invoice transaction, 0 for false, 1 for true S (position 6) = Summary invoice transaction, 0 for false, 1 for true B (position 7) = Self billed invoice
82	BR-KSA-07	Self-billing is not allowed (KSA-2, position 7 cannot be "1") for export invoices (KSA-2, position 5 = 1).
83	BR-KSA-08	The seller identification (BT-29) must exist only once with one of the scheme ID (BT-29-1) (CRN, MOM, MLS, SAG, OTH) and must contain only alphanumeric characters. - Commercial Registration number with "CRN" as schemeID - Momra license with "MOM" as schemeID - MLSD license with "MLS" as schemeID - Sagia license with "SAG" as schemeID - Other OD with "OTH" as schemeID In case multiple IDs exist then one of the above must be entered following the sequence specified above
84	BR-KSA-09	Seller address must contain street name (BT-35), building number (KSA-17), postal code (BT-38), city (BT-37), District (KSA-3), country code (BT-40).
85	BR-KSA-10	Buyer address must contain a street (BT-50), city (BT-52), postal code (BT-53), country code (BT 55). This rule does not apply on the simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02).

86	BR-KSA-14	<p>The buyer identification (BT-46) must exist only once with one of the scheme ID (BT-46-1) (NAT, IQA, PAS, CRN, MOM, MLS, SAG, GCC, OTH) and must contain only alphanumeric characters. - Tax Identification Number "TIN" as schemeID - Commercial registration number with "CRN" as schemeID - Momra license with "MOM" as schemeID - MLSD license with "MLS" as schemeID - 700 Number with "700" as schemeID</p> <p>- Sagia license with "SAG" as schemeID</p> <p>- National ID with "NAT" as schemeID</p> <p>- GCC ID with "GCC" as schemeID</p> <p>- Iqama Number with "IQA" as schemeID</p> <p>- Passport ID with "PAS" as schemeID</p> <p>- Other ID with "OTH" as</p>
87	BR-KSA-15	The tax invoice ((invoice type code (BT-30) = 388) & (invoice transaction code (KSA-2) has "01" as first 2 digits)) must contain the supply date (KSA-5).
88	BR-KSA-16	Payment means code (BT-81) in an invoice exist, then it must contain one of the values from subset of UNTDID 4461 code list
89	BR-KSA-17	Debit and credit note (invoice type code (BT-3) is equal to 383 or 381) must contain the reason (KSA-10) for this invoice type issuing
90	BR-KSA-18	VAT category code must contain one of the values (S, Z, E, O).
91	BR-KSA-25	If it is a simplified tax invoice or an associated credit note or a debit note (KSA-2, position 1 and 2 = 02) and the tax exemption reason code (BT-121) is equal with VATEX-SA-EDU or VATEX-SA-HEA, then buyer name (BT-44) is mandatory.
92	BR-KSA-26	<p>If the invoice contains the previous invoice hash (KSA-13), this hash must be base64 encoded SHA256. The hash shall be computed using the following method as described in the ds:transforms block in the XML Invoice Specifications:</p> <ol style="list-style-type: none"> 1. Remove the block 2. Remove the block where = QR 3. Remove the block
93	BR-KSA-27	The document must contain aa QR code (KSA-14), and this code must be base64Binary
94	BR-KSA-28	If the cryptographic stamp (KSA 15) exists in the invoice, this cryptographic stamp (KSA-15) must contain the exact "urn:oasis:names:specification:ubl :signature:1" value for signature information ID.

