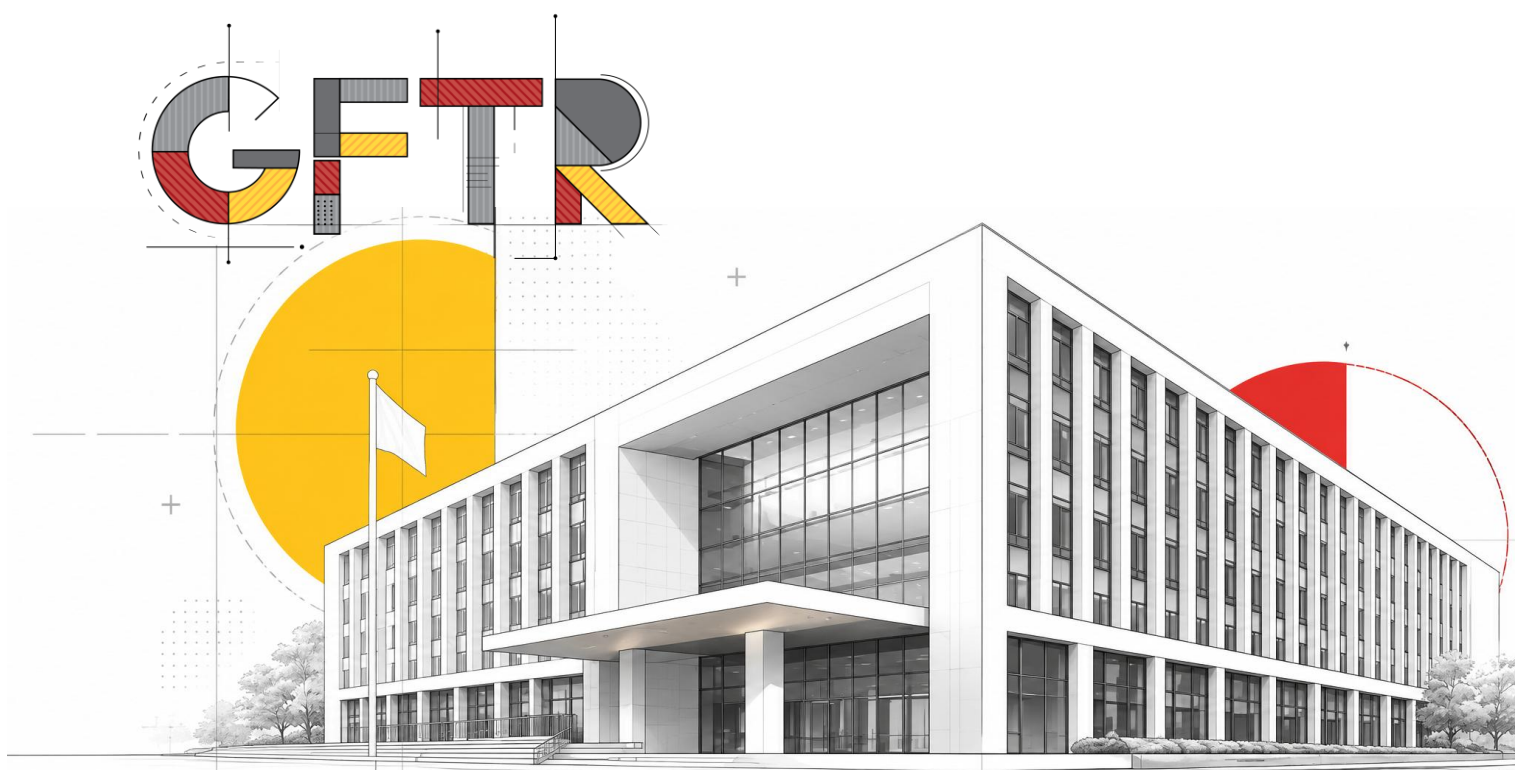


GLOBAL FISCALISATION TERMINOLOGY REFERENCE

Prepared and maintained by
Imre Meszoly

A **Common Language** for Fiscalisation,
Digital Tax Control, e-Invoicing and e-Reporting



143 jurisdictions | 2877 terms



Fiscalisation | e-Invoicing | e-Reporting



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Dear Reader,

Thank you for opening this vocabulary and for engaging with a field that is moving rapidly to the centre of public administration, tax administration and digital economic governance.

Over the past two decades, my hands-on work across POS technologies, fiscalisation frameworks, VAT monitoring systems, consumer-incentive programmes and wider digital tax-control environments has shown me how directly terminology affects real projects and outcomes. Clear systems require clear language, and when the same concepts are described differently across countries, platforms or projects, even strong policies, capable technologies and serious implementation efforts can lose momentum, clarity and impact. I have seen this repeatedly in my advisory work with public authorities, technology providers and implementation teams, helping them navigate these differences in practice.

This vocabulary was prepared to reduce that friction and to give stakeholders a clearer shared reference point. It brings together expressions from fiscalisation, e-invoicing and e-reporting in a structured and accessible form, so that commonly used terms can be understood, compared and referenced more consistently across legal, policy, technical and operational contexts by professionals and interested readers alike.

I have approached this work as a neutral and open professional resource, and it is not tied to any particular model, vendor or country. Its purpose is to support clearer understanding between systems, jurisdictions and professional communities at a time when digital tax infrastructure is developing quickly and decisions made today will shape the next generation of tax administration.

For governments and tax authorities, shared terminology supports clearer requirements, better comparison and more confident decision-making. For solution providers, implementation teams, taxpayers and intermediaries, it helps reduce avoidable confusion and strengthens the common language needed for reliable digital tax-control systems.

I see this vocabulary as a practical knowledge-sharing contribution to a field shaped by expertise, innovation and public responsibility. It reflects my belief that progress in this area depends not only on technology and regulation, but also on openness, cross-border learning and mutual professional goodwill. In that same spirit, I welcome professional exchange, feedback and new connections with others active in this area.

This vocabulary is offered as a practical reference for governments, tax authorities and professionals working with fiscalisation, e-invoicing, e-reporting, consumer-incentives programmes and digital tax control, and as an open resource for the wider professional and public community. Its aim is modest but precise, making complex systems easier to describe, compare and understand, and supporting clearer decisions for the future of digital tax administration.

With sincere appreciation,



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Introduction

Fiscalisation, e-invoicing and e-reporting terminology is evolving rapidly as countries design, modernise and refine digital tax-control models, reporting platforms, fiscal devices, electronic invoicing systems and digital receipt environments. As these systems expand, the need for terminology that can be understood consistently across legal, policy, technical, operational and public contexts becomes increasingly important.

The **Global Fiscalisation Terminology Reference (GFTR)** has been prepared as a structured reference point for expressions used across these environments. It brings together general terminology and country-specific terminology in a single document, while maintaining a clear distinction between concepts that are widely used across the field and terms that are unique or particularly relevant to a specific jurisdiction.

General acronyms, terms and expressions are listed in the generic terminology section. Country sections focus on local platform names, programme acronyms, official expressions, local VAT terms and other country-specific terminology connected to fiscalisation, e-invoicing and related digital tax-control frameworks. This structure avoids unnecessary repetition and presents each jurisdiction through the terminology most distinctive to its own system.

The reference supports clearer and more consistent use of terminology across documents, studies, policies, implementation materials, procurement work, advisory activity and professional communication. It provides a shared terminology basis that can be cited so that frequently used acronyms, abbreviations and expressions do not need to be redefined each time they appear.

The GFTR is published as an open professional resource through **fiscalisations.com** and is intended to evolve with the field. As systems, legislation, technical specifications and official terminology develop, updates will be made where corrections, clarifications or additional terms are required. Suggestions, source references and additional terminology are welcome so that the reference can continue to improve as a practical contribution to the wider community working with digital tax control.

This vocabulary supports understanding, consistency and communication. For legal, compliance and implementation decisions, users should continue to rely on official legislation, tax-authority guidance, technical specifications and professional advice.

Scope and Use

This reference focuses on terminology relevant to fiscalisation and e-invoicing, including related e-reporting and digital tax-control concepts where they form part of the same environment. It gives particular attention to acronyms, abbreviations and expressions that are used inconsistently, translated differently or interpreted differently across jurisdictions.

The vocabulary is intended as a common terminology reference point for policy documents, studies, implementation notes, market-entry assessments, technical reviews, procurement materials, advisory work and professional publications that use fiscalisation and e-invoicing terminology. It can also be adopted as a shared reference in multi-stakeholder projects so that terms are used and interpreted more consistently.

Suggested terminology reference statement:

Unless otherwise stated, fiscalisation and e-invoicing related acronyms, abbreviations and expressions follow the Global Fiscalisation Terminology Reference, Version 1.0, 2026, published at www.fiscalisations.com/gftr.

Recommended citation:

Global Fiscalisation Terminology Reference, Version 1.0, 2026, fiscalisations.com/gftr.

Versioning and Feedback

This reference is maintained as a living document. Terminology may change as jurisdictions introduce new systems, amend legislation, update technical specifications or clarify official terminology.

The current version and change log are maintained at www.fiscalisations.com/gftr.

Users are encouraged to cite the reference rather than reproduce or repackage its content, so that terminology can remain standardised, version-controlled and traceable to a single authoritative source.

Suggestions, corrections, source references and additional terms are welcome at contact@fiscalisations.com so that the reference can be updated and refined as the field develops.



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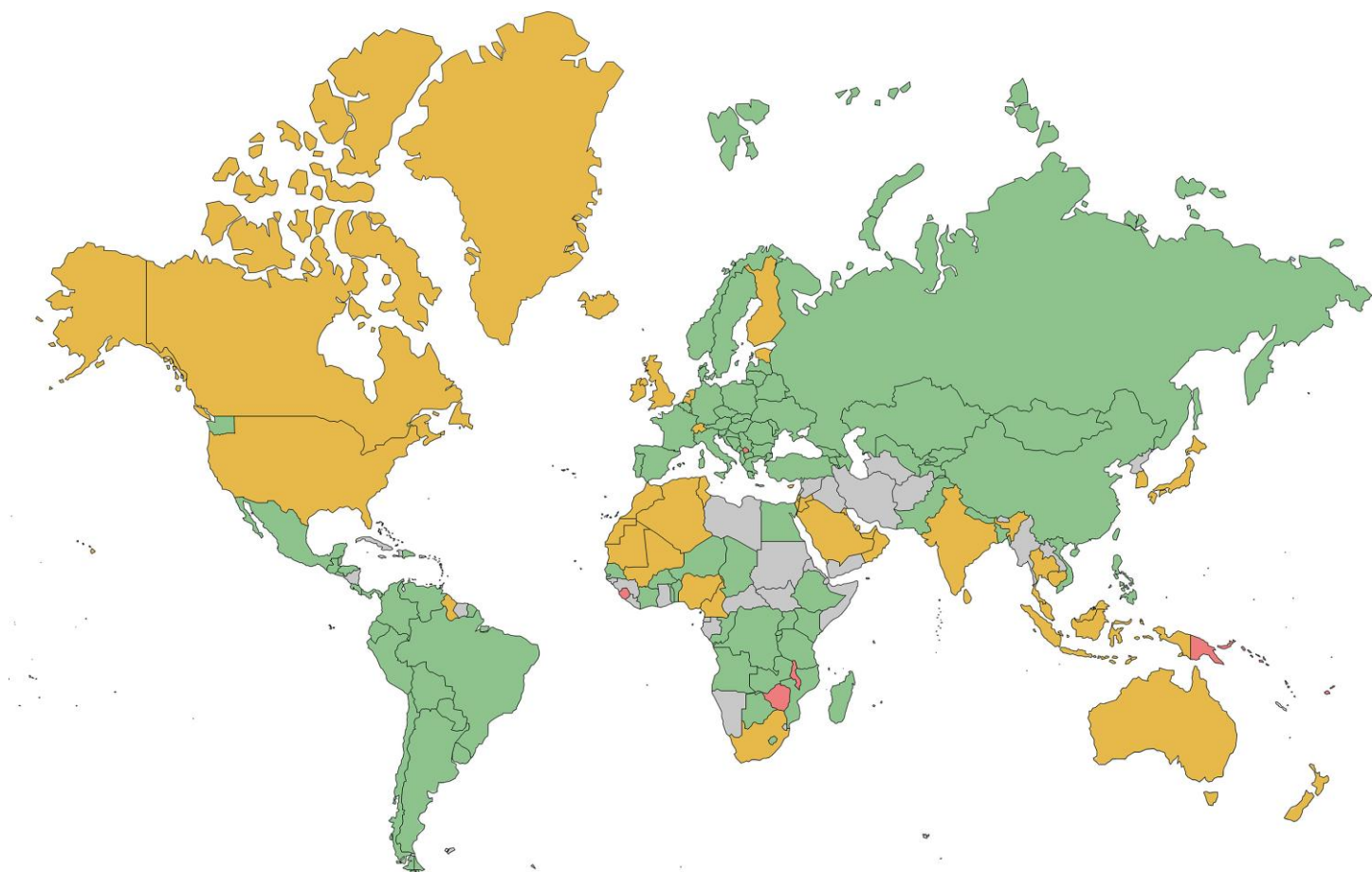
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Latest version and
change log

General Overview



Colour code	Explanation
Green	Countries and regions where both fiscalisation and e-Invoicing are present, planned, developing, voluntary, or otherwise identified as relevant.
Red	Countries and regions where fiscalisation is present with no corresponding e-Invoicing category indicated.
Yellow	Countries and regions where e-Invoicing is present, planned, developing, voluntary, or otherwise identified as relevant, with no corresponding fiscalisation category indicated.
Grey	Countries and regions where neither fiscalisation nor e-Invoicing has been identified.

Tax Jurisdiction	Region	Fiscalisation	e-Invoicing	Page
General Acronyms, Terms and Expressions	Global	General fiscalisation terminology and cross-jurisdictional reference terms	General e-invoicing, e-reporting and digital tax-control terminology	15
Albania	Europe	Active, real-time fiscalisation through CIS using invoice and receipt fiscalisation codes	Active, clearance-style fiscal invoice and electronic invoice reporting through CIS	30
Algeria	Africa	N/A	Planned e-invoicing reform	32
Angola	Africa	Active, certified invoicing software and SAF-T(AO)-based reporting	Mandatory / phased electronic invoicing from 2026, with wider rollout from 2027	34
Argentina	Americas	Active, electronic fiscal controller and fiscal receipt regime	Active, electronic invoicing with ARCA authorisation codes, including CAE and CAEA	36
Armenia	Europe / Caucasus	Active, electronic cash-register and fiscal receipt control	Active, electronic tax invoice and electronic document submission	39
Australia	Oceania	N/A	Peppol-based e-invoicing adoption framework	41
Austria	Europe	Active, RKSV cash-register security with signature-creation device and DEP	B2G e-invoicing	43
Azerbaijan	Europe / Caucasus	Active, online cash-register and electronic cash-register regime	Active, electronic invoice and electronic tax-document environment	45
Bahrain	Middle East	N/A	Planned e-invoicing reform	47
Bangladesh	Asia	Active, VAT-linked EFD / SDC fiscalisation under NBR	Active, VAT electronic invoicing and challan framework linked to NBR VAT systems	48
Barbados	Americas	N/A	Watch-out, early-phase digital tax or e-invoicing reform	50
Belarus	Europe	Active, cash-register and payment-control regime using approved cash equipment and CKKO	Active, electronic VAT invoice regime through ЭСЧФ and АИС “Учет счетов-фактур”	51
Belgium	Europe	HoReCa-focused certified cash-register model using a registered/certified cash-register system and Fiscal Data Module under FPS Finance certification.	Active, structured B2B e-invoicing mandatory from 2026 for transactions between Belgian enterprises liable to VAT	54
Belize	Americas	Developing GST e-receipt and digital tax-control reform	Planned e-invoicing and e-receipt framework	56
Benin	Africa	Active, certified electronic billing-machine / MECeF model	Active, Facture Normalisée supported through MECeF infrastructure	57
Bolivia	Americas	Active, online billing and electronic fiscal-document control	Active, electronic invoicing through SIN systems	59
Bosnia and Herzegovina	Europe	Active, fiscal cash-register and fiscal-device model	Federation-level e-invoicing and real-time transaction reporting framework, phased implementation	61

Tax Jurisdiction	Region	Fiscalisation	e-Invoicing	Page
Botswana	Africa	Active, electronic fiscal-device and VAT-control model	Active / phased electronic VAT invoicing from 2026	64
Brazil	Americas	Active, electronic fiscal documents for consumer and transport transactions, including NFC-e and DF-e models	Active, NF-e, NFC-e, CT-e and MDF-e electronic fiscal-document infrastructure	65
Bulgaria	Europe	Active, fiscal device and electronic cash-register model connected to NRA reporting	B2G / limited structured e-invoicing	69
Burkina Faso	Africa	Active, certified fiscal-document and invoice-control framework	Active / phased FEC / Facture Électronique Certifiée through SECeF from 2026	71
Burundi	Africa	Digital tax-control development	Electronic invoice and transaction-reporting development	73
Cambodia	Asia	N/A	Implementation-stage e-invoicing through CamInvoice	75
Cameroon	Africa	N/A	Active real-time e-invoicing	76
Canada	Americas	Provincial fiscalisation in Québec through certified sales-recording / mandatory billing controls	Voluntary / non-tax-mandated e-invoicing infrastructure / watch-out	78
Cape Verde / Cabo Verde	Africa	Active, electronic fiscal-document control	Active, electronic invoicing and electronic fiscal-document regime	81
Chad	Africa	Developing certified billing-control and standardised fiscal-document model	Active / defined-scope Facture Électronique Normalisée, FEN, from 2026	83
Chile	Americas	Active, electronic tax-document model including receipt-related DTE documents	Active, DTE electronic tax-document framework	84
China	Asia	Active, tax-controlled invoice and receipt identification framework with QR-code-based verification	Active, e-Fapiao and fully digitalised electronic invoice model	87
Colombia	Americas	Active, electronic sales invoice and related fiscal-document control	Active, DIAN electronic invoicing, electronic payroll and RADIANT infrastructure	90
Costa Rica	Americas	Active, electronic receipt and electronic fiscal-document model	Active, electronic invoicing through the tax authority framework	93
Croatia	Europe	Active, fiscalisation of cash transactions with real-time receipt verification	Mandatory / phased Fiscalization 2.0 B2B e-invoicing and e-reporting rollout from 2026	96
Curaçao	Americas	Active, fiscal cash-register system for sales registration and receipt issuance	N/A	99
Cyprus	Europe	N/A	B2G e-invoicing under EN 16931	101
Czech Republic	Europe	Planned EET 2.0-style electronic sales registration	B2G e-invoicing under EN 16931	103

Tax Jurisdiction	Region	Fiscalisation	e-Invoicing	Page
Democratic Republic of the Congo	Africa	Active / implementation-stage standardised invoicing and fiscal-device regime	Active / implementation-stage electronic standardised invoice framework	106
Denmark	Europe	Active, digital sales-registration / cash-register control with electronic journal and SAF-T export for certain sectors	B2G e-invoicing through NemHandel / Peppol-aligned infrastructure	108
Dominican Republic	Americas	Active, electronic fiscal voucher and NCF control	Active, electronic fiscal voucher and e-CF model	110
Ecuador	Americas	Active, electronic fiscal-document authorisation and access-key model	Active, electronic invoicing through the SRI framework	112
Egypt	Africa	Active, ETA eReceipt model for retail / POS documents	Active, ETA e-Invoicing clearance and document registration model	114
El Salvador	Americas	Active, electronic tax-document control through DTE	Active, Facturación Electrónica / DTE framework	116
Estonia	Europe	N/A	B2G e-invoicing and electronic tax services	118
Eswatini	Africa	Developing TaxCore-style fiscal-device and real-time reporting elements under ERS programme	Developing TaxCore Electronic Invoicing with invoice validation and real-time reporting	119
Ethiopia	Africa	Active, tax-control machine and EFD-type fiscal-device regime	Electronic receipt and invoice reporting through tax-control infrastructure	120
Fiji	Oceania	Active, VAT Monitoring System with EFD / SDC components	N/A	122
Finland	Europe	N/A	B2G and structured e-invoicing framework	124
France	Europe	Active, POS anti-fraud software certification with transaction and payment e-reporting relevance	Phased domestic B2B e-invoicing and e-reporting through approved platforms from 2026 and 2027	126
Georgia	Europe / Caucasus	Active, electronic tax-service and invoice-control environment	Active, electronic invoice and tax-service environment	130
Germany	Europe	Active, TSE-secured electronic recording systems under cash-register security rules	Phased structured B2B e-invoicing using EN 16931-compatible formats	132
Ghana	Africa	Active, electronic VAT invoicing and fiscalisation environment	Active, electronic VAT invoicing model	135
Greece	Europe	Active, fiscal mechanisms and receipt controls with myDATA-linked reporting	Active, myDATA electronic books and e-invoicing provider framework	137
Greenland	North America / Arctic	N/A	B2G / public-sector digital invoicing from 2025	140
Guatemala	Americas	Active, FEL electronic fiscal-document control	Active, FEL electronic invoicing framework	142

Tax Jurisdiction	Region	Fiscalisation	e-Invoicing	Page
Guyana	Americas	N/A	Watch-out, tax digitalisation with no confirmed e-invoicing mandate	145
Honduras	Americas	Active, electronic fiscal-document control	Active, electronic invoicing and fiscal-document framework	146
Hungary	Europe	Active, online cash-register model and ePG / e-receipt framework	Active, online invoice reporting and electronic VAT reporting	149
Iceland	Europe	N/A	B2G public-sector structured e-invoicing	153
India	Asia	N/A	Active, GST e-invoicing through IRP / IRN model	154
Indonesia	Asia	N/A	Active, e-Faktur electronic VAT invoice model	156
Ireland	Europe	N/A	Planned structured e-invoicing from 2028	158
Israel	Middle East	N/A	Active threshold-based invoice allocation-number model	160
Italy	Europe	Active, RT / Server-RT online retail fiscalisation for corrispettivi	Active, Sdl electronic invoice exchange and clearance infrastructure	162
Ivory Coast (Côte d'Ivoire)	Africa	Active, electronic standardised receipt and certified fiscal-document control through FNE	Active, Facture Normalisée Électronique through DGI FNE framework	166
Jamaica	Americas	N/A	Watch-out, proposed / early-phase e-invoicing reform	168
Japan	Asia	N/A	Active, Qualified Invoice System and Peppol-aligned digital invoice environment	169
Jordan	Middle East	N/A	Active, Jordanian National Electronic Invoicing / Billing System	171
Kazakhstan	Asia	Active, online cash-register and tax-authority reporting	Active, electronic invoice system	173
Kenya	Africa	Active, eTIMS electronic tax invoice management and fiscalisation model	Active, eTIMS electronic tax invoice model	176
Kosovo	Europe	Active, fiscal cash-register and fiscal-device regime	N/A	179
Kuwait	Middle East	N/A	Watch-out, possible future GCC e-invoicing reform	181
Kyrgyzstan	Asia	Active, online cash-register and fiscal receipt environment	Active, electronic invoice and ETTN-related framework	182

Tax Jurisdiction	Region	Fiscalisation	e-Invoicing	Page
Latvia	Europe	Active, cash-register control and fiscal receipt environment	Phased structured e-invoicing and e-invoice data submission	185
Lesotho	Africa	Developing digital VAT-control framework linked to invoice regulation	Phased VAT e-invoicing regulations from 2026	188
Lithuania	Europe	Active, cash-register control and fiscal receipt environment	i.MAS / i.SAF reporting and e-invoicing framework	190
Luxembourg	Europe	N/A	B2G e-invoicing	193
Madagascar	Africa	Developing centralised tax-control framework linked to invoice digitalisation	Developing centralised e-invoicing framework	195
Malawi	Africa	Active, electronic fiscal-device model	N/A	197
Malaysia	Asia	N/A	Active / phased LHDN / IRBM e-Invoicing framework	199
Maldives	Asia	N/A	Watch-out, e-invoicing processes under tax digitalisation planning	201
Mali	Africa	N/A	Watch-out, standardised invoice-control system exists	202
Malta	Europe	N/A	B2G e-invoicing and digital VAT administration	203
Mauritania	Africa	N/A	Planned / reported phased e-invoicing development	205
Mauritius	Africa	N/A	Active, MRA e-invoicing and digital VAT-compliance framework	206
Mexico	Americas	Active, CFDI electronic tax-receipt model, including retail and sector complements	Active, CFDI electronic invoicing through SAT	208
Moldova	Europe	Active, virtual cash-register and electronic tax receipt model	Active, electronic invoice and e-reporting framework	210
Mongolia	Asia	Active, e-Barimt electronic receipt and VAT reporting model	Active, e-Barimt electronic invoice and receipt framework	212
Montenegro	Europe	Active, online fiscalisation through electronic cash devices	Active, electronic invoice and fiscal invoice model	214
Morocco	Africa	N/A	Planned e-invoicing framework	216
Mozambique	Africa	Active, electronic fiscal-device and VAT invoice monitoring framework	Active, electronic submission framework for VAT invoice data	218

Tax Jurisdiction	Region	Fiscalisation	e-Invoicing	Page
Nepal	Asia	Active, CBMS / Central Billing Monitoring System and IRD-approved e-billing systems	Electronic billing and invoice monitoring	220
Netherlands	Europe	N/A	B2G e-invoicing through Peppol / public procurement	222
New Zealand	Oceania	N/A	Peppol-based public-sector e-invoicing framework	224
Niger	Africa	Active, certified electronic invoicing and certified billing-machine model	Active, SECeF / e-SECeF certified electronic invoicing framework	226
Nigeria	Africa	N/A	Active / implementation-stage FIRS Merchant Buyer Solution e-invoicing framework	228
North Macedonia	Europe	Active, fiscal cash-register and fiscalisation environment	Developing e-invoicing	230
Norway	Europe	Active, regulated cash-register systems with electronic journal, digital signature and SAF-T Cash Register export	B2G e-invoicing; proposed B2B e-invoicing from 2027	232
Oman	Middle East	N/A	Planned e-invoicing framework	234
Pakistan	Asia	Active, POS integration and digital invoicing control	Active, FBR digital invoicing framework	235
Panama	Americas	Active, electronic fiscal-document and fiscal-printer environment	Active, electronic invoicing through DGI framework	237
Papua New Guinea	Oceania	Implementation-stage, Goods and Services Monitoring System, GMS, for real-time GST transaction monitoring from POS and checkout systems	N/A	239
Paraguay	Americas	Active, electronic tax-document and fiscal-document control	Active, DNIT / SIFEN electronic invoicing framework	241
Peru	Americas	Active, CPE electronic payment document and receipt validation model	Active, CPE electronic invoicing through SUNAT / OSE validation	243
Philippines	Asia	Implementation-stage electronic invoicing / receipting and sales-reporting system	Implementation-stage EIS electronic invoicing / receipting model	245
Poland	Europe	Active, online fiscal cash-register model with JPK / reporting	Mandatory / phased KSeF structured e-invoicing from 2026, with micro-entrepreneurs from 2027	247
Portugal	Europe	Active, certified invoicing software, ATCUD, QR code and SAF-T(PT)	B2G e-invoicing and structured invoicing	251
Qatar	Middle East	N/A	Planned e-invoicing framework, draft law approved	254
Republic of the Congo / Congo-Brazzaville	Africa	Active, secured-invoice, cash-register and fiscal-machine control framework	Active / rollout-stage standardised electronic invoicing through Facture Normalisée reform	255

Tax Jurisdiction	Region	Fiscalisation	e-Invoicing	Page
Romania	Europe	Active, AMEF fiscal cash-register model with RO e-Transport and SAF-T reporting	Active, RO e-Factura electronic invoicing platform	257
Russia	Europe / Eurasia	Active, online cash-register fiscalisation using KKT, fiscal storage and OFD	Active, structured electronic invoice and electronic document exchange	260
Rwanda	Africa	Active, EBM / EBM 2.0 electronic billing machine model	Active, electronic billing and invoicing through the EBM framework	265
Samoa	Oceania	Active, TIMS with EFD composed of SDC and POS	N/A	267
Saudi Arabia	Middle East	N/A	Active, Fatoora e-invoicing with Phase 1 generation and Phase 2 integration rolled out in waves	269
Senegal	Africa	Developing digital tax-control and invoice-reporting	Phased mandatory e-invoicing introduced through Finance Law 2025	272
Serbia	Europe	Active, online fiscalisation through ESIR and PFR	Active, SEF electronic invoicing platform	273
Sierra Leone	Africa	Active, electronic fiscal-device and digital tax-control environment	N/A	276
Singapore	Asia	N/A	InvoiceNow / Peppol-based e-invoicing framework	278
Slovakia	Europe	Active, eKasa online cash-register model using ORP / VRP	Developing structured e-invoicing	281
Slovenia	Europe	Active, fiscal verification of invoices and receipts through FURS	E-invoicing and VAT ledger reporting	284
South Africa	Africa	N/A	Monitor, VAT modernisation and possible e-invoicing / digital VAT reporting reform	287
South Korea	Asia	N/A	Active, e-Tax Invoice system through NTS / Hometax	289
Spain	Europe	Phased SIF / Veri*Factu computerised billing-system requirements from 2027	B2B e-invoicing reform and Facturae public-sector invoicing	292
Sri Lanka	Asia	N/A	Implementation-stage, early-phase National e-Invoicing System	295
Sweden	Europe	Active, certified cash-register and control-unit model	B2G public-sector e-invoicing through Peppol-based channels	297
Switzerland	Europe	N/A	Limited structured e-invoicing and business document exchange	299
Taiwan	Asia	Active, eGUI / government uniform invoice and electronic receipt framework	Active, eGUI electronic government uniform invoice model	301

Tax Jurisdiction	Region	Fiscalisation	e-Invoicing	Page
Tajikistan	Asia	Active, online cash-register and virtual-cash-desk fiscalisation model	Developing electronic invoice and digital tax services	304
Tanzania	Africa	Active, EFD / EFDMS electronic fiscal-device reporting	Electronic fiscal invoice and reporting framework	306
Thailand	Asia	N/A	Active, e-Tax Invoice and e-Receipt framework	308
Togo	Africa	Developing certified billing and digital tax-control framework	Developing e-invoicing framework with recent legal basis	311
Tunisia	Africa	N/A	Active, e-invoicing and electronic tax-document framework	313
Turkey	Europe / Middle East	Active, new-generation cash-register and fiscal POS environment	Active, e-Fatura, e-Arşiv, e-İrsaliye and e-Defter framework	316
UAE	Middle East	N/A	Phased e-invoicing under the Ministry of Finance 5-corner model, with voluntary use from 2026 and mandatory phases from 2027	319
Uganda	Africa	Active, EFRIS electronic fiscal receipting and invoicing model	Active, EFRIS electronic invoicing / receipting solution	321
Ukraine	Europe	Active, RRO / PRRO fiscal receipt and cash-register reporting environment	Active, electronic tax invoice and Unified Register of Tax Invoices	323
United Kingdom	Europe	N/A	Mandatory e-invoicing for VAT invoices from 2029	326
United States	Americas	State-level enforcement, Washington State electronic sales-suppression and phantomware control measures	Voluntary / non-tax-mandated e-invoicing infrastructure	328
Uruguay	Americas	Active, CFE electronic fiscal-document model	Active, electronic invoicing / CFE framework through DGI	330
Uzbekistan	Asia	Active, online cash-register and tax-control environment	Active, mandatory electronic invoicing through SoliqOnline / UzASBO Faktura	332
Vanuatu	Oceania	Active, VSMS with EFD / POS / E-SDC / V-SDC accreditation and sales monitoring	N/A	335
Venezuela	Americas	Active, fiscal-machine and fiscal-printer regime for authorised fiscal invoice and receipt issuance	Active / fiscal-document framework, SENIAT- authorised fiscal-document and electronic invoicing environment	337
Vietnam	Asia	Active, electronic invoices generated from cash registers for relevant retail transactions	Active, GDT electronic invoice framework	340
Zambia	Africa	Active, electronic fiscal-device and VAT compliance model	Active, Smart Invoice electronic invoicing system for invoice and stock-data transmission to ZRA	342
Zimbabwe	Africa	Active, fiscalised electronic register and fiscal-device model	N/A	344

General Acronyms, Terms and Expressions

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
4-Corner Model	Four-Corner Interoperability Model	Electronic document-exchange architecture in which the sender and receiver exchange documents through their respective access points or service providers.	e-Invoicing, Interoperability, Network Architecture	4-Corner Model, Access Point, Peppol, DBNAlliance, exchange framework
5-Corner Model	Five-Corner Interoperability Model	Extension of the four-corner exchange architecture in which a tax authority, reporting platform or control node participates as an additional party in the transaction data flow.	e-Invoicing, CTC, Network Architecture	5-Corner Model, tax authority, CTC, Peppol, reporting node
Access Point	Access Point	Certified or authorised network service provider through which senders and receivers exchange electronic documents in a network model such as Peppol.	e-Invoicing, Interoperability, Network Architecture	access point, AP, Peppol, document exchange, service provider
Accreditation	Accreditation	Formal approval process through which a system, provider, fiscal device, software product or service is assessed against legal, technical or operational requirements.	Fiscalisation, Certification, Market Entry	accreditation, approval, authorisation, certification, compliance testing
Acknowledgement	Acknowledgement	Technical or administrative response confirming receipt, acceptance, rejection or processing status of a submitted invoice, report or fiscal data message.	e-Invoicing, e-Reporting, Submission Status	acknowledgement, receipt confirmation, acceptance, rejection, status
API	Application Programming Interface	Technical interface allowing software systems to exchange data with tax-authority platforms, e-invoicing networks or fiscalisation services.	Digital Tax Services, Integration, e-Invoicing	API, integration, tax platform, e-invoicing, fiscalisation
AS4	Applicability Statement 4	Secure messaging protocol used in electronic document exchange networks, including Peppol eDelivery implementations.	e-Invoicing, Secure Messaging, Interoperability	AS4, eDelivery, secure messaging, Peppol transport
Audit File	Audit File	Structured file containing accounting, invoice, tax, transaction or fiscal data prepared for tax authority audit, control or reporting purposes.	Audit, Fiscal Reporting, Data Export	audit file, tax audit file, data export, fiscal audit
Audit Trail	Audit Trail	Traceable set of records, logs, events, signatures, identifiers or timestamps that supports verification of fiscal-document and transaction history.	Fiscalisation, Audit, Data Integrity	audit trail, event log, transaction history, fiscal log
Authorised Provider	Authorised Provider	Provider authorised by a tax authority or competent body to perform defined fiscalisation, e-invoicing, reporting, transmission or platform functions.	e-Invoicing, Fiscalisation, Authorisation	authorised provider, approved provider, tax-authority authorisation, provider approval
B2B	Business-to-Business	Transaction, invoice or reporting context involving supplies between businesses.	e-Invoicing, Transaction Scope, VAT	B2B, business-to-business, commercial transactions, invoice exchange
B2B2G	Business-to-Business-to-Government	Reporting architecture in which business-to-business invoice exchange is combined with data transmission or visibility to a government or tax authority.	e-Invoicing, CTC, Reporting Architecture	B2B2G, CTC, invoice exchange, tax authority reporting

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
B2C	Business-to-Consumer	Transaction, invoice, receipt or reporting context involving supplies from businesses to consumers.	Fiscalisation, Retail, e-Receipt, VAT	B2C, business-to-consumer, retail, consumer transaction
B2G	Business-to-Government	Transaction, invoice or reporting context involving supplies from businesses to public-sector buyers or government bodies.	e-Invoicing, Public Procurement, Transaction Scope	B2G, business-to-government, public procurement, public-sector invoicing
Business Rules	Business Rules	Formal validation, content, calculation, routing or process rules applied to electronic invoices, reports, fiscal documents or platform messages.	e-Invoicing, Validation, Data Quality	business rules, validation rules, invoice rules, reporting rules
Buyer-Created Invoice	Buyer-Created Invoice	Invoice created by the buyer rather than the supplier under an authorised self-billing or buyer-created invoicing process.	e-Invoicing, Invoice Process, VAT	buyer-created invoice, self-billing, recipient-created tax invoice
Cancellation Document	Cancellation Document	Document or message used to cancel, void or legally neutralise a previously issued fiscal document or electronic invoice.	Fiscal Document, e-Invoicing, Correction	cancellation, void, invoice cancellation, fiscal document cancellation
Certification	Certification	Formal confirmation that a product, service, system, provider or process satisfies defined technical, legal or operational requirements.	Fiscalisation, e-Invoicing, Compliance	certification, certified system, approved provider, compliance approval
Certified Provider	Certified Provider	Service provider formally certified or approved to provide e-invoicing, fiscalisation, reporting, clearance, transmission or archiving services.	e-Invoicing, Fiscalisation, Accreditation	certified provider, approved provider, accredited provider, service provider
CII	Cross Industry Invoice	UN/CEFACT XML invoice syntax used for structured electronic invoicing and EN 16931-compatible invoice exchange.	e-Invoicing, Data Format, XML Standard	CII, Cross Industry Invoice, UN/CEFACT, XML, EN 16931
CIUS	Core Invoice Usage Specification	Usage specification that restricts or refines the EN 16931 semantic model for a specific jurisdiction, network, sector or implementation context.	e-Invoicing, Semantic Standard, Implementation Rules	CIUS, EN 16931, usage specification, business rules
Clearance Model	Clearance Model	e-invoicing or fiscal-document model in which a tax authority or authorised platform validates, authorises or registers a document before or during its legal issuance or exchange.	e-Invoicing, Clearance, Tax Control	clearance model, invoice clearance, pre-clearance, authorisation
Comprobantes	Transaction-Supporting Documents / Fiscal Documents	Spanish-language term used in many tax and invoicing environments for documents that evidence, support or record a commercial transaction, including invoices, receipts, credit notes, debit notes, tickets and equivalent fiscal or tax documents, depending on the applicable jurisdiction.	Fiscalisation, e-Invoicing, Fiscal Documents, Invoicing	comprobantes, fiscal documents, tax documents, invoices, receipts, credit notes, debit notes, tickets
Conformity Testing	Conformity Testing	Testing process used to verify that software, hardware, data messages or services comply with applicable technical specifications and business rules.	Accreditation, Certification, Technical Compliance	conformity testing, validation testing, certification test, test cases

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Corner 1	Sender / Supplier	Party that creates, issues or initiates transmission of an electronic invoice or electronic document in a 4-corner or 5-corner exchange model.	e-Invoicing, Network Architecture, Document Exchange	Corner 1, sender, supplier, issuer, C1, 4-corner model, 5-corner model
Corner 2	Sender Access Point / Sender Service Provider	Access point, service provider or platform used by the sender to transmit an electronic invoice or electronic document into the exchange network.	e-Invoicing, Network Architecture, Access Point	Corner 2, sender access point, sender service provider, C2, 4-corner model, 5-corner model
Corner 3	Receiver Access Point / Receiver Service Provider	Access point, service provider or platform used by the receiver to receive an electronic invoice or electronic document from the exchange network.	e-Invoicing, Network Architecture, Access Point	Corner 3, receiver access point, receiver service provider, C3, 4-corner model, 5-corner model
Corner 4	Receiver / Buyer	Party that receives, processes or accepts the electronic invoice or electronic document in a 4-corner or 5-corner exchange model.	e-Invoicing, Network Architecture, Document Exchange	Corner 4, receiver, buyer, recipient, C4, 4-corner model, 5-corner model
Corner 5	Tax Authority / Control Node	Tax authority, public platform or control node added to the 4-corner exchange model to receive, validate, clear, monitor or store invoice or transaction data.	e-Invoicing, CTC, Network Architecture	Corner 5, tax authority, control node, reporting node, clearance platform, C5, 5-corner model
Correction Flow	Correction Flow	Defined process used to correct, replace, cancel, credit, debit or otherwise adjust an invoice, receipt or fiscal document.	e-Invoicing, Fiscal Document, Correction	correction flow, invoice correction, credit note, cancellation, adjustment
Corrective Invoice	Corrective Invoice	Invoice issued to correct data, amounts, tax treatment or other details of a previously issued invoice.	e-Invoicing, VAT, Invoice Correction	corrective invoice, correction invoice, adjustment, VAT correction
Credit Note	Credit Note	Document used to correct, reduce, reverse or adjust a previously issued invoice or fiscal document.	e-Invoicing, Fiscal Document, Correction	credit note, invoice correction, reversal, adjustment, refund
CTC	Continuous Transaction Controls	Digital tax-control model in which transaction data is reported, validated, cleared or made available to the tax authority close to the time of transaction issuance or exchange.	e-Invoicing, e-Reporting, Tax Control	CTC, continuous transaction controls, real-time reporting, clearance
Customer Verification	Customer Verification	Process that allows a customer to verify the authenticity, registration, validity or tax-authority status of a receipt or invoice.	Fiscalisation, e-Invoicing, Consumer Verification	customer verification, receipt check, invoice check, QR code, public verification
Daily Closure	Daily Closure	End-of-day fiscal process used to close, summarise, transmit or preserve daily transaction totals and related fiscal data.	Fiscalisation, Retail, Daily Reporting	daily closure, end-of-day, Z report, daily totals, fiscal close
DCTCE	Decentralised Continuous Transaction Control and Exchange	Decentralised continuous transaction-control model in which invoice exchange is performed through accredited or authorised service providers, while transaction data is reported, validated or made available to the tax authority close to the time of invoice issuance or exchange.	e-Invoicing, e-Reporting, Continuous Transaction Controls	DCTCE, 5 Corner model, five-corner model, accredited service provider, authorised service provider, ASP, Peppol, real-time reporting, clearance, UAE e-invoicing

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Debit Note	Debit Note	Document used to increase or adjust a previously issued invoice or fiscal document where an additional amount becomes due.	e-Invoicing, Fiscal Document, Correction	debit note, invoice adjustment, additional charge, correction
Deferred Transmission	Deferred Transmission	Later transmission of fiscal, invoice or transaction data after temporary technical, communication or platform unavailability.	Fiscalisation, e-Reporting, Outage Handling	deferred transmission, late reporting, outage, retransmission
Device Registration	Device Registration	Process through which a fiscal device, cash register, POS terminal, software component or sales system is registered with a tax authority or authorised body.	Fiscalisation, Device Control, Registration	device registration, cash-register registration, fiscal device, tax authority
Digital Certificate	Digital Certificate	Electronic certificate used to bind identity to cryptographic keys for signing, authentication, secure transmission or platform access.	e-Invoicing, Security, Digital Identity	digital certificate, PKI, signing certificate, authentication certificate
Digital Preservation	Electronic Archiving / Digital Preservation	Controlled electronic retention process used to preserve authenticity, integrity, readability and evidential value of electronic invoices and fiscal documents over time.	e-Invoicing, Archiving, Compliance	digital preservation, electronic archiving, audit trail, legal retention
Digital Signature	Digital Signature	Cryptographic signature used to support authenticity, integrity and non-repudiation of electronic invoices, receipts, fiscal files or tax messages.	e-Invoicing, Fiscalisation, Security	digital signature, cryptographic signature, integrity, authenticity
Dynamic QR Code	Dynamic Quick Response Code	QR code generated with transaction-specific, payment-specific or document-specific information to support invoice payment, verification or digital processing.	e-Invoicing, Digital Payment, Verification	dynamic QR code, payment QR, B2C invoice, digital payment
ECR	Electronic Cash Register	Electronic cash-register system used to record sales transactions and produce receipts or transaction records for fiscal and accounting purposes.	Fiscalisation, Retail, Cash Register	ECR, electronic cash register, retail sales, receipt issuance
eDelivery	Electronic Delivery	Technical infrastructure and protocol framework used to exchange electronic documents securely between systems, platforms or access points.	e-Invoicing, Interoperability, Secure Messaging	eDelivery, secure exchange, access point, document transport
EDI	Electronic Data Interchange	Structured electronic exchange of business documents between systems using agreed message standards and transmission arrangements.	e-Invoicing, Document Exchange, Legacy Integration	EDI, electronic data interchange, document exchange, invoice exchange
EFD	Electronic Fiscal Device	Electronic device used to record, secure, store or transmit fiscal transaction data in accordance with fiscalisation requirements.	Fiscalisation, Fiscal Device, Retail Compliance	EFD, electronic fiscal device, fiscal equipment, sales recording
EftPOS	Electronic Funds Transfer at Point of Sale	Point-of-sale electronic funds-transfer terminal or system used to accept card-based or digital-wallet payments at a physical sales location.	POS Infrastructure, Payment and Transaction Environment	EftPOS, EFTPOS terminal, payment terminal, POS terminal, electronic funds transfer

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
e-Invoice	Electronic Invoice	Invoice issued, transmitted, received and processed electronically, usually in a structured data format that enables automated processing.	e-Invoicing, Digital Tax Services, Invoice Exchange	e-invoice, electronic invoice, structured invoice, digital invoice
Electronic Archive	Electronic Archive	Structured electronic repository used to retain invoices, receipts, fiscal files, reports and related evidence for statutory or audit purposes.	Archiving, e-Invoicing, Fiscalisation	electronic archive, digital archive, legal retention, audit evidence
Electronic Journal	Electronic Journal	Structured electronic record used to store transaction-level fiscal, sales, receipt, invoice, correction, closure and audit data generated by a cash register, POS system, fiscal device or certified invoicing system.	Fiscalisation, Audit Trail, Recordkeeping	electronic journal, fiscal journal, transaction log, audit trail, POS records, receipt records, fiscal memory
Electronic Signature	Electronic Signature	Electronic method used to indicate approval, origin, integrity or attribution of electronic records or documents.	e-Invoicing, Digital Documents, Security	electronic signature, e-signature, document integrity, identity
EN 16931	European Standard for Electronic Invoicing	European semantic standard defining the core elements of an electronic invoice for public procurement and wider e-invoicing implementations.	e-Invoicing, Semantic Standard, Public Procurement	EN 16931, European e-invoicing standard, semantic model, B2G, B2B
e-Receipt	Electronic Receipt	Receipt issued, delivered, stored or made available electronically as evidence of a retail or consumer transaction.	Fiscalisation, Digital Receipt, Retail	e-receipt, electronic receipt, digital receipt, customer receipt
e-Reporting	Electronic Reporting	Electronic transmission of transaction, invoice, VAT, payment or fiscal data to a tax authority or public platform.	e-Reporting, Fiscal Reporting, Digital Tax Services	e-reporting, transaction reporting, VAT reporting, tax reporting
Error Code	Error Code	Code returned by a system, platform or tax authority to identify a validation, transmission, content, authorisation or processing issue.	e-Invoicing, Integration, Error Handling	error code, validation error, platform response, rejection
E-SDC / ESDC	Electronic Sales Data Controller	Electronic or software-based sales data controller used to process, secure, sign, store or transmit sales transaction data.	Fiscalisation, Sales Data Control, Software Fiscalisation	E-SDC, ESDC, electronic sales data controller, fiscal controller
Event Log	Event Log	Recorded sequence of system, user, fiscal, transmission, error or security events relevant to compliance and audit review.	Fiscalisation, Audit Trail, System Control	event log, fiscal log, system log, audit log
EVSE	Electric Vehicle Supply Equipment	Equipment, charging point or charging infrastructure used to supply electricity to an electric vehicle, relevant where charging sessions generate taxable transactions, receipts, invoices or fiscal records.	EV Charging, VAT, Transaction Documentation	EVSE, electric vehicle supply equipment, charge point, charging station, charging session, VAT
Extension	Invoice Extension	Additional data element or structure added beyond the core invoice model to support local, sectoral or business-specific requirements.	e-Invoicing, Data Model, Implementation Rules	extension, invoice extension, additional fields, local requirements
Factur-X / ZUGFeRD	Hybrid Electronic Invoice Format	Hybrid invoice format combining a human-readable PDF with embedded structured invoice data for electronic processing.	e-Invoicing, Hybrid Invoice, Data Format	Factur-X, ZUGFeRD, PDF/A-3, XML, hybrid invoice

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Fiscal Code	Fiscal Code	Identifier assigned under a fiscalisation or tax-control process to a transaction, receipt, invoice, taxpayer, device, platform event or fiscal message.	Fiscalisation, Identification, Tax Control	fiscal code, tax code, validation code, invoice code, receipt code
Fiscal Data	Fiscal Data	Transaction, receipt, invoice, tax, payment, device, closure or reporting data used for fiscal-control, audit, VAT, GST or tax-administration purposes.	Fiscalisation, Tax Control, Data	fiscal data, tax data, transaction data, receipt data, invoice data
Fiscal Device	Fiscal Device	Hardware or software-controlled device used to record, secure, sign, store, transmit or validate fiscal transaction data.	Fiscalisation, Fiscal Device, Retail Transaction Control	fiscal device, fiscal unit, fiscal module, cash register, transaction security
Fiscal Document	Fiscal Document	Document or electronic record recognised under tax-control rules as evidence of a taxable transaction, sale, receipt, invoice, correction or adjustment.	Fiscalisation, e-Invoicing, Fiscal Document	fiscal document, receipt, invoice, correction, fiscal record
Fiscal Invoice	Fiscal Invoice	Jurisdiction-dependent invoice or invoice-like fiscal document issued under tax-control rules and containing required fiscal, tax, identification and transaction data.	Fiscal Document, VAT, e-Invoicing	fiscal invoice, tax invoice, invoice, fiscal document
Fiscal Memory	Fiscal Memory	Protected storage area used to retain fiscal totals, transaction records, counters, closure data or audit-relevant fiscal information.	Fiscalisation, Data Storage, Audit Trail	fiscal memory, protected storage, fiscal data, closure data, audit records
Fiscal Module	Fiscal Module	Hardware or software module embedded in or connected to a transaction system to perform fiscal signing, storage, validation or transmission functions.	Fiscalisation, Fiscal Device, Transaction Security	fiscal module, signing module, security module, tax module
Fiscal Receipt	Fiscal Receipt	Receipt or sales document generated under fiscalisation rules and containing fiscal data required for tax-control, audit or customer-verification purposes.	Fiscalisation, Fiscal Document, Receipt	fiscal receipt, receipt, sales document, customer document, audit
Fiscal System	Fiscal System	System or system environment used to apply fiscal-control requirements, including recording, signing, storage, reporting, validation or audit access.	Fiscalisation, System Architecture, Tax Control	fiscal system, tax-control system, fiscal platform, reporting system
Fiscal-Control Framework	Fiscal-Control Framework	Combined legal, technical and administrative structure through which a tax authority controls sales, invoice, receipt, VAT, GST or transaction data.	Fiscalisation, Tax Control, System Architecture	fiscal-control framework, tax control, VAT control, transaction control, fiscal architecture
Fiscalisation	Fiscalisation	Legal, technical and operational framework used to secure, record, transmit, validate or preserve sales and transaction data for tax-control purposes.	Fiscalisation, Tax Control, Retail Compliance	fiscalisation, fiscalization, tax control, transaction control, retail compliance
GLN	Global Location Number	GS1 identification key used to uniquely identify legal entities, physical locations, digital locations, operational locations or functional entities within business, logistics, invoicing, e-reporting and data-exchange processes.	e-Invoicing, e-Reporting, Business Identification, Data Exchange	GLN, Global Location Number, GS1, location identifier, party identifier, business identifier, invoice routing

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
GPC	Global Product Classification	GS1 product-classification standard used to group products into standardised categories for product master-data, trade, retail, logistics, reporting and data-exchange purposes.	Identification Standards, Product Classification, Data Exchange	GPC, Global Product Classification, GS1, product category, master data, classification
GS1	Global Standards One	International standards organisation responsible for globally used identification keys, barcodes and data-exchange standards, including GTIN for products and GLN for parties and locations. GS1 standards are commonly used in retail, logistics, healthcare, e-invoicing, e-reporting and interoperability contexts where consistent identification of goods, entities or locations is required.	Identification Standards, e-Invoicing, e-Reporting, Data Exchange	GS1, GTIN, GLN, barcode standards, identification keys, interoperability, master data
GST	Goods and Services Tax	Consumption tax charged on supplies of goods or services, generally operating through registration, taxable supplies, input tax and output tax reporting.	GST, Tax Administration, Invoice Content	GST, goods and services tax, tax invoice, input tax, output tax
GTIN	Global Trade Item Number	GS1 identification key used to uniquely identify trade items, including products and packaged goods, in retail, logistics, inventory, product master-data, e-invoicing, e-reporting and supply-chain data-exchange processes.	Identification Standards, Product Identification, e-Invoicing, e-Reporting, Data Exchange	GTIN, Global Trade Item Number, GS1, product identifier, trade item identifier, barcode, product master data, invoice line data
Hash	Cryptographic Hash	Fixed-length digital value generated from data to support integrity control, tamper detection, chaining or signature processes.	Fiscalisation, Data Integrity, Security	hash, cryptographic hash, integrity, tamper detection, hash chain
Hash Chain	Hash Chain	Sequential linking of records using hash values so that later records depend on earlier records and changes can be detected.	Fiscalisation, Data Integrity, Audit Trail	hash chain, sequencing, tamper evidence, audit trail
Invoice Clearance	Invoice Clearance	Process through which an invoice is validated, authorised, registered or cleared by a tax authority or authorised platform before or during issuance, exchange or legal effectiveness.	e-Invoicing, Clearance, Tax Control	invoice clearance, clearance, validation, authorisation, tax platform
Invoice Data Reporting	Invoice Data Reporting	Reporting of invoice data to a tax authority or authorised platform, either separately from or alongside the exchange of the invoice between trading parties.	e-Invoicing, e-Reporting, Tax Control	invoice data reporting, invoice reporting, tax reporting, CTC
Invoice Reference Number	Invoice Reference Number	Reference number assigned to an electronic invoice or invoice-registration event for tracking, validation or compliance purposes.	e-Invoicing, Identification, Tax Control	IRN, invoice reference number, invoice ID, reference code
JSON	JavaScript Object Notation	Lightweight structured data format used by APIs and digital tax platforms for exchanging fiscal, invoice, receipt or reporting data.	Data Format, API, Digital Tax Services	JSON, API payload, structured data, tax platform

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Legal Retention Period	Statutory Retention Period	Legally defined period during which fiscal documents, invoices, receipts, accounting records or electronic data must be retained and made available.	Archiving, Audit, Compliance	retention period, legal retention, archiving, statutory records
Lifecycle Status	Invoice Lifecycle Status	Status information showing the processing state of an invoice or fiscal document, such as issued, received, accepted, rejected, paid, cancelled or corrected.	e-Invoicing, Workflow, Status Reporting	lifecycle status, invoice status, accepted, rejected, paid, cancelled
Master Data	Master Data	Reference data identifying parties, taxpayers, branches, establishments, devices, products, tax registrations or other persistent business objects used in fiscal or invoicing processes.	e-Invoicing, Fiscalisation, Data Quality	master data, taxpayer data, buyer data, supplier data, branch data
Message Broker	Message Broker	Intermediary system or service used to route, transmit, receive or mediate electronic invoice, fiscal or reporting messages between parties or platforms.	e-Invoicing, Integration, Transmission Infrastructure	message broker, intermediary, routing, document exchange, electronic messaging
Near Real-Time Reporting	Near Real-Time Reporting	Reporting model in which transaction, invoice or receipt data is transmitted shortly after issuance or processing, within a defined legal or technical timeframe.	e-Reporting, Fiscalisation, Tax Control	near real-time reporting, delayed reporting, transaction reporting
Non-Repudiation	Non-Repudiation	Evidence property supporting proof that a party, system or process performed an action and cannot credibly deny that action afterwards.	Security, Evidence, e-Invoicing	non-repudiation, digital signature, audit evidence, authenticity
Offline Mode	Offline Mode	Operating mode used when a POS, fiscal device or reporting system cannot communicate with the tax authority or platform and must store data for later transmission.	Fiscalisation, e-Reporting, Continuity	offline mode, communication outage, deferred transmission, continuity
Payment Reporting	Payment Reporting	Reporting of payment data, payment status, settlement data or payment receipt information to a tax authority or platform.	e-Reporting, VAT, Digital Payments	payment reporting, payment status, settlement, payment data
PDF/A-3	Portable Document Format for Archiving, Part 3	Archival PDF format that allows embedded files, commonly used in hybrid invoice formats where structured XML data is embedded in a human-readable PDF.	e-Invoicing, Hybrid Invoice, Archiving	PDF/A-3, hybrid invoice, Factur-X, ZUGFeRD, embedded XML
Peppol	Peppol Network / OpenPeppol Interoperability Framework (historically: Pan-European Public Procurement Online)	International interoperability framework and network used for structured electronic document exchange through certified access points and common specifications.	e-Invoicing, Interoperability, Network	Peppol, OpenPeppol, Access Point, BIS, eDelivery
Peppol BIS Billing 3.0	Peppol Business Interoperability Specification Billing 3.0	Peppol invoice specification used for EN 16931-aligned electronic invoice exchange through the Peppol network.	e-Invoicing, Peppol, Data Specification	Peppol BIS Billing 3.0, EN 16931, UBL, invoice specification
Peppol BIS Billing 3.0	Peppol Business Interoperability Specification Billing 3.0	Peppol invoice and credit-note specification used for EN 16931-aligned electronic invoice exchange through the Peppol network.	e-Invoicing, Peppol, Data Specification	Peppol BIS Billing 3.0, EN 16931, UBL, invoice specification, credit note

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Periodic Reporting	Periodic Reporting	Reporting model in which transaction, invoice, payment or VAT data is transmitted in scheduled reporting periods.	e-Reporting, VAT, Fiscal Reporting	periodic reporting, monthly reporting, quarterly reporting, VAT return
PINT	Peppol International Model for Billing	Peppol international billing model used as a template for creating globally interoperable invoice and credit-note specifications.	e-Invoicing, Peppol, International Billing Model	PINT, Peppol International, invoice specification, credit note, interoperability
Platform	Platform	Digital environment used to exchange, validate, report, clear, store or process invoices, receipts, transaction data or fiscal messages.	e-Invoicing, Fiscalisation, Digital Tax Services	platform, e-invoicing platform, tax platform, reporting platform
POS / POS System	Point of Sale System	Sales system used to calculate, record and process retail transactions, including item, tax, and receipt data.	Retail, Fiscalisation, Transaction Processing	POS, point of sale, sales system, receipt, payment
Post-Audit Model	Post-Audit Model	Compliance model in which businesses issue and store invoices or fiscal documents directly, with tax authority control applied through later audit, reporting or data-access mechanisms.	e-Invoicing, Audit, VAT Compliance	post-audit model, audit model, electronic archiving, tax audit
Protected Data Storage	Protected Data Storage	Secure storage component used to preserve fiscal transaction data, signatures, counters, event logs and audit-relevant records.	Fiscalisation, Data Integrity, Audit Trail	protected data storage, secure storage, fiscal archive, audit trail
Public Portal	Public Portal	Government or tax-authority portal used by taxpayers, providers or public-sector bodies to submit, access, validate or manage electronic fiscal documents and tax data.	Digital Tax Services, Public Sector, e-Invoicing	public portal, government portal, tax portal, taxpayer portal
QR Code	Quick Response Code	Machine-readable two-dimensional code used on invoices, receipts or fiscal documents to support verification, payment, lookup or structured data access.	e-Invoicing, Fiscalisation, Verification	QR code, machine-readable code, invoice verification, receipt verification
Real-Time Reporting	Real-Time Reporting	Reporting model in which transaction, invoice or receipt data is transmitted to the tax authority at or near the time of issuance or transaction processing.	e-Reporting, Fiscalisation, Tax Control	real-time reporting, immediate reporting, transaction reporting, invoice reporting
Receipt Validation	Receipt Validation	Process through which a receipt is verified against tax-authority, fiscal-device, platform or security data to confirm its fiscal authenticity or registration.	Fiscalisation, Receipt Verification, Tax Control	receipt validation, fiscal receipt, customer verification, QR code
Rejection Message	Rejection Message	Platform or tax-authority response indicating that a submitted invoice, report, file or fiscal message has been rejected and identifying the reason.	e-Invoicing, e-Reporting, Error Handling	rejection message, rejected invoice, validation failure, error response
REST API	Representational State Transfer API	API design style commonly used for digital tax, e-invoicing and reporting platform integrations through standard web requests and responses.	API, Integration, Digital Tax Services	REST API, web service, integration, tax platform

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Retransmission	Retransmission	Re-sending of fiscal, invoice or transaction data after failure, rejection, timeout or technical interruption.	e-Reporting, Fiscalisation, Error Handling	retransmission, resend, failed transmission, technical correction
Reverse Charge	Reverse Charge	VAT or GST mechanism under which the buyer accounts for tax on a transaction instead of the supplier charging tax in the usual way.	VAT, GST, Invoice Content	reverse charge, buyer accounting, VAT reverse charge, GST reverse charge
Rounding	Tax Rounding / Amount Rounding	Calculation process used to round tax amounts, line totals or document totals according to defined currency, tax or invoicing rules.	VAT, GST, Invoice Calculation	rounding, tax rounding, amount rounding, currency precision
SAF-T	Standard Audit File for Tax	Standardised audit-file concept used to structure accounting, invoice, tax, inventory or transaction data for tax authority review or reporting.	Audit, Fiscal Reporting, Data Export	SAF-T, standard audit file, OECD, tax audit, XML
Sandbox	Test Environment / Sandbox	Non-production environment used to test integrations, message formats, validation rules, authentication and compliance scenarios.	Integration, Accreditation, e-Invoicing	sandbox, test environment, certification testing, integration testing
Schematron	Schematron Rule Validation	Rule-based validation language used to express business rules and content checks for XML invoice or reporting documents.	e-Invoicing, Validation, Business Rules	Schematron, business rules, XML validation, invoice validation
SDC	Sales Data Controller	Component or service used to receive, secure, sign, store, validate or transmit sales data from a POS or sales system.	Fiscalisation, Sales Data Control, Transaction Security	SDC, sales data controller, fiscal controller, sales data
SE	Secure Element	Protected hardware or software security component used to store cryptographic keys, perform secure operations, protect fiscal data or support signing, authentication and tamper-resistant transaction control.	Fiscalisation, Security, Data Integrity	SE, secure element, cryptographic keys, signing, transaction security, fiscal device
Self-Billing	Self-Billing	Invoicing arrangement in which the buyer creates the invoice on behalf of the supplier under applicable legal and business rules.	e-Invoicing, Invoice Process, VAT	self-billing, buyer-created invoice, invoice issuance, VAT
Semantic Data Model	Semantic Data Model	Technology-neutral definition of the business meaning, structure and relationships of invoice, receipt, tax or reporting data elements.	e-Invoicing, Data Model, Semantic Standard	semantic data model, EN 16931, data elements, business meaning
Service Provider	Service Provider	Third-party organisation providing access, transmission, validation, integration, reporting, archiving or compliance services in an e-invoicing or fiscalisation framework.	e-Invoicing, Fiscalisation, Service Provider	service provider, provider, intermediary, platform operator
Simplified Invoice	Simplified Invoice	Reduced-content invoice permitted for defined transaction types, values or business contexts where full invoice data is not required.	VAT, GST, Invoice Content, Retail	simplified invoice, simplified tax invoice, retail invoice, invoice threshold

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
SML	Service Metadata Locator	Peppol network component used to locate the relevant service metadata publisher for a participant.	e-Invoicing, Peppol, Network Infrastructure	SML, service metadata locator, discovery, Peppol
SMP	Service Metadata Publisher	Peppol network component used to publish receiving capabilities, document types, processes and endpoint information for participants.	e-Invoicing, Peppol, Network Infrastructure	SMP, service metadata, endpoint discovery, Peppol
Software Certification	Software Certification	Formal confirmation that software used for invoicing, fiscalisation, reporting or transaction processing satisfies defined technical or legal requirements.	Fiscalisation, e-Invoicing, Certification	software certification, certified software, fiscal software, approved software
Structured e-Invoice	Structured Electronic Invoice	Electronic invoice represented in a structured machine-readable format, allowing automated validation, exchange, processing and archiving.	e-Invoicing, Data Format, Automation	structured e-invoice, XML invoice, JSON invoice, semantic invoice
Submission Receipt	Submission Receipt	Confirmation issued by a tax authority or platform to evidence that a file, invoice, report or fiscal message has been received or accepted.	e-Invoicing, Fiscal Reporting, Evidence	submission receipt, receipt confirmation, platform response, acknowledgement
Syntax	Syntax	Technical representation format used to encode a semantic data model into a machine-readable structure such as XML or JSON.	e-Invoicing, Data Format, Technical Specification	syntax, invoice syntax, XML syntax, structured data
Tax Authority Platform	Tax Authority Platform	Digital platform operated by or for a tax authority to receive, validate, clear, store, monitor or process fiscal, invoice, VAT, GST or reporting data.	Digital Tax Services, e-Invoicing, Fiscalisation	tax authority platform, tax platform, reporting portal, clearance platform
Tax Exemption	Tax Exemption	Tax treatment under which a transaction is treated as exempt from VAT, GST or equivalent transaction tax according to applicable rules.	VAT, GST, Invoice Content	exemption, exempt supply, tax treatment, VAT exemption
Tax Invoice	Tax Invoice	Invoice containing the required tax information for VAT, GST or equivalent transaction-tax purposes, including supplier, buyer, tax base and tax amount data where required.	VAT, GST, Invoice Content, Fiscal Document	tax invoice, VAT invoice, GST invoice, input tax, invoice evidence
Taxable Amount	Taxable Amount	Amount on which VAT, GST or equivalent transaction tax is calculated before applying the relevant tax rate.	VAT, GST, Invoice Content	taxable amount, tax base, net amount, taxable value
TIN	Taxpayer Identification Number	Identification number assigned to taxpayers for tax registration, reporting, invoicing, payment and administrative purposes.	Taxpayer Identification, VAT, GST	TIN, taxpayer ID, tax number, registration number
Time Stamp	Time Stamp	Recorded date and time value used to evidence when a transaction, invoice, receipt, signature, message, transmission or platform event occurred.	Fiscalisation, e-Invoicing, Evidence	timestamp, date-time, event time, signing time, transmission time
Transaction Reporting	Transaction Reporting	Reporting of transaction-level data to a tax authority or authorised platform for tax-control, audit or compliance purposes.	e-Reporting, Fiscalisation, Tax Control	transaction reporting, sales data, invoice data, receipt data

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Transmission Channel	Transmission Channel	Approved technical or organisational route through which invoice, receipt, fiscal, VAT, GST or reporting data is transmitted.	e-Invoicing, e-Reporting, Integration	transmission channel, API, access point, portal, message broker
TRN	Tax Registration Number	Tax registration identifier assigned to a taxpayer or business for tax administration, invoice content, reporting, registration and compliance purposes.	Taxpayer Identification, VAT, GST, Invoice Content	TRN, tax registration number, taxpayer ID, VAT registration, GST registration, tax number
TSE	Technical Security Element	Technical security component used to protect electronic recording systems by signing, sequencing, storing or securing transaction data.	Fiscalisation, Transaction Security, Audit Trail	TSE, technical security element, transaction signing, cash-register security
UBL	Universal Business Language	XML-based business-document standard used for structured electronic documents, including electronic invoices in many e-invoicing frameworks.	e-Invoicing, Data Format, XML Standard	UBL, XML, e-invoice syntax, structured invoice, EN 16931
Unique Invoice Identifier	Unique Invoice Identifier	Unique number, code or reference assigned to an invoice by the issuer, tax authority or platform for identification, validation, tracking or audit purposes.	e-Invoicing, Fiscal Document, Identification	unique invoice identifier, invoice ID, fiscal code, invoice reference
UUID	Unique Document Identifier	Standardised unique identifier used to identify documents, records, transactions, messages, events or technical objects in digital systems.	Identification, e-Invoicing, Fiscalisation, Data Exchange	UUID, universally unique identifier, document ID, transaction ID, message ID, unique identifier
Validation	Validation	Technical or business-rule process used to check whether an invoice, receipt, report or data message satisfies required format, content and consistency rules.	e-Invoicing, Fiscalisation, Data Quality	validation, business rules, schema validation, data checks
VAT	Value Added Tax	Consumption tax charged on supplies of goods or services, generally collected by businesses and reported to the tax authority through VAT invoices, returns and records.	VAT, Tax Administration, Invoice Content	VAT, value added tax, invoice tax, input tax, output tax
VAT Number	VAT Identification Number	Taxpayer identification number used for VAT registration, VAT invoice content, VAT reporting and intra-jurisdiction or cross-border VAT processes.	VAT, Taxpayer Identification, Invoice Content	VAT number, VAT ID, VAT registration, supplier ID
V-SDC / VSDC	Virtual Sales Data Controller	Cloud-based or virtualised sales data controller used to process, secure, validate or transmit fiscal transaction data without a dedicated local hardware controller.	Fiscalisation, Cloud Fiscalisation, Sales Data Control	VSDC, virtual sales data controller, cloud fiscalisation, transaction validation
Webhook	Webhook	Event-based callback mechanism used by platforms to notify connected systems about invoice, payment, reporting or status events.	Integration, API, e-Invoicing	webhook, callback, status update, event notification
X Report / X-Report	X Report	Interim report generated during a business day to show current sales or fiscal totals without closing the fiscal period.	Fiscalisation, Cash Register, Reporting	X report, interim report, cash register report, daily totals

General Acronyms, Terms and Expressions



Term	Official / Expanded Name	Definition	Relevance	Tags / Context
XML	Extensible Markup Language	Structured data markup language widely used to represent and exchange electronic invoice and fiscal-reporting data.	Data Format, e-Invoicing, Fiscal Reporting	XML, structured data, invoice schema, fiscal reporting
XSD	XML Schema Definition	Schema language used to define the structure, data types and validation rules for XML documents such as electronic invoices or fiscal reports.	e-Invoicing, Data Validation, XML	XSD, XML schema, schema validation, invoice schema
Z Report / Z-Report	Z Report	Final daily closure report generated by a cash register, POS system or fiscal device to summarise daily sales and fiscal totals.	Fiscalisation, Cash Register, Daily Closure	Z report, daily closure, fiscal totals, end-of-day report

Country-Specific Acronyms, Terms and Expressions

COUNTRY PROFILE

Field	Content
Tax Authority	DPT Drejtoria e Përgjithshme e Tatimeve General Directorate of Taxes / General Directorate of Taxation
Tax Authority's website link	https://www.tatime.gov.al/
Fiscalisation Model	Albania uses an online fiscalisation model in which invoice, receipt and related transaction data are transmitted to the Tax Administration's CIS environment and linked to fiscalisation identifiers.
e-Invoicing Model	Albania uses a mandatory electronic invoicing model integrated with the fiscalisation framework, with in-scope invoices processed through the CIS environment.

SUMMARY

Albania's fiscalisation framework is centred on the Tax Administration's Central Information System, which receives fiscalisation and invoice data from taxpayers and supports the issuance or processing of fiscalised documents. The model combines retail receipt reporting, invoice fiscalisation, electronic invoicing and taxpayer portal functions through the CIS and Self-Care environment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AKSHI	Agjencia Kombëtare e Shoqërisë së Informacionit National Agency for Information Society	Albanian national information-society agency relevant to the digital public-service and electronic-certificate infrastructure used in the fiscalisation environment.	Digital Tax Infrastructure, e-Services	electronic certificate, digital services, public digital infrastructure
Certifikatë Elektronike	Certifikatë Elektronike Electronic Certificate	Electronic certificate used for secure identification, signing and electronic communication in the Albanian fiscalisation and e-invoicing environment.	Digital Tax Infrastructure, e-Invoicing, Authentication	electronic certificate, signing, authentication, AKSHI
CIS	Central Information System	Central information system of the Albanian Tax Administration used to receive invoice, receipt, business-premises and fiscalisation-related data from taxpayers.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	invoice reporting, receipt reporting, fiscalisation service, business premises
DPT	Drejtoria e Përgjithshme e Tatimeve General Directorate of Taxes / General Directorate of Taxation	Albanian tax authority responsible for tax administration, fiscalisation and the electronic invoicing control environment.	Tax Authority, Fiscalisation, e-Invoicing	tax administration, fiscalisation, invoice reporting, CIS
Faturë e Fiskalizuar	Faturë e Fiskalizuar Fiscalised Invoice	Invoice or receipt processed through the Albanian fiscalisation framework and carrying the required fiscalisation identifiers.	Fiscalisation, e-Invoicing, Document Type	fiscalised document, NIVF, NSLF, invoice reporting
Faturë Elektronike	Faturë Elektronike Electronic Invoice	Albanian electronic invoice issued and processed through the fiscalisation and CIS environment for in-scope electronic invoicing transactions.	e-Invoicing, Document Type	structured invoice, invoice reporting, CIS
Faturë Shoqëruese	Faturë Shoqëruese Accompanying Invoice	Albanian accompanying invoice used for goods movement where transport or transfer of goods must be documented under the fiscalisation framework.	Fiscalisation, Goods Movement, Document Type	goods movement, accompanying document, transport, fiscalisation
Fiskalizimi	Fiskalizimi Fiscalisation	Albanian fiscalisation framework under which invoice, receipt and related transaction data are reported through the Tax Administration's CIS environment.	Fiscalisation, e-Invoicing, Transaction Reporting	real-time reporting, invoice reporting, receipt reporting, CIS
NID	Numri i Identifikimit National Identification Number	Albanian individual identification number used as the tax identification number for individuals.	Taxpayer Identification, Individual Identification	individual identifier, tax identification, taxpayer registration

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NIVF / FIC	Numri Identifikues i Veçantë i Faturës Fiscal Identification Code / Unique Invoice Identification Number	Unique fiscalisation identifier associated with a fiscalised invoice or receipt through the Albanian fiscalisation process.	Fiscalisation, e-Invoicing, Document Identifier	fiscalisation identifier, invoice identifier, receipt identifier, QR verification
NSLF / IIC	Numri i Sigurisë së Lëshuesit të Faturës Invoice Issuer Code / Invoice Issuer Security Number	Security code generated by the invoice issuer's system and used as part of the Albanian fiscalisation process.	Fiscalisation, e-Invoicing, Document Identifier	issuer security code, invoice signing, fiscalisation
NUIS / NIPT	Numri Unik i Identifikimit të Subjektit / Numri i Identifikimit për Personin e Tatueshëm Unique Subject Identification Number / Taxable Person Identification Number	Albanian business or taxpayer identification number used in registration, tax administration and invoicing contexts.	Taxpayer Identification, Business Identification	business identifier, taxpayer identifier, registration, invoicing
QKB	Qendra Kombëtare e Biznesit National Business Centre	Albanian business-registration authority relevant to business registration, business-identification and NUIS / NIPT registration context.	Business Identification, Taxpayer Registration	business register, NUIS, NIPT, registration
Self-Care Portal	Self-Care Portal	Albanian fiscalisation portal used for taxpayer interaction with the CIS environment, including fiscalisation-related services and invoice handling.	Fiscalisation, Digital Tax Infrastructure, Taxpayer Portal	Self-Care, CIS web portal, taxpayer services, invoice fiscalisation
TVSH	Tatimi mbi Vlerën e Shtuar Value Added Tax	Albanian value-added tax term used in tax, invoicing and fiscalisation contexts.	VAT, Indirect Tax, Invoicing	TVSH, VAT, tax amount, invoice content

COUNTRY PROFILE

Field	Content
Tax Authority	DGI Direction Générale des Impôts Directorate General of Taxes
Tax Authority's website link	https://www.mfdgi.gov.dz
Fiscalisation Model	Algeria uses a digital tax-administration model centred on online tax registration, NIF authentication, tax declaration/payment portals and taxpayer e-services.
e-Invoicing Model	Algeria is a watch-list e-invoicing jurisdiction, with current official digital tax services organised around DGI e-service platforms and online taxpayer procedures.

SUMMARY

Algeria's digital tax environment is centred on DGI electronic services, including JIBAYA'TIC, Moussahama'tic, online tax registration and NIF authentication. The country vocabulary should therefore focus on tax-authority, taxpayer-identification and digital tax-service terminology, while e-invoicing should be presented as a monitored reform area until official platform terminology and binding implementation details are confirmed.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Authentification du NIF	Authentification du Numéro d'Identification Fiscale NIF Authentication	Algerian online service used to authenticate or verify a tax identification number through the tax-identification service environment.	Taxpayer Identification, Digital Tax Infrastructure	NIF verification, taxpayer identification, online service
DGI	Direction Générale des Impôts Directorate General of Taxes	Algerian tax authority responsible for tax administration, taxpayer services and the digital tax-service environment.	Tax Authority, Digital Tax Infrastructure	tax administration, online tax services, taxpayer services
Immatriculation fiscale en ligne	Immatriculation fiscale en ligne Online Tax Registration	Algerian online tax-registration service used for NIF-related taxpayer registration procedures.	Taxpayer Identification, Digital Tax Infrastructure	online registration, NIF, taxpayer services
Imprimés fiscaux	Imprimés fiscaux Tax Forms	Algerian digital tax-service section used to access fiscal forms and tax-declaration documentation.	Digital Tax Infrastructure, Taxpayer Services	tax forms, declaration notices, taxpayer services
JIBAYA'TIC	Système d'information fiscal JIBAYATIC JIBAYA'TIC Tax Information System	Algerian fiscal information system and digital-service environment used for remote tax procedures intended to facilitate tax compliance.	Digital Tax Infrastructure, Taxpayer Services	tax information system, remote tax procedures, taxpayer services
Moussahama'tic	Portail de déclaration et de paiement en ligne MOUSSAHAMA'TIC Moussahama'tic Online Declaration and Payment Portal	Algerian online portal used for tax declaration and tax-payment services.	Digital Tax Infrastructure, Payment / Settlement	online declaration, online tax payment, taxpayer services
NIF	Numéro d'Identification Fiscale Tax Identification Number	Algerian fiscal identification number used to identify taxpayers in tax-registration, tax-service and business-document contexts.	Taxpayer Identification	tax identification, business documents, tax services
NIS	Numéro d'Identification Statistique Statistical Identification Number	Algerian statistical identification number used for business identification and statistical classification.	Business Identification, Statistical Identification	statistical identifier, business registration
Qassimatouka	Plateforme d'acquisition de la vignette automobile en ligne Online Platform for Acquisition of the Vehicle Vignette	Algerian online platform used to acquire the vehicle vignette through a digital tax-service channel.	Digital Tax Infrastructure, Payment / Settlement	vehicle vignette, online tax service, online payment

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Tabioucom	Plateforme de paiement en ligne des droits de timbres fiscaux Online Platform for Payment of Fiscal Stamp Duties	Algerian online platform used for payment of fiscal stamp duties.	Payment / Settlement, Digital Tax Infrastructure	stamp duties, online payment, tax payment
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Algerian value-added tax term used in tax, invoicing and fiscal-document contexts.	VAT, Indirect Tax, Invoicing	TVA, VAT, tax amount, invoice content

COUNTRY PROFILE

Field	Content
Tax Authority	AGT Administração Geral Tributária General Tax Administration
Tax Authority's website link	https://agt.minfin.gov.ao
Fiscalisation Model	Angola uses an invoice and fiscal-document control model based on regulated invoicing software, fiscally relevant documents, SAF-T(AO) reporting and AGT digital tax services.
e-Invoicing Model	Angola uses a phased electronic-invoicing model under which in-scope invoices and fiscally relevant documents are issued and communicated electronically through validated or AGT-provided invoicing software.

SUMMARY

Angola's fiscal-document framework is centred on AGT control of invoices, fiscally relevant documents, validated invoicing software and structured SAF-T(AO) reporting. The 2025 invoice regime introduces electronic invoicing as part of the modernised invoice-control environment, with phased application and technical specifications for software data structure and the electronic-invoicing model.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AGT	Administração Geral Tributária General Tax Administration	Angolan tax authority responsible for tax administration, IVA administration, electronic-invoicing implementation, fiscal-data reporting, software validation and digital tax services.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	AGT, Administração Geral Tributária, IVA, facturação electrónica, SAF-T(AO)
Consultar FE	Consultar Facturação Electrónica Electronic Invoicing Consultation	AGT electronic-invoicing consultation function used to access or verify electronic-invoice information through the applicable document-consultation channel.	e-Invoicing, Document Verification, Digital Tax Services	consultar FE, facturação electrónica, código QR, AGT
Documento Fiscalmente Relevante	Documento Fiscalmente Relevante Fiscally Relevant Document	Angolan fiscal-document category used for documents subject to tax-control, issuance, communication, conservation and archiving requirements under the invoice framework.	Fiscalisation, Fiscal Documents, e-Invoicing	documento fiscalmente relevante, facturação electrónica, AGT, factura electrónica
Factura Electrónica	Factura Electrónica Electronic Invoice	Angolan electronic invoice issued and communicated under the electronic-invoicing model through validated or AGT-provided invoicing software.	e-Invoicing, Fiscalisation, Document Type	factura electrónica, facturação electrónica, AGT, software validado
Factura em Contingência	Factura em Contingência Contingency Invoice	Angolan contingency invoice issued under authorised contingency conditions where normal electronic invoice issuance or communication is affected, with later regularisation under the electronic-invoicing framework.	Fiscalisation, Contingency, e-Invoicing	factura em contingência, inoperacionalidade, AGT, regularização
Factura Premiada	Factura Premiada Prize Invoice / Winning Invoice	Angolan invoice-lottery initiative linked to the invoice framework and designed to encourage customers to request invoices with fiscal identification.	Fiscalisation, Consumer Incentive, Tax Compliance	Factura Premiada, invoice lottery, AGT, factura
FE	Facturação Electrónica Electronic Invoicing	Angolan electronic-invoicing framework for issuing and communicating invoices and fiscally relevant documents through validated or AGT-provided invoicing software for in-scope taxpayers.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	FE, Facturação Electrónica, AGT, factura electrónica, software validado
IVA	Imposto sobre o Valor Acrescentado Value Added Tax	Angolan VAT term used in AGT tax administration, VAT declarations, invoice content, fiscal-document control and electronic-invoicing compliance.	VAT, Invoicing, Tax Administration	IVA, Imposto sobre o Valor Acrescentado, AGT, facturação electrónica

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Portal do Contribuinte	Portal do Contribuinte Taxpayer Portal	Angolan digital taxpayer portal used for taxpayer access to AGT electronic services, tax communication, notifications and digital tax procedures.	Digital Tax Services, Taxpayer Services	Portal do Contribuinte, AGT, serviços electrónicos, contribuinte
RFGC	Repartição Fiscal dos Grandes Contribuintes Large Taxpayers Tax Office	Angolan large-taxpayer tax office relevant to the phased implementation of electronic invoicing and large-taxpayer compliance administration.	Tax Administration, e-Invoicing Implementation	RFGC, grandes contribuintes, facturação electrónica, AGT
RJF	Regime Jurídico das Facturas Legal Regime for Invoices	Angolan legal framework governing the issuance, correction, cancellation, conservation and archiving of invoices and fiscally relevant documents.	Fiscalisation, e-Invoicing, Legal Framework	RJF, Regime Jurídico das Facturas, factura, documento fiscalmente relevante
SAF-T(AO)	Ficheiro Normalizado de Auditoria Tributária de Angola Angola Standard Audit File for Tax	Angola-specific standard audit file used for structured fiscal-data reporting, audit support and electronic tax-data submission to AGT.	e-Reporting, Fiscal Data Reporting, Audit File	SAF-T(AO), ficheiro normalizado, AGT, auditoria tributária
SAF-T de Contabilidade	Ficheiro SAF-T de Contabilidade Accounting SAF-T File	Angolan accounting SAF-T file used for structured submission of accounting information to AGT for fiscal reporting and audit purposes.	e-Reporting, Fiscal Data Reporting, Audit File	SAF-T de Contabilidade, SAF-T(AO), contabilidade, AGT
SAF-T de Inventário	Ficheiro SAF-T de Inventário Inventory SAF-T File	Angolan inventory SAF-T file used for structured reporting of taxpayer inventory information to AGT for in-scope reporting obligations.	e-Reporting, Inventory Reporting, Fiscal Control	SAF-T de Inventário, inventário, AGT, SAF-T(AO)
Software de Facturação Disponibilizado pela AGT	Software de Facturação Disponibilizado pela AGT AGT-Provided Invoicing Software	Invoicing software made available by AGT for issuing invoices and fiscally relevant documents under Angola's electronic-invoicing framework.	e-Invoicing, Software Compliance, Fiscalisation	software disponibilizado, AGT, facturação electrónica, factura electrónica
Software de Facturação Validado pela AGT	Software de Facturação Validado pela AGT AGT-Validated Invoicing Software	Invoicing software validated by AGT for issuing and communicating invoices and fiscally relevant documents under Angola's electronic-invoicing framework.	e-Invoicing, Software Compliance, Fiscalisation	software validado, software certificado, AGT, facturação electrónica, factura electrónica

COUNTRY PROFILE

Field	Content
Tax Authority	ARCA Agencia de Recaudación y Control Aduanero Revenue and Customs Control Agency
Tax Authority's website link	https://www.arca.gob.ar/
Fiscalisation Model	Argentina uses a mixed fiscal-control model combining authorised electronic comprobantes with fiscal-controller equipment for relevant retail and point-of-sale issuance contexts.
e-Invoicing Model	Argentina uses an electronic-comprobante authorisation model in which electronic invoices and related documents are issued through ARCA channels and authorised using codes such as CAE or CAEA.

SUMMARY

Argentina's fiscal-document environment is centred on ARCA-authorised comprobantes, electronic invoicing services, fiscal-controller equipment and taxpayer authentication through Clave Fiscal. Electronic invoices and related documents are issued through online, mobile or web-service channels, while fiscal controllers remain part of the retail/POS control architecture.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AFIP	Administración Federal de Ingresos Públicos Federal Administration of Public Revenue	Former Argentine federal tax authority name, still encountered in legacy documentation, official URLs and older electronic-invoicing or fiscal-controller references.	Tax Authority, Legacy Term	AFIP, legacy authority name, factura electrónica, controladores fiscales
ARCA	Agencia de Recaudación y Control Aduanero Revenue and Customs Control Agency	Argentine revenue and customs authority responsible for national tax administration, customs control and electronic fiscal-document authorisation services.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Infrastructure	ARCA, tax administration, customs, electronic services, comprobantes
CAE	Código de Autorización Electrónico Electronic Authorisation Code	Electronic authorisation code assigned to an authorised electronic comprobante and required for the electronic comprobante to have fiscal effect.	e-Invoicing, Document Identifier	CAE, authorisation code, factura electrónica, comprobante electrónico
CAEA	Código de Autorización Electrónico Anticipado Advance Electronic Authorisation Code	Advance electronic authorisation code used for electronic comprobantes under authorised advance-authorisation or contingency-related procedures.	e-Invoicing, Contingency, Document Identifier	CAEA, advance authorisation, contingency, electronic comprobantes
CAI	Código de Autorización de Impresión Printing Authorisation Code	Printing authorisation code associated with authorised paper comprobantes and printed-document issuance contexts.	Document Identifier, Printed Comprobantes	CAI, printing authorisation, paper comprobantes, contingency
Clave Fiscal	Clave Fiscal Fiscal Key / Tax Password	Authentication credential used by taxpayers to access ARCA electronic services, including online comprobante issuance and tax-service functions.	Digital Tax Infrastructure, Taxpayer Authentication	Clave Fiscal, authentication, taxpayer services, electronic services
Comprobante Electrónico	Comprobante Electrónico Electronic Comprobante / Electronic Tax Document	Argentine electronic tax-document category processed through the electronic-invoicing environment, including invoices and related authorised documents.	e-Invoicing, Document Type	comprobante electrónico, factura electrónica, authorisation, CAE
Comprobantes en Línea	Comprobantes en Línea Online Comprobantes	ARCA online service used to issue invoices, remitos, credit notes, debit notes and other electronic comprobantes through a fiscal-key service.	e-Invoicing, Digital Tax Infrastructure	Comprobantes en Línea, online service, factura electrónica, taxpayer services

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Constancia de CUIT	Constancia de CUIT CUIT Registration Certificate	Argentine taxpayer-registration certificate associated with the taxpayer's CUIT and used as evidence of taxpayer identification and registration status.	Taxpayer Identification, Digital Tax Infrastructure	Constancia de CUIT, CUIT, taxpayer registration, ARCA
Constancia de Comprobantes	Constatación de Comprobantes Comprobante Verification	Public ARCA consultation function used to verify authorised comprobantes and related authorisation information.	Document Verification, e-Invoicing	constatación de comprobantes, verification, CAE, CAI, CAEA
Controlador Fiscal	Controlador Fiscal Fiscal Controller	Fiscal-controller equipment used in Argentina to issue or process fiscal comprobantes in relevant retail or point-of-sale contexts.	Fiscalisation, Retail, POS	controlador fiscal, retail, POS, comprobantes
Controlador Fiscal de Nueva Tecnología	Controlador Fiscal de Nueva Tecnología New-Technology Fiscal Controller	ARCA-approved fiscal-controller equipment used for issuing comprobantes, with registration and configuration through the fiscal-controller management service.	Fiscalisation, Retail, POS, Device Compliance	controlador fiscal de nueva tecnología, homologated equipment, Gestión de Controladores Fiscales
CUIT	Clave Única de Identificación Tributaria Unique Tax Identification Code	Argentine tax identification code used to identify taxpayers, businesses and companies in tax-registration and invoicing contexts.	Taxpayer Identification, Invoicing	CUIT, tax identification, taxpayer registration, invoice issuer
DGI	Dirección General Impositiva General Tax Directorate	Argentine tax directorate within ARCA responsible for tax-administration functions.	Tax Authority, Tax Administration	DGI, ARCA structure, tax administration
Factura A	Factura A Type A Invoice	Argentine invoice class generally associated with VAT-registered business-to-business transactions where VAT is separately shown according to the applicable invoice rules.	Invoicing, VAT, Document Type	Factura A, IVA, comprobante, responsable inscripto
Factura B	Factura B Type B Invoice	Argentine invoice class generally used for supplies to final consumers or recipients where VAT is treated within the total according to the applicable invoice rules.	Invoicing, VAT, Document Type	Factura B, consumidor final, IVA, comprobante
Factura C	Factura C Type C Invoice	Argentine invoice class generally used by small taxpayers or exempt taxpayers under applicable taxpayer-status and invoice rules.	Invoicing, Document Type	Factura C, monotributo, exento, comprobante
Factura Electrónica	Factura Electrónica Electronic Invoice	Argentine electronic invoice issued as a digital comprobante through ARCA's electronic-invoicing environment.	e-Invoicing, Document Type	factura electrónica, comprobante electrónico, CAE, ARCA
Facturador	Facturador Invoicing Tool	ARCA invoicing service used by eligible taxpayers, including monotributistas, for issuing electronic tickets or comprobantes to final consumers.	e-Invoicing, Digital Tax Infrastructure	Facturador, monotributo, tickets, comprobantes
Facturador Móvil	Facturador Móvil Mobile Invoicing App	ARCA mobile invoicing application used for generating electronic comprobantes and managing related customer, product and service information.	e-Invoicing, Digital Tax Infrastructure	Facturador Móvil, mobile app, electronic comprobantes, taxpayer services
IVA	Impuesto al Valor Agregado Value Added Tax	Argentine value-added tax term used in tax administration, invoice classification, VAT calculation and electronic-comprobante content.	VAT, Invoicing, Tax Administration	IVA, VAT, factura, comprobante, tax amount
Monotributo	Monotributo Simplified Tax Regime for Small Taxpayers	Argentine simplified tax regime for small taxpayers, relevant to electronic invoicing and specific comprobante issuance modalities.	Tax Regime, e-Invoicing, Taxpayer Classification	monotributo, monotributista, Facturador, Factura C
Punto de Venta	Punto de Venta Point of Sale / Issuing Point	Argentine issuing-point identifier used in the numbering and authorisation structure of comprobantes.	e-Invoicing, POS, Document Numbering	punto de venta, comprobante number, invoice numbering, CAE

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Registro Único Tributario	Registro Único Tributario Single Tax Register	ARCA digital tax-register environment used by taxpayers to consult, manage and modify tax-registration data.	Taxpayer Registration, Digital Tax Infrastructure	Registro Único Tributario, taxpayer data, registration, ARCA
Web Services de Factura Electrónica	Web Services de Factura Electrónica Electronic Invoicing Web Services	ARCA system-to-system electronic-invoicing channel used for electronic-comprobante authorisation and integration with taxpayer systems.	e-Invoicing, API / System Integration	web services, factura electrónica, CAE, system integration

COUNTRY PROFILE

Field	Content
Tax Authority	ՊԵԿ / SRC Հայաստանի Հանրապետության պետական եկամուտների կոմիտե State Revenue Committee of the Republic of Armenia
Tax Authority's website link	https://www.src.am/
Fiscalisation Model	Armenia uses a cash-register fiscalisation model based on registered HDM/electronic-HDM devices, cash-register receipts, receipt identification and SRC electronic reporting infrastructure.
e-Invoicing Model	Armenia uses an SRC electronic-document model centred on electronic calculation documents and the electronic reporting system for invoice and tax-document issuance.

SUMMARY

Armenia's fiscalisation environment is centred on HDM cash registers, electronic HDM registration, cash-register receipt issuance and receipt identification through SRC digital services. The e-invoicing environment is organised through the SRC electronic reporting and electronic calculation-document framework, which supports electronic issuance of tax documents and interaction with taxpayer digital services.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ԱԱՀ	Ավելացված արժեքի հարկ Value Added Tax	Armenian value-added tax term used in tax administration, invoice content, reporting and electronic cash-register tax-regime configuration.	VAT, Invoicing, Tax Administration	ԱԱՀ, VAT, tax regime, invoice content, electronic HDM
Էլեկտրոնային ՀՀՄ	Էլեկտրոնային հսկիչ-դրամարկղային մեքենա Electronic Cash Register / Electronic Control Cash Register	Armenian electronic cash-register concept used for electronic sales registration, electronic cash-register receipt generation and integration with the SRC environment.	Fiscalisation, Digital Tax Infrastructure	electronic cash register, electronic HDM, sales registration, SRC
Էլեկտրոնային ՀՀՄ կտրոն	Էլեկտրոնային հսկիչ-դրամարկղային մեքենայի կտրոն Electronic Cash Register Receipt	Electronic cash-register receipt generated in the electronic cash-register environment and registered through the SRC electronic system.	Fiscalisation, Document Type, Digital Tax Infrastructure	electronic receipt, cash register receipt, electronic HDM, receipt reporting
Էլեկտրոնային հաշվարկային փաստաթղթեր	Էլեկտրոնային հաշվարկային փաստաթղթեր Electronic Calculation Documents / Electronic Settlement Documents	Armenian SRC electronic-document category used in the electronic reporting and document-issuance environment.	e-Invoicing, Digital Tax Infrastructure, Document Type	electronic documents, tax reporting, invoice documentation, SRC
Հաշվարկային փաստաթուղթ	Հաշվարկային փաստաթուղթ Calculation Document / Settlement Document	Armenian tax-document expression used in the SRC electronic reporting and document-issuance environment.	e-Invoicing, Document Type	electronic tax document, invoice documentation, reporting
Հաշվետվությունների ներկայացման էլեկտրոնային համակարգ	Հաշվետվությունների ներկայացման էլեկտրոնային համակարգ Electronic Reporting System	Armenian SRC electronic reporting system used for report submission, electronic document issuance and taxpayer interaction with digital tax services.	Digital Tax Infrastructure, e-Invoicing, Taxpayer Services	electronic reporting, taxpayer services, report submission, electronic documents
ՀՀՄ / HDM	Հսկիչ-դրամարկղային մեքենա Cash Register / Control Cash Register	Armenian cash-register device category used for recording sales and issuing cash-register receipts, with registration and administration through the tax authority's electronic environment.	Fiscalisation, Retail, POS	cash register, receipt, fiscal receipt, SRC
ՀՀՄ գրանցման համար / CRN	Հսկիչ-դրամարկղային մեքենայի գրանցման համար Cash Register Registration Number	Armenian cash-register registration number used to identify a registered cash register in the electronic-HDM web-service environment.	Fiscalisation, Device Identifier, Digital Tax Infrastructure	CRN, cash-register registration number, electronic HDM, web service

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ՀԴՄ գրանցում	Հսկիչ-դրամարկղային մեքենայի գրանցում Cash Register Registration	Armenian cash-register registration process carried out through the SRC electronic reporting environment, including registration of electronic HDM data.	Fiscalisation, Digital Tax Infrastructure	cash-register registration, electronic HDM, taxpayer services, device registration
ՀԴՄ կտրոն	Հսկիչ-դրամարկղային մեքենայի կտրոն Cash Register Receipt	Armenian cash-register receipt issued through a registered cash-register environment.	Fiscalisation, Document Type	receipt, cash register, fiscal receipt, HDM
ՀԴՄ կտրոնների նույնականացման համակարգ	Հսկիչ-դրամարկղային մեքենայի կտրոնների նույնականացման համակարգ Cash Register Receipt Identification System	SRC cash-register receipt identification system used to identify or check cash-register receipts.	Fiscalisation, Digital Tax Infrastructure, Receipt Verification	receipt verification, cash-register receipt, taxpayer services, SRC
ՀՆԷՀ	Հաշվետվությունների ներկայացման էլեկտրոնային համակարգ Electronic Reporting System	Practical Armenian acronym used for the SRC electronic reporting system in electronic-HDM registration and integration documentation.	Digital Tax Infrastructure, Fiscalisation, e-Invoicing	ՀՆԷՀ, electronic reporting system, electronic HDM, SRC
ՀՎՀՀ / TIN	Հարկ վճարողի հաշվառման համար Taxpayer Identification Number	Armenian taxpayer identification number assigned to taxpayers and used in tax registration, reporting, invoicing and tax-administration processes.	Taxpayer Identification	taxpayer identifier, tax registration, invoicing, reporting
ՊԵԿ / SRC	Հայաստանի Հանրապետության պետական եկամուտների կոմիտե State Revenue Committee of the Republic of Armenia	Armenian tax and customs authority responsible for tax administration, customs administration, cash-register administration, electronic reporting and tax digital-service infrastructure.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	ՊԵԿ, SRC, tax administration, customs, electronic services, electronic reporting

COUNTRY PROFILE

Field	Content
Tax Authority	ATO Australian Taxation Office Australian Taxation Office
Tax Authority's website link	https://www.ato.gov.au/
Fiscalisation Model	Australia uses a GST tax-invoice, business-reporting and audit-based tax-control model supported by BAS, SBR, STP, ABN-based identification and ATO digital services.
e-Invoicing Model	Australia uses a Peppol eInvoicing model governed by the ATO as the Australian Peppol Authority, with invoice exchange carried through accredited Peppol service providers and the PINT A-NZ Billing BIS.

SUMMARY

Australia's fiscal-document environment is centred on GST tax invoices, ABN-based business identification, business activity reporting and ATO digital services. Its eInvoicing framework uses the Peppol network, ATO-recognised service providers, eInvoicing Ready software products and the Australia-New Zealand PINT billing specification for structured invoice exchange.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ABN	Australian Business Number	Australian business identifier used for business identification, GST registration, tax invoices and Peppol-related business-document exchange.	Taxpayer Identification, Business Identification, e-Invoicing	ABN, business identifier, GST, tax invoices, Peppol
ABR	Australian Business Register	Australian register for Australian Business Numbers and related business-registration information.	Business Identification, Taxpayer Registration	ABR, ABN, business register, registration
ACN	Australian Company Number	Australian company identifier assigned to registered companies and used in company-identification and business-document contexts.	Business Identification	ACN, company identifier, company records, ASIC
ASIC	Australian Securities and Investments Commission	Australian corporate regulator responsible for company registration and company-identification records, including ACN context.	Business Identification, Corporate Registration	ASIC, ACN, company registration, company records
ATO	Australian Taxation Office	Australian tax authority responsible for GST, business tax administration, Peppol eInvoicing framework oversight and related digital tax services.	Tax Authority, e-Invoicing, Digital Tax Infrastructure	ATO, tax administration, GST, Peppol, digital services
BAS	Business Activity Statement	Australian periodic statement used by businesses to report and pay obligations such as GST, PAYG withholding and other business tax amounts.	Digital Tax Infrastructure, VAT / GST, Tax Reporting	BAS, GST reporting, business tax, lodgement
eInvoicing Ready product register	eInvoicing Ready product register	ATO register of software products that have completed an eInvoicing Ready product assessment for Australian Peppol eInvoicing use.	e-Invoicing, Digital Tax Infrastructure, Software Compliance	eInvoicing Ready, software register, Peppol, ATO
GST	Goods and Services Tax	Australian value-added type tax applied to taxable supplies and relevant to tax invoices, GST reporting and business invoicing.	VAT / GST, Invoicing, Tax Administration	GST, indirect tax, tax invoice, BAS
myID	myID	Australian digital identity used to access government online services, including tax and business services when linked through RAM.	Digital Tax Infrastructure, Authentication	myID, digital identity, authentication, government services

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Peppol service provider register	Peppol service provider register	ATO register of Peppol service providers that have met OpenPeppol and Australian network governance and security requirements.	e-Invoicing, Digital Tax Infrastructure, Service Provider	Peppol service provider, accreditation, ATO, eInvoicing
PINT A-NZ Billing BIS	Peppol International Australia-New Zealand Billing Business Interoperability Specification	Current Peppol billing specification for Australia and New Zealand, used for Peppol-compliant billing and invoice exchange.	e-Invoicing, Digital Tax Infrastructure, Technical Specification	PINT A-NZ, Peppol, billing specification, invoice exchange
RAM	Relationship Authorisation Manager	Australian authorisation service used to link a digital identity to an ABN and manage permissions for government online services.	Digital Tax Infrastructure, Authentication, Authorisation	RAM, myID, ABN, authorisation, business services
RCTI	Recipient Created Tax Invoice	Australian tax invoice issued by the recipient of a taxable supply rather than the supplier, where the applicable GST requirements are met.	Document Type, VAT / GST, Invoicing	RCTI, recipient-created invoice, GST, tax invoice
SBR	Standard Business Reporting	Australian digital reporting framework used for business-to-government reporting through standardised digital channels.	Digital Tax Infrastructure, Business Reporting	SBR, business reporting, government reporting, digital lodgement
STP	Single Touch Payroll	Australian payroll reporting system under which employers report payroll information digitally to the ATO.	Digital Tax Infrastructure, Payroll Reporting	STP, payroll reporting, employer reporting, ATO services

COUNTRY PROFILE

Field	Content
Tax Authority	BMF Bundesministerium für Finanzen Federal Ministry of Finance
Tax Authority's website link	https://www.bmf.gv.at/
Fiscalisation Model	Austria uses a cash-register security model based on the Registrierkassenpflicht, RKS SV tamper-protection, signed receipts, DEP records and verification processes for Startbeleg and Jahresbeleg.
e-Invoicing Model	Austria uses a mandatory B2G e-invoicing model for public-sector invoicing through e-Rechnung.gv.at, USP and supported structured formats such as ebInterface and Peppol.

SUMMARY

Austria's fiscalisation framework is centred on electronic cash registers protected by the RKS SV security device model, including signed receipts, a data collection protocol and defined start, annual and final receipt processes. Its e-invoicing environment is centred on public-sector structured invoice submission through e-Rechnung.gv.at and USP, with ebInterface as the Austrian XML e-invoice standard and Peppol available as a supported transmission channel.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AUSTRIAPRO	AUSTRIAPRO	Austrian standardisation and e-business organisation associated with the development and maintenance of ebInterface, the Austrian XML e-invoice standard used in Austrian electronic invoicing contexts.	e-Invoicing, Technical Standardisation, Digital Infrastructure	AUSTRIAPRO, ebInterface, Austrian XML invoice standard, WKO
Belegerteilungspflicht	Belegerteilungspflicht Receipt Issuance Obligation	Austrian obligation to issue and hand over a receipt for relevant cash-payment transactions.	Fiscalisation, Receipt Issuance, Retail	receipt obligation, cash transaction, retail, Registrierkasse
BMF	Bundesministerium für Finanzen Federal Ministry of Finance	Austrian federal finance ministry responsible for taxation, cash-register security rules, digital tax services and federal e-invoicing administration.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	BMF, tax administration, cash-register security, e-invoicing
BMF Belegcheck App	BMF Belegcheck App	Austrian BMF app used by entrepreneurs to check RKS SV cash-register receipts, especially Startbeleg and Jahresbeleg verification through the machine-readable code.	Fiscalisation, Digital Tax Infrastructure, Receipt Verification	receipt verification, QR code, Startbeleg, Jahresbeleg, RKS SV
DEP	Datenerfassungsprotokoll Data Collection Protocol / Cash Register Journal	Austrian cash-register data log used to record transactions and support RKS SV auditability and verification.	Fiscalisation, Digital Tax Infrastructure, Audit Trail	cash-register journal, transaction log, audit, RKS SV
ebInterface	ebInterface	Austrian XML standard for electronic invoices, specified and standardised by WKO/AUSTRIAPRO and used in Austrian e-invoicing contexts.	e-Invoicing, Technical Standard, Digital Tax Infrastructure	ebInterface, XML invoice, e-invoice format, B2G, AUSTRIAPRO
e-Rechnung.gv.at	e-Rechnung.gv.at	Austrian federal e-invoicing platform and data-transfer method used for submitting structured electronic invoices to the public sector and other supported invoice recipients.	e-Invoicing, Digital Tax Infrastructure, B2G	e-Rechnung.gv.at, public sector, invoice submission, USP, Peppol
FinanzOnline	FinanzOnline	Austrian online tax-administration portal used for tax services, including cash-register and security-device registration functions.	Digital Tax Infrastructure, Fiscalisation, Taxpayer Services	FinanzOnline, tax portal, cash-register registration, taxpayer services
Firmenbuch	Firmenbuch Commercial Register	Austrian commercial register containing registered company information.	Business Identification, Company Registration	Firmenbuch, company register, legal entity, registration

Term	Official / Expanded Name	Description	Relevance	Tags / Context
FN	Firmenbuchnummer Company Register Number	Austrian company register number assigned to legal entities registered in the Firmenbuch.	Business Identification, Company Registration	FN, Firmenbuchnummer, company register, legal entity
Jahresbeleg	Jahresbeleg Annual Receipt	Austrian year-end receipt generated from the cash register and checked for RKSV annual verification purposes.	Fiscalisation, Document Type, Receipt Verification	annual verification, receipt check, RKSV, BMF Belegcheck App
Nullbeleg	Nullbeleg Zero Receipt	Austrian zero-value receipt used in the RKSV environment, including receipt verification and operational control contexts.	Fiscalisation, Document Type, Operational Control	zero receipt, receipt verification, cash register, RKSV
ÖNACE	Österreichische Systematik der Wirtschaftstätigkeiten Austrian Classification of Economic Activities	Austrian statistical classification of economic activities used for business and statistical classification.	Business Identification, Statistical Identification	ÖNACE, activity classification, business register, statistics
Registrierkasse	Registrierkasse Cash Register	Austrian cash-register term used in the context of the cash-register obligation and RKSV security requirements.	Fiscalisation, Retail, POS	cash register, receipt issuance, retail, RKSV
Registrierkassenpflicht	Registrierkassenpflicht Cash Register Obligation	Austrian obligation for in-scope businesses to use an electronic cash register once the relevant turnover and cash-transaction thresholds are met.	Fiscalisation, Retail, POS	cash-register obligation, retail, receipt issuance, RKSV
RKSV	Registrierkassensicherheitsverordnung Cash Register Security Regulation	Austrian cash-register security regulation establishing tamper-protection requirements for in-scope cash registers, including technical security and signed receipt requirements.	Fiscalisation, Legal Framework, Technical Security	RKSV, cash register, tamper protection, receipt signing
Schlussbeleg	Schlussbeleg Final Receipt	Austrian final receipt associated with permanent cash-register decommissioning.	Fiscalisation, Document Type, Decommissioning	final receipt, decommissioning, cash register, RKSV
Sicherheitseinrichtung	Sicherheitseinrichtung Technical Security Device	Austrian cash-register tamper-protection component required under RKSV to protect cash-register records against manipulation.	Fiscalisation, Digital Tax Infrastructure, Technical Security	security device, tamper protection, cash register, RKSV
Signatur- bzw. Siegelerstellungseinheit	Signatur- bzw. Siegelerstellungseinheit Signature or Seal Creation Unit	Austrian RKSV component used to create the electronic signature or seal for cash-register receipts as part of the tamper-protection mechanism.	Fiscalisation, Digital Tax Infrastructure, Technical Security	receipt signature, cryptographic signing, seal creation, RKSV
Startbeleg	Startbeleg Start Receipt	Austrian initial receipt created after successful commissioning of the cash-register security device and used in the RKSV start-up and verification process.	Fiscalisation, Document Type, Receipt Verification	cash-register activation, receipt verification, RKSV, BMF Belegcheck App
Steuernummer	Steuernummer Tax Number	Austrian domestic tax number used for general tax-administration purposes.	Taxpayer Identification, Tax Administration	tax number, FinanzOnline, taxpayer identification
UID	Umsatzsteuer-Identifikationsnummer VAT Identification Number	Austrian VAT identification number assigned to companies registered for VAT and used for VAT-related business identification.	Taxpayer Identification, VAT / GST, Invoicing	UID, VAT number, business identification, invoicing
USP	Unternehmensserviceportal Business Service Portal	Austrian business service portal used for business access to government online services, including e-invoice submission functions.	e-Invoicing, Digital Tax Infrastructure, Business Portal	USP, business portal, authentication, e-invoice submission
USt	Umsatzsteuer Value Added Tax	Austrian value-added tax term used in tax administration, invoice content, VAT identification and VAT-related reporting contexts.	VAT / GST, Invoicing, Tax Administration	USt, Umsatzsteuer, UID, invoice content, VAT

COUNTRY PROFILE

Field	Content
Tax Authority	DVX / STS Azərbaycan Respublikasının İqtisadiyyat Nazirliyi yanında Dövlət Vergi Xidməti State Tax Service under the Ministry of Economy of the Republic of Azerbaijan
Tax Authority's website link	https://www.taxes.gov.az/
Fiscalisation Model	Azerbaijan uses an online cash-register model based on e-kassa devices that transmit cheque and transaction data to State Tax Service information systems in real time.
e-Invoicing Model	Azerbaijan uses an electronic qaimə-faktura model operated through the Internet Tax Administration, with online invoice creation and an offline eFP-based workflow for prepared and signed invoice packages.

SUMMARY

Azerbaijan's fiscalisation environment is centred on e-kassa, a software-hardware cash-register complex that records and transmits receipt and transaction data to the State Tax Service information systems. Its e-invoicing environment is centred on electronic qaimə-faktura submitted through the Internet Tax Administration, supported by online preparation, offline eFP package creation, electronic signature tools and taxpayer authentication services such as Asan İmza.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ASAN DOC client	ASAN DOC client	Signing client referenced in the official offline electronic invoice workflow for signing prepared electronic invoice packages before upload.	Digital Tax Infrastructure, e-Invoicing	document signing, e-invoice package, offline workflow, ASAN DOC
Asan İmza	Asan İmza ASAN Signature / Mobile Signature	Azerbaijani mobile electronic signature used for secure authentication and signing in electronic tax and e-invoicing processes.	Digital Tax Infrastructure, e-Invoicing, Authentication	Asan İmza, mobile signature, authentication, e-taxes, invoice signing
AVIS	Automated Tax Information System	Automated tax information system of the State Tax Service, providing backend integration for online clerical work and electronic tax-service processes.	Digital Tax Infrastructure, Tax Administration	AVIS, tax information system, backend integration, electronic services
DVX / STS	Azərbaycan Respublikasının İqtisadiyyat Nazirliyi yanında Dövlət Vergi Xidməti State Tax Service under the Ministry of Economy of the Republic of Azerbaijan	Azerbaijani tax authority responsible for tax administration, online cash-register administration, electronic invoicing and tax digital-service infrastructure.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	DVX, STS, tax administration, e-kassa, e-invoice, online services
eFP	Elektron Faktura Tərtibatı Programı Electronic Invoice Preparation Software	Special offline software used to prepare electronic qaimə-faktura files before signing and uploading them to the electronic invoicing system.	e-Invoicing, Digital Tax Infrastructure	eFP, offline invoice preparation, e-invoice software, file upload
e-imza	Elektron imza Electronic Signature	Azerbaijani electronic signature used for signing electronic tax and e-invoicing documents, including offline e-invoice package workflows.	Digital Tax Infrastructure, e-Invoicing, Authentication	e-imza, electronic signature, document signing, e-invoice upload
e-kassa	e-kassa Electronic Cash Register	Azerbaijani software-hardware complex equipped with a control mechanism device, used to collect, process, store and transmit cheque and transaction data in real time to the State Tax Service information systems.	Fiscalisation, Digital Tax Infrastructure, Retail	e-kassa, online cash register, real-time transmission, receipt control
e-İmzalayıcı	e-İmzalayıcı e-Signer	Signing tool referenced in the official offline electronic invoice workflow for signing prepared electronic invoice packages before upload.	Digital Tax Infrastructure, e-Invoicing, Authentication	e-İmzalayıcı, e-Signer, document signing, e-invoice package, offline workflow

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Elektron qaimə-faktura / e-Qaimə-faktura	Elektron qaimə-faktura / e-Qaimə-faktura Electronic Invoice	Azerbaijani electronic invoice submitted through the State Tax Service electronic invoicing environment for in-scope supplies of goods, works and services.	e-Invoicing, Document Type	electronic invoice, e-qaimə-faktura, invoice reporting, tax document
ƏDV	Əlavə dəyər vergisi Value Added Tax	Azerbaijani value-added tax term used in tax administration, invoice content, VAT accounting and electronic tax-document contexts.	VAT, Invoicing, Tax Administration	ƏDV, VAT, tax amount, invoice content, qaimə-faktura
İnternet Vergi İdarəsi	İnternet Vergi İdarəsi Internet Tax Administration	Azerbaijani online tax-administration environment used for electronic tax services, including electronic qaimə-faktura functions.	Digital Tax Infrastructure, e-Invoicing, Taxpayer Services	Internet Tax Administration, e-taxes, taxpayer services, e-invoice submission
kassa çeki	kassa çeki Cash Register Check / Receipt	Azerbaijani cash-register check issued to the buyer for goods, works or services recorded through a control cash register or e-kassa environment.	Fiscalisation, Document Type, Retail	cash-register receipt, retail receipt, buyer document, e-kassa
NKA	Nəzarət-kassa aparatı Control Cash Register	Azerbaijani control cash-register device used for recording cash-settlement transactions and issuing cash-register checks in retail and service contexts.	Fiscalisation, Retail, POS	NKA, cash register, retail, cash settlement, receipt issuance
Onlayn kargüzarlıq və e-VHF	Onlayn kargüzarlıq və e-VHF Online Clerical Work and e-Tax Account Invoice	Official electronic service section of the Internet Tax Administration used in the online and offline electronic invoice workflow.	Digital Tax Infrastructure, e-Invoicing	online clerical work, e-VHF, e-TAI, e-invoice workflow
VÖEN	Vergi Ödəyicisinin Eyniləşdirmə Nömrəsi Taxpayer Identification Number	Azerbaijani taxpayer identification number used for tax registration, invoicing, electronic services and business-document contexts.	Taxpayer Identification, Invoicing	VÖEN, taxpayer identifier, tax registration, e-invoice, business documents

COUNTRY PROFILE

Field	Content
Tax Authority	NBR الجهاز الوطني للإيرادات National Bureau for Revenue
Tax Authority's website link	https://www.nbr.gov.bh/
Fiscalisation Model	Bahrain uses a VAT tax-invoice and digital tax-service model centred on VAT registration, tax invoices, taxpayer verification and NBR online services.
e-Invoicing Model	Bahrain is a watch-list e-invoicing jurisdiction, with a planned central e-invoicing platform referenced in public tender material but no fully deployed mandatory e-invoicing system reflected in the provided terms.

SUMMARY

Bahrain's current tax-document environment is centred on VAT registration, TRN-based taxpayer identification, VAT tax invoices, simplified tax invoices, summary tax invoices and NBR digital verification services. The e-invoicing environment should be presented as a monitored reform area, with the central e-invoicing platform treated as planned infrastructure until binding implementation rules, technical specifications and operative platform terminology are formally confirmed.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
بحث الخاضعين للقيمة المضافة	VAT Payer Lookup	NBR online service used to check VAT payer registration information and support taxpayer verification.	Digital Tax Infrastructure, Taxpayer Identification, VAT / GST	VAT lookup, taxpayer verification, online service, NBR
الجهاز الوطني للإيرادات / NBR	National Bureau for Revenue	Bahraini authority responsible for VAT, excise tax, revenue administration, compliance monitoring and related digital tax services.	Tax Authority, VAT / GST, Digital Tax Infrastructure	NBR, tax administration, VAT, excise tax, online services
الرقم الضريبي / TRN	Tax Registration Number	Bahraini tax registration identifier used to identify VAT-registered persons in VAT administration and tax-invoice contexts.	Taxpayer Identification, VAT / GST	TRN, VAT registration, tax invoices, taxpayer identification
ضريبة القيمة المضافة / VAT	Value Added Tax	Bahraini value-added tax term used in VAT administration, taxable-supply documentation, VAT returns and tax-invoice content.	VAT / GST, Invoicing, Tax Administration	ضريبة القيمة المضافة, VAT, tax invoice, taxable supply
شهادة التسجيل للقيمة المضافة	VAT Registration Certificate	Official NBR certificate confirming that a person is registered for VAT in Bahrain. The certificate is available through the taxpayer's NBR portal under "My Documents" after VAT registration is approved, and an authenticated VAT certificate can be requested through the NBR VAT forms service.	VAT / GST, Taxpayer Registration, Digital Tax Services	VAT certificate, VAT registration certificate, NBR, My Documents, VAT payer
فاتورة ضريبية	Tax Invoice	Bahraini VAT invoice document issued under the VAT framework for taxable supplies and required VAT documentation.	Document Type, VAT / GST, Invoicing	VAT invoice, taxable supply, invoicing, tax document
فاتورة ضريبية مبسطة	Simplified Tax Invoice	Bahraini simplified VAT invoice document used where the VAT framework permits simplified invoicing.	Document Type, VAT / GST, Invoicing	VAT invoice, simplified invoice, retail
فاتورة ضريبية ملخصة	Summary Tax Invoice	Bahraini VAT invoice type used where several supplies are made to the same customer over a period not exceeding one month, provided the tax-invoice requirements are met.	Document Type, VAT / GST, Invoicing	VAT invoice, summary invoice, periodic supply, invoicing
منصة الفوترة الإلكترونية المركزية	E-Invoicing Central Platform	Planned Bahraini e-invoicing infrastructure referenced in public tender material for the design, implementation, operation and maintenance of Bahrain's future e-invoicing central platform.	e-Invoicing, Digital Tax Infrastructure, Watch-list Reform	planned reform, central platform, e-invoicing, NBR

COUNTRY PROFILE

Field	Content
Tax Authority	NBR জাতীয় রাজস্ব বোর্ড National Board of Revenue
Tax Authority's website link	https://nbr.gov.bd/
Fiscalisation Model	Bangladesh uses an EFD / SDC-based VAT fiscalisation model supported by NBR-approved fiscal devices, device management, VAT challan issuance and digital VAT reporting infrastructure.
e-Invoicing Model	Bangladesh uses a VAT-document and smart challan model centred on Mushak-6.3, VAT Smart Challan, PKI POS, VAT Online / e-VAT services and NBR digital VAT administration.

SUMMARY

Bangladesh's VAT-control environment is centred on NBR's digital VAT administration, including VAT Online / e-VAT services, BIN / eBIN registration, EFD / SDC deployment and EFDMS supervision. Fiscal transaction documentation is organised around VAT challans such as Mushak-6.3 and VAT Smart Challan, with PKI POS and QR / digital-signature elements supporting verifiable VAT-compliant sales documentation.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ই-ভ্যাট সিস্টেম / e-VAT System / iVAS	e-VAT System / Integrated VAT Administration System	Bangladesh digital VAT administration system used for online VAT registration, VAT return filing, VAT-related services and processing of VAT data under NBR's VAT digitalisation framework.	VAT, Digital Tax Services, e-Reporting	e-VAT System, iVAS, VAT Online, VAT eFiling, VAT services, NBR
ভ্যাট অনলাইন / VAT Online	VAT Online	Bangladesh online VAT service environment used for VAT registration, VAT return filing, VAT-related services and digital interaction with NBR.	VAT, Digital Tax Services, e-Reporting	VAT Online, NBR, eBIN, iVAS, VAT eFiling, VAT services
ইএফডি / EFD	ইলেকট্রনিক ফিসক্যাল ডিভাইস Electronic Fiscal Device	NBR-approved electronic fiscal device used by VAT-registered businesses to record sales, issue VAT-compliant challans and support electronic VAT-control processes.	Fiscalisation, Device Control, VAT	ইএফডি, EFD, Electronic Fiscal Device, NBR, মুসক, EFDMS
ইএফডিএমএস / EFDMS	ইলেকট্রনিক ফিসক্যাল ডিভাইস ম্যানেজমেন্ট সিস্টেম Electronic Fiscal Device Management System	Bangladesh electronic fiscal-device management system used to monitor and manage EFD / SDC deployment, transaction-data capture and VAT-collection transparency.	Fiscalisation, Device Management, Digital Tax Infrastructure	ইএফডিএমএস, EFDMS, EFD, SDC, NBR
ই-বিআইএন / eBIN	ইলেকট্রনিক বিজনেস আইডেন্টিফিকেশন নম্বর Electronic Business Identification Number	Electronic business identification number used in Bangladesh's online VAT registration and VAT digital-service environment.	Taxpayer Identification, VAT, Digital Tax Services	eBIN, BIN, VAT registration, NBR, VAT Online
জাতীয় রাজস্ব বোর্ড / NBR	জাতীয় রাজস্ব বোর্ড National Board of Revenue	Bangladesh tax authority responsible for VAT administration, VAT Online / e-VAT services, EFD / SDC deployment, EFDMS supervision, VAT-document controls and fiscal-device compliance.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	জাতীয় রাজস্ব বোর্ড, NBR, VAT, মুসক, EFD, SDC, EFDMS
পিকেআই পিওএস / PKI POS	পাবলিক কি ইনফ্রাস্ট্রাকচার পয়েন্ট অব সেল সফটওয়্যার Public Key Infrastructure Point of Sale Software	NBR-approved POS software category used with VAT Smart Challan issuance, QR-code challans and digital-signature controls in Bangladesh VAT-registered establishments.	Fiscalisation, POS Software, Digital Signature	পিকেআই পিওএস, PKI POS, VAT Smart Challan, QR Code, digital signature
বিআইএন / BIN	বিজনেস আইডেন্টিফিকেশন নম্বর Business Identification Number	Bangladesh business identification number used for VAT registration, VAT certificates, taxpayer identification and VAT-document contexts.	Taxpayer Identification, VAT, Business Identification	BIN, VAT registration, taxpayer identification, VAT certificate

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ভ্যাট স্মার্ট চালান / VS Challan	ভ্যাট স্মার্ট চালান VAT Smart Challan	Bangladesh VAT smart challan generated through approved digital fiscalisation channels, with QR-code and digital-signature elements for VAT-compliant transaction documentation.	VAT, Fiscalisation, Fiscal Document	ভ্যাট স্মার্ট চালান, VS Challan, PKI POS, QR Code, মুসক-৬.৩
মুসক	মূল্য সংযোজন কর Value Added Tax	Bangladeshi VAT term used in tax administration, VAT registration, VAT challans, VAT invoices, EFD / SDC fiscalisation and VAT Online / e-VAT services.	VAT, Fiscalisation, Tax Administration	মুসক, মূল্য সংযোজন কর, VAT, NBR, মুসক-৬.৩
মুসক-৬.৩ / Mushak-6.3	মুসক-৬.৩ VAT Invoice / Tax Challan	Bangladesh VAT invoice / tax challan form used for VAT-compliant sales documentation and associated with EFD / SDC-based fiscal-document generation.	VAT, Fiscalisation, Fiscal Document	মুসক-৬.৩, Mushak-6.3, VAT Invoice, VAT Challan, EFD, SDC
মুসক-৬.৩ক / Mushak-6.3ka	মুসক-৬.৩ক VAT Invoice for Wholesaler	Bangladesh VAT invoice format used for wholesaler transactions under the VAT-document framework.	VAT, Fiscal Document, Invoicing	মুসক-৬.৩ক, Mushak-6.3ka, VAT Invoice, wholesaler, NBR

COUNTRY PROFILE

Field	Content
Tax Authority	BRA Barbados Revenue Authority Barbados Revenue Authority
Tax Authority's website link	https://bra.gov.bb/
Fiscalisation Model	Barbados uses a VAT invoice, receipt and audit-based tax-control model centred on VAT documentation, TAMIS taxpayer services and TIN-based taxpayer identification.
e-Invoicing Model	Barbados does not currently present a deployed tax-authority e-invoicing platform or mandatory electronic invoice exchange model in the reviewed vocabulary terms.

SUMMARY

Barbados' tax-document environment is centred on VAT invoices, consumer receipts, TAMIS digital tax services and the 13-digit TAMIS TIN used for taxpayer identification. The country vocabulary should focus on BRA, TAMIS, VAT, TIN, EZpay+ and VAT-document terminology, while e-invoicing should only be added if a Barbados-specific platform, mandate or official implementation terminology is confirmed.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
BRA	Barbados Revenue Authority	Barbadian tax authority responsible for tax administration, taxpayer services, VAT administration and digital tax-service infrastructure.	Tax Authority, VAT / GST, Digital Tax Infrastructure	BRA, tax administration, taxpayer services, TAMIS, VAT
EZpay+	EZpay+ Payments Platform	Barbados online payments platform used through TAMIS payment workflows for government and tax-related payments.	Payment / Settlement, Digital Tax Infrastructure	EZpay+, TAMIS, online payment, government services, tax payment
Receipt	Receipt	Barbados consumer receipt document required for supplies to consumers where the value is BBD 20 or more, with prescribed receipt particulars under the VAT framework.	Document Type, VAT / GST, Retail	receipt, consumer receipt, VAT, retail transaction, prescribed particulars
TAMIS	Tax Administration Management Information System	Barbados Revenue Authority integrated tax platform used by taxpayers to access tax services, register, file returns, make payments, receive refunds and submit related requests.	Digital Tax Infrastructure, Taxpayer Services	TAMIS, tax portal, online filing, online payment, taxpayer services
TAMIS TIN	Taxpayer Identification Number	Unique 13-digit taxpayer identification number issued when a person or entity is registered in TAMIS and used for Barbados tax-administration purposes.	Taxpayer Identification, Digital Tax Infrastructure	TAMIS TIN, TIN, tax registration, taxpayer identifier, tax administration
Tax Invoice	Tax Invoice	Barbados VAT invoice document issued by a registrant for taxable supplies to another registrant where the VAT framework requires or supports tax-invoice documentation.	Document Type, VAT / GST, Invoicing	tax invoice, VAT invoice, taxable supply, registrant, invoicing
VAT	Value Added Tax	Barbados value-added tax term used in VAT administration, taxable-supply documentation, VAT returns, receipts and tax-invoice contexts.	VAT / GST, Invoicing, Tax Administration	VAT, value added tax, tax invoice, receipt, TAMIS

COUNTRY PROFILE

Field	Content
Tax Authority	МНС Министерство по налогам и сборам Республики Беларусь Ministry of Taxes and Duties of the Republic of Belarus
Tax Authority's website link	https://nalog.gov.by/
Fiscalisation Model	Belarus uses a cash-equipment control model centred on СККО, АИС ККО, cash equipment, program cash desks, operator-controlled program cash systems and transmission of payment-document data to the SKKO data-processing environment.
e-Invoicing Model	Belarus uses an electronic VAT invoice model centred on ЭСЧФ, the Портал ЭСЧФ and АИС «Учет счетов-фактур» for VAT invoice creation, submission, processing and VAT-control purposes.

SUMMARY

Belarus combines an electronic VAT invoice infrastructure with a cash-equipment control system. The VAT side is centred on ЭСЧФ, the Electronic VAT Invoice Portal and MNS invoice-accounting systems, while the retail fiscal-control side is centred on СККО, cash equipment, program cash desks, operator infrastructure and payment-document transmission to the SKKO data-processing environment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
АИС «Учет счетов-фактур»	Автоматизированная информационная система «Учет счетов-фактур» Automated Information System for Invoice Accounting	Belarusian MNS information system used in the electronic VAT invoice environment for creating, recording and processing electronic VAT invoice data.	e-Invoicing, VAT, Digital Tax Infrastructure	АИС Учет счетов-фактур, ЭСЧФ, Портал ЭСЧФ, МНС
АИС ККО	Автоматизированная информационная система контроля кассового оборудования Automated Information System for Cash Equipment Control	Belarusian automated information system associated with cash-equipment control and the display or processing of information on payment documents generated by cash equipment and transmitted through the cash-equipment control environment.	Fiscalisation, Cash Equipment Control, Digital Tax Infrastructure	АИС ККО, СККО, payment documents, кассовое оборудование
Государственный реестр моделей КСА и СКС	Государственный реестр моделей (модификаций) кассовых суммирующих аппаратов и специальных компьютерных систем State Register of Models of Cash Summing-Up Registers and Special Computer Systems	Official Belarusian register of models and modifications of cash summing-up registers and special computer systems permitted for use in Belarus.	Fiscalisation, Cash Equipment Approval, Device Register	государственный реестр моделей, КСА, СКС, кассовое оборудование
ГРП	Государственный реестр плательщиков Республики Беларусь State Register of Taxpayers of the Republic of Belarus	Belarusian taxpayer register used for searching publicly available taxpayer-identification information for legal entities, individual entrepreneurs and individuals.	Taxpayer Register, Taxpayer Identification, Digital Tax Services	ГРП, Государственный реестр плательщиков, УНП, taxpayer register
Дифференцированный учет	Дифференцированный учет реализованных товаров Differentiated Accounting of Sold Goods	Belarusian cash-equipment requirement for certain transactions, including marked goods, where cash equipment or program cash desks account for item-level goods data and transmit relevant information to SKKO.	Fiscalisation, Marked Goods, Cash Register Data	дифференцированный учет, маркированные товары, СККО, программная касса
е-НДС иностранного лица	е-НДС иностранного лица e-VAT of a Foreign Person	MNS electronic service for foreign organisations and foreign individual entrepreneurs in the Belarusian VAT environment, used in relation to VAT obligations of non-resident suppliers where the Belarusian foreign-person VAT framework applies.	VAT, Non-Resident VAT, Digital Tax Services	е-НДС иностранного лица, foreign VAT, МНС, electronic services

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Кассовое оборудование	Кассовое оборудование Cash Equipment	Belarusian official cash-equipment category covering equipment used for accepting means of payment and issuing payment documents under the cash-equipment control framework.	Fiscalisation, Cash Register, Payment Acceptance	кассовое оборудование, СККО, КСА, программная касса
КСА	Кассовый суммирующий аппарат Cash Summing-Up Register	Belarusian cash-register device category used for registering payment transactions, issuing payment documents and operating within the cash-equipment control framework.	Fiscalisation, Cash Register, Receipt Issuance	КСА, кассовый суммирующий аппарат, СККО, средство контроля
Личный кабинет плательщика	Личный кабинет плательщика Taxpayer Personal Account	MNS online taxpayer account used by taxpayers to receive tax documents, view account extracts, view payment information, submit electronic applications and access other taxpayer services.	Digital Tax Services, Taxpayer Portal	личный кабинет плательщика, МНС, налоговые документы, лицевой счёт
МНС	Министерство по налогам и сборам Республики Беларусь Ministry of Taxes and Duties of the Republic of Belarus	Belarusian central tax authority responsible for tax administration, VAT administration, electronic tax services, electronic VAT invoices and control over the use of cash and other payment-acceptance equipment.	Tax Authority, VAT, e-Invoicing, Fiscalisation, Digital Tax Services	МНС, Ministry of Taxes and Duties, tax authority, ЭСЧФ, СККО
НДС	Налог на добавленную стоимость Value Added Tax / VAT	Belarusian VAT acronym used in domestic VAT administration, VAT reporting, VAT-status checks, electronic VAT invoices and invoice tax fields.	VAT, Tax, Invoice Content, e-Invoicing	НДС, VAT, ЭСЧФ, налоговая декларация по НДС
ОПКС	Оператор программной кассовой системы Operator of a Program Cash System	Belarusian operator entity responsible for operation of a program cash system and transfer of cash documents and related data from program cash desks to the SKKO data-processing centre.	Fiscalisation, Service Provider, Cash Register Reporting	ОПКС, оператор программной кассовой системы, программная касса, ЦОД СККО
Платежный документ	Платежный документ Payment Document	Belarusian cash-equipment document generated by cash equipment or a program cash desk to record a payment transaction under the cash-equipment control framework.	Fiscalisation, Fiscal Document, Cash Register Data	платежный документ, кассовое оборудование, программная касса, СККО
Портал МНС	Портал Министерства по налогам и сборам Республики Беларусь Ministry of Taxes and Duties Portal	Official electronic-service portal of the Belarusian tax authority used for taxpayer services, taxpayer-register searches, tax-payment information, electronic services and access to tax administration functions.	Digital Tax Services, Taxpayer Portal, Taxpayer Register	Портал МНС, portal.nalog.gov.by, электронные сервисы, УНП
Портал ЭСЧФ	Портал электронных счетов-фактур Electronic VAT Invoice Portal	MNS portal used for creating, sending, receiving and processing Belarusian electronic VAT invoices.	e-Invoicing, VAT, Tax Authority Portal	Портал ЭСЧФ, электронные счета-фактуры, МНС, НДС
Программная касса	Программная касса Program Cash Desk / Software Cash Register	Belarusian software-based cash-register solution used for registering payment transactions, forming payment documents and transmitting required information to the cash-equipment control system.	Fiscalisation, Software Cash Register, Online Reporting	программная касса, СККО, ОПКС, ЦОД СККО
РУП ИИЦ	Республиканское унитарное предприятие «Информационно-издательский центр по налогам и сборам» Republican Unitary Enterprise "Information and Publishing Centre for Taxes and Duties"	Belarusian state enterprise associated with tax-information services and the cash-equipment control infrastructure, including information handling for SKKO-related data-processing processes.	Fiscalisation, Tax Infrastructure, Digital Tax Services	РУП ИИЦ, Information and Publishing Centre, СККО, ЦОД СККО
СККО	Система контроля кассового оборудования Cash Equipment Control System	Belarusian tax-control system used for receiving and monitoring information from cash equipment, including information on sales revenue processed through cash equipment.	Fiscalisation, Cash Register Reporting, Tax Control	СККО, cash equipment control system, МНС, кассовое оборудование

Term	Official / Expanded Name	Description	Relevance	Tags / Context
СКО	Средство контроля оператора Operator Control Device	Control device used in the program-cash-system environment by the operator of a program cash system for interaction with program cash desks and the SKKO data-processing centre.	Fiscalisation, Operator Control Device, Program Cash System	СКО, средство контроля оператора, ОПКС, программная касса, ЦОД СККО
Средство контроля налоговых органов	Средство контроля налоговых органов Tax Authority Control Device	Control device installed with cash equipment in the Belarusian cash-equipment framework to support tax authority control over payment transactions and cash-register data transmission.	Fiscalisation, Control Device, Cash Register Compliance	средство контроля налоговых органов, СККО, кассовое оборудование
ТСОК	Технологический сертификат открытого ключа проверки электронной цифровой подписи Technological Certificate of the Public Key for Verifying an Electronic Digital Signature	Belarusian technical certificate term used in the program-cash-system control environment for electronic-digital-signature verification processes connected with operator-controlled program cash desk data exchange.	Fiscalisation, Technical Certificate, Digital Signature	ТСОК, технологический сертификат, ЭЦП, СКО, ОПКС
УКЗ	Унифицированный контрольный знак Unified Control Mark	Belarusian goods-marking control mark whose machine-readable information may need to be read by cash equipment or program cash desks and transmitted to SKKO when marked goods are sold.	Fiscalisation, Marked Goods, Cash Register Data	УКЗ, унифицированный контрольный знак, маркировка, СККО
УНП	Учетный номер плательщика Taxpayer Account Number	Belarusian taxpayer identification number used to identify taxpayers in MNS systems, taxpayer-register searches, tax payments, electronic services and tax documents.	Taxpayer Identifier, Tax Administration	УНП, taxpayer number, МНС, ГРП, tax payments
ЦОД СККО	Центр обработки данных системы контроля кассового оборудования Data Processing Centre of the Cash Equipment Control System	Data-processing centre of the Belarusian cash-equipment control system, used for receiving and processing information transmitted from cash equipment and program cash desks.	Fiscalisation, Data Processing, Cash Register Reporting	ЦОД СККО, СККО, cash equipment data, РУП ИИЦ
ЭСЧФ	Электронный счет-фактура Electronic VAT Invoice	Belarusian electronic VAT invoice used for VAT purposes and processed through the MNS electronic VAT invoice infrastructure. It is central to VAT deduction control and electronic VAT invoice exchange in Belarus.	e-Invoicing, VAT, Tax Data Submission	ЭСЧФ, электронный счет-фактура, НДС, Портал ЭСЧФ
Z-отчет	Z-отчет Z-Report	Belarusian cash-register closure report referenced in MNS cash-equipment and SKKO monitoring contexts as part of cash-register reporting and control.	Fiscalisation, Daily Closure, Cash Register Report	Z-отчет, СККО, кассовое оборудование, КСА

COUNTRY PROFILE

Field	Content
Tax Authority	FPS Finance FOD Financiën / SPF Finances Federal Public Service Finance
Tax Authority's website link	https://finance.belgium.be/
Fiscalisation Model	Belgium uses a sector-specific HoReCa fiscalisation model based on the registered cash-register system GKS / SCE, certified cash-register equipment, fiscal data modules and VAT cash-register tickets.
e-Invoicing Model	Belgium uses a structured e-invoicing model based on Peppol, Mercurius for public-sector routing and mandatory B2B structured e-invoicing for Belgian VAT-liable enterprises from 1 January 2026.

SUMMARY

Belgium combines sector-specific HoReCa fiscalisation with national structured e-invoicing. The HoReCa model is centred on GKS / SCE, FDM-based fiscal data protection, registration obligations and VAT cash-register tickets, while the e-invoicing model is centred on Peppol interoperability, Mercurius public-sector routing and mandatory B2B structured electronic invoices from 1 January 2026.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Algemene Administratie van de Fiscaliteit / Administration générale de la Fiscalité	Algemene Administratie van de Fiscaliteit / Administration générale de la Fiscalité General Administration of Taxation	Belgian tax-administration branch within FPS Finance responsible for fiscal administration, including VAT-related administration.	Tax Authority, VAT / GST, Tax Administration	tax administration, VAT, fiscal administration, FPS Finance
BPA / Belgian Peppol Authority	Belgian Peppol Authority	Belgian Peppol authority role associated with national Peppol governance and e-invoicing interoperability.	e-Invoicing, Digital Tax Infrastructure, Peppol Governance	BPA, Belgian Peppol Authority, Peppol governance, interoperability
BTW / TVA / MwSt	Belasting over de Toegevoegde Waarde / Taxe sur la Valeur Ajoutée / Mehrwertsteuer Value Added Tax	Belgian VAT terms used in Dutch, French and German tax administration, invoice content, VAT returns, HoReCa VAT cash-register tickets and e-invoicing contexts.	VAT / GST, Invoicing, Fiscalisation, Tax Administration	BTW, TVA, MwSt, VAT, invoice content, VAT return, GKS, SCE
Btw-nummer / Numéro de TVA / MwSt-Nummer	Btw-nummer / Numéro de TVA / MwSt-Nummer VAT Number	Belgian VAT identification number based on the enterprise number once VAT identification is activated.	Taxpayer Identification, VAT / GST, Invoicing	VAT identification, enterprise number, invoicing, KBO, BCE
btw-kasticket / ticket de caisse TVA	btw-kasticket / ticket de caisse TVA VAT Cash Register Ticket	Belgian VAT cash-register ticket issued from the certified registered cash-register system in the HoReCa sector where the GKS / SCE obligation applies.	Fiscalisation, HoReCa, VAT / GST, Document Type	VAT ticket, GKS, SCE, HoReCa, cash-register receipt
e-Box Enterprise / e-Box Entreprise	e-Box Enterprise / e-Box Entreprise Enterprise Electronic Mailbox	Belgian secure electronic mailbox for official communications between public authorities and enterprises.	Digital Tax Infrastructure, Business Services	e-Box Enterprise, official communication, business services, electronic mailbox
e-facturatie / facturation électronique	e-facturatie / facturation électronique Electronic Invoicing	Belgian Dutch and French expressions for electronic invoicing, used in the Belgian structured e-invoicing context.	e-Invoicing, Structured Invoice Exchange	structured invoice, Peppol, B2G, B2B
FDM	Fiscal Data Module Module de données fiscales / Fiscale datamodule	Fiscal data module used in Belgium's HoReCa registered cash-register system to secure cash-register data and support electronic signature generation in the cash-register control environment.	Fiscalisation, HoReCa, Device Control, Technical Security	FDM, Fiscal Data Module, black box, GKS, SCE, HoReCa
FOD BOSA / SPF BOSA / FPS BOSA	Federale Overheidsdienst Beleid en Ondersteuning / Service public fédéral Stratégie et Appui Federal Public Service Policy and Support	Belgian federal public service involved in digital public-administration support, e-procurement, Mercurius and e-invoicing coordination.	Digital Tax Infrastructure, e-Invoicing, Public Procurement	BOSA, public administration, e-procurement, Mercurius, e-invoicing

Term	Official / Expanded Name	Description	Relevance	Tags / Context
FOD Financiën / SPF Finances / FPS Finance	Federale Overheidsdienst Financiën / Service public fédérale Finances Federal Public Service Finance	Belgian federal public service responsible for finance and tax administration, including VAT, HoReCa registered cash-register obligations and e-invoicing tax-policy information.	Tax Authority, Fiscalisation, e-Invoicing, VAT / GST, Digital Tax Infrastructure	FPS Finance, VAT, GKS, SCE, HoReCa, e-invoicing
GKS / SCE	Geregistreerd Kassasysteem / Système de caisse enregistreuse Registered Cash Register System	Belgian registered cash-register system used in the HoReCa sector for certified cash-register operation, VAT cash-register ticket issuance and fiscal data protection through the control environment.	Fiscalisation, HoReCa, Cash Register, VAT / GST	GKS, SCE, registered cash register, HoReCa, VAT ticket, FDM
GKS-registratiemodule / Module d'enregistrement SCE	Registratiemodule Geregistreerd Kassasysteem / Module d'enregistrement du système de caisse enregistreuse Registered Cash Register Registration Module	FPS Finance electronic registration module used for registration obligations relating to registered cash-register systems, including HoReCa operators, producers and distributors.	Fiscalisation, HoReCa, Digital Tax Infrastructure	GKS registration, SCE registration, HoReCa, FPS Finance, FDM
Intervat	Intervat	Belgian electronic VAT portal used for filing VAT declarations and related VAT submissions.	Digital Tax Infrastructure, VAT / GST, Tax Reporting	Intervat, VAT filing, VAT returns, electronic submission
KBO / BCE	Kruispuntbank van Ondernemingen / Banque-Carrefour des Entreprises Crossroads Bank for Enterprises	Belgian enterprise register containing basic data on companies and establishment units and used for enterprise identification.	Business Identification, Digital Tax Infrastructure	KBO, BCE, enterprise register, business units, company data
Mercurius	Mercurius	Belgian public-sector electronic mailroom platform used to receive, route and follow up electronic procurement documents, including e-invoices sent to Belgian public entities.	e-Invoicing, Digital Tax Infrastructure, Public Procurement	Mercurius, B2G, public procurement, invoice routing, Peppol
MyMinfin	MyMinfin	Belgian FPS Finance online portal used by taxpayers to access tax documents, declarations and related digital tax services.	Digital Tax Infrastructure, Taxpayer Services	MyMinfin, tax portal, online services, taxpayer documents
Ondernemingsnummer / Numéro d'entreprise / Unternehmensnummer	Ondernemingsnummer / Numéro d'entreprise / Unternehmensnummer Enterprise Number	Belgian enterprise number issued through the Crossroads Bank for Enterprises and used for business identification, VAT activation and administrative purposes.	Business Identification, Taxpayer Identification	enterprise identifier, VAT activation, business registration, KBO, BCE
PEPPOL BIS Billing	PEPPOL Business Interoperability Specification Billing	Peppol billing specification context used for Belgian structured e-invoicing and public-sector invoice exchange, aligned with EN 16931.	e-Invoicing, Digital Tax Infrastructure, Technical Specification	Peppol, BIS Billing, EN 16931, structured invoice
Rijksregisternummer / Numéro de registre national / Nationalregisternummer	Rijksregisternummer / Numéro de registre national / Nationalregisternummer National Register Number	Belgian personal identification number used in administrative and tax-related contexts for natural persons.	Taxpayer Identification, Personal Identification	personal identifier, national register, tax administration
Structured electronic invoice	Structured electronic invoice	Belgian e-invoice concept used for machine-readable invoice exchange between software systems in the B2B mandate and public-sector e-invoicing environment.	e-Invoicing, Document Type, Structured Data	structured invoice, B2B mandate, Peppol, software-to-software exchange

COUNTRY PROFILE

Field	Content
Tax Authority	BTS Belize Tax Service Belize Tax Service
Tax Authority's website link	https://bts.gov.bz/
Fiscalisation Model	Belize uses a GST invoice, tax-receipt and audit-based tax-control model centred on GST documentation, TIN-based taxpayer identification, IRIS Belize and BTS digital tax services.
e-Invoicing Model	Belize has introduced a developing electronic tax-document model through the General Sales Tax (Amendment) Act, 2024, under which electronic invoices and other electronic tax documents require Tax Administration authorisation for validity and tax recognition.

SUMMARY

Belize's current tax-document environment is centred on GST tax invoices, tax receipts, taxpayer identification through TIN and digital tax administration through IRIS Belize. The 2024 GST amendment establishes the legal basis for electronic invoices and other electronic tax documents, with implementation dependent on regulations, technical standards and Tax Administration authorisation processes.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
BTS	Belize Tax Service	Belizean tax authority responsible for tax administration, GST administration, taxpayer services, IRIS Belize, online tax services and the developing electronic tax-document framework.	Tax Authority, VAT / GST, e-Invoicing, Digital Tax Infrastructure	BTS, Belize Tax Service, tax administration, GST, IRIS Belize, online services
Electronic invoice	Electronic Invoice	Belize electronic invoice term introduced into the GST framework by the General Sales Tax (Amendment) Act, 2024, with validity and tax recognition subject to authorisation by the Tax Administration under applicable regulations and technical standards.	e-Invoicing, Document Type, Planned Reform	electronic invoice, GST invoice, tax authorisation, technical specifications
Electronic tax documents	Electronic Tax Documents	Belize GST amendment term referring to electronic invoices and other electronic tax documents to be authorised by the Tax Administration for validity and tax recognition.	e-Invoicing, Digital Tax Infrastructure, Document Type	electronic tax documents, tax authorisation, planned reform, GST
EZpay	EZpay	Belize Tax Service electronic payment channel referenced for online tax payments through the IRIS Belize taxpayer-service environment.	Payment / Settlement, Digital Tax Infrastructure	EZpay, online payment, IRIS Belize, taxpayer services
General Sales Tax / GST	General Sales Tax	Belize indirect tax framework under which registered persons issue tax invoices and tax receipts, and within which electronic invoicing provisions have been introduced.	VAT / GST, Invoicing, Tax Administration	GST, tax invoices, tax receipts, electronic invoice, BTS
IRIS Belize	Integrated Revenue Information System Belize	Belize Tax Service online taxpayer portal used for tax-account management, online registration, return filing, payment and taxpayer interaction with the tax authority.	Digital Tax Infrastructure, Taxpayer Services	IRIS Belize, tax portal, online filing, online payment, taxpayer services
Tax Invoice	Tax Invoice	Belize GST invoice document issued by a registered person for taxable supplies under the General Sales Tax framework.	Document Type, VAT / GST, Invoicing	GST invoice, taxable supply, registered person, invoicing
Tax receipt	Tax Receipt	Belize GST receipt document used for taxable supplies to taxable persons or final consumers under the amended GST framework.	Document Type, VAT / GST, Retail	GST receipt, consumer receipt, taxable supply, tax document

COUNTRY PROFILE

Field	Content
Tax Authority	DGI Direction Générale des Impôts General Directorate of Taxes
Tax Authority's website link	https://www.impots.bj/
Fiscalisation Model	Benin uses a certified electronic invoicing machine model based on MECeF, e-MECeF, security elements, invoice verification and DGI control of Factures Normalisées.
e-Invoicing Model	Benin uses an electronic standardised-invoice model under which taxpayers issue Factures Normalisées through MECeF devices or the e-MECeF online platform, with verification through DGI/SyGMEF services.
Summary	

SUMMARY

Benin's fiscalisation and e-invoicing environment is centred on the Facture Normalisée, issued through certified electronic invoicing machines or the e-MECeF online platform. The model uses DGI-controlled identifiers and security elements, including the Code MECeF/DGI and NIM, to support invoice verification and tax-control processes.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Code MECeF/DGI	Code MECeF/DGI MECeF/DGI Code	Security code printed or displayed on a Facture Normalisée and used with the NIM to verify the invoice through the DGI verification service.	Fiscalisation, Document Verification, e-Invoicing	Code MECeF/DGI, NIM, vérification facture, DGI, MECeF
DGI	Direction Générale des Impôts General Directorate of Taxes	Beninese tax authority responsible for tax administration, TVA administration, the Facture Normalisée reform, MECeF oversight, e-MECeF operation, invoice verification and digital tax services.	Tax Authority, VAT, Fiscalisation, e-Invoicing, Digital Tax Services	DGI, Direction Générale des Impôts, TVA, Facture Normalisée, MECeF, e-MECeF
e-MECeF	e-Machines Électroniques Certifiées de Facturation Electronic Certified Invoicing Machines	Dematerialised online version of the MECeF framework used to issue Factures Normalisées through the DGI electronic invoicing platform.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	e-MECeF, DGI, Facture Normalisée, facturation en ligne
Facture Normalisée	Facture Normalisée Standardised Invoice	Beninese fiscal invoice containing the ordinary invoice details and DGI security elements generated through the MECeF or e-MECeF framework.	Fiscalisation, e-Invoicing, Fiscal Document	Facture Normalisée, DGI, MECeF, e-MECeF, éléments de sécurité
IFU	Identifiant Fiscal Unique Unique Taxpayer Identification Number	Beninese taxpayer identification number used in tax registration, DGI taxpayer services and access to fiscalisation or e-MECeF procedures.	Taxpayer Identification, Digital Tax Services	IFU, taxpayer identifier, DGI, e-MECeF, taxpayer registration
MCF	Module de Contrôle de Facturation Billing Control Module	Control module connected to the invoicing unit or authorised invoicing software in the MECeF architecture to provide security elements, authentication, invoice verification and remote transmission to the tax administration.	Fiscalisation, e-Invoicing, Device Control	MCF, Module de Contrôle de Facturation, UF, MECeF, DGI
MECeF	Machines Électroniques Certifiées de Facturation Certified Electronic Invoicing Machines	Beninese certified electronic invoicing machines used to issue Factures Normalisées and transmit invoice data to the tax administration's system.	Fiscalisation, e-Invoicing, Device Control	MECeF, Machines Électroniques Certifiées de Facturation, DGI, Facture Normalisée
NIM	Numéro d'identification de la MECeF MECeF Identification Number	Unique identification number of the MECeF machine included among the DGI security elements of a Facture Normalisée and used for invoice verification.	Fiscalisation, Device Identification, Document Verification	NIM, numéro d'identification de la MECeF, MECeF, DGI, Facture Normalisée

Term	Official / Expanded Name	Description	Relevance	Tags / Context
SyGMEF	Système de Gestion des Machines Électroniques de Facturation Electronic Invoicing Machine Management System	Beninese DGI system used to manage access to the e-MECeF environment and support the electronic issuance and verification of standardised invoices.	e-Invoicing, Fiscalisation, Digital Tax Services	SyGMEF, e-MECeF, DGI, Facture Normalisée
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Beninese VAT term used in DGI tax administration, invoice content, Facture Normalisée obligations, MECeF fiscal control and electronic invoice verification.	VAT, Fiscalisation, Invoicing	TVA, Taxe sur la Valeur Ajoutée, DGI, Facture Normalisée, MECeF
UF	Unité de Facturation Invoicing Unit	Component of the Beninese MECeF architecture consisting of an authorised invoicing unit or authorised invoicing software connected to a billing-control module.	Fiscalisation, e-Invoicing, Device Architecture	UF, Unité de Facturation, MECeF, MCF, DGI
Vérification de Facture	Vérification de Facture Invoice Verification	DGI verification service used to verify a Facture Normalisée by entering the Code MECeF/DGI and the NIM of the machine that issued the invoice.	Fiscalisation, Document Verification, Digital Tax Services	vérification facture, Code MECeF/DGI, NIM, DGI, SyGMEF

COUNTRY PROFILE

Field	Content
Tax Authority	SIN Servicio de Impuestos Nacionales National Tax Service
Tax Authority's website link	https://www.impuestos.gob.bo/
Fiscalisation Model	Bolivia uses an online fiscal-document control model based on the Sistema de Facturación en Línea, SIN-authorized billing systems, fiscal-document codes and SIAT digital tax services.
e-Invoicing Model	Bolivia uses an online billing and electronic invoicing model with three main online modalities: Facturación Electrónica en Línea, Facturación Computarizada en Línea and Facturación Portal Web en Línea.

SUMMARY

Bolivia's digital fiscal-document environment is centred on SIN, SIAT and the Sistema de Facturación en Línea. The model uses authorised billing systems and control codes such as CUIS, CUFD, CUF and CAFC, together with digital certificates and QR security elements, to support the issuance, transmission and verification of online fiscal documents.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Autorización de Sistemas Informáticos de Facturación	Autorización de Sistemas Informáticos de Facturación Authorisation of Billing Information Systems	SIN authorisation process for approving taxpayer-owned or provider-supplied billing information systems for use in online billing modalities.	e-Invoicing, Digital Tax Infrastructure, Software Compliance	system authorisation, software approval, online billing, SIAT
CAFC	Código de Autorización de Factura de Contingencia Contingency Invoice Authorisation Code	Authorisation code used for contingency invoice ranges in Bolivia's online billing environment.	e-Invoicing, Contingency, Document Identifier	CAFC, contingency, invoice authorisation, billing code
Certificado Digital	Certificado Digital Digital Certificate	Digital certificate used for signing digital fiscal documents in the online electronic billing modality.	e-Invoicing, Digital Tax Infrastructure, Digital Signature	digital certificate, digital signature, invoice signing, online electronic billing
Código QR	Código de Respuesta Rápida QR Code	Security element included in the graphic representation of Bolivian digital invoices to support invoice consultation and verification.	e-Invoicing, Document Verification, Security Element	Código QR, invoice verification, digital invoice, CUF, SIAT
CUF	Código Único de Factura Unique Invoice Code	Unique invoice code generated automatically at the time of invoice issuance to identify the fiscal document in online billing modalities.	e-Invoicing, Document Identifier, Fiscal Document	CUF, invoice identifier, fiscal document, online billing
CUFD	Código Único de Facturación Diaria Unique Daily Billing Code	Daily billing code generated by the tax administration that enables a taxpayer's system to issue digital fiscal documents during its validity period.	e-Invoicing, Document Identifier, Digital Tax Infrastructure	CUFD, daily billing code, fiscal document issuance, online billing
CUIS	Código Único de Inicio de Sistemas Unique System Start Code	Code used by an authorised billing system at the start of operations or after expiry to enable interaction with SIAT online billing services.	e-Invoicing, Document Identifier, Digital Tax Infrastructure	CUIS, system start code, billing system, authorisation
Documento Fiscal	Documento Fiscal Fiscal Document	Bolivian tax document issued through an authorised billing modality, including invoices and other documents under the online billing framework.	Fiscalisation, e-Invoicing, Document Type	fiscal document, online billing, invoice, SIAT
Facturación Computarizada en Línea	Facturación Computarizada en Línea Online Computerised Billing	Bolivian online billing modality for issuing digital fiscal documents through an authorised computerised billing system connected to SIN online services.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	computerised billing, authorised system, online fiscal documents

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Facturación Electrónica en Línea	Facturación Electrónica en Línea Online Electronic Billing / Online Electronic Invoicing	Bolivian online billing modality for issuing digital fiscal documents with digital signature through an authorised billing information system and transmitting them to SIN.	e-Invoicing, Fiscalisation, Digital Signature	electronic invoice, digital signature, authorised billing system, SIN
Facturación Portal Web en Línea	Facturación Portal Web en Línea Online Web Portal Billing	Bolivian online billing modality that allows taxpayers to issue fiscal documents through the SIN web portal.	e-Invoicing, Digital Tax Infrastructure, Taxpayer Services	web portal billing, SIAT, taxpayer services, online fiscal documents
Factura en Línea	Factura en Línea Online Invoice	Bolivian online invoice issued through one of the SIN online billing modalities and registered within the online billing framework.	e-Invoicing, Fiscalisation, Document Type	factura en línea, online billing, fiscal document, SIAT
IVA	Impuesto al Valor Agregado Value Added Tax	Bolivian value-added tax term used in tax administration, invoice content, fiscal documents and VAT reporting.	VAT, Invoicing, Tax Administration	IVA, VAT, tax amount, invoice content, fiscal document
NIT	Número de Identificación Tributaria Tax Identification Number	Bolivian tax identification number used to identify taxpayers in tax administration, invoice issuance and online billing processes.	Taxpayer Identification, Invoicing	NIT, taxpayer identifier, billing, invoice data, SIAT
Padrón Nacional de Contribuyentes	Padrón Nacional de Contribuyentes National Taxpayer Registry	Bolivian national taxpayer registry used for taxpayer registration and validation in tax-administration and online billing contexts.	Taxpayer Identification, Digital Tax Infrastructure	taxpayer registry, NIT, registration, SIN
SIAT	Sistema Integrado de la Administración Tributaria Integrated Tax Administration System	Bolivian integrated tax-administration system used for digital tax services, including online billing and electronic invoicing functions.	Digital Tax Infrastructure, e-Invoicing, Fiscalisation	SIAT, tax platform, online services, billing system
SIAT en Línea	SIAT en Línea SIAT Online	Bolivian online tax-service environment through which taxpayers access digital tax functions, including billing, invoice management and taxpayer services.	Digital Tax Infrastructure, e-Invoicing, Taxpayer Services	SIAT en Línea, online tax services, taxpayer portal, billing
SIN	Servicio de Impuestos Nacionales National Tax Service	Bolivian tax authority responsible for national tax administration, online billing, electronic invoicing and SIAT digital tax services.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	SIN, tax administration, online billing, SIAT, taxpayer services
Sistema de Facturación en Línea	Sistema de Facturación en Línea Online Billing System	Bolivian system for issuing, transmitting and managing fiscal documents through online billing modalities administered by SIN.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	online billing, fiscal documents, SIAT, SIN
Sistema Informático de Facturación	Sistema Informático de Facturación Billing Information System	Authorised taxpayer-owned or provider-supplied billing system used for online billing modalities in Bolivia.	e-Invoicing, Digital Tax Infrastructure, Software Compliance	authorised software, billing system, supplier system, SIAT

COUNTRY PROFILE

Field	Content
Tax Authority	UINO / ITA Uprava za indirektno / neizravno oporezivanje Bosne i Hercegovine Indirect Taxation Authority of Bosnia and Herzegovina
Tax Authority's website link	https://www.uino.gov.ba/
Fiscalisation Model	Bosnia and Herzegovina uses a multi-jurisdiction fiscalisation model, with separate entity and district frameworks in the Federation of Bosnia and Herzegovina, the Republic of Srpska and Brčko District.
e-Invoicing Model	Bosnia and Herzegovina has state-level VAT administration through UINO / ITA, while electronic invoicing and transaction-reporting terminology is developing primarily through the Federation transaction-fiscalisation framework and the Republic of Srpska e-fiscalisation environment.

SUMMARY

Bosnia and Herzegovina's VAT framework is administered at state level by UINO / ITA, while fiscalisation is structured through separate territorial systems. The Federation of Bosnia and Herzegovina is centred on transaction fiscalisation through ESET and CPF, the Republic of Srpska is centred on e-fiscalisation, electronic fiscal devices, secure elements and SUF, and Brčko District maintains its own cash-register fiscalisation framework.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Brčko distrikt fiskalne kase	Fiskalne kase u Brčko distriktu Fiscal Cash Registers in Brčko District	Brčko District cash-register fiscalisation framework used for recording taxable transactions and issuing fiscal documents under district-level rules.	Fiscalisation, Cash Register, Retail	Brčko District, fiscal cash register, fiscal receipt, tax administration
CPF	Centralna platforma za fiskalizaciju Central Platform for Fiscalisation	Federation of Bosnia and Herzegovina central fiscalisation platform used for receiving, processing and exchanging data within the transaction-fiscalisation framework.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	Federation of BiH, central platform, ESET, data exchange
e-faktura	e-faktura Electronic Invoice	Federation of Bosnia and Herzegovina electronic invoice used in B2B and B2G transaction fiscalisation under the transaction-fiscalisation framework.	e-Invoicing, Document Type, Fiscalisation	Federation of BiH, B2B, B2G, electronic invoice, ESET
ESET	Elektronski sistem za evidentiranje transakcija Electronic Transaction Recording System	Federation of Bosnia and Herzegovina electronic transaction-recording system used for recording business transactions, issuing fiscalised documents and reporting transaction data to the Tax Administration of the Federation of Bosnia and Herzegovina.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	Federation of BiH, transaction recording, reporting, fiscalisation
Fiskalizacija	Fiskalizacija Fiscalisation	Federation of Bosnia and Herzegovina fiscalisation concept covering procedures for electronic recording and reporting of transactions to the Tax Administration through the transaction-fiscalisation framework.	Fiscalisation, e-Invoicing	Federation of BiH, transaction reporting, ESET, CPF
Fiskalni račun	Fiskalni račun Fiscal Invoice / Fiscal Receipt	Federation of Bosnia and Herzegovina fiscalised transaction document issued and authenticated under the transaction-fiscalisation framework.	Fiscalisation, Document Type	Federation of BiH, fiscal receipt, VBR, CPF, ESET
Otpremnica	Otpremnica Delivery Note / Dispatch Note	Federation of Bosnia and Herzegovina document used for goods movement where the transaction-fiscalisation framework requires the movement to be documented.	Fiscalisation, Document Type, Goods Movement	Federation of BiH, goods movement, dispatch note, ESET
PDV	Porez na dodatu vrijednost / Porez na dodanu vrijednost Value Added Tax	Bosnia and Herzegovina VAT term administered at state level by the Indirect Taxation Authority.	VAT / GST, Invoicing, Tax Administration	PDV, VAT, indirect taxation, UINO, ITA

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Porezna uprava Brčko distrikta BiH	Porezna uprava Brčko distrikta Bosne i Hercegovine Tax Administration of Brčko District of Bosnia and Herzegovina	District-level tax administration relevant to Brčko District tax administration and district fiscal cash-register compliance.	Tax Authority, Fiscalisation, Tax Administration	Brčko District, tax administration, fiscal cash registers
Porezna uprava Federacije Bosne i Hercegovine	Porezna uprava Federacije Bosne i Hercegovine Tax Administration of the Federation of Bosnia and Herzegovina	Entity-level tax administration responsible for administration and supervision of the Federation transaction-fiscalisation framework.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	Federation of BiH, transaction fiscalisation, ESET, CPF
Račun	Račun Invoice / Fiscal Document	Federation of Bosnia and Herzegovina transaction document term used for an issued document subject to the applicable fiscalisation rules.	Fiscalisation, e-Invoicing, Document Type	Federation of BiH, invoice, fiscalised document
SBR	Sigurnosni broj računa Invoice Security Number	Federation of Bosnia and Herzegovina invoice security number generated by ESET for an issued invoice to support verification of the relationship between the invoice issuer and the issued document.	Fiscalisation, e-Invoicing, Document Identifier	Federation of BiH, security number, invoice identifier, ESET
UINO / ITA	Uprava za indirektno / neizravno oporezivanje Bosne i Hercegovine Indirect Taxation Authority of Bosnia and Herzegovina	State-level indirect taxation authority responsible for VAT, customs, excise duties, road tolls and related indirect-tax administration in Bosnia and Herzegovina.	Tax Authority, VAT / GST, Digital Tax Infrastructure	UINO, ITA, VAT administration, indirect taxation, e-VAT
VBR	Verifikacijski broj računa Invoice Verification Number	Federation of Bosnia and Herzegovina invoice verification number generated by the CPF during the invoice-authentication process.	Fiscalisation, e-Invoicing, Document Identifier	Federation of BiH, verification number, invoice authentication, CPF
Zakon o fiskalizaciji transakcija u Federaciji BiH	Zakon o fiskalizaciji transakcija u Federaciji Bosne i Hercegovine Law on Fiscalisation of Transactions in the Federation of Bosnia and Herzegovina	Federation framework law establishing transaction fiscalisation, electronic transaction recording, reporting, supervision and fiscalised-document issuance.	Fiscalisation, e-Invoicing, Legal Framework	Federation of BiH, transaction reporting, real-time reporting, ESET
Безбједносни елемент	Безбједносни елемент Secure Element	Republic of Srpska secure element requested and issued within the initial fiscalisation process and used as part of the electronic fiscal-device environment.	Fiscalisation, Technical Security, Device Control	Republic of Srpska, secure element, electronic fiscal device, SUF
е-Фискализација	е-Фискализација e-Fiscalisation	Republic of Srpska e-fiscalisation framework organised around electronic fiscal devices, approved suppliers, approved fiscal-system operators, taxpayer registration and fiscal-receipt validation.	Fiscalisation, Digital Tax Infrastructure	Republic of Srpska, e-fiscalisation, EFD, SUF, OFS
Електронски фискални уређај	Електронски фискални уређај Electronic Fiscal Device	Republic of Srpska electronic fiscal-device category used within the e-fiscalisation framework and subject to supplier, approval and registration procedures.	Fiscalisation, Device Control, Digital Tax Infrastructure	Republic of Srpska, electronic fiscal device, approved supplier, SUF
Оператор фискалног система / OFS	Оператор фискалног система Operator of the Fiscal System	Republic of Srpska approved operator role within the e-fiscalisation environment, connected with fiscal-system operation, supplier infrastructure and the fiscalisation-management ecosystem.	Fiscalisation, Service Provider, Digital Tax Infrastructure	Republic of Srpska, OFS, fiscal-system operator, e-fiscalisation
Пореска управа Републике Српске	Пореска управа Републике Српске Tax Administration of the Republic of Srpska	Entity-level tax administration responsible for the Republic of Srpska e-fiscalisation environment and electronic fiscal-device administration.	Tax Authority, Fiscalisation, Digital Tax Infrastructure	Republic of Srpska, e-fiscalisation, electronic fiscal devices
Систем за управљање фискализацијом / SUF	Систем за управљање фискализацијом Fiscalisation Management System	Republic of Srpska fiscalisation-management system used for fiscalisation data access, fiscalisation-process support and interaction with approved users in the e-fiscalisation environment.	Fiscalisation, Digital Tax Infrastructure	Republic of Srpska, SUF, fiscalisation data, taxpayer portal

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Фискални рачун	Фискални рачун Fiscal Receipt / Fiscal Invoice	Republic of Srpska fiscal receipt issued under the e-fiscalisation framework and available for customer validation through the fiscal-receipt verification service.	Fiscalisation, Document Type, Document Verification	Republic of Srpska, fiscal receipt, verification, SUF

COUNTRY PROFILE

Field	Content
Tax Authority	BURS Botswana Unified Revenue Service Botswana Unified Revenue Service
Tax Authority's website link	https://www.burs.org.bw/
Fiscalisation Model	Botswana uses a VAT tax-invoice, taxpayer-registration and audit-based tax-control model supported by BURS eServices, BISS, ORN procedures and digital revenue-service infrastructure.
e-Invoicing Model	Botswana is developing an Electronic VAT Invoicing / E-Billing model intended to improve VAT collection and transaction tracking, with implementation details and technical specifications requiring final official confirmation.

SUMMARY

Botswana's current tax-document environment is centred on VAT tax invoices, TIN-based taxpayer identification and BURS digital tax services. The e-invoicing reform is developing through the Electronic VAT Invoicing / E-Billing initiative, while the Botswana Single Window belongs to the customs and trade-facilitation side of the digital revenue infrastructure.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
BISS	Botswana Integrated Support System	BURS support system referenced in eServices material for taxpayer support and online-reference-number procedures.	Digital Tax Infrastructure, Taxpayer Services	BISS, tax services, online reference number, taxpayer support
Botswana Single Window	Botswana Single Window	Botswana electronic single-window environment for customs-related information and document submission, connected with trade-facilitation and cross-border data-exchange processes.	Digital Tax Infrastructure, Customs, Trade Facilitation	customs, single window, electronic submission, trade facilitation, BURS
BURS	Botswana Unified Revenue Service	Botswana revenue authority responsible for tax administration, customs administration, VAT administration, taxpayer services and digital revenue-service infrastructure.	Tax Authority, VAT / GST, Digital Tax Infrastructure	BURS, tax administration, VAT, customs, taxpayer services
BURS eServices	BURS eServices	BURS online taxpayer-service portal used for digital taxpayer access and electronic tax-service interaction.	Digital Tax Infrastructure, Taxpayer Services	taxpayer portal, online services, tax administration
Electronic Invoicing / E-Billing	Electronic Invoicing / E-Billing	Botswana VAT transaction-reporting and electronic invoicing reform being developed by BURS to improve VAT collection and transaction tracking.	e-Invoicing, Digital Tax Infrastructure, Planned Reform	planned reform, VAT invoicing, VAT tracking, BURS
Electronic VAT Invoicing Solution	Electronic VAT Invoicing Solution	Planned Botswana electronic VAT invoicing solution associated with the national e-billing reform, with final technical specifications and implementation details subject to official confirmation.	e-Invoicing, Digital Tax Infrastructure, Planned Reform	electronic VAT invoicing, planned reform, VAT collection, BURS
ORN	Online Reference Number	Online reference number used in BURS eServices and BISS procedures for taxpayer online-service processes.	Digital Tax Infrastructure, Taxpayer Identification, Taxpayer Services	ORN, online reference number, taxpayer services, BISS
Tax Invoice	Tax Invoice	Botswana VAT invoice document used for taxable supplies and VAT documentation under the VAT framework.	Document Type, VAT / GST, Invoicing	VAT invoice, taxable supply, invoicing, tax document

COUNTRY PROFILE

Field	Content
Tax Authority	RFB Receita Federal do Brasil Federal Revenue Service of Brazil
Tax Authority's website link	https://www.gov.br/receitafederal/
Fiscalisation Model	Brazil uses a multi-layer electronic fiscal-document and digital-bookkeeping control model based on DF-e authorisation, SEFAZ / RFB infrastructure, SPED reporting, taxpayer identifiers and state-level retail fiscal-document mechanisms such as NFC-e, SAT-CF-e and MFE.
e-Invoicing Model	Brazil uses a mature clearance-style electronic fiscal-document model in which invoices and related fiscal documents are issued as structured electronic documents and authorised through tax-authority environments before fiscal use.

SUMMARY

Brazil's fiscalisation and e-invoicing environment is centred on electronic fiscal documents such as NF-e, NFC-e, CT-e, MDF-e and NFS-e, supported by authorisation protocols, access keys, QR-code consultation, SEFAZ / RFB systems and SPED digital reporting. The 2026 consumption-tax reform adds CBS and IBS fields to electronic fiscal documents during the transition, while state and municipal layers remain important for ICMS, ISS and service-invoice administration.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ABRASF	Associação Brasileira das Secretarias de Finanças das Capitais Brazilian Association of Capital-City Finance Departments	Brazilian association of municipal finance departments relevant to service-invoice standardisation and the NFS-e environment, especially where municipal service-invoice standards and national NFS-e interoperability are discussed.	e-Invoicing, Municipal Tax, Technical Standardisation	ABRASF, NFS-e, municipal service invoice, ISS
Ambiente Nacional	Ambiente Nacional National Environment	National electronic fiscal-document infrastructure used for centralised receipt, processing, contingency or consultation functions in Brazilian DF-e models.	Digital Tax Infrastructure, e-Invoicing	national environment, NF-e, NFS-e, CT-e, MDF-e
Autorização de Uso	Autorização de Uso Authorisation of Use	Tax-authority authorisation allowing an electronic fiscal document to be used with fiscal validity after validation by the relevant DF-e authorisation environment.	e-Invoicing, Fiscalisation, Document Identifier	authorisation, SEFAZ, RFB, DF-e, fiscal document
BP-e	Bilhete de Passagem Eletrônico Electronic Passenger Ticket	Brazilian electronic fiscal document used for passenger transport ticketing in the electronic fiscal-document environment.	e-Invoicing, Document Type	BP-e, passenger transport, electronic ticket, DF-e
CBS	Contribuição sobre Bens e Serviços Contribution on Goods and Services	Brazilian federal tax introduced under consumption-tax reform and required to be shown in electronic fiscal documents during the reform transition according to applicable technical notes.	VAT / GST, e-Invoicing, Tax Reform	CBS, tax reform, DF-e, invoice fields, RFB
CC-e	Carta de Correção Eletrônica Electronic Correction Letter	Electronic correction event used to correct permitted information in an authorised electronic fiscal document without changing prohibited tax or transactional elements.	e-Invoicing, Document Lifecycle	CC-e, correction, NF-e event, electronic document
CF-e	Cupom Fiscal Eletrônico Electronic Fiscal Coupon	Brazilian electronic fiscal coupon used in specific retail fiscalisation environments, including SAT-CF-e and MFE contexts.	Fiscalisation, Retail Fiscal Document	CF-e, retail, SAT-CF-e, MFE, consumer document
Chave de Acesso	Chave de Acesso Access Key	Unique key used to identify and consult Brazilian electronic fiscal documents such as NF-e, NFC-e, CT-e and MDF-e.	e-Invoicing, Fiscalisation, Document Identifier	access key, document consultation, fiscal document
CNPJ	Cadastro Nacional da Pessoa Jurídica National Register of Legal Entities	Brazilian legal-entity taxpayer identifier used in business registration, tax administration, fiscal documents and electronic fiscal-document issuance.	Taxpayer Identification, Business Identification	CNPJ, legal entity, registration, taxpayer identifier

Term	Official / Expanded Name	Description	Relevance	Tags / Context
CPF	Cadastro de Pessoas Físicas Individual Taxpayer Register	Brazilian individual taxpayer identifier used for natural persons in administration and fiscal-document contexts.	Taxpayer Identification	CPF, individual identifier, consumer data, taxpayer identification
CT-e	Conhecimento de Transporte Eletrônico Electronic Transport Document	Brazilian electronic transport document used to document transport services and related transport-tax obligations.	e-Invoicing, Document Type, Transport	CT-e, transport, freight, electronic tax document
DACTE	Documento Auxiliar do Conhecimento de Transporte Eletrônico Auxiliary Document of the Electronic Transport Document	Auxiliary representation of the CT-e used for transport and consultation purposes.	e-Invoicing, Document Representation	DACTE, CT-e, auxiliary document, transport
DAMDFE	Documento Auxiliar do Manifesto Eletrônico de Documentos Fiscais Auxiliary Document of the Electronic Manifest of Fiscal Documents	Auxiliary representation of the MDF-e used for transport and logistics-control purposes.	Fiscalisation, e-Invoicing, Document Representation	DAMDFE, MDF-e, auxiliary document, transport
DANFE	Documento Auxiliar da Nota Fiscal Eletrônica Auxiliary Document of the Electronic Fiscal Invoice	Auxiliary printed or digital representation of the NF-e, used to accompany goods movement and support access to the authorised electronic document.	e-Invoicing, Document Representation	DANFE, NF-e, access key, goods movement
DANFE NFC-e	Documento Auxiliar da Nota Fiscal de Consumidor Eletrônica Auxiliary Document of the Electronic Consumer Fiscal Invoice	Auxiliary representation of the NFC-e used in retail consumer transactions, including access key and QR-code consultation elements.	Fiscalisation, e-Invoicing, Document Representation	DANFE NFC-e, NFC-e, QR code, retail
DF-e	Documentos Fiscais Eletrônicos Electronic Fiscal Documents	Brazilian umbrella term for electronic fiscal documents, including NF-e, NFC-e, CT-e, MDF-e, NFS-e and other electronic tax-document models.	Fiscalisation, e-Invoicing, Document Type	DF-e, electronic fiscal documents, tax documents, structured documents
e-CAC	Centro Virtual de Atendimento ao Contribuinte Virtual Taxpayer Service Centre	Receita Federal online service centre used to access digital taxpayer functions and federal tax services.	Digital Tax Infrastructure, Taxpayer Services	e-CAC, taxpayer services, Receita Federal, online services
ECD	Escrituração Contábil Digital Digital Accounting Bookkeeping	SPED accounting bookkeeping module used for electronic accounting records.	Digital Tax Infrastructure, Accounting Reporting	ECD, SPED, accounting, digital bookkeeping
ECF	Escrituração Contábil Fiscal Digital Tax Accounting Bookkeeping	SPED tax-accounting module used for corporate income-tax and social-contribution reporting records.	Digital Tax Infrastructure, Tax Reporting	ECF, SPED, tax accounting, digital bookkeeping
EFD-Contribuições	Escrituração Fiscal Digital das Contribuições Digital Fiscal Bookkeeping for Contributions	SPED module used for digital reporting of federal contributions.	Digital Tax Infrastructure, Fiscal Reporting	EFD-Contribuições, SPED, contributions, fiscal reporting
EFD ICMS/IPI	Escrituração Fiscal Digital ICMS/IPI Digital Fiscal Bookkeeping for ICMS and IPI	SPED bookkeeping module for ICMS and IPI fiscal records and reporting.	Digital Tax Infrastructure, VAT / GST, Fiscal Reporting	EFD ICMS/IPI, SPED, ICMS, IPI
ENCAT	Encontro Nacional de Coordenadores e Administradores Tributários Estaduais National Meeting of State Tax Coordinators and Administrators	Brazilian coordination body associated with state tax-administration cooperation and the national NF-e / DF-e environment.	Digital Tax Infrastructure, e-Invoicing	ENCAT, state tax coordination, NF-e, SEFAZ
EPEC	Evento Prévio de Emissão em Contingência Prior Event for Contingency Issuance	Brazilian contingency mechanism used to register prior information about an NF-e issued under contingency conditions.	e-Invoicing, Fiscalisation, Contingency	EPEC, contingency, NF-e, prior event
Evento	Evento Event	Electronic fiscal-document lifecycle event registered against an authorised document, such as cancellation, correction or other supported document-status events.	e-Invoicing, Digital Tax Infrastructure, Document Lifecycle	event, cancellation, correction, DF-e

Term	Official / Expanded Name	Description	Relevance	Tags / Context
IBGE	Instituto Brasileiro de Geografia e Estatística Brazilian Institute of Geography and Statistics	Brazilian statistical authority relevant to official municipality codes and territorial identifiers used in fiscal-document and service-invoice environments.	Digital Tax Infrastructure, Identification	IBGE, municipality code, NFS-e, fiscal document
IBS	Imposto sobre Bens e Serviços Tax on Goods and Services	Brazilian subnational tax introduced under consumption-tax reform and required to be shown in electronic fiscal documents during the reform transition according to applicable technical notes.	VAT / GST, e-Invoicing, Tax Reform	IBS, tax reform, DF-e, invoice fields, CGIBS
ICMS	Imposto sobre Circulação de Mercadorias e Serviços Tax on Circulation of Goods and Services	Brazilian state-level tax associated with goods circulation, transport and communication services and reflected in electronic fiscal documents such as NF-e, NFC-e, CT-e and MDF-e.	VAT / GST, Fiscalisation, e-Invoicing	ICMS, state VAT, NF-e, NFC-e, CT-e, MDF-e
ICP-Brasil / Certificado Digital	Infraestrutura de Chaves Públicas Brasileira / Certificado Digital Brazilian Public Key Infrastructure / Digital Certificate	Brazilian public-key infrastructure and digital-certificate environment used for digital certification and legal validity of electronic signatures in electronic tax and business processes.	Digital Tax Infrastructure, Authentication, Digital Signature	ICP-Brasil, digital certificate, signing, authentication
IE	Inscrição Estadual State Registration	Brazilian state tax registration identifier used for ICMS taxpayers and state-level electronic fiscal-document contexts.	Taxpayer Identification, Business Identification	IE, state registration, ICMS, SEFAZ
IM	Inscrição Municipal Municipal Registration	Brazilian municipal registration identifier used for municipal taxpayers and service-invoice contexts.	Taxpayer Identification, Business Identification	IM, municipal registration, services, NFS-e
Inutilização	Inutilização Number Invalidation	Electronic fiscal-document procedure used to invalidate unused numbering ranges where numbering gaps occur.	e-Invoicing, Digital Tax Infrastructure, Document Lifecycle	number invalidation, unused numbers, fiscal document
IPI	Imposto sobre Produtos Industrializados Tax on Industrialised Products	Brazilian federal tax associated with industrialised products and reflected in relevant fiscal-document fields during the tax-reform transition period.	VAT / GST, e-Invoicing, Tax Reform	IPI, federal tax, NF-e, tax reform
IS	Imposto Seletivo Selective Tax	Brazilian selective tax introduced under the consumption-tax reform for relevant goods and services within the reformed indirect-tax framework.	VAT / GST, e-Invoicing, Tax Reform	IS, selective tax, reform, fiscal document
ISS / ISSQN	Imposto sobre Serviços de Qualquer Natureza Tax on Services of Any Nature	Brazilian municipal tax associated with service invoicing and NFS-e.	VAT / GST, e-Invoicing, Municipal Tax	ISS, ISSQN, services, NFS-e, municipal taxation
MDF-e	Manifesto Eletrônico de Documentos Fiscais Electronic Manifest of Fiscal Documents	Brazilian electronic manifest used to consolidate transport-related fiscal documents for goods movement and logistics control.	Fiscalisation, e-Invoicing, Document Type	MDF-e, transport manifest, logistics, fiscal documents
MFE	Módulo Fiscal Eletrônico Electronic Fiscal Module	State-specific fiscal device model associated with CF-e issuance and retail fiscalisation, notably in Ceará's electronic fiscal coupon environment.	Fiscalisation, Retail Fiscal Document, State-Level Device	MFE, CF-e, Ceará, retail fiscalisation
NFC-e	Nota Fiscal de Consumidor Eletrônica Electronic Consumer Fiscal Invoice	Brazilian electronic fiscal document used for retail consumer transactions, replacing or complementing consumer-facing fiscal receipt models in participating states.	Fiscalisation, e-Invoicing, Document Type	NFC-e, retail, consumer invoice, electronic fiscal document
NFCom	Nota Fiscal Fatura de Serviços de Comunicação Eletrônica Electronic Communication Services Invoice	Brazilian electronic fiscal document used for communication and telecommunications services invoicing.	e-Invoicing, Document Type	NFCom, communications, telecommunications, services invoice
NF-e	Nota Fiscal Eletrônica Electronic Fiscal Invoice	Brazilian electronic fiscal invoice generally used for goods transactions and authorised through the relevant tax-authority infrastructure before legal fiscal use.	e-Invoicing, Fiscalisation, Document Type	NF-e, goods invoice, XML, authorisation, SEFAZ

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NF3-e	Nota Fiscal de Energia Elétrica Eletrônica Electronic Electricity Invoice	Brazilian electronic fiscal document used for electricity supply invoicing.	e-Invoicing, Document Type	NF3-e, electricity invoice, utilities, DF-e
NFS-e	Nota Fiscal de Serviços Eletrônica Electronic Service Invoice	Brazilian electronic service invoice used for service transactions, historically managed at municipal level and now also supported by the national NFS-e environment.	e-Invoicing, Document Type, Municipal Tax	NFS-e, services, municipal tax, national NFS-e, service invoice
Padrão Nacional da NFS-e	Padrão Nacional da Nota Fiscal de Serviços Eletrônica National Standard for Electronic Service Invoices	Brazilian national standardisation framework for electronic service invoices, supporting interoperability across service-invoice environments.	e-Invoicing, Municipal Tax, Digital Tax Infrastructure	NFS-e, national standard, municipal tax, services
PIS / COFINS	Programa de Integração Social / Contribuição para o Financiamento da Seguridade Social Social Integration Programme / Contribution for Social Security Financing	Brazilian federal social contributions levied on revenue, historically part of Brazil's indirect-tax burden and being replaced by CBS under the consumption-tax reform transition.	VAT / GST, e-Invoicing, Tax Reform	PIS, COFINS, federal contributions, revenue tax, CBS replacement, tax reform
Protocolo de Autorização	Protocolo de Autorização Authorisation Protocol	Protocol returned by the tax-authority environment after authorisation of an electronic fiscal document.	e-Invoicing, Document Identifier	authorisation protocol, SEFAZ, validation, fiscal document
PVA	Programa Validador e Assinador Validator and Signing Programme	SPED validator and signing programme used to validate and sign digital files before transmission in applicable SPED obligations.	Digital Tax Infrastructure, SPED, Digital Signing	PVA, SPED, validation, digital signing
QR Code da NFC-e / DF-e	QR Code da Nota Fiscal de Consumidor Eletrônica / Documento Fiscal Eletrônico QR Code for NFC-e / Electronic Fiscal Documents	Machine-readable code used in Brazilian electronic fiscal-document auxiliary documents, especially NFC-e, to support document consultation and verification.	Fiscalisation, e-Invoicing, Document Verification	QR code, NFC-e, consumer consultation, document verification
RFB	Receita Federal do Brasil Federal Revenue Service of Brazil	Brazilian federal tax authority responsible for federal tax administration and digital tax infrastructure, including SPED-related systems and taxpayer-identification services.	Tax Authority, Digital Tax Infrastructure	RFB, Receita Federal, federal tax administration, SPED
SAT-CF-e	Sistema Autenticador e Transmissor de Cupons Fiscais Eletrônicos Authenticator and Transmitter System for Electronic Fiscal Coupons	State-specific fiscal equipment model used to generate, authenticate and transmit electronic fiscal coupons in retail fiscalisation contexts.	Fiscalisation, Retail Fiscal Document, State-Level Device	SAT-CF-e, CF-e, retail fiscal coupon, fiscal device
SEFAZ	Secretaria da Fazenda / Secretaria de Estado da Fazenda State Treasury / State Finance Department	Brazilian state-level tax authority structure involved in authorisation and control of state fiscal documents, including NF-e, NFC-e, CT-e and related electronic tax documents.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	SEFAZ, state tax authority, fiscal documents, authorisation
SEFAZ Virtual / SVC	SEFAZ Virtual / Sefaz Virtual de Contingência Virtual SEFAZ / Virtual SEFAZ for Contingency	Virtual state-tax-authority environment used for electronic fiscal-document authorisation or contingency services in supported DF-e models.	Digital Tax Infrastructure, e-Invoicing, Contingency	Sefaz Virtual, SVC, authorisation service, contingency
SERPRO	Serviço Federal de Processamento de Dados Federal Data Processing Service	Brazilian federal public IT company relevant to national digital government and tax-service infrastructure, including federal digital platforms connected with electronic tax and service-invoice environments.	Digital Tax Infrastructure, e-Invoicing, Public IT Infrastructure	SERPRO, federal IT, Receita Federal, national digital services, NFS-e
SPED	Sistema Público de Escrituração Digital Public Digital Bookkeeping System	Brazilian public digital bookkeeping and reporting system used to formalise electronic fiscal and accounting records in standardised digital formats.	Digital Tax Infrastructure, e-Invoicing, Fiscalisation	SPED, digital bookkeeping, fiscal reporting, electronic tax documents

COUNTRY PROFILE

Field	Content
Tax Authority	НАП / NRA Национална агенция за приходите National Revenue Agency
Tax Authority's website link	https://nra.bg/wps/portal/nra/nachalo
Fiscalisation Model	Bulgaria uses a fiscal-device model based on fiscal memory, remote connection to the National Revenue Agency, fiscal receipts with QR-code verification and Ordinance N-18 requirements for sales reporting, sales-management software and e-shops.
e-Invoicing Model	Bulgaria uses a public-sector e-invoicing acceptance model under which public contracting authorities must accept and process EN 16931-compliant electronic invoices for covered public procurement contracts, with no general B2B or B2C mandate.

SUMMARY

Bulgaria's fiscalisation framework is centred on fiscal devices registered with the National Revenue Agency, fiscal memory, tax-terminal communication, fiscal receipts and Ordinance N-18 control of retail sales, sales-management software and e-commerce sales. Its e-invoicing environment is limited mainly to public-procurement acceptance of EN 16931-compliant electronic invoices, with CAIS EPP relevant to procurement-related document exchange and no general private-sector e-invoicing mandate currently in force.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
CAIS EPP / ЦАИС ЕОП	Central Automated Information System for Electronic Public Procurement / Централизирана автоматизирана информационна система „Електронни обществени поръчки“ Central Automated Information System for Electronic Public Procurement	Bulgarian public-procurement digital platform relevant to tender-related e-invoicing and structured document exchange in the public procurement environment.	e-Invoicing, Public Procurement, Digital Tax Infrastructure	CAIS EPP, ЦАИС ЕОП, public procurement, EN 16931, e-invoicing
ДДС номер	Данъчен номер по ДДС VAT Number	Bulgarian VAT identification number issued for VAT purposes, generally using the BG prefix before the identification number.	Taxpayer Identification, VAT / GST, Invoicing	VAT identification, BG prefix, invoicing, VIES
Данъчен терминал	Данъчен терминал Tax Terminal	Component of a Bulgarian fiscal device that establishes the remote connection to the National Revenue Agency for data transmission.	Fiscalisation, Device Communication, Digital Tax Infrastructure	tax terminal, remote connection, fiscal device, НАП
ЕГН	Единен граждански номер Unified Civil Number	Bulgarian personal identification number used for citizens in administrative and tax-related identification contexts.	Taxpayer Identification, Personal Identification	EGN, personal identifier, taxpayer identification
ЕИК / BULSTAT	Единен идентификационен код / БУЛСТАТ Unified Identification Code / BULSTAT	Bulgarian business identification code used for legal entities and other registered persons in business, tax and administrative contexts.	Business Identification, Taxpayer Identification	EIK, BULSTAT, business identifier, registration, tax administration
ЕКАФП	Електронен касов апарат с фискална памет Electronic Fiscal Memory Cash Register	Bulgarian fiscal-device category consisting of an electronic cash register with fiscal memory for registering and reporting sales.	Fiscalisation, Cash Register, Device Control	ЕКАФП, cash register, fiscal memory, retail sales
Електронен фискален бон	Електронен фискален бон Electronic Fiscal Receipt	Bulgarian electronic fiscal receipt generated through eligible fiscal-device or electronic fiscal-memory system contexts under the updated Ordinance N-18 framework.	Fiscalisation, Document Type, Digital Tax Infrastructure	electronic fiscal receipt, fiscal device, e-commerce, Ordinance N-18
Електронни услуги на НАП	Електронни услуги на НАП NRA Electronic Services	Bulgarian NRA electronic-service environment used for taxpayer filings, references, payments and other online tax-service functions.	Digital Tax Infrastructure, Taxpayer Services	NRA electronic services, tax portal, online services, taxpayer services

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ЕСФП	Електронна система с фискална памет Electronic System with Fiscal Memory	Bulgarian fiscal-device category used for registration and reporting of liquid-fuel sales.	Fiscalisation, Device Control, Fuel Retail	ЕСФП, fuel sales, fiscal memory, fiscal device
КЕП	Квалифициран електронен подпис Qualified Electronic Signature	Qualified electronic signature used for access to Bulgarian electronic tax services and submission of electronic documents.	Digital Tax Infrastructure, Authentication, Electronic Filing	QES, electronic signature, authentication, electronic filing
ЛНЧ	Личен номер на чужденец Personal Number of a Foreigner	Bulgarian identification number used for foreign natural persons in administrative and tax-related contexts.	Taxpayer Identification, Personal Identification	ЛНЧ, foreign individual identifier, taxpayer identification
НАП / NRA	Национална агенция за приходите National Revenue Agency	Bulgarian revenue authority responsible for tax administration, fiscal-device supervision, VAT administration and digital tax services.	Tax Authority, Fiscalisation, VAT / GST, Digital Tax Infrastructure	НАП, NRA, tax administration, fiscal devices, VAT, online services
ПИК	Персонален идентификационен код Personal Identification Code	Bulgarian personal identification code issued by the National Revenue Agency and used for access to NRA electronic services.	Digital Tax Infrastructure, Taxpayer Authentication	PIK, NRA e-services, authentication, taxpayer services
СУПТО	Софтуер за управление на продажбите в търговски обект Software for Sales Management in a Commercial Site	Bulgarian sales-management software category regulated under Ordinance N-18 for software used to manage sales in commercial sites.	Fiscalisation, Digital Tax Infrastructure, Sales Software	СУПТО, sales software, commercial site, Ordinance N-18
ФП	Фискален принтер Fiscal Printer	Bulgarian fiscal-device category used with sales systems to issue fiscal receipts and report sales data.	Fiscalisation, Fiscal Printer, POS	fiscal printer, POS, receipt issuance
Фискален бон / фискална касова бележка	Фискален бон / фискална касова бележка Fiscal Receipt / Fiscal Cash Receipt	Bulgarian fiscal receipt issued by a fiscal device as evidence of a registered sale under the fiscal-device framework.	Fiscalisation, Document Type, Retail	fiscal receipt, cash receipt, receipt issuance, QR code
Фискална памет	Фискална памет Fiscal Memory	Memory component of a Bulgarian fiscal device used to store fiscal turnover data.	Fiscalisation, Device Control, Digital Tax Infrastructure	fiscal memory, turnover data, fiscal device
Фискално устройство, вградено в автомат на самообслужване	Фискално устройство, вградено в автомат на самообслужване Fiscal Device Built into a Self-Service Vending Machine	Bulgarian fiscal-device category used in self-service vending-machine contexts.	Fiscalisation, Device Control, Self-Service	vending machine, self-service, fiscal device

COUNTRY PROFILE

Field	Content
Tax Authority	DGI Direction Générale des Impôts General Directorate of Taxes
Tax Authority's website link	https://dgi.bf/
Fiscalisation Model	Burkina Faso uses a certified electronic fiscal-document model based on SECeF, SECeF physique, system homologation, invoice-control components and DGI supervision of certified electronic invoice issuance.
e-Invoicing Model	Burkina Faso uses a certified electronic invoicing model centred on the Facture Électronique Certifiée, issued through certified electronic invoicing systems under DGI control.

SUMMARY

Burkina Faso's fiscalisation and e-invoicing environment is centred on the Facture Électronique Certifiée and the Système Électronique Certifié de Facturation. The model uses DGI-controlled homologation of enterprise invoicing systems, invoicing units and invoice-control modules to support secure invoice issuance, transaction traceability and tax-administration control.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
DGI	Direction Générale des Impôts General Directorate of Taxes	Burkinabè tax authority responsible for tax administration, TVA administration, implementation of the Facture Électronique Certifiée reform, SECeF oversight, system homologation and fiscal-document control.	Tax Authority, VAT, Fiscalisation, e-Invoicing, Digital Tax Services	DGI, Direction Générale des Impôts, TVA, FEC, SECeF, facture électronique certifiée
FEC	Facture Électronique Certifiée Certified Electronic Invoice	Burkinabè certified electronic invoice issued through the SECeF framework and used to secure invoice issuance, transaction traceability and tax-administration control.	e-Invoicing, Fiscalisation, Fiscal Document	FEC, Facture Électronique Certifiée, DGI, SECeF, TVA
IFU	Identifiant financier unique Unique Financial Identifier	Burkinabè taxpayer identification number assigned to users of the financial administration and used for tax registration, DGI taxpayer services and fiscal-document contexts.	Taxpayer Identification, Digital Tax Services	IFU, taxpayer identifier, DGI, verification IFU, taxpayer registration
MCF	Module de Contrôle de la Facture Invoice Control Module	Invoice-control module used in Burkina Faso's certified electronic invoicing architecture to support invoice certification, security and tax-administration control.	Fiscalisation, e-Invoicing, Device Control	MCF, Module de Contrôle de la Facture, SECeF, SFE, DGI
SECeF	Système Électronique Certifié de Facturation Certified Electronic Invoicing System	Burkinabè certified electronic invoicing system used to produce certified electronic invoices and support secure fiscal-document issuance under the DGI reform.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	SECeF, Système Électronique Certifié de Facturation, DGI, FEC
SFE	Système de Facturation d'Entreprise Enterprise Invoicing System	Enterprise invoicing system used within Burkina Faso's certified electronic invoicing framework and subject to homologation where it is connected to the SECeF environment.	e-Invoicing, Software Compliance, Fiscalisation	SFE, Système de Facturation d'Entreprise, logiciel de facturation, homologation, SECeF
SYGMEF	Système de Gestion des Machines Électroniques de Facturation Electronic Invoicing Machine Management System	System used for the management of electronic invoicing machines within Burkina Faso's certified electronic-invoicing implementation framework.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	SYGMEF, machines électroniques de facturation, SECeF, DGI

Term	Official / Expanded Name	Description	Relevance	Tags / Context
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Burkinabè VAT term used in tax administration, invoice content, VAT compliance, certified electronic-invoice issuance and tax-control processes under the DGI framework.	VAT, Fiscalisation, e-Invoicing, Tax Administration	TVA, Taxe sur la Valeur Ajoutée, DGI, FEC, SECeF
UF	Unité de Facturation Invoicing Unit	Invoicing unit used in Burkina Faso's certified electronic invoicing architecture for issuing certified electronic invoices through the SECeF framework.	Fiscalisation, e-Invoicing, Device Architecture	UF, Unité de Facturation, SECeF, FEC, DGI

COUNTRY PROFILE

Field	Content
Tax Authority	OBR Office Burundais des Recettes Burundi Revenue Office
Tax Authority's website link	https://www.obr.bi/
Fiscalisation Model	Burundi uses an electronic fiscal-document control model based on EBMS, Machines à Facturation Électronique, taxpayer data transmission and OBR supervision of electronic billing.
e-Invoicing Model	Burundi uses an electronic billing model centred on EBMS and MFE mechanisms for issuing electronic invoices and transmitting invoicing data electronically to OBR.

SUMMARY

Burundi's fiscalisation and e-invoicing environment is centred on OBR's electronic billing framework, EBMS and the use of Machines à Facturation Électronique. The broader digital tax environment also includes e-KORI for online declaration and payment of taxes and duties, NIF as the core taxpayer identifier, and OBR document-validity verification services.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
EBMS	Electronic Billing Management System	OBR electronic billing management system used for electronic invoicing, taxpayer connection and transmission of invoicing data to the tax administration.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	EBMS, Electronic Billing Management System, OBR, facturation électronique, reporting
e-KORI	e-KORI	OBR online tax system for télédéclaration and télépaiement of taxes and duties in Burundi.	Digital Tax Services, e-Payment, e-Reporting	e-KORI, OBR, télédéclaration, télépaiement, taxes et impôts
Facturation électronique	Facturation électronique Electronic Invoicing / Electronic Billing	Burundian electronic invoicing framework under which invoice data is collected and transmitted electronically to OBR through EBMS and MFE mechanisms.	e-Invoicing, Fiscalisation, Real-Time Reporting	facturation électronique, OBR, EBMS, MFE, transmission des données
Facture électronique	Facture électronique Electronic Invoice	Burundian electronic invoice issued through the Machine à Facturation Électronique and required in relevant fiscal-document and public-funds procurement contexts.	e-Invoicing, Fiscalisation, Fiscal Document	facture électronique, MFE, OBR, EBMS, transaction documentation
MFE	Machine à Facturation Électronique Electronic Invoicing Machine	Electronic invoicing machine required for issuing invoices and transmitting transaction data to OBR under Burundi's electronic invoicing and fiscal-control framework.	Fiscalisation, e-Invoicing, Device Control	MFE, Machine à Facturation Électronique, OBR, EBMS, facture électronique
NIF	Numéro d'Identification Fiscale Tax Identification Number	Burundian tax identification number issued by OBR and used for taxpayer registration, taxpayer identification, tax administration and fiscal-document contexts.	Taxpayer Identification, Tax Administration	NIF, taxpayer identifier, OBR, tax registration, taxpayer services
OBR	Office Burundais des Recettes Burundi Revenue Office	Burundian revenue authority responsible for tax administration, TVA administration, EBMS operation, MFE requirements, electronic invoicing, real-time transaction-data reporting and e-KORI digital tax services.	Tax Authority, VAT, e-Invoicing, Fiscalisation, Digital Tax Services	OBR, Office Burundais des Recettes, TVA, EBMS, MFE, e-KORI
Télédéclaration / Télépaiement	Télédéclaration / Télépaiement Online Declaration / Online Payment	OBR digital tax-service function used for online declaration and online payment of taxes and duties through the e-KORI environment.	Digital Tax Services, e-Reporting, e-Payment	télédéclaration, télépaiement, e-KORI, OBR, online tax services

Term	Official / Expanded Name	Description	Relevance	Tags / Context
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Burundian VAT term used in tax administration, invoice content, VAT compliance, electronic billing, MFE issuance and reporting to OBR.	VAT, e-Invoicing, Fiscalisation, Tax Administration	TVA, Taxe sur la Valeur Ajoutée, OBR, EBMS, MFE
Vérification de validité des documents	Vérification de validité des documents Document Validity Verification	OBR online verification service used to check the validity of tax-related documents, including documents relevant to taxpayer identification and fiscal compliance.	Digital Tax Services, Document Verification, Taxpayer Services	document verification, OBR, NIF, taxpayer services, fiscal documents

COUNTRY PROFILE

Field	Content
Tax Authority	GDT អគ្គនាយកដ្ឋានពន្ធដារ General Department of Taxation
Tax Authority's website link	https://www.tax.gov.kh/
Fiscalisation Model	Cambodia uses a tax-invoice, VAT-documentation, taxpayer-identification and digital tax-service control model centred on GDT e-tax services and taxpayer reporting.
e-Invoicing Model	Cambodia uses a national electronic invoicing model through the Cambodia E-Invoicing System / CamInvoice for electronic invoice exchange between sellers and buyers.

SUMMARY

Cambodia's digital tax environment is centred on GDT e-tax services, taxpayer identification, VAT-related invoicing and the national Cambodia E-Invoicing System / CamInvoice. The vocabulary focuses on GDT digital-service terminology, Khmer tax and invoice terms, VAT / tax-invoice concepts and CamInvoice as the central electronic invoice exchange environment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Cambodia E-Invoicing System / CamInvoice	Cambodia E-Invoicing System / CamInvoice	Cambodian national information-technology system used for sending and receiving invoices electronically between sellers and buyers.	e-Invoicing, Digital Tax Infrastructure	CamInvoice, e-invoicing, national platform, invoice exchange
GDT e-Tax Portal	GDT e-Tax Portal	Cambodian tax authority online portal used for electronic tax services and taxpayer interaction with the General Department of Taxation.	Digital Tax Infrastructure, Taxpayer Services	tax portal, taxpayer services, electronic filing, GDT
អគ្គនាយកដ្ឋានពន្ធដារ / GDT	General Department of Taxation	Cambodian tax authority under the Ministry of Economy and Finance, responsible for tax administration, taxpayer services, e-tax services and tax-related digital infrastructure.	Tax Authority, e-Invoicing, Digital Tax Infrastructure	GDT, tax administration, taxpayer services, e-invoicing
ប្រព័ន្ធគ្រប់គ្រងការបង់ប្រាក់ពន្ធតាមអនឡាញ	Online Tax Payment Management System	Cambodian GDT electronic payment system for online tax-payment management.	Payment / Settlement, Digital Tax Infrastructure	online tax payment, taxpayer services, GDT e-Tax Portal
ប្រព័ន្ធគ្រប់គ្រងការប្រកាសពន្ធអាជីវកម្មប្រចាំខែតាមអនឡាញ	Online Monthly Business Tax Declaration Management System	Cambodian GDT web application for online monthly business tax declaration filing.	Digital Tax Infrastructure, e-Reporting	electronic filing, monthly tax declaration, taxpayer services
ប្រព័ន្ធគ្រប់គ្រងការស្នើសុំវិញ្ញាបនបត្រពន្ធដារ	Tax Certificate Request Management System	Cambodian GDT system for managing taxpayer requests for tax certificates.	Digital Tax Infrastructure, Taxpayer Services	tax certificate, taxpayer services, online services
ប្រព័ន្ធគ្រប់គ្រងទិន្នន័យអាជីវកម្មតាមប្រព័ន្ធអេឡិចត្រូនិក	Electronic Business Data Management System	Cambodian GDT system for managing electronic business data in tax-administration contexts.	Digital Tax Infrastructure, Taxpayer Services	e-commerce, tax data, taxpayer services
អាករលើតម្លៃបន្ថែម / VAT	Value Added Tax	Cambodian value-added tax term used in tax administration, VAT registration, tax-invoice content and taxpayer compliance.	VAT / GST, Invoicing, Tax Administration	VAT, tax invoice, invoice content, GDT
វិក្កយបត្រពាណិជ្ជកម្ម	Commercial Invoice	Cambodian commercial invoice document type supported in the e-invoicing framework alongside tax invoices.	Document Type, e-Invoicing	commercial invoice, invoice exchange, CamInvoice

COUNTRY PROFILE

Field	Content
Tax Authority	DGI Direction Générale des Impôts Directorate General of Taxation
Tax Authority's website link	https://www.impots.cm/ [Note: the website appears not reachable occasionally]
Fiscalisation Model	Cameroon is developing a real-time taxation model based on electronic devices or approved systems for immediate, automatic and secure tax collection and transaction-data transmission.
e-Invoicing Model	Cameroon is implementing an electronic invoicing reform linked to the 2026 real-time taxation regime, with final technical and operational requirements subject to official implementation instruments.

SUMMARY

Cameroon's current digital tax environment is centred on DGI electronic services, NIU-based taxpayer identification, online registration, télédéclaration, télépaiement, DSF filing, taxpayer-file consultation, document authentication and electronic tax-compliance certificates. The 2026 reform introduces a real-time taxation and electronic invoicing direction, under which invoice and transaction data are expected to be issued and transmitted through approved electronic devices, systems or software as the implementation framework is finalised.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ACF	Attestation de Conformité Fiscale Tax Compliance Certificate / Tax Clearance Certificate	Cameroonian tax-compliance certificate issued online by the tax administration to evidence that a taxpayer is up to date with filing and tax-payment obligations.	Digital Tax Infrastructure, Taxpayer Compliance	ACF, tax clearance, compliance certificate, taxpayer services, DGI
Authentifier un document	Authentifier un document Document Authentication	DGI online service used to authenticate or verify a tax-related document through the electronic-service environment.	Digital Tax Infrastructure, Document Verification	document authentication, DGI, taxpayer services, online verification
DGI	Direction Générale des Impôts Directorate General of Taxation	Cameroonian tax authority under the Ministry of Finance, responsible for tax administration, taxpayer management, tax audit, recovery and digital tax services.	Tax Authority, e-Invoicing, Digital Tax Infrastructure	DGI, tax administration, taxpayer services, online services
Dispositif électronique	Dispositif électronique Electronic Device	Electronic device referenced in Cameroon's real-time taxation framework for immediate, automatic and secure tax collection at the time of transaction.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	electronic device, real-time taxation, transaction data, DGI
DSF	Déclaration Statistique et Fiscale Statistical and Tax Return	Cameroonian statistical and tax return submitted by relevant taxpayers through the DGI electronic-service environment.	Digital Tax Infrastructure, Tax Reporting	DSF, statistical return, tax return, online filing, DGI
Facture électronique	Facture électronique Electronic Invoice	Cameroonian electronic invoice term linked to the real-time taxation reform introduced under the 2026 Finance Law, with detailed operational and technical specifications subject to implementation.	e-Invoicing, Document Type, Reform	electronic invoice, real-time taxation, developing reform, approved systems
Fichier des contribuables	Fichier des contribuables Taxpayer File / Taxpayer Index	DGI taxpayer lookup service used to consult taxpayer registration status and related taxpayer information based on the NIU.	Taxpayer Identification, Digital Tax Infrastructure	taxpayer file, NIU, taxpayer verification, DGI
NIU	Numéro d'Identifiant Unique Unique Taxpayer Identification Number	Cameroonian unique taxpayer identification number assigned to taxpayers for tax registration, identification and tax-administration purposes.	Taxpayer Identification	NIU, taxpayer identifier, tax registration, online registration
OTP / E_billing	OTP / E_billing	DGI electronic-service label appearing in the digital tax-service environment and relevant to Cameroon's electronic billing / online tax-service context.	Digital Tax Infrastructure, e-Invoicing	OTP, E_billing, DGI e-services, electronic billing

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Quittance	Quittance Payment Receipt	Cameroonian tax-payment receipt used in the tax-administration environment to evidence payment of taxes, duties or fees, including electronic receipt contexts.	Payment / Settlement, Digital Tax Infrastructure	tax payment, receipt, taxpayer services, DGI
Régime de taxation en temps réel	Régime de taxation en temps réel Real-Time Taxation Regime	Cameroonian real-time taxation concept introduced under the 2026 Finance Law, based on immediate, automatic and secure tax collection at the time of transaction through an electronic device or approved system.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	real-time reporting, electronic device, electronic invoice, tax collection
Solution de facturation électronique	Solution de facturation électronique Electronic Invoicing Solution	Cameroonian electronic invoicing solution concept linked to the developing real-time taxation reform, intended to support electronic invoice issuance and transmission once the regime is operationalised through approved systems, devices or software.	e-Invoicing, Digital Tax Infrastructure, Reform	approved system, invoice transmission, real-time reporting, DGI
Télédéclaration	Télédéclaration Online Tax Filing / Teledeclaration	Cameroonian electronic filing service used for online submission of tax declarations through the DGI electronic-service environment.	Digital Tax Infrastructure, e-Reporting	online filing, tax declarations, taxpayer services, DGI
Télépaiement	Télépaiement Online Tax Payment / Telepayment	Cameroonian electronic tax-payment mode used for settlement of taxes through electronic payment channels or authorised non-cash payment methods.	Payment / Settlement, Digital Tax Infrastructure	online payment, tax payment, taxpayer services, DGI
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Cameroonian VAT term used in tax administration, invoice content, VAT compliance, electronic invoicing and real-time taxation contexts.	VAT, Invoicing, Tax Administration	TVA, VAT, invoice content, electronic invoice, DGI

COUNTRY PROFILE

Field	Content
Tax Authority	CRA / ARC Canada Revenue Agency / Agence du revenu du Canada Canada Revenue Agency; RQ Revenu Québec Revenu Québec
Tax Authority's website link	https://www.canada.ca/en/revenue-agency.html ; https://www.revenuquebec.ca/
Fiscalisation Model	Canada uses a federal GST/HST tax-documentation and audit-based control model, while Québec uses sector-specific mandatory billing based on certified SEV / SRS solutions communicating with the MEV-WEB / WEB-SRM.
e-Invoicing Model	Canada's electronic-invoice activity is commercial and procurement-oriented at federal GST/HST level, while Québec's digital fiscal-control model is sector-specific mandatory billing based on certified SEV / SRS solutions communicating with the MEV-WEB / WEB-SRM.

SUMMARY

Canada's federal tax-document environment is centred on CRA / ARC administration of GST/HST, BN / NE business identification, RT programme accounts, GST/HST filing and supporting-documentation rules for input tax credits. Québec adds a sector-specific fiscalisation layer through Revenu Québec mandatory billing, requiring covered restaurant and remunerated passenger-transportation businesses to use certified SEV / SRS solutions that communicate with the MEV-WEB / WEB-SRM and issue prescribed customer bills.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
BN / NE	Business Number / Numéro d'entreprise Federal Business Number	Nine-digit business identifier assigned by the Canada Revenue Agency to identify a business for federal tax and programme-account purposes.	Taxpayer Identification, Business Identification	BN, NE, CRA, ARC, business identifier, tax registration
CRA / ARC	Canada Revenue Agency / Agence du revenu du Canada Canada Revenue Agency	Canadian federal tax authority responsible for administering federal tax laws, including GST / HST registration, filing, remittance, compliance and taxpayer services.	Tax Authority, GST / HST, Tax Reporting, Digital Tax Infrastructure	CRA, ARC, tax administration, GST, HST, taxpayer services
Credit card receipt / Reçu de carte de crédit	Credit Card Receipt / Reçu de carte de crédit	Payment document recognised as supporting documentation for GST / HST input tax credit purposes where the prescribed information is present.	Document Type, Payment / Settlement, Audit Evidence	credit card receipt, payment evidence, ITC documentation
Credit note / Note de crédit	Credit Note / Note de crédit	Commercial adjustment document used to correct or reduce amounts previously invoiced or charged, including GST / HST or QST adjustments where applicable.	Document Type, VAT / GST, Adjustment	credit note, adjustment, correction, GST / HST, QST
Debit note / Note de débit	Debit Note / Note de débit	Document recognised as supporting documentation for GST / HST purposes and used to evidence adjustments or transaction information where applicable.	Document Type, VAT / GST, Adjustment	debit note, adjustment, supporting documentation
Exempt supply / Fourniture exonérée	Exempt Supply / Fourniture exonérée	Supply on which GST / HST is not charged and for which related input tax credits are generally unavailable.	VAT / GST, Tax Classification	exempt supply, GST / HST, no ITC
Facturation obligatoire / Mandatory Billing	Facturation obligatoire / Mandatory Billing	Québec sector-specific billing obligation requiring in-scope businesses to issue prescribed customer bills and transmit transaction data through certified sales-recording systems where the mandatory-billing rules apply.	Fiscalisation, Receipt Issuance, Digital Tax Infrastructure	Québec, mandatory billing, facturation obligatoire, transaction data, customer bill

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Facturation obligatoire dans le secteur de la restauration / Mandatory Billing in the Restaurant Sector	Facturation obligatoire dans le secteur de la restauration / Mandatory Billing in the Restaurant Sector	Québec mandatory-billing regime requiring in-scope restaurant establishment operators to transmit transaction data using a certified SEV / SRS designed to communicate with the MEV-WEB / WEB-SRM and to give every customer a bill produced using that system.	Fiscalisation, Receipt Issuance, Restaurant Sector	restaurant, Québec, SEV, SRS, MEV-WEB, WEB-SRM, bill
Facture / Bill	Facture / Bill	Customer document produced through a certified sales-recording system under Québec mandatory-billing rules in the relevant sectors.	Fiscalisation, Receipt Issuance, Document Type	customer bill, mandatory billing, Québec, SEV, SRS
GST / TPS	Goods and Services Tax / Taxe sur les produits et services Federal Goods and Services Tax	Federal value-added tax applied to taxable supplies in Canada. In participating provinces, the federal GST component is harmonised with the provincial component and applied as HST.	VAT / GST, Tax Reporting, Invoicing	GST, TPS, federal tax, taxable supplies, indirect tax
GST / HST NETFILE / IMPÔTNET TPS / TVH	Goods and Services Tax / Harmonized Sales Tax NETFILE / IMPÔTNET Taxe sur les produits et services / Taxe de vente harmonisée GST / HST Online Filing Service	Canada Revenue Agency electronic filing service used to submit GST / HST returns and eligible rebates online.	Digital Tax Infrastructure, Tax Reporting	GST / HST return, online filing, CRA, ARC
GST / HST Registry / Registre de la TPS / TVH	Goods and Services Tax / Harmonized Sales Tax Registry / Registre de la taxe sur les produits et services / taxe de vente harmonisée GST / HST Registration Verification Service	Canada Revenue Agency online service used to confirm whether a supplier is registered for GST / HST purposes and whether the supplier's GST / HST account number is valid.	Taxpayer Identification, Digital Tax Infrastructure	GST / HST number validation, supplier verification, ITC support
GST / HST TELEFILE / IMPÔTEL TPS / TVH	Goods and Services Tax / Harmonized Sales Tax TELEFILE / IMPÔTEL Taxe sur les produits et services / Taxe de vente harmonisée GST / HST Telephone Filing Service	Canada Revenue Agency telephone-based electronic filing service used by eligible registrants to file GST / HST returns.	Digital Tax Infrastructure, Tax Reporting	telephone filing, GST / HST return, electronic filing
HST / TVH	Harmonized Sales Tax / Taxe de vente harmonisée Harmonized Sales Tax	Combined federal and provincial value-added tax applied in participating provinces and administered within the GST / HST framework.	VAT / GST, Tax Reporting, Invoicing	HST, TVH, harmonized tax, participating provinces
Invoice / Facture	Invoice / Facture	Document used to evidence a supply and support GST / HST timing, tax calculation and input tax credit documentation requirement.	Document Type, VAT / GST, Audit Evidence	invoice, facture, tax evidence, GST / HST documentation
MEV / SRM	Module d'enregistrement des ventes / Sales Recording Module	Québec sales-recording module used in the previous mandatory-billing architecture and relevant to the transition from MEV / SRM-based operation to certified SEV / SRS designed to communicate with the MEV-WEB / WEB-SRM.	Fiscalisation, POS Systems, Digital Tax Infrastructure	MEV, SRM, Québec, mandatory billing, transition
MEV-WEB / WEB-SRM	Module d'enregistrement des ventes WEB / WEB Sales Recording Module	Québec online sales-recording infrastructure used by certified SEV / SRS solutions to communicate transaction data to Revenu Québec under mandatory-billing measures.	Fiscalisation, Digital Tax Infrastructure, Transaction Reporting	MEV-WEB, WEB-SRM, Revenu Québec, transaction transmission
My Business Account / Mon dossier d'entreprise	CRA My Business Account / Mon dossier d'entreprise de l'ARC	Secure Canada Revenue Agency online portal used by business owners to access and manage business tax accounts and services.	Digital Tax Infrastructure, Taxpayer Services	CRA portal, ARC portal, online account, business services

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NEQ	Numéro d'entreprise du Québec Québec Enterprise Number	Québec enterprise identifier assigned to enterprises registered in the Québec enterprise register and used in Québec administrative and tax-related contexts.	Business Identification, Taxpayer Identification	NEQ, Québec enterprise number, Revenu Québec, enterprise register
PST / Taxe de vente provinciale	Provincial Sales Tax / Taxe de vente provinciale	Provincial retail sales tax applied in certain provinces outside the harmonised HST model.	Sales Tax, Provincial Tax	provincial sales tax, retail tax, non-harmonised provinces
QST / TVQ	Quebec Sales Tax / Taxe de vente du Québec Québec Sales Tax	Québec value-added tax administered by Revenu Québec and operating alongside the GST / HST framework in Québec.	VAT / GST, Provincial Tax, Invoicing	QST, TVQ, Québec, Revenu Québec, indirect tax
Receipt / Reçu	Receipt / Reçu	Document evidencing payment or transaction details and recognised as supporting documentation for GST / HST purposes where the required information is present.	Document Type, Payment / Settlement, Audit Evidence	receipt, reçu, payment evidence, ITC documentation
Represent a Client / Représenter un client	Represent a Client / Représenter un client	Canada Revenue Agency online service used by authorised representatives to access and manage tax information and filings on behalf of clients.	Digital Tax Infrastructure, Taxpayer Services	authorised representative, CRA access, ARC access, client account
RQ	Revenu Québec Québec Revenue Administration	Québec tax administration responsible for administering Québec tax obligations and, in Québec, administering the GST / HST and QST framework for most registrants.	Tax Authority, VAT / GST, Provincial Tax, Fiscalisation	Revenu Québec, QST, TVQ, GST / HST administration, mandatory billing
RT account / Compte de programme RT	GST / HST Program Account / Compte de programme de TPS / TVH	Canada Revenue Agency programme account used for GST / HST registration, filing, remittance and related obligations.	Taxpayer Identification, Tax Reporting	RT account, GST / HST account, CRA programme account
SEV / SRS	Système d'enregistrement des ventes / Sales Recording System	Certified Québec sales-recording system used by in-scope businesses to produce customer bills and transmit transaction data to Revenu Québec through the MEV-WEB / WEB-SRM.	Fiscalisation, POS Systems, Receipt Issuance	SEV, SRS, certified system, POS, mandatory billing, Québec

COUNTRY PROFILE

Field	Content
Tax Authority	DNRE Direção Nacional das Receitas do Estado National Directorate of State Revenue
Tax Authority's website link	https://www.mf.gov.cv/web/dnre
Fiscalisation Model	Cabo Verde uses an electronic fiscal-document authorisation model based on e-Fatura, digitally signed DFEs, IUD identifiers, QR-code consultation and tax-administration validation / authorisation.
e-Invoicing Model	Cabo Verde uses a mandatory electronic invoicing model in which invoices and other fiscally relevant documents are issued and communicated electronically through the e-Fatura platform.

SUMMARY

Cabo Verde's fiscalisation and e-invoicing environment is centred on the e-Fatura platform and the Documento Fiscal Eletrónico. The model uses XML-based electronic fiscal documents, digital signatures supported by ICP-CV certificates, IUD identifiers, QR-code consultation and DNRE validation / authorisation processes.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
DFE	Documento Fiscal Eletrónico Electronic Fiscal Document	Cabo Verde electronic fiscal document issued and communicated through the e-Fatura framework, digitally signed by the issuer and processed through the e-Fatura authorisation and validation environment.	e-Invoicing, Fiscalisation, Fiscal Document	DFE, Documento Fiscal Eletrónico, e-Fatura, DNRE, assinatura digital, autorização
DNRE	Direção Nacional das Receitas do Estado National Directorate of State Revenue	Cabo Verde revenue administration responsible for tax administration, IVA administration, e-Fatura implementation, electronic fiscal-document processing, software / system interaction, QR-code services and digital tax services.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	DNRE, Direção Nacional das Receitas do Estado, IVA, e-Fatura, DFE
Documento de Transporte Eletrónico / DTE	Documento de Transporte Eletrónico Electronic Transport Document	Cabo Verde electronic fiscal document type used for transport documentation within the e-Fatura document framework.	e-Invoicing, Fiscal Document, Transport	DTE, Documento de Transporte Eletrónico, e-Fatura, DFE
e-Fatura	e-Fatura Electronic Invoice / Electronic Invoicing Platform	Cabo Verde electronic invoicing framework and platform for issuing, communicating, validating, authorising, archiving and conserving electronic invoices and other electronic fiscally relevant documents.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	e-Fatura, DNRE, DFE, fatura eletrónica, documento fiscalmente relevante eletrónico
Emissor Público	Emissor Público Public Issuer	Public electronic-invoice issuer made available within Cabo Verde's e-Fatura framework to support taxpayers that need a public tool for issuing and communicating electronic fiscal documents.	e-Invoicing, Digital Tax Services, Issuer Tool	emissor público, e-Fatura, DNRE, DFE, pequenos contribuintes
Fatura Recibo Eletrónico / FRE	Fatura Recibo Eletrónico Electronic Invoice-Receipt	Cabo Verde electronic invoice-receipt document type supported within the e-Fatura framework, used where the electronic invoice is marked as paid.	e-Invoicing, Fiscal Document, Payment	FRE, Fatura Recibo Eletrónico, e-Fatura, DFE
ICP-CV	Infraestrutura de Chaves Públicas de Cabo Verde Cabo Verde Public Key Infrastructure	Cabo Verde public-key infrastructure supporting digital certificates used for digitally signing electronic fiscal documents under the e-Fatura framework.	Digital Identity, e-Invoicing, Electronic Signature	ICP-CV, certificado digital, assinatura digital, DFE, e-Fatura
IUD	Identificador Único do Documento Unique Document Identifier	Unique identifier assigned to electronic fiscal documents in Cabo Verde's e-Fatura framework and used to support document visualisation, confirmation and verification, including through QR-code representation.	e-Invoicing, Document Identifier, Verification	IUD, Identificador Único do Documento, DFE, QR Code, e-Fatura

Term	Official / Expanded Name	Description	Relevance	Tags / Context
IVA	Imposto sobre o Valor Acrescentado Value Added Tax	Cabo Verdean VAT term used in tax administration, invoice content, electronic fiscal-document processing and e-Fatura compliance.	VAT, e-Invoicing, Tax Administration	IVA, Imposto sobre o Valor Acrescentado, DNRE, e-Fatura, DFE
NIF	Número de Identificação Fiscal Tax Identification Number	Cabo Verde taxpayer identification number used in fiscal registration, e-Fatura adhesion, taxpayer authentication and electronic fiscal-document validation.	Taxpayer Identification, Digital Tax Services	NIF, taxpayer identifier, DNRE, e-Fatura, fiscal register
NCE	Nota de Crédito Eletrónica Electronic Credit Note	Cabo Verde electronic credit-note document type supported within the e-Fatura electronic fiscal-document framework.	e-Invoicing, Fiscal Document, Document Lifecycle	NCE, Nota de Crédito Eletrónica, e-Fatura, DFE
NDE	Nota de Débito Eletrónica Electronic Debit Note	Cabo Verde electronic debit-note document type supported within the e-Fatura electronic fiscal-document framework.	e-Invoicing, Fiscal Document, Document Lifecycle	NDE, Nota de Débito Eletrónica, e-Fatura, DFE
RE	Recibo Eletrónico Electronic Receipt	Cabo Verde electronic receipt document type supported within the e-Fatura electronic fiscal-document framework.	e-Invoicing, Fiscal Document, Payment	RE, Recibo Eletrónico, e-Fatura, DFE
Sistema de Faturação	Sistema de Faturação Invoicing System	Invoicing system used to generate, digitally sign and submit electronic fiscal documents to the e-Fatura platform in accordance with Cabo Verde's technical and fiscal requirements.	e-Invoicing, Software Compliance, Fiscalisation	sistema de faturação, DNRE, e-Fatura, DFE, faturação eletrónica
TVE	Talão de Venda Eletrónico Electronic Sales Slip	Cabo Verde electronic sales-slip document type supported in the e-Fatura framework, including consumer-facing sales documentation.	e-Invoicing, Fiscal Document, Retail	TVE, Talão de Venda Eletrónico, e-Fatura, DFE

COUNTRY PROFILE

Field	Content
Tax Authority	DGI Direction Générale des Impôts General Directorate of Taxes
Tax Authority's website link	https://finances.gouv.td [Note: no separate dedicated DGI web page has been identified]
Fiscalisation Model	Chad uses a standardised electronic fiscal-invoice model based on FEN, approved electronic invoicing systems, authentication / validation codes and DGI supervision of invoice issuance and verification.
e-Invoicing Model	Chad uses a mandatory standardised electronic invoicing model under which in-scope taxpayers issue electronic fiscal invoices through the FEN framework and the DGI fiscal platform.

SUMMARY

Chad's fiscalisation and e-invoicing environment is centred on the Facturation Électronique Normalisée framework and the Facture Électronique Normalisée document. The model uses approved electronic invoicing systems, taxpayer identification through NIF, FEN portal access and DGI-issued authentication or validation codes to support invoice issuance, verification and tax-control processes.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Code d'authentification ou de validation électronique	Code d'authentification ou de validation électronique Electronic Authentication or Validation Code	Code issued by the DGI FEN fiscal platform and shown on the electronic invoice to allow verification of the invoice's authenticity.	Fiscalisation, Document Verification, e-Invoicing	code d'authentification, code de validation électronique, FEN, DGI
DGI	Direction Générale des Impôts General Directorate of Taxes	Chadian tax authority responsible for tax administration, TVA administration, e-tax services and supervision of the Facture Électronique Normalisée framework.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	DGI, Direction Générale des Impôts, TVA, FEN, E-Tax
E-Tax	E-Tax Electronic Tax Platform	Chadian digital tax platform used for online tax services, including electronic declaration, electronic payment and revenue-collection modules.	Digital Tax Services, e-Reporting, VAT	E-Tax, DGI, télé-déclaration, télépaiement, recouvrement
FEN	Facturation Électronique Normalisée Standardised Electronic Invoicing	Chadian standardised electronic-invoicing framework used to create, issue, transmit and receive certified fiscal invoices under the DGI framework.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	FEN, Facturation Électronique Normalisée, DGI, TVA, facture électronique normalisée
NIF	Numéro d'Identification Fiscale Tax Identification Number	Chadian taxpayer identification number used for tax administration, taxpayer identification and FEN compliance information, including display obligations linked to the electronic invoicing system.	Taxpayer Identification, Digital Tax Services	NIF, taxpayer identifier, DGI, FEN, tax registration
Portail FEN	Portail de Facturation Électronique Normalisée Standardised Electronic Invoicing Portal	Chadian FEN portal used for access to the standardised electronic-invoicing system and for the issuance or management of standardised electronic fiscal invoices.	e-Invoicing, Digital Tax Services, Invoice Exchange	Portail FEN, fen.finances.gouv.td, DGI, FEN, facture électronique normalisée
Système de facturation électronique agréé	Système de facturation électronique agréé Approved Electronic Invoicing System	Approved electronic invoicing system required for issuing electronic fiscal invoices under the Chadian FEN obligation, with prescribed conditions for use, visibility, availability and notification of system failures.	e-Invoicing, Fiscalisation, Software / System Compliance	système agréé, FEN, DGI, facture électronique, panne système
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Chadian VAT term used in DGI tax administration, VAT declarations, invoice content, Facture Électronique Normalisée obligations and fiscal compliance processes.	VAT, e-Invoicing, Tax Administration	TVA, Taxe sur la Valeur Ajoutée, DGI, FEN, facture électronique normalisée

COUNTRY PROFILE

Field	Content
Tax Authority	SII Servicio de Impuestos Internos Internal Revenue Service
Tax Authority's website link	https://www.sii.cl/
Fiscalisation Model	Chile uses an electronic tax-document authorisation and control model based on SII-authorised DTEs, CAF folio authorisation, electronic folios, timbre electrónico, electronic signatures, RCV records and document-consultation services.
e-Invoicing Model	Chile uses a mature electronic invoicing model under which electronic invoices, receipts, credit notes, debit notes, dispatch guides and other DTEs are issued through SII-authorised free, own-developed or market systems.

SUMMARY

Chile's fiscalisation and e-invoicing environment is centred on the SII DTE framework, where electronic tax documents are issued using authorised folios, CAF, electronic signatures and electronic stamps. The model is supported by taxpayer identification through RUT / e-RUT, document consultation services, the Registro de Compras y Ventas, acuse de recibo processes and electronic receipt controls for final-consumer transactions.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Acuse de recibo	Acknowledgement of Receipt	SII acknowledgement mechanism through which the recipient confirms receipt of goods or services connected with a received electronic tax document, supporting VAT credit timing and purchase-record treatment.	e-Invoicing, Document Control, VAT	acuse de recibo, DTE, crédito fiscal, Registro de Compras
Boleta de honorarios electrónica	Electronic Fee Receipt	Chilean electronic document used by independent service providers to document professional fees or service income through the SII electronic-service environment.	Document Type, Tax Reporting	professional fees, independent services, electronic receipt, SII
Boleta de ventas y servicios electrónica	Electronic Sales and Services Receipt	Chilean electronic receipt that evidences the sale of a product or service to a final consumer, issued through the SII free system, market system or own-developed electronic receipt system.	Fiscalisation, Receipt Issuance, Document Type	boleta electrónica, final consumer, retail, SII
Boleta no afecta o exenta electrónica	Electronic Non-Taxable or Exempt Receipt	Chilean electronic receipt used for consumer transactions that are non-taxable or exempt from VAT.	Receipt Issuance, Document Type, VAT	boleta exenta, electronic receipt, VAT-exempt transaction
CAF	Código de Autorización de Folios Folio Authorisation Code	SII-issued authorisation code containing the authorised folio range that enables the issuance of electronic tax documents.	e-Invoicing, Fiscalisation, Document Control	CAF, folio authorisation, DTE, authorised folios
Cédula RUT Electrónica / e-RUT	Electronic RUT Card	Digital document issued through SII services that identifies a registered taxpayer for tax purposes.	Taxpayer Identification, Digital Tax Infrastructure	e-RUT, electronic tax ID, RUT, digital credential
Clave Tributaria	Tax Password	SII access credential used by taxpayers to enter electronic tax services, including DTE consultation, electronic receipt services and taxpayer-service functions.	Digital Tax Infrastructure, Authentication	Clave Tributaria, SII access, taxpayer services, authentication
Comprobante de pago electrónico / voucher	Comprobante de pago electrónico / voucher Electronic Payment Voucher	Electronic payment receipt or voucher recognised in Chile's electronic receipt environment, including card-payment situations where it can operate as the consumer-facing electronic sales and services receipt.	Payment / Settlement, Receipt Issuance	voucher, electronic payment, boleta electrónica, card payment
Consulta de DTE	DTE Query / DTE Consultation	SII electronic service used to consult electronic tax documents and verify document information through the tax authority environment.	Digital Tax Infrastructure, e-Invoicing	DTE lookup, document validation, taxpayer services

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Consulta validez de boleta electrónica	Electronic Receipt Validity Query	SII service used to check the validity of electronic sales and services receipts.	Receipt Issuance, Digital Tax Infrastructure	boleta electrónica, receipt validation, SII
DTE	Documento Tributario Electrónico Electronic Tax Document	Chilean electronic tax document category covering electronic invoices and other electronic tax documents generated by a taxpayer authorised by SII.	e-Invoicing, Document Type, Digital Tax Infrastructure	DTE, electronic tax document, SII, fiscal document
Factura de compra electrónica	Electronic Purchase Invoice	Chilean electronic tax document used to document purchase transactions where the buyer is required to document the purchase under Chilean tax rules.	e-Invoicing, Document Type	purchase invoice, DTE, buyer-issued document
Factura de exportación electrónica	Electronic Export Invoice	Chilean electronic tax document used to document export transactions within the SII electronic tax-document framework.	e-Invoicing, Document Type, Export	export invoice, DTE, foreign trade
Factura no afecta o exenta electrónica	Factura no afecta o exenta electrónica Electronic Non-Taxable or Exempt Invoice	Chilean electronic invoice used to document transactions that are non-taxable or exempt from VAT.	e-Invoicing, Document Type, VAT	exempt invoice, non-taxable invoice, DTE
Folio	Folio Number	SII-authorized folio number used to identify electronic tax documents and electronic receipts.	e-Invoicing, Document Control	folio, document numbering, DTE, authorised folios
Guía de despacho electrónica	Electronic Dispatch Guide	Chilean electronic tax document used to support the movement or dispatch of goods within the electronic-document framework.	Transport Document, Document Type, e-Invoicing	dispatch guide, goods movement, DTE
Inicio de actividades	Start of Activities	Tax-registration process through which a taxpayer declares the beginning of business or economic activity before SII.	Taxpayer Identification, Tax Registration	business registration, taxpayer onboarding, SII
IVA	Impuesto al Valor Agregado Value Added Tax	Chilean value-added tax applied to taxable supplies of goods and services under the VAT framework.	VAT, Tax Reporting, Invoicing	IVA, VAT, taxable supply, indirect tax
Liquidación factura electrónica	Electronic Settlement Invoice	Chilean electronic tax document used where a settlement and invoice function is combined within the Chilean DTE framework.	e-Invoicing, Document Type	settlement invoice, DTE, electronic document
RCV	Registro de Compras y Ventas Purchase and Sales Register	SII register that records purchase and sales operations based on electronic tax documents received and issued, supporting VAT declaration and control.	Tax Reporting, VAT, Digital Tax Infrastructure	RCV, VAT register, DTE, purchase register, sales register
Registro de Aceptación o Reclamo de un DTE	DTE Acceptance or Claim Register	SII service used by recipients to register acceptance, receipt of goods or services, or claims in relation to received DTEs.	e-Invoicing, Document Control	acceptance, claim, DTE recipient, accuse de recibo
Registro de Compras	Purchase Register	SII register that records purchase operations based on electronic tax documents received by the taxpayer.	Tax Reporting, VAT	purchase register, input VAT, DTE
Registro de Ventas	Sales Register	SII register that records sales operations based on electronic tax documents issued by the taxpayer.	Tax Reporting, VAT	sales register, output VAT, DTE
Rol Único Tributario / RUT	Unique Taxpayer Number	Chilean tax identification number used to identify taxpayers for tax registration, filing, invoicing and tax-administration purposes.	Taxpayer Identification	RUT, taxpayer identifier, tax registration, invoicing
SII	Servicio de Impuestos Internos Internal Revenue Service	Chilean tax authority responsible for internal tax administration, taxpayer registration, electronic tax services, electronic invoicing, tax control and compliance.	Tax Authority, e-Invoicing, Digital Tax Infrastructure	SII, tax administration, taxpayer services, electronic services
Sistema de facturación gratuito del SII	SII Free Invoicing System	Free SII electronic invoicing system used by eligible taxpayers to issue electronic tax documents through the SII platform.	e-Invoicing, Digital Tax Infrastructure	free invoicing system, SII platform, DTE issuance

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Sistema de facturación propio o de mercado	Own or Market Invoicing System	Taxpayer-owned or third-party electronic invoicing system used to issue DTEs under the SII framework.	e-Invoicing, Digital Tax Infrastructure	certified software, market solution, DTE issuance
Timbre electrónico	Electronic Stamp	Electronic stamp contained in Chilean electronic tax documents and used to support document authenticity and control.	Fiscalisation, e-Invoicing, Document Control	electronic stamp, DTE, authenticity
Timbraje electrónico	Electronic Stamping / Electronic Authorisation	SII authorisation process related to electronic folios and the issuance of authorised electronic tax documents.	Document Control, Digital Tax Infrastructure	electronic stamping, folios, authorisation, SII

COUNTRY PROFILE

Field	Content
Tax Authority	STA 国家税务总局 State Taxation Administration
Tax Authority's website link	https://www.chinatax.gov.cn/
Fiscalisation Model	China uses a tax-authority controlled invoice-management model centred on fapiao, VAT invoice control, invoice verification, tax digital accounts, invoice quotas and tax-platform-based invoice issuance and circulation.
e-Invoicing Model	China uses a national digitalised electronic invoicing model based on 数电发票 / 数电票, issued and managed through the electronic invoice service platform and circulated through the tax digital account.

SUMMARY

China's fiscalisation and e-invoicing environment is centred on tax-authority controlled fapiao management and the nationwide application of 数电发票. The model uses nationally unified invoice numbering, intelligent invoice-amount quota allocation, tax digital accounts, electronic invoice service platforms, invoice verification, red-letter correction processes and transitional legacy infrastructure such as Tax UKey and VAT invoice management systems.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
OFD	Open Fixed-Layout Document	China-relevant electronic-document format retained for digitalised electronic invoice presentation, delivery and archiving alongside PDF, while XML is used as a data-message delivery format.	e-Invoicing, Document Format	OFD, PDF, XML, 数电发票, invoice archive
发票	Fapiao / Official Tax Invoice	Official Chinese tax invoice used as fiscal and accounting evidence for taxable transactions, reimbursement, VAT deduction and tax compliance.	Document Type, VAT, Fiscalisation	fapiao, tax invoice, transaction evidence, VAT
发票查验	Invoice Verification	Tax-authority invoice verification process used to check invoice authenticity and reported invoice information.	e-Invoicing, Fiscalisation, Document Control	invoice verification, authenticity, tax authority
发票代码	Invoice Code	Invoice control code used in traditional VAT invoice structures and invoice verification processes.	Fiscalisation, Document Control, VAT	invoice code, VAT invoice, verification, legacy invoice control
发票号码	Invoice Number	Twenty-digit invoice number used for 数电发票 (Digitalised Electronic Invoice), with digits indicating the year, provincial tax bureau region code, issuing channel and sequential code.	Document Control, e-Invoicing	invoice number, 数电发票, document identifier
电子发票	Electronic Invoice / Electronic Fapiao	Electronic form of tax invoice issued and managed through China's tax-authority electronic invoicing environment.	e-Invoicing, Document Type, Fiscalisation	electronic invoice, fapiao, tax authority platform
电子发票 (航空运输电子客票行程单)	Electronic Invoice, Air Transport Electronic Ticket Itinerary	Digitalised electronic invoice category used for air-transport electronic ticket itinerary documents.	e-Invoicing, Document Type, Transport	air transport, itinerary, 数电发票
电子发票 (二手车销售统一发票)	Electronic Invoice, Unified Used Vehicle Sales Invoice	Digitalised electronic invoice category used for used-vehicle sales invoice purposes.	e-Invoicing, Document Type, Vehicle Sales	used vehicle sales, 数电发票, invoice category
电子发票 (机动车销售统一发票)	Electronic Invoice, Unified Motor Vehicle Sales Invoice	Digitalised electronic invoice category used for motor-vehicle sales invoice purposes.	e-Invoicing, Document Type, Vehicle Sales	motor vehicle sales, 数电发票, invoice category

Term	Official / Expanded Name	Description	Relevance	Tags / Context
电子发票 (普通发票)	Electronic Invoice, Ordinary Invoice	Digitalised electronic invoice category used for ordinary invoice purposes where the invoice documents the transaction without functioning as a special VAT invoice.	e-Invoicing, VAT, Document Type	ordinary invoice, 数电发票, transaction evidence
电子发票 (铁路电子客票)	Electronic Invoice, Railway Electronic Ticket	Digitalised electronic invoice category used for railway electronic ticket documents.	e-Invoicing, Document Type, Transport	railway ticket, 数电发票, transport
电子发票 (增值税专用发票)	Electronic Invoice, Special VAT Invoice	Digitalised electronic invoice category used for VAT special invoice purposes, including transactions where input VAT deduction may be supported under applicable VAT rules.	e-Invoicing, VAT, Document Type	special VAT invoice, input VAT, 数电发票
电子发票服务平台	Electronic Invoice Service Platform	Tax-authority platform used for issuing, delivering, checking and managing digitalised electronic invoices through the national electronic tax-service environment.	e-Invoicing, Digital Tax Infrastructure	electronic invoice platform, 数电发票, invoice delivery, invoice services
交付	Invoice Delivery	Delivery of issued digitalised electronic invoices through the electronic invoice service platform, with delivery methods including email, QR code, download or print.	e-Invoicing, Document Delivery	invoice delivery, email, QR code, download
金税系统	Golden Tax System	Chinese tax-control and invoice-management infrastructure used to support VAT invoice supervision, invoice issuance, verification and tax-administration control.	Fiscalisation, VAT, Digital Tax Infrastructure	Golden Tax System, VAT invoice control, invoice management
开具金额总额度 / 发票总额度	Total Invoice Issuance Amount Quota	Monthly upper limit of the total invoice issuance amount, excluding VAT, granted by the tax authority and dynamically adjusted according to taxpayer risk, credit rating and actual business conditions.	e-Invoicing, Document Control, Tax Administration	invoice quota, amount control, 数电发票, quota adjustment
蓝字发票	Blue-Letter Invoice	Positive original invoice issued for a transaction, which may later be corrected through a red-letter invoice process where required.	Document Type, VAT, e-Invoicing	original invoice, blue-letter invoice, 数电发票
全国统一规范电子税务局	National Unified Standardised Electronic Tax Bureau	China's unified electronic tax-service environment used for taxpayer services and invoice-use functions, including digitalised electronic invoice operations.	Digital Tax Infrastructure, e-Invoicing, Taxpayer Services	electronic tax bureau, invoice services, 数电发票
全国增值税发票查验平台	National VAT Invoice Verification Platform	National tax-authority platform used to verify VAT invoice information and support invoice authenticity checks.	Digital Tax Infrastructure, Document Control	invoice verification, VAT invoice, tax platform
入账确认	Accounting Confirmation	Confirmation associated with the accounting treatment of a received digitalised electronic invoice through the tax digital account.	Accounting, Document Control, e-Invoicing	accounting confirmation, tax digital account, invoice use
数电发票 / 数电票	Digitalised Electronic Invoice	China's fully digitalised electronic invoice, with fully digitalised invoice elements, nationally unified numbering, intelligent invoice-amount allocation and automatic circulation through the tax digital account.	e-Invoicing, Digital Tax Infrastructure, Fiscalisation	数电发票, 数电票, fully digital invoice, tax digital account
税务数字账户	Tax Digital Account	Tax-authority digital account through which invoice data circulates and through which taxpayers manage, download, confirm and use digitalised electronic invoices.	Digital Tax Infrastructure, e-Invoicing	tax digital account, invoice data, taxpayer services
税务UKey	Tax UKey	Tax-authority device used in earlier or transitional VAT invoice software processes for identity authentication and invoice issuance.	Fiscalisation, Digital Tax Infrastructure, Document Control	Tax UKey, transitional architecture, invoice software, authentication

Term	Official / Expanded Name	Description	Relevance	Tags / Context
特定业务发票	Specific-Business Invoice	Business-tagged digitalised electronic invoice used under the 数电发票 (Digitalised Electronic Invoice) framework for specific business scenarios such as construction services, refined oil, vehicle and vessel tax collection, tolls, medical services, rare earths and other designated categories.	e-Invoicing, Document Type, Sector-Specific Tax Control	specific business, business tag, 数电发票
用途确认	Use Confirmation	Confirmation through the tax digital account where a recipient uses a digitalised electronic invoice for input VAT deduction, refined-oil consumption tax, export refund, agency refund or refined-oil inventory selection.	VAT, Tax Reporting, Document Control	use confirmation, input VAT, tax digital account
增值税	Value Added Tax	Chinese VAT term used in tax administration, VAT invoice management, VAT special invoice issuance, input VAT deduction and invoice verification.	VAT, Tax Administration, e-Invoicing	VAT, 增值税, special VAT invoice, input VAT
增值税发票管理系统	VAT Invoice Management System	Tax-authority invoice-management system used for VAT invoice issuance, control and verification processes in earlier or transitional invoice-management arrangements.	Fiscalisation, e-Invoicing, Document Control	VAT invoice management, invoice control, tax authority system
增值税发票开票软件 (税务 UKey版)	VAT Invoice Issuance Software, Tax UKey Version	VAT invoice software used with Tax UKey for issuing VAT electronic invoices in earlier or transitional invoice-issuance architectures.	e-Invoicing, Fiscalisation, Software	invoice software, Tax UKey, transitional architecture, VAT invoice
增值税发票综合服务平台	VAT Invoice Comprehensive Service Platform	Tax-authority platform used for VAT invoice confirmation, verification, selection, download and related invoice-use functions, especially in earlier or transitional invoice-management arrangements.	e-Invoicing, Fiscalisation, Document Control	VAT invoice platform, invoice confirmation, invoice verification
红字发票	Red-Letter Invoice	Corrective invoice used to offset, reverse or adjust a previously issued invoice under China's invoice-management rules.	Document Type, VAT, Correction	correction invoice, red-letter invoice, adjustment
红字发票信息确认单	Red-Letter Invoice Information Confirmation Form	Confirmation document used in the red-letter digitalised electronic invoice process where a blue-letter invoice has already been confirmed for use or accounting treatment.	Document Control, VAT, Correction	red-letter invoice, confirmation form, correction process
国家税务总局 / STA	State Taxation Administration	Chinese national tax authority responsible for tax administration, invoice management, taxpayer services, VAT administration and the national electronic invoicing environment.	Tax Authority, e-Invoicing, Digital Tax Infrastructure	STA, tax administration, invoice management, taxpayer services

COUNTRY PROFILE

Field	Content
Tax Authority	DIAN, Dirección de Impuestos y Aduanas Nacionales National Tax and Customs Directorate
Tax Authority's website link	https://www.dian.gov.co [Note: the website appears to be reachable only from certain regions]
Fiscalisation Model	Colombia uses a centralised electronic fiscal-document validation model based on DIAN prior validation, electronic sales invoices, electronic equivalent documents, CUFE/CUDE identifiers, QR-code verification and regulated document lifecycle events.
e-Invoicing Model	Colombia operates a mandatory electronic invoicing model centred on DIAN's Sistema de Factura Electrónica, including electronic sales invoices, electronic equivalent documents, electronic payroll support documents, support documents, technology providers and RADIAN.

SUMMARY

Colombia has an advanced electronic fiscal-document regime where invoices and several equivalent or support documents are generated electronically and validated through DIAN-controlled infrastructure. The regime combines tax-document issuance, VAT support, buyer events, electronic document identifiers, authorised numbering and invoice-financing functionality through RADIAN.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Aceptación expresa	Express Acceptance	Recipient event through which the electronic sales invoice is expressly accepted within the Colombian electronic invoicing framework.	e-Invoicing, Document Control, RADIAN	invoice acceptance, buyer event, electronic invoice, RADIAN
Aceptación tácita	Tacit Acceptance	Acceptance of an electronic sales invoice generated under the applicable rules when the recipient does not reject or object within the prescribed period.	e-Invoicing, Document Control, RADIAN	tacit acceptance, buyer event, electronic invoice, RADIAN
Acuse de recibo de bienes y/o servicios	Acknowledgement of Receipt of Goods and/or Services	Recipient event indicating receipt of the goods or services associated with an electronic sales invoice.	e-Invoicing, Document Control	goods receipt, services receipt, buyer event, electronic invoice
Acuse de recibo de la factura electrónica de venta	Acknowledgement of Receipt of the Electronic Sales Invoice	Recipient acknowledgement event indicating receipt of the electronic sales invoice within the Colombian electronic invoicing environment.	e-Invoicing, Document Control	invoice receipt, acknowledgement, buyer event, electronic invoice
Autorización de numeración de facturación	Invoicing Numbering Authorisation	DIAN authorisation of invoicing or support-document numbering ranges used to control authorised document issuance.	e-Invoicing, Document Control, Tax Administration	numbering authorisation, invoice numbering, document range, DIAN
Certificado de firma digital	Digital Signature Certificate	Digital certificate used to sign electronic invoicing documents and support authenticity and integrity within the electronic invoicing process.	e-Invoicing, Document Control, Security	digital signature, electronic invoice, authenticity
CUDE	Código Único de Documento Electrónico Unique Electronic Document Code	Unique electronic document code used for electronic documents other than the electronic sales invoice, including certain support and equivalent documents.	e-Invoicing, Document Control, Fiscalisation	unique document code, electronic document, DIAN
CUFE	Código Único de Factura Electrónica Unique Electronic Invoice Code	Unique electronic invoice code generated for an electronic sales invoice and used as an identifying and control element within the DIAN electronic invoicing framework.	e-Invoicing, Document Control, Fiscalisation	unique invoice code, electronic invoice, DIAN validation
DIAN	Dirección de Impuestos y Aduanas Nacionales National Tax and Customs Directorate	Colombian tax and customs authority responsible for national tax administration, customs administration, electronic invoicing, taxpayer services, tax control and compliance.	Tax Authority, e-Invoicing, Digital Tax Infrastructure	tax administration, customs, taxpayer services, electronic invoicing

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Documento equivalente	Equivalent Document	Document legally recognised as equivalent to a sales invoice for specific transactions or sectors where an equivalent document is authorised.	Document Type, Receipt Issuance, VAT	equivalent document, invoice substitute, DIAN
Documento equivalente electrónico	Electronic Equivalent Document	Electronic equivalent document that meets DIAN's common and specific technical and technological requirements according to the transaction it supports.	Document Type, Receipt Issuance, e-Invoicing	electronic equivalent document, technical requirements, DIAN
Documento equivalente electrónico ticket de máquina registradora con sistema P.O.S.	Electronic Equivalent POS Cash-Register Ticket	Electronic equivalent POS document generated through software and subject to DIAN prior validation, used as an equivalent document to the electronic sales invoice where the POS-ticket category applies.	Receipt Issuance, POS Systems, Document Type	POS ticket, electronic equivalent document, DIAN validation
Documento soporte en adquisiciones efectuadas a sujetos no obligados a expedir factura de venta o documento equivalente	Support Document for Purchases from Parties Not Required to Issue Sales Invoice or Equivalent Document	Electronic support document used to support costs, deductions or deductible taxes arising from purchases made from suppliers not required to issue a sales invoice or equivalent document.	Document Type, VAT, Tax Reporting	support document, non-invoicing supplier, deductible cost
Facturación Gratuita DIAN	DIAN Free Invoicing	DIAN free electronic invoicing software environment that allows taxpayers to issue electronic invoices and request or renew the free digital-signature certificate where applicable.	e-Invoicing, Software, Digital Tax Infrastructure	free invoicing software, DIAN platform, digital certificate
Facturador electrónico	Electronic Invoicer	Taxpayer or party enabled to issue electronic invoicing documents within DIAN's electronic invoicing system.	e-Invoicing, Taxpayer Role, Digital Tax Infrastructure	electronic invoicer, habilitation, DIAN, invoice issuer
Habilitación	Enablement / Onboarding	DIAN process through which a taxpayer, software solution or participant is enabled to operate within the electronic invoicing environment.	e-Invoicing, Registration, Digital Tax Infrastructure	enablement, onboarding, DIAN, electronic invoicing
INC	Impuesto Nacional al Consumo National Consumption Tax	Colombian national consumption tax applied to specific goods and services and relevant to invoicing obligations, tax-document content and taxpayer classification in the DIAN framework.	Tax, e-Invoicing, Tax Reporting	INC, consumption tax, invoicing obligation, DIAN, tax document
IVA	Impuesto sobre las Ventas Value Added Tax	Colombian value added tax applied to taxable transactions and reflected in sales invoices, electronic invoices and applicable equivalent documents.	VAT, e-Invoicing, Tax Reporting	IVA, VAT, sales tax, electronic invoice
NIT	Número de Identificación Tributaria Tax Identification Number	Colombian tax identification number used to identify taxpayers and registered entities for tax, invoicing and administrative purposes.	Taxpayer Identification	tax ID, taxpayer identification, invoicing
Proveedor tecnológico	Technology Provider	DIAN-authorized or enabled service provider that supplies technological services for electronic invoicing generation, transmission, validation and related processes.	e-Invoicing, Software, Digital Tax Infrastructure	technology provider, electronic invoicing software, DIAN
RADIAN	Registro de Facturas Electrónicas de Venta como Título Valor Registry of Electronic Sales Invoices as Negotiable Instruments	DIAN registry for electronic sales invoices that circulate as negotiable instruments, supporting registration, traceability and circulation of electronic invoices used as título valor.	e-Invoicing, Digital Tax Infrastructure, Invoice Financing	RADIAN, título valor, invoice circulation, factoring
Rechazo de la factura electrónica de venta	Rejection of the Electronic Sales Invoice	Recipient event through which an electronic sales invoice is rejected within the applicable electronic invoicing process.	e-Invoicing, Document Control	invoice rejection, buyer event, DIAN

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Representación gráfica	Graphic Representation	Human-readable representation of an electronic invoicing document, used to present the document information while the legally controlled electronic document remains governed by DIAN's technical rules.	e-Invoicing, Document Representation	graphic representation, PDF, electronic invoice, document display
RUT	Registro Único Tributario Single Tax Registry	Colombian single tax registry used to identify, locate and classify taxpayers and other parties administered by DIAN.	Taxpayer Identification, Tax Registration	taxpayer registry, tax identification, DIAN
Sistema de Factura Electrónica	Electronic Invoice System	DIAN electronic tax-document system composed of electronic sales invoices, electronic payroll support documents, support documents for purchases from non-invoicing suppliers, electronic equivalent documents, services and RADIAN.	e-Invoicing, Digital Tax Infrastructure, Fiscalisation	electronic invoicing system, DIAN, RADIAN, electronic documents
UVT	Unidad de Valor Tributario Tax Value Unit	Colombian tax value unit used as a monetary reference for tax thresholds, penalties, obligations and compliance calculations.	Tax Administration, VAT, Thresholds	UVT, tax value unit, threshold, compliance
Validación previa	Prior Validation	DIAN validation process performed before an electronic sales invoice is issued to the buyer, confirming that the document meets applicable technical and legal requirements.	e-Invoicing, Fiscalisation, Document Control	prior validation, DIAN validation, electronic invoice

COUNTRY PROFILE

Field	Content
Tax Authority	DGT, Dirección General de Tributación General Directorate of Taxation
Tax Authority's website link	https://www.hacienda.go.cr
Fiscalisation Model	Costa Rica uses a centralised electronic fiscal-document validation model based on XML comprobantes electrónicos, Ministry of Finance validation messages, numeric keys, consecutive numbering, digital signatures, recipient confirmation messages and graphic representations.
e-Invoicing Model	Costa Rica operates a mandatory electronic invoicing and electronic receipt model under the Ministry of Finance, covering factura electrónica, ticket electrónico, credit and debit notes, purchase invoices, export invoices, payment receipts and related electronic-document messages.

SUMMARY

Costa Rica's fiscal control model is built around electronic tax documents generated in XML, transmitted to the Ministry of Finance validation platform and controlled through document keys, security codes, consecutive numbering, digital signatures, graphic representations and validation responses. The framework covers B2B, B2C, export, purchase, correction, payment, exoneration and recipient-confirmation scenarios, supported by TRIBU-CR, OVI, TICOFATURA and the CAByS goods-and-services catalogue.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Actividad económica	Economic Activity	Registered taxpayer activity used in Costa Rican tax registration and electronic-document issuance contexts.	Tax Registration, e-Invoicing, Taxpayer Classification	economic activity, taxpayer registration, RUT, electronic documents
BCCR	Banco Central de Costa Rica Central Bank of Costa Rica	Costa Rican central bank involved, together with the Ministry of Finance, in making available the CAByS Catalogue of Goods and Services used in electronic tax-document classification.	e-Invoicing, Product Classification, Digital Tax Infrastructure	BCCR, CAByS, goods and services catalogue, electronic receipts, product coding
CAByS	Catálogo de Bienes y Servicios Catalogue of Goods and Services	Catalogue developed by the Central Bank of Costa Rica in coordination with the Ministry of Finance for coding goods and services commercialised in Costa Rica and supporting tax control and fiscal analysis.	Product Classification, VAT, Fiscalisation	goods and services catalogue, product code, tax control
Cédula física	Identification Number	Identification number for an individual taxpayer or recipient used in electronic tax-document identification fields.	Taxpayer Identification	individual ID, recipient identification, emitter identification
Cédula jurídica	Legal Entity Identification Number	Identification number for a legal entity used in electronic tax-document identification fields.	Taxpayer Identification	legal entity ID, taxpayer identification, company ID
Clave numérica del comprobante electrónico	Electronic Tax Document Numeric Key	Fifty-digit key generated by the taxpayer's electronic tax-document system, used to identify the electronic tax document and support consultation and verification.	Document Control, e-Invoicing	numeric key, 50-digit key, QR consultation, XML
Código de actividad económica	Economic Activity Code	Code associated with a taxpayer's registered economic activity and used in tax-registration and electronic-document contexts.	Tax Registration, e-Invoicing, Taxpayer Classification	activity code, economic activity, taxpayer registration, RUT
Código de seguridad	Security Code	Control code used as part of the Costa Rican electronic tax-document structure to support document identification, integrity and verification.	e-Invoicing, Document Control, Fiscalisation	security code, document key, electronic document, verification

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Comprobante Electrónico	Electronic Tax Document	Electronic document in XML format, generated, expressed and transmitted electronically, used to support the sale and purchase of goods and the provision of services while guaranteeing origin authenticity and content integrity.	e-Invoicing, Document Type, Fiscalisation	XML, electronic document, authenticity, integrity
Comprobantes preimpresos por contingencia	Pre-Printed Contingency Tax Documents	Pre-printed contingency documents used under contingency and business-continuity methods where the electronic-document validation service is unavailable.	Contingency, Document Type, Fiscalisation	contingency, pre-printed document, business continuity
Confirmación de aceptación del comprobante electrónico	Confirmation of Acceptance of the Electronic Tax Document	Recipient confirmation indicating acceptance of the electronic tax document.	e-Invoicing, Document Control	acceptance, recipient message, electronic document
Confirmación de aceptación parcial del comprobante electrónico	Confirmation of Partial Acceptance of the Electronic Tax Document	Recipient confirmation indicating partial acceptance of the electronic tax document.	e-Invoicing, Document Control	partial acceptance, recipient message, electronic document
Confirmación de rechazo del comprobante electrónico	Confirmation of Rejection of the Electronic Tax Document	Recipient confirmation indicating rejection of the electronic tax document.	e-Invoicing, Document Control	rejection, recipient message, electronic document
DGT	Dirección General de Tributación General Directorate of Taxation	Costa Rican tax administration body under the Ministry of Finance, responsible for tax administration, taxpayer control and electronic tax-document validation.	Tax Authority, e-Invoicing, Fiscalisation	tax administration, validation platform, taxpayer control
DIMEX	Documento de Identificación Migratorio para Extranjeros Immigration Identification Document for Foreigners	Immigration identification document for foreigners, used as an identification type in Costa Rican electronic tax-document structures.	Taxpayer Identification	foreigner identification, DIMEX, recipient identification
Emisor-receptor electrónico	Electronic Issuer-Recipient	Taxpayer authorised or registered to issue and receive electronic tax documents within Costa Rica's electronic-document framework.	e-Invoicing, Taxpayer Role, Digital Tax Infrastructure	issuer-recipient, electronic taxpayer, comprobantes electrónicos
Factura Electrónica de Compra	Electronic Purchase Invoice	Electronic tax document used to support purchases in cases where the purchaser issues the electronic document, including purchases from parties required to be documented through a buyer-issued electronic tax document.	e-Invoicing, Document Type, VAT	purchase invoice, buyer-issued document, XML
Factura Electrónica de Exportación	Electronic Export Invoice	Electronic tax invoice used for export transactions under the Costa Rican electronic-document framework.	e-Invoicing, Document Type, Export	export invoice, XML, electronic document
Firma digital	Digital Signature	Digital signature mechanism applied to the electronic tax document to support integrity and authenticity.	e-Invoicing, Security, Document Control	digital signature, XAdES, authenticity, integrity
IVA	Impuesto sobre el Valor Agregado Value Added Tax	Costa Rican value-added tax applied to in-scope supplies of goods and services under the VAT framework.	VAT, Tax Reporting	value-added tax, taxable supply, indirect tax
Mensaje Hacienda	Ministry of Finance Message	XML validation message used by the Ministry of Finance to communicate the validation result of an electronic tax document.	e-Invoicing, Fiscalisation, Document Control	validation response, accepted XML, rejected XML
Mensaje Receptor	Recipient Message	XML confirmation message used by the recipient to accept, partially accept or reject an electronic tax document.	e-Invoicing, Document Control	recipient response, acceptance, rejection, XML
Ministerio de Hacienda	Ministry of Finance	Costa Rican government ministry responsible for tax administration policy, electronic tax services and the electronic invoicing framework.	Tax Authority, Digital Tax Infrastructure	tax administration, electronic services, comprobantes electrónicos

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NITE	Documento de Identificación de la DGT DGT Identification Document	Identification document assigned by the DGT and used as an identification type in Costa Rican electronic tax-document structures.	Taxpayer Identification	DGT identification, NITE, taxpayer identification
Numeración consecutiva	Consecutive Numbering	Consecutive numbering structure used for electronic tax documents and associated documents, including establishment, terminal or point-of-sale, document-type code and sequence number.	Document Control, e-Invoicing	consecutive number, establishment, point of sale
Oficina Virtual (OVi)	Oficina Virtual Virtual Office	Ministry of Finance online environment through which taxpayers access electronic tax services within the TRIBU-CR environment.	Digital Tax Infrastructure, Taxpayer Services	OVi, online services, Ministry of Finance, TRIBU-CR
Plataforma de validación	Validation Platform	Ministry of Finance validation platform that receives and validates electronic tax documents and returns the corresponding Ministry validation message.	e-Invoicing, Fiscalisation, Document Control	validation platform, Mensaje Hacienda, electronic tax document
Proveedor de Sistemas de CE	Electronic Tax Document System Provider	System provider identified in the electronic tax-document structure as the system used for issuing electronic tax documents.	e-Invoicing, Software, Digital Tax Infrastructure	system provider, CE system, issuer system ID
Recibo Electrónico de Pago	Electronic Payment Receipt	Electronic tax document used in specific credit-sale and payment scenarios under the Costa Rican electronic-document framework, including cases where payment is made after the issuance of the original electronic document and where the applicable rules require a payment receipt document.	Payment / Settlement, Document Type	payment receipt, credit sale, electronic document
Receptor electrónico no emisor	Electronic Recipient Non-Issuer	Party registered to receive electronic tax documents but not registered as an issuer of electronic tax documents.	e-Invoicing, Taxpayer Role, Digital Tax Infrastructure	electronic recipient, non-issuer, taxpayer role
Receptor no confirmante	Non-Confirming Recipient	Recipient category used in the Costa Rican electronic-document environment for parties that receive electronic tax documents without issuing recipient confirmation messages.	e-Invoicing, Taxpayer Role, Document Control	non-confirming recipient, recipient message, electronic document
Representación gráfica	Graphic Representation	Printed or visual representation of the electronic tax document, including required visible elements such as document type, document key and consecutive numbering.	Document Format, Receipt Issuance	graphic representation, printed representation, document key
RUT	Registro Único Tributario Single Tax Registry	Costa Rican taxpayer registry in which taxpayers register their identification data and economic activities before issuing electronic tax documents or using TICOFACTURA.	Taxpayer Identification, Tax Registration	taxpayer registry, economic activity, TICOFACTURA
TICOFACTURA	TICOFACTURA Free Electronic Tax Document Issuer	Free Ministry of Finance tool for issuing electronic tax documents.	e-Invoicing, Software, Digital Tax Infrastructure	free invoice issuer, Ministry of Finance, electronic tax documents
Tiquete Electrónico	Electronic Ticket / Electronic Receipt	Electronic tax document generally used for point-of-sale or final-consumer transactions under Costa Rica's electronic-document framework.	Receipt Issuance, POS Systems, Document Type	electronic ticket, POS, final consumer
TRIBU-CR	TRIBU-CR Costa Rican Tax Administration Platform	Ministry of Finance digital tax-administration platform associated with taxpayer-service access, tax procedures, the Oficina Virtual and current electronic-service notices.	Digital Tax Infrastructure, Taxpayer Services	tax platform, taxpayer services, Ministry of Finance, OVi

COUNTRY PROFILE

Field	Content
Tax Authority	Porezna uprava, Ministarstvo financija, Porezna uprava Tax Administration of the Ministry of Finance
Tax Authority's website link	https://porezna-uprava.gov.hr/ [Note: a dedicated fiscalisation website is available at: https://porezna.gov.hr/]
Fiscalisation Model	Croatia operates an electronic fiscal-receipt model for B2C final-consumption transactions, where receipt data is submitted to the Tax Administration and the fiscal receipt carries control-identifiers such as JIR, ZKI and QR-code verification data.
e-Invoicing Model	Croatia operates mandatory structured B2G e-invoicing through Servis eRačun za državu (the State eInvoice Service), managed by FINA (the Financial Agency), and is expanding structured eRačun (eInvoice) issuance and elzvještavanje (electronic reporting) for prescribed domestic B2B and B2G transactions through Fiscalisation 2.0. A distinctive feature of the Croatian model is that an exchanged eRačun (eInvoice) between business entities is also subject to a separate fiscalisation-reporting process. This process is distinct from standard receipt fiscalisation, but conceptually similar in that both mechanisms transmit prescribed transaction data to the tax authority for fiscal-control purposes.

SUMMARY

Croatia combines a final-consumption fiscal-receipt regime with a structured e-invoicing framework. The fiscalisation layer controls B2C fiscal receipts through Tax Administration validation and receipt identifiers, while the e-invoicing layer controls structured eRačuni for B2G and phased B2B/B2G exchange, reporting and fiscalisation under Fiscalisation 2.0.

VOCABULARY

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
AMS	Adresar metapodatkovnih servisa Address Book of Metadata Services	Fiscalisation 2.0 / eRačun infrastructure component used for locating the relevant metadata service in the e-invoice exchange environment. It supports routing and discovery by enabling participants and systems to identify where metadata needed for eRačun delivery can be obtained.	e-Invoicing, Metadata Discovery, Digital Infrastructure	AMS, Adresar metapodatkovnih servisa, metadata service directory, eRačun, Fiscalisation 2.0
APIS IT	APIS IT d.o.o.	Croatian state IT service provider relevant to the technical operation of public-sector and tax-administration digital infrastructure, including fiscalisation-related infrastructure support.	Fiscalisation, Digital Tax Infrastructure, Public IT Infrastructure	APIS IT, fiscalisation infrastructure, Tax Administration, state IT
BrOznRac	Brojčana oznaka računa Numerical Receipt Mark	Sequential numerical receipt mark used as the first component of the Croatian fiscal receipt number. It identifies the individual receipt within the taxpayer's receipt-numbering sequence and appears together with the business-premises identifier and payment-device identifier.	Fiscalisation, Receipt Numbering, Document Identification	BrOznRac, Brojčana oznaka računa, receipt number, fiscal receipt, Croatia
elzvještavanje	e-Reporting	Official Fiscalisation 2.0 e-reporting process for reporting prescribed e-invoice, payment, collection or status-related data to the Tax Administration.	e-Invoicing, Tax Reporting, Digital Tax Infrastructure	e-reporting, eRačun data, payment data, collection data, Fiscalisation 2.0
ePorezna	eTax	Croatian Tax Administration electronic service environment used by taxpayers for digital communication and tax-service access.	Digital Tax Infrastructure, Taxpayer Services	electronic tax services, taxpayer portal, Tax Administration
eRačun	Electronic Invoice	Structured electronic invoice issued, sent and received in a form enabling automatic and electronic processing within Croatia's e-invoicing framework, including public procurement and the Fiscalisation 2.0 environment.	e-Invoicing, Document Type	electronic invoice, B2G, B2B, structured invoice, EN 16931

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
FINA	Financijska Agencija Financial Agency	Croatian financial agency providing e-invoice exchange services through the Fina e-Račun environment and operating the Servis eRačun za državu public-sector e-invoicing platform.	e-Invoicing, Digital Infrastructure	FINA, Fina e-Račun, Servis eRačun za državu, e-invoice exchange
FiskAplikacija	Fiscalisation Application	Tax Administration application used in the Fiscalisation 2.0 environment for authorisations and configuration related to e-invoice receipt, eRačun fiscalisation and e-reporting.	e-Invoicing, Digital Tax Infrastructure, Taxpayer Services	FiskAplikacija, authorisation, eRačun, elzvještavanje
Fiskalizacija 2.0 / eRačun	Fiskalizacija 2.0 / eRačun Fiscalisation 2.0 / e-Invoice	Croatian reform area covering the issuing, receiving, exchange and fiscalisation of structured eRačuni, including phased B2B/B2G e-invoice obligations and related e-reporting obligations.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	eRačun, Fiscalisation 2.0, B2B, B2G, elzvještavanje
Fiskalizacija u krajnjoj potrošnji	Fiscalisation in Final Consumption	Croatian B2C final-consumption fiscal-receipt process in which receipt data is submitted to the Tax Administration and the fiscal receipt contains control identifiers such as JIR, ZKI and QR-code verification data.	Fiscalisation, Receipt Issuance, B2C	final consumer, fiscal receipt, B2C, JIR, ZKI, QR verification
Informacijski posrednik	Information Intermediary	Legal or natural person that enables the creation, sending and receiving of eRačuni with other business entities and may provide related Fiscalisation 2.0 services.	e-Invoicing, Digital Infrastructure, Interoperability	information intermediary, e-invoice exchange, Fiscalisation 2.0
ISU	Identifikator sustava u fiskalizaciji Fiscalisation System Identifier	Fiscalisation system identifier used in Croatian fiscal receipt verification together with JIR, ZKI and receipt data.	Fiscalisation, Document Control, Verification	fiscalisation identifier, receipt verification, Tax Administration
JIR	Jedinstveni identifikator računa Unique Receipt Identifier	Unique identifier returned by the Tax Administration after successful fiscalisation of receipt data in the B2C final consumption fiscalisation process.	Fiscalisation, Document Control	unique receipt identifier, fiscalisation, Tax Administration
KPD	Klasifikacija proizvoda po djelatnostima Classification of Products by Activity	Croatian product and service classification used for classifying products by activity. In the Fiscalisation 2.0 / eRačun context, KPD is relevant where product or service classification data is required for structured invoice, reporting, statistical or transaction-data classification purposes.	Product Classification, e-Invoicing, Reporting	KPD, Klasifikacija proizvoda po djelatnostima, product classification, service classification, eRačun
MIKROeRAČUN	MIKROeRAČUN	Free Tax Administration application available through ePorezna, enabling eligible users to receive and fiscalise received eRačuni during 2026 and to issue and fiscalise eRačuni from 1 January 2027.	e-Invoicing, Software, Digital Tax Infrastructure	MIKROeRAČUN, Fiscalisation 2.0, ePorezna, eligible taxpayers
mPorezna	mTax Mobile Application	Croatian Tax Administration mobile application used for taxpayer services, including fiscal receipt verification.	Digital Tax Infrastructure, Verification	mobile app, receipt verification, fiscal receipt
MPS	Metapodatkovni servis Metadata Service	Metadata service in the Fiscalisation 2.0 / eRačun exchange environment used to provide metadata required for electronic invoice delivery, including participant-related routing, capability or service information needed by connected systems and information intermediaries.	e-Invoicing, Metadata Service, Routing Infrastructure	MPS, Metapodatkovni servis, metadata, routing, eRačun, information intermediary
OIB	Osobni identifikacijski broj Personal Identification Number	Croatian personal identification number used to identify natural and legal persons in tax, administrative and official records.	Taxpayer Identification	taxpayer identifier, personal identification number, legal entity identifier

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
OznNapUr	Oznaka naplatnog uređaja Payment Device Identifier	Identifier of the payment device, cash register or billing device used to issue the Croatian fiscal receipt. It forms part of the structured receipt number together with the numerical receipt mark and the business-premises identifier and is used in fiscal receipt identification and control.	Fiscalisation, Device Identification, Receipt Numbering	OznNapUr, Oznaka naplatnog uređaja, payment device, billing device, cash register, fiscal receipt
OznPosPr	Oznaka poslovnog prostora Business Premises Identifier	Identifier of the business premises from which the Croatian fiscal receipt is issued. It forms part of the structured receipt number together with the numerical receipt mark and the payment-device identifier, linking the receipt to the taxpayer's registered business location or operating unit.	Fiscalisation, Business Premises, Receipt Numbering	OznPosPr, Oznaka poslovnog prostora, business premises, operating unit, fiscal receipt, Croatia
PDV	Porez na dodanu vrijednost Value Added Tax	Croatian value-added tax applied to taxable supplies of goods and services under the VAT framework.	VAT, Tax Reporting	value-added tax, taxable supply, indirect tax
Porezna uprava	Ministarstvo financija Republike Hrvatske, Porezna uprava Tax Administration of the Ministry of Finance of the Republic of Croatia	Croatian Tax Administration under the Ministry of Finance, responsible for tax administration, fiscalisation, taxpayer services, VAT control and electronic tax services.	Tax Authority, Fiscalisation, Digital Tax Infrastructure	tax administration, Ministry of Finance, taxpayer services
Poslovni aplikacijski certifikat za fiskalizaciju	Business Application Certificate for Fiscalisation	Digital certificate used to electronically sign fiscalisation data and identify the fiscalisation taxpayer during electronic data exchange with the Tax Administration.	Fiscalisation, Security, Digital Tax Infrastructure	fiscalisation certificate, digital signature, taxpayer identification
Provjera fiskalnog računa	Fiscal Receipt Verification	Tax Administration service for checking a Croatian fiscal receipt using receipt data and identifiers such as JIR, ZKI, ISU and QR-code data.	Fiscalisation, Document Control, Verification	receipt check, JIR, ZKI, ISU, QR code, fiscal receipt verification
Servis eRačun za državu	State e-Invoice Service	Croatian national public-sector e-invoicing platform used for issuing and receiving structured eRačuni in public procurement.	e-Invoicing, Public Sector Infrastructure, Digital Infrastructure	state e-invoice service, B2G, public procurement, EN 16931, FINA
ZKI	Zaštitni kod izdavatelja Issuer Protection Code	Issuer protection code generated by the taxpayer's system and shown on the fiscal receipt as part of Croatia's B2C final consumption fiscalisation control mechanism.	Fiscalisation, Document Control, Security	issuer protection code, fiscal receipt, receipt control

COUNTRY PROFILE

Field	Content
Tax Authority	Belastingdienst Curaçao Tax Department Curaçao
Tax Authority's website link	https://belastingdienst.cw
Fiscalisation Model	Curaçao uses a fiscal cash-register and fiscal-receipt model in which cash-register obligated taxpayers issue kassabonnen through approved fiscal cash-register systems.
e-Invoicing Model	Curaçao's digital tax environment is centred on online taxpayer services, online filing, taxpayer communication and digital tax-administration services.

SUMMARY

Curaçao's fiscalisation framework is based on approved fiscal cash-register systems, kassabon issuance, fiscal memory, electronic journal records, device sealing, device identification, daily Z-reporting, qualified installers and control-authority supervision. Digital tax administration is supported by Belastingdienst Curaçao online services, including CRIB-number services, online filing, Mijn Aangifte and the taxpayer message box.

VOCABULARY

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
ALL	Algemene landsverordening Landsbelastingen General National Ordinance on National Taxes	General national tax ordinance of Curaçao containing formal tax-administration rules, including provisions relevant to receipt issuance and fiscal cash-register obligations.	Tax Law, Fiscalisation, Tax Administration	ALL, formal tax law, receipt obligation, fiscal cash-register system
Belastingdienst Curaçao	Tax Department Curaçao	Curaçao tax department responsible for tax administration, omzetbelasting administration, online tax services, taxpayer services and tax-compliance processes.	Tax Authority, Turnover Tax, Digital Tax Services	Belastingdienst Curaçao, belastingdienst.cw, omzetbelasting, online portal
Berichtenbox	Message Box	Digital message box available through the online taxpayer portal for taxpayer communication and tax-service messages.	Digital Tax Services, Taxpayer Portal	berichtenbox, online portal, taxpayer communication
Controle-autoriteit	Control Authority	Authority responsible for supervision and control of compliance with fiscal cash-register system obligations.	Fiscalisation, Control, Compliance	controle-autoriteit, fiscal cash-register inspection, compliance
CRIB-nummer	Centraal Registratie Informatie Belastingplichtige-nummer Central Registration Information for Taxpayers Number	Curaçao taxpayer identification number used for tax registration, taxpayer identification and communication with the tax administration.	Taxpayer Identification, Tax Administration	CRIB, taxpayer number, taxpayer registration
Fiscaal geheugen	Fiscal Memory	Sealed fiscal memory of the fiscal cash-register system used to store prescribed fiscal data, including daily operation data, cash-register identification, CRIB number, turnover-tax rates and Z-report information.	Fiscalisation, Fiscal Memory, Device Control	fiscal memory, sealed memory, Z-report, transaction data
Fiscaal kasregistratiesysteem	Fiscal Cash-Register System	Approved fiscal cash-register system used by cash-register obligated taxpayers to issue kassabonnen and store transaction data for tax-control purposes.	Fiscalisation, Device Control, Receipt Issuance	fiscal cash register, kassabon, transaction storage
Gekwalificeerde installateur	Qualified Installer	Installer designated by the control authority and authorised to install, deinstall, modify or repair fiscal cash-register systems.	Fiscalisation, Device Maintenance, Compliance	qualified installer, installation, repair, control authority
Inspectie der Belastingen	Tax Inspectorate	Curaçao tax-inspection authority involved in tax administration, taxpayer compliance and enforcement of fiscal obligations.	Tax Authority, Compliance, Fiscalisation	Inspectie der Belastingen, tax inspectorate, compliance

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Kassa-identificatienummer	Cash-Register Identification Number	Unique identification number assigned to a fiscal cash-register system and used to identify the device in administration and control processes.	Fiscalisation, Device Identification	cash-register ID, device identification, fiscal cash register
Kassa-ontheffingsnummer	Cash-Register Exemption Number	Exemption number applied to a cash register where an exemption from the fiscal cash-register obligation has been granted.	Fiscalisation, Exemption, Device Identification	kassa-ontheffingsnummer, exemption number, cash register
Kasregistratieplichtige	Cash-Register Obligated Taxpayer	Taxpayer or administration-obliged person required to issue receipts through a fiscal cash-register system for relevant supplies or services.	Fiscalisation, Taxpayer Obligation, Receipt Issuance	kasregistratieplichtige, fiscal cash-register obligation, kassabon
Kassabon	Cash-Register Receipt	Receipt required to be issued through a fiscal cash-register system by a cash-register obligated taxpayer for relevant supplies or services.	Fiscalisation, Receipt Issuance, Document Type	kassabon, fiscal receipt, fiscal cash register
Landsbesluit fiscale kasregistratiesystemen	National Decree on Fiscal Cash-Register Systems	Curaçao legal instrument governing fiscal cash-register systems, including obligations for cash-register obligated taxpayers, system sealing, device functioning and receipt issuance through fiscal cash-register systems.	Fiscalisation, Legal Framework, Device Control	fiscal cash-register decree, kassabon, kasregistratieplichtige
Ministerie van Financiën	Ministry of Finance	Curaçao ministry responsible for fiscal policy, tax legislation and publication of fiscal cash-register regulations.	Ministry, Tax Policy, Fiscalisation	Ministry of Finance, fiscal policy, tax regulations
OB	Omzetbelasting Turnover Tax / Sales Tax	Curaçao turnover tax applied to taxable supplies of goods and services and administered through the Curaçao tax system.	Turnover Tax, Tax Administration	OB, omzetbelasting, sales tax, online aangifte
Online portaal / Mijn Aangifte	Online Portal / My Tax Return	Belastingdienst Curaçao online environment used by taxpayers to access digital tax services and submit tax returns such as omzetbelasting returns.	Digital Tax Services, Taxpayer Portal, Tax Filing	online portal, Mijn Aangifte, online filing, omzetbelasting
Ontvanger Curaçao	Tax Receiver of Curaçao	Curaçao tax-collection authority responsible for tax payments, collection processes and taxpayer-payment administration.	Tax Collection, Tax Administration	Ontvanger Curaçao, tax payments, collection
Overzichtsregister	Published Register	Register kept and published by the control authority listing admitted fiscal cash-register systems and qualified installers.	Fiscalisation, Device Approval, Compliance	register, approved systems, qualified installers
Zegel	Seal	Seal applied to the fiscal cash-register system by a qualified installer or control-authority representative, carrying a unique seal number and supporting device integrity control.	Fiscalisation, Device Security, Tamper Protection	seal, zegelnummer, fiscal cash register, device integrity
Z-rapport	Z-Report	Daily fiscal report recorded by the fiscal cash-register system and stored in fiscal memory as part of the system's fiscal control and reporting structure.	Fiscalisation, Daily Reporting, Fiscal Memory	Z-report, daily closure, fiscal memory, sales reporting

COUNTRY PROFILE

Field	Content
Tax Authority	Τμήμα Φορολογίας Tax Department
Tax Authority's website link	https://www.mof.gov.cy/tax
Fiscalisation Model	Cyprus uses a VAT invoicing, tax-accounting and record-keeping model administered by the Tax Department.
e-Invoicing Model	Cyprus operates a public-sector B2G e-invoicing acceptance and processing model based on EN 16931, Peppol BIS Billing 3.0 and Peppol Access Point infrastructure, with supplier submission available through government-supported channels.

SUMMARY

Cyprus' electronic invoicing framework is focused on public-sector B2G transactions, where contracting authorities receive and process structured electronic invoices compliant with the European e-invoicing standard. Tax administration is supported by the Tax Department, Tax For All, TAXISnet, CY Login and gov.cy, while VAT is administered under the local ΦΠΑ framework.

VOCABULARY

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
ARIADNI	Former Cyprus Government Gateway / Digital Services Catalogue	Former Cyprus government digital-services catalogue previously referenced in public-sector e-invoicing and government-service access contexts, replaced by gov.cy.	Digital Tax Infrastructure, Legacy Digital Platform, B2G	ARIADNI, former government gateway, gov.cy, public-sector e-invoicing
CY Login	Cyprus Government Login	Cyprus government authentication mechanism used for secure access to government digital services and relevant taxpayer-service environments.	Digital Identity, Digital Tax Infrastructure	CY Login, government login, digital services, taxpayer access
Jinius	Jinius Platform	Cyprus digital platform referenced in the public-sector e-invoicing operating environment for electronic invoice submission, delivery and processing workflows.	e-Invoicing, Digital Platform, B2G	Jinius, e-invoicing platform, public-sector invoicing
TAXISnet	TAXISnet	Cyprus electronic tax-service system used for tax filing functions, including income tax, defence contribution, VAT and VIES-related registration and submission channels.	Digital Tax Infrastructure, Tax Reporting	TAXISnet, tax filing, VAT, VIES, Tax Department
TFA	Tax For All	Cyprus Tax Department online tax-management platform used for digital management of tax affairs, including tax returns, accounts, certificate requests, registration details and secure messaging.	Digital Tax Infrastructure, Taxpayer Services, Tax Reporting	TFA, Tax For All, tax portal, taxpayer account, online filing
VIES	VAT Information Exchange System	EU VAT information exchange and reporting context used for intra-EU VAT transactions, with Cyprus VAT and VIES obligations supported through electronic tax-service channels.	VAT, Tax Reporting, EU VAT	VIES, VAT reporting, intra-EU transactions, TFA, TAXISnet
Γενικό Λογιστήριο της Δημοκρατίας	Treasury of the Republic of Cyprus	Cypriot public-finance authority relevant to the public-sector e-invoicing environment, including receipt and processing of electronic invoices submitted to the State through the applicable Peppol Access Point and government digital channels.	e-Invoicing, B2G, Public Sector Infrastructure	Treasury of the Republic, Peppol Access Point, State invoices, public-sector invoicing
Τμήμα Φορολογίας	Tax Department	Cyprus tax authority under the Ministry of Finance, responsible for tax administration, VAT administration, tax filing services and taxpayer services.	Tax Authority, VAT, Digital Tax Infrastructure	Tax Department, Ministry of Finance, VAT, TAXISnet, Tax For All

ΦΠΑ	Φόρος Προστιθέμενης Αξίας Value Added Tax	Cyprus value added tax applied to taxable supplies and administered by the Tax Department through the national VAT framework and related electronic tax services.	VAT, Tax Reporting, Tax Administration	ΦΠΑ, VAT, Tax Department, TAXISnet, Tax For All
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COUNTRY PROFILE

Field	Content
Tax Authority	GFŘ, Generální finanční ředitelství General Financial Directorate
Tax Authority's website link	https://financnisprava.gov.cz
Fiscalisation Model	The Czech Republic has a former EET electronic sales-recording model, abolished from 1 January 2023, and a prepared EET 2.0 model planned as a modernised electronic records-of-sales framework.
e-Invoicing Model	The Czech Republic operates a B2G public-procurement e-invoicing acceptance and processing model through NEN, using structured invoice formats such as ISDOC, UBL 2.1 and EDIFACT.

SUMMARY

The Czech Republic's current digital tax environment is centred on Financial Administration services such as MOJE daně, DIS+ and EPO, while B2G e-invoicing is linked to public procurement through NEN and structured invoice formats. EET is relevant as a former fiscalisation model, and EET 2.0 should be treated as a prepared reform until the legislative process and launch are completed. The Financial Administration describes EET 2.0 as a prepared project and confirms that the former EET was abolished from 1 January 2023.

VOCABULARY

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
BKP	Bezpečnostní kód poplatníka Taxpayer Security Code	Taxpayer security code used in the former EET system as part of receipt and transaction identification, retained as a legacy EET identifier and as a possible continuity reference in EET 2.0 materials.	Fiscalisation, Legacy Identifier, Security	BKP, legacy EET, taxpayer security code, receipt identifier
Datová schránka	Data Box	Czech official electronic delivery mailbox used for legally recognised communication with public authorities, including tax-administration communication and electronic submissions.	Digital Tax Infrastructure, Digital Communication	data box, public administration, electronic delivery, tax communication
DIČ	Daňové identifikační číslo Tax Identification Number	Czech tax identification number used for taxpayer identification in tax administration, VAT and invoicing contexts.	Taxpayer Identification, VAT, e-Invoicing	DIČ, tax identification number, VAT ID, invoice data
DIS+	Daňová informační schránka Plus Tax Information Box Plus	Online Financial Office service within the MOJE daně environment used by taxpayers to access tax-account information, manage selected tax matters and make electronic submissions.	Digital Tax Infrastructure, Taxpayer Services	DIS+, MOJE daně, online tax office, taxpayer account
DPH	Daň z přidané hodnoty Value Added Tax	Czech value added tax applied to taxable supplies of goods and services and relevant to invoice content, tax reporting and taxpayer obligations.	VAT, Tax Reporting, e-Invoicing	DPH, VAT, taxable supply, invoice data
EET	Elektronická evidence tržeb Electronic Records of Sales	Former Czech electronic records-of-sales system abolished from 1 January 2023, retained as a legacy fiscalisation term and as the historical basis for the prepared EET 2.0 project.	Fiscalisation, Sales Reporting, Legacy System	EET, electronic records of sales, legacy fiscalisation
EET 2.0	Elektronická evidence tržeb 2.0 Electronic Records of Sales 2.0	Prepared modernised electronic records-of-sales project planned for launch from 1 January 2027, subject to completion of the legislative process.	Fiscalisation, Sales Reporting, Planned Reform	EET 2.0, electronic records of sales, planned reform, 2027
EPO	Elektronická podání pro Finanční správu Electronic Submissions for the Financial Administration	Czech Financial Administration electronic-submission service used to complete, store and submit electronic tax forms through the MOJE daně portal.	Digital Tax Infrastructure, Tax Filing	EPO, electronic submission, MOJE daně, tax forms

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
FIK	Fiskální identifikační kód Fiscal Identification Code	Fiscal identification code returned under the former EET system for a recorded sale, retained as a legacy EET identifier and as a possible continuity reference in EET 2.0 materials.	Fiscalisation, Legacy Identifier, Document Control	FIK, legacy EET, fiscal code, recorded sale
Finanční správa České republiky	Financial Administration of the Czech Republic	Czech tax-administration structure responsible for tax administration, taxpayer services, VAT administration, electronic tax services and digital tax submissions.	Tax Authority, VAT, Digital Tax Infrastructure	Financial Administration, tax administration, MOJE daně, EPO
GFŘ	Generální finanční ředitelství General Financial Directorate	Central body of the Financial Administration of the Czech Republic, responsible for central tax-administration functions across the Czech Republic.	Tax Authority, Digital Tax Infrastructure, Tax Administration	GFŘ, General Financial Directorate, Financial Administration, tax administration
IČO	Identifikační číslo osoby Identification Number of Person	Czech business or entity identification number used in administrative, business-registration and invoice-identification contexts.	Business Identification, e-Invoicing, Taxpayer Identification	IČO, business identifier, invoice data, registration
ICT Unie	ICT Union	Czech ICT industry association connected with the maintenance and development of ISDOC electronic data-interchange standards used in Czech e-invoicing practice.	e-Invoicing, Technical Standardisation, Interoperability	ICT Unie, ISDOC, ISDOCX, e-invoice standard
ISDOC	Information System Document	Czech electronic invoice format used for structured electronic invoicing, including public-procurement e-invoicing and national e-invoice exchange practice.	e-Invoicing, Document Format, Interoperability	ISDOC, structured invoice, Czech e-invoice format
ISDOCX	Information System Document Package	Package format associated with ISDOC electronic invoicing, used for exchanging an ISDOC document together with related attachments.	e-Invoicing, Document Format, Interoperability	ISDOCX, invoice package, attachments
Kontrolní hlášení DPH	VAT Control Statement	Czech VAT control statement submitted by VAT payers to support VAT control, transaction reporting and tax-administration checks.	VAT, Tax Reporting, Digital Tax Infrastructure	VAT control statement, DPH, tax reporting, VAT control
MFČR	Ministerstvo financí České republiky Ministry of Finance of the Czech Republic	Czech ministry responsible for fiscal policy, tax legislation and the prepared EET 2.0 reform area.	Ministry, Tax Policy, Fiscalisation	Ministry of Finance, EET 2.0, tax policy
MMR	Ministerstvo pro místní rozvoj Ministry of Regional Development	Czech ministry responsible for public-procurement policy and associated with the National Electronic Tool used in Czech public-procurement and B2G e-invoicing contexts.	e-Invoicing, Public Procurement, Digital Platform	MMR, NEN, public procurement, B2G e-invoicing
MOJE daně	My Taxes	Czech Financial Administration tax portal used to manage tax obligations online, including access to electronic forms, electronic submissions and DIS+ services.	Digital Tax Infrastructure, Taxpayer Services	MOJE daně, tax portal, DIS+, EPO
MOJE EET	My EET	Planned taxpayer application announced in the EET 2.0 preparation timeline for electronic records-of-sales functions.	Fiscalisation, Digital Platform, Sales Reporting	MOJE EET, EET 2.0, taxpayer application
NEN	Národní elektronický nástroj National Electronic Tool	Czech national electronic public-procurement platform used by public contracting authorities for public-procurement processes and relevant B2G e-invoicing exchange.	e-Invoicing, Digital Platform, Public Procurement	NEN, public procurement, e-invoice exchange
PKP	Podpisový kód poplatníka Taxpayer Signature Code	Taxpayer signature code used in the former EET system where the fiscal identification code could not be obtained at the time of sale, retained as a legacy EET identifier and as a possible continuity reference in EET 2.0 materials.	Fiscalisation, Legacy Identifier, Security	PKP, legacy EET, taxpayer signature code

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Portál MOJE daně	My Taxes Portal	Czech Financial Administration online tax portal used for digital tax services, electronic forms, electronic submissions and access to DIS+.	Digital Tax Infrastructure, Taxpayer Portal	MOJE daně, tax portal, DIS+, EPO
VIES	VAT Information Exchange System	EU VAT number validation and information-exchange context used for intra-EU VAT transactions and available through Czech Financial Administration e-Tax services.	VAT, Tax Reporting, EU VAT	VIES, VAT validation, intra-EU transactions, DPH

COUNTRY PROFILE

Field	Content
Tax Authority	DGI, Direction Générale des Impôts General Directorate of Taxes
Tax Authority's website link	https://dgi.gouv.cd
Fiscalisation Model	The Democratic Republic of the Congo uses a standardised electronic fiscal-invoice model based on Facture Normalisée issuance through approved DEF/e-DEF infrastructure connected to the tax administration.
e-Invoicing Model	The Democratic Republic of the Congo operates an electronic standardised-invoice model through DEF devices, e-DEF online services, approved SFE systems, QR-code verification and transaction-authentication controls.

SUMMARY

The DRC Facture Normalisée reform secures commercial and VAT-relevant transactions through electronic standardised invoices issued using physical or dematerialised fiscal-device infrastructure. The framework is centred on DGI, TVA, NIF, DEF, e-DEF, UF, MCF, e-UF, e-MCF, SFE homologué, approved DEF suppliers, DEF identification, invoice serial numbering, QR-code verification and transaction-authentication controls.

VOCABULARY

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Code d'authentification	Authentication Code	Transaction authentication code generated by the electronic fiscal device and included on the Facture Normalisée as a mandatory fiscal-control and verification element.	Fiscalisation, e-Invoicing, Document Control	authentication code, Facture Normalisée, DEF, DGI, document verification
DEF	Dispositif Électronique Fiscal Electronic Fiscal Device	Electronic fiscal device connected to the tax administration and used to issue Factures Normalisées under the DRC standardised-invoice reform.	Fiscalisation, e-Invoicing, Device Control	DEF, electronic fiscal device, DGI, Facture Normalisée
DEF homologué	Approved Electronic Fiscal Device	Electronic fiscal device approved for use in the DRC Facture Normalisée framework and included in the official implementation environment for authorised standardised-invoice issuance.	Fiscalisation, Device Approval, Compliance	DEF homologué, approved DEF, DGI, Facture Normalisée
DGI	Direction Générale des Impôts General Directorate of Taxes	Congolese tax authority responsible for tax administration, TVA administration, the Facture Normalisée reform, DEF oversight, e-DEF operation and fiscal-document control.	Tax Authority, VAT, Fiscalisation, e-Invoicing, Digital Tax Services	DGI, TVA, Facture Normalisée, DEF, e-DEF
e-DEF	e-Dispositif Électronique Fiscal Electronic Fiscal Device	Dematerialised version of the DEF framework used by taxpayers to issue Factures Normalisées online through the DGI e-DEF environment.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	e-DEF, online invoicing platform, Facture Normalisée, DGI
e-MCF	Module de Contrôle de Facturation électronique Electronic Billing Control Module	Dematerialised billing-control module available through e-DEF for taxpayers with invoicing software connected to the DRC standardised-invoice framework.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	e-MCF, electronic billing control module, e-DEF, SFE homologué
e-NIF	Numéro d'Identification Fiscale électronique Electronic Tax Identification Number	DGI online service used for obtaining or managing the taxpayer identification number required for tax-administration and economic-activity purposes.	Taxpayer Identification, Digital Tax Services	e-NIF, NIF, taxpayer identification, DGI
e-UF	Unité de Facturation Électronique Electronic Invoicing Unit	Dematerialised invoicing unit available through e-DEF for taxpayers that need to issue Factures Normalisées online through the DGI platform.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	e-UF, electronic invoicing unit, e-DEF, Facture Normalisée

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Fournisseur agréé de DEF	Approved DEF Supplier	Supplier approved in the DRC Facture Normalisée implementation environment to provide approved electronic fiscal devices or related implementation services.	Fiscalisation, Device Approval, Software Compliance	approved supplier, DEF, SFE homologué, DGI
MCF	Module de Contrôle de Facturation Billing Control Module	Type of electronic fiscal device used in the DRC Facture Normalisée framework for invoice control, certification and connection with the tax administration.	Fiscalisation, e-Invoicing, Device Control	MCF, billing control module, DEF, DGI
NIF / Numéro Impôt	Numéro d'Identification Fiscale Tax Identification Number	Congolese taxpayer identification number used for tax registration, taxpayer identification and Facture Normalisée content, including seller or customer identification where applicable.	Taxpayer Identification, Fiscalisation, e-Invoicing	NIF, Numéro Impôt, taxpayer ID, DGI, Facture Normalisée
Numéro d'identification du DEF	DEF Identification Number	Identification number of the electronic fiscal device used for issuing the Facture Normalisée, included as a fiscal-control element on the standardised invoice.	Fiscalisation, e-Invoicing, Device Identification	DEF identification number, Facture Normalisée, DGI, device control
RCCM	Registre du Commerce et du Crédit Mobilier Trade and Personal Property Credit Register	Business-registration identifier required as part of seller or service-provider identification information on the Facture Normalisée where applicable.	Business Identification, Fiscalisation, e-Invoicing	RCCM, business registration, seller identification, Facture Normalisée
SFE homologué	Système de Facturation d'Entreprise homologué Approved Enterprise Invoicing System	Approved enterprise invoicing system connected to the e-MCF channel for issuing Factures Normalisées under the DRC standardised-invoice framework.	e-Invoicing, Software Compliance, Fiscalisation	SFE homologué, enterprise invoicing system, e-MCF, DGI
Système de facturation électronique	Electronic Invoicing System	Electronic invoicing environment described as part of the Facture Normalisée reform, supporting electronic handling of standardised invoices and tax control.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	electronic invoicing system, Facture Normalisée, DGI
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Congolese VAT applied to taxable transactions and reflected in Facture Normalisée content, VAT declaration, tax-deduction support and DGI tax-control processes.	VAT, Fiscalisation, e-Invoicing, Tax Administration	TVA, VAT, DGI, Facture Normalisée, assujettis à la TVA
UF	Unité de Facturation Invoicing Unit	Type of electronic fiscal device used in the DRC Facture Normalisée framework for issuing standardised invoices.	Fiscalisation, e-Invoicing, Device Architecture	UF, invoicing unit, DEF, Facture Normalisée

COUNTRY PROFILE

Field	Content
Tax Authority	Skattestyrelsen Danish Tax Agency
Tax Authority's website link	https://skat.dk
Fiscalisation Model	Denmark uses an audit-file-based digital sales-registration model for selected sectors, where electronic sales-registration systems maintain an electronic journal, generate SAF-T files and produce X and Z reports for tax-control purposes.
e-Invoicing Model	Denmark operates mandatory B2G e-invoicing through NemHandel, using structured electronic document exchange based on OIOUBL and Peppol BIS, with migration towards NemHandel BIS 4.

SUMMARY

Denmark combines public-sector e-invoicing through NemHandel with digital sales-registration requirements for selected businesses and a broader digital-bookkeeping framework. The sales-registration layer records POS activity in an electronic journal and supports SAF-T audit-file export, while the bookkeeping layer requires digital systems to support structured data exchange, e-invoicing and SAF-T-based bookkeeping-data portability.

VOCABULARY

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
CVR-nummer	Central Business Register Number	Danish business identification number used for company identification in tax, business registration, e-invoicing and NemHandel addressing contexts.	Business Identification, Taxpayer Identification, e-Invoicing	CVR, business identifier, NemHandel, invoice address
Digital bogføring	Digital Bookkeeping	Danish digital-bookkeeping framework requiring covered businesses and bookkeeping systems to support digital bookkeeping, secure storage and structured data sharing.	Digital Bookkeeping, Digital Tax Infrastructure	digital bookkeeping, bookkeeping system, SAF-T, data sharing
Digital salgsregistrering	Digital Sales Registration	Danish sales-registration compliance concept requiring covered businesses to use electronic sales-registration systems that record sales data in an electronic journal and support SAF-T audit-file export.	Fiscalisation, Sales Reporting, POS Systems	digital sales registration, electronic journal, SAF-T, selected sectors
Digitalt salgsregistreringssystem	Electronic Sales Registration System	Danish electronic sales-registration system required for selected sectors, capable of logging actions in an electronic journal, storing transaction data, generating SAF-T files and producing X and Z reports.	Fiscalisation, POS Systems, Sales Reporting	electronic sales registration system, electronic journal, SAF-T, X report, Z report
Digitalt standard bogføringssystem	Digital Standard Bookkeeping System	Digital bookkeeping system type subject to Danish Business Authority requirements for standard bookkeeping systems, including support for digital bookkeeping, e-invoicing and structured data exchange.	Digital Bookkeeping, Digital Tax Infrastructure, Software	digital bookkeeping system, registered system, e-invoicing, SAF-T
ERST	Erhvervsstyrelsen Danish Business Authority	Danish business authority responsible for business regulation and digital-business infrastructure, including NemHandel governance and digital bookkeeping system requirements.	e-Invoicing, Digital Bookkeeping, Digital Business Infrastructure	ERST, Danish Business Authority, NemHandel, digital bookkeeping
Moms	Value Added Tax	Danish value added tax applied to taxable supplies of goods and services and relevant to invoicing, bookkeeping, sales registration and tax reporting.	VAT, Tax Reporting, Tax Administration	moms, VAT, taxable supply, invoice data, tax reporting
NemHandel	EasyTrade / Danish e-Business Document Exchange Infrastructure	Danish national digital infrastructure used for structured electronic business-document exchange between businesses and public authorities, including B2G e-invoicing.	e-Invoicing, B2G, Digital Infrastructure	NemHandel, public-sector invoicing, structured document exchange

NemHandel eDelivery	NemHandel eDelivery	Danish e-delivery infrastructure used for secure transport and routing of electronic business documents, including electronic invoices, through NemHandel.	e-Invoicing, Digital Infrastructure, Interoperability	document exchange, e-invoice transport, routing, AS4
Nemhandelsregisteret	NemHandel Register	Danish register used in the NemHandel infrastructure for participant lookup, recipient capability lookup and routing of electronic business documents.	e-Invoicing, Digital Infrastructure, Routing	participant lookup, routing, e-invoice exchange
OCES-certifikat	OCES Certificate	Danish digital certificate used to digitally sign transaction data in the electronic journal so that data integrity can be verified during tax control.	Fiscalisation, Security, Document Control	OCES, digital signature, electronic journal, integrity
OIOUBL	Offentlig Information Online Universal Business Language Public Information Online Universal Business Language	Danish structured electronic invoice and business-document format used in NemHandel, especially for national and public-sector electronic invoicing.	e-Invoicing, Document Format, B2G	OIOUBL, structured invoice, NemHandel, public sector
Registreret digitalt bogføringssystem	Registered Digital Bookkeeping System	Digital standard bookkeeping system registered with the Danish Business Authority as meeting the applicable Danish requirements for digital bookkeeping systems.	Digital Bookkeeping, Software, Digital Tax Infrastructure	registered bookkeeping system, ERST, digital bookkeeping
SAF-T 2.0	SAF-T Version 2.0	Updated Danish SAF-T version published by the Danish Business Authority and required for registered digital bookkeeping systems from 1 January 2027.	Digital Bookkeeping, Audit File, Tax Control	SAF-T 2.0, registered bookkeeping systems, 2027, standard chart of accounts
Skattestyrelsen	Danish Tax Agency	Danish tax authority responsible for tax administration, VAT administration, taxpayer services and control of digital sales-registration requirements.	Tax Authority, VAT, Fiscalisation, Digital Tax Infrastructure	Skattestyrelsen, tax administration, VAT, digital sales registration
Standardkontoplan	Standard Chart of Accounts	Danish standard chart of accounts linked to the digital-bookkeeping and SAF-T framework, supporting standardised bookkeeping-data mapping and structured data export.	Digital Bookkeeping, Accounting Data, Audit File	standard chart of accounts, SAF-T 2.0, bookkeeping

COUNTRY PROFILE

Field	Content
Tax Authority	DGII, Dirección General de Impuestos Internos General Directorate of Internal Taxes
Tax Authority's website link	https://dgii.gov.do
Fiscalisation Model	The Dominican Republic uses an electronic fiscal-receipt control model based on DGII authorisation, digital signing, electronic validation, e-NCF numbering, consultation and controlled e-CF document types.
e-Invoicing Model	The Dominican Republic operates a mandatory electronic invoicing model under Ley núm. 32-23, centred on Comprobantes Fiscales Electrónicos issued, signed, transmitted, received and validated through the DGII framework.

SUMMARY

The Dominican Republic uses DGII-controlled electronic fiscal receipts as the legal basis for electronic invoicing. The model turns invoice issuance into a controlled fiscal process by combining taxpayer authorisation, digital signature, DGII validation, numbered e-CF documents and public verification, so that each electronic fiscal receipt can support tax reporting, tax-credit recognition and audit traceability.

VOCABULARY

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
ACECF	Aprobación Comercial de e-CF Commercial Approval of e-CF	DGII technical artefact / XSD used for the recipient's commercial approval response to an electronic fiscal receipt.	e-Invoicing, Document Control, Recipient Response	ACECF, aprobación comercial, e-CF, XSD
ANECF	Anulación de e-CF Cancellation of e-CF	DGII technical artefact / XSD used for the cancellation process of an electronic fiscal receipt.	e-Invoicing, Document Control, Correction	ANECF, anulación, e-CF, XSD
ARECF	Acuse de Recibo de e-CF Acknowledgement of Receipt of e-CF	DGII technical artefact / XSD used for the acknowledgement of receipt of an electronic fiscal receipt.	e-Invoicing, Document Control, Recipient Response	ARECF, acuse de recibo, e-CF, XSD
Código de Seguridad	Security Code	Security code corresponding to the first six digits of the hash generated in the SignatureValue of the e-CF digital signature, used in the e-CF / printed representation context.	e-Invoicing, Fiscalisation, Document Control	security code, e-CF, printed representation, DGII
Consulta de Comprobantes Fiscales Electrónicos	Electronic Fiscal Receipt Consultation	DGII consultation service for checking electronic fiscal receipts and their status using e-CF / e-NCF data.	e-Invoicing, Verification, Digital Platform	e-CF consultation, e-NCF, validation status
DGII	Dirección General de Impuestos Internos General Directorate of Internal Taxes	Dominican tax authority responsible for the electronic invoicing system, including authorisation, certification, validation, reception and consultation of electronic fiscal receipts.	Tax Authority, e-Invoicing, Fiscalisation	DGII, e-CF, validation, electronic invoicing
e-CF	Comprobante Fiscal Electrónico Electronic Fiscal Receipt	Electronic fiscal document that accredits the transfer of goods, delivery in use or provision of services and must comply with Ley núm. 32-23 and DGII technical requirements.	e-Invoicing, Document Type, Fiscalisation	electronic fiscal receipt, e-CF, signed document
e-NCF	Número de Comprobante Fiscal Electrónico Electronic Fiscal Receipt Number	Alphanumeric sequence assigned under the DGII model to identify an electronic fiscal receipt, composed of the electronic series indicator, e-CF type digits and sequential number.	e-Invoicing, Document Control, Fiscalisation	e-NCF, electronic fiscal receipt number, sequence, DGII
Emisor Electrónico	Electronic Issuer	Taxpayer authorised by DGII to issue electronic fiscal receipts after completing the required certification process.	e-Invoicing, Certification, Fiscalisation	electronic issuer, certification, e-CF
Factura de Consumo Electrónica	Electronic Consumer Invoice	Type 32 e-CF used to document transfers of goods, delivery in use or services provided to final consumers.	e-Invoicing, Document Type, B2C	e-CF 32, consumer invoice, final consumer

Term	Official / Expanded Name	Definition	Relevance	Tags / Context
Facturador Gratuito	Free Invoicing Tool	Free DGII technological facility for issuing electronic fiscal receipts, available to taxpayers that meet the defined criteria for using the tool.	e-Invoicing, Software, Digital Platform	free invoicing tool, DGII, e-CF
FE	Facturación Electrónica Electronic Invoicing	Common acronym used in DGII materials for the electronic invoicing process, including certification, free invoicing tool documentation and contingency instructions.	e-Invoicing, Fiscalisation	FE, electronic invoicing, certification, DGII
Firmado de e-CF	e-CF Signing	DGII electronic-invoicing process for digitally signing an electronic fiscal receipt using a valid digital certificate before submission and validation.	e-Invoicing, Security, Document Control	digital signature, digital certificate, e-CF, DGII
Formato Comprobante Fiscal Electrónico	Electronic Fiscal Receipt Format	DGII technical format specifying how an e-CF must be prepared in the required electronic structure.	e-Invoicing, Technical Specification, Document Format	e-CF format, XML, DGII technical format
ITBIS	Impuesto sobre Transferencias de Bienes Industrializados y Servicios Tax on Transfers of Industrialised Goods and Services	Dominican VAT-equivalent indirect tax applied to taxable transfers of industrialised goods and services and reflected in fiscal receipts and electronic invoicing content where applicable.	VAT / GST, Tax Reporting, e-Invoicing	ITBIS, VAT, indirect tax, e-CF, DGII
NCF	Número de Comprobante Fiscal Fiscal Receipt Number	Fiscal receipt number used in the Dominican fiscal receipt framework, with e-NCF used for electronic fiscal receipts.	Fiscalisation, Document Control	NCF, e-NCF, fiscal receipt sequence
OFV	Oficina Virtual Virtual Office	DGII telematic environment where taxpayers perform tax procedures and access electronic tax services.	Digital Tax Infrastructure, Taxpayer Services	OFV, Oficina Virtual, taxpayer services, DGII, electronic procedures
Portal de Certificación de Facturación Electrónica	Electronic Invoicing Certification Portal	DGII web portal used for the electronic invoicing certification process, verifying that the taxpayer meets the technical specifications required by the electronic invoicing operating model.	e-Invoicing, Certification, Digital Platform	certification portal, FE, e-CF, DGII
Proveedor de Servicios de Facturación Electrónica	Electronic Invoicing Service Provider	Certified service provider authorised to support taxpayers with electronic invoicing generation, transmission and related processes under DGII requirements.	e-Invoicing, Software, Digital Infrastructure	FE provider, certified provider, DGII
RI / Representación Impresa	Representación Impresa Printed Representation	Printed or visual representation generated from an electronic fiscal receipt, containing the required visible fields defined for the e-CF representation.	e-Invoicing, Document Format, Receipt Issuance	RI, printed representation, e-CF, visible fields
RNC	Registro Nacional de Contribuyentes National Taxpayer Registry	Dominican taxpayer registry relevant to electronic invoicing authorisation, taxpayer identification and e-CF consultation.	Taxpayer Identification, e-Invoicing	RNC, taxpayer registry, e-CF, DGII
Sistema de Desarrollo Propio	Own-Developed System	Taxpayer-owned electronic invoicing system authorised by DGII for issuing and receiving e-CF.	e-Invoicing, Software, Certification	own system, certification, e-CF
Sistema Fiscal de Facturación Electrónica	Fiscal Electronic Invoicing System	Dominican fiscal electronic invoicing system established under Ley núm. 32-23 for validating, accrediting and controlling electronic fiscal receipts issued in the country.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	fiscal electronic invoicing system, Law 32-23, e-CF, DGII

COUNTRY PROFILE

Field	Content
Tax Authority	SRI Servicio de Rentas Internas Internal Revenue Service
Tax Authority's website link	https://www.sri.gob.ec
Fiscalisation Model	Ecuador uses a centralised SRI electronic tax-document authorisation model based on digitally signed electronic documents, access keys, XML structures, validation and post-issuance consultation.
e-Invoicing Model	Ecuadorian e-invoicing operates through SRI-authorized electronic tax documents issued in XML format with electronic signature, access key, authorisation logic and RIDE representation.

SUMMARY

Ecuador's model is built around comprobantes electrónicos, covering electronic invoices, purchase settlements, withholding receipts, credit notes, debit notes and dispatch guides. The offline scheme allows the access key generated by the issuer to serve as the authorisation number, with SRI validation and consultation functions supporting the evidential chain.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Ambiente de producción	Production Environment	SRI operational environment in which authorised taxpayers issue electronic tax documents with tax validity.	e-Invoicing, Authorisation, Digital Tax Infrastructure	production environment, SRI, authorisation, electronic documents
Ambiente de pruebas	Testing Environment	SRI testing environment used by taxpayers and systems before issuing electronic tax documents in production.	e-Invoicing, Testing, Digital Tax Infrastructure	testing environment, SRI, certification, electronic documents
Clave de acceso	Access Key	Unique numeric key generated for each electronic tax document and used as the authorisation number under the offline scheme.	e-Invoicing, Document Control, Fiscalisation	access key, authorisation number, electronic document
Comprobantes electrónicos	Electronic Tax Documents / Electronic Receipts	Ecuadorian electronic tax-document framework covering electronically issued sales documents, withholding receipts and complementary documents authorised under the SRI model.	e-Invoicing, Fiscalisation, Document Type	electronic documents, electronic receipts, SRI, XML, authorisation
Consulta de validez de comprobantes electrónicos	Electronic Tax Document Validity Query	SRI online service used to check the validity of authorised electronic tax documents using the access key or authorisation number.	e-Invoicing, Verification, Digital Platform	validity query, access key, authorisation number, SRI
Documentos complementarios	Complementary Documents	Ecuadorian tax-document category covering credit notes, debit notes and dispatch guides linked to correction or goods-movement processes.	e-Invoicing, Document Type, Correction, Transport	complementary documents, credit note, debit note, dispatch guide
Emisor electrónico	Electronic Issuer	Taxpayer authorised by SRI to issue electronic tax documents under the Ecuadorian electronic-document model.	e-Invoicing, Taxpayer Status, Authorisation	electronic issuer, SRI, authorisation, taxpayer
Esquema offline	Offline Scheme	Ecuadorian electronic-document authorisation scheme in which the issuer generates the access key, and the access key constitutes the authorisation number of the electronic document.	e-Invoicing, Fiscalisation, Authorisation	offline scheme, access key, authorisation number, SRI
Facturador Electrónico Gratuito	Free Electronic Invoicing Tool	SRI free electronic invoicing tool used to generate, electronically sign, send and visualise electronic tax documents under the applicable SRI scheme.	e-Invoicing, Software, Digital Platform	free invoicing tool, SRI, electronic documents, RIDE

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Facturador SRI	SRI Invoicing Tool	SRI online invoicing tool used by taxpayers to configure issuer details, manage products or services and issue signed electronic tax documents.	e-Invoicing, Software, Digital Platform	Facturador SRI, online invoicing, SRI, electronic documents
Ficha Técnica de Comprobantes Electrónicos	Electronic Tax Documents Technical Sheet	SRI technical specification containing the formats, structures, validation rules and technical requirements for issuing electronic tax documents.	e-Invoicing, Technical Specification	technical sheet, XML, XSD, SRI
Firma electrónica	Electronic Signature	Electronic signature applied to an electronic tax document using a valid electronic-signature certificate, supporting authenticity, integrity and legal validity of the electronic document.	e-Invoicing, Security, Document Control	electronic signature, certificate, authenticity, integrity
Guía de remisión	Dispatch Guide	Electronic complementary document used to support the transport or movement of goods.	e-Invoicing, Document Type, Transport	dispatch guide, goods movement, electronic document
IVA	Impuesto al Valor Agregado Value Added Tax	Ecuadorian value added tax applied to the transfer of goods, importation of goods and provision of services, with applicable rates including 0%, 13% and 5% for construction materials under the current SRI VAT framework.	VAT, Taxation, e-Invoicing	IVA, VAT, value added tax, tax rate, SRI, electronic documents
Liquidación de compra de bienes y prestación de servicios	Purchase Settlement for Goods and Services	Electronic tax document used for purchases of goods or services in the cases provided by Ecuadorian receipt rules.	e-Invoicing, Document Type, Purchases	purchase settlement, electronic document, SRI
Número de autorización	Authorisation Number	Number associated with an authorised electronic tax document; under the offline scheme, it corresponds to the access key generated by the issuer.	e-Invoicing, Document Control, Authorisation	authorisation number, access key, SRI
RIDE	Representación Impresa del Documento Electrónico Printed Representation of the Electronic Document	Printed or visual representation of an authorised electronic tax document, generated from the electronic document for delivery or consultation where required.	e-Invoicing, Document Format, Receipt Issuance	RIDE, printed representation, electronic document
RUC	Registro Único de Contribuyentes Single Taxpayer Register	Ecuadorian taxpayer registration number used to identify natural persons and legal entities carrying out economic activities in Ecuador.	Taxpayer Identification, e-Invoicing	RUC, taxpayer identification, electronic documents, SRI
Servicios web de comprobantes electrónicos	Electronic Tax Document Web Services	SRI web services used for electronic document reception, validation, authorisation and consultation within the electronic tax-document process.	e-Invoicing, Digital Infrastructure, Authorisation	web services, validation, authorisation, SRI
SRI	Servicio de Rentas Internas Internal Revenue Service	Ecuadorian tax authority responsible for the electronic tax-document model, including authorisation, validation, reception and consultation of electronic tax documents.	e-Invoicing, Fiscalisation, Tax Authority	SRI, electronic documents, validation, authorisation

COUNTRY PROFILE

Field	Content
Tax Authority	ETA مصلحة الضرائب المصرية Egyptian Tax Authority
Tax Authority's website link	https://www.eta.gov.eg
Fiscalisation Model	Egypt uses an ETA-controlled electronic receipt model for B2C transactions, based on POS or accounting-system integration, electronic receipt issuance, submission, validation and digital capture.
e-Invoicing Model	Egypt uses a centralised ETA electronic invoicing model for electronic tax invoices, based on ERP integration, APIs, electronic signature or electronic seal, product and service coding, and ETA document validation.

SUMMARY

Egypt operates connected eInvoice and eReceipt systems under the Egyptian Tax Authority. The model relies on taxpayer registration, ERP and POS integration, ETA APIs, electronic signature or electronic seal, GS1 or EGS coding, document identifiers, validation and centralised tax-authority visibility.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
EGS	كود السلع والخدمات المصري Egyptian Goods and Services Code	Egyptian local product and service code used in the ETA electronic-document coding framework where local codes are mapped to the required classification structure.	e-Invoicing, eReceipt, Product Classification	EGS, Egyptian Goods and Services Code, item coding, product codes, service codes
ETA	مصلحة الضرائب المصرية Egyptian Tax Authority	Egyptian tax authority responsible for the electronic invoice and electronic receipt systems, including taxpayer registration, document validation, technical integration guidance and digital tax-control infrastructure.	Tax Authority, e-Invoicing, eReceipt, Digital Tax Infrastructure	ETA, Egyptian Tax Authority, eInvoice, eReceipt, tax administration
Internal ID	المعرف الداخلي Internal Identifier	Internal item identifier used by the taxpayer and mapped within the ETA coding framework for goods and services.	e-Invoicing, eReceipt, Product Classification	internal ID, item code, taxpayer code, ETA
UUID	المعرف الفريد للمستند Unique Document Identifier	Unique identifier assigned to an electronic invoice, receipt or related electronic document within the ETA electronic-document environment.	e-Invoicing, eReceipt, Document Control	UUID, document identifier, electronic document, ETA
VAT / ض.ق.م	ضريبة القيمة المضافة Value Added Tax	Egyptian value added tax applied under the Egyptian VAT framework and reflected in electronic invoices, electronic receipts and related tax documents where applicable.	VAT, Taxation, e-Invoicing, eReceipt	VAT, ض.ق.م, value added tax, electronic invoice, electronic receipt
أكواد السلع والخدمات	Goods and Services Codes	Product and service coding framework required for Egyptian electronic invoices and electronic receipts, using GS1 or EGS coding structures.	e-Invoicing, eReceipt, Product Classification	goods codes, service codes, EGS, GS1, GPC, ETA
الختم الإلكتروني	Electronic Seal	Electronic seal used by taxpayers for signing electronic documents submitted to the Egyptian eInvoice system.	e-Invoicing, Security, Document Control	electronic seal, digital signing, taxpayer certificate, ETA
الكود الموحد	Unified Code	Unified product or service code required on Egyptian electronic invoices and related electronic documents for goods or services included in the document.	e-Invoicing, eReceipt, Product Classification	unified code, goods code, service code, ETA
بوابة الفاتورة الإلكترونية	eInvoice Portal	Egyptian Tax Authority portal used for taxpayer interaction with the electronic invoicing system, including registration, profile management, document submission and system access where applicable.	e-Invoicing, Digital Platform	eInvoice portal, taxpayer access, ETA

Term	Official / Expanded Name	Description	Relevance	Tags / Context
رقم التسجيل الضريبي	Tax Registration Number	Taxpayer identification number used to identify the issuer in Egyptian electronic invoice and electronic receipt processes.	Taxpayer Identification, e-Invoicing, eReceipt	tax registration number, issuer ID, ETA
منصة تسجيل نقاط البيع	POS Registration Platform	Egyptian Tax Authority platform used in the eReceipt environment for registration and management of POS-related data and receipt-issuance readiness.	eReceipt, POS Systems, Digital Platform	POS registration, eReceipt, B2C, ETA
منظومة الإيصال الإلكتروني	eReceipt System	Egypt's electronic receipt system used for issuing, submitting, validating and managing electronic receipts issued through POS systems or related sales-system integration channels.	eReceipt, Fiscalisation, POS Systems	eReceipt, POS, receipt submission, B2C, ETA
منظومة الفاتورة الإلكترونية	eInvoice System	Egypt's electronic invoicing system used for submitting, validating, managing and exchanging electronic invoice documents through the Egyptian Tax Authority environment.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	eInvoice, ETA, invoice validation, ERP integration
منظومة الفاتورة الإلكترونية / الإيصال الإلكتروني	eInvoice and eReceipt Solution	ETA digital tax-control solution used by taxpayers to register issued documents with the tax authority and receive document-related notifications through ERP and POS integration.	e-Invoicing, eReceipt, Digital Tax Infrastructure	eInvoice, eReceipt, SDK, API, ERP integration, POS integration

COUNTRY PROFILE

Field	Content
Tax Authority	DGII Dirección General de Impuestos Internos General Directorate of Internal Taxes
Tax Authority's website link	https://www.mh.gob.sv
Fiscalisation Model	El Salvador uses a Ministry of Finance controlled DTE model based on structured electronic tax documents, electronic signature, transmission, validation, reception seal and public document consultation.
e-Invoicing Model	Salvadoran e-invoicing is implemented through Documentos Tributarios Electrónicos generated in structured digital format, electronically signed and transmitted to the Ministry of Finance for validation.

SUMMARY

El Salvador's model is built around the DTE as the legally valid electronic tax document. The system uses a generation code, control number, reception seal, electronic signature, graphic representation, contingency events and invalidation events to support document issuance, validation, correction and auditability.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Ambiente de Pruebas	Testing Environment	Ministry of Finance DTE environment used by taxpayers to test DTE functionality, operational cases and technical requirements before productive transmission.	e-Invoicing, Testing, Digital Tax Infrastructure	testing environment, DTE, Ministry of Finance, implementation
Ambiente Productivo	Productive Environment	Ministry of Finance DTE environment used for the live transmission of DTEs with tax and legal validity.	e-Invoicing, Authorisation, Digital Tax Infrastructure	productive environment, DTE, Ministry of Finance, transmission
CCFE	Comprobante de Crédito Fiscal Electrónico Electronic Fiscal Credit Receipt	DTE type used for fiscal-credit transactions between VAT taxpayers.	e-Invoicing, Document Type, VAT	CCFE, CCF, DTE, fiscal credit, IVA
CDE	Comprobante de Donación Electrónico Electronic Donation Receipt	DTE type used to document donations electronically.	e-Invoicing, Document Type, Donation	CDE, DTE, donation receipt
CLE	Comprobante de Liquidación Electrónico Electronic Settlement Receipt	DTE type used for electronic settlement receipt documentation.	e-Invoicing, Document Type, Settlement	CLE, DTE, settlement receipt
Código de Generación	Generation Code	Unique DTE traceability identifier based on UUID version 4, generated by the issuer and used across the Ministry of Finance DTE ecosystem.	e-Invoicing, Document Control, Fiscalisation	UUIDv4, DTE identifier, traceability
CRE	Comprobante de Retención Electrónico Electronic Withholding Receipt	DTE type used to document withholding operations electronically.	e-Invoicing, Document Type, Withholding	CRE, DTE, withholding
DCLE	Documento Contable de Liquidación Electrónico Electronic Accounting Settlement Document	DTE type used for electronic accounting-settlement documentation.	e-Invoicing, Document Type, Settlement	DCLE, DTE, accounting settlement
DGII	Dirección General de Impuestos Internos General Directorate of Internal Taxes	Internal tax directorate of the Ministry of Finance associated with tax administration and the electronic tax-document environment.	Tax Authority, e-Invoicing, Digital Tax Infrastructure	DGII, DTE, tax administration, electronic tax documents
DTE	Documento Tributario Electrónico Electronic Tax Document	Electronic tax document generated in structured digital format, signed electronically and transmitted to the tax administration for validation under El Salvador's electronic invoicing model.	e-Invoicing, Fiscalisation, Document Type	DTE, electronic tax document, JSON, signature, transmission

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Evento de Contingencia	Contingency Event	Electronic event transmitted by the issuer when a contingency condition occurs, enabling subsequent batch transmission of DTEs issued during the failure period.	e-Invoicing, Contingency, Fiscalisation	contingency, DTE, batch transmission, reception seal
Evento de Invalidación	Invalidation Event	Electronic event used to invalidate a previously generated DTE in accordance with the Salvadoran electronic invoicing model.	e-Invoicing, Document Control, Correction	invalidation, DTE, electronic event, correction
FE	Factura Electronic Invoice	DTE type used for electronic invoice issuance in El Salvador.	e-Invoicing, Document Type	FE, DTE, factura, electronic invoice
FEEX	Factura de Exportación Electronic Export Invoice	DTE type used for export invoice transactions under the Salvadoran DTE model.	e-Invoicing, Document Type, Export	FEEX, FEX, DTE, export invoice
FSEE	Factura de Sujeto Excluido Electrónica Electronic Excluded-Subject Invoice	DTE type used for transactions involving excluded-subject scenarios under the Salvadoran DTE model.	e-Invoicing, Document Type	FSEE, FSE, DTE, excluded subject
IVA	Impuesto a la Transferencia de Bienes Muebles y a la Prestación de Servicios Tax on the Transfer of Movable Goods and the Provision of Services	Salvadoran value added tax framework reflected in DTE issuance, fiscal-credit documentation, VAT declarations, withholdings and related tax-control processes.	VAT, Taxation, e-Invoicing	IVA, VAT, DTE, fiscal credit, tax declaration
Ministerio de Hacienda	Ministry of Finance	Salvadoran ministry responsible for the electronic invoicing ecosystem, including DTE transmission, validation, reception and electronic tax-service administration.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Infrastructure	Ministry of Finance, DTE, validation, electronic invoicing
NIT	Número de Identificación Tributaria Tax Identification Number	Taxpayer identification number used in Salvadoran tax administration and electronic tax-document processes.	Taxpayer Identification, e-Invoicing	NIT, taxpayer identification, DTE, Ministry of Finance
NRC	Número de Registro de Contribuyente Taxpayer Registration Number	Taxpayer registration number used for VAT taxpayer identification and tax-administration processes in El Salvador.	Taxpayer Identification, VAT, e-Invoicing	NRC, taxpayer register, IVA, DTE
NRE	Nota de Remisión Electrónica Electronic Dispatch Note	DTE type used for electronic dispatch or remittance documentation.	e-Invoicing, Document Type, Transport	NRE, DTE, dispatch note, goods movement
Número de Control	Control Number	Sequential control number assigned to the DTE according to the structure defined by the Ministry of Finance.	e-Invoicing, Document Control	control number, DTE, numbering structure
Representación Gráfica	Graphic Representation	Graphic or human-readable representation of the DTE delivered to the recipient, including in contingency scenarios where the DTE is generated before later transmission.	e-Invoicing, Document Format, Receipt Issuance	graphic representation, DTE, document representation, contingency
Sello de Recepción	Reception Seal	Alphanumeric code issued by the tax administration once a DTE has successfully met the required conditions, standards and transmission rules, giving legal validity to the submitted DTE.	e-Invoicing, Document Control, Validation	reception seal, validation, DTE, legal validity
Sistema de Facturación DTE	DTE Invoicing System	Ministry of Finance web-based system used by authorised taxpayers to generate, sign and transmit DTEs through the electronic invoicing platform.	e-Invoicing, Digital Platform	DTE invoicing system, Ministry of Finance, DTE issuer, portal
Sistema de Transmisión DTE	DTE Transmission System	Salvadoran electronic invoicing transmission system used for sending DTEs and related events to the Ministry of Finance for validation, reception and processing.	e-Invoicing, Technical Integration, Fiscalisation	DTE transmission, validation, Ministry of Finance, DGII

COUNTRY PROFILE

Field	Content
Tax Authority	MTA Maksu- ja Tolliamet Estonian Tax and Customs Board
Tax Authority's website link	https://www.emta.ee
Fiscalisation Model	Estonia uses a digital VAT-reporting and transaction-data reporting model rather than a device-based fiscalisation model, with VAT returns submitted through e-MTA and invoice-level sales and purchase data reported through KMD INF.
e-Invoicing Model	Estonia uses a structured e-invoicing model based on the Estonian e-invoice standard, operator exchange, e-Financials support through RIK and mandatory B2G e-invoicing.

SUMMARY

Estonia combines structured e-invoice exchange with digital VAT reporting through the Estonian Tax and Customs Board. Public-sector e-invoicing is mandatory, while B2B e-invoice exchange operates through service providers, recipient capability registration and structured invoice standards.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
e-arve	Electronic Invoice	Estonian term for a structured electronic invoice used in Estonia's e-invoicing environment, including B2G and B2B exchange.	e-Invoicing, Document Type	e-arve, structured invoice, B2G, B2B, operator exchange
e-arve operaator	e-Invoice Operator	Estonian e-invoice service provider or operator used for transmitting, receiving and routing e-invoices between businesses, public-sector recipients and other operators.	e-Invoicing, Digital Infrastructure, Interoperability	e-invoice operator, routing, roaming agreements, Peppol
e-arve vastuvõtja	e-Invoice Receiver	Estonian expression for an entity registered or identified as able to receive e-invoices through an e-invoice operator or supported e-invoice channel.	e-Invoicing, Digital Infrastructure, B2B	e-invoice receiver, recipient, commercial register, buyer-choice principle
e-arveldaja	e-Financials	RIK-managed accounting and e-invoicing environment used for issuing and sending e-invoices, including e-invoices addressed to the public sector.	e-Invoicing, Digital Platform, Accounting	e-arveldaja, e-Financials, RIK, public-sector e-invoice
e-MTA	e-Tax / e-Customs	Estonian Tax and Customs Board electronic service environment used for submitting tax returns and reports, including VAT return and KMD INF reporting.	Digital Tax Infrastructure, Tax Reporting	e-MTA, tax portal, KMD, KMD INF, VAT reporting
EVS	Eesti Standardimis- ja Akrediteerimiskeskus Estonian Centre for Standardisation and Accreditation	Estonian standardisation body associated with the EVS 923 Estonian e-invoice standard used for structured e-invoices.	e-Invoicing, Technical Standardisation, Document Format	EVS, EVS 923, Estonian e-invoice standard
KM	Käibemaks Value Added Tax	Estonian value added tax applied under Estonia's VAT framework and reported through VAT returns and related tax-reporting processes.	VAT, Taxation, Tax Reporting	KM, VAT, käibemaks, e-MTA, KMD
MTA	Maksu- ja Tolliamet Estonian Tax and Customs Board	Estonian tax and customs authority responsible for tax administration, VAT reporting and the e-MTA digital tax environment.	Tax Authority, Digital Tax Infrastructure, VAT Reporting	MTA, e-MTA, KMD, KMD INF, VAT reporting
RIK	Registrite ja Infosüsteemide Keskus Centre of Registers and Information Systems	Estonian state centre responsible for register and information-system services, including e-Financials and e-invoice related public digital infrastructure.	e-Invoicing, Digital Platform, Public Digital Infrastructure	RIK, e-arveldaja, e-Financials, e-invoice operator service

COUNTRY PROFILE

Field	Content
Tax Authority	ERS Eswatini Revenue Service
Tax Authority's website link	https://www.ers.org.sz
Fiscalisation Model	Eswatini is transitioning toward a real-time or near-real-time transaction-reporting model in which invoice data is securely transmitted to ERS as traders issue invoices.
e-Invoicing Model	Eswatini's e-invoicing model is developing through an ERS electronic-invoicing programme intended to replace manual invoice schedules with automated electronic invoice-data transmission.

SUMMARY

Eswatini's digital tax-control model is moving from TaxEase-based filing and manually prepared invoice schedules toward automated electronic invoice-data reporting. The developing model focuses on VAT compliance, revenue assurance, transaction-data integrity and closer ERS visibility over issued invoices.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Electronic Invoicing Programme	Electronic Invoicing Programme	ERS digital tax-modernisation programme intended to replace manually prepared invoice schedules with automated electronic invoice-data transmission to ERS.	e-Invoicing, Fiscalisation, VAT, Digital Tax Reporting	electronic invoicing, ERS, invoice data, VAT compliance, transaction reporting
ERS	Eswatini Revenue Service	Eswatini revenue authority responsible for tax administration, VAT administration, TaxEase services, digital tax services and electronic-invoicing modernisation.	Tax Authority, VAT, e-Invoicing, Fiscalisation, Digital Tax Services	ERS, Eswatini Revenue Service, VAT, TaxEase, electronic invoicing
Real-Time Transaction Reporting	Real-Time Transaction Reporting	Secure transmission of invoice or transaction data to ERS in real time or near real time as traders issue invoices under the developing electronic-invoicing model.	e-Reporting, Fiscalisation, VAT, Digital Tax Reporting	real-time reporting, near-real-time reporting, ERS, transaction data, invoice data
TaxEase	TaxEase	ERS taxpayer self-service portal used for digital tax interactions, including taxpayer access, return submission and VAT-related compliance processes.	Digital Tax Services, VAT, e-Reporting	TaxEase, ERS, taxpayer portal, VAT return, online tax services
VAT Schedule	VAT Schedule	Transaction-level VAT schedule used in ERS VAT submission processes, containing invoice and counterparty details such as supplier or customer name, TIN, invoice number and invoice date.	VAT Reporting, e-Reporting, Fiscalisation-adjacent	VAT Schedule, invoice schedule, TIN, invoice data, TaxEase, ERS

COUNTRY PROFILE

Field	Content
Tax Authority	MoR ገቢዎች ሚኒስቴር Ministry of Revenues
Tax Authority's website link	https://www.mor.gov.et
Fiscalisation Model	Ethiopia uses a sales-register-machine fiscalisation model based on accredited fiscal devices, fiscal memory, machine registration, mandatory receipt issuance, authorised service support and Ministry-linked receipt verification.
e-Invoicing Model	Ethiopia's current digital tax-control environment is centred on eTax services and receipt-control digitalisation, with QR-code receipt verification strengthening the link between receipts, taxpayers and Ministry records.

SUMMARY

Ethiopia's fiscalisation model is device-centred and receipt-centred. It combines sales-register machines, POS machines, fiscal memory, accredited suppliers, service centres, machine registration codes, authorised manual receipts during allowed cases, VAT and turnover-tax controls, eTax services and QR-code receipt verification.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ERCA	Ethiopian Revenues and Customs Authority	Former Ethiopian revenue authority name used in older tax-control, VAT and sales-register-machine materials.	Tax Authority, Historical Reference, Fiscalisation	ERCA, former authority, sales register machine, VAT
eTax	የኤሌክትሮኒክ ታክስ ሥርዓት Electronic Tax System	Ethiopian Ministry of Revenues online tax-service environment used for electronic filing, taxpayer access and digital tax-service interaction.	Digital Tax Services, e-Reporting, VAT	eTax, MoR, electronic filing, online tax services, VAT
MoR	ገቢዎች ሚኒስቴር Ministry of Revenues	Ethiopian revenue authority responsible for domestic tax administration, VAT administration, taxpayer services, sales-register-machine regulation, eTax services and tax-document verification.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	MoR, Ministry of Revenues, eTax, sales register machine, QR-code receipt
SubTIN	ንዑስ የግብር ከፋይ መለያ ቁጥር Sub Taxpayer Identification Number	Sub-identifier used in Ministry of Revenues taxpayer and receipt-search functions alongside the main taxpayer identification number.	Taxpayer Identification, Receipt Verification, Digital Tax Services	SubTIN, TIN, taxpayer search, receipt order
ዓመታዊ ቴክኒካዊ ምርመራ	Annual Technical Inspection	Periodic inspection process connected with sales-register-machine maintenance and tax-authority control.	Fiscalisation, Device Maintenance, Compliance	annual inspection, service centre, sales register machine, MoR
የQR ኮድ ደረሰኝ	QR Code Receipt	Ethiopian tax receipt containing a QR code or unique identification code used to support receipt traceability, authenticity checks and Ministry-linked verification.	Fiscalisation, Document Identifier, Document Verification	QR-code receipt, unique identification code, MoR, receipt verification
የሽያጭ መመዝገቢያ መሣሪያ	Sales Register Machine	Ethiopian fiscal device category covering cash-register machines and POS machines used to register sales transactions and issue tax-control receipts.	Fiscalisation, Device Control, VAT	sales register machine, cash register machine, POS machine, receipt
የሽያጭ መመዝገቢያ መሣሪያ አገልግሎት ማዕከል	Sales Register Machine Service Centre	Service centre registered by the tax authority and certified by an accredited supplier to control, maintain and repair sales-register machines.	Fiscalisation, Device Maintenance, Accreditation	service centre, annual inspection, machine service, MoR
የሽያጭ መመዝገቢያ መሣሪያ አስገዳጅ አጠቃቀም	Obligatory Use of Sales Register Machine	Ethiopian regulatory concept covering the mandatory use and administration of sales-register machines for recording sales and issuing tax-control receipts.	Fiscalisation, Device Authorisation, Tax Control	sales register machine, mandatory use, receipt issuance, MoR
የበእጅ ደረሰኝ QR ኮድ ድርጅታል	Manual Receipt QR-Code Web Portal	Ministry-linked digital process used for QR-code manual receipts, supporting controlled receipt printing and verification.	Fiscalisation, Receipt Verification, Digital Tax Services	QR-code portal, manual receipt, receipt order, MoR

Term	Official / Expanded Name	Description	Relevance	Tags / Context
የተፈቀደ በእጅ የሚዘጋጅ ደረሰኝ	Authorised Manual Receipt	Manual receipt authorised by the tax authority for permitted cases, including periods when a sales-register machine is under repair or where authorised QR-code manual receipts are used.	Fiscalisation, Receipt Issuance, Contingency	manual receipt, authorised receipt, QR receipt, machine repair
የመሣሪያ መለያ ኮድ	Machine Identification Code	Code that uniquely identifies a sales-register machine and is provided by the tax authority.	Fiscalisation, Device Registration, Device Identification	machine identification code, machine code, sales register machine
የመሣሪያ መለያ ኮድ ተለጣፊ	Machine Code Sticker	Visible sticker affixed to a sales-register machine to show the machine identification code issued by the tax authority.	Fiscalisation, Device Identification, Registration	machine code sticker, machine identification code, device ID
የምርመራ መዝገብ ቡክሌት	Inspection Booklet	Maintenance and inspection recording booklet that accompanies each sales-register machine and bears the unique registration number of the machine.	Fiscalisation, Device Maintenance, Audit Trail	inspection booklet, service centre, sales register machine
የአገልግሎት ውል	Service Contract	Contractual service arrangement supporting maintenance, inspection and compliance continuity for a sales-register machine in use.	Fiscalisation, Device Maintenance, Compliance	service contract, service centre, machine maintenance
የጥሬ ገንዘብ መመዝገቢያ መሣሪያ	Cash Register Machine	Sales-register-machine category used to record sales transactions and issue fiscal receipts.	Fiscalisation, Device Control, Receipt Issuance	cash register machine, sales register machine, fiscal document
የደረሰኝ ትዕዛዝ	Receipt Order	Ministry-linked receipt-order record used in the QR receipt verification environment for checking taxpayer receipt-order information.	Fiscalisation, Receipt Control, Digital Verification	receipt order, QR receipt, TIN, MoR
የፈስካል ማስታወሻ	Fiscal Memory	Protected memory component of a sales-register machine used to preserve fiscal transaction data and support tax-control inspection.	Fiscalisation, Fiscal Memory, Device Control	fiscal memory, sales register machine, device integrity
የፈስካል ምልክት	Fiscal Logo	Graphical symbol printed on machine-generated fiscal documents under the sales-register-machine framework.	Fiscalisation, Document Format, Receipt Issuance	fiscal logo, fiscal document, receipt, sales register machine
የፈስካል ሰነዶች	Fiscal Documents	Sales receipts, refund receipts, daily sales reports and periodical summary reports generated or supported by the sales-register-machine framework.	Fiscalisation, Document Type, Reporting	fiscal documents, sales receipt, refund receipt, daily report, periodical report
የሽያጭ ነጥብ መሣሪያ	Point of Sale Machine	Computerised sales device used within the sales-register-machine framework to record and track sales, customer orders and related sales functions.	Fiscalisation, POS Systems, Device Control	POS machine, point of sale, sales register machine
ተርሚናል	Terminal	Two-way data-transfer communication device connected to a sales-register machine and used to interface with the tax authority's server through wireless communication.	Fiscalisation, Data Transmission, Device Control	terminal, sales register machine, data transmission, tax authority server
ደረሰኝ ካልተሰጠዎት አይክፈሉ	Do not pay if a receipt is not issued	Customer-facing fiscalisation notice connected with receipt-issuance control and customer participation in receipt compliance.	Fiscalisation, Consumer Control, Receipt Issuance	receipt notice, customer control, sales register machine

COUNTRY PROFILE

Field	Content
Tax Authority	FRCS Fiji Revenue and Customs Service
Tax Authority's website link	https://www.frcs.org.fj [Note: the website appears to be reachable only from certain regions]
Fiscalisation Model	Fiji uses a VAT Monitoring System based on Electronic Fiscal Devices, Sales Data Controllers, Secure Elements, fiscal invoices, audit packages and transmission of fiscal data to FRCS.
e-Invoicing Model	Fiji's electronic invoicing model operates through fiscal invoices generated by approved EFD components, where POS transaction data is processed by an SDC, digitally signed and transmitted to the VMS.

SUMMARY

Fiji's VMS is a fiscalisation and VAT-monitoring environment administered by FRCS. The model combines POS systems, Sales Data Controllers, Secure Elements, fiscal invoices, digital signatures, QR-code verification, audit packages, taxpayer portal functions, Web POS and public dashboard tools to support VAT compliance, invoice validation and transaction-data monitoring.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Admin SE	Admin Secure Element	Secure Element assigned for taxpayer administration functions within the Fiji VMS environment, including access to administrative functions through the taxpayer portal.	Fiscalisation, Security, Administration	Admin SE, Secure Element, TAP, VMS administration
Audit Package	Audit Package	Structured audit-data package generated or transmitted within the Fiji VMS / EFD audit process.	Fiscalisation, Audit Evidence, Tax Reporting	audit package, EFD, SDC, VMS
CCA	Customer Compliance Award	Consumer-facing compliance incentive programme associated with Fiji's VMS environment, intended to encourage receipt verification, public participation and taxpayer compliance through customer engagement and reward-based compliance awareness.	Consumer Engagement, Compliance Incentive, VAT Enforcement	CCA, Customer Compliance Award, receipt verification, consumer participation, compliance awareness, VMS
Fiji VMS	Fiji VAT Monitoring System	Fiji's VAT Monitoring System used by FRCS to receive fiscal data from Electronic Fiscal Devices and support VAT compliance monitoring.	Fiscalisation, VAT Monitoring, Digital Tax Infrastructure	Fiji VMS, VMS, FRCS, EFD, fiscal data, VAT compliance
FRCS	Fiji Revenue and Customs Service	Fijian revenue and customs authority responsible for VAT administration and the VAT Monitoring System environment.	Tax Authority, Fiscalisation, VAT Monitoring, Digital Tax Infrastructure	FRCS, VMS, EFD, fiscal data, VAT compliance
Help Viewer	Help Viewer	Online documentation application providing searchable official user, vendor and technical documentation for the Fiji VMS environment.	Fiscalisation, Documentation, Technical Guidance	Help Viewer, VMS documentation, EFD vendors, taxpayers
PFX Digital Certificate	PFX Digital Certificate	File-based digital certificate format used as a Secure Element implementation for accessing or operating VMS-related functions.	Fiscalisation, Security, Digital Certificate	PFX certificate, PKCS12, Secure Element, TAP
POA	Proof of Audit	Proof generated in the Fiji VMS audit process for a Secure Element after audit completion.	Fiscalisation, Audit Evidence, Document Control	POA, proof of audit, Secure Element, audit package
POS SE	POS Secure Element	Secure Element assigned for operational POS fiscalisation use within the Fiji VMS / EFD environment.	Fiscalisation, Security, Device Architecture	POS SE, POS Secure Element, SE, certificate, SDC

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Public Dashboard	VMS Public Dashboard	Public VMS dashboard showing Fiji's fiscalisation progress and public VAT-monitoring indicators, including fiscalised taxpayers, business locations, Secure Elements, invoice volumes and receipt verifications.	Fiscalisation, Public Transparency, VAT Monitoring	public dashboard, VMS metrics, fiscalisation progress, public portal
SE	Secure Element	Security component issued or controlled by FRCS and used in the VMS environment for secure identification, signing and fiscalisation functions.	Fiscalisation, Security, Device Architecture	SE, Secure Element, certificate, smart card, PFX
Semi-Connected Scenario	Semi-Connected Scenario	VMS operating scenario in which fiscalisation and invoice handling can continue under limited or interrupted connectivity, with later data exchange according to the applicable process.	Fiscalisation, Connectivity, Contingency	semi-connected, connectivity, VMS, EFD
Smart Card	Smart Card	Physical Secure Element implementation used for secure access, identification or fiscalisation functions in the Fiji VMS environment.	Fiscalisation, Security, Secure Element	smart card, Secure Element, certificate, TAP
TAP	Taxpayer Administration Portal	Taxpayer portal used by taxpayers and authorised persons in the Fiji VMS environment for registration, Secure Element requests, business-location management, dashboard access and VMS administration functions.	Fiscalisation, Digital Platform, Taxpayer Services	TAP, taxpayer portal, VMS, Secure Element, taxpayer access
UID	Unique Identifier	Unique identifier assigned to a Secure Element and used in the certificate or identification structure of the Fiji VMS environment.	Fiscalisation, Security, Identification	UID, Secure Element, certificate, identification
Verification URL	Verification URL	Digital link or reference associated with a fiscal invoice, used to support online invoice verification and public validation of fiscal invoice data.	Fiscalisation, Verification, Document Control	verification URL, fiscal invoice, QR code, VMS, FRCS
Web POS	Web POS	Web-based POS application used in the Fiji VMS environment to create fiscalised invoices through a browser-based POS interface.	Fiscalisation, POS Systems, Digital Platform	Web POS, fiscal invoice, taxpayer application, VMS

COUNTRY PROFILE

Field	Content
Tax Authority	Verohallinto Finnish Tax Administration
Tax Authority's website link	https://www.vero.fi
Fiscalisation Model	Finland uses VAT reporting, digital tax services, structured e-invoicing and Real-Time Economy initiatives as its digital tax-control environment.
e-Invoicing Model	Finland uses a structured e-invoicing model based on Finvoice, TEAPPSXML, Peppol BIS Billing 3.0, e-invoice operators, e-invoice addresses and public-sector e-invoicing requirements.

SUMMARY

Finland's model is built around mature structured e-invoicing infrastructure, including national e-invoice formats, Peppol-network exchange, operator routing, the TIEKE e-invoice address directory, State Treasury Peppol governance and public-sector e-invoicing. The tax-control layer is supported through ALV reporting, OmaVero and broader Real-Time Economy development, including structured business data and e-receipt initiatives.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ALV	Arvonlisävero Value Added Tax	Finnish value added tax applied under the Finnish VAT framework and reported through the Finnish Tax Administration's digital tax services.	VAT, Taxation, Digital Tax Services	ALV, arvonlisävero, VAT, OmaVero, Verohallinto
ALV-tunniste	Arvonlisäverotunniste VAT Identification Number	Finnish VAT identification number used for EU VAT and invoicing contexts, formed from the Finnish business identifier with the FI country prefix.	VAT, Taxpayer Identification, Invoicing	ALV-tunniste, VAT number, EU VAT, Y-tunnus
CIUS	Core Invoice Usage Specification	Usage specification applied in the Finnish public-sector e-invoicing context to support compliance with the European e-invoicing standard and national validation requirements.	e-Invoicing, Technical Specification, B2G	CIUS, EN 16931, public-sector e-invoicing, State Treasury
eKuitti / e-kuitti	Electronic Receipt	Finnish electronic receipt concept developed in the Real-Time Economy context for structured digital receipt handling and automation.	e-Receipt, Real-Time Economy, Digital Business Data	eKuitti, e-kuitti, electronic receipt, receipt digitalisation
Finvoice	Finvoice	Finnish electronic invoice format published by Finnish banks and widely used in Finnish B2B and B2G e-invoice exchange.	e-Invoicing, Document Format, Interoperability	Finvoice, Finvoice 3.0, structured invoice, banks
Handi-palvelu	Handi Service	Finnish Government e-billing service and supplier portal used by suppliers without their own e-billing system to produce and send invoices to central government recipients.	e-Invoicing, B2G, Digital Platform	Handi, government e-billing, supplier portal, State Treasury
OmaVero	MyTax	Finnish Tax Administration electronic service environment used by taxpayers to manage tax matters, including VAT declarations and payments.	Digital Tax Services, VAT, Tax Reporting	OmaVero, MyTax, Verohallinto, ALV reporting
OVT-tunnus	Organisaatioiden välinen tiedonsiirto -tunnus EDI Identifier	Finnish organisation-level electronic data interchange identifier used as an e-invoice address or routing identifier in Finnish e-invoice exchange.	e-Invoicing, Routing, Digital Infrastructure	OVT-tunnus, EDI ID, e-invoice address, routing
Peppol-palveluntarjoaja	Peppol Service Provider	Service provider that connects users to the Peppol network for exchanging e-invoices, orders and other electronic business documents.	e-Invoicing, Interoperability, Digital Infrastructure	Peppol service provider, Peppol, operator, routing

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Reaaliaikatalous	Real-Time Economy	Finnish programme and policy context for structured, automated and interoperable digital business data, including e-invoices and e-receipts.	Digital Economy, e-Invoicing, e-Receipt	Reaaliaikatalous, Real-Time Economy, eKuitti, structured business data
TEAPPSXML	TEAPPSXML	Finnish electronic invoice format used in structured e-invoice exchange, including public-sector e-invoicing where compliant with the European e-invoicing standard.	e-Invoicing, Document Format, Interoperability	TEAPPSXML, TEAPPSXML 3.0, structured invoice, B2G
TIEKE	TIEKE Tietoyhteiskunnan kehittämiskeskus ry Finnish Information Society Development Centre	Finnish digitalisation organisation maintaining the Finnish e-invoice address directory used for recipient and routing lookup.	e-Invoicing, Digital Infrastructure, Routing	TIEKE, Verkkolaskuosoitteisto, e-invoice address directory
Valtiokonttori	State Treasury	Finnish State Treasury, holding the Finnish Peppol Authority role and responsible for promoting, supporting and supervising Peppol use in Finland.	e-Invoicing, Peppol Governance, Public Sector Infrastructure	Valtiokonttori, State Treasury, Finnish Peppol Authority
Verkkolasku	Electronic Invoice	Finnish term for a structured electronic invoice used in Finland's e-invoicing environment, including public-sector and business e-invoice exchange.	e-Invoicing, Document Type	verkkolasku, structured invoice, B2G, B2B
Verkkolaskuoperaattori	e-Invoice Operator	Finnish e-invoice operator that transmits, receives and routes electronic invoices between senders and recipients.	e-Invoicing, Digital Infrastructure, Interoperability	verkkolaskuoperaattori, e-invoice operator, invoice exchange
Verkkolaskuosoite	e-Invoice Address	Finnish e-invoice address used to route electronic invoices to the correct recipient through operators, banks or supported e-invoicing networks.	e-Invoicing, Routing, Digital Infrastructure	verkkolaskuosoite, e-invoice address, routing, operator
Verkkolaskuosoitteisto	e-Invoice Address Directory	Finnish e-invoice address directory used to look up organisations' e-invoice addresses and operator information.	e-Invoicing, Digital Infrastructure, Routing	Verkkolaskuosoitteisto, recipient lookup, TIEKE
Verohallinto	Finnish Tax Administration	Finnish tax authority responsible for tax administration, VAT reporting, digital tax services and taxpayer guidance.	Tax Authority, VAT, Digital Tax Services	Verohallinto, Finnish Tax Administration, OmaVero, ALV
Välittäjä tunnus	Intermediary Identifier	Identifier used for the e-invoice intermediary or operator in Finnish e-invoice routing.	e-Invoicing, Routing, Digital Infrastructure	välittäjä tunnus, operator ID, e-invoice routing
Y-tunnus	Yritys- ja yhteisötunnus Business ID	Finnish business identifier used to identify companies and organisations in invoicing, tax administration and business-register contexts, and used as the basis for forming the Finnish VAT number where the taxpayer is VAT-registered.	Taxpayer Identification, Invoicing, Business Register	Y-tunnus, Business ID, company identifier, ALV-tunniste

COUNTRY PROFILE

Field	Content
Tax Authority	DGFiP Direction générale des Finances publiques Directorate General of Public Finances
Tax Authority's website link	https://www.impots.gouv.fr
Fiscalisation Model	France uses VAT invoicing, e-invoicing, e-reporting, payment e-reporting, accounting-record controls and certified cash-register software compliance as its digital tax-control framework.
e-Invoicing Model	France is implementing a platform-based e-invoicing and e-reporting model using plateformes agréées, the PPF directory and data-concentrator functions, lifecycle statuses, accepted structured invoice formats and transmission of invoice, transaction and payment data to the tax administration.

SUMMARY

France's reform separates domestic B2B e-invoicing from e-reporting for transactions outside that scope, including B2C and certain international transactions. The model is built around DGFiP oversight, approved platforms, PPF directory and data-concentrator services, Chorus Pro for B2G invoicing, structured invoice formats, lifecycle-status reporting, VAT data transmission and cash-register software compliance requirements.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AFNOR	Association française de normalisation French Standardisation Association	French standardisation body responsible for publishing XP Z12-012, XP Z12-013 and XP Z12-014 experimental standards used in the French e-invoicing and e-reporting reform.	e-Invoicing, e-Reporting, Technical Standardisation	AFNOR, XP Z12-012, XP Z12-013, XP Z12-014
AIFE	Agence pour l'informatique financière de l'État Agency for State Financial IT	French state financial IT agency responsible for Chorus Pro and public-sector invoicing infrastructure and involved in the public platform infrastructure used by the reform.	e-Invoicing, B2G, Public Sector Infrastructure	AIFE, Chorus Pro, public-sector invoicing, state IT
Annuaire	Directory	Recipient directory service used to determine the receiving platform and routing information for electronic invoices in the French reform ecosystem.	e-Invoicing, Routing, Digital Infrastructure	Annuaire, recipient directory, routing, PPF, platform lookup
Attestation individuelle	Individual Attestation	Publisher-issued attestation used as a compliance proof for a secure cash-register software or system where permitted by the current legal framework.	Fiscalisation, Certification, Cash-Register Software	attestation individuelle, éditeur, logiciel de caisse, Article 286 CGI
CDAR	Cross Domain Acknowledgement and Response	Message syntax used for lifecycle-status exchanges in the French reform's minimum format set.	e-Invoicing, Technical Specification, Status Reporting	CDAR, lifecycle status, Flux 6, status message
Certificat	Certificate	Compliance certificate issued by an accredited body to prove that a cash-register software or system satisfies the French legal requirements for data integrity, security, conservation and archiving.	Fiscalisation, Certification, Cash-Register Software	certificat, organisme accrédité, logiciel de caisse, Article 286 CGI
Chorus Pro	Chorus Pro	French public-sector invoicing platform used for electronic invoicing to public entities under the B2G e-invoicing framework.	e-Invoicing, B2G, Public Procurement	Chorus Pro, public-sector invoicing, B2G, public entities, AIFE
Concentrateur de données	Data Concentrator	PPF data-concentration service used for collecting and forwarding invoice, transaction and payment data required by the tax administration.	e-Invoicing, e-Reporting, VAT Reporting	Concentrateur de données, PPF, invoice data, transaction data, payment data

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Conservation	Conservation	Required condition for compliant French cash-register software or systems, covering preservation of recorded data for tax-control purposes.	Fiscalisation, Cash-Register Software, Data Retention	conservation, logiciel de caisse, système de caisse, Article 286 CGI
Cycle de vie	Invoice Lifecycle	French reform concept covering invoice lifecycle states and status exchanges used to track invoice processing across the platform ecosystem.	e-Invoicing, Document Control, Status Reporting	cycle de vie, lifecycle, statuts, Flux 6
DGFIP	Direction générale des Finances publiques Directorate General of Public Finances	French tax administration responsible for the tax side of the e-invoicing and e-reporting reform, including platform registration, reform data collection and tax-control use of invoice, transaction and payment data.	e-Invoicing, e-Reporting, Tax Authority	DGFIP, tax administration, platform registration, reform data
e-reporting de paiement	Payment e-Reporting	French reform obligation for electronic transmission of payment or collection data for operations where VAT becomes chargeable on payment, especially services.	e-Reporting, Payment Reporting, VAT Reporting	e-reporting de paiement, payment data, collection data, Article 290 A CGI, services
e-reporting de transaction	Transaction e-Reporting	French reform obligation for electronic transmission of transaction data to the tax administration for operations outside domestic B2B e-invoicing, including B2C and certain international transactions.	e-Reporting, VAT Reporting, Digital Tax Infrastructure	e-reporting de transaction, transaction data, B2C, international transactions, Article 290 CGI
ETI	Entreprise de taille intermédiaire Intermediate-Sized Enterprise	French intermediate-sized enterprise category used in the phased implementation timetable for mandatory domestic B2B e-invoicing and e-reporting.	e-Invoicing, e-Reporting, Implementation Scope	ETI, intermediate-sized enterprise, phased mandate
Factur-X	Factur-X	Hybrid electronic invoice format combining a human-readable PDF/A-3 file with embedded structured XML invoice data, accepted in the French e-invoicing format set.	e-Invoicing, Document Format, Interoperability	Factur-X, hybrid invoice, PDF/A-3, XML, EN 16931
Flux 2	Flow 2	French reform flow for electronic invoice exchange between parties through the platform ecosystem.	e-Invoicing, Technical Flow	Flux 2, invoice exchange, B2B, PA, PPF context
Flux 6	Flow 6	French reform flow for invoice lifecycle-status messages.	e-Invoicing, Document Control, Technical Flow	Flux 6, lifecycle status, CDAR, status reporting
Flux 10	Flow 10	French reform flow for e-reporting data transmitted to the data concentrator through the platform ecosystem.	e-Reporting, VAT Reporting, Technical Flow	Flux 10, transaction data, payment data, e-reporting, Concentrateur de données
Flux 11	Flow 11	French reform flow associated with directory data and routing information in the reform ecosystem.	e-Invoicing, Routing, Technical Flow	Flux 11, directory data, Annuaire, routing
INSEE	Institut national de la statistique et des études économiques National Institute of Statistics and Economic Studies	French national statistics institute responsible for business-register identifiers including the SIRENE register and SIREN / SIRET identification context.	Business Identification, Public Register, Tax Administration	INSEE, SIRENE, SIREN, SIRET, NIC
Logiciel de caisse sécurisé	Secure Cash-Register Software	French cash-register software satisfying the legal requirements for inalterability, security, conservation and archiving of recorded data.	Fiscalisation, Cash-Register Software, VAT Control	logiciel de caisse sécurisé, TVA, Article 286 CGI
NIC	Numéro Interne de Classement Internal Classification Number	French 5-digit establishment-level identifier assigned within the SIRENE register and used as the establishment component of the SIRET number.	Establishment Identification, Business Identification, e-Invoicing, e-Reporting	NIC, establishment identifier, SIRET, SIRENE

Term	Official / Expanded Name	Description	Relevance	Tags / Context
OD	Opérateur de dématérialisation Dematerialisation Operator	Non-registered dematerialisation operator or compatible-solution provider that may support invoice dematerialisation services and platform connectivity, while the authorised platform functions are performed by a plateforme agréée.	e-Invoicing, Software, Interoperability	OD, opérateur de dématérialisation, solution compatible, PA distinction
Organisme accrédité	Accredited Body	Accredited certification body authorised to issue certificates for compliant cash-register software or systems.	Fiscalisation, Certification, Cash-Register Software	organisme accrédité, certificat, logiciel de caisse
PA	Plateforme agréée Approved Platform	State-registered approved platform authorised to perform the French e-invoicing and e-reporting reform functions, including invoice transmission and transmission of invoice, transaction and payment data to the administration.	e-Invoicing, e-Reporting, Digital Infrastructure	PA, plateforme agréée, approved platform, former PDP, DGFIP registration
PDP	Plateforme de Dématérialisation Partenaire Partner Dematerialisation Platform	Former terminology for the state-registered platform model, replaced in current official communication by Plateforme agréée.	e-Invoicing, Legacy / Transition Term	PDP, former term, plateforme agréée
PME	Petite et moyenne entreprise Small and Medium-Sized Enterprise	French small and medium-sized enterprise category used in the phased implementation timetable for mandatory domestic B2B e-invoicing and e-reporting.	e-Invoicing, e-Reporting, Implementation Scope	PME, SME, phased mandate
PPF	Portail Public de Facturation Public Invoicing Portal	Public platform infrastructure of the administration, centred on the directory and data-concentrator functions in the French reform ecosystem.	e-Invoicing, e-Reporting, Digital Infrastructure	PPF, Annuaire, Concentrateur de données
SIREN	Système d'Identification du Répertoire des Entreprises Business Directory Identification System	French 9-digit business identifier assigned to a legal unit and used to identify the company or organisation in administrative, tax, invoicing and reporting contexts.	Business Identification, e-Invoicing, e-Reporting, Tax Administration	SIREN, business identifier, legal unit, INSEE, SIRET, reporting files
SIRENE	Système Informatique pour le Répertoire des Entreprises et de leurs Établissements Computerised System for the Register of Enterprises and Establishments	French business-register system maintained by INSEE and used as the register context for SIREN, SIRET and NIC identifiers.	Business Register, Business Identification, Tax Administration	SIRENE, INSEE, SIREN, SIRET, NIC
SIRET	Système d'Identification du Répertoire des Établissements Establishment Directory Identification System	French 14-digit establishment identifier formed from the 9-digit SIREN and the 5-digit NIC, used to identify a specific establishment or business location in administrative, tax, invoicing and reporting contexts.	Establishment Identification, e-Invoicing, e-Reporting, Tax Administration	SIRET, SIREN, NIC, establishment identifier, SIRENE, reporting files
Solution compatible	Compatible Solution	Software or service connected to at least one approved platform and capable of supporting reform-compliant e-invoicing or e-reporting operations, without itself having the legal status of an approved platform.	e-Invoicing, Software, Interoperability	solution compatible, PA connection, software provider, OD
Statuts du cycle de vie	Lifecycle Statuses	Status messages used to track invoice processing and lifecycle events in the French reform ecosystem.	e-Invoicing, Document Control, Status Reporting	statuts du cycle de vie, lifecycle status, Flux 6, CDAR
TVA	Taxe sur la valeur ajoutée Value Added Tax	French value added tax framework reflected in invoice content, e-invoicing obligations, transaction e-reporting and payment e-reporting.	VAT, Taxation, e-Invoicing, e-Reporting	TVA, VAT, invoice data, transaction data, payment data
XP Z12-012	AFNOR XP Z12-012	French AFNOR experimental standard covering formats for invoices, lifecycle statuses and e-reporting within the French reform context.	e-Invoicing, e-Reporting, Technical Specification	XP Z12-012, AFNOR, invoice formats, lifecycle, e-reporting

Term	Official / Expanded Name	Description	Relevance	Tags / Context
XP Z12-013	AFNOR XP Z12-013	French AFNOR experimental standard covering API and exchange-route specifications for the French e-invoicing and e-reporting reform.	e-Invoicing, e-Reporting, Technical Specification	XP Z12-013, AFNOR, API routes, technical exchange
XP Z12-014	AFNOR XP Z12-014	French AFNOR experimental standard covering B2B use cases and business scenarios in the French e-invoicing reform.	e-Invoicing, Technical Specification, Use Cases	XP Z12-014, AFNOR, B2B use cases, invoice scenarios

COUNTRY PROFILE

Field	Content
Tax Authority	RS შემოსავლების სამსახური Revenue Service
Tax Authority's website link	https://www.rs.ge
Fiscalisation Model	Georgia uses a Revenue Service controlled tax-document and retail-control model based on cash-register use, receipt-equivalent documents, waybills, tax documents, tax invoices, electronic taxpayer services and sector-specific electronic tax documents.
e-Invoicing Model	Georgia's electronic tax-document environment supports electronic tax invoices, electronic waybills, taxpayer electronic-page functions, VAT digital-services registration and sector-specific electronic invoice / journal processes.

SUMMARY

Georgia's model is built around the Revenue Service digital environment, accounting-document controls, cash-register documentation, electronic waybills, tax invoices and specialised petroleum-product tax documents. The system combines fiscal receipt control, VAT administration, taxpayer electronic services, business-registration support and non-resident VAT services for digital services.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
MoF	საქართველოს ფინანსთა სამინისტრო Ministry of Finance of Georgia	English acronym-style reference for the Ministry of Finance of Georgia, under which the Revenue Service operates.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	MoF, Ministry of Finance, Revenue Service, tax administration
NAPR	საჯარო რეგისტრის ეროვნული სააგენტო National Agency of Public Registry	English acronym-style reference for Georgia's public registry agency, relevant to business-registration and taxpayer-identification support processes.	Business Identification, Taxpayer Identification, Digital Public Infrastructure	NAPR, public registry, business registration, legal entity registration
RS	შემოსავლების სამსახური Revenue Service	English acronym-style reference used for the Georgian Revenue Service in English-language tax-administration, fiscalisation and electronic-service discussions.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	RS, Revenue Service, Georgian tax authority, rs.ge
ჩგდ	ჩეკთან გათანაბრებული დოკუმენტი Document Equated with a Receipt	Georgia-specific receipt-equivalent accounting-document category used in the Revenue Service accounting-document environment.	Fiscalisation, Document Type, Receipt Issuance	receipt-equivalent document, Georgian accounting document, retail evidence
დღბ	დამატებული ღირებულების გადასახადი Value Added Tax	Georgian value added tax reflected in tax invoices, VAT registration, VAT reporting, VAT digital-services obligations and Revenue Service tax-administration processes.	VAT, Taxation, e-Invoicing, Fiscalisation	დღბ, VAT, tax invoice, Revenue Service, digital services
დღბ-ის პორტალი ციფრულ მომსახურებებზე	VAT Portal on Digital Services	Georgian Revenue Service portal for foreign taxable persons subject to Georgian VAT obligations on digital services supplied in Georgia.	VAT, Digital Tax Infrastructure, Non-Resident Taxation	VAT digital services, non-resident, foreign taxable person, Revenue Service
გადასახადის გადამხდელის ელექტრონული გვერდი	Taxpayer's Electronic Page	Georgian Revenue Service electronic taxpayer page used for digital taxpayer interaction with the Revenue Service and access to electronic tax-administration functions.	Digital Tax Infrastructure, Taxpayer Services, e-Invoicing, Fiscalisation	taxpayer electronic page, electronic services, Revenue Service, rs.ge
ელ-ზედნადები	Electronic Waybill	Georgian Revenue Service electronic waybill service or application used for electronic waybill processes connected with goods movement and tax-control documentation.	Fiscalisation, Document Type, Transport, Digital Tax Infrastructure	electronic waybill, goods movement, Revenue Service, rs.ge

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ნსაფ / NSAF	ნავთობპროდუქტების სპეციალური საგადასახადო ანგარიშ-ფაქტურა Special Tax Invoice for Petroleum Products	English acronym-style reference for Georgia's special tax invoice used for petroleum-product transactions and related electronic invoice or journal processes.	e-Invoicing, Sector-Specific Tax Document, Petroleum	NSAF, petroleum products, special tax invoice, electronic journal, Revenue Service
ნსაფ ელექტრონული ჟურნალები	NSAF Electronic Journals	Georgian Revenue Service electronic journal environment for special petroleum-product tax invoice processes and related daily accounting or reporting records.	Sector-Specific Reporting, e-Invoicing, Digital Service	ნსაფ, NSAF, electronic journals, petroleum products, rs.ge
საგადასახადო დოკუმენტი	Tax Document	Georgian Revenue Service accounting-document category used in tax-administration and transaction-documentation processes.	Fiscalisation, Tax Documentation, Accounting Document	tax document, accounting document, Revenue Service
საიდენტიფიკაციო ნომერი	Identification Number / Taxpayer Identification Number	Georgian taxpayer or business identification number used in tax administration, business registration, taxpayer services and electronic tax-document processes.	Taxpayer Identification, Business Identification, Digital Public Infrastructure	identification number, taxpayer ID, business registration, Revenue Service
საჯარო რეესტრის ეროვნული სააგენტო	National Agency of Public Registry	Georgian public registry agency responsible for business and legal-entity registration functions supporting taxpayer identification and business-registration processes.	Business Identification, Taxpayer Identification, Digital Public Infrastructure	public registry, business registration, legal entity registration, taxpayer onboarding
საქართველოს ფინანსთა სამინისტრო	Ministry of Finance of Georgia	Georgian finance ministry under which the Revenue Service operates and within whose framework Georgian tax-administration rules are issued and administered.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	Ministry of Finance, Revenue Service, tax administration
სასაქონლო ზედნადები	Waybill	Georgian accounting-document category used for documenting goods movement and related tax-control processes.	Fiscalisation, Document Type, Transport	waybill, goods movement, accounting document, Revenue Service
შემოსავლების სამსახური	Revenue Service	Georgian tax and customs administration operating within the Ministry of Finance of Georgia and responsible for the Georgian tax, customs and taxpayer-service environment.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	Revenue Service, tax administration, customs, taxpayer services, rs.ge

COUNTRY PROFILE

Field	Content
Tax Authority	BMF Bundesministerium der Finanzen Federal Ministry of Finance
Tax Authority's website link	https://www.bundesfinanzministerium.de
Fiscalisation Model	Germany uses a cash-register security model based on electronic recording systems, certified technical security systems, digital records, receipt issuance, notification through ELSTER, DSFinV-K export and cash-register inspection.
e-Invoicing Model	Germany uses structured e-invoicing based on E-Rechnung, XRechnung, ZUGFeRD, Peppol BIS Billing 3.0, public-sector invoice portals, Leitweg-ID routing and phased domestic B2B e-invoicing obligations.

SUMMARY

Germany's fiscalisation model is centred on § 146a AO, KassenSichV, TSE protection, electronic recording systems, receipt issuance and audit access through DSFinV-K and Kassen-Nachschau. Its e-invoicing model combines B2G public-sector invoicing through XRechnung and federal invoice portals with the phased domestic B2B E-Rechnung framework introduced from 2025.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Belegausgabepflicht	Receipt Issuance Obligation	German obligation to issue and make available a receipt to the transaction participant in close temporal connection with a recorded transaction.	Fiscalisation, Receipt Issuance, POS Systems	Belegausgabepflicht, receipt, § 146a AO, TSE
BMF	Bundesministerium der Finanzen Federal Ministry of Finance	German federal finance ministry responsible for federal tax policy, including VAT, B2B e-invoicing guidance and the fiscalisation framework for electronic recording systems.	Tax Policy Authority, Fiscalisation, e-Invoicing, VAT	BMF, VAT, e-invoicing, electronic recording systems, tax policy
BOP	BZStOnline-Portal BZSt Online Portal	Online portal of the Federal Central Tax Office used for electronic submission of applications, returns and tax data in national and international tax contexts.	Digital Tax Infrastructure, Tax Reporting	BOP, BZStOnline-Portal, BZSt, electronic submission
BSI	Bundesamt für Sicherheit in der Informationstechnik Federal Office for Information Security	German federal information-security authority responsible for certification requirements connected with technical security systems used in the German cash-register security framework.	Fiscalisation, Security Certification, Digital Tax Infrastructure	BSI, TSE, certification, cash-register security
BZSt	Bundeszentralamt für Steuern Federal Central Tax Office	German federal tax office responsible for central tax-administration functions, including VAT identification-number services and the BZSt online portal.	Tax Authority, Taxpayer Identification, VAT, Digital Tax Infrastructure	BZSt, USt-IdNr., BOP, federal tax services
DSFinV-K	Digitale Schnittstelle der Finanzverwaltung für Kassensysteme Digital Interface of the Tax Administration for Cash Register Systems	German standardised digital export interface for cash-register data, used for tax audit and cash-register inspection purposes.	Fiscalisation, Audit File, Digital Tax Infrastructure	DSFinV-K, cash-register export, audit data, tax inspection
DSFinV-TW	Digitale Schnittstelle der Finanzverwaltung für Taxameter und Wegstreckenzähler Digital Interface of the Tax Administration for Taximeters and Odometers	German standardised digital export interface for EU taximeters and odometers used where these systems fall within the electronic recording-system framework.	Fiscalisation, Audit File, Taximeters	DSFinV-TW, taximeter, odometer, TSE, audit data
eAS	elektronisches Aufzeichnungssystem Electronic Recording System	German fiscalisation abbreviation for an electronic recording system that may be subject to TSE protection and notification to the tax administration through the ELSTER reporting process.	Fiscalisation, POS Systems, Tax Reporting	eAS, electronic recording system, TSE, ELSTER notification, § 146a AO

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Einheitliche digitale Schnittstelle	Uniform Digital Interface	Required interface component of the certified technical security system framework used for German electronic recording systems.	Fiscalisation, TSE Component, Digital Interface	uniform digital interface, TSE, § 146a AO
ELSTER	Elektronische Steuererklärung Electronic Tax Return	German electronic tax-service environment used for transmitting tax data electronically and accessing tax-administration functions, including electronic reporting forms.	Digital Tax Infrastructure, Tax Reporting, Fiscalisation	ELSTER, electronic tax return, tax data transmission, taxpayer services
ERiC	ELSTER Rich Client	ELSTER software interface used by software products to transmit tax data electronically to the German tax administration.	Digital Tax Infrastructure, Technical Interface, Tax Reporting	ERiC, ELSTER, software interface, electronic tax submission
FeRD	Forum elektronische Rechnung Deutschland Forum for Electronic Invoicing Germany	German forum for electronic invoicing that developed ZUGFeRD and supports the German electronic invoicing ecosystem.	e-Invoicing, Technical Standardisation, Interoperability	FeRD, ZUGFeRD, electronic invoicing, invoice format
GoBD	Grundsätze zur ordnungsmäßigen Führung und Aufbewahrung von Büchern, Aufzeichnungen und Unterlagen in elektronischer Form sowie zum Datenzugriff Principles for the Proper Keeping and Retention of Books, Records and Documents in Electronic Form and for Data Access	German administrative principles governing proper electronic bookkeeping, recordkeeping, retention and data access, relevant to electronic records, POS data and invoice archiving.	Digital Recordkeeping, Fiscalisation, e-Invoicing	GoBD, electronic records, archiving, data access, audit evidence
IT-Planungsrat	IT Planning Council	German federal-state IT planning body on whose behalf KoSIT maintains public-sector IT standards and interoperability projects, including XRechnung-related standardisation.	e-Invoicing, Digital Public Administration, Technical Governance	IT-Planungsrat, KoSIT, XRechnung, public-sector e-invoicing
Kassen-Nachschau	Cash Register Inspection	Germany-specific tax inspection procedure allowing tax authorities to inspect cash-register records and related data without prior notice in relevant business contexts.	Fiscalisation, Audit, Tax Control	Kassen-Nachschau, cash-register inspection, DSFinV-K, TSE
KassenSichV	Kassensicherungsverordnung Cash Security Ordinance	German ordinance defining detailed requirements for securing electronic recording systems and digital cash-register records through certified technical security systems.	Fiscalisation, Legal Framework, POS Systems	KassenSichV, TSE, cash-register security, § 146a AO
KoSIT	Koordinierungsstelle für IT-Standards Coordination Office for IT Standards	German coordination office responsible for maintaining the XRechnung standard and acting as the German Peppol Authority.	e-Invoicing, Technical Standardisation, Peppol Governance	KoSIT, XRechnung, German Peppol Authority, EN 16931
Leitweg-ID	Buyer Reference / Routing ID	German public-sector e-invoicing routing identifier used to address an electronic invoice to the correct public-sector recipient.	e-Invoicing, Routing, B2G	Leitweg-ID, buyer reference, routing, XRechnung, OZG-RE
Mitteilung über elektronische Aufzeichnungssysteme	Notification of Electronic Recording Systems	German ELSTER notification process through which reportable electronic recording systems are electronically reported to the tax administration.	Fiscalisation, Tax Reporting, Digital Tax Infrastructure	electronic recording systems, notification, ELSTER, cash-register reporting, § 146a AO
OZG-RE	Onlinezugangsgesetz-konforme Rechnungseingangsplattform Online Access Act-compliant Invoice Submission Portal	German invoice submission portal used for transmitting electronic invoices to connected federal and participating public-sector recipients.	e-Invoicing, B2G, Digital Platform	OZG-RE, invoice submission portal, federal administration, Peppol

Term	Official / Expanded Name	Description	Relevance	Tags / Context
sonstige Rechnung	Other Invoice	German invoice category for invoices that do not meet the statutory E-Rechnung requirements, including paper invoices and unstructured electronic invoices such as simple PDF invoices.	e-Invoicing, VAT, Document Type	sonstige Rechnung, PDF invoice, paper invoice, § 14 UStG
Speichermedium	Storage Medium	Required component of a certified technical security system used to store protected digital records for inspection and audit purposes.	Fiscalisation, TSE Component, Data Storage	Speichermedium, TSE, digital records, § 146a AO
TSE	Technische Sicherheitseinrichtung Technical Security System	Certified technical security system used to protect German electronic recording systems against manipulation by securing and signing recorded transactions.	Fiscalisation, Security, POS Systems	TSE, Technische Sicherheitseinrichtung, cash-register security, BSI
USt	Umsatzsteuer Value Added Tax	German value added tax reflected in VAT identification, invoicing, tax reporting and the German e-invoicing framework.	VAT, Taxation, e-Invoicing	USt, Umsatzsteuer, VAT, USt-IdNr., E-Rechnung
USt-IdNr.	Umsatzsteuer-Identifikationsnummer VAT Identification Number	German VAT identification number issued or administered through the Federal Central Tax Office and used for VAT identification in EU and invoice contexts.	Taxpayer Identification, VAT, e-Invoicing	USt-IdNr., VAT ID, BZSt, invoice identification, EU VAT
W-IdNr.	Wirtschafts-Identifikationsnummer Business Identification Number	German business identification number assigned by the Federal Central Tax Office to economically active persons for tax-administration identification.	Business Identification, Taxpayer Identification, Digital Tax Infrastructure	W-IdNr., business identification number, BZSt, taxpayer identification
XRechnung	XRechnung	German structured electronic invoice standard based on EN 16931, maintained by KoSIT and used especially in public-sector e-invoicing.	e-Invoicing, Document Format, Technical Standard	XRechnung, EN 16931, KoSIT, B2G, Peppol
ZFB	Zentrales Finanzwesen des Bundes Central Federal Finance Office	Federal body responsible for assigning the Leitweg-ID to federal authorities and contracting authorities connected at federal level.	e-Invoicing, Routing, Public Sector Infrastructure	ZFB, Leitweg-ID, buyer reference, federal authorities, B2G
ZRE	Zentrale Rechnungseingangsplattform des Bundes Federal Central Invoice Submission Portal	German federal invoice submission portal used in the federal B2G e-invoicing environment for submitting electronic invoices to federal recipients.	e-Invoicing, B2G, Digital Platform	ZRE, federal invoice portal, B2G, XRechnung
ZUGFeRD	Zentraler User Guide des Forums elektronische Rechnung Deutschland Central User Guide of the Forum for Electronic Invoicing Germany	German hybrid electronic invoice format developed by the Forum elektronische Rechnung Deutschland, combining a human-readable PDF with embedded structured XML invoice data.	e-Invoicing, Document Format, Interoperability	ZUGFeRD, FeRD, hybrid invoice, PDF, XML, Factur-X

COUNTRY PROFILE

Field	Content
Tax Authority	GRA Ghana Revenue Authority
Tax Authority's website link	https://gra.gov.gh
Fiscalisation Model	Ghana uses an E-VAT certified invoicing model in which VAT invoices, credit notes, debit notes and sales receipts are issued through certified systems, validated through GRA-connected processes and supported by invoice-security features, with Fiscal Electronic Devices identified as part of the developing VAT-compliance infrastructure.
e-Invoicing Model	Ghana's e-invoicing model is implemented through the E-VAT / Certified Invoicing System framework for VAT-registered businesses, covering certified ERP / POS integration, free invoicing tools, mobile invoicing, online invoicing and GRA-certified invoice issuance.

SUMMARY

Ghana's model is built around the E-VAT Certified Invoicing System administered by the Ghana Revenue Authority. The system supports VAT compliance by certifying tax invoices, credit notes, debit notes and sales receipts, capturing invoice-security data such as QR code, invoice signature, verification engine ID, encrypted data and time stamp, and linking taxpayer identification, VAT components and certified invoicing channels.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Certified Electronic VAT Invoice	Certified Electronic VAT Invoice	Commissioner-General certified electronic VAT invoice issued through an approved E-VAT certified invoicing process.	e-Invoicing, VAT, Document Type, Fiscalisation	certified electronic VAT invoice, E-VAT, GRA, VAT invoice
CHRL	COVID-19 Health Recovery Levy	Legacy Ghanaian levy formerly included in VAT-component calculations and older E-VAT invoice structures before abolition under the current VAT reforms.	VAT, Legacy Term, Tax Calculation	CHRL, COVID-19 levy, legacy levy, VAT components
CIS	Certified Invoicing System	Ghanaian E-VAT certified invoicing system through which GRA monitors the issuance of invoices by certifying invoices issued for accounting and VAT-return filing purposes.	Fiscalisation, e-Invoicing, VAT, Digital Tax Infrastructure	CIS, Certified Invoicing System, E-VAT, certified invoice, GRA
CIMS	Certified Invoicing Management System	GRA-recognised certified invoicing management system used for business-efficiency management controls, including sales analysis and stock-control functions, while conforming to GRA requirements.	Fiscalisation, e-Invoicing, Sales Reporting, Digital Tax Infrastructure	CIMS, Certified Invoicing Management System, E-VAT, sales analysis, stock control
Electronic Invoicing Mobile System	Electronic Invoicing Mobile System	Smartphone application connected to the Certified Invoicing Management System and used by eligible taxpayers to issue certified invoices through a mobile device.	e-Invoicing, Digital Platform, VAT	mobile invoicing, E-VAT, certified invoice, GRA
Encrypted Data	Encrypted Data	Security data included in E-VAT tax invoices, credit notes, debit notes or sales receipts to support document integrity and verification.	Fiscalisation, Security, Document Integrity	encrypted data, E-VAT, invoice security, GRA
E-VAT	Electronic VAT Invoicing System	Ghanaian electronic VAT invoicing model through which VAT-registered businesses issue VAT receipts or electronic VAT invoices using GRA-approved certified invoicing arrangements.	Fiscalisation, e-Invoicing, VAT, Digital Tax Infrastructure	E-VAT, electronic VAT invoicing, certified invoicing, VAT receipts, GRA
E-VAT Decal	E-VAT Decal	Ghana-specific compliance marker issued to a taxpayer to indicate that the taxpayer is authorised to issue certified invoices under the E-VAT system.	Fiscalisation, e-Invoicing, Compliance Evidence	E-VAT decal, certified invoice, taxpayer authorisation, GRA
FEDS	Fiscal Electronic Devices	Ghanaian fiscal-device reform direction announced by GRA to support VAT-registered businesses and strengthen VAT compliance.	Fiscalisation, VAT, Digital Tax Infrastructure	FEDS, fiscal electronic devices, VAT compliance, GRA

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Free Invoicing Software	Free Invoicing Software	GRA-provided certified invoicing software made available to taxpayers who previously issued manual VAT invoices or require a free invoicing tool.	e-Invoicing, Digital Platform, VAT	free invoicing software, E-VAT, certified invoice, GRA
GETFund	Ghana Education Trust Fund Levy	Ghanaian levy included in VAT-component calculations and reflected in E-VAT invoice and transaction calculation structures.	VAT, e-Invoicing, Tax Calculation	GETFund, Ghana Education Trust Fund Levy, VAT components, E-VAT
Ghana Card PIN	Ghana Card Personal Identification Number	Ghana-specific personal identification number used in tax-related transactions and referenced in E-VAT invoice, credit-note, debit-note and receipt data requirements.	Taxpayer Identification, Digital Tax Infrastructure, e-Invoicing	Ghana Card PIN, taxpayer identification, invoice fields, GRA
GRA	Ghana Revenue Authority	Ghanaian revenue authority responsible for tax administration, customs administration, VAT administration and the E-VAT certified invoicing environment.	Tax Authority, Fiscalisation, e-Invoicing, VAT, Digital Tax Infrastructure	GRA, Ghana Revenue Authority, E-VAT, VAT administration, taxpayer services
Machine Registration Code	Machine Registration Code	Machine or system registration code appearing as part of the security and identification features of an E-VAT invoice or receipt.	Fiscalisation, Device Identification, Document Control	machine registration code, E-VAT, receipt, certified invoice
NHIL	National Health Insurance Levy	Ghanaian levy included in VAT-component calculations and reflected in E-VAT invoice and transaction calculation structures.	VAT, e-Invoicing, Tax Calculation	NHIL, National Health Insurance Levy, VAT components, E-VAT
Online E-Invoicing Solution	Online E-Invoicing Solution	Ready-to-use online POS solution connected to the backend of the Certified Invoicing Management System and used to issue tax invoices and sales receipts.	e-Invoicing, POS Systems, Digital Platform	online e-invoicing, POS, CIMS, certified invoice
Online Sales Data Controller	Online Sales Data Controller	Software module communicating with the Certified Invoicing System or CIMS for the validation and authentication of invoices and receipts.	Fiscalisation, Validation, Digital Infrastructure	online SDC, sales data controller, CIMS, certified invoice
Signature Key	Signature Key	GRA-issued or GRA-requested key used by the E-VAT system to generate or support certified invoice and receipt issuance.	Fiscalisation, Security, Digital Tax Infrastructure	signature key, E-VAT, GRA, certified invoice
Time Stamp	Time Stamp	Date and time stamped by the certified invoicing system as proof that a transaction occurred at the stated date and time.	Fiscalisation, Document Control, Audit Evidence	time stamp, E-VAT, certified invoice, transaction time
Verification Engine ID	Verification Engine ID	E-VAT document-security feature included on tax invoices, credit notes, debit notes or sales receipts to support verification and validation.	Fiscalisation, Verification, Document Control	verification engine ID, E-VAT, certified invoice, GRA

COUNTRY PROFILE

Field	Content
Tax Authority	ΑΑΔΕ Ανεξάρτητη Αρχή Δημοσίων Εσόδων Independent Authority for Public Revenue
Tax Authority's website link	https://www.aade.gr
Fiscalisation Model	Greece uses a fiscal electronic mechanism and retail-data reporting model based on ΦΗΜ devices, e-send transmission, POS / cash-system interconnection, myDATA reconciliation and ΑΑΔΕ electronic-books infrastructure.
e-Invoicing Model	Greece uses myDATA electronic books, provider-based electronic document issuance, ΑΑΔΕ free issuance tools, MARK identifiers and B2G electronic invoicing through the Greek PEPPOL / public-sector infrastructure.

SUMMARY

Greece's model combines ΑΑΔΕ electronic books, myDATA invoice-data transmission, revenue and expense classifications, certified electronic issuance providers, retail fiscal mechanisms, e-send, POS interconnection and B2G e-invoicing. The system links VAT reporting, fiscal-device data, electronic invoice issuance, public-sector invoice routing and document identifiers through ΑΑΔΕ and public digital-government infrastructure.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
GSIS	Γενική Γραμματεία Πληροφοριακών Συστημάτων και Ψηφιακής Διακυβέρνησης General Secretariat for Information Systems and Digital Governance	English acronym used for the Greek public-administration IT body relevant to public-sector e-invoicing and digital-government infrastructure.	e-Invoicing, B2G, Public Sector Infrastructure	GSIS, ΓΓΠΣ & ΨΔ, public-sector e-invoicing, digital governance
IAPR	Ανεξάρτητη Αρχή Δημοσίων Εσόδων Independent Authority for Public Revenue	English acronym used for ΑΑΔΕ in English-language tax, e-invoicing and myDATA material for Greece.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	IAPR, ΑΑΔΕ, ΑΑΔΕ, myDATA, Greek tax authority
myDATA	my Digital Accounting and Tax Application	ΑΑΔΕ digital platform for electronic books, invoice-data transmission, revenue and expense classifications, reporting, retrieval and tax-data exchange.	e-Reporting, e-Invoicing, Digital Tax Infrastructure	myDATA, electronic books, ΑΑΔΕ, classifications, invoice-data transmission
myDATAapp	myDATAapp	ΑΑΔΕ mobile application connected with myDATA functions and used as one of the ΑΑΔΕ free tools for electronic document transmission workflows.	e-Invoicing, e-Reporting, Digital Tax Infrastructure, Software	myDATAapp, ΑΑΔΕ free tool, mobile application, myDATA
TAXISnet	TAXISnet	Greek digital tax authentication and service-access environment used for entry into multiple ΑΑΔΕ tax and myDATA-related services.	Digital Tax Infrastructure, Taxpayer Services, Authentication	TAXISnet, ΑΑΔΕ access, authentication, electronic services
timologio	timologio	Free ΑΑΔΕ application for digital issuance of business documents and simultaneous transmission to myDATA.	e-Invoicing, Digital Tax Infrastructure, Software	timologio, free ΑΑΔΕ invoicing application, myDATA transmission, digital issuance
ΑΑΔΕ / ΑΑΔΕ	Ανεξάρτητη Αρχή Δημοσίων Εσόδων Independent Authority for Public Revenue	Greek independent revenue authority responsible for tax administration, myDATA, electronic-books infrastructure, provider registration, fiscal electronic mechanisms and digital tax services.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Infrastructure	ΑΑΔΕ, ΑΑΔΕ, IAPR, myDATA, e-send, ΦΗΜ
AAHT	Μητρώο Αναθετούσων Αρχών για το Ηλεκτρονικό Τιμολόγιο Register of Contracting Authorities for Electronic Invoicing	Greek public-sector e-invoicing register for contracting authorities that receive electronic invoices in the B2G e-invoicing environment.	e-Invoicing, B2G, Public Procurement	AAHT, contracting authorities, e-invoice registry, public procurement, GSIS
ΑΔΗΜΕ	Αυτόνομη Δημοσιονομική Μονάδα Επεξεργασίας Autonomous Fiscal Processing Unit	Greek autonomous fiscal processing unit category within the fiscal electronic mechanism environment.	Fiscalisation, POS Systems, Device Category	ΑΔΗΜΕ, fiscal device, fiscal electronic mechanism, ΑΑΔΕ

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ΑΦΜ	Αριθμός Φορολογικού Μητρώου Tax Identification Number	Greek tax identification number used in tax administration, myDATA, invoicing, public-sector e-invoicing routing and PEPPOL electronic address identifiers for Greece.	Taxpayer Identification, e-Invoicing, Routing	ΑΦΜ, Greek tax identification number, PEPPOL schemeID 9933, public-sector e-invoicing
ΓΓΠΣ & ΨΔ	Γενική Γραμματεία Πληροφοριακών Συστημάτων και Ψηφιακής Διακυβέρνησης General Secretariat for Information Systems and Digital Governance	Greek public-administration IT body relevant to public-sector e-invoicing infrastructure and related digital-government applications.	e-Invoicing, B2G, Public Sector Infrastructure	ΓΓΠΣ & ΨΔ, GSIS, public-sector e-invoicing, digital governance
Διασύνδεση POS / Ταμειακών Συστημάτων	POS / Cash-System Interconnection	Greek AADE retail-control framework for connecting payment terminals and cash systems, supporting payment-to-receipt control and fiscal-data consistency.	Fiscalisation, POS Systems, Retail Control	POS interconnection, cash systems, payment terminals, AADE
ΕΑΦΔΣΣ	Ειδική Ασφαλής Φορολογική Διάταξη Σήμανσης Στοιχείων Special Secure Fiscal Device for Marking Documents	Greek fiscal electronic mechanism category used for secure fiscal marking of issued documents.	Fiscalisation, Security, POS Systems	ΕΑΦΔΣΣ, fiscal marking, fiscal mechanism, AADE
Εθνικός Μορφότυπος	Εθνικός Μορφότυπος Ηλεκτρονικού Τιμολογίου National Electronic Invoice Format	Greek national electronic-invoice format used in the public-sector e-invoicing environment and aligned with PEPPOL BIS / European e-invoicing requirements.	e-Invoicing, B2G, Technical Specification	Εθνικός Μορφότυπος, Greek PEPPOL BIS, Greek CIUS, PEPPOL BIS 3.0
Ειδική Φόρμα Καταχώρισης	Special Entry Form	AADE myDATA entry form used for document transmission without requiring registration to the myDATA REST API.	e-Reporting, Digital Tax Infrastructure, Taxpayer Services	Special Entry Form, myDATA, document transmission, AADE
ΕΔΗΤ	Εφαρμογή Διάθεσης Ηλεκτρονικών Τιμολογίων Electronic Invoice Distribution Application	Greek GSIS application used by contracting-authority users for monitoring, distribution and management of received electronic invoices.	e-Invoicing, B2G, Public Sector Infrastructure	ΕΔΗΤ, electronic invoice application, contracting authorities, GSIS
Ηλεκτρονικά Βιβλία ΑΑΔΕ	AADE Electronic Books	Greek AADE electronic-books environment implemented through myDATA for digital transmission and processing of accounting and tax data.	e-Reporting, Digital Tax Infrastructure, Tax Reporting	electronic books, myDATA, AADE, accounting data, tax reporting
Η.Τ.	Ηλεκτρονικό Τιμολόγιο Electronic Invoice	Greek acronym used in public-sector e-invoicing documentation to refer to the electronic invoice within the GSIS / PEPPOL B2G environment.	e-Invoicing, B2G, Public Procurement	Η.Τ., electronic invoice, GSIS, PEPPOL, Εθνικός Μορφότυπος
ΙδιοΠάροχος	Self-Provider	AADE electronic-issuance option under which an entity issues and transmits documents through its own approved or registered electronic issuance arrangement.	e-Invoicing, Provider Model, Digital Tax Infrastructure	ΙδιοΠάροχος, self-provider, myDATA, electronic issuance
ΚΕΔ	Κέντρο Διαλειτουργικότητας Interoperability Centre	Greek interoperability centre used in the public-sector e-invoicing environment for electronic interfaces and routing of e-invoice data to public recipients.	e-Invoicing, B2G, Interoperability	ΚΕΔ, Interoperability Centre, GSIS, public-sector e-invoicing, web services
ΜΑΡΚ / MARK	Μοναδικός Αριθμός Καταχώρισης Unique Registration Number	Unique registration number assigned by AADE / myDATA to valid transmitted document data and used as a core myDATA document identifier.	e-Invoicing, e-Reporting, Document Identifier	ΜΑΡΚ, MARK, unique registration number, myDATA, document transmission
Μητρώο Μέσων Πληρωμών	Payment Means Register	Greek AADE register for payment means, used in the POS / cash-system interconnection framework.	Fiscalisation, POS Systems, Payment Control	payment means register, POS, cash systems, AADE
ΟΠΣΔΠ	Ολοκληρωμένο Πληροφοριακό Σύστημα Δημοσιονομικής Πολιτικής Integrated Information System for Fiscal Policy	Greek public-finance information system used for payment handling of electronic invoices for central-administration contracts charged to the ordinary budget.	e-Invoicing, B2G, Public Finance Infrastructure	ΟΠΣΔΠ, public finance, electronic invoice payment, GSIS

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Πάροχος Υπηρεσιών Ηλεκτρονικής Έκδοσης Στοιχείων	Provider of Electronic Document Issuance Services	AADE provider category connected with certified electronic issuance of documents and automatic real-time transmission of issued document data to myDATA.	e-Invoicing, Provider Certification, Digital Tax Infrastructure	provider, ΥΠΑΗΣ, electronic issuance, myDATA, ΑΑΔΕ
ΠΣΦΗΜ	Πληροφοριακό Σύστημα Φορολογικών Ηλεκτρονικών Μηχανισμών Information System of Fiscal Electronic Mechanisms	Greek information system for fiscal electronic mechanisms, used in administration, checking and electronic communication of fiscal devices.	Fiscalisation, POS Systems, Digital Tax Infrastructure	ΠΣΦΗΜ, ΦΗΜ, e-send, fiscal electronic mechanisms, ΑΑΔΕ
Σύνοψη παραστατικού	Document Summary	Summary of document data transmitted to myDATA for updating AADE electronic books and supporting tax-data processing.	e-Reporting, e-Invoicing, myDATA	document summary, myDATA, invoice data, electronic books
ΥΠΑΗΣ	Υπηρεσίες Παρόχου Ηλεκτρονικής Έκδοσης Στοιχείων Electronic Document Issuance Provider Services	Greek AADE provider-services term used in the licensing and compliance environment for software and services supporting electronic issuance of documents and myDATA transmission.	e-Invoicing, Provider Certification, Digital Tax Infrastructure	ΥΠΑΗΣ, certified provider, electronic issuance, myDATA, ΑΑΔΕ
ΦΗΜ	Φορολογικός Ηλεκτρονικός Μηχανισμός Fiscal Electronic Mechanism	Greek fiscal electronic mechanism category covering approved fiscal devices used in the retail fiscalisation environment and connected with AADE reporting and device-administration processes.	Fiscalisation, POS Systems, Digital Tax Infrastructure	ΦΗΜ, fiscal electronic mechanism, retail, e-send, ΑΑΔΕ
ΦΠΑ	Φόρος Προστιθέμενης Αξίας Value Added Tax	Greek value added tax reflected in invoicing, myDATA transmission, VAT reporting, fiscal-device retail records and AADE tax-administration processes.	VAT, Taxation, e-Invoicing, Fiscalisation	ΦΠΑ, VAT, myDATA, invoice data, ΑΑΔΕ
ΦΤΜ	Φορολογική Ταμειακή Μηχανή Fiscal Cash Register	Greek fiscal cash-register category within the fiscal electronic mechanism environment.	Fiscalisation, POS Systems, Device Category	ΦΤΜ, fiscal cash register, ΦΗΜ, ΑΑΔΕ
e-ΠΔΕ	Πληροφοριακό Σύστημα Προγράμματος Δημοσίων Επενδύσεων Public Investment Programme Information System	Greek Public Investment Programme information system through which electronic invoices connected with Public Investment Programme projects are handled.	e-Invoicing, B2G, Public Sector Infrastructure	e-ΠΔΕ, ΠΔΕ, public investment, electronic invoices, GSIS
e-send	e-send	Greek AADE electronic transmission environment associated with retail data transmitted from fiscal electronic mechanisms and connected with myDATA reconciliation of retail transaction data.	Fiscalisation, Retail Reporting, Digital Tax Infrastructure	e-send, retail data, ΦΗΜ, myDATA, transaction transmission

COUNTRY PROFILE

Field	Content
Tax Authority	Akilerartarnermut Aqutsisoqarfik Tax Agency
Tax Authority's website link	https://aka.gl
Fiscalisation Model	Greenland's relevant digital tax-control framework is centred on public-sector digital invoicing, structured invoice submission and tax-agency administration.
e-Invoicing Model	Greenland applies a B2G digital-invoicing model requiring suppliers to submit structured digital invoices to public authorities, primarily through OIOUBL / NemHandel-based infrastructure.

SUMMARY

Greenland's digital-invoicing framework applies to invoices submitted to public authorities for goods or services. The model is based on Executive Order No. 44 of 11 November 2024, structured digital invoice processing, OIOUBL, NemHandel recipient registration, GLN / CVR recipient identification and supplier access tools such as the NemHandel invoice form through Virk and MitID.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Akilerartarnermut Aqutsisoqarfik	Tax Agency	Greenlandic tax authority responsible for tax administration and tax-agency services in Greenland.	Tax Authority, Digital Tax Services, Public Administration	Tax Agency, Skattestyrelsen, aka.gl, Greenland tax authority
Aningaasaqarnermut Sulisoqarnermullu Aqutsisoqarfik	Agency for Finance and Personnel	Greenlandic authority relevant to supplier guidance and public-sector invoicing information for suppliers invoicing Greenland Self-Government.	e-Invoicing, B2G, Public Administration	Økonomi- og Personalestyrelsen, Greenland Self-Government, supplier scope
CVR	Det Centrale Virksomhedsregister Central Business Register Number	Public-authority identification number used as part of recipient and invoice-reference information for Greenlandic public-sector invoices.	e-Invoicing, Party Identification, B2G	CVR, CVR-nummer, public authority identifier, invoice reference, recipient data
Digitalimik Akiligassiisarneq	Digital Invoicing	Greenlandic public-sector digital-invoicing framework applying to invoices submitted to public authorities for supplied goods or services.	e-Invoicing, B2G, Public Sector	Digital Fakturering, public-sector invoicing, structured invoice, 1 March 2025
Erhvervsstyrelsen	Danish Business Authority	Danish authority administering the common public NemHandel Register referenced in Greenland's digital-invoicing framework.	e-Invoicing, Infrastructure Authority, Recipient Register	Danish Business Authority, NemHandelsRegister, NemHandel, recipient registration
Inussuk-IT	Inussuk-IT	Greenlandic public IT organisation referenced for practical guidance and technical-format information for digital invoices submitted to public authorities.	e-Invoicing, Technical Guidance, Public IT Infrastructure	Inussuk-IT, Digital Faktura, OIOUBL, supplier guidance
MitID	MitID Danish National eID	Digital identity and login method used for supplier access routes connected with the NemHandel invoice form.	e-Invoicing, Supplier Access, Digital Identity	MitID, Virk, NemHandel Fakturablanket, supplier login
NemHandel	Digital Business Infrastructure	Digital business infrastructure used in the public-sector invoice process through recipient registration, routing and supplier invoice-submission tools.	e-Invoicing, Digital Infrastructure, B2G	NemHandel, public-sector invoicing, invoice exchange, recipient registration
NemHandel Fakturablanket	NemHandel Invoice Form	Supplier-support form used where a supplier submits an invoice through the NemHandel route instead of generating the structured invoice directly from its own system.	e-Invoicing, Supplier Tool, Public-Sector Submission	NemHandel Fakturablanket, NemHandel invoice form, Virk, OIOUBL

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NemHandelsRegister	Common Public NemHandel Register	Public recipient register in which Greenlandic public authorities must be registered as recipients of digital invoices.	e-Invoicing, Recipient Register, B2G	NemHandelsRegister, NemHandel, recipient registration, invoice routing
Virk	Virk.dk Danish Business Portal	Danish public digital-service portal used as the access route for the NemHandel invoice form referenced in the Greenland supplier process.	e-Invoicing, Supplier Portal, Public Digital Services	Virk, Virk.dk, NemHandel Fakturablanket, supplier submission

COUNTRY PROFILE

Field	Content
Tax Authority	SAT, Superintendencia de Administración Tributaria Tax Administration Superintendency
Tax Authority's website link	https://portal.sat.gob.gt/
Fiscalisation Model	Guatemala uses a digital tax-document control model centred on FEL, DTE certification, SAT-authorized certifiers, SAT certification tools and electronic document verification.
e-Invoicing Model	Guatemala uses the Régimen FEL, where DTEs are issued electronically, certified by SAT or authorised Certificadores de DTE, transmitted to SAT and made available for consultation and verification.

SUMMARY

Guatemala's fiscal document framework is built around the Régimen de Factura Electrónica en Línea (FEL), which governs the electronic issuance, certification, transmission and conservation of DTEs. Taxpayers may issue DTEs through Agencia Virtual, App FEL, own systems or contracted systems, while certification is performed by SAT or authorised Certificadores de DTE. The system includes document authorisation, recipient consultation, cancellation, reversal, rejection, bulk issuance, contingency handling, VAT-related schedules and electronic purchase and sales reporting for designated taxpayer groups.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Agencia Virtual	Agencia Virtual SAT SAT Virtual Agency	SAT online service environment used by taxpayers for FEL enablement, DTE issuance and consultation, RTU procedures, taxpayer registration services and other digital tax procedures.	Digital Tax Services, e-Invoicing, Taxpayer Portal	Agencia Virtual, SAT portal, FEL, DTE consultation
Anulación de DTE	Anulación de Documento Tributario Electrónico Cancellation of Electronic Tax Document	FEL process used to cancel an issued DTE through SAT's DTE cancellation procedure, subject to the applicable SAT procedure and timing rules.	e-Invoicing, Document Lifecycle, Correction	anulación de DTE, DTE cancellation, FEL
App FEL	FEL Application	SAT mobile application used by taxpayers to issue, receive, consult and download DTEs under the FEL regime.	e-Invoicing, Mobile Tax Services, Digital Tax Infrastructure	App FEL, mobile app, DTE issuance, SAT
Auditor de seguridad de la información	Information Security Auditor for DTE Certifier	Information-security auditor role used in SAT's FEL technical-documentation environment, including the authorisation procedure for auditors connected with the DTE certifier framework.	Certification Oversight, Security, e-Invoicing	auditor de seguridad, auditor del certificador, FEL
Aviso de emisión de DTE en establecimiento temporal	Notice of DTE Issuance at Temporary Establishment	SAT notice process for taxpayers issuing DTEs at a temporary location different from the commercial address registered in the RTU.	e-Invoicing, Temporary Establishment, Taxpayer Registration	establecimiento temporal, DTE issuance, RTU, FEL
Certificador de DTE	Certificador de Documento Tributario Electrónico Electronic Tax Document Certifier	Individual or legal entity authorised by SAT to certify DTEs, return certified documents to the issuer for delivery to the recipient and transmit them to SAT for validity or rejection processing.	e-Invoicing, Certification, Digital Tax Infrastructure	Certificador de DTE, authorised certifier, validation, certification
Certificador SAT	Certificador de la Superintendencia de Administración Tributaria SAT Certifier	SAT certification route used for free DTE issuance through Agencia Virtual and App FEL, where SAT acts as the certifier for the taxpayer's DTEs.	e-Invoicing, Certification, Public Platform	Certificador SAT, SAT certifier, Agencia Virtual, App FEL
CIVA	Constancia de Exención de IVA VAT Exemption Certificate	Electronic VAT exemption certificate issued through SAT's FEL environment by exempt taxpayers where applicable.	VAT, Exemption, e-Invoicing	CIVA, VAT exemption, FEL, Agencia Virtual
CUI	Código Único de Identificación Unique Identification Code	Guatemalan unique personal identification code associated with the DPI and used in SAT taxpayer-identification and CUI/NIT consultation services.	Identification, Taxpayer Services, Tax Registration	CUI, Código Único de Identificación, CUI/NIT consultation, SAT

Term	Official / Expanded Name	Description	Relevance	Tags / Context
DPI	Documento Personal de Identificación Personal Identification Document	Guatemalan personal identification document connected with taxpayer-identification procedures and SAT services.	Identification, Taxpayer Services, Tax Registration	DPI, Documento Personal de Identificación, taxpayer identification, SAT
DTE	Documento Tributario Electrónico Electronic Tax Document	SAT-authorized electronic tax document issued under the FEL regime and used for invoices, credit notes, debit notes, receipts and other authorised electronic tax documents.	e-Invoicing, Tax Document, Digital Reporting	DTE, Documento Tributario Electrónico, XML, FEL
Emisión Masiva de DTE	Emisión Masiva de Documento Tributario Electrónico Bulk Issuance of Electronic Tax Documents	SAT-recognised FEL issuance process for bulk generation or issuance of DTEs, including issuance through file upload from Agencia Virtual.	e-Invoicing, Bulk Issuance, Digital Tax Services	emisión masiva, bulk DTE issuance, FEL, Agencia Virtual
Emisor de DTE	Emisor de Documento Tributario Electrónico Issuer of Electronic Tax Documents	Taxpayer enabled to issue DTEs through Agencia Virtual, App FEL, own systems or contracted systems, and transmit them for certification through SAT or an authorised certifier.	e-Invoicing, Taxpayer Role, Document Issuance	Emisor de DTE, issuer, taxpayer, FEL issuer
FACE	Factura Electrónica Electronic Invoice	Legacy Guatemalan electronic-invoice concept referenced in SAT's FEL migration context through the incorporation of Emisores FACE into the Régimen FEL.	e-Invoicing, Legacy Electronic Invoice, Migration to FEL	FACE, Factura Electrónica, Emisores FACE, FEL migration
Factura Provisional	Provisional Invoice	FEL document issued under SAT's provisional-invoice process, including cases supported by SAT's DTE issuance manuals.	e-Invoicing, DTE, Document Issuance	factura provisional, DTE, FEL
FEL	Factura Electrónica en Línea Online Electronic Invoice	Guatemalan electronic-invoicing system operated under the Régimen FEL and used for the issuance and certification of electronic tax documents through SAT tools, authorised certifiers or integrated taxpayer systems.	e-Invoicing, Digital Tax Infrastructure	FEL, Factura Electrónica en Línea, online electronic invoice, SAT
Informe Electrónico de Compras y Ventas	Informe Electrónico de Compras y Ventas Electronic Purchase and Sales Report	SAT system used to submit purchase and sales information electronically, with access provided to taxpayers classified as special taxpayers by the tax administration.	VAT Reporting, Digital Tax Services, e-Reporting	Informe Electrónico de Compras y Ventas, purchase and sales report, SAT
IVA	Impuesto al Valor Agregado Value Added Tax	Guatemalan VAT acronym used in SAT systems, FEL-related documents, VAT exemption certificates, VAT schedules and VAT reporting procedures.	VAT, Tax Administration, e-Invoicing	IVA, VAT, FEL, SAT
Libro Electrónico Tributario	Electronic Tax Book	SAT system for VAT-affiliated taxpayers that facilitates recording of tax documents in the purchase and sales books established under the applicable tax rules.	VAT Records, Digital Tax Services, e-Reporting	Libro Electrónico Tributario, purchase book, sales book, IVA
NIT	Número de Identificación Tributaria Tax Identification Number	Guatemalan tax identification number used for taxpayer identification in SAT systems, DTE issuance, verification and tax procedures.	Tax Identification, e-Invoicing, VAT	NIT, taxpayer ID, tax identification number, SAT
Notificación de contingencia	Notificación de contingencia FEL FEL Contingency Notification	SAT notification process used when DTE issuance is affected by connectivity or operational contingencies with the certifier.	Contingency, e-Invoicing, Operational Continuity	contingencia, connectivity failure, DTE, FEL
Número de autorización	Número de autorización del DTE DTE Authorisation Number	Authorisation number assigned automatically and randomly to each DTE at the time of certification under the FEL process.	e-Invoicing, Document Identifier, Certification	número de autorización, DTE authorisation, certifier, FEL

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Planilla IVA-FEL	Planilla IVA-FEL VAT-FEL Schedule	SAT tool that uses FEL invoices as input for the VAT schedule submitted by individuals in employment for the annual income-tax deduction and VAT-credit mechanism.	VAT, e-Invoicing, Digital Tax Services	Planilla IVA-FEL, FEL invoices, VAT schedule, Agencia Virtual
Receptor de DTE	Receptor de Documento Tributario Electrónico Recipient of Electronic Tax Documents	Person or legal entity in whose name a DTE is issued under the FEL process.	e-Invoicing, Taxpayer Role, Document Recipient	receptor de DTE, DTE recipient, buyer, customer, FEL actor
Rechazo de DTE	Rechazo de Documento Tributario Electrónico Rejection of Electronic Tax Document	FEL recipient procedure used to reject a DTE issued in the recipient's name where the recipient did not make the purchase.	e-Invoicing, Document Lifecycle, Recipient Control	rechazo de DTE, DTE rejection, FEL, recipient
Régimen FEL	Régimen de Factura Electrónica en Línea Online Electronic Invoice Regime	Guatemalan operating model for electronic issuance, transmission, certification and conservation of SAT-authorized electronic tax documents.	e-Invoicing, e-Reporting, Digital Tax Infrastructure	Régimen FEL, Factura Electrónica en Línea, DTE
Reversión de anulación de DTE	Reversión de anulación de Documento Tributario Electrónico Reversal of DTE Cancellation	FEL process used to request reversal of a DTE cancellation through SAT's DTE cancellation-reversal procedure.	e-Invoicing, Document Lifecycle, Correction	reversión de anulación, DTE lifecycle, FEL
RTU	Registro Tributario Unificado Unified Tax Registry	SAT taxpayer registry used for taxpayer identification and registration data, including information relevant to FEL enablement and taxpayer status management.	Taxpayer Registration, Digital Tax Services	RTU, Registro Tributario Unificado, taxpayer registry, SAT
RTU Digital	Registro Tributario Unificado Digital Digital Unified Tax Registry	SAT digital tool used to request a NIT, update taxpayer data and manage taxpayer-registration information electronically.	Taxpayer Registration, Digital Tax Services	RTU Digital, NIT request, taxpayer data update, SAT
SAT	Superintendencia de Administración Tributaria Tax Administration Superintendency	Guatemalan tax and customs administration authority responsible for tax administration, taxpayer services, FEL, DTE certification infrastructure and digital tax services.	Tax Authority, e-Invoicing, Fiscal Administration, Digital Tax Infrastructure	SAT, Superintendencia de Administración Tributaria, tax authority
Verificador Integrado	SAT Integrated Verifier	SAT verification service used to consult and verify tax-document information, including DTE-related information.	Verification, e-Invoicing, Tax Control	Verificador Integrado, document verification, DTE validation, SAT

COUNTRY PROFILE

Field	Content
Tax Authority	GRA, Guyana Revenue Authority
Tax Authority's website link	https://www.gra.gov.gy/
Fiscalisation Model	Guyana uses a VAT-invoice, taxpayer-registration, e-filing, customs-management and digital tax-service framework administered through GRA systems, including Optimal RMS, GRA eServices, padna, ASYCUDA World and the Guyana Trade Network.
e-Invoicing Model	Guyana's official public framework is based on VAT tax invoices and sales invoices supported by GRA digital taxpayer services, online filing and electronic access to taxpayer documents.

SUMMARY

Guyana's tax-document framework is centred on conventional VAT invoice obligations, TIN-based taxpayer registration and GRA's digital taxpayer-service infrastructure. The wider digital environment includes Optimal RMS, GRA eServices, padna, ASYCUDA World for customs declarations and the Guyana Trade Network as the Electronic Single Window for trade.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Certificate of Compliance	Certificate of Compliance	GRA-issued document confirming that an individual or company has filed outstanding tax returns and paid taxes due.	Tax Compliance, Taxpayer Services	Certificate of Compliance, tax compliance, GRA
EFT	Electronic Funds Transfer	Electronic refund-payment method used by GRA to pay VAT and other tax refunds directly to taxpayers' bank accounts.	Tax Refund, e-Payment, Digital Tax Services	EFT, electronic refund, VAT refund, GRA
GRA	Guyana Revenue Authority	Guyana's revenue authority responsible for tax administration, VAT, taxpayer registration, customs, tax payments, returns, taxpayer services and digital tax-service channels.	Tax Authority, VAT, Digital Tax Services, Tax Administration	GRA, Guyana Revenue Authority, tax authority, taxpayer services
GRA eServices	Guyana Revenue Authority eServices	GRA online taxpayer-service environment used to file tax returns, view tax-account statements, receive secure messages, view upcoming returns and payments, and update taxpayer details.	Digital Tax Services, e-Filing, Taxpayer Portal	GRA eServices, online tax services, taxpayer portal, e-filing
GTN	Guyana Trade Network	Guyana's Electronic Single Window for trade, providing a secure business portal for international trade and access to relevant government services.	Customs, Digital Trade Infrastructure, Single Window	GTN, Guyana Trade Network, Electronic Single Window, trade portal
Optimal eServices	Optimal eServices	GRA digital taxpayer-service access environment connected with Optimal RMS and used for online taxpayer-service and tax-management functions.	Digital Tax Services, e-Filing, Taxpayer Portal	Optimal eServices, GRA eServices, taxpayer account
Optimal RMS	Optimal Revenue Management System	GRA's revenue-management system supporting online submissions, taxpayer interaction, real-time tax information, tax-status visibility and digital management of tax affairs.	Digital Tax Services, Revenue Management, Tax Administration	Optimal RMS, Optimal Revenue Management System, GRA 2.0
padna	GRA padna Mobile Application	GRA mobile application used to access taxpayer services, manage taxes and licences, access GRA-issued documents, view tax returns, file selected individual income-tax returns and use selected calculators.	Digital Tax Services, Mobile Tax Services, Taxpayer Portal	padna, GRA padna, mobile app, tax services

COUNTRY PROFILE

Field	Content
Tax Authority	SAR, Servicio de Administración de Rentas Revenue Administration Service
Tax Authority's website link	https://www.sar.gob.hn/
Fiscalisation Model	Honduras uses a fiscal-document authorisation and invoice-control model under the Régimen de Facturación, supported by CAI, CAEE, authorised issuance modalities, certified print shops, computerised invoicing systems and SAR validation tools.
e-Invoicing Model	Honduras uses an electronic fiscal-document model within the Régimen de Facturación, where electronic fiscal documents are issued under SAR authorisation and identified through electronic issuance authorisation codes.

SUMMARY

Honduras' fiscal-document framework is administered by SAR through the Régimen de Facturación, which controls fiscal receipts, complementary documents, authorisation keys, issuance modalities, certified print shops and computerised invoicing systems. The digital environment includes Oficina Virtual, RTN-based access, fiscal-document validation, electronic signature, online payment generation and electronic procedures for registration, issuance and unused-document notification.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Boleta de Compra	Purchase Slip	SAR-recognised fiscal receipt category listed under Comprobantes Fiscales and used within the Honduran invoicing regime.	Fiscal Documents, Invoice Control, Tax Evidence	Boleta de Compra, Comprobante Fiscal, SAR
CAEE	Código de Autorización de Emisión Electrónica Electronic Issuance Authorisation Code	Unique code generated for each electronic fiscal receipt or complementary electronic document.	e-Invoicing, Electronic Fiscal Documents, Authorisation Code	CAEE, electronic authorisation code, electronic fiscal document
CAI	Clave de Autorización de Impresión Print Authorisation Key	Alphanumeric key generated electronically by SAR to authenticate the print-authorisation procedure for fiscal receipts and complementary documents.	Fiscal Documents, Authorisation, Invoice Identifier	CAI, print authorisation, SAR
Comprobante de Retención	Withholding Receipt	SAR-recognised complementary document used to evidence withholding-document functions within the Honduran invoicing regime.	Fiscal Documents, Withholding, Complementary Documents	Comprobante de Retención, Documento Complementario, SAR
Comprobante Fiscal	Fiscal Receipt / Fiscal Voucher	Official category of SAR-authorised fiscal documents supporting transfers of goods or provision of services.	Fiscal Documents, Invoice Control, Tax Evidence	Comprobante Fiscal, fiscal voucher, fiscal receipt, SAR
Constancia de Donación	Donation Certificate	SAR-recognised fiscal receipt category listed under Comprobantes Fiscales and used within the Honduran invoicing regime.	Fiscal Documents, Donation, Tax Evidence	Constancia de Donación, Comprobante Fiscal, SAR
Documento Fiscal Electrónico	Electronic Fiscal Document	Electronic form of a fiscal document used to support activities, operations or transactions with fiscal effects under the Honduran fiscal-document framework.	e-Invoicing, Electronic Fiscal Documents, Digital Tax Control	Documento Fiscal Electrónico, electronic fiscal document, SAR
Factura Prevalorada	Pre-Valued Invoice	SAR-recognised fiscal receipt category listed under Comprobantes Fiscales and used within the Honduran invoicing regime.	Fiscal Documents, Invoice Control, Tax Evidence	Factura Prevalorada, Comprobante Fiscal, SAR
Facturación Electrónica	Electronic Invoicing	Electronic fiscal-document issuance modality regulated within the Honduran Régimen de Facturación.	e-Invoicing, Electronic Fiscal Documents, Digital Tax Control	Facturación Electrónica, electronic invoicing, electronic fiscal documents, SAR

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Firma Electrónica Avanzada	Advanced Electronic Signature	SAR digital-signature service used to authenticate electronically signed documents and support secure digital tax procedures.	Digital Tax Services, Electronic Signature, Authentication	Firma Electrónica Avanzada, electronic signature, SAR
Imprenta Certificada	Certified Print Shop	Taxpayer certified by SAR to provide print-shop services for fiscal receipts and complementary documents requested by clients.	Fiscal Documents, Print Authorisation, Certified Supplier	Imprenta Certificada, certified print shop, SAR
Inscripción al Régimen de Facturación	Registration in the Invoicing Regime	SAR online procedure for registering in the Honduran fiscal-document invoicing regime through the Oficina Virtual environment.	Fiscal Documents, Taxpayer Registration, Digital Tax Services	inscripción, Régimen de Facturación, Oficina Virtual, OVI, SAR
ISV	Impuesto Sobre Ventas Sales Tax	Honduran sales tax administered by SAR and applied to sales in the national territory, including importation and sale of goods and services under the ISV framework.	Sales Tax, Fiscal Documents, Tax Administration	ISV, Impuesto Sobre Ventas, SAR
Modalidad por Autoimpresor	Self-Printer Modality	Authorised issuance modality in which the taxpayer uses its own electronic devices to issue fiscal receipts and complementary documents.	Fiscal Documents, Issuance Modality, System Authorisation	autoimpresor, self-printer, authorised issuance modality
Modalidad por Imprenta	Print-Shop Modality	Authorised issuance modality using preprinted fiscal-document formats produced by a certified print shop registered in the Registro Fiscal de Imprentas.	Fiscal Documents, Print Authorisation, Certified Print Shops	imprenta, preprinted documents, Registro Fiscal de Imprentas
Notificación de Comprobantes Fiscales y/o Documentos Complementarios No Utilizados	Notification of Unused Fiscal Receipts and/or Complementary Documents	SAR procedure for notifying unused fiscal receipts and/or complementary documents through the SAR digital-service environment.	Fiscal Documents, Document Lifecycle, Digital Tax Services	documentos fiscales no utilizados, comprobantes fiscales, documentos complementarios, Oficina Virtual, OVI, SAR
OVI	Oficina Virtual SAR SAR Virtual Office	SAR online service environment used for digital taxpayer procedures, including Régimen de Facturación registration, notification of unused fiscal documents and fiscal-document validation.	Digital Tax Services, Fiscal Documents, Taxpayer Portal	OVI, Oficina Virtual, SAR online services, invoicing procedures
Registro Fiscal de Imprentas	Fiscal Register of Print Shops	SAR register of taxpayers whose activity is the printing of preprinted fiscal-document formats authorised by the tax administration.	Fiscal Documents, Print-Shop Control, Supplier Register	Registro Fiscal de Imprentas, print-shop register, SAR
Régimen de Facturación	Invoicing Regime	Honduran fiscal-document control framework governing the authorisation, issuance and control of fiscal documents, complementary documents, authorised issuance modalities and related taxpayer obligations.	Fiscalisation, Fiscal Documents, Invoice Control	Régimen de Facturación, fiscal documents, SAR, Honduras invoicing regime
RTN	Registro Tributario Nacional National Tax Registry	Honduran taxpayer registration and identification number used in SAR procedures, including Oficina Virtual access and fiscal-document processes.	Taxpayer Registration, Fiscal Documents, Tax Identification	RTN, Registro Tributario Nacional, SAR, taxpayer registry
SAR	Servicio de Administración de Rentas Revenue Administration Service	Honduran tax authority responsible for tax administration, taxpayer registration, fiscal-document authorisation, electronic services, validation tools and the national invoicing regime.	Tax Authority, Fiscal Documents, e-Invoicing, Digital Tax Services	SAR, Servicio de Administración de Rentas, Honduras tax authority
SFC	Sistema de Facturación Computarizado Computerised Invoicing System	SAR-authorised hardware and software system that creates, processes, records and issues fiscal receipts and complementary documents.	Fiscal Documents, System Authorisation, Invoice Control	SFC, Sistema de Facturación Computarizado, authorised invoicing system

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Tabla Pública de Imprentas	Public Register of Print Shops	SAR public digital tool used to consult print-shop information connected with the fiscal-document and print-authorisation framework.	Fiscal Documents, Print-Shop Control, Digital Tax Services	Tabla Pública de Imprentas, Imprentas, SAR
Ticket	Ticket	SAR-recognised fiscal receipt category listed under Comprobantes Fiscales and used within the Honduran invoicing regime.	Fiscal Documents, Invoice Control, Tax Evidence	Ticket, Comprobante Fiscal, SAR
Validador de Documentos Fiscales	Fiscal Document Validator	SAR online tool available through the Oficina Virtual for validating fiscal documents.	Verification, Fiscal Documents, Digital Tax Services	Validador de Documentos Fiscales, Oficina Virtual, SAR validation

COUNTRY PROFILE

Field	Content
Tax Authority	NAV, Nemzeti Adó- és Vámhivatal National Tax and Customs Administration
Tax Authority's website link	https://nav.gov.hu/
Fiscalisation Model	Hungary uses a mixed fiscalisation model combining legacy online cash registers with AEE-based NAV data transmission and the newer e-pénztárgép / eNyugta framework, where e-pénztárgépek may be operated from 1 July 2025 and hardware-based e-pénztárgépek become the transition path for online cash-register-obliged taxpayers from 1 July 2028.
e-Invoicing Model	Hungary uses the Online Számla invoice-data reporting system, complemented by eÁFA transaction-data services and M2M document-submission functions.

SUMMARY

Hungary's fiscalisation framework combines online cash-register reporting, e-receipt issuance, NAV-operated receipt repositories, authorised e-pénztárgép solutions and controlled device-registration procedures. The newer e-pénztárgép framework introduces hardware-based and cloud-based operating models, customer-accessible electronic receipts through the Nyugtátár and NAV application support through KOBak-portál workflows. The digital VAT and e-invoicing environment is centred on Online Számla, Online Számlázó, eÁFA and M2M interfaces, which support invoice reporting, VAT-return preparation and transaction-data exchange with NAV.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AE	Adóügyi Egység Fiscal Unit	Closed electronic data-storage and mobile data-communication unit used in the hardware-based e-pénztárgép model to create, store and transmit fiscal records and support encrypted communication with NAV-I.	Fiscalisation, e-pénztárgép, Fiscal Unit	AE, Adóügyi Egység, hardveralapú e-pénztárgép
AEE	Adóügyi Ellenőrző Egység Fiscal Control Unit	Fiscal control unit built into an online cash register, used to create, store, sign and transmit online cash-register fiscal data to NAV.	Fiscalisation, Online Cash Register, Fiscal Control Unit	AEE, adóügyi ellenőrző egység, online pénztárgép
AP szám	Fiscal Cash-Register Identifier Number	Unique fiscal cash-register identifier associated with the online cash register and its fiscal control unit in the Hungarian online cash-register environment.	Fiscalisation, Device Identification, Online Cash Register	AP szám, AP number, pénztárgép azonosító, online pénztárgép, AEE, AE
ÁFA	Általános Forgalmi Adó Value Added Tax	Hungarian value-added tax relevant to invoice reporting, eÁFA services, Online Számla data, online cash-register receipt data and fiscal-document classification.	VAT, e-Reporting, Fiscalisation, Invoice Reporting	ÁFA, általános forgalmi adó, VAT, eÁFA
Átszemélyesítési kód	Re-personalisation Code	NAV-issued code used when an online cash register or e-pénztárgép is re-personalised for another taxpayer or operating context.	Fiscalisation, Device Reassignment, NAV Procedure	átszemélyesítési kód, PTGREG, KOBak-portál
eÁFA	Elektronikus ÁFA rendszer Electronic VAT System	NAV electronic VAT system supporting VAT-return preparation and validation using transaction-based data available to NAV, including Online Számla data, online cash-register data and customs document data.	VAT Reporting, e-Reporting, Digital Tax Services	eÁFA, electronic VAT return, transaction data, NAV
Engedélyszám	Authorisation Number	Authorisation number identifying the authorised e-pénztárgép or customer-application type under the NAV authorisation framework, including hardware-based and cloud-based e-pénztárgép authorisation identifiers.	Fiscalisation, Authorisation Identifier, e-pénztárgép	engedélyszám, e-pénztárgép, NAV authorisation

Term	Official / Expanded Name	Description	Relevance	Tags / Context
eNyugta	Electronic Receipt	Receipt issued electronically by an e-pénztárgép and made available to the customer through the Nyugtatár and a customer application.	e-Receipt, Fiscalisation, Retail Tax Control	eNyugta, elektronikus nyugta, e-pénztárgép
e-pénztárgép	Electronic Cash Register	Authorised technical solution used to issue electronic receipts and simplified invoices, operating under the Hungarian e-receipt framework and connected to the NAV-operated receipt infrastructure.	Fiscalisation, e-Receipt, Electronic Cash Register	e-pénztárgép, eNyugta, NAV
Eszközregisztrációs QR-kód	Device-Registration QR Code	QR code generated in the KOBak-portál and used by the NAV ePénztárgép application during device-registration and commissioning.	Fiscalisation, Device Registration, e-pénztárgép	eszközregisztrációs QR-kód, QR code, KOBak-portál
FAM	Felhőalapú Adóügyi Modul Cloud-Based Fiscal Module	NAV-operated cloud-based fiscal module used in the cloud-based e-pénztárgép model together with a mobile-device application and connected printer.	Fiscalisation, Cloud-Based Fiscal Module, e-Receipt	FAM, felhőalapú adóügyi modul, felhőalapú e-pénztárgép
felhőalapú e-pénztárgép	Cloud-Based Electronic Cash Register	Type of e-pénztárgép implemented as an application installed on a mobile device and operating with the NAV-operated cloud-based fiscal module and a connected printer, used in the operating scope allowed for cloud-based e-pénztárgépek.	Fiscalisation, e-pénztárgép, Cloud Cash Register	felhőalapú e-pénztárgép, FAM, eNyugta
Forgalmazási engedély	Distribution Authorisation	NAV authorisation required before an e-pénztárgép or customer application may be distributed, placed in service and used in Hungary.	Fiscalisation, Device Authorisation, e-pénztárgép	forgalmazási engedély, NAV authorisation, e-pénztárgép
Forgalmazási engedélyszám	Distribution Authorisation Number	Number identifying the NAV distribution authorisation granted for an e-pénztárgép or customer-application type.	Fiscalisation, Authorisation Identifier, e-pénztárgép	forgalmazási engedélyszám, authorisation number, NAV
Forgalmazó	Distributor	Distributor responsible for placing authorised e-pénztárgépek or customer applications on the market under the NAV authorisation framework.	Fiscalisation, Device Distribution, Authorisation	forgalmazó, distributor, forgalmazási engedély
hardveralapú e-pénztárgép	Hardware-Based Electronic Cash Register	Type of e-pénztárgép in which the fiscal unit and connected devices, such as printer, display, keyboard and barcode reader, jointly perform the e-pénztárgép functions.	Fiscalisation, e-pénztárgép, Fiscal Unit	hardveralapú e-pénztárgép, AE, eNyugta
KOBak-portál	KOBak Portal	NAV portal used for requesting commissioning and re-personalisation codes, listing issued codes, listing commissioned online cash registers and e-pénztárgépek, querying online cash-register turnover data and supporting NAV ePénztárgép registration workflows.	Fiscalisation, Device Commissioning, Digital Tax Services	KOBak-portál, e-pénztárgép, online pénztárgép
központi infrastruktúra	Central Infrastructure	NAV-operated central infrastructure supporting cloud-based e-pénztárgép operation and e-receipt processing within the eNyugta framework.	Fiscalisation, Cloud e-pénztárgép, e-Receipt Infrastructure	központi infrastruktúra, felhőalapú e-pénztárgép
M2M bizonylatbeküldési szolgáltatás	Machine-to-Machine Document-Submission Service	NAV machine-to-machine service that allows software-created client programs to communicate with NAV servers and submit document data through an M2M channel.	VAT Reporting, e-Reporting, API Integration	M2M, bizonylatbeküldés, eÁFA, NAV API
Műszerész	Authorised Technician	Technician role involved in online cash-register servicing, commissioning, re-personalisation and device-lifecycle actions.	Fiscalisation, Device Service, Online Cash Register	műszerész, authorised technician, AEE

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NAV	Nemzeti Adó- és Vámhivatal National Tax and Customs Administration	Hungarian tax and customs authority responsible for VAT, invoice-data reporting, online cash-register control, e-pénztárgép authorisation, eÁFA and digital tax services.	Tax Authority, Fiscalisation, e-Invoicing, e-Reporting	NAV, Nemzeti Adó- és Vámhivatal, tax authority
NAV eNyugta	NAV e-Receipt Application	NAV customer application used by buyers to access, retrieve and manage electronic receipts made available through the Nyugtatár.	e-Receipt, Customer Application, Digital Tax Services	NAV eNyugta, eNyugta, customer app
NAV ePénztárgép	NAV Electronic Cash-Register Application	NAV cloud-based e-pénztárgép application used for electronic receipt issuance after registration, authorisation and commissioning through the KOBak-portál.	Fiscalisation, e-pénztárgép, NAV Application	NAV ePénztárgép, e-pénztárgép, KOBak-portál
NAV felhasználókezelő	NAV User Management	NAV user-management function providing access-management services for NAV digital services such as Online Számla, Online Számlázó and eÁFA.	Digital Tax Services, Access Management, e-Invoicing	NAV felhasználókezelő, Online Számla, eÁFA
NAV-I	NAV Information System	NAV-operated information system and machine-interface environment used for communication between e-pénztárgépek, the Nyugtatár and NAV systems.	Fiscalisation, e-pénztárgép, Machine Interface	NAV-I, e-pénztárgép, Nyugtatár
NTAK	Nemzeti Turisztikai Adatszolgáltató Központ National Tourism Data Supply Centre	Hungarian tourism data-reporting platform through which accommodation providers submit statistical and turnover-related accommodation data from their property-management systems.	Tourism Reporting, Accommodation Data, Digital Reporting	NTAK, Nemzeti Turisztikai Adatszolgáltató Központ, accommodation reporting, PMS, tourist tax
Nyugtaadat-szolgáltatás	Receipt Data Reporting	Receipt-data reporting obligation and process for reporting data from manual receipts and computer-generated receipts to NAV under the eNyugta-related reporting framework.	e-Reporting, Fiscalisation, Receipt Data	nyugtaadat-szolgáltatás, receipt-data reporting, NAV
Nyugtatár	Receipt Repository	NAV-operated repository that stores e-receipts and e-pénztárgép-issued invoices and makes them accessible to customers through a customer application.	e-Receipt, Digital Receipt Repository, Customer Access	Nyugtatár, eNyugta, receipt repository
Online pénztárgép	Online Cash Register	Hungarian online cash-register model in which the cash register contains an AEE and maintains a data connection with NAV for fiscal-data transmission.	Fiscalisation, Online Cash Register, Retail Tax Control	online pénztárgép, AEE, NAV
Online Számla	Online Invoice System	NAV online invoice-data reporting system used for invoice-data reporting to NAV and related taxpayer services.	e-Invoicing, Invoice Reporting, Digital Tax Services	Online Számla, invoice-data reporting, NAV
Online Számlázó	Online Invoicing Program	NAV online invoicing application available in the Online Számla system for issuing invoices and supporting invoice-data reporting.	e-Invoicing, Invoice Issuance, Digital Tax Services	Online Számlázó, Online Számla, invoicing program
Pénztárgépnapló	Cash-Register Logbook	Operational log used in the online cash-register environment to record prescribed device-operation and service events.	Fiscalisation, Device Operation, Audit Trail	pénztárgépnapló, online pénztárgép, műszerész
PTGADAT	Pénztárgép adatkiadási adatlap Cash-Register Data Release Form	NAV form used by operators to request online cash-register turnover data stored in the AEE and transmitted to NAV.	Fiscalisation, Cash-Register Data, NAV Procedure	PTGADAT, AEE, online pénztárgép
PTGREG	Pénztárgép-regisztrációs adatlap Cash-Register Registration Form	NAV form used to request the unique identifier and codes required for online cash-register registration, commissioning, re-personalisation or fiscalisation-unit replacement.	Fiscalisation, Device Registration, NAV Procedure	PTGREG, pénztárgép-regisztráció, üzembe helyezési kód

Term	Official / Expanded Name	Description	Relevance	Tags / Context
PTGTAXUZ	Pénztárgép / taxaméter üzemeltetési adatlap Cash-Register / Taximeter Operation Form	NAV form used to notify changes connected with cash-register or taximeter operation, including operating-place changes and receipt-header image changes.	Fiscalisation, Device Lifecycle, NAV Procedure	PTGTAXUZ, üzemeltető, online pénztárgép
Számlaadat-szolgáltatás	Invoice Data Reporting	Hungarian invoice-data reporting obligation and process through which invoice data are reported to NAV via the Online Számla system.	e-Reporting, e-Invoicing, Invoice Data	számlaadat-szolgáltatás, Online Számla
Szerviz	Service Provider / Service Organisation	Service provider or service organisation involved in fiscal-unit and taximeter servicing under the Hungarian fiscalisation framework.	Fiscalisation, Device Service, Maintenance	szerviz, service provider, online pénztárgép
Üzembe helyezési kód	Commissioning Code	NAV-issued code used for commissioning an online cash register or e-pénztárgép through the applicable NAV registration process.	Fiscalisation, Device Commissioning, NAV Procedure	üzembe helyezési kód, KOBak-portál
Vevői alkalmazás	Customer Application	Mobile application used by the customer to access e-receipts and e-pénztárgép-issued invoices made available through the Nyugtatár.	e-Receipt, Customer Application, Digital Tax Services	vevői alkalmazás, eNyugta, Nyugtatár
VIZA	Vendég Információs Zárt Adatbázis Closed Guest Information Database	Hungarian closed guest-information database used for encrypted transmission and storage of guest identity data from accommodation providers' property-management systems for law-enforcement purposes.	Guest Data Reporting, Accommodation Compliance, Digital Reporting	VIZA, Vendég Információs Zárt Adatbázis, guest identity data, ID scanning, PMS

COUNTRY PROFILE

Field	Content
Tax Authority	Skatturinn, Iceland Revenue and Customs
Tax Authority's website link	https://www.skatturinn.is/
Fiscalisation Model	Iceland uses a VAT-registration, VAT-invoice, VAT-return, electronic filing and digital tax-service framework administered by Skatturinn.
e-Invoicing Model	Iceland uses a public-sector e-invoicing model based on EN 16931-compliant structured electronic invoices, with ÍST TS 236:2021 defining the Icelandic implementation of Peppol BIS Billing 3.0 and EN 16931.

SUMMARY

Iceland's digital tax framework is centred on Skatturinn's VAT administration, including VSK registration, VSK numbers, VAT returns and electronic filing. Public-sector e-invoicing is based on structured XML invoices, message-broker transmission and the Icelandic TS-236 specification, with Fjársýsla ríkisins receiving electronic invoices on behalf of most state institutions and Skúffan / Signet Invoice providing a portal route for suppliers without integrated invoicing systems.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Fjársýslan / Fjársýsla ríkisins	Government Financial Management Authority	Icelandic public-finance body responsible for receiving and handling electronic invoices on behalf of most state institutions and supporting public-sector electronic-invoice processes.	B2G e-Invoicing, Public Sector, Digital Government Infrastructure	Fjársýslan, Fjársýsla ríkisins, FJS, rafrænir reikningar
kennitala	National Identification Number / Company Identification Number	Icelandic personal or legal-entity identification number used for taxpayer, buyer, supplier and public-sector invoice identification.	Taxpayer Identification, Invoice Content, Public Sector	kennitala, identification number, taxpayer ID, buyer identification
skeytamiðlari	Message Broker / Electronic Document Intermediary	Icelandic term for the intermediary transmission channel through which electronic invoices are transmitted to public-sector recipients.	B2G e-Invoicing, Transmission Infrastructure, Public Sector	skeytamiðlari, electronic messaging, invoice transmission, XML invoice
Skatturinn	Iceland Revenue and Customs	Icelandic tax and customs authority responsible for tax administration, VSK administration, taxpayer services and digital tax services.	Tax Authority, VAT, Digital Tax Services	Skatturinn, Iceland Revenue and Customs, VSK, Virðisaukaskattur
Skúffan / Signet Invoice	Signet Invoice, formerly Skúffan	Icelandic electronic-invoice portal and service used by smaller suppliers or users without their own accounting-system capability to create and send electronic invoices to organisations that receive electronic invoices.	B2G e-Invoicing, Supplier Portal, Public Sector	Skúffan, Signet Invoice, rafrænir reikningar, supplier portal
VSK	Virðisaukaskattur Value Added Tax	Icelandic VAT term used in tax administration, invoice content, VAT returns, VAT registration and VAT compliance processes.	VAT, Tax Administration, Invoice Content	VSK, Virðisaukaskattur, VAT, Skatturinn
VSK-númer	Virðisaukaskattsnúmer VAT Number	Icelandic VAT registration number used to identify VAT-registered sellers in VAT and invoicing contexts.	VAT, Taxpayer Identification, Invoice Content	VSK-númer, VSK númer, virðisaukaskattsnúmer, VAT number
VSK-skrá	Virðisaukaskattsskrá VAT Register	Icelandic VAT register maintained by Skatturinn for taxpayers registered for VAT, including VAT number registration and VAT-status lookup.	VAT, Taxpayer Registration, Digital Tax Services	VSK-skrá, virðisaukaskattsskrá, VSK-númer, Skatturinn

SSSS

COUNTRY PROFILE

Field	Content
Tax Authority	CBIC, Central Board of Indirect Taxes and Customs
Tax Authority's website link	https://www.cbic.gov.in/
Fiscalisation Model	India uses a GST digital tax-control model based on GST registration, GST return filing, invoice-data reporting to IRPs, IRN generation, signed QR-code verification and e-way bill controls for goods movement.
e-Invoicing Model	India uses a GST e-invoicing model where notified taxpayers with AATO above ₹5 crore report prescribed invoice particulars to an Invoice Registration Portal, which returns a digitally signed e-invoice with an IRN and signed QR code.

SUMMARY

India's GST digital compliance framework combines GSTIN-based taxpayer identification, GST return filing, e-invoicing through notified IRPs, IRN generation, signed QR-code verification and e-way bill generation for movement of goods where the applicable consignment-value threshold is met. The infrastructure is supported by GSTN, the GST Portal, the e-Invoice Portal, NIC-operated services, GST Suvidha Providers and mobile verification tools.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AATO	Annual Aggregate Turnover	Turnover measure used to determine GST e-invoicing applicability, with mandatory GST e-invoicing applying from 1 August 2023 to taxpayers with AATO above ₹5 crore (₹50,000,000) under the notified threshold structure.	GST, e-Invoicing Applicability, Threshold	AATO, annual aggregate turnover, e-invoicing threshold
CBIC	Central Board of Indirect Taxes and Customs	Indian indirect-tax authority responsible for GST policy administration, indirect-tax guidance, customs and central excise administration.	Tax Authority, GST, e-Invoicing, Indirect Tax	CBIC, GST authority, indirect tax authority
CGST	Central Goods and Services Tax	Central component of GST charged on intra-state supplies under India's GST framework and reflected in GST invoice and return reporting.	GST, Tax Component, Invoice Content	CGST, Central GST, GST invoice, GST return
e-Invoice Portal	GST e-Invoice Portal	Common GST e-invoice access portal providing taxpayer access to e-invoice compliance information, enablement status, IRN search and links to authorised IRPs.	e-Invoicing, Digital Tax Services, IRP Access	e-Invoice Portal, GSTN, IRP links, IRN search
e-Way Bill	Electronic Way Bill	GST electronic document generated for movement of goods by GST-registered persons or enrolled transporters where the applicable movement and consignment-value conditions are met, including the general threshold of consignment value exceeding ₹50,000.	e-Way Bill, GST, Goods Movement, Digital Tax Control	e-Way Bill, EWB, movement of goods, GST
EWB Portal	e-Way Bill Portal	Official GST e-way bill portal used by GST-registered persons and enrolled transporters to generate e-way bills.	e-Way Bill, Digital Tax Services, GST Portal	EWB Portal, e-way bill portal, NIC, GST
GSP	GST Suvidha Provider	GSTN-authorized service-provider category supporting taxpayer access to GST technology services and GST system integration.	GST Technology Services, e-Invoicing, API Integration	GSP, GST Suvidha Provider, GSTN, integration services
GST	Goods and Services Tax	Indian indirect-tax framework under which GST registration, GSTIN, GST returns, e-invoicing, invoice-data reporting and e-way bill controls operate.	GST, Indirect Tax, Tax Administration	GST, Goods and Services Tax, GST system

Term	Official / Expanded Name	Description	Relevance	Tags / Context
GST Portal	Goods and Services Tax Portal	Official GST taxpayer portal used for registration, returns, payments and other GST taxpayer services, and connected with GST e-invoicing and e-way bill compliance processes.	GST, Digital Tax Services, Taxpayer Portal	GST Portal, GSTIN, returns, registration, payments
GSTIN	Goods and Services Tax Identification Number	India-specific GST registration identifier used in GST e-invoicing, e-way bill registration, GST returns, supplier and recipient identification and GST portal processes.	Tax Identification, GST, e-Invoicing, e-Way Bill	GSTIN, GST identification number, supplier GSTIN, recipient GSTIN
GSTN	Goods and Services Tax Network	India's GST technology network supporting GST digital infrastructure, including GST services, GST system access, e-invoicing and e-way bill ecosystem functions.	GST, Digital Tax Infrastructure, e-Invoicing	GSTN, GST system, e-invoice, GST portal
HSN	Harmonised System of Nomenclature	Goods classification code used in GST invoice, e-invoice and GST reporting contexts for identifying goods under the GST framework.	GST, Classification, Invoice Content	HSN, goods classification, GST invoice, e-invoice
IGST	Integrated Goods and Services Tax	GST component charged on inter-state supplies and imports under India's GST framework and reflected in GST invoice and return reporting.	GST, Tax Component, Invoice Content	IGST, Integrated GST, inter-state supply, imports
IRN	Invoice Reference Number	Unique reference number generated by the e-invoice system for a reported invoice, credit note or debit note after validation by an IRP.	e-Invoicing, Invoice Identifier, Validation	IRN, Invoice Reference Number, hash, e-invoice identifier
IRP	Invoice Registration Portal	Government-notified portal where prescribed invoice particulars are reported by notified taxpayers and where IRN, signed e-invoice data and signed QR code are generated or returned.	e-Invoicing, Validation, Digital Tax Infrastructure	IRP, Invoice Registration Portal, e-invoice portal, validation
NIC	National Informatics Centre	Indian government technology organisation associated with GST e-invoice and e-way bill portal infrastructure, including NIC-IRP and the e-way bill system.	Digital Tax Infrastructure, e-Invoicing, e-Way Bill	NIC, National Informatics Centre, NIC-IRP, e-way bill
NIC-IRP / e-Invoice 1 Portal	NIC Invoice Registration Portal / GST e-Invoice 1 Portal	NIC-operated Invoice Registration Portal used for GST e-invoice reporting, validation and IRN generation.	e-Invoicing, IRP, GST Portal	NIC-IRP, e-Invoice 1 Portal, NIC, IRP
QR Code Verifier App	GSTN e-Invoice QR Code Verifier App	GSTN mobile application used to verify the signed QR code of an e-invoice and confirm key e-invoice details.	e-Invoicing, Verification, Mobile Application	QR Code Verifier App, GSTN, QR code, e-invoice verification
SAC	Services Accounting Code	Services classification code used in GST invoice, e-invoice and GST reporting contexts for identifying services under the GST framework.	GST, Classification, Invoice Content	SAC, service classification, GST invoice, e-invoice
SGST / UTGST	State Goods and Services Tax / Union Territory Goods and Services Tax	State or Union Territory component of GST charged on intra-state supplies under India's GST framework and reflected in GST invoice and return reporting.	GST, Tax Component, Invoice Content	SGST, UTGST, State GST, Union Territory GST
Signed QR Code	Signed Quick Response Code	QR code returned by the IRP as part of the signed e-invoice response, containing the IRN and selected key invoice particulars for e-invoice verification.	e-Invoicing, Verification, Machine-Readable Data	Signed QR Code, IRP, e-invoice verification, IRN
UQC	Unit Quantity Code	Standard quantity-code element used in GST invoice and e-invoice reporting to describe the unit of measurement for goods or services.	GST, Invoice Content, e-Invoicing	UQC, Unit Quantity Code, GST invoice, e-invoice

COUNTRY PROFILE

Field	Content
Tax Authority	DJP, Direktorat Jenderal Pajak Directorate General of Taxes
Tax Authority's website link	https://www.pajak.go.id/
Fiscalisation Model	Indonesia uses a VAT electronic tax-invoice control model centred on PKP status, Faktur Pajak, e-Faktur channels, NSFP allocation, DJP approval and Coretax DJP digital tax administration.
e-Invoicing Model	Indonesia uses an e-Faktur model where PKP issue electronic VAT tax invoices through DJP-determined channels, including Coretax DJP, PJAP integrated with Coretax DJP and e-Faktur Client Desktop.

SUMMARY

Indonesia's VAT invoice framework is built around PPN, PKP, Faktur Pajak, NSFP, e-Faktur and DJP approval of electronic tax invoices. The current digital environment combines Coretax DJP, e-Faktur Client Desktop, PJAP host-to-host channels, e-Nofa, Sertifikat Elektronik or KO DJP, and periodic VAT-return processing through SPT Masa PPN.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
BKP	Barang Kena Pajak Taxable Goods	Indonesian VAT-law term for taxable goods supplied by a PKP and documented through the PPN and Faktur Pajak framework where applicable.	VAT, Taxable Supply, Tax Invoice	BKP, Barang Kena Pajak, PKP, PPN
Coretax DJP	Coretax DJP	DJP core tax-administration system supporting taxpayer services, tax administration, PKP confirmation, electronic signatures and e-Faktur processes under the modernised DJP environment.	Digital Tax Services, Tax Administration, e-Invoicing	Coretax DJP, PSIAP, DJP, e-Faktur
DJP	Direktorat Jenderal Pajak Directorate General of Taxes	Indonesian tax authority responsible for tax administration, PPN, e-Faktur, Coretax DJP, taxpayer registration, tax reporting and digital tax services.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	DJP, Direktorat Jenderal Pajak, Indonesian tax authority
e-Faktur	Electronic VAT Invoice Application / Electronic Tax Invoice	Indonesian electronic VAT invoice system used by PKP to create, administer and report Faktur Pajak electronically through applications or electronic systems determined or provided by DJP.	e-Invoicing, VAT, Digital Tax Services	e-Faktur, Faktur Pajak Elektronik, DJP, VAT invoice
e-Faktur Client Desktop	Desktop e-Faktur Client Application	DJP e-Faktur desktop application that PKP may use from 12 February 2025 to create Faktur Pajak for supplies of BKP and/or JKP under DJP's applicable channel arrangements, with invoice data made available for SPT Masa PPN processing in Coretax DJP.	e-Invoicing, VAT Invoice Issuance, Digital Tax Services	e-Faktur Client Desktop, e-Faktur Desktop, PKP, DJP
e-Nofa	Elektronik Nomor Faktur Electronic Invoice Numbering	DJP online mechanism used by PKP to obtain Nomor Seri Faktur Pajak for Faktur Pajak issuance.	VAT Invoice Control, Digital Tax Services, e-Invoicing	e-Nofa, ENOFA, NSFP, Faktur Pajak
Faktur Pajak Elektronik	Electronic Tax Invoice	Electronic VAT tax invoice produced through an application or electronic system determined or provided by DJP.	e-Invoicing, VAT, Tax Invoice	Faktur Pajak Elektronik, e-Faktur, DJP
Faktur Pajak Pengganti	Replacement Tax Invoice	Replacement VAT tax invoice created by a PKP when an e-Faktur contains incorrect or incomplete information.	VAT Invoice Lifecycle, e-Invoicing, Correction	Faktur Pajak Pengganti, replacement invoice, e-Faktur, NSFP
JKP	Jasa Kena Pajak Taxable Services	Indonesian VAT-law term for taxable services supplied by a PKP and documented through the PPN and Faktur Pajak framework where applicable.	VAT, Taxable Supply, Tax Invoice	JKP, Jasa Kena Pajak, PKP, PPN

Term	Official / Expanded Name	Description	Relevance	Tags / Context
KO DJP	Kode Otorisasi DJP DJP Authorisation Code	DJP-issued electronic signature and authorisation code used by taxpayers to sign electronic tax documents in Coretax DJP.	Authentication, Digital Tax Services, Electronic Signature	KO DJP, Kode Otorisasi DJP, Coretax, electronic signature
NIK	Nomor Induk Kependudukan Population Identification Number	Indonesian population identification number used in DJP taxpayer-identification and NPWP/NIK matching processes.	Tax Identification, Digital Tax Services	NIK, NPWP/NIK, taxpayer identification, DJP
NPWP	Nomor Pokok Wajib Pajak Taxpayer Identification Number	Indonesian taxpayer identification number used in DJP tax administration, e-Faktur, Coretax DJP and taxpayer-service processes.	Tax Identification, VAT, Digital Tax Services	NPWP, taxpayer ID, DJP, e-Faktur, Coretax
NSFP	Nomor Seri Faktur Pajak Tax Invoice Serial Number	Tax-invoice serial number provided by DJP to PKP through a determined mechanism and used for Faktur Pajak issuance and VAT invoice control, including assignment through e-Nofa or the applicable Coretax DJP process.	VAT Invoice Control, e-Invoicing, Invoice Identifier	NSFP, Nomor Seri Faktur Pajak, e-Faktur, e-Nofa
PJAP	Penyedia Jasa Aplikasi Perpajakan Tax Application Service Provider	DJP-authorized tax application service provider that may provide a Coretax-integrated e-Faktur host-to-host channel for tax-invoice creation.	Digital Tax Services, e-Invoicing, Service Provider	PJAP, e-Faktur Host-to-Host, Coretax DJP, DJP
PKP	Pengusaha Kena Pajak Taxable Entrepreneur	VAT-registered taxable entrepreneur required to issue Faktur Pajak and use e-Faktur for VAT invoice creation and reporting where applicable.	VAT, e-Invoicing, Taxpayer Status	PKP, Pengusaha Kena Pajak, e-Faktur, Faktur Pajak
PPN	Pajak Pertambahan Nilai Value Added Tax	Indonesian VAT administered by DJP and applied within the framework for taxable goods, taxable services, PKP, Faktur Pajak, e-Faktur and SPT Masa PPN.	VAT, Tax Administration, e-Invoicing	PPN, Pajak Pertambahan Nilai, VAT, DJP
PSIAP	Pembaruan Sistem Inti Administrasi Perpajakan Core Tax Administration System Renewal	DJP core tax-system renewal programme underpinning Coretax DJP and modernisation of Indonesia's tax administration services.	Digital Tax Infrastructure, Tax Administration	PSIAP, Coretax DJP, tax administration reform
Sertifikat Digital / Sertifikat Elektronik	Digital Certificate / Electronic Certificate	Digital or electronic certificate used by taxpayers in DJP electronic services and e-Faktur / Coretax processes for authentication and electronic tax administration.	Authentication, Digital Tax Services, e-Invoicing	Sertifikat Digital, Sertifikat Elektronik, DJP, e-Faktur
web e-Faktur	Web-Based e-Faktur Application	DJP web application used by PKP for e-Faktur-related processes, including online NSFP requests and electronic VAT invoice administration.	e-Invoicing, VAT Invoice Control, Digital Tax Services	web e-Faktur, e-Faktur web, NSFP, DJP

COUNTRY PROFILE

Field	Content
Tax Authority	Revenue, Revenue Commissioners
Tax Authority's website link	https://www.revenue.ie/
Fiscalisation Model	Ireland uses a VAT-registration, VAT-invoice, VAT-return, digital tax-service and planned real-time VAT transaction-reporting framework administered by Revenue.
e-Invoicing Model	Ireland uses a public-sector Peppol-based e-invoicing model and is preparing phased domestic B2B eInvoicing and real-time VAT reporting under the VAT Modernisation programme from 1 November 2028.

SUMMARY

Ireland's current e-invoicing environment is centred on public-sector electronic invoicing through Peppol and the national eInvoicing Ireland framework. Revenue's VAT Modernisation programme introduces a phased move to structured domestic B2B eInvoicing and real-time VAT transaction reporting, beginning with VAT-registered large corporates in Phase One from 1 November 2028. From the same date, all businesses in Ireland must be able to receive structured eInvoices.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Buyer Zone	Buyer Zone	OGP access environment used by Irish public-service buyers to access live public procurement contracts and frameworks, including the eInvoicing Framework.	Public Procurement, e-Invoicing Access, Digital Government Services	Buyer Zone, OGP, eInvoicing Framework, public buyers
CIUS	Core Invoice Usage Specification	Invoice-usage specification applied in Ireland's public-sector e-invoicing environment, including national Peppol CIUS usage and the Local Government CIUS context.	e-Invoicing, Public Procurement, Data Specification	CIUS, Local Government CIUS, eInvoicing Ireland
Co-ordinating Body Facility	Co-ordinating Body Facility	Ireland-specific public-sector implementation structure where managed administrative or IT services for invoice processing are coordinated by a body on behalf of a group of public bodies, such as the LGMA for local and regional authorities.	Public Sector, e-Invoicing Implementation, Shared Services	co-ordinating body facility, shared services, LGMA, eInvoicing Ireland
eInvoicing Ireland	eInvoicing Ireland	Irish public-sector e-invoicing programme supporting public bodies in receiving and processing electronic invoices under Ireland's public-sector e-invoicing framework.	Public Procurement, e-Invoicing, Digital Government Services	eInvoicing Ireland, OGP, public-sector e-invoicing
LCD	Large Corporates Division	Revenue division used to identify VAT-registered large corporates in scope for Phase One of Ireland's VAT Modernisation implementation from 1 November 2028.	Tax Administration, VAT, e-Invoicing Scope	LCD, Large Corporates Division, Revenue, VAT Modernisation
LGMA	Local Government Management Agency	Irish local-government body referenced in the eInvoicing Framework context as providing co-ordinating body facilities for local and regional authorities.	Local Government, e-Invoicing Implementation, Shared Services	LGMA, Local Government, co-ordinating body facility
Multi Supplier Framework Agreement	Multi Supplier Framework Agreement for the provision of Peppol networking and eInvoicing Systems and Services to the Irish Public Sector	Ireland-specific OGP framework agreement established to provide Irish public-sector bodies with access to e-invoicing systems, network services and implementation support.	Public Procurement, e-Invoicing, Service Procurement	Multi Supplier Framework Agreement, OGP, eInvoicing Framework
OGP	Office of Government Procurement	Irish public procurement body associated with Ireland's national public-sector e-invoicing framework and Peppol Authority role.	Public Procurement, e-Invoicing, Digital Government Services	OGP, Office of Government Procurement, eInvoicing Ireland

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Phase One	Phase One	First implementation phase of Ireland's VAT Modernisation programme, starting from 1 November 2028 for VAT-registered large corporates in domestic B2B eInvoicing and real-time VAT reporting.	VAT, e-Invoicing Scope, Implementation Phase	Phase One, VAT Modernisation, large corporates, Revenue
Revenue	Revenue Commissioners	Irish tax and customs authority responsible for VAT administration, VAT Modernisation, planned domestic B2B eInvoicing, real-time reporting and taxpayer digital services.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	Revenue, Revenue Commissioners, VAT Modernisation
Sector Partners	Sector Partners	Ireland-specific eInvoicing Ireland implementation structure involving partners across Central Government, Local Government, Health and Education.	Public Sector, e-Invoicing Implementation, Governance	sector partners, Central Government, Local Government, Health, Education
VAT Modernisation	VAT Modernisation	Revenue programme for phased implementation of domestic B2B eInvoicing and real-time reporting of VAT transaction data, beginning with in-scope VAT-registered large corporates from 1 November 2028.	VAT, e-Invoicing, e-Reporting, Digital Tax Infrastructure	VAT Modernisation, Revenue, eInvoicing, real-time reporting

COUNTRY PROFILE

Field	Content
Tax Authority	ITA, רשות המסים בישראל Israel Tax Authority
Tax Authority's website link	https://www.gov.il/en/departments/israel_tax_authority
Fiscalisation Model	Israel uses a VAT invoice-allocation control model under which in-scope tax invoices above the applicable statutory threshold require an allocation number from the Israel Tax Authority as a condition for input VAT deduction.
e-Invoicing Model	Israel uses the חשבוניות ישראל model, where invoice data are submitted through ITA digital services, SHAAM-connected systems or designated manual channels, and an allocation number is issued for qualifying tax invoices.

SUMMARY

Israel's invoice-control framework is centred on VAT tax invoices, licensed dealers, input VAT deduction and allocation numbers issued by the Israel Tax Authority for transactions above the applicable statutory threshold. The model supports API-based allocation through SHAAM, manual allocation through a designated ITA application, supplier-invoice verification by allocation number, delegated digital authorisations and API-based invoice-lifecycle handling.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
API Developer Portal	SHAAM API Developer Portal	Developer portal exposing Israel Tax Authority API services, including invoice-allocation-related services connected with the SHAAM infrastructure.	API Integration, Digital Tax Infrastructure, Invoice Control	API Developer Portal, SHAAM, invoice allocation API
ITA	Israel Tax Authority	English acronym used for the Israeli tax authority responsible for VAT administration, invoice-allocation services, taxpayer services and digital tax infrastructure.	Tax Authority, VAT, Invoice Control, Digital Tax Services	ITA, Israel Tax Authority, invoice allocation
Long Allocation Number	Long Allocation Number	Full allocation number used in Israel Invoices API and retrieval contexts before use of the rightmost nine digits for invoice display and reporting purposes.	Invoice Control, Invoice Identifier, API	long allocation number, Israel Invoices API
Rightmost 9 Digits	Rightmost 9 Digits	Short allocation-number reference using the rightmost nine digits of the allocation number, used for invoice display and detailed reporting.	Invoice Control, Invoice Identifier, Reporting	rightmost 9 digits, allocation number, invoice reporting
SHAAM	שירות עיבודים ממוחשבים Computerised Processing Service	Israel Tax Authority computerised processing service associated with Tax Authority digital systems, representative connectivity, software-house connectivity and API infrastructure.	Digital Tax Infrastructure, API, Invoice Control	SHAAM, ש"ע"ם, software houses, API
SHAAM Link	SHAAM Link for Representatives, Safes and Software Houses	Tax Authority service area connected with SHAAM access for representatives, safes and software houses in the Israel Invoices services environment.	Digital Tax Infrastructure, API, Invoice Control	SHAAM Link, representatives, safes, software houses
Threshold for Allocation Number	Allocation-Number Threshold	Transaction-value threshold above which an allocation number is required for input VAT deduction under the Israel Invoices model, including NIS 20,000 for 2025 and NIS 10,000 from 1 January 2026.	VAT, Invoice Control, Applicability Threshold	allocation-number threshold, input VAT, tax invoice, Israel Invoices
אישור הקצאה	Allocation Approval	Prior allocation confirmation that may be requested for a preliminary document, such as a transaction or pro-forma account, before conversion into one or more tax invoices.	Invoice Control, Preliminary Document, Allocation	אישור הקצאה, allocation approval, pro-forma, preliminary document
אימות פרטי חשבונית ספק על סמך מספר הקצאה	Verification of Supplier Invoice Details Based on an Allocation Number	Tax Authority service used to verify supplier invoice details using the allocation number.	Invoice Control, Verification, Digital Tax Services	invoice verification, allocation number, supplier invoice

Term	Official / Expanded Name	Description	Relevance	Tags / Context
בקשה למספר הקצאה לחשבונית מס	Application for an Allocation Number for a Tax Invoice	Online service allowing dealers or authorised users to request an allocation number for a tax invoice.	Invoice Control, Digital Tax Services, VAT	allocation-number request, tax invoice, ITA service
הרשאה לביצוע פעולות דיגיטליות	Authorisation to Perform Digital Actions	Tax Authority service used to grant authorisation to perform digital actions relevant to access and delegated operation under digital tax services.	Digital Tax Services, Authorisation, Access Control	digital authorisation, delegated access, ITA
חשבונית מעוכבת	Held Invoice	Invoice for which the Tax Authority service does not return an allocation number because the invoice is handled through the Tax Authority's invoice-hold and decision process.	Invoice Control, Invoice Lifecycle, VAT	held invoice, allocation number, decision update
חשבוניות ישראל	Israel Invoices	Israeli invoice-control model under which allocation numbers are issued online for in-scope tax invoices and used in connection with input VAT deduction.	Invoice Control, VAT, Digital Tax Infrastructure	חשבוניות ישראל, Israel Invoices, allocation number
יישום ייעודי	Designated Application	Tax Authority application used to request allocation numbers manually by entering invoice details, especially where the issuer uses manual invoice books or software not connected to the service.	Digital Tax Services, Invoice Control, Manual Issuance	designated application, manual invoice, allocation number
מספר הקצאה	Allocation Number	Unique number allocated by the Israel Tax Authority for an in-scope tax invoice, required as a condition for the recipient's input VAT deduction where the model applies.	Invoice Control, VAT, Invoice Identifier	allocation number, tax invoice, input VAT
מס תשומות	Input VAT	Recipient-side VAT deduction right that depends on the presence of a valid allocation number for in-scope tax invoices under the Israel Invoices model.	VAT, Invoice Control, Deduction Control	input VAT, allocation number, tax invoice
מע"מ	Value Added Tax מס ערך מוסף	Israeli value-added tax administered by the Israel Tax Authority and connected with tax invoices, licensed dealers, input VAT deduction and the allocation-number model.	VAT, Tax Administration, Invoice Control	מע"מ, VAT, tax invoice, Israel Tax Authority
עוסק מורשה	Licensed Dealer / VAT-Registered Dealer	VAT-registered business status relevant to tax-invoice issuance and allocation-number obligations under the Israel Invoices model.	VAT, Taxpayer Status, Invoice Control	licensed dealer, VAT-registered dealer, tax invoice
עדכון החלטה לגבי חשבונית מעוכבת	Decision Update for a Held Invoice	Tax Authority API process used to update the Tax Authority regarding the user's selected alternative where an invoice is held, and an allocation number is not returned.	Invoice Control, API, Invoice Lifecycle	held invoice, decision update, allocation number
רשות המסים בישראל	Israel Tax Authority	Israeli tax authority responsible for the Israel Invoices model, VAT administration, allocation-number services and related digital tax services.	Tax Authority, VAT, Invoice Control	רשות המסים בישראל, Israel Tax Authority, ITA
שירות הקצאה מרובה	Multiple Invoice Allocation Service	API service allowing a batch of invoices to be submitted in one request and allocation numbers to be returned for the invoices in the list.	Invoice Control, API, Bulk Processing	multiple allocation, invoice list, SHAAM
שירות הקצאת מספר לחשבונית	Invoice Number Allocation Service	Supplier-side API service used to request and receive an allocation number for a tax invoice through the Israel Invoices model.	Invoice Control, API, Digital Tax Infrastructure	allocation service, invoice allocation, SHAAM
שירות שליפת פרטי חשבונית שהוקצתה	Service for Retrieving Allocated Invoice Details	API service used to retrieve details of an invoice for which an allocation number has been issued.	Invoice Control, API, Verification	allocated invoice details, retrieval service, allocation number

COUNTRY PROFILE

Field	Details
Tax Authority	AdE Agenzia delle Entrate Italian Revenue Agency
Tax Authority's website link	www.agenziaentrate.gov.it
Fiscalisation Model	Italy uses a retail fiscalisation model based on electronic storage and telematic transmission of daily corrispettivi data through RT, Server-RT and approved online procedures.
e-Invoicing Model	Italy uses a centralised clearance model in which electronic invoices are transmitted through SdI in structured FatturaPA XML format.

SUMMARY

Italy combines retail corrispettivi telematici with centralised electronic invoicing clearance. Retail transactions are documented through RT, Server-RT or Documento commerciale online processes, while electronic invoices are issued, checked, routed and delivered through SdI within the Agenzia delle Entrate service environment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AdE	Agenzia delle Entrate Italian Revenue Agency	Italian tax authority responsible for VAT administration, electronic invoicing through SdI, telematic transmission of daily corrispettivi data, RT / Server-RT supervision and the Fatture e Corrispettivi service environment.	Tax Authority, Fiscalisation, e-Invoicing, e-Reporting, Digital Tax Services	Agenzia delle Entrate, AdE, Italian Revenue Agency, VAT administration
Attivazione RT	RT Activation	Process by which a telematic recorder is activated and associated with the taxpayer and operating context before being used for corrispettivi telematici.	Retail Fiscalisation, Device Lifecycle, RT	attivazione RT, Registratore Telematico, device activation, corrispettivi
Cassetto fiscale	Tax Drawer / Tax Account Portal	Agenzia delle Entrate online tax-account area used by taxpayers and authorised intermediaries to consult tax data, tax records and fiscal information made available by the tax authority.	Digital Tax Services, Taxpayer Account, Tax Administration	cassetto fiscale, taxpayer account, AdE, tax records
Censimento RT	RT Registration / Device Census	Registration of the telematic recorder in the Agenzia delle Entrate environment as part of the device lifecycle and fiscalisation control framework.	Retail Fiscalisation, Device Registration, RT	censimento RT, Registratore Telematico, device registration, AdE
Codice Destinatario	Recipient Code	Seven-character code used in SdI routing to deliver an electronic invoice to the recipient's chosen accredited receiving channel.	e-Invoicing, Routing Identifier, SdI	Codice Destinatario, recipient code, SdI, delivery channel
Codice lotteria	Lottery Code	Customer code used for participation in the Italian receipt lottery and recorded on the commercial document when the customer participates.	Receipt Lottery, Retail Fiscalisation, Customer Identifier	codice lotteria, lotteria degli scontrini, documento commerciale
Codice Univoco Ufficio	Unique Office Code	Public-administration office code used in B2G electronic invoicing to route FatturaPA invoices to the correct public authority office through SdI.	B2G e-Invoicing, Routing Identifier, Public Administration	Codice Univoco Ufficio, CUU, IPA, FatturaPA, SdI
Collegamento POS-RT	POS-RT Linking	Italian retail fiscalisation process for linking electronic payment instruments with telematic recorders or the relevant corrispettivi certification procedure in the Agenzia delle Entrate environment.	Retail Fiscalisation, Payment Linkage, RT	Collegamento POS-RT, POS, RT, payment instruments, Agenzia delle Entrate
Corrispettivi telematici	Telematic Daily Takings	Italian retail fiscalisation process for electronic storage and telematic transmission of daily retail transaction data to Agenzia delle Entrate.	Retail Fiscalisation, e-Reporting, VAT	corrispettivi telematici, daily takings, RT, Server-RT, AdE

Term	Official / Expanded Name	Description	Relevance	Tags / Context
CUU	Codice Univoco Ufficio Unique Office Code	Abbreviation for the public-administration office code used to route B2G electronic invoices through SdI to the correct public office.	B2G e-Invoicing, Routing Identifier, Public Administration	CUU, Codice Univoco Ufficio, IPA, SdI, FatturaPA
DGFE	Dispositivo Giornale di Fondo Elettronico Electronic Journal Device	Electronic journal device or electronic journal environment associated with the recording and retention of fiscal transaction details in the Italian fiscal-device context.	Retail Fiscalisation, Electronic Journal, Audit Trail	DGFE, giornale di fondo elettronico, electronic journal, fiscal memory
Disattivazione RT	RT Deactivation	Process used to deactivate a telematic recorder when it is removed from use in the fiscalisation environment.	Retail Fiscalisation, Device Lifecycle, RT	disattivazione RT, RT lifecycle, device deactivation
Documento commerciale online	Online Commercial Document	Agenzia delle Entrate web procedure available through Fatture e Corrispettivi for issuing commercial documents and fulfilling corrispettivi transmission obligations through the official online service.	Retail Fiscalisation, Digital Tax Services, Customer Document	Documento commerciale online, Fatture e Corrispettivi, corrispettivi, AdE
Fabbricante RT	RT Manufacturer	Manufacturer responsible for producing telematic recorders according to the technical and approval requirements applicable to the Italian RT framework.	Retail Fiscalisation, Device Approval, RT	fabbricante RT, manufacturer, Registratore Telematico
FatturAE	FatturAE Mobile Application	Agenzia delle Entrate mobile application used to prepare and transmit electronic invoices to SdI.	e-Invoicing, Mobile Tax Services, Digital Tax Services	FatturAE, mobile app, Agenzia delle Entrate, SdI, electronic invoice issuance
FatturaPA	Italian Electronic Invoice XML Format	Italian structured XML electronic-invoice format used for invoices transmitted through SdI, including public-sector and private-sector electronic invoicing contexts.	e-Invoicing, XML Invoice, SdI	FatturaPA, XML, SdI, fattura elettronica
Fatture e Corrispettivi	Invoices and Daily Receipts Portal	Agenzia delle Entrate online service area used for electronic invoicing, commercial-document procedures, consultation, preservation services and corrispettivi telematici services.	Digital Tax Services, e-Invoicing, Fiscalisation, e-Reporting	Fatture e Corrispettivi, portal, AdE, electronic invoices, corrispettivi
File dei corrispettivi	Daily Takings File	Electronic file generated for the transmission of daily corrispettivi (fees) data from the RT, Server-RT or relevant approved procedure to Agenzia delle Entrate.	Retail Fiscalisation, e-Reporting, Data Transmission	file dei corrispettivi, daily takings file, RT, Server-RT
Fisconline	Fisconline Tax Service	Agenzia delle Entrate online-service access framework historically used by taxpayers for electronic tax services, now part of the wider authenticated access environment.	Digital Tax Services, Taxpayer Access, Tax Administration	Fisconline, AdE, online tax services
Giornale di fondo elettronico	Electronic Journal	Electronic journal used to record and retain fiscal transaction details generated in the Italian fiscal-device context.	Retail Fiscalisation, Electronic Journal, Audit Trail	giornale di fondo elettronico, DGFE, electronic journal, fiscal memory
Identificativo dispositivo	Device Identifier	Identifier used in the RT / Server-RT framework to identify the telematic recorder or relevant device within the fiscalisation environment.	Retail Fiscalisation, Device Identification, RT	identificativo dispositivo, device identifier, RT, Server-RT
IPA	Indice dei domicili digitali della Pubblica Amministrazione e dei Gestori di Pubblici Servizi Index of Digital Addresses of Public Administration and Public Service Managers	Italian public-administration index used in B2G electronic invoicing context to identify public offices and their electronic invoicing routing information.	B2G e-Invoicing, Public Administration, Routing Data	IPA, Indice PA, Codice Univoco Ufficio, B2G invoicing

Term	Official / Expanded Name	Description	Relevance	Tags / Context
IVA	Imposta sul Valore Aggiunto Value Added Tax	Italian VAT applied to taxable supplies and reflected in invoice, receipt, reporting and fiscalisation records.	VAT, Tax Reporting, e-Invoicing, Fiscalisation	IVA, VAT, Imposta sul Valore Aggiunto
Laboratorio abilitato	Authorised Laboratory	Authorised laboratory involved in verification, testing or technical intervention processes connected with approved telematic recorders.	Retail Fiscalisation, Device Compliance, Technical Control	laboratorio abilitato, RT verification, device compliance
Libretto di dotazione informatico	Electronic Equipment Booklet	Electronic record associated with an RT that contains device identification, activation, operation and service information in the telematic recorder framework.	Retail Fiscalisation, Device Record, Service History	libretto di dotazione informatico, RT, device record, maintenance
Lotteria degli scontrini	Receipt Lottery	Italian receipt-lottery programme linked to retail transactions documented through commercial documents.	Retail Fiscalisation, Consumer Incentive, Receipt Lottery	lotteria degli scontrini, codice lotteria, RT, documento commerciale
Matricola RT	RT Serial Number	Serial number identifying a telematic recorder in the Italian fiscalisation framework.	Retail Fiscalisation, Device Identification, RT	matricola RT, serial number, Registratore Telematico
Messa in servizio RT	RT Commissioning	Operational step by which an activated telematic recorder is placed into service for issuing commercial documents and transmitting corrispettivi data.	Retail Fiscalisation, Device Lifecycle, RT	messa in servizio RT, commissioning, RT lifecycle
Misuratore fiscale	Fiscal Meter	Legacy fiscal device used before the telematic recorder framework and relevant for historical Italian fiscal-receipt terminology.	Legacy Fiscalisation, Fiscal Device, Retail	misuratore fiscale, legacy fiscal device, scontrino fiscale
Notifica di scarto	Rejection Notification	SdI notification issued when an electronic invoice file is rejected after checks performed by the exchange system.	e-Invoicing, SdI, Transmission Status	notifica di scarto, SdI, rejected invoice
Partita IVA	VAT Number	Italian VAT identification number used by taxable persons and included in VAT, invoicing and tax-administration processes.	Taxpayer Identification, VAT, e-Invoicing	Partita IVA, VAT number, taxpayer identifier
PEC	Posta Elettronica Certificata Certified Electronic Mail	Certified electronic-mail channel that may be used in the SdI context for electronic invoice delivery where the invoice or registered delivery preference uses a PEC address.	e-Invoicing, SdI Routing, Digital Communication	PEC, Posta Elettronica Certificata, certified email, SdI delivery
Periodo di inattività	Inactivity Period	Declared or recorded period during which the RT or business activity is inactive for corrispettivi transmission purposes.	Retail Fiscalisation, Operational Status, RT	periodo di inattività, RT status, corrispettivi
Ricevuta di consegna	Delivery Receipt	SdI receipt confirming delivery of an electronic invoice to the recipient's registered or indicated receiving channel.	e-Invoicing, SdI, Delivery Status	ricevuta di consegna, SdI, invoice delivery
Ricevuta di impossibilità di recapito	Non-Delivery Receipt	SdI receipt indicating that an electronic invoice was accepted by SdI but could not be delivered to the recipient's channel.	e-Invoicing, SdI, Delivery Status	impossibilità di recapito, mancata consegna, SdI
Ricevuta file corrispettivi	Daily Takings File Receipt	Receipt returned in the corrispettivi telematici process to confirm the processing outcome of the transmitted daily corrispettivi (fees) file.	Retail Fiscalisation, e-Reporting, Transmission Receipt	ricevuta file corrispettivi, corrispettivi telematici, RT, Server-RT
RT	Registratore Telematico Telematic Recorder	Approved telematic recorder used to electronically store retail transaction data, issue the commercial document and transmit daily corrispettivi data to Agenzia delle Entrate.	Retail Fiscalisation, Device-Based Fiscalisation, e-Reporting	RT, Registratore Telematico, corrispettivi telematici, documento commerciale

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Scontrino fiscale	Fiscal Receipt	Legacy fiscal receipt issued under the previous Italian fiscal-printer / fiscal-meter framework before replacement by the documento commerciale and corrispettivi elettronici regime.	Legacy Fiscalisation, Receipt, Retail	scontrino fiscale, legacy receipt, misuratore fiscale
Sdl	Sistema di Interscambio Exchange System	Italian electronic invoice exchange and clearance infrastructure used to receive, check, route and deliver electronic invoices and related messages.	e-Invoicing, Clearance, Digital Tax Infrastructure	Sdl, Sistema di Interscambio, FatturaPA, electronic invoice exchange
Server-RT	Server Registratore Telematico Telematic Recorder Server	Server-based telematic recorder solution used in eligible retail environments for electronic storage and transmission of corrispettivi data.	Retail Fiscalisation, Server-Based Fiscalisation, e-Reporting	Server-RT, telematic recorder server, corrispettivi, AdE
Servizio di consultazione delle fatture e delle ricevute	Invoice and Receipt Consultation Service	Agenzia delle Entrate service within the Fatture e Corrispettivi environment used to consult electronic invoices, receipts and related VAT data made available through the electronic invoicing services.	Digital Tax Services, e-Invoicing, Document Consultation	consultazione fatture e ricevute, Fatture e Corrispettivi, AdE, Sdl
Sigillo elettronico	Electronic Seal	Electronic seal applied within the RT / Server-RT technical framework to protect the integrity and authenticity of transmitted fiscal data.	Retail Fiscalisation, Data Integrity, Security	sigillo elettronico, RT, Server-RT, data integrity
Sistema Master	Master System	Central/master component in an eligible Server-RT configuration used to manage fiscal data flows from connected points of sale within the approved Server-RT architecture.	Retail Fiscalisation, Server-RT, System Architecture	sistema master, Server-RT, punti cassa, multi-point retail
Tecnico abilitato	Authorised Technician	Authorised technician involved in RT installation, maintenance, verification or technical intervention processes.	Retail Fiscalisation, Maintenance, Device Compliance	tecnico abilitato, RT maintenance, authorised technician
Trasmissione dei corrispettivi	Transmission of Daily Takings	Telematic transmission of daily corrispettivi data from the RT, Server-RT or approved online procedure to Agenzia delle Entrate.	Retail Fiscalisation, e-Reporting, VAT	trasmissione dei corrispettivi, daily transmission, RT
Verificazione periodica	Periodic Verification	Periodic technical verification process applied to telematic recorders to confirm continued compliance and proper operation.	Retail Fiscalisation, Device Control, Maintenance	verificazione periodica, RT verification, maintenance

COUNTRY PROFILE

Field	Details
Tax Authority	DGI Direction Générale des Impôts Directorate General of Taxes
Tax Authority's website link	www.dgi.gouv.ci
Fiscalisation Model	Côte d'Ivoire uses an electronic standardised invoice and receipt model based on DGI-controlled FNE certification, electronic signatures, QR-code certification, official numbering, approved terminals and approved integration channels.
e-Invoicing Model	Côte d'Ivoire uses a centralised electronic standardised invoicing model in which FNE and RNE documents are generated through the FNE platform, the mobile application, API-interfaced systems or TERNE terminals.

SUMMARY

Côte d'Ivoire's digital fiscal-control framework is built around the Facture Normalisée Électronique (FNE) and the Reçu Normalisé Électronique (RNE). The system standardises invoice and receipt issuance through DGI registration, taxpayer identifiers, approved partner channels, electronic stickers, QR-code certification, official numbering and controlled generation procedures.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Application mobile FNE	FNE Mobile Application	Mobile application used as a direct channel for generating electronic standardised invoices within the FNE environment.	e-Invoicing, Mobile Tax Services, Digital Tax Services	Application mobile FNE, application FNE, FNE, DGI
Application mobile RNE	RNE Mobile Application	Mobile application used as one of the channels for generating electronic standardised receipts within the RNE environment.	Fiscalisation, Mobile Tax Services, Electronic Receipt	Application mobile RNE, application RNE, RNE, DGI
DGI	Direction Générale des Impôts Directorate General of Taxes	Côte d'Ivoire tax authority responsible for tax administration and implementation of the electronic standardised invoicing framework.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Services	DGI, Direction Générale des Impôts, tax authority, FNE
e-Impôts	e-Impôts Portal	Official DGI online portal for tax declaration, tax payment and access to tax-related digital services, including access routes to the FNE platform.	Digital Tax Services, Taxpayer Portal, e-Invoicing Support	e-Impôts, e-impots.gouv.ci, DGI, FNE access
FNE	Facture Normalisée Électronique Electronic Standardised Invoice	Côte d'Ivoire's electronic standardised invoice system and document category used for issuing and certifying standardised electronic invoices under the DGI framework.	e-Invoicing, Fiscalisation, Digital Tax Control	FNE, Facture Normalisée Électronique, DGI, facture normalisée
Fournisseurs de terminaux	Terminal Providers	Approved partner category for terminals used to issue electronic standardised receipts under the FNE / RNE framework.	Fiscalisation, Terminal Providers, Approved Partners	fournisseurs de terminaux, TERNE, partenaires agréés, FNE
Imprimeurs agréés	Approved Printers	Approved printer category connected with the standardised invoice and FNE transition environment.	Fiscalisation, Approved Partners, Standardised Invoice	imprimeurs agréés, partenaires agréés, FNE, DGI
Intégrateurs et éditeurs	Integrators and Software Publishers	Approved partner category for integration and software-publishing actors supporting FNE system interfacing.	e-Invoicing, Fiscalisation, Integration Partners	intégrateurs, éditeurs, API FNE, partenaires agréés
Logiciel de facturation interfacé	Interfaced Invoicing Software	Enterprise invoicing software connected to the FNE platform through the API for issuing electronic standardised invoices.	e-Invoicing, System Integration, Taxpayer Software	logiciel de facturation, API, interfaçage, FNE
NCC	Numéro de Compte Contribuable Taxpayer Account Number	Côte d'Ivoire taxpayer account number used for taxpayer identification and FNE platform access or verification.	Tax Identification, e-Invoicing, Digital Tax Services	NCC, Numéro de Compte Contribuable, taxpayer account number

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NTD	Numéro de Télédéclarant Teledeclarant Number	Taxpayer e-services identifier used with the NCC in the FNE platform identification and registration process.	Tax Identification, Digital Tax Services, FNE Registration	NTD, Numéro de Télédéclarant, NCC, Plateforme FNE
Numérotation en série annuelle ininterrompue	Uninterrupted Annual Serial Numbering	Official numbering element forming part of the FNE electronic signature and used to identify certified electronic standardised invoices and receipts in an annual sequence.	Fiscal Document Numbering, Certification, Security	numérotation annuelle, sticker électronique, FNE, RNE
Plateforme FNE	FNE Platform	DGI platform for access to the Facture Normalisée Électronique environment, including taxpayer registration, account activation, connection and invoice / receipt generation functions.	e-Invoicing, Fiscalisation, Taxpayer Portal	Plateforme FNE, Portail FNE, fne.dgi.gouv.ci, DGI
Procédure de droit commun	Standard Procedure	FNE generation procedure using the FNE platform or the FNE mobile application for issuing electronic standardised invoices.	e-Invoicing, FNE Generation, Taxpayer Portal	procédure de droit commun, plateforme FNE, application mobile FNE
Procédure par voie de TERNE	TERNE-Based Procedure	FNE / RNE generation procedure using electronic standardised receipt-issuing terminals for eligible taxpayers and retail environments.	Fiscalisation, Electronic Receipt, Terminal Issuance	procédure TERNE, TERNE, RNE, caisse enregistreuse
RNE	Reçu Normalisé Électronique Electronic Standardised Receipt	Electronic standardised receipt document category supported by the FNE platform for receipt-type transaction documentation.	Fiscalisation, Electronic Receipt, Retail Documentation	RNE, Reçu Normalisé Électronique, FNE, receipt
Sticker électronique	Electronic Sticker	FNE implementation marker representing the electronic signature applied to standardised electronic invoices and receipts.	e-Invoicing, Fiscalisation, Compliance Marker	sticker électronique, FNE, RNE, facture normalisée électronique
Sticker virtuel	Virtual Sticker	FNE security element replacing the physical sticker logic and represented by the Visuel FNE, QR Code de certification and uninterrupted annual serial numbering on electronic invoices and receipts.	e-Invoicing, Fiscalisation, Security Marker	sticker virtuel, Visuel FNE, QR Code de certification, numérotation annuelle
TERNE	Terminal d'Émission de Reçus Normalisés Électroniques Electronic Standardised Receipt-Issuing Terminal	Terminal category associated with issuing electronic standardised receipts under the FNE / RNE framework.	Fiscalisation, Electronic Receipt, Terminal Certification	TERNE, reçu normalisé électronique, fournisseurs de terminaux
TPE	Terminal de Paiement Électronique Electronic Payment Terminal	Electronic payment terminal referenced in the FNE / RNE environment as a tool associated with electronic standardised receipt generation.	Fiscalisation, Electronic Receipt, Issuance Channel	TPE, RNE, terminal de paiement électronique
Visuel FNE	FNE Visual	Official FNE visual element shown as part of the security presentation of the electronic standardised invoice and receipt framework.	e-Invoicing, Fiscalisation, Compliance Marker	Visuel FNE, logo FNE, sticker électronique, éléments de sécurité

COUNTRY PROFILE

Field	Details
Tax Authority	TAJ Tax Administration Jamaica
Tax Authority's website link	www.jamaicatax.gov.jm
Fiscalisation Model	Jamaica's current fiscal-control model is based on statutory GCT tax invoices, taxpayer registration, GCT records, periodic tax filing, payment records, compliance certification and TAJ digital tax-administration controls.
e-Invoicing Model	Jamaica is a watchlist jurisdiction for possible future e-invoicing or revenue-system modernisation, with current activity centred on TAJ eServices and RAiS Core 26 digital revenue-administration upgrades.

SUMMARY

Jamaica's current digital tax-control environment is centred on TAJ eServices, RAiS, TRN-based taxpayer identification, GCT filing, online payments and tax-compliance certification. The RAiS Core 26 programme strengthens the digital revenue-administration infrastructure, while invoice control currently relies on statutory GCT tax-invoice requirements and retained business records.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
GART	Guest Accommodation Room Tax	Jamaican tourism-sector tax referenced in consumption-tax filing and payment contexts alongside GCT, SCT and TCT.	Tax Reporting, Consumption Taxes, Sectoral Tax	GART, Guest Accommodation Room Tax, tourism tax, TAJ
GCT	General Consumption Tax	Jamaica's value-added consumption tax applied to taxable supplies and imports, forming the main indirect-tax framework for tax invoices, returns, input tax and output tax.	GCT, Tax Framework, Invoice Terminology	GCT, General Consumption Tax, consumption tax, tax invoice
RAiS	Revenue Administration Information System	TAJ revenue-administration system supporting taxpayer registration, filing, payment, taxpayer-account management, compliance and revenue-administration processes.	Digital Tax Infrastructure, Tax Administration, e-Services	RAiS, Revenue Administration Information System, TAJ, taxpayer account
SCT	Special Consumption Tax	Jamaican consumption tax applied to selected goods and referenced in consumption-tax filing and payment contexts.	Tax Reporting, Consumption Taxes, Tax Administration	SCT, Special Consumption Tax, TAJ, consumption taxes
TAJ	Tax Administration Jamaica	Jamaican tax authority responsible for domestic tax administration, taxpayer services, GCT administration, online services, RAiS and revenue-system modernisation.	Tax Authority, Digital Tax Services, GCT, Watchlist e-Invoicing	TAJ, Tax Administration Jamaica, Jamaica tax authority
TAJ eServices	Tax Administration Jamaica eServices	TAJ online service environment used by taxpayers for electronic tax-service interactions, including filing, payments and taxpayer-account services.	Digital Tax Services, e-Filing, Taxpayer Portal	TAJ eServices, eServices, online tax service, TAJ portal
TAJ Mobile	Tax Administration Jamaica Mobile Application	TAJ mobile application used for taxpayer-service access and selected online tax-payment functions.	Digital Tax Services, Mobile Tax Services, Tax Payment	TAJ Mobile, TAJ app, mobile tax payment
TCC	Tax Compliance Certificate	Certificate confirming taxpayer compliance status and accessible through TAJ online services for compliance-verification and administrative purposes.	Digital Tax Services, Taxpayer Compliance, Certification	Tax Compliance Certificate, TCC, TAJ eServices
TRN	Taxpayer Registration Number	Jamaican taxpayer identifier used across TAJ services, taxpayer registration, filing, payment, account access and tax-compliance processes.	Tax Identification, Digital Tax Services, GCT	TRN, Taxpayer Registration Number, taxpayer ID

COUNTRY PROFILE

Field	Details
Tax Authority	NTA 国税庁 National Tax Agency
Tax Authority's website link	www.nta.go.jp
Fiscalisation Model	Japan's fiscal-control model is based on Consumption Tax invoice preservation, qualified invoice issuer registration, registration-number verification and statutory electronic recordkeeping rather than a dedicated retail fiscal-device model.
e-Invoicing Model	Japan supports Peppol-aligned electronic invoicing through JP PINT, managed by the Digital Agency as Japan Peppol Authority, while tax-credit control is governed by the Qualified Invoice System.

SUMMARY

Japan's invoice-control framework is centred on the Qualified Invoice System, formally the Qualified Invoice-Based Method, which started in October 2023 and links input-tax credit to the preservation of qualified invoices and related records. Japan's e-invoicing layer is supported by JP PINT, the Peppol-aligned electronic-invoice specification managed by the Digital Agency as Japan Peppol Authority.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
e-Tax	National Tax Electronic Filing and Payment System	NTA electronic tax-service system used for online filing, applications and tax procedures, including procedures connected with qualified invoice issuer registration.	Digital Tax Services, Tax Filing, Qualified Invoice Registration	e-Tax, NTA, electronic filing, qualified invoice issuer
JP BIS Invoice for Non-tax Registered Businesses	Japanese BIS Invoice for Non-tax Registered Businesses	Japan-specific Peppol / JP PINT-related invoice specification for non-tax registered businesses in Japan's electronic invoicing environment.	e-Invoicing, JP PINT, Peppol Specification	JP BIS Invoice for Non-tax Registered Businesses, JP PINT, non-tax registered business
JP BIS Self Billing Invoice	Japanese BIS Self Billing Invoice	Japan-specific Peppol / JP PINT-related self-billing invoice specification used in Japan's electronic invoicing environment.	e-Invoicing, JP PINT, Peppol Specification	JP BIS Self Billing Invoice, self-billing, JP PINT
JP PINT	Japanese Standard Specification for Peppol e-Invoices	Japan's Peppol-aligned electronic-invoice specification managed by the Digital Agency as Japan Peppol Authority.	e-Invoicing, Digital Invoice Standard, Peppol	JP PINT, Japan Peppol Authority, Digital Agency, Peppol
Peppol Service Provider	Peppol Service Provider	Service provider accredited under the Japan Peppol Authority framework to support Peppol-based electronic invoice exchange in Japan.	e-Invoicing, Peppol, Service Provider	Peppol Service Provider, Japan Peppol Authority, JP PINT
T番号	T-number	Common practical label for the qualified invoice issuer registration number beginning with "T".	Consumption Tax, Invoice Identifier, Qualified Invoice System	T番号, T-number, 登録番号, qualified invoice issuer
インボイス制度	Invoice System / Qualified Invoice System	Common Japanese name for the Qualified Invoice System, formally the Qualified Invoice-Based Method, which began on 1 October 2023.	Consumption Tax, Qualified Invoice System, Invoice Control	インボイス制度, 適格請求書等保存方式, qualified invoice
デジタル庁	Digital Agency	Japanese government agency acting as Japan Peppol Authority and managing Japan's Peppol-aligned electronic invoice specifications, including JP PINT.	Digital Tax Infrastructure, e-Invoicing, JP PINT	デジタル庁, Digital Agency, Japan Peppol Authority, JP PINT
区分記載請求書等保存方式	Classified Invoice Retention Method	Consumption Tax invoice-retention method used before the Qualified Invoice System and relevant to the transition from classified invoices to qualified invoices.	Consumption Tax, Invoice Control, Transitional Framework	区分記載請求書等保存方式, classified invoice, transition

Term	Official / Expanded Name	Description	Relevance	Tags / Context
国税庁 / NTA	National Tax Agency	Japanese tax authority responsible for national tax administration, Consumption Tax guidance, the Qualified Invoice System and qualified invoice issuer registration information.	Tax Authority, Consumption Tax, Qualified Invoice System	国税庁, NTA, National Tax Agency, invoice system
免税事業者	Tax-Exempt Business Operator	Business operator exempt from Consumption Tax filing and payment obligations under applicable status rules, relevant to qualified invoice issuer registration and invoice treatment.	Consumption Tax, Taxpayer Status, Qualified Invoice System	免税事業者, tax-exempt business, invoice system
公表サイト	Publication Site	Public NTA search and confirmation site used to verify registered qualified invoice issuers and their registration numbers.	Consumption Tax, Verification, Digital Tax Services	公表サイト, 適格請求書発行事業者公表サイト, registration number
登録番号	Registration Number	Registration number of a qualified invoice issuer, shown on qualified invoices and commonly formatted with "T" followed by a 13-digit number.	Consumption Tax, Invoice Identifier, Registration	登録番号, registration number, T-number, qualified invoice issuer
課税事業者	Taxable Business Operator	Business operator subject to Consumption Tax obligations and capable of registering as a qualified invoice issuer where the statutory conditions are met.	Consumption Tax, Taxpayer Status, Qualified Invoice System	課税事業者, taxable business, qualified invoice issuer
消費税	Consumption Tax	Japanese indirect tax framework under which the Qualified Invoice System, input-tax credit rules, qualified invoices and simplified qualified invoices operate.	Consumption Tax, Tax Framework, Invoice Control	消費税, Consumption Tax, qualified invoice system
適格請求書	Qualified Invoice	Invoice containing the required information for Consumption Tax input-credit purposes, including the qualified invoice issuer's registration number.	Consumption Tax, Invoice Control, Tax Invoice	適格請求書, qualified invoice, registration number
適格請求書等保存方式	Qualified Invoice-Based Method	Japanese Consumption Tax invoice system under which input-tax credit generally requires preservation of qualified invoices and related records issued by registered qualified invoice issuers.	Consumption Tax, Invoice Control, Input Tax Credit	適格請求書等保存方式, Qualified Invoice System, input tax credit
適格請求書に係る電磁的記録	Electronic Record Relating to a Qualified Invoice	Electronic record of qualified invoice information used where qualified invoice information is provided or retained electronically under the relevant invoice and recordkeeping rules.	Consumption Tax, Electronic Invoice, Recordkeeping	電磁的記録, qualified invoice, electronic record
適格請求書発行事業者	Qualified Invoice Issuer	Business operator registered with the NTA and authorised to issue qualified invoices under the Qualified Invoice System.	Consumption Tax, Invoice Issuer, Registration	適格請求書発行事業者, qualified invoice issuer, NTA registration
適格請求書発行事業者公表サイト	Qualified Invoice Issuer Publication Site	NTA publication site used to search and confirm registered qualified invoice issuers and their registration numbers.	Consumption Tax, Verification, Digital Tax Services	適格請求書発行事業者公表サイト, issuer search, registration number, NTA
電子取引	Electronic Transaction	Transaction in which order, invoice, receipt or similar transaction information is exchanged electronically and retained under Japan's electronic recordkeeping framework where applicable.	Electronic Recordkeeping, e-Invoicing, Invoice Preservation	電子取引, electronic transaction, electronic invoice
電磁的記録	Electronic / Electromagnetic Record	Japanese legal expression for electronic records, relevant where qualified invoice information, invoices or transaction records are created, exchanged or preserved electronically.	Electronic Recordkeeping, e-Invoicing, Invoice Preservation	電磁的記録, electronic record, invoice preservation

COUNTRY PROFILE

Field	Details
Tax Authority	ISTD دائرة ضريبة الدخل والمبيعات Income and Sales Tax Department
Tax Authority's website link	www.istd.gov.jo [Note: the website appears to be occasionally unavailable]
Fiscalisation Model	Jordan uses a national electronic invoicing and billing-control model centred on JoFotara, with invoice submission, validation, QR-code generation and taxpayer-system integration through ISTD-controlled procedures.
e-Invoicing Model	Jordan uses a centralised national electronic invoicing model in which taxpayers issue, organise, link and submit electronic invoices through JoFotara or connected systems using API credentials and structured invoice data.

SUMMARY

Jordan's digital tax-control framework is built around the Jordanian National Electronic Invoicing System, commonly known as JoFotara. Taxpayers access the platform through ISTD services, register or link their systems, generate user numbers and secret keys, and submit electronic invoices in structured format for validation and processing.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Current ID / Client ID	Device / API Client Identifier	Identifier generated during the JoFotara device-integration process and used with the secret key for API authorisation.	e-Invoicing, API Integration, Authentication	Current ID, Client ID, secret key, JoFotara
ISTD	دائرة ضريبة الدخل والمبيعات Income and Sales Tax Department	Jordanian tax authority responsible for income tax, sales tax, taxpayer services and operation of the national electronic invoicing and billing system.	Tax Authority, e-Invoicing, Digital Tax Services	ISTD, Income and Sales Tax Department, JoFotara
JoFotara	Jordanian National Electronic Invoicing System	Common system name used for Jordan's national electronic invoicing and billing platform operated under the Income and Sales Tax Department environment.	e-Invoicing, Digital Tax Services, National Platform	JoFotara, Jofotara, نظام الفوترة الوطني الإلكتروني
بوابة جفوتارا	JoFotara Portal	Online portal used to access Jordan's national electronic invoicing system for registration, login, invoice creation, device integration and invoice management.	e-Invoicing, Taxpayer Portal, Digital Tax Services	JoFotara Portal, portal.jofotara.gov.jo, login
تسلسل مصدر الدخل	Income Source Sequence Number	JoFotara account and invoice-organisation reference used to associate users, sub-users or device links with a taxpayer's specific income-source sequence.	e-Invoicing, Taxpayer Account Structure, Portal Configuration	income source sequence, user, device linking
التسجيل والربط مع نظام الفوترة الوطني الإلكتروني	Registration and Linking with the National Electronic Invoicing System	ISTD service area and procedure for registering taxpayers in the national electronic invoicing system and linking their systems or devices to it.	e-Invoicing, Registration, System Integration	registration, linking, national e-invoicing system
الرقم الضريبي	Taxpayer Number / Tax Number	Taxpayer identifier used for login, registration and account access in the Jordanian national electronic invoicing system.	Tax Identification, e-Invoicing, Taxpayer Access	tax number, taxpayer number, JoFotara login
المفتاح السري	Secret Key	Credential generated during the JoFotara linking process and used with the user number or client/current ID in API authorisation.	e-Invoicing, API Integration, Authentication	secret key, API header, JoFotara linking
حساب المستخدم الفرعي	Subuser Account	Secondary JoFotara user account created by the main user to organise invoices for a specific income-source sequence, branch or operational unit.	e-Invoicing, User Management, Portal Access	Subuser, user management, income-source sequence
حساب المستخدم المسؤول	Admin Account / Main User Account	Main JoFotara user account used to manage settings, add sub-users, link devices and organise invoices for the taxpayer account.	e-Invoicing, User Management, Portal Access	Admin, main user, JoFotara

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ربط الأجهزة	Device Linking / Integration	JoFotara portal function used to connect a taxpayer's invoicing software, device object or system integration to the national electronic invoicing system.	e-Invoicing, System Integration, API	device linking, integration, API, JoFotara
رقم المستخدم	User Number	Identifier generated during the linking process and used in the API header together with the secret key.	e-Invoicing, API Integration, System Linking	user number, API header, linking
قائمة الفواتير	Invoice List / View Invoice List	JoFotara portal function used to view, search, access and download invoices created under the taxpayer's account.	e-Invoicing, Portal Function, Invoice Management	invoice list, view invoices, download invoice
نظام الفوترة الوطني الإلكتروني الأردني	Jordanian National Electronic Invoicing System	National electronic invoicing and billing system used to organise, issue, link and submit electronic invoices under the ISTD framework.	e-Invoicing, Digital Tax Control, National Platform	national e-invoicing system, JoFotara, ISTD
الفاتورة الخاصة	Special Tax Invoice	JoFotara invoice type used where special tax value is required in addition to the general invoice structure.	e-Invoicing, Special Tax, Invoice Type	Special Invoice, Special Tax, JoFotara

COUNTRY PROFILE

Field	Details
Tax Authority	МКК / КГД ҚР ҚМ Мемлекеттік кірістер комитеті / Комитет государственных доходов Министерства финансов Республики Казахстан State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan
Tax Authority's website link	https://kgd.gov.kz/
Fiscalisation Model	Kazakhstan uses an online cash-register model in which KKM / онлайн-ККМ cash-register data and registration information are transmitted through authorised ОФД fiscal-data operators to the state revenue authority.
e-Invoicing Model	Kazakhstan uses the ИС ЭСФ electronic-invoice information system for issuing, registering and exchanging electronic invoices, linked with goods-movement and stock-control modules such as СHT and Виртуальный склад.

SUMMARY

Kazakhstan's digital tax-control environment combines electronic invoices through ИС ЭСФ, goods-movement control through СHT and Виртуальный склад, and retail fiscalisation through онлайн-ККМ and ОФД. The framework relies on taxpayer identifiers, electronic digital signatures, taxpayer-cabinet services and State Revenue Committee digital infrastructure.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NCALayer	National Certification Authority Layer	Local software layer used to support electronic digital signature operations with NCA RK certificates in Kazakhstan digital public-service and tax-service environments.	Authentication, Digital Signature, Digital Tax Services	NCALayer, НУЦ РК, ЭЦП, certificate
БИН	Бизнес идентификационный номер Business Identification Number	Kazakhstan business identification number used for legal entities and business registration in state, tax and digital-service systems, including ИС ЭСФ-related taxpayer identification.	Tax Identification, e-Invoicing, Digital Tax Services	БИН, BIN, business identification number, ИС ЭСФ, КГД
Виртуальный склад	Virtual Warehouse	Digital stock-accounting module associated with Kazakhstan's electronic invoice and goods-movement control environment.	e-Reporting, Goods Control, Digital Tax Infrastructure	Виртуальный склад, virtual warehouse, СHT, ИС ЭСФ
Государственный реестр ККМ	State Register of Cash Registers	State register of cash-register machine models approved for use in Kazakhstan's cash-register framework.	Online Cash Register, Device Approval, Fiscalisation	государственный реестр ККМ, cash-register model, ККМ
Дополнительный ЭСФ	Additional Electronic Invoice	Electronic invoice used for additional invoice adjustments in the ИС ЭСФ framework.	e-Invoicing, Adjustment Document, IS ESF	дополнительный ЭСФ, adjustment, electronic invoice
Заявление на регистрационный учет ККМ	Cash-Register Registration Application	Tax application or registration process used for registering a cash register with the state revenue authority, including online registration through Fiscal Data Operators for online cash registers.	Online Cash Register, Registration, Fiscalisation	заявление, регистрация ККМ, онлайн-ККМ, ОФД
Заявление о снятии с учета ККМ	Cash-Register Deregistration Application	Tax application or process used to remove a cash register from registration with the state revenue authority, including deregistration information transmitted through the Fiscal Data Operator.	Online Cash Register, Deregistration, Fiscalisation	снятие с учета ККМ, deregistration, ОФД
ИИН	Индивидуальный идентификационный номер Individual Identification Number	Kazakhstan individual identification number used for individuals in state, tax and digital-service systems, including taxpayer and authorised-user identification.	Tax Identification, e-Invoicing, Digital Tax Services	ИИН, IIN, individual identification number, ИС ЭСФ, КГД

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Исправленный ЭСФ	Corrected Electronic Invoice	Electronic invoice used to correct information in a previously issued electronic invoice under the ИС ЭСФ framework.	e-Invoicing, Correction Document, IS ESF	исправленный ЭСФ, correction, electronic invoice
ИС ЭСФ	Информационная система «Электронные счета-фактуры» Electronic Invoices Information System	Kazakhstan electronic-invoice information system used to issue, register and exchange electronic invoices and related electronic documents.	e-Invoicing, Digital Tax Infrastructure, Invoice Exchange	ИС ЭСФ, ЭСФ, electronic invoices, SRC, КГД
Кабинет налогоплательщика	Taxpayer Cabinet	Kazakhstan taxpayer online service environment used for electronic tax services and taxpayer interaction with the State Revenue Committee.	Digital Tax Services, Taxpayer Portal, Tax Administration	Кабинет налогоплательщика, taxpayer cabinet, КГД, SRC
ККМ	бақылау-касса машинасы / контрольно-кассовая машина Cash Register Machine	Cash-register machine used for monetary settlements and, where connected online, linked to the fiscal-data reporting environment.	Online Cash Register, Fiscalisation, Retail Tax Control	ККМ, cash register machine, онлайн-ККМ, ОФД
Личный кабинет ИС ЭСФ	IS ESF Personal Account	User account environment in ИС ЭСФ used by system participants to issue, receive, search and manage electronic invoices and related documents.	e-Invoicing, Taxpayer Portal, Digital Tax Services	личный кабинет, ИС ЭСФ, ЭСФ
Мобильное приложение ИС ЭСФ	IS ESF Mobile Application	Mobile application channel for working with ИС ЭСФ electronic invoices and related electronic documents.	e-Invoicing, Mobile Tax Services, Digital Tax Services	mobile application, ИС ЭСФ, ЭСФ
МКК / КГД	Мемлекеттік кірістер комитеті State Revenue Committee	Kazakh abbreviation for the State Revenue Committee, the authority responsible for Kazakhstan's electronic-invoice system and cash-register data-reporting environment.	Tax Authority, e-Invoicing, Online Cash Register	МКК, SRC, State Revenue Committee, ҚР ҚМ Мемлекеттік кірістер комитеті
НУЦ РК	Национальный удостоверяющий центр Республики Казахстан National Certification Authority of the Republic of Kazakhstan	Kazakhstan national certification authority issuing registration certificates used for electronic digital signatures in public and private information systems, including tax-related digital services.	Digital Certificates, Authentication, e-Invoicing, Digital Tax Services	НУЦ РК, NCA RK, digital certificate, electronic digital signature, ИС ЭСФ
ОФД	Оператор фискальных данных Fiscal Data Operator	Fiscal data operator that receives online cash-register information and transmits registration, change, deregistration and fiscal data to state revenue authorities.	Online Cash Register, Fiscal Data Transmission, Digital Tax Infrastructure	ОФД, FDO, оператор фискальных данных, online cash register
онлайн-ККМ	онлайн бақылау-касса машинасы / онлайн контрольно-кассовая машина Online Cash Register	Online cash-register device or software environment used for monetary settlements and data transmission through a fiscal data operator to state revenue authorities.	Online Cash Register, Retail Fiscalisation, Fiscal Data Reporting	онлайн-ККМ, online cash register, ККМ, ОФД
Отзыв ЭСФ	Withdrawal of Electronic Invoice	ИС ЭСФ action used to withdraw an electronic invoice according to the system's document-handling rules.	e-Invoicing, Document Status, IS ESF	отзыв ЭСФ, withdrawal, ИС ЭСФ
ҚР ҚМ Мемлекеттік кірістер комитеті	State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan	Kazakhstan tax and customs authority responsible for state revenue administration, electronic invoices, online cash-register reporting, taxpayer services and digital tax systems.	Tax Authority, e-Invoicing, Online Cash Register, Digital Tax Services	ҚР ҚМ Мемлекеттік кірістер комитеті, SRC, КГД, МКК
Регистрационная карточка ККМ	Cash-Register Registration Card	Registration card or registration information record associated with a cash register after registration in the Kazakhstan cash-register framework.	Online Cash Register, Registration, Fiscalisation	регистрационная карточка ККМ, registration card, online cash register
Регистрационный номер ККМ	Cash-Register Registration Number	Registration number assigned to a cash register within the Kazakhstan cash-register registration framework.	Online Cash Register, Device Identifier, Registration	регистрационный номер ККМ, cash register number, ККМ
Регистрационный номер ЭСФ	E-Invoice Registration Number	Unique electronic-invoice registration number assigned automatically by ИС ЭСФ after registration of the electronic invoice.	e-Invoicing, Invoice Identifier, IS ESF	регистрационный номер ЭСФ, ESF registration number, ИС ЭСФ, ЭСФ

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Сервис проверки фискального чека	Fiscal Receipt Verification Service	Digital service used to verify fiscal receipts generated in the online cash-register environment.	Online Cash Register, Receipt Verification, Digital Tax Services	проверка чека, QR code, онлайн-ККМ, фискальный чек
СНТ	Сопроводительная накладная на товары Accompanying Consignment Note for Goods	Electronic goods-accompanying document used in Kazakhstan's digital goods-movement control environment and linked with the ИС ЭСФ ecosystem.	e-Reporting, Goods Movement, Digital Tax Control	СНТ, accompanying consignment note, goods movement, ИС ЭСФ
СОНО	Система обработки налоговой отчетности Tax Reporting Processing System	Kazakhstan tax-reporting processing system used in the electronic tax-reporting environment and referenced during transition to newer digital tax-administration services.	e-Reporting, Digital Tax Services, Tax Administration	СОНО, Система обработки налоговой отчетности, tax reporting, КГД
Соглашение об использовании ИС ЭСФ	IS ESF Use Agreement	Agreement signed by a participant to use Kazakhstan's electronic-invoice information system.	e-Invoicing, Onboarding, IS ESF	соглашение, ИС ЭСФ, participant
СЭИЖ	Салық әкімшілігінің электрондық интеграцияланған жүйесі Integrated Electronic Tax Administration System	Kazakhstan integrated electronic tax-administration system used as part of the modernised digital tax-service environment.	Digital Tax Infrastructure, Tax Administration, e-Services	СЭИЖ, СЭИЖ, integrated tax administration system, КГД, МКК
СЭИЖ “Салық төлеуші кабинеті”	Taxpayer Cabinet in the Integrated Electronic Tax Administration System	Kazakhstan taxpayer-cabinet environment within the СЭИЖ integrated electronic tax-administration system.	Digital Tax Services, Taxpayer Portal, Tax Administration	СЭИЖ СТК, СТК СЭИЖ, СЭИЖ СТК, taxpayer cabinet
Тестовый стенд ИС ЭСФ	IS ESF Test Stand	Test environment referenced for the ИС ЭСФ electronic-invoice information system and used for testing electronic-invoice integration or system functions.	e-Invoicing, Testing Environment, System Integration	test stand, ИС ЭСФ, integration, API
Участник ИС ЭСФ	IS ESF Participant	Person or taxpayer participating in the ИС ЭСФ environment under the system-use agreement for electronic invoices.	e-Invoicing, User Role, IS ESF	участник ИС ЭСФ, participant, ИС ЭСФ
Чек ККМ	Cash-Register Receipt	Receipt issued by a cash-register machine for monetary settlements in Kazakhstan's retail fiscalisation framework.	Online Cash Register, Fiscal Receipt, Retail Fiscalisation	чек ККМ, cash register receipt, ККМ, онлайн-ККМ
ЭСФ	Электронный счет-фактура Electronic Invoice	Electronic tax invoice issued, registered and exchanged through the ИС ЭСФ system in Kazakhstan.	e-Invoicing, Tax Invoice, Digital Tax Control	ЭСФ, electronic invoice, ИС ЭСФ, КГД
Электронный акт выполненных работ	Electronic Act of Completed Works	Electronic document category available in the ИС ЭСФ ecosystem for documenting completed works or services.	e-Invoicing, Electronic Documents, IS ESF	АВР, act of completed works, ИС ЭСФ
ЭЦП	Электронная цифровая подпись Electronic Digital Signature	Digital signature used to authenticate and sign electronic documents and transactions in Kazakhstan tax and public-service systems, including ИС ЭСФ.	Authentication, Digital Signature, e-Invoicing, Electronic Documents, IS ESF	ЭЦП, electronic digital signature, НУЦ РК, ИС ЭСФ

COUNTRY PROFILE

Field	Details
Tax Authority	KRA Kenya Revenue Authority
Tax Authority's website link	www.kra.go.ke
Fiscalisation Model	Kenya uses an electronic tax-invoice fiscalisation model in which taxpayers issue compliant electronic tax invoices through eTIMS solutions, including portal, client, lite and system-to-system integration channels.
e-Invoicing Model	Kenya uses the electronic Tax Invoice Management System (eTIMS) for electronic tax-invoice generation, transmission, management and verification under KRA administration.

SUMMARY

Kenya's digital tax-control framework is centred on eTIMS, which extends the earlier TIMS / electronic tax-register environment into a broader software-based electronic tax-invoice model. Taxpayers may issue electronic tax invoices through KRA-supported channels such as the eTIMS Online Portal, eTIMS Client, eTIMS Lite, OSCU or VSCU, while invoice validity can be checked through QR-code scanning or the iTax Invoice Number Checker.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Control Unit	Control Unit	Logical or system control component used in the OSCU / VSCU environment to generate control-unit identifiers and invoice-control data.	e-Invoicing, Fiscalisation, System Control	control unit, OSCU, VSCU, CU ID
CU ID	Control Unit Identifier	Identifier of the OSCU or VSCU control-unit environment used in electronic tax-invoice processing and printed invoice data.	e-Invoicing, Fiscalisation, Control Unit Identifier	CU ID, OSCU, VSCU, eTIMS
CU Invoice Number	Control Unit Invoice Number	eTIMS-generated control-unit invoice number appearing on an electronic tax invoice as a verification and fiscal-control identifier.	e-Invoicing, Fiscalisation, Invoice Identifier	CU invoice number, control unit invoice number, eTIMS
eCitizen	eCitizen Platform	Kenyan government digital-services platform referenced in the eTIMS Lite Web access route for simplified electronic tax-invoice generation.	Digital Tax Services, eTIMS Lite, Government Portal	eCitizen, eTIMS Lite Web, KRA
Electronic Tax Invoice	Electronic Tax Invoice	Tax invoice generated through an eTIMS solution and used as the compliant electronic tax-invoice record under the KRA framework.	e-Invoicing, Tax Invoice, Fiscalisation	electronic tax invoice, eTIMS, KRA
Electronic Tax Register	Electronic Tax Register	Earlier Kenyan electronic tax-register concept associated with the TIMS environment and electronic tax-invoice control before the broader software-based eTIMS model.	Fiscalisation, Legacy Context, Tax Invoice Control	Electronic Tax Register, ETR, TIMS
eTIMS	electronic Tax Invoice Management System	KRA software solution for electronic tax-invoice generation, transmission and taxpayer invoicing through online, client, lite and system-to-system integration channels.	e-Invoicing, Fiscalisation, Digital Tax Control	eTIMS, electronic Tax Invoice Management System, KRA
eTIMS Client	eTIMS Client	Downloadable eTIMS software option installed on a taxpayer device and used to generate electronic tax invoices, including support for multiple branches, pay points and cashier tills.	e-Invoicing, Fiscalisation, Taxpayer Software	eTIMS Client, taxpayer software, KRA
eTIMS Lite	eTIMS Lite	Simplified eTIMS solution family for electronic tax-invoice generation through accessible web, mobile or USSD channels.	e-Invoicing, Digital Tax Services, Small Taxpayer Support	eTIMS Lite, web invoicing, mobile invoicing, USSD

Term	Official / Expanded Name	Description	Relevance	Tags / Context
eTIMS Lite Mobile App	eTIMS Lite Mobile Application	Mobile application channel used for simplified electronic tax-invoice generation and taxpayer access to eTIMS Lite services.	e-Invoicing, Mobile Tax Services, Digital Tax Services	eTIMS Lite mobile app, mobile invoicing, KRA
eTIMS Lite USSD	eTIMS Lite USSD	USSD channel used for simplified eTIMS Lite access by eligible taxpayers.	e-Invoicing, USSD, Digital Tax Services	eTIMS Lite USSD, USSD invoicing, KRA
eTIMS Lite Web	eTIMS Lite Web	Web-based eTIMS Lite channel accessible through eCitizen for simplified electronic tax-invoice generation.	e-Invoicing, Web Invoicing, Digital Tax Services	eTIMS Lite Web, eCitizen, eTIMS
eTIMS Onboarding	eTIMS Onboarding	KRA process by which taxpayers register, select an eTIMS solution and start issuing electronic tax invoices through the approved eTIMS environment.	e-Invoicing, Fiscalisation, Taxpayer Registration	eTIMS onboarding, KRA, electronic tax invoice
eTIMS Online Portal	eTIMS Online Portal	Web-based eTIMS invoicing platform accessible through the KRA eTIMS portal for taxpayer registration, onboarding and electronic tax-invoice generation.	e-Invoicing, Taxpayer Portal, Digital Tax Services	eTIMS Online Portal, etims.kra.go.ke, KRA
eTIMS Self Onboarding	eTIMS Self Onboarding	KRA-supported self-service onboarding process allowing taxpayers to access and activate eTIMS solution use through the taxpayer portal.	e-Invoicing, Taxpayer Portal, Digital Tax Services	self onboarding, eTIMS, KRA
eTIMS System-to-System Integration	eTIMS System-to-System Integration	KRA integration model allowing taxpayer invoicing or ERP systems to connect to eTIMS through API-based OSCU or VSCU options.	e-Invoicing, API Integration, Fiscalisation	system-to-system integration, OSCU, VSCU, eTIMS
eTIMS Taxpayer Portal	eTIMS Taxpayer Portal	Online taxpayer portal used to access invoices generated from eTIMS solution types and manage eTIMS-related taxpayer functions.	e-Invoicing, Taxpayer Portal, Digital Tax Services	eTIMS taxpayer portal, etims.kra.go.ke, KRA
eTIMS Web	eTIMS Web	Web-based eTIMS invoicing solution used by taxpayers to generate electronic tax invoices through a browser-based interface.	e-Invoicing, Web Invoicing, Digital Tax Services	eTIMS Web, web invoicing, eTIMS, KRA
ETR	Electronic Tax Register	Common abbreviation for Kenya's electronic tax-register concept used in the earlier fiscal-device and TIMS context.	Fiscalisation, Legacy Context, Electronic Tax Register	ETR, Electronic Tax Register, TIMS, eTIMS
Internal Data	CU Invoice Internal Data	Internal control data generated in the OSCU / VSCU electronic tax-invoice process and included as part of the invoice verification and integrity information.	e-Invoicing, Fiscalisation, Data Integrity	internal data, CU invoice, OSCU, VSCU
Invoice Number Checker	Invoice Number Checker on iTax	KRA verification function available through iTax for checking the validity of an electronic tax invoice by entering the invoice number.	e-Invoicing, Verification, Digital Tax Services	Invoice Number Checker, iTax, electronic tax invoice
KRA	Kenya Revenue Authority	Kenyan tax authority responsible for tax administration, eTIMS, taxpayer services, PIN registration, tax compliance and electronic tax-invoice infrastructure.	Tax Authority, eTIMS, Fiscalisation, e-Invoicing	KRA, Kenya Revenue Authority, Kenyan tax authority
OSCU	Online Sales Control Unit	eTIMS system-to-system integration option for taxpayers whose invoicing systems operate online, enabling API connectivity with KRA's eTIMS environment.	e-Invoicing, API Integration, Fiscalisation	OSCU, Online Sales Control Unit, eTIMS API
PIN	Personal Identification Number	Kenyan taxpayer identification number used by KRA for taxpayer registration, tax obligations, eTIMS onboarding and electronic tax-invoice processes.	Tax Identification, e-Invoicing, Digital Tax Services	PIN, KRA PIN, taxpayer identifier, eTIMS

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Taxpayer Invoicing System	Taxpayer Invoicing System	Taxpayer's own invoicing, ERP or billing system integrated with eTIMS through OSCU or VSCU system-to-system connectivity.	e-Invoicing, System Integration, Taxpayer Software	TIS, taxpayer invoicing system, eTIMS integration
TIMS	Tax Invoice Management System	Earlier KRA tax-invoice management system and predecessor context associated with electronic tax-register and tax-invoice control before the eTIMS software model.	Fiscalisation, e-Invoicing, Legacy Context	TIMS, Tax Invoice Management System, electronic tax register
TIS	Taxpayer Invoicing System	Abbreviation for the taxpayer invoicing system integrated with eTIMS through OSCU or VSCU in the technical specifications.	e-Invoicing, System Integration, Taxpayer Software	TIS, taxpayer invoicing system, OSCU, VSCU
VSCU	Virtual Sales Control Unit	eTIMS system-to-system integration option using a virtual control-unit package deployed in the taxpayer environment for integration with KRA's eTIMS system.	e-Invoicing, API Integration, Fiscalisation	VSCU, Virtual Sales Control Unit, eTIMS integration

COUNTRY PROFILE

Field	Details
Tax Authority	ATK / PAK Administrata Tatimore e Kosovës / Пореска администрација Косова Tax Administration of Kosovo
Tax Authority's website link	www.atk-ks.org
Fiscalisation Model	Kosovo uses a fiscal-device, fiscal-system and fiscal-software model in which approved fiscal electronic equipment, fiscal systems and fiscal electronic software issue fiscal coupons and support tax-control requirements.
e-Invoicing Model	Kosovo's current country page should be framed around fiscal coupons, VAT invoices, fiscal equipment, fiscal systems and fiscal electronic software, with electronic handling of tax blocks through ATK digital services.

SUMMARY

Kosovo's fiscalisation framework is centred on **PEF**, **SF**, **SEF** and the **fiscal coupon**. The framework covers fiscal cash registers, fiscal printers, fiscal memory, authorised operators, taxpayer use, device registration, certification, service intervention, reporting and electronic fiscalisation of tax blocks.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Administrata Tatimore e Kosovës / Пореска администрација Косова	Tax Administration of Kosovo	Kosovo tax authority responsible for tax administration, VAT, fiscalisation, fiscal electronic equipment, fiscal systems, fiscal electronic software, fiscal-coupon rules and taxpayer digital services.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	ATK, PAK, Administrata Tatimore e Kosovës, Пореска администрација Косова
ATK / PAK	Administrata Tatimore e Kosovës / Пореска администрација Косова Tax Administration of Kosovo	Common Albanian and Serbian abbreviations for the Tax Administration of Kosovo.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	ATK, PAK, tax authority, Kosovo fiscalisation
Arka fiskale / Фискална каса	Fiscal Cash Register	Fiscal cash-register device used to register retail transactions and issue fiscal coupons under Kosovo's fiscalisation framework.	Fiscalisation, Device Type, Retail Transaction Reporting	arka fiskale, fiscal cash register, PEF, kupon fiskal
Blok tatimor / Порески блок	Tax Block	Tax block used as a transaction-documentation mechanism in Kosovo tax practice, with electronic fiscalisation performed through ATK digital services where required.	Fiscalisation, Tax Block, Transitional Documentation	bllok tatimor, poreski blok, fiscalisation, ATK
Certifikimi i PEF / Сертификација ФЕО	Certification of Fiscal Electronic Equipment	Certification process for fiscal electronic equipment, fiscal systems or fiscal electronic software before use in the Kosovo fiscalisation environment.	Fiscalisation, Device Approval, Compliance	certification, PEF, SF, SEF, ATK
Fiskalizimi elektronik i bllokave tatimore / Електронска фискализација пореских блокова	Electronic Fiscalisation of Tax Blocks	ATK process for electronic fiscalisation of tax blocks through the electronic tax-service environment.	Fiscalisation, Tax Block, Digital Tax Services	electronic fiscalisation, bllok tatimor, EDI, ATK
Fletë servisi / Сервисни лист	Service Sheet	Service record created in connection with installation, repair, maintenance or intervention on fiscal equipment.	Fiscalisation, Maintenance, Device Lifecycle	service sheet, PEF, authorised service, maintenance
Instalimi i PEF / Инсталација ФЕО	Installation of Fiscal Electronic Equipment	Installation process for approved fiscal electronic equipment or fiscal systems before fiscal-coupon issuance begins at the taxpayer's location.	Fiscalisation, Device Lifecycle, Registration	installation, PEF, fiscal device, ATK
Kodi unik i kuponit fiskal / Јединствени код фискалног купона	Unique Fiscal Coupon Code	Unique identifier or code on the fiscal coupon used for identification and verification where supported by the fiscalisation system.	Fiscalisation, Receipt Identifier, Verification	unique code, fiscal coupon, verification

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Kupon fiskal / Фискални купон	Fiscal Coupon	Fiscal coupon issued through fiscal devices or other electronic devices for the supply of goods or services.	Fiscalisation, Fiscal Receipt, VAT	kupon fiskal, fiscal coupon, PEF, retail sales
Kuponi fiskal i verifikueshëm / Проверљиви фискални купон	Verifiable Fiscal Coupon	Fiscal coupon that can be checked through the verification method supported by the Kosovo fiscalisation environment.	Fiscalisation, Receipt Verification, Digital Tax Services	fiscal coupon verification, QR code, kupon fiskal
Numri fiskal / Фискални број	Fiscal Number	Taxpayer fiscal number used for taxpayer identification in Kosovo tax administration and fiscalisation records.	Tax Identification, VAT, Fiscalisation	numri fiskal, fiscal number, taxpayer ID
Numri serik i PEF / Серијски број ФЕО	Fiscal Equipment Serial Number	Serial number used to identify fiscal electronic equipment in certification, installation, servicing and tax-administration records.	Fiscalisation, Device Identification, PEF	serial number, PEF, fiscal device, ATK
Operator i autorizuar / Овлашћени оператер	Authorised Operator	Operator authorised to sell, install, maintain or service fiscal electronic equipment, fiscal systems or fiscal electronic software within the Kosovo fiscalisation framework.	Fiscalisation, Authorised Provider, Device Maintenance	authorised operator, PEF, SF, SEF, ATK
Pajisje Elektronike Fiskale / Фискална електронска опрема / PEF	Fiscal Electronic Equipment	Computerised fiscal electronic equipment used to issue fiscal coupons and support fiscalisation under the Kosovo tax-administration framework.	Fiscalisation, Device Control, VAT	PEF, fiscal electronic equipment, kupon fiskal
Printer fiskal / Фискални штампач	Fiscal Printer	Fiscal printer used with an electronic POS system to issue fiscal coupons and support fiscal reporting to the tax administration.	Fiscalisation, Device Type, Fiscal Receipt	printer fiskal, fiscal printer, POS, kupon fiskal
Regjistrimi i PEF / Регистрација ФЕО	Registration of Fiscal Electronic Equipment	Registration of fiscal electronic equipment, fiscal systems or fiscal software with the Tax Administration of Kosovo before operational use.	Fiscalisation, Device Registration, Compliance	registration, PEF, fiscal system, ATK
SF	Sistem Fiskal / Фискални систем Fiscal System	Abbreviation for Kosovo fiscal system used to issue fiscal coupons for transactions as part of the fiscalisation framework administered by the tax authority.	Fiscalisation, Fiscal System, Digital Tax Infrastructure	SF, fiscal system, PEF, kupon fiskal
Shfrytëzues i PEF / Корисник ФЕО	Fiscal Equipment User	Taxpayer or business user operating fiscal electronic equipment, fiscal systems or fiscal electronic software for fiscal-coupon issuance.	Fiscalisation, Taxpayer Role, Device Use	PEF user, taxpayer, fiscal equipment, kupon fiskal
Sistem Fiskal / Фискални систем	Fiscal System	Kosovo fiscal system used to issue fiscal coupons for transactions under the tax-administration fiscalisation framework.	Fiscalisation, Fiscal System, Digital Tax Infrastructure	SF, fiscal system, PEF, kupon fiskal
Softuer Elektronik Fiskal / Фискални електронски софтвер / SEF	Fiscal Electronic Software	Kosovo fiscal electronic software used to issue fiscal coupons and support electronic fiscal reporting under the tax-administration framework.	Fiscalisation, Software Compliance, Digital Tax Infrastructure	SEF, fiscal electronic software, ATK, kupon fiskal
TVSH / ПДВ	Tatimi mbi Vlerën e Shtuar / Порез на додату вредност Value Added Tax	Kosovo VAT used in tax administration, VAT declarations, fiscal-coupon content, invoice content and fiscalisation records.	VAT, Fiscalisation, Invoicing	TVSH, PDV, VAT, kupon fiskal
Vulë fiskale / Фискални печат	Fiscal Seal	Security or marking element associated with approved fiscal equipment, fiscal documentation or the integrity of fiscal-device operation.	Fiscalisation, Security, Device Control	fiscal seal, PEF, fiscal device, compliance

COUNTRY PROFILE

Field	Details
Tax Authority	MOF / KTA وزارة المالية / Kuwait Tax Authority Ministry of Finance / Kuwait Tax Authority
Tax Authority's website link	https://e.gov.kw/sites/kgoenglish/Pages/HomePage.aspx [Note: the link redirects to Kuwait Government Online]
Fiscalisation Model	Kuwait is a monitor-only jurisdiction for fiscalisation, with no dedicated fiscal-device, receipt-reporting or real-time retail fiscalisation framework identified.
e-Invoicing Model	Kuwait is a watchlist jurisdiction for future VAT and e-invoicing developments, with current activity centred on Ministry of Finance tax electronic services rather than a national e-invoicing mandate.

SUMMARY

Kuwait should be treated as a monitor-only / watchlist jurisdiction for fiscalisation and e-invoicing. The relevant vocabulary is limited to the Ministry of Finance tax-service environment, taxpayer registration, tax certificates, TIN usage, GCC VAT monitoring, electronic tax payments and the DMTT registration framework.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
KTA	Kuwait Tax Authority	Administrative reference commonly used for Kuwait's tax authority function within the Ministry of Finance tax-administration environment.	Tax Authority, Digital Tax Services, Monitor Context	KTA, Kuwait Tax Authority, Ministry of Finance, tax administration
MOF	Ministry of Finance	Common English acronym for Kuwait's Ministry of Finance, the authority responsible for tax electronic services, corporate tax services, tax certificates and DMTT registration.	Tax Authority, Digital Tax Services, Monitor Context	MOF, Ministry of Finance, Kuwait tax services
الاتفاقية الموحدة لضريبة القيمة المضافة لدول مجلس التعاون	GCC Unified VAT Agreement	GCC VAT framework agreement relevant to Kuwait's VAT watchlist status and future indirect-tax monitoring.	VAT Watchlist, GCC Tax Framework, Monitor Context	GCC VAT Agreement, VAT watchlist, Kuwait
البطاقة الضريبية	Tax Card	Tax card issued in Kuwait tax-administration practice and relevant to company tax-registration and tax-compliance documentation.	Tax Registration, Taxpayer Identification, Digital Tax Services	tax card, company registration, Ministry of Finance
الخدمات الضريبية الإلكترونية	Tax Electronic Services	Ministry of Finance online tax-service environment used for tax registration, amendment of registration, DMTT registration and tax-certificate requests.	Digital Tax Services, Taxpayer Portal, Monitor Context	tax electronic services, TCRS, Ministry of Finance
ضريبة القيمة المضافة	Value Added Tax	VAT concept relevant to Kuwait's GCC VAT watchlist status and future indirect-tax monitoring.	VAT Watchlist, Indirect Tax, Monitor Context	VAT, GCC VAT, Kuwait monitor status
شهادة الإفراج عن محجوز الضمان	Reserved Warranty Release Certificate / Tax Clearance Certificate	Ministry of Finance tax certificate requested through the tax electronic services environment and used in Kuwait tax-compliance administration.	Tax Certificate, Digital Tax Services, Compliance	reserved warranty release, tax clearance, Ministry of Finance
نظام الخدمات الضريبية	Tax Services System	Ministry of Finance online tax-services system used for taxpayer login, registration, registration amendment, DMTT registration and tax-certificate requests.	Digital Tax Services, Taxpayer Portal, Monitor Context	Tax Services System, TCRS, Ministry of Finance
وزارة المالية	Ministry of Finance	Kuwait government ministry responsible for tax electronic services, corporate and institutional tax-service procedures, DMTT registration and tax-certificate services.	Tax Authority, Digital Tax Services, Monitor Context	Ministry of Finance, MOF, Kuwait tax authority

COUNTRY PROFILE

Field	Details
Tax Authority	ГНС / Мамлекеттик салык кызматы / Государственная налоговая служба State Tax Service
Tax Authority's website link	www.sti.gov.kg
Fiscalisation Model	Kyrgyzstan uses an online cash-register model in which KKM онлайн and virtual KKM solutions issue fiscal receipts and transmit fiscal data through the digital tax-control environment.
e-Invoicing Model	Kyrgyzstan uses АИС ЭСФ for electronic invoice creation, registration and exchange, alongside АИС / ИС ЭТТН for electronic goods-transport consignment-note control.

SUMMARY

Kyrgyzstan's digital tax-control environment combines electronic invoices through АИС ЭСФ, electronic goods-movement documentation through АИС / ИС ЭТТН, and retail fiscalisation through KKM онлайн, виртуальная KKM and fiscal receipts. The framework relies on taxpayer identifiers, electronic digital signatures, taxpayer personal accounts and State Tax Service digital-service infrastructure.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
АИС ЭСФ	Автоматизированная информационная система «Электронный счет-фактура» Automated Information System for Electronic Invoices	Kyrgyz State Tax Service electronic invoice system used for electronic invoice creation, registration, exchange and related taxpayer operations.	e-Invoicing, Digital Tax Infrastructure, Invoice Exchange	АИС ЭСФ, ЭСФ, electronic invoice, ГНС
АИС ЭТТН	Автоматизированная информационная система «Электронная товарно-транспортная накладная» Automated Information System for Electronic Goods-Transport Consignment Notes	Kyrgyz State Tax Service system for electronic goods-transport consignment notes, used for goods-movement documentation in the categories and cases where ETTN obligations apply.	e-Reporting, Goods Movement, Digital Tax Control	АИС ЭТТН, ЭТТН, goods movement, ГНС
Виртуальная KKM	Virtual Cash Register Machine	Software-based cash-register solution used in Kyrgyzstan as part of the online-KKM environment for issuing fiscal receipts and transmitting transaction data.	Online Cash Register, Fiscalisation, Software Cash Register	виртуальная KKM, virtual KKM, online KKM, fiscal receipt
ГНС	Государственная налоговая служба State Tax Service	Russian abbreviation for the State Tax Service, widely used in Kyrgyz tax-administration, electronic-invoice, ETTN and online-KKM materials.	Tax Authority, e-Invoicing, Online Cash Register	ГНС, Государственная налоговая служба, STS
ИНН	Идентификационный налоговый номер Taxpayer Identification Number	Kyrgyz taxpayer identification number used in tax administration, electronic invoice registration and digital tax-service processes.	Tax Identification, e-Invoicing, Digital Tax Services	ИНН, taxpayer identification number, tax ID, ЭСФ, ГНС
ИС ЭТТН	Информационная система «Электронная товарно-транспортная накладная» Electronic Goods-Transport Consignment Note Information System	Information system used for electronic goods-transport consignment notes in Kyrgyzstan's tax-administration and goods-movement control environment.	e-Reporting, Goods Movement, Digital Tax Control	ИС ЭТТН, ЭТТН, goods movement, ГНС
KKM	Контрольно-кассовая машина Cash Register Machine	Cash-register machine used to record settlements and issue receipts, including online-KKM devices or software where data transmission is required.	Online Cash Register, Fiscalisation, Retail Tax Control	KKM, cash register machine, KKM онлайн, fiscal receipt
KKM онлайн	Контрольно-кассовая машина онлайн Online Cash Register Machine	Online cash-register environment used to register cash or settlement transactions, issue fiscal receipts and transmit transaction data to the tax authority.	Online Cash Register, Retail Fiscalisation, Fiscal Data Reporting	KKM онлайн, online KKM, online cash register, fiscal receipt

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Личный кабинет АИС ЭСФ	AIS ESF Personal Account	User account environment in АИС ЭСФ used by taxpayers to issue, receive, search and manage electronic invoices.	e-Invoicing, Taxpayer Portal, Digital Tax Services	личный кабинет, АИС ЭСФ, ЭСФ
Личный кабинет налогоплательщика	Taxpayer Personal Account	State Tax Service taxpayer account used to access digital tax services, including electronic invoice and tax-service functions.	Digital Tax Services, Taxpayer Portal, Tax Administration	личный кабинет налогоплательщика, taxpayer account, ГНС, ЭСФ
Мамлекеттик салык кызматы	State Tax Service	Kyrgyz tax authority responsible for tax administration, online cash-register use, electronic invoices, ETTN services, taxpayer services and digital tax systems.	Tax Authority, e-Invoicing, Online Cash Register, Digital Tax Services	Мамлекеттик салык кызматы, STS, ГНС, Салык кызматы
Модель ККМ	Cash-Register Model	Cash-register model or software solution listed or authorised for use in Kyrgyzstan's cash-register control environment.	Online Cash Register, Device Register, Fiscalisation	model ККМ, реестр ККМ, ККМ онлайн
Номер ЭТТН	ETTN Number	System-generated number of an electronic goods-transport consignment note, forming part of the document's required electronic identification.	e-Reporting, Goods Movement, Document Identifier	номер ЭТТН, ЭТТН, ИС ЭТТН
ОФД	Оператор фискальных данных Fiscal Data Operator	Fiscal data operator that collects and transmits online-KKM fiscal data in protected form within Kyrgyzstan's online cash-register environment, where the operator model applies.	Online Cash Register, Fiscal Data Transmission, Digital Tax Infrastructure	ОФД, оператор фискальных данных, fiscal data operator
ПИН	Персональный идентификационный номер Personal Identification Number	Kyrgyz personal identification number assigned to individuals and used as the tax identification number for individuals in tax-administration and digital tax-service processes.	Tax Identification, Personal Identification, Digital Tax Services	ПИН, personal identification number, ИНН, taxpayer identification
Проверка фискального чека	Fiscal Receipt Verification	Digital or online verification process used to check fiscal receipts issued through the online-KKM environment.	Online Cash Register, Receipt Verification, Digital Tax Services	проверка чека, fiscal receipt, ККМ онлайн
ПУД	Первичный учетный документ Primary Accounting Document	Primary accounting document used in Kyrgyz electronic document practice, including electronic ПУД forms referenced within the ESF system.	e-Invoicing, Electronic Documents, Accounting Record	ПУД, BLANK STI-109, АИС ЭСФ, accounting document
QR-код ЭТТН	ETTN QR Code	QR code generated for an electronic goods-transport consignment note and used as part of the formed ETTN document.	e-Reporting, Goods Movement, Verification	QR-код ЭТТН, ЭТТН, ИС ЭТТН
Реестр ККМ	Cash Register Register	Register of cash-register models or solutions authorised for use in Kyrgyzstan's cash-register control environment.	Online Cash Register, Device Register, Fiscalisation	реестр ККМ, ККМ register, authorised cash register, ГНС
Регистрационный номер ККМ	Cash-Register Registration Number	Registration number or identifier assigned to a cash-register device or solution within the Kyrgyz online-KKM registration framework.	Online Cash Register, Device Identifier, Registration	registration number, ККМ, online ККМ
Регистрационный номер ЭСФ	E-Invoice Registration Number	Registration number assigned to an electronic invoice after creation or registration in the АИС ЭСФ environment.	e-Invoicing, Invoice Identifier, ESF	регистрационный номер ЭСФ, АИС ЭСФ, ЭСФ
Тестовая площадка АИС ЭСФ	AIS ESF Test Platform	Test environment used for training, trial processing or implementation testing of electronic invoices before or during production use of АИС ЭСФ.	e-Invoicing, Testing Environment, Digital Tax Services	test ESF, АИС ЭСФ, electronic invoice
Участник АИС ЭСФ	AIS ESF Participant	Taxpayer or authorised user participating in the electronic invoice information system for issuing, receiving or managing electronic invoices.	e-Invoicing, User Role, ESF	participant, АИС ЭСФ, taxpayer

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Участник АИС ЭТТН	AIS ETTN Participant	Taxpayer, sender, recipient, carrier or authorised user participating in the electronic goods-transport consignment-note system.	e-Reporting, Goods Movement, ETTN	participant, АИС ЭТТН, ЭТТН
Электронный патент	Electronic Patent	State Tax Service digital-service area for electronic patent procedures, relevant to taxpayer digital services and small-business tax administration.	Digital Tax Services, Taxpayer Services, Tax Administration	электронный патент, ГНС, taxpayer services
ЭСФ	Электронный счет-фактура Electronic Invoice	Electronic invoice created and registered in the State Tax Service electronic invoice system for documenting supplies of goods, works or services.	e-Invoicing, Tax Invoice, Digital Tax Control	ЭСФ, electronic invoice, АИС ЭСФ, ГНС
ЭТТН	Электронная товарно-транспортная накладная Electronic Goods-Transport Consignment Note	Electronic goods-transport consignment note used in Kyrgyzstan for goods-movement documentation in the categories and circumstances where ETTN obligations apply.	e-Reporting, Goods Movement, Digital Tax Control	ЭТТН, electronic consignment note, goods movement, АИС ЭТТН
ЭЦП	Электронная цифровая подпись Electronic Digital Signature	Common abbreviation for the electronic digital signature used for authentication and signing in Kyrgyz digital tax services, including ESF and ETTN services.	e-Invoicing, Authentication, Digital Tax Services	ЭЦП, electronic digital signature, ЭСФ, ЭТТН, ГНС

COUNTRY PROFILE

Field	Details
Tax Authority	VID Valsts ieņēmumu dienests State Revenue Service
Tax Authority's website link	www.vid.gov.lv
Fiscalisation Model	Latvia uses a cash-register and cash-register-system control model based on registered electronic devices and equipment, conformity assessment, servicing organisations and VID register supervision.
e-Invoicing Model	Latvia is implementing structured electronic invoices through a phased model based on e-rēķins circulation, e-Adrese, service providers and submission of structured e-invoice data to VID through EDS or API channels.

SUMMARY

Latvia's digital tax-control environment combines VID electronic declaration services, structured e-invoice circulation and cash-register supervision. The e-invoicing framework is built around structured e-rēķini, e-Adrese, service providers and structured e-invoice data submission to VID, while the fiscal-device framework remains centred on EKA, registered cash-register systems, conformity assessment and servicing organisations.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
apkalpojošais dienests	Servicing Service / Service Organisation	Service organisation registered in the VID unified database for servicing, maintenance and support of cash registers, cash-register systems and related electronic devices or equipment.	Fiscalisation, Device Servicing, Cash Registers	apkalpojošais dienests, service organisation, EKA, kases aparāti
apkalpojošā dienesta atbildīgā persona	Responsible Person of the Servicing Organisation	Person responsible within a servicing organisation for service, maintenance or support activities connected with registered electronic devices and equipment.	Fiscalisation, Device Servicing, Service Control	apkalpojošais dienests, responsible person, EKA, VID
apkalpošanas žurnāls	Service Log	Service log used to record service, maintenance, repair or technical intervention information for cash registers, cash-register systems or other registered electronic devices and equipment.	Fiscalisation, Maintenance, Audit Trail	apkalpošanas žurnāls, service log, EKA, apkalpojošais dienests
atbilstības apliecinājums	Conformity Confirmation	Confirmation issued where an electronic device, equipment model, modification or software version satisfies the applicable technical requirements for Latvia's fiscal-device framework.	Fiscalisation, Device Compliance, Conformity Assessment	atbilstības apliecinājums, conformity, EKA etalonmodelis, VID
atbilstības pārbaudes institūcija	Conformity Assessment Institution	Institution involved in conformity assessment of cash registers, cash-register systems, models, modifications or software versions under the Latvian fiscal-device control framework.	Fiscalisation, Device Certification, Conformity Assessment	atbilstības pārbaudes institūcija, conformity assessment, EKA etalonmodelis, VID
darījumu apliecināošs dokuments	Transaction-Confirming Document	Latvian legal category for a document confirming payment received for a transaction, including a cash-register receipt, VID-registered numbered receipt or VID-registered numbered ticket.	Fiscalisation, Receipt, Retail Transaction Evidence	darījumu apliecināošs dokuments, kases čeks, numurētā kvīts, numurētā biļete, VID
EDS	Elektroniskās deklarēšanas sistēma Electronic Declaration System	VID electronic declaration system used by taxpayers for tax and informative declarations, applications, electronic reporting and structured e-invoice data submission.	e-Reporting, Digital Tax Services, Taxpayer Portal	EDS, Elektroniskās deklarēšanas sistēma, VID, e-rēķinu datu iesniegšana
EKA	Elektroniskais kases aparāts / elektroniskā kases sistēma Electronic Cash Register / Electronic Cash Register System	Latvian electronic cash-register or cash-register-system term used in the fiscal-device control environment.	Fiscalisation, Cash Registers, Retail Tax Control	EKA, elektroniskais kases aparāts, elektroniskā kases sistēma, VID

Term	Official / Expanded Name	Description	Relevance	Tags / Context
EKA etalonmodelis	EKA Reference Model	Reference model used in the conformity-assessment and registration environment for electronic cash registers or electronic cash-register systems.	Fiscalisation, Device Compliance, Cash Register Approval	EKA etalonmodelis, reference model, conformity assessment, VID
e-Adrese	Oficiālā elektroniskā adrese Official Electronic Address	Latvia's official electronic address and secure digital mailbox environment used for official electronic communication and document exchange, including e-rēķinu circulation through e-Adrese.	Digital Communication, e-Invoicing, Public-Sector Exchange	e-Adrese, oficiālā elektroniskā adrese, Latvija.gov.lv, VDAA
elektroniskā kontrollente	Electronic Control Tape	Electronic control-tape or transaction-recording function used to retain control information generated by cash registers or cash-register systems.	Fiscalisation, Audit Trail, Device Record	elektroniskā kontrollente, control tape, EKA, transaction record
elektroniskās ierīces un iekārtas	Electronic Devices and Equipment	Short-form Latvian expression used for the electronic devices and equipment covered by the cash-register and payment-registration control framework.	Fiscalisation, Device Category, Cash Registers	elektroniskās ierīces, elektroniskās iekārtas, EKA, VID
e-rēķinu operators	E-Invoice Operator	Operator or service participant supporting e-rēķinu circulation, delivery or data submission in Latvia's structured e-invoice environment.	e-Invoicing, Service Provider, Digital Document Exchange	e-rēķinu operators, pakalpojuma sniedzējs, e-Adrese, VID
e-rēķinu pakalpojuma sniedzējs	E-Invoice Service Provider	Service provider offering e-rēķinu creation, validation, sending or circulation services, including paid services referenced in VID preparation materials.	e-Invoicing, Service Provider, Digital Document Exchange	e-rēķinu pakalpojuma sniedzēji, service provider, e-Adrese, e-rēķins
e-rēķins	Electronic Invoice	Latvian structured electronic invoice concept referring to an invoice prepared in a machine-readable data format that can be automatically read, processed and paid in accounting systems.	e-Invoicing, Structured Invoice, Digital Tax Reporting	e-rēķins, structured electronic invoice, e-Adrese, Latvija.gov.lv
fiskālais pārskats	Fiscal Report	Fiscal report generated from a cash register, hybrid cash register, cash-register system or specialised device/equipment for control, accounting or audit purposes.	Fiscalisation, Reporting, Audit Trail	fiskālais pārskats, EKA, fiscal report, VID
hibrīda kases aparāts	Hybrid Cash Register	Latvian cash-register category included in the registered electronic devices and equipment environment supervised by VID.	Fiscalisation, Cash Registers, Device Category	hibrīda kases aparāts, EKA, VID, kases aparāti
kases aparāta tehniskā pase	Cash-Register Technical Passport	Technical passport or technical documentation record containing identification, approval, configuration or service information for a cash register or related electronic device.	Fiscalisation, Device Record, Technical Documentation	tehniskā pase, kases aparāts, EKA, device record
kases čeks	Cash-Register Receipt	Receipt issued by a cash register or cash-register system to confirm payment received for a transaction and serving as a transaction-confirming document.	Fiscalisation, Cash Register Receipt, Retail Transaction Evidence	kases čeks, darījumu apliecināošs dokuments, EKA, VID
kontrollente	Control Tape	Control-tape record associated with a cash register or cash-register system and used to support auditability of registered transactions.	Fiscalisation, Audit Trail, Device Record	kontrollente, EKA, transaction record, audit
lietotāja pienākumi	User Obligations	Obligations of the taxpayer or device user when operating registered electronic devices and equipment for registering taxes and other payments.	Fiscalisation, Taxpayer Obligation, Compliance	lietotāja pienākumi, EKA, kases aparāti, VID
numurētā kvīts	Numbered Receipt	VID-registered numbered receipt used as a transaction-confirming document in cases allowed under Latvian transaction-documentation rules.	Fiscalisation, Transaction Document, Retail Evidence	numurētā kvīts, VID reģistrēta kvīts, darījumu apliecināošs dokuments

Term	Official / Expanded Name	Description	Relevance	Tags / Context
plombēšana	Sealing	Sealing procedure applied to a cash register, cash-register system or related electronic device/equipment to protect configuration, memory or access-controlled parts.	Fiscalisation, Device Security, Compliance	plombēšana, seal, EKA, fiscal device
PVN	Pievienotās vērtības nodoklis Value Added Tax	Latvian VAT acronym used in tax administration and relevant to invoice, e-rēķins and fiscal-document context.	VAT, e-Invoicing, Fiscalisation, Tax Administration	PVN, Pievienotās vērtības nodoklis, VAT, VID
reģistrācija EDS	Registration in EDS	Registration action performed through VID's Electronic Declaration System for electronic devices, equipment, users, servicing organisations or related fiscal-device records where applicable.	Fiscalisation, Device Registration, EDS	reģistrācija EDS, EKA, VID, electronic registration
strukturēts elektroniskais rēķins	Structured Electronic Invoice	Invoice prepared, sent and received in a structured machine-readable format allowing automatic and electronic processing.	e-Invoicing, Structured Invoice, Digital Document Exchange	strukturēts elektroniskais rēķins, e-rēķins, XML
strukturētu elektronisko rēķinu aprīte	Circulation of Structured Electronic Invoices	Latvia's structured electronic invoice circulation framework for organising and implementing structured e-invoice exchange.	e-Invoicing, Structured Invoice Circulation, Digital Document Exchange	strukturētu elektronisko rēķinu aprīte, e-rēķinu aprīte, e-Adrese, VID, VDAA
VDAA	Valsts digitālās attīstības aģentūra State Digital Development Agency	Latvian state digital-development agency responsible for digital public-service infrastructure, including e-Adrese and e-rēķinu circulation support.	Digital Public Infrastructure, e-Adrese, e-Invoicing Support	VDAA, Valsts digitālās attīstības aģentūra, e-Adrese, e-rēķini
VID	Valsts ieņēmumu dienests State Revenue Service	Latvian tax authority responsible for tax administration, EDS, structured e-invoice data submission, cash-register supervision, tax reporting and taxpayer digital services.	Tax Authority, e-Invoicing, e-Reporting, Fiscalisation, Digital Tax Services	VID, Valsts ieņēmumu dienests, State Revenue Service, SRS
VID reģistrēta numurētā kvīts	VID-Registered Numbered Receipt	Numbered receipt registered with VID and used as a transaction-confirming document where Latvian rules permit receipt-based documentation instead of a cash-register receipt.	Fiscalisation, Transaction Document, VID Registration	VID reģistrēta numurētā kvīts, numurētā kvīts, darījumu apliecināošs dokuments
VID vienotā datu bāze (reģistrs)	VID Unified Database / Register	VID register used in the fiscal-device environment for recording information on cash registers, cash-register systems, servicing organisations, conformity assessment institutions and related registered entities.	Fiscalisation, Device Register, Tax Authority Database	VID vienotā datu bāze, reģistrs, EKA, kases aparāti, VID

COUNTRY PROFILE

Field	Content
Tax Authority	RSL, Revenue Services Lesotho Revenue Services Lesotho
Tax Authority's website link	www.rsl.org.ls
Fiscalisation Model	Lesotho is implementing a VAT-control model centred on electronic invoicing, accredited Electronic Billing Systems, invoice-data reporting and virtual fiscal-device management through the Lekuka platform.
e-Invoicing Model	Lesotho's e-invoicing model is based on RSL's Lekuka platform, supported by the Value Added Tax (E-Invoicing) Regulations, 2026, issued under Legal Notice No. 25 of 2026.

SUMMARY

Lesotho's Lekuka platform is the national e-invoicing environment developed for RSL to support invoice reporting, VAT-return pre-filing, refund processing, audit visibility and transaction-data analysis. The platform is based on NRD Companies' VFDMS technology and includes a Central Platform, E-Invoicing API Gateway, Data Warehouse, Verification Portal, Self-Service Portal and integration with eTax, PSRM and ASYCUDA.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Central Platform	Central Platform	Core Lekuka platform component used for the registration of taxpayers' invoicing systems and Point of Sale solutions, and for managing information collected through the e-invoicing environment.	e-Invoicing, Platform Registration, VAT Data Collection	Central Platform, Lekuka, taxpayer systems, POS solutions, RSL
Data Warehouse	Data Warehouse	Lekuka platform component used to store collected invoicing information and provide data for RSL risk-analysis and audit tools.	e-Invoicing, Audit, Risk Analysis, VAT Data Storage	Data Warehouse, Lekuka, invoice data, RSL audit, risk tools
EBS	Electronic Billing System	Accredited electronic billing-system layer used by vendors to issue, process or transmit invoices, credit notes, debit notes and related taxable-transaction data under Lesotho's VAT e-invoicing framework.	e-Invoicing, Fiscalisation, VAT Compliance, Billing System Accreditation	EBS, electronic billing system, Lekuka, RSL, VAT e-invoicing
Lekuka	E-Invoicing System	RSL's national e-invoicing platform used to support invoice reporting, VAT-return processes, transaction visibility and VAT-compliance modernisation.	e-Invoicing, VAT Reporting, Digital Tax Infrastructure	Lekuka, e-invoicing system, RSL, VAT reporting, VAT return
Lesotho Tax Modernization Project	Lesotho Tax Modernization Project	Tax-modernisation project under which Lesotho's VAT e-invoicing and e-filing solution was developed and implemented to improve VAT collection, VAT-return processing and digital revenue administration.	Tax Modernisation, e-Invoicing, VAT Compliance, Digital Tax Infrastructure	Lesotho Tax Modernization Project, Lekuka, RSL, VAT e-invoicing
PSRM	Public Sector Revenue Management Integrated Tax Management System	RSL's integrated tax-management system identified as part of the system-integration environment connected with Lesotho's e-invoicing platform.	Tax Administration, System Integration, Digital Revenue Management	PSRM, integrated tax management, Lekuka, RSL, eTax
RSL	Revenue Services Lesotho Revenue Services Lesotho	Lesotho tax authority responsible for tax administration, VAT administration, Lekuka implementation, taxpayer e-services and digital tax-modernisation programmes.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	RSL, Revenue Services Lesotho, VAT, Lekuka, eTax
Self-Service Portal	Self-Service Portal	Lekuka portal used by vendors and fiscal-solution providers to manage invoicing information, review submitted invoices and address errors identified by the system.	e-Invoicing, Taxpayer Services, Vendor Services, Portal	Self-Service Portal, Lekuka, vendors, fiscal-solution providers

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Verification Portal	Verification Portal	Lekuka verification function used by buyers and auditors to verify invoice registration, validity and consistency, and to submit complaints to RSL where discrepancies are identified.	e-Invoicing, Invoice Verification, Buyer Assurance, VAT Compliance	Verification Portal, invoice verification, Lekuka, buyers, auditors
VDMS	Virtual Fiscal Device Management System	NRD Companies' virtual fiscal-device management platform used as the technology basis for Lesotho's Lekuka e-invoicing platform and VAT-compliance modernisation.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	VDMS, virtual fiscal device management, Lekuka, NRD Companies, RSL

COUNTRY PROFILE

Field	Content
Tax Authority	VMI, Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania
Tax Authority's website link	www.vmi.lt
Fiscalisation Model	Lithuania uses the i.EKA smart cash-register fiscalisation model within i.MAS, based on electronic cash-register data submission to VMI, security-module signing or i.EKA virtual fiscalisation.
e-Invoicing Model	Lithuania uses mandatory B2G e-invoicing through SABIS for invoices submitted to public-sector entities and contracting organisations, while VAT invoice-register reporting is handled separately through i.SAF.

SUMMARY

Lithuania's fiscalisation and tax-data architecture is centred on VMI's i.MAS environment, including i.EKA for cash-register fiscalisation, i.SAF for VAT invoice-register reporting, i.VAZ for electronic consignment-note data, i.SAF-T for standardised accounting-data collection, i.APS for small-business accounting services and i.ŽUR for marketplace journal functionality. Public-sector e-invoicing is handled through SABIS, which replaced E. sąskaita and is operated by the National Shared Functions Centre.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
aptarnavimo įmonė	Service Company	Authorised service company involved in the commissioning, connection and maintenance of Lithuanian cash-register systems in the i.EKA fiscalisation environment.	Fiscalisation, Service Company, Cash Register Commissioning	aptarnavimo įmonė, service company, i.EKA, VMI, cash-register commissioning
aptarnavimo įmonės parametrai	Service Company Parameters	Terminal-specific parameters entered by the authorised service company to identify and connect the cash register within the i.EKA environment.	Fiscalisation, Registration, i.EKA Configuration	aptarnavimo įmonės parametrai, service company parameters, i.EKA, cash-register identification
atsiskaitymo priemonė	Payment / Settlement Device	Device or solution used in the cash-register and payment/settlement environment connected with i.EKA registration, status changes and fiscal-data transfer.	Fiscalisation, Cash Register Registration, Payment Devices	atsiskaitymo priemonė, i.EKA, cash register, payment device, VMI
duomenų perdavimo modulis	Data Transmission Module	Cash-register component or software function used for secure communication with the security module and with the i.EKA system.	Fiscalisation, Data Transmission, Security Module, i.EKA	duomenų perdavimo modulis, data transmission module, i.EKA, saugos modulis
E. sąskaita	E. sąskaita	Former Lithuanian public-sector e-invoicing platform replaced by SABIS for invoices submitted to public-sector entities and contracting organisations.	Public-Sector e-Invoicing, Legacy Platform, B2G	E. sąskaita, SABIS, public-sector e-invoicing, B2G
EDS	Elektroninio deklaravimo sistema Electronic Declaration System	VMI electronic declaration system used for submitting tax declarations and related documents electronically.	e-Reporting, Digital Tax Services, Taxpayer Portal	EDS, Elektroninio deklaravimo sistema, VMI, declarations
EKA	Elektroninis kasos aparatas Electronic Cash Register	Lithuanian electronic cash-register term used in the fiscal-device control and i.EKA environment.	Fiscalisation, Cash Registers, Retail Tax Control	EKA, elektroninis kasos aparatas, i.EKA, VMI
EKA numeris	Cash Register Number	Cash-register identifier assigned in the Lithuanian i.EKA fiscalisation environment and used in receipt and report control data.	Fiscalisation, Receipt Data, Cash Register Identification	EKA numeris, cash-register number, i.EKA, fiscalisation block
EKJ	Elektroninė kontrolinė juosta Electronic Control Tape	Electronic control tape used as the digital copy layer for documents issued by the cash register.	Fiscalisation, Electronic Journal, Document Copy	EKJ, Elektroninė kontrolinė juosta, electronic control tape, i.EKA

Term	Official / Expanded Name	Description	Relevance	Tags / Context
elektroninis techninis pasas	Electronic Technical Passport	Electronic technical record for a cash register, supported through i.EKA functionality for cash-register registration and technical-status administration.	Fiscalisation, Cash Register Registration, Technical Record	elektroninis techninis pasas, i.EKA, cash register, VMI
i.APS	Nuotolinių apskaitos paslaugų smulkiajam verslui posistemis Remote Accounting Services Subsystem for Small Business	i.MAS subsystem providing remote simplified accounting services for small business, including income and expense accounting support for individual activity taxpayers.	Digital Tax Services, Small Business Accounting, i.MAS	i.APS, Nuotolinių apskaitos paslaugų smulkiajam verslui posistemis, i.MAS, VMI
i.EKA	Išmaniųjų elektroninių kasos aparatų posistemis Smart Electronic Cash Register Subsystem	i.MAS subsystem used for smart electronic cash-register fiscalisation, including receipt-data handling, security-module or virtual-fiscalisation processes and transaction-data transmission to VMI.	Fiscalisation, Online Cash Registers, Digital Tax Control	i.EKA, smart electronic cash registers, VMI, i.MAS, virtuali fiskalizacija
i.MAS	Išmanioji mokesčių administravimo sistema Smart Tax Administration System	VMI smart tax-administration system containing Lithuanian digital tax subsystems such as i.SAF, i.VAZ, i.SAF-T, i.EKA, i.APS and i.ŽUR.	Digital Tax Infrastructure, e-Reporting, Fiscalisation	i.MAS, smart tax administration, VMI, i.SAF, i.EKA, i.VAZ
i.SAF	Išmaniosios mokesčių administravimo sistemos elektroninių sąskaitų faktūrų posistemis Electronic Invoice Subsystem of the Smart Tax Administration System	i.MAS subsystem used for electronic submission and processing of issued and received VAT invoice-register data.	e-Reporting, VAT Invoice Registers, Invoice Data Reporting	i.SAF, invoice register, PVM sąskaitų faktūrų registrai, VMI
i.SAF-T	Standartizuotų apskaitos duomenų kaupimo ir tvarkymo posistemis Standardised Accounting Data Collection and Processing Subsystem	i.MAS subsystem for standardised accounting-data collection and processing in the Lithuanian tax-administration environment.	e-Reporting, Accounting Data, Digital Tax Infrastructure	i.SAF-T, SAF-T, accounting data, i.MAS, VMI
i.VAZ	Išmaniosios mokesčių administravimo sistemos elektroninių važtaraščių posistemis Electronic Consignment Note Subsystem of the Smart Tax Administration System	i.MAS subsystem used for electronic submission of waybill and goods-transport document data to VMI.	e-Reporting, Goods Movement, Digital Tax Infrastructure	i.VAZ, važtaraštis, consignment note, i.MAS, VMI
i.ŽUR	Turgavietės e. žurnalas Marketplace Electronic Journal	i.MAS subsystem listed by VMI for marketplace electronic-journal functionality.	Digital Tax Infrastructure, Marketplace Reporting, i.MAS	i.ŽUR, Turgavietės e. žurnalas, marketplace journal, i.MAS
kasos aparatas su saugos moduliu	Cash Register with Security Module	Lithuanian i.EKA cash-register type in which the cash register uses a security module for receipt-data signing and data transmission to i.EKA.	Fiscalisation, Security Module, Receipt Signing	kasos aparatas su saugos moduliu, saugos modulis, i.EKA, receipt data
kasos aparatas su virtualia fiskalizacija	Cash Register with Virtual Fiscalisation	Lithuanian i.EKA cash-register type in which the cash register operates directly with i.EKA virtual fiscalisation for registration of operations and signing of document data.	Fiscalisation, Virtual Fiscalisation, i.EKA	kasos aparatas su virtualia fiskalizacija, virtuali fiskalizacija, i.EKA, receipt signing
kvito kodas	Receipt Code	Receipt-control value generated in the Lithuanian i.EKA fiscalisation process and presented as part of the receipt verification data.	Fiscalisation, Receipt Verification, Receipt Code	kvito kodas, receipt code, i.EKA, fiscalisation block
kvito parašas	Receipt Signature	Receipt signature generated through the Lithuanian receipt-signing process and used as part of the control data for the fiscal receipt.	Fiscalisation, Receipt Signing, Control Data	kvito parašas, receipt signature, i.EKA, saugos modulis
leidžiamų naudoti kasos aparatų ir prekybos automatų modelių sąrašas	List of Approved Cash Register and Vending Machine Models	Official approval-list concept for cash-register and vending-machine models that have passed the required technical evaluation process.	Fiscalisation, Cash Register Approval, Certification	leidžiamų naudoti kasos aparatų ir prekybos automatų modelių sąrašas, approved model list, VMI

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Mano VMI	My VMI	VMI taxpayer self-service environment used for taxpayer communication, service requests and access to VMI electronic services.	Digital Tax Services, Taxpayer Portal, Tax Administration	Mano VMI, taxpayer portal, VMI, e-services
PVM	Pridėtinės vertės mokestis Value Added Tax	Lithuanian VAT acronym used in tax administration, VAT invoices, VAT invoice registers and structured invoice-data reporting.	VAT, e-Invoicing, e-Reporting, Fiscalisation	PVM, Pridėtinės vertės mokestis, VAT, i.SAF
PVM sąskaitų faktūrų registrai	VAT Invoice Registers	Issued and received VAT invoice registers reported through the i.SAF subsystem.	e-Reporting, VAT Invoice Registers, i.SAF	PVM sąskaitų faktūrų registrai, issued invoices, received invoices, i.SAF
SABIS	Sąskaitų administravimo bendroji informacinė sistema General Account Administration Information System	Lithuanian public-sector e-invoicing platform used for invoice administration and submission to public-sector entities and contracting organisations, replacing E. sąskaita.	e-Invoicing, Public-Sector e-Invoicing, Digital Public Services	SABIS, Sąskaitų administravimo bendroji informacinė sistema, B2G e-invoicing, E. sąskaita, Peppol
saugos modulis	Security Module	Certified hardware component used in the Lithuanian i.EKA cash-register model to sign receipt data, perform cryptographic operations and manage keys and certificates.	Fiscalisation, Security, Receipt Signing	saugos modulis, security module, receipt data, i.EKA
saugos modulio ID	Security Module ID	Security-module identification number used in the fiscalisation block of Lithuanian receipts and reports.	Fiscalisation, Security Module, Receipt Data	saugos modulio ID, security module ID, i.EKA, fiscalisation block
techninis įvertinimas	Technical Evaluation	Technical evaluation process for cash-register models, covering the hardware, software, security module, data-transmission module and required technical documentation before approval.	Fiscalisation, Certification, Cash Register Approval	techninis įvertinimas, technical evaluation, cash-register model, VMI
Valstybinė metrologijos inspekcija	State Metrology Inspectorate	Lithuanian metrology authority involved in the technical evaluation and certification environment for cash-register models.	Fiscalisation, Certification, Technical Evaluation	Valstybinė metrologijos inspekcija, State Metrology Inspectorate, cash-register certification
virtuali fiskalizacija	Virtual Fiscalisation	i.EKA electronic fiscalisation service used by cash registers operating directly with the i.EKA subsystem for registering business operations and signing document data.	Fiscalisation, Virtual Fiscalisation, i.EKA	virtuali fiskalizacija, i.EKA, virtual security module, VMI
VMI	Valstybinė mokesčių inspekcija prie Lietuvos Respublikos finansų ministerijos State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania	Lithuanian tax authority responsible for tax administration, i.MAS, i.SAF, i.VAZ, i.EKA, EDS, cash-register supervision and electronic tax-service infrastructure.	Tax Authority, e-Invoicing, e-Reporting, Fiscalisation, Digital Tax Services	VMI, Valstybinė mokesčių inspekcija, State Tax Inspectorate, tax authority

COUNTRY PROFILE

Field	Content
Tax Authority	AED, Administration de l'enregistrement, des domaines et de la TVA Registration Duties, Estates and VAT Authority
Tax Authority's website link	https://aed.gouvernement.lu
Fiscalisation Model	Luxembourg applies a VAT, invoicing, accounting and audit-traceability model based on ordinary business records, VAT returns, invoices, receipts and retained accounting evidence.
e-Invoicing Model	Luxembourg applies mandatory B2G e-invoicing for public-procurement and concession-contract invoices, using compliant structured electronic invoices transmitted through Peppol or the alternative MyGuichet.lu channel.

SUMMARY

Luxembourg's tax-documentation environment is centred on AED VAT administration, electronic VAT procedures through eTVA, electronic VAT-return and financial-data filing through eCDF, ordinary accounting-record retention and FAIA audit-file export where required in the tax-control context. The B2G e-invoicing framework applies to public-procurement and concession-contract invoices and credit notes, with Peppol used as the common delivery network and MyGuichet.lu available as an alternative manual submission channel.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AED	Administration de l'enregistrement, des domaines et de la TVA Registration Duties, Estates and VAT Authority	Luxembourg authority responsible for VAT administration, VAT registration, VAT procedures, VAT-return supervision and VAT-related electronic services.	Tax Authority, VAT, Digital Tax Services	AED, Administration de l'enregistrement, des domaines et de la TVA, TVA, eTVA, eCDF
CTIE	Centre des technologies de l'information de l'État Government IT Centre	Luxembourg government IT centre providing the Peppol access point used by ministries, state administrations and public-sector bodies for electronic invoicing where they do not use their own Peppol access point.	B2G e-Invoicing, Digital Government Infrastructure, Peppol Access Point	CTIE, Centre des technologies de l'information de l'État, Peppol access point, public sector
eCDF	plateforme de Collecte des Données Financières Platform for the Collection of Financial Data	Luxembourg electronic platform used for filing VAT returns, recapitulative statements and annual financial statements electronically.	e-Reporting, VAT Filing, Digital Tax Services	eCDF, Collecte des Données Financières, VAT returns, annual accounts, AED
eTVA	Electronic VAT System	Luxembourg electronic VAT system used by VAT-registered taxpayers to carry out VAT procedures online and access VAT-related electronic services.	VAT, Digital Tax Services, e-Reporting	eTVA, TVA, AED, VAT procedures, VAT services
facture électronique conforme	Compliant Electronic Invoice	Structured electronic invoice that meets Luxembourg B2G e-invoicing requirements for public procurement and concession contracts and is transmitted through Peppol or the permitted MyGuichet.lu channel.	B2G e-Invoicing, Structured Invoice, Public Procurement	facture électronique conforme, e-Facturation, EN 16931, Peppol, MyGuichet.lu
FAIA	Fichier d'audit informatisé AED AED Computerised Audit File	Luxembourg SAF-T-based electronic audit-file format used for exporting accounting and tax-relevant data electronically to the AED in the context of tax-control and audit procedures.	e-Audit, SAF-T, VAT Control, Digital Tax Audit	FAIA, Fichier d'audit informatisé AED, SAF-T, AED, audit file
Guichet.lu	Guichet.lu	Luxembourg administrative information portal providing official guidance and access routes for business procedures, VAT-related services and public e-services.	Digital Government Services, Taxpayer Information, Administrative Portal	Guichet.lu, MyGuichet.lu, eTVA, VAT procedures

Term	Official / Expanded Name	Description	Relevance	Tags / Context
LuxTrust	LuxTrust	Luxembourg digital trust and authentication service used for secure access to government electronic services, including eTVA access through professional certificates.	Digital Identity, Authentication, Taxpayer Access	LuxTrust, LuxTrust Pro certificate, eTVA, MyGuichet.lu, secure access
MyGuichet.lu	MyGuichet.lu	Luxembourg government digital-service portal used for online administrative procedures, including manual submission channels for compliant B2G electronic invoices and credit notes where the supplier does not use Peppol.	B2G e-Invoicing, Digital Government Services, Invoice Submission	MyGuichet.lu, e-Facturation, B2G, public procurement, electronic invoice
réseau commun de livraison	Common Delivery Network	Luxembourg public e-invoicing delivery-network concept referring to Peppol as the common network for automated electronic-invoice receipt and exchange.	B2G e-Invoicing, Delivery Network, Public Procurement	réseau commun de livraison, Peppol, e-Facturation, public sector
solution technique alternative	Alternative Technical Solution	Alternative non-automated technical channel made available through online forms for economic operators manually issuing and transmitting electronic invoices in the public-procurement framework.	B2G e-Invoicing, Manual Submission, Public Procurement	solution technique alternative, MyGuichet.lu, e-Facturation, electronic invoice
TVA	Taxe sur la valeur ajoutée Value Added Tax	Luxembourg VAT term used in VAT registration, VAT returns, VAT invoices, eTVA procedures and AED tax administration.	VAT, Tax Administration, e-Reporting	TVA, Taxe sur la valeur ajoutée, AED, eTVA, eCDF

COUNTRY PROFILE

Field	Content
Tax Authority	DGI, Direction Générale des Impôts General Directorate of Taxes
Tax Authority's website link	www.impots.mg
Fiscalisation Model	Madagascar is implementing a centralised tax-administration e-invoicing model, where fiscal control is built around electronic invoice generation, transmission, receipt, archiving and tax-data visibility through the e-Facturation framework.
e-Invoicing Model	Madagascar's e-invoicing model is based on the e-Facturation system operationalised by Décret n° 2025-738 du 25 juillet 2025 under Article IV-21 of the Code des procédures fiscales.

SUMMARY

Madagascar's reform centres on DGI's e-Facturation framework, introduced as a secured and interoperable electronic invoicing system under the tax-administration environment. The wider digital-tax context includes taxpayer identification through NIF and NIFONLINE, online taxpayer services through HetraOnline / eHetra, and the integrated tax-administration system SAFI.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Code des procédures fiscales	Tax Procedure Code	Malagasy tax procedure code containing the legal basis referenced for the operationalisation of the e-Facturation system.	Legal Framework, Tax Procedure, e-Invoicing	Code des procédures fiscales, Article IV-21, DGI, e-Facturation
DGI	Direction Générale des Impôts General Directorate of Taxes	Malagasy tax authority responsible for domestic tax administration, VAT administration, taxpayer identification, digital tax services and implementation of the e-Facturation framework.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	DGI, Direction Générale des Impôts, TVA, e-Facturation, NIF
HetraOnline	Taxpayer Online Space	DGI online taxpayer environment grouping taxpayer-service functions such as registration, electronic declaration, virtual payment and tax-position consultation.	Digital Tax Services, Taxpayer Portal, Taxpayer Identification	HetraOnline, espace contribuable, DGI, NIF, NIFONLINE
MEF	Ministère de l'Économie et des Finances Ministry of Economy and Finance	Ministry responsible for the public-finance framework under which DGI operates and through which official fiscal reform communications and legal publications are issued.	Tax Governance, Public Finance, Legal Framework	MEF, Ministère de l'Économie et des Finances, DGI, e-Facturation
NIF	Numéro d'Identification Fiscale Tax Identification Number	Malagasy tax identification number used for taxpayer identification in tax administration and digital tax-service environments.	Taxpayer Identification, Digital Tax Services, Compliance	NIF, Numéro d'Identification Fiscale, DGI, NIFONLINE, HetraOnline
NIFONLINE	Online Tax Identification Number Service	DGI online service used for taxpayer registration and online procedures relating to the Numéro d'Identification Fiscale.	Taxpayer Identification, Digital Tax Services, Registration	NIFONLINE, NIF, DGI, taxpayer registration, online identification
plateforme centrale	Central Platform	Central tax-administration platform used in the e-Facturation framework to support electronic invoice generation, transmission, receipt and archiving.	e-Invoicing, Digital Tax Infrastructure, Invoice Exchange	plateforme centrale, e-Facturation, DGI, émission, réception, archivage
SAFI	Système d'Administration Fiscale Intégré Integrated Tax Administration System	Malagasy integrated tax-administration system presented by DGI as part of the modernised digital tax-administration environment.	Digital Tax Infrastructure, Tax Administration, Taxpayer Services	SAFI, Système d'Administration Fiscale Intégré, DGI, digital tax administration
système homologué	Approved System	Third-party or external e-Facturation system subject to approval by the tax administration before use, to ensure conformity with the required technical and functional specifications.	e-Invoicing, System Approval, Compliance	système homologué, homologation, DGI, e-Facturation, prestataire tiers

Term	Official / Expanded Name	Description	Relevance	Tags / Context
TVA	Taxe sur la valeur ajoutée Value Added Tax	Malagasy VAT term used in tax administration, VAT declarations, e-facture TVA classification and electronic invoicing processes.	VAT, e-Invoicing, Tax Administration	TVA, Taxe sur la valeur ajoutée, DGI, e-facture TVA, e-Facturation

COUNTRY PROFILE

Field	Content
Tax Authority	MRA, Malawi Revenue Authority Malawi Revenue Authority
Tax Authority's website link	www.mra.mw
Fiscalisation Model	Malawi is transitioning from Electronic Fiscal Devices to the software-based Electronic Tax Invoicing System, under which taxpayers issue electronic tax invoices, maintain stock records and transmit transaction data to MRA in real time.
e-Invoicing Model	Malawi's e-invoicing model is based on the MRA Electronic Tax Invoicing System, supported by the Value Added Tax (Electronic Invoicing System) Regulations, 2025 and the Value Added Tax (Amendment) Act, 2024.

SUMMARY

Malawi's EIS replaces the previous EFD model with a software-based real-time tax-invoicing environment linked to taxpayer identification, stock-record maintenance, POS integration, approved tax-invoicing systems and QR-code receipt verification. The wider digital-tax environment includes ITAS and Msonkho Online for taxpayer registration, filing, payment and account-management services. MRA's transition notice describes EIS as the system replacing EFDs and confirms that it is used for issuing tax invoices, maintaining stock records and transmitting transaction data to MRA in real time.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
approved tax invoicing system	Approved Tax Invoicing System	Tax-invoicing system approved for issuing invoices under Malawi's EIS framework, used as an authorised alternative to direct invoice generation through the EIS platform.	e-Invoicing, System Approval, VAT Compliance	approved tax invoicing system, EIS, MRA, electronic tax invoice
EIS	Electronic Tax Invoicing System	Malawi's software-based tax-invoicing system used by taxpayers to issue electronic tax invoices, maintain stock records and transmit transaction data to MRA in real time.	e-Invoicing, Fiscalisation, VAT Control, Digital Tax Infrastructure	EIS, Electronic Tax Invoicing System, MRA, electronic tax invoice, stock records
EIS Portal	Electronic Tax Invoicing System Portal	Web-based EIS access environment used by taxpayers and developers to access EIS services, create accounts, sign in and access developer resources.	e-Invoicing, Taxpayer Portal, Developer Access, Digital Tax Services	EIS Portal, EIS taxpayer portal, developer resources, MRA
ITAS	Integrated Tax Administration System	Malawi's integrated tax-administration system, branded through Msonkho Online, used for taxpayer registration, filing, payment, account management and digital taxpayer services.	Digital Tax Infrastructure, Tax Administration, Taxpayer Services	ITAS, Integrated Tax Administration System, Msonkho Online, MRA
MRA	Malawi Revenue Authority Malawi Revenue Authority	Malawi tax authority responsible for domestic tax administration, VAT administration, Electronic Fiscal Devices, the Electronic Tax Invoicing System and digital tax-administration services.	Tax Authority, VAT, Fiscalisation, e-Invoicing, Digital Tax Services	MRA, Malawi Revenue Authority, EFD, EIS, Msonkho Online
Msonkho Online	ITAS / Integrated Tax Administration System	MRA online tax-service platform and taxpayer portal operated as the branded online access environment for Malawi's Integrated Tax Administration System.	Digital Tax Services, Taxpayer Portal, Tax Administration	Msonkho Online, ITAS, MRA, online tax services, taxpayer portal
PAC	Purchase Authorization Code	EIS control code that may be enabled or disabled by users to protect the taxpayer's TIN in purchase-related processes.	e-Invoicing, Taxpayer Identification, Purchase Control	PAC, Purchase Authorization Code, EIS, TIN, MRA
POS Management Portal	POS Management Portal	EIS portal environment providing access for POS developers and related EIS developer resources.	e-Invoicing, POS Integration, Developer Portal	POS Management Portal, EIS Portal, POS developer, MRA
stock records	Stock Records	Inventory records maintained through EIS as part of Malawi's electronic tax-invoicing and tax-compliance framework.	e-Invoicing, Inventory Control, VAT Compliance, Tax Reporting	stock records, EIS, inventory management, MRA, taxpayer portal

Term	Official / Expanded Name	Description	Relevance	Tags / Context
unique receipt number	Unique Receipt Number	Unique number included on EIS receipts and used together with the QR code to verify receipt details.	Receipt Verification, e-Invoicing, VAT Control	unique receipt number, QR code, EIS, MRA, receipt verification
VAT	Value Added Tax	Malawi VAT term used in tax administration, tax invoices, electronic invoicing and MRA compliance processes.	VAT, Tax Administration, e-Invoicing	VAT, MRA, EIS, electronic tax invoice, input tax

COUNTRY PROFILE

Field	Content
Tax Authority	LHDN, Lembaga Hasil Dalam Negeri Malaysia Inland Revenue Board of Malaysia
Tax Authority's website link	www.hasil.gov.my
Fiscalisation Model	Malaysia uses a Continuous Transaction Control e-Invoice validation model through MyInvois, where e-Invoices and adjustment documents are submitted to IRBM / LHDN for validation and assigned an IRBM Unique Identifier Number.
e-Invoicing Model	Malaysia's e-Invoice model is based on submission through the MyInvois Portal or API, using XML or JSON files, with validated e-Invoices made available to suppliers and buyers through the MyInvois environment.

SUMMARY

Malaysia's e-Invoice framework is operated by IRBM / LHDN through the MyInvois System, MyInvois Portal, MyTax access channel, MyInvois e-POS and API integration layer. The model supports near real-time validation and storage of transactions for B2B, B2C and B2G transactions, and covers invoice creation, submission, validation, notification, sharing, rejection, cancellation and adjustment through credit note, debit note and refund note e-Invoices.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
BRN	Business Registration Number	Business-registration identifier used in Malaysia e-Invoice data where the supplier or buyer is a registered business entity.	Taxpayer Identification, e-Invoicing, Business Identification	BRN, business registration number, MyInvois, supplier details, buyer details
Classification Code	Classification Code	MyInvois code used to identify the category of products or services being billed as a result of a commercial transaction.	e-Invoicing, Product Classification, MyInvois Data	Classification Code, MyInvois, product category, service category
consolidated e-Invoice	Consolidated e-Invoice	Malaysia e-Invoice document used to consolidate certain transactions where individual e-Invoices are not issued to buyers at the point of transaction, subject to IRBM rules and restrictions.	e-Invoicing, B2C, Consolidated Reporting	consolidated e-Invoice, MyInvois, B2C, IRBM
e-Daftar	e-Daftar	IRBM online registration channel used to obtain or register a Tax Identification Number where the TIN cannot be retrieved through MyTax.	Taxpayer Registration, TIN, Digital Tax Services	e-Daftar, TIN registration, MyTax, IRBM
HASiL	Lembaga Hasil Dalam Negeri Malaysia Inland Revenue Board of Malaysia	Public-facing brand name used by Malaysia's tax authority, including official communication and guidance for e-Invoice and MyInvois.	Tax Authority, Digital Tax Services, e-Invoicing	HASiL, LHDN, IRBM, MyInvois, e-Invoice
IRBM	Inland Revenue Board of Malaysia Lembaga Hasil Dalam Negeri Malaysia	English acronym used for Malaysia's tax authority in official English-language e-Invoice guidance and MyInvois validation material.	Tax Authority, e-Invoicing, Digital Tax Services	IRBM, Inland Revenue Board of Malaysia, LHDN, HASiL, MyInvois
IRBM Unique Identifier Number	IRBM Unique Identifier Number	Unique identifier assigned by IRBM to each e-Invoice after successful validation through the MyInvois System.	e-Invoicing, Invoice Identifier, Validation	IRBM Unique Identifier Number, validated e-Invoice, MyInvois, IRBM
LHDN	Lembaga Hasil Dalam Negeri Malaysia Inland Revenue Board of Malaysia	Malaysian tax authority responsible for direct tax administration and operation of the MyInvois e-Invoice validation infrastructure.	Tax Authority, e-Invoicing, Digital Tax Services	LHDN, HASiL, IRBM, Inland Revenue Board of Malaysia, MyInvois
MSIC Code	Malaysia Standard Industrial Classification Code	Malaysia-specific 5-digit business-activity classification code used in MyInvois e-Invoice data for taxpayer business-nature and activity identification.	e-Invoicing, Business Classification, MyInvois Data	MSIC Code, Malaysia Standard Industrial Classification, supplier business activity, MyInvois

Term	Official / Expanded Name	Description	Relevance	Tags / Context
MyInvois	MyInvois System	Malaysia's official e-Invoice validation system operated by IRBM / LHDN for submission, validation, notification, sharing, retrieval, cancellation and rejection of e-Invoices.	e-Invoicing, Validation, Digital Tax Infrastructure	MyInvois, e-Invoice, IRBM, LHDN, validation
MyInvois e-POS	MyInvois Electronic Point-of-Sale System	HASiL digital Point-of-Sale platform provided free of charge to micro, small and medium enterprises to support business operations and e-Invoice implementation.	e-Invoicing, POS, MSME Support, Digital Tax Services	MyInvois e-POS, Point-of-Sale, MSME, HASiL, e-Invoice
MyInvois Mobile App	MyInvois Mobile App	Mobile application identified by IRBM for issuing e-Invoices where the retailer does not use a retailer application or POS integration.	e-Invoicing, Mobile App, Retail Issuance	MyInvois Mobile App, retail e-Invoice, MyInvois, IRBM
MyInvois Portal	MyInvois Portal	Free IRBM / HASiL portal allowing taxpayers to generate, submit, view, cancel or reject e-Invoices and retrieve e-Invoice information.	e-Invoicing, Taxpayer Portal, Digital Tax Services	MyInvois Portal, HASiL, LHDN, taxpayer portal, e-Invoice
MyKad / NRIC	MyKad / National Registration Identity Card Number	Malaysia individual identity number used in taxpayer or buyer identification for e-Invoice scenarios requiring individual identification.	Tax Identification, e-Invoicing, Individual Identification	MyKad, NRIC, National Registration Identity Card, buyer identification, MyInvois
MyTax	MyTax Portal	IRBM / LHDN online tax-service portal used for taxpayer access to digital tax services, including access to the MyInvois Portal and TIN retrieval or verification.	Digital Tax Services, Taxpayer Portal, e-Invoicing Support	MyTax, HASiL, LHDN, MyInvois, taxpayer services
validated e-Invoice	Validated e-Invoice	e-Invoice that has been successfully validated by IRBM through the MyInvois System and assigned validation metadata, including the IRBM Unique Identifier Number, validation date and validation link.	e-Invoicing, Validation, Invoice Exchange	validated e-Invoice, IRBM Unique Identifier Number, MyInvois, validation link

COUNTRY PROFILE

Field	Content
Tax Authority	MIRA, Maldives Inland Revenue Authority Maldives Inland Revenue Authority
Tax Authority's website link	www.mira.gov.mv
Fiscalisation Model	Maldives currently relies on tax registration, GST invoicing, electronic filing, payment services, return schedules and record-based tax administration rather than a dedicated fiscal-device or real-time transaction-reporting model.
e-Invoicing Model	Maldives is a watch-list jurisdiction for e-invoicing, with MIRA identifying e-invoicing processes as a planned compliance-improvement and digital-transformation measure.

SUMMARY

Maldives' current digital-tax environment is centred on MIRAconnect for online filing and payment, MIRA Mobile for taxpayer-service access and VaaruPay for online payment of taxes, fees and charges. The GST documentation framework uses tax invoices, TIN-based taxpayer identification, Input Tax Statements and Output Tax Statements, while e-invoicing remains a planned compliance-improvement process rather than an implemented transaction-validation system.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
e-invoicing processes	Planned E-Invoicing Processes	Planned digital-tax reform area identified by MIRA for future implementation as part of its compliance-improvement and digital-transformation agenda.	Watch-List e-Invoicing, Digital Tax Reform, Tax Administration	e-invoicing processes, MIRA, Compliance Improvement Plan, digital transformation
GST	Goods and Services Tax	Maldives indirect tax applied to taxable supplies and administered by MIRA, forming the basis for GST registration, tax invoices, GST returns and input-tax claims.	GST, Tax Administration, Tax Invoice, e-Filing	GST, Goods and Services Tax, MIRA, tax invoice, GST return
MIRA	Maldives Inland Revenue Authority Maldives Inland Revenue Authority	Maldives tax authority responsible for tax administration, GST administration, taxpayer services, MIRAconnect, VaaruPay, MIRA Mobile and planned e-invoicing reform.	Tax Authority, Digital Tax Services, Watch-List e-Invoicing	MIRA, Maldives Inland Revenue Authority, GST, MIRAconnect, VaaruPay
MIRA Mobile	MIRA Mobile Application	MIRA mobile application providing taxpayer access to MIRAconnect, VaaruPay, deadline information, reminders, token services and other taxpayer-service functions.	Digital Tax Services, Mobile Tax Services, Taxpayer Services	MIRA Mobile, MIRA app, MIRAconnect, VaaruPay, taxpayer services
MIRAconnect	MIRAconnect Online Tax Service	MIRA online service environment used by taxpayers for electronic tax filing, online tax payment, taxpayer account access and related tax-administration services.	Digital Tax Services, Taxpayer Portal, e-Filing, e-Payment	MIRAconnect, online tax service, tax filing, tax payment, taxpayer portal
Taxable Activity Number	Taxable Activity Number	Number assigned to a taxable activity and used in GST reporting schedules to allocate tax-invoice and transaction data to the relevant taxable activity.	GST Reporting, Taxpayer Identification, Taxable Activity	Taxable Activity Number, GST Registration Certificate, Input Tax Statement, Output Tax Statement
VaaruPay	VaaruPay Payment Service	MIRA online payment service used through the MIRA website and MIRA Mobile application to pay taxes, fees and charges collected by MIRA.	Digital Tax Services, Tax Payment, Mobile Payment	VaaruPay, MIRA Mobile, MIRAconnect, tax payment, fees and charges

COUNTRY PROFILE

Field	Content
Tax Authority	DGI, Direction Générale des Impôts General Directorate of Taxes
Tax Authority's website link	www.dgi.gouv.ml
Fiscalisation Model	Mali uses a secured normalised-invoice model centred on the facture normalisée, an invoice with mandatory content secured by a stick under the system introduced by Décret n° 2022-0733/PT-RM du 25 novembre 2022.
e-Invoicing Model	Mali currently has DGI online tax services through E-Impôt, E-Liasses and E-Quitus, while the confirmed invoice-control framework is the secured normalised-invoice system rather than a central e-invoice clearance platform.

SUMMARY

Mali's tax-control environment combines DGI digital tax services, including E-Impôt for online tax formalities and electronic payment, with the secured normalised-invoice framework introduced in 2022. The normalised invoice is described by DGI as the invoice containing mandatory mentions and secured by a stick, while taxpayer identification is supported through NIF and DGI's active taxpayer verification list.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
DGI	Direction Générale des Impôts General Directorate of Taxes	Malian tax authority responsible for domestic tax administration, VAT administration, online tax services, taxpayer identification and the normalised-invoice control framework.	Tax Authority, VAT, Digital Tax Services, Fiscalisation	DGI, Direction Générale des Impôts, TVA, E-Impôt, facture normalisée
E-Liasses	Electronic Financial Statements / Electronic Tax Package	DGI online service channel for the electronic submission of financial statements or tax-package information through the DGI digital-service environment.	Digital Tax Services, Financial Statements, e-Reporting	E-Liasses, DGI, liasse fiscale, services en ligne, E-Impôt
E-Quitus	Electronic Tax Clearance Certificate	DGI online service channel connected with electronic tax-clearance certificate procedures.	Digital Tax Services, Tax Clearance, Online Services	E-Quitus, quitus fiscal, DGI, services en ligne
facture normalisée	Normalised Invoice	Standardised Malian invoice used for commercial transactions, containing the mandatory invoice information required by the DGI and secured through a dedicated security device referred to by DGI as a "stick".	Fiscalisation, Invoice Control, VAT, Commercial Documentation	facture normalisée, système sécurisé, stick, DGI, TVA
Liste des contribuables actifs	Active Taxpayer List	DGI verification list used to check whether suppliers of goods and services are known to DGI and hold active fiscal identification numbers.	Taxpayer Verification, Digital Tax Services, Compliance	Liste des contribuables actifs, NIF, DGI, supplier verification
NIF	Numéro d'Identification Fiscale Tax Identification Number	Malian fiscal identification number used for taxpayer registration, taxpayer verification and DGI online tax-service access.	Taxpayer Identification, Digital Tax Services, Compliance	NIF, Numéro d'Identification Fiscale, DGI, taxpayer verification
stick	Security Device / Security Medium	Security device or medium used to secure the Malian facture normalisée under the secured normalised-invoice system.	Fiscalisation, Invoice Security, Normalised Invoice	stick, facture normalisée, système sécurisé, DGI
système sécurisé de facture normalisée	Secured Normalised-Invoice System	Malian secured invoice-control system established for the issuance and recognition of normalised invoices in commercial operations.	Fiscalisation, Invoice Control, VAT Compliance	système sécurisé de facture normalisée, facture normalisée, stick, DGI
TVA	Taxe sur la valeur ajoutée Value Added Tax	Malian VAT term used in tax administration, VAT declarations, invoice content and tax-service processes.	VAT, Tax Administration, Fiscalisation	TVA, Taxe sur la valeur ajoutée, DGI, facture normalisée, E-Impôt

COUNTRY PROFILE

Field	Content
Tax Authority	MTCA, Malta Tax and Customs Administration Malta Tax and Customs Administration
Tax Authority's website link	https://mtca.gov.mt
Fiscalisation Model	Malta uses a fiscal-receipt model under the VAT Act, where fiscal receipts are issued through approved fiscal cash registers, MTCA manual fiscal receipt books, or approved computerised / electronic / POS systems using an EXO Number.
e-Invoicing Model	Malta has adopted the European e-invoicing standard for public-sector e-invoice reception and is studying wider e-invoicing and digital real-time reporting implementation in line with ViDA.

SUMMARY

Malta's current transaction-documentation framework is based on the distinction between tax invoices and fiscal receipts under the VAT Act. Fiscal receipts may be issued through approved fiscal cash registers, MTCA manual fiscal receipt books, or approved computerised / electronic / POS systems where MTCA approval has been obtained and the EXO Number appears on the receipt so that the receipt is treated as fiscal. Wider e-invoicing and digital real-time reporting remain under study, with MTCA assessing the technical, legal and operational requirements for future adoption.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
approved computerised / electronic / POS system	Approved Computerised / Electronic / Point-of-Sale System	Computerised, electronic or point-of-sale system approved by MTCA for issuing fiscal receipts, where the EXO Number issued by MTCA appears on the receipt so that the receipt is treated as fiscal.	Fiscalisation, POS Approval, Fiscal Receipt	approved POS system, EXO Number, fiscal receipt, MTCA, VAT Act
approved fiscal cash register	Approved Fiscal Cash Register	Fiscal cash register approved for issuing fiscal receipts under Malta's VAT fiscal-receipt framework.	Fiscalisation, Fiscal Cash Register, Retail Documentation	approved fiscal cash register, fiscal receipt, VAT Act, MTCA
Commissioner for Tax and Customs	Commissioner for Tax and Customs	Official office associated with Malta's tax and customs administration following the redesignation of the former Commissioner for Revenue.	Tax Authority, Governance, Digital Tax Services	Commissioner for Tax and Customs, MTCA, tax administration
e-Invoicing and DRR	e-Invoicing and Digital Real-Time Reporting	MTCA preparatory reform area covering the study of future e-invoicing and digital real-time reporting implementation in line with the EU VAT in the Digital Age framework.	e-Invoicing Watch-List, Digital Reporting, VAT Reform	e-Invoicing and DRR, digital real-time reporting, MTCA, ViDA
EXO Number	Exemption Number	MTCA exemption / approval number issued for a computerised system used as a cash register; the number must appear on the receipt so that the receipt is treated as fiscal.	Fiscalisation, POS Approval, Retail Tax Control	EXO Number, fiscal receipt, POS system, MTCA, VAT
Fiscal Receipt	Fiscal Receipt	Malta fiscal receipt document issued where a fiscal receipt is required under the VAT Act, using an approved fiscal cash register, MTCA manual fiscal receipt book, approved computerised / electronic / POS system, or other approved method.	Fiscalisation, Retail Documentation, VAT	fiscal receipt, VAT Act, Thirteenth Schedule, EXO Number, MTCA
manual fiscal receipt book	Manual Fiscal Receipt Book	MTCA-supplied manual fiscal receipt book used for issuing fiscal receipts, including where a fiscal cash register is unavailable or where manual fiscal receipts are required.	Fiscalisation, Manual Receipt, VAT Documentation	manual fiscal receipt book, MTCA, fiscal receipt, VAT Act
MTCA	Malta Tax and Customs Administration	Maltese tax and customs authority responsible for VAT administration, fiscal-receipt rules, tax services and the study of future e-invoicing and digital real-time reporting.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	MTCA, Malta Tax and Customs Administration, VAT, fiscal receipt, e-Invoicing and DRR

Term	Official / Expanded Name	Description	Relevance	Tags / Context
myTax	myTax Portal	MTCA online tax-service portal used for taxpayer account management, online payments and online tax-return submission.	Digital Tax Services, Taxpayer Portal, Tax Administration	myTax, MTCA, online tax services, account management, online payments

COUNTRY PROFILE

Field	Content
Tax Authority	DGI, Direction Générale des Impôts General Directorate of Taxes
Tax Authority's website link	www.impots.gov.mr
Fiscalisation Model	Mauritania currently relies on taxpayer registration, self-declaration, online filing, online payment and record-based tax administration rather than a confirmed fiscal-device or real-time transaction-reporting model.
e-Invoicing Model	Mauritania should be treated as an invoice-control watch-list jurisdiction, with planned work around a legal framework for normalised invoicing, but no confirmed active e-invoicing mandate, named clearance platform or implementation date identified.

SUMMARY

Mauritania's confirmed digital-tax environment is centred on the DGI's STT, Système de Télédéclaration et Télépaiement, which supports online tax declaration, online tax payment and payment-method registration. Access to STT begins with an NTD, Numéro de télé-déclarant, and the enrolment process uses the taxpayer's NIF as part of taxpayer identification. The DGI strategic direction indicates planned work around a legal framework for normalised invoicing, which should be treated as a watch-list reform rather than an active e-invoicing platform.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
DGI	Direction Générale des Impôts General Directorate of Taxes	Mauritanian tax authority responsible for domestic tax administration, VAT administration, taxpayer services, STT online tax services and tax-modernisation initiatives.	Tax Authority, VAT, Digital Tax Services	DGI, Direction Générale des Impôts, TVA, STT, télédéclaration, télépaiement
facture normalisée	Normalised Invoice	Watch-list term for Mauritania's planned legal framework for normalised invoicing, intended to structure and regulate invoicing processes and improve transaction transparency and traceability.	Invoice-Control Watch-List, VAT, Digital Tax Reform	facture normalisée, DGI, TVA, planned reform, transaction traceability
NIF	Numéro d'Identification Fiscale Tax Identification Number	Mauritanian fiscal identification number used for taxpayer identification, including STT enrolment and online tax-service access.	Taxpayer Identification, Digital Tax Services, e-Reporting	NIF, Numéro d'Identification Fiscale, DGI, STT, taxpayer identification
NTD	Numéro de télé-déclarant Online Declarant Number	Identifier used for access or enrolment in Mauritania's STT online tax-service platform for electronic declaration and online tax-service processes.	Digital Tax Services, Taxpayer Access, e-Reporting	NTD, Numéro de télé-déclarant, STT, DGI, télédéclaration
STT	Système de Télédéclaration et Télépaiement Online Filing and Payment System	Mauritanian DGI online tax-service platform used for electronic tax declaration, online tax payment and payment-method registration.	Digital Tax Services, e-Reporting, e-Payment	STT, Système de Télédéclaration et Télépaiement, DGI, télédéclaration, télépaiement
télépaiement	Electronic Payment	Online tax-payment process available through the STT platform for paying taxes electronically and managing online payment methods.	Digital Tax Services, e-Payment, Tax Collection	télépaiement, STT, DGI, paiement en ligne, tax payment
télédéclaration	Electronic Filing	Online tax-declaration process available through the STT platform for submitting tax declarations electronically.	Digital Tax Services, e-Filing, Tax Administration	télédéclaration, STT, DGI, déclaration en ligne, tax declaration
TVA	Taxe sur la valeur ajoutée Value Added Tax	Mauritanian VAT term used in tax administration, VAT declarations, invoice content and tax-service processes.	VAT, Tax Administration, Digital Tax Services	TVA, Taxe sur la valeur ajoutée, DGI, STT, télédéclaration

COUNTRY PROFILE

Field	Content
Tax Authority	MRA, Mauritius Revenue Authority Mauritius Revenue Authority
Tax Authority's website link	www.mra.mu
Fiscalisation Model	Mauritius uses a national e-invoicing and real-time fiscalisation model in which invoices, receipts, credit notes and debit notes are generated through a compliant Electronic Billing System and fiscalised with the MRA Invoice Fiscalisation Platform before being issued to the customer.
e-Invoicing Model	Mauritius' e-invoicing model is based on the MRA e-Invoicing System, composed of taxpayer-side Electronic Billing Systems and the MRA Invoice Fiscalisation Platform for registration, monitoring and fiscalisation of transaction data.

SUMMARY

Mauritius' MRA e-Invoicing System requires economic operators to use a compliant EBS to generate electronic invoices and associated documents, transmit transaction data to the IFP in real time and issue fiscalised invoices or receipts to customers. The model includes EBS registration, EBS MRA ID allocation, developer onboarding through the MRA Secure Hub / e-Invoicing Developer Portal, API authentication, Invoice Transmission API use, fiscal data returned by the IFP, IRN generation and QR-code printing on the customer document.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
authentication token	Authentication Token	Token issued after successful EBS authentication and used by the registered EBS to communicate with the MRA e-Invoicing System for the relevant operating period.	e-Invoicing, API Security, EBS Integration	authentication token, Authentication API, EBS, MRA
EBS	Electronic Billing System	System used by an economic operator to generate electronic invoices, receipts, credit notes and debit notes and communicate transaction data in real time with the MRA e-Invoicing System.	e-Invoicing, Fiscalisation, Billing System	EBS, Electronic Billing System, economic operator, electronic invoice, MRA
EBS MRA ID	Electronic Billing System MRA Identification Number	Identification number generated after successful registration of an EBS on the MRA e-Invoicing Portal and used for EBS authentication before transmission of transaction data to the IFP.	e-Invoicing, Fiscalisation, System Registration, Identifier	EBS MRA ID, EBS registration, EBS authentication, IFP, MRA
Economic Operator	Economic Operator	Business or taxpayer required or authorised to use a compliant EBS to generate invoices, receipts, credit notes or debit notes and transmit transaction data to the MRA e-Invoicing System.	e-Invoicing, Fiscalisation, Taxpayer Category	Economic Operator, EBS, MRA e-Invoicing System, fiscalised invoice
fiscalised invoice / receipt	Fiscalised Invoice / Receipt	Invoice or receipt generated through a compliant EBS and fiscalised by the IFP before being issued to the customer, with the QR Code appearing on the customer document.	e-Invoicing, Fiscalisation, Fiscal Document	fiscalised invoice, fiscalised receipt, IFP, IRN, QR Code
IFP	Invoice Fiscalisation Platform	MRA platform used for receiving, recording, monitoring and fiscalising transaction data submitted from an Electronic Billing System.	e-Invoicing, Fiscalisation, Clearance Platform	IFP, Invoice Fiscalisation Platform, MRA, invoice fiscalisation, real-time reporting
IRN	Invoice Registration Number	Registration number generated by the IFP for each transaction after fiscalisation and recorded by the EBS in the taxpayer's invoicing system; the IRN is not printed on the invoice issued to the customer.	e-Invoicing, Fiscalisation, Invoice Identifier	IRN, Invoice Registration Number, IFP, fiscalised invoice, MRA

Term	Official / Expanded Name	Description	Relevance	Tags / Context
MRA	Mauritius Revenue Authority Mauritius Revenue Authority	Mauritius tax authority responsible for tax administration and operation of the national e-Invoicing System.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Services	MRA, Mauritius Revenue Authority, e-Invoicing System, EBS, IFP
MRA e-Invoicing Developer Portal	MRA e-Invoicing Developer Portal	Developer access environment used in the first implementation phase for EBS software developers and solution providers to register, customise, test and self-certify EBSs for compliance with the MRA e-Invoicing System.	e-Invoicing, Developer Portal, EBS Compliance	MRA e-Invoicing Developer Portal, EBS Developer, EBS Solution Provider, self-certification
MRA e-Invoicing Portal	Mauritius Revenue Authority e-Invoicing Portal	MRA portal used by economic operators to register for e-invoicing, onboard compliant EBSs and manage participation in the MRA e-Invoicing System.	Digital Tax Services, e-Invoicing, Taxpayer Portal	MRA e-Invoicing Portal, e-invoicing onboarding, EBS registration, MRA
MRA e-Invoicing System	Mauritius Revenue Authority e-Invoicing System	National MRA e-invoicing and real-time fiscalisation system under which economic operators generate invoices, receipts, credit notes and debit notes through an EBS and fiscalise transaction details with MRA before issuing documents to customers.	e-Invoicing, Fiscalisation, Digital Tax Control	MRA e-Invoicing System, real-time fiscalisation, EBS, IFP, fiscalised documents
MRA Secure Hub Portal	MRA Secure Hub Portal	MRA portal used by EBS developers and solution providers to sign up, access technical guidelines, register EBS products, customise, test and self-certify EBS compliance with the MRA e-Invoicing System.	Digital Tax Services, e-Invoicing, Developer Portal	MRA Secure Hub Portal, EBS developer, EBS solution provider, technical guidelines
TAN	Tax Account Number	Mauritius taxpayer identification number issued by MRA to individuals and businesses and relevant to e-invoicing taxpayer identification.	Tax Identification, e-Invoicing, Digital Tax Services	TAN, Tax Account Number, MRA, taxpayer identification

COUNTRY PROFILE

Field	Content
Tax Authority	SAT, Servicio de Administración Tributaria Tax Administration Service
Tax Authority's website link	www.sat.gob.mx
Fiscalisation Model	Mexico uses a centralised electronic fiscal-document model based on CFDI, where tax-relevant documents are generated electronically, digitally sealed by the issuer and certified through SAT-authorized certification providers or SAT services.
e-Invoicing Model	Mexico's e-invoicing model is based on CFDI 4.0 XML documents, certified through timbrado, assigned a UUID / Folio Fiscal and validated through SAT infrastructure.

SUMMARY

Mexico's CFDI framework covers electronic invoices, receipts, payment receipts, payroll receipts, transport documents, withholding documents and adjustment documents through structured XML files and SAT-defined complements. The model uses taxpayer RFC identification, issuer CSD certificates, PAC certification, Timbre Fiscal Digital, UUID / Folio Fiscal, SAT verification services, cancellation procedures and specialised complements such as Carta Porte and Recepción de Pagos.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Buzón Tributario	Tax Mailbox	SAT electronic mailbox used for taxpayer communications, notifications, messages and digital tax-service interaction.	Digital Tax Services, Taxpayer Communication, Tax Administration	Buzón Tributario, SAT, notifications, taxpayer mailbox
Cancelación de CFDI	CFDI Cancellation	SAT-regulated process used to cancel a previously issued CFDI, subject to applicable cancellation reasons, recipient acceptance rules and SAT validation.	e-Invoicing, Cancellation, CFDI Lifecycle	cancelación de CFDI, SAT, CFDI, cancellation reason
Catálogos CFDI	CFDI Catalogues	SAT code catalogues used in CFDI generation, including fiscal regimes, payment methods, product and service keys, tax objects, currency and other controlled data fields.	e-Invoicing, Code Tables, CFDI Validation	Catálogos CFDI, SAT, CFDI 4.0, controlled values
CBB	Código de Barras Bidimensional Two-Dimensional Barcode	Two-dimensional barcode / QR-style verification element included in the printed representation of a CFDI to support consultation and verification of the certified fiscal document.	e-Invoicing, Verification, Printed Representation	CBB, QR code, CFDI, SAT, verification
CCE	Complemento de Comercio Exterior Foreign Trade Complement	CFDI complement used for foreign-trade operations where export-related information must be incorporated into the electronic fiscal document.	e-Invoicing, Foreign Trade, CFDI Complement	CCE, Complemento de Comercio Exterior, CFDI, export
CFDI	Comprobante Fiscal Digital por Internet Digital Tax Receipt by Internet	Mexico's electronic fiscal document used for tax-recognised invoicing, receipts, payments, payroll, transport, withholding and other fiscal-document reporting through the SAT framework.	e-Invoicing, Fiscalisation, Digital Tax Document	CFDI, Comprobante Fiscal Digital por Internet, factura electrónica, SAT
CFDI de traslado	Transfer CFDI	CFDI type used to document the transport or transfer of goods where the document does not itself represent income for the issuer.	e-Invoicing, Goods Movement, Transport Documentation	CFDI de traslado, Carta Porte, traslado, SAT
Certifica	Certifica Application	SAT application used to generate and download files required for e.firma and Digital Seal Certificate procedures.	Authentication, Digital Tax Services, e-Invoicing Support	Certifica, e.firma, CSD, SAT, certificado digital
Complemento para recepción de pagos	Payment Receipt Complement	CFDI complement used to document payment information for invoices paid in instalments or after issuance.	e-Invoicing, Payment Reporting, CFDI Complement	Complemento para recepción de pagos, REP, CFDI, payment complement

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Complementos CFDI	CFDI Complements	SAT-defined additional data structures incorporated into a CFDI when specific operations require supplementary fiscal information.	e-Invoicing, CFDI Complement, Sector Data	complementos CFDI, SAT, Carta Porte, pagos, nómina
CSD	Certificado de Sello Digital Digital Seal Certificate	SAT-issued digital certificate used by the taxpayer to seal CFDI documents electronically and identify the issuer.	e-Invoicing, Authentication, Digital Seal	CSD, Certificado de Sello Digital, sello digital, CFDI, SAT
e.firma	Firma Electrónica / Firma Electrónica Avanzada Electronic Signature / Advanced Electronic Signature	Mexican electronic signature used by taxpayers for SAT procedures, including certificate generation and renewal processes connected with digital tax services.	Authentication, Digital Tax Services, e-Invoicing Support	e.firma, Firma Electrónica Avanzada, SAT, CSD, Certifica
Folio Fiscal	UUID / Fiscal Folio	Unique identifier of a certified CFDI, used for verification, reference and tax-recognised identification of the electronic fiscal document.	e-Invoicing, Invoice Identifier, Verification	Folio Fiscal, UUID, CFDI, SAT, verification
PAC	Proveedor Autorizado de Certificación Authorised Certification Provider	SAT-authorized provider that validates, certifies and stamps CFDI documents, and sends the certified CFDI information to SAT according to the applicable certification-provider obligations.	e-Invoicing, Certification Provider, Fiscalisation	PAC, Proveedor Autorizado de Certificación, CFDI, SAT
REP	Recibo Electrónico de Pago Electronic Payment Receipt	Common term for the CFDI payment-complement context used to record payment information for invoices paid in instalments or after issuance.	e-Invoicing, Payment Reporting, CFDI Complement	REP, Recibo Electrónico de Pago, complemento para recepción de pagos, CFDI
RFC	Registro Federal de Contribuyentes Federal Taxpayer Registry	Mexican taxpayer registration identifier used in CFDI issuance, recipient identification, SAT validation and electronic tax procedures.	Tax Identification, e-Invoicing, CFDI	RFC, Registro Federal de Contribuyentes, CFDI, SAT
SAT	Servicio de Administración Tributaria Tax Administration Service	Mexican tax authority responsible for tax administration, CFDI rules, electronic invoicing, certification-provider authorisation, taxpayer digital services and electronic fiscal controls.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Services	SAT, Servicio de Administración Tributaria, CFDI, factura electrónica
Sello digital	Digital Seal	Electronic seal applied to the CFDI using the taxpayer's Digital Seal Certificate to identify the issuer and protect the integrity of the document.	e-Invoicing, Authentication, Digital Seal	sello digital, CSD, CFDI, SAT
Timbre Fiscal Digital	Digital Fiscal Stamp	Fiscal stamp incorporated into a CFDI after certification, evidencing that the CFDI has been validated and certified through the SAT-authorized process.	e-Invoicing, Fiscalisation, Certification Marker	Timbre Fiscal Digital, TFD, timbrado, CFDI, SAT
Timbrado	CFDI Stamping / Certification	Certification process through which a CFDI is validated and stamped by SAT or a PAC, producing a tax-recognised certified CFDI.	e-Invoicing, Certification, Fiscalisation	timbrado, CFDI stamping, PAC, SAT, certificación
Verificación de CFDI	CFDI Verification Service	SAT verification service used to confirm whether a CFDI has been certified, using the fiscal folio or XML-related verification data.	e-Invoicing, Verification, Digital Tax Services	Verificación de CFDI, Folio Fiscal, UUID, SAT, XML

COUNTRY PROFILE

Field	Content
Tax Authority	SFS, Serviciul Fiscal de Stat State Tax Service
Tax Authority's website link	www.sfs.md
Fiscalisation Model	Moldova uses an electronic sales-monitoring model through SIA „Monitorizarea Electronică a Vanzărilor”, which receives and records transaction information from cash-register and control equipment connected to the SFS environment.
e-Invoicing Model	Moldova uses SIA „e-Factura” for electronic formation, circulation and processing of invoices and tax invoices, accessed through the taxpayer personal cabinet and supported by government authentication and electronic-signature services.

SUMMARY

Moldova's digital tax-control framework combines electronic invoicing through SIA „e-Factura”, electronic sales monitoring through SIA MEV, and electronic taxpayer access through the Cabinetul personal al contribuabilului. The framework also includes RUECC, the unified register of cash-register and control equipment, the emerging virtual cash-register and eBon model, and government digital trust services such as MPass and MSign.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Cabinetul personal al contribuabilului	Taxpayer Personal Cabinet	SFS taxpayer account environment used to access electronic fiscal services, including e-Factura and related taxpayer-service functions.	Digital Tax Services, Taxpayer Portal, e-Invoicing Support	Cabinetul personal al contribuabilului, SFS, e-Factura, taxpayer cabinet
casă virtuală de marcat	Virtual Cash Register	Software-based cash-register model introduced for issuing fiscal receipts electronically without a traditional physical cash-register device where the model applies.	Fiscalisation, Virtual Cash Register, Digital Receipt	casă virtuală de marcat, eBon, SFS, electronic fiscal receipt
ciclul lung	Long Cycle	e-Factura lifecycle mode in which the electronic tax invoice remains in the electronic circulation of SIA „e-Factura” and is completed without the need to print it on paper.	e-Invoicing, Invoice Lifecycle, Electronic Signature	ciclul lung, e-Factura, factură fiscală electronică, MSign
ciclul scurt	Short Cycle	e-Factura lifecycle mode in which the electronic tax invoice is transferred to the “Finisate” section, after which the supplier may print it, apply handwritten signatures and physically transmit it to the other parties where required.	e-Invoicing, Invoice Lifecycle, Invoice Circulation	ciclul scurt, e-Factura, factură fiscală electronică, Finisate
CTIF	Centrul de Tehnologii Informaționale în Finanțe Centre for Information Technologies in Finance	Moldovan public institution supporting finance-sector information technology, electronic fiscal services, electronic signatures and technical operation of tax-related digital systems.	Digital Tax Infrastructure, Electronic Tax Services, Authentication	CTIF, Centrul de Tehnologii Informaționale în Finanțe, SFS, e-Factura
eBon	Electronic Fiscal Receipt / e-Receipt	Moldova-specific electronic fiscal receipt term used in the virtual cash-register context for issuing fiscal receipts electronically and transmitting them to customers through digital channels.	Fiscalisation, Electronic Receipt, Virtual Cash Register	eBon, electronic fiscal receipt, casă virtuală de marcat, SFS
ECC	Echipamente de casă și de control Cash-Register and Control Equipment	Moldovan cash-register and control-equipment category used in the electronic sales-monitoring environment and in the unified equipment register.	Fiscalisation, Cash Register Equipment, Sales Monitoring	ECC, echipamente de casă și de control, MEV, SFS
IDNO	Număr de identificare de stat State Identification Number	Moldova