95	BR-KSA-29	If the cryptographic stamp (KSA15) exists in the invoice, this cryptographic stamp (KSA-15) must contain the exact “urn:oasis:names:specification:ubl:signature:Invoice” value for referenced signature ID and signature ID.
96	BR-KSA-30	The document cryptographic stamp (KSA-15) must contain the exact “urn:oasis:names:specification:ubl:dsig:enveloped:xades” value for signature method.
97	BR-KSA-31	For simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02), only the following are accepted: ● third party (KSA-2, position 3 = 1), ● nominal supply (KSA-2, position 4 = 1) and summary transactions (KSA-2,, position 6 = 1)
98	BR-KSA-33	Each invoice must have an invoice counter value (KSA-16)
99	BR-KSA-34	The invoice counter value (KSA 16) contains only digits.
100	BR-KSA-35	If the invoice contains a supply end date (KSA-24), then the invoice must contain a supply date (KSA-5).
101	BR-KSA-36	If the invoice contains a supply end date (KSA-24), then this date must be greater than or equal to the supply date (KSA-5).
102	BR-KSA-37	The seller address building number must contain 4 digits
103	BR-KSA-39	The invoice must contain the seller VAT registration number or seller group VAT number (BT-31).
104	BR-KSA-40	If it exists in the invoice, the seller VAT registration number or the seller group VAT registration number (BT-31) must contain 15 digits. The first and the last digits are “3”
105	BR-KSA-42	The buyer name (BT-44) must be present in the tax invoice and associated credit notes and debit notes (KSA-2, position 1 and 2 = 01).
106	BR-KSA-44	If it exists in the invoice, and If it is not an export invoice (KSA-2, position 5 is false), the buyer VAT registration number or buyer group VAT registration number (BT-48) must contain 15 digits. The first digit and the last digit is “3”
107	BR-KSA-46	If it is an export invoice (KSA-2, position 5 is true), the buyer VAT registration number or buyer group VAT registration number (BT-48) must not exist in the invoice.
108	BR-KSA-49	If the tax exemption reason code (BT-121) is equal to VATEX-SA EDU or VATEX-SA-HEA, then the other buyer ID (BT-46) is mandatory and must be national ID (BT-46-1 = NAT)
109	BR-KSA-50	The line VAT amount (KSA-11) must be Invoice line net amount (BT-131) x (Line VAT rate (BT 152)/100).
110	BR-KSA-51	The line amount with VAT (KSA 12) must be Invoice line net amount (BT-131) + Line VAT amount (KSA-11)
111	BR-KSA-52	The line VAT amount (KSA-11) is mandatory for tax invoice and associated credit notes and debit notes (KSA-2, position 1 and 2 = 01).
112	BR-KSA-53	The line amount with VAT (KSA 12) is mandatory for tax invoice and associated credit notes and debit notes (KSA-2, position 1 and 2 = 01).
113	BR-KSA-56	For credit notes ((BT-3) has the value of 381) and debit notes ((BT-3) has the value of 383), the billing reference ID (BT-25) is mandatory.
114	BR-KSA-60	Cryptographic stamp (KSA-15) must exist in simplified tax invoices and associated credit notes and debit notes (KSA-2, position 1 and 2 = 02)

115	BR-KSA-61	Previous invoice hash (KSA-13) must exist in an invoice.
116	BR-KSA-63	If the buyer country code (BT-55) is "SA", then these fields are mandatory: street name (BT-35), building number (KSA-17), postal code (BT 38), city (BT-37), District (KSA-3), country code (BT-40).
117	BR-KSA-64	Seller Address Additional number (KSA-23) must be 4 digits.
118	BR-KSA-65	Buyer Address Additional number (KSA-19) must be 4 digits if it exists.
119	BR-KSA-66	Seller postal code (BT-38) must be 5 digits
120	BR-KSA-67	If the buyer country code (BT-55) is "SA", then the Buyer postal code (BT-53) must be 5 digits
121	BR-KSA-68	Tax currency code (BT-6) must exist in an invoice.
122	BR-KSA-69	A VAT breakdown (BG-23) with VAT Category code (BT-118) "Zero rated" shall have a VAT exception reason code (BT-121) and VAT exception reason text (BT-120).
123	BR-KSA-70	The invoice must contain an Invoice issue times (KSA-25) This value will be in the format: hh:mm:ss for time expressed in AST or hh:mm:ssZ for time expressed in UTC. (eg 19:20:30)
124	BR-KSA-71	If the Invoice is a simplified invoice type and is a summary invoice (KSA-2, position 1 and 2 = 02, position 6 = 1), then the buyer name must be present
125	BR-KSA-72	If the Invoice is a simplified invoice type and is a summary invoice (KSA-2, position 1 and 2 = 02, position 6 = 1), then a supply date (KSA-5) and supply end date (KSA-24) must be present
126	BR-KSA-DEC-01	The allowance percentage values (BT-94, BT-138) must be from 0.00 to 100.00, with maximum two decimal places. Only numerals are accepted, the percentage symbol (%) is not allowed.
127	BR-KSA-DEC-02	The VAT rates (BT-96119, BT-152) must be from 0.00 to 100.00, with maximum two decimals. Only numerals are accepted, the percentage symbol (%) is not allowed.
128	BR-KSA-DEC-03	VAT amount at line level (KSA-11) must have a maximum two decimals.
129	BR-KSA-DEC-04	Amount with VAT at line level (KSA-12) must have a maximum two decimals.
130	BR-KSA-CL-01	Currency code (BT-5) must be according to ISO 4217:2005
131	BR-KSA-CL-02	All currencyID attributes (BT-5) must have the same value as the invoice currency code (BT-5), except for the invoice total VAT amount in accounting currency (BT-111).
132	BR-KSA-CL-03	Mime code must be according to subset of IANA code list.

133	BR-KSA-CL-04	VAT exemption reason code (BT-121) must exist in the invoice, the codes Z, E must have Tax exemption (or exceptions) reason code and text - specific to Saudi Arabia
134	BR-KSA-CL-05	If VAT exemption reason code (BT-121) is the codes "Z" or "E", then VAT exemption reason text (BT-120) must exist with one of the values from Tax exemption (or exception) reason code and text - specific to Saudi Arabia
135	BR-KSA-EN16931-01	Business process (BT-23) must be "reporting:1.0".
136	BR-KSA-EN16931-02	VAT accounting currency code (BT-6) must be "SAR"
137	BR-KSA-EN16931-03	Allowance amount (BT-92, BT-136) must equal base amount (BT-93, BT-137) * percentage (BT-94, BT-138) / 100 if base amount and percentage exists.
138	BR-KSA-EN16931-04	Allowance base amount (BT-93, BT-137) must be provided when allowance percentage (BT-94, BT-138) is provided.
139	BR-KSA-EN16931-05	Allowance percentage (BT-94, BT-138) must be provided when the allowance base amount (BT-93, BT-137) is provided.
140	BR-KSA-EN16931-06	Charge on price level (BG-29) is NOT allowed. Only value 'false' allowed.
141	BR-KSA-EN16931-07	Item net price (BT-146) must equal (Gross price (BT-148) - Allowance amount (BT-147)) when gross price is provided.
142	BR-KSA-EN16931-08	Only one tax total (BG-22) with tax subtotals must be provided. Refer to Calculation of VAT
143	BR-KSA-EN16931-09	Only one tax total (BG-22) without tax subtotals must be provided when tax currency code is provided.
144	BR-KSA-EN16931-11	Invoice line net amount (BT-131) must equal (Invoiced quantity (BT-129) * (Item net price (BT-146) / item price base quantity (BT-149)))- Sum of invoice line allowance amount (BT-136)
145	BR-KSA-EN16931-12	Base quantity (BT-149) must be a positive number above zero.
146	BR-KSA-F-01	A date MUST be formatted YYYY-MM-DD.
147	BR-KSA-F-02	Allowance/Charge Indicator value MUST equal to 'false'/'True' respectively
148	BR-KSA-F-03	Document MUST not contain empty elements.
149	BR-KSA-F-04	All the document amounts and quantities must be positive.
150	BR-KSA-F-05	Prepayment Issue Time (KSA-29) must be in the format: hh:mm:ss for time expressed in AST or hh:mm:ssZ for time expressed in UTC
151	BR-KSA-F-06	Minimum & Maximum character limits should be maintained as per data dictionary for every data field

152	BR-CL-06	Code for the reason for document level charge (BT-105) and the code for the reason for invoice line charge (BT-145) MUST be coded using UNTDID 7161 code list. https://unece.org/fileadmin/DAM/trade/untdid/d16b/tred/tred7161.htm
153	BR-CL-04	If VAT category Code (BT 118) is 'Z', or 'E' or 'O', VAT exemption (or exception) reason code (BT-121) must exist with one of the values from paragraph 11.2.4 of XML implementation standards on Tax exemption (or exception) reason code - specific to Saudi Arabia.
154	BR-KSA-DEC 06	Prepayment VAT category Taxable Amount (KSA-31) and Prepayment VAT Category Tax Amount (KSA-32) must have a maximum two decimals.
155	BR-KSA-83	A VAT breakdown (BG-23) with VAT Category code (BT-118) 'Exempt from VAT' or 'Zero rated' or 'Not subject to VAT' shall have a VAT exemption (or exception reason text (BT-120) with one of the values from paragraph 11.2.4 of XML implementation standardS on Tax exemption (or exception) reason text - specific to Saudi Arabia
156	BR-KSA-82	An Invoice line (BG-25) where prepayment Document Type Code (KSA-30) is provided, then Item net price (BT-146); Invoice line allowance amount (BT-136); Invoice line charge amount (BT 141); Item line net amount (BT 131); line VAT amount (KSA-11); and line amount with VAT (KSA 12) for that line shall be 0 (Zero),if exist.
157	BR-KSA-81	The other Buyer ID (BT-46) must present in the tax invoice and associated debit notes and credit notes (KSA-2, position 1 and 2 = 01), where the buyer VAT registration number or buyer group VAT registration number (BT-48) is not provided
158	BR-KSA-80	If Pre-Paid amount (BT-113) is provided then the Pre-Paid amount (BT-113) must equal to the sum total of the Prepayment VAT category Taxable Amount (KSA-31) and Prepayment VAT Category Tax Amount (KSA-32)
159	BR-KSA-79	The Prepayment VAT Category Tax Amount (KSA-32) must be Prepayment VAT category Taxable Amount (KSA-31) x Prepayment VAT rate (KSA-34) /100.
160	BR-KSA-78	An Invoice line (BG-25) where the Prepayment VAT category code (KSA-33) is "Not subject to VAT" the Prepayment VAT rate (KSA-34) shall be 0 (zero).
161	BR-KSA-77	An Invoice line (BG-25) where the Prepayment VAT category code (KSA-33) is "Exempt from VAT" the Prepayment VAT rate (KSA-34) shall be 0 (zero).
162	BR-KSA-76	An Invoice line (BG-25) where the Prepayment VAT category code (KSA-33) is "Zero rated" the Prepayment VAT rate (KSA-34) shall be 0 (zero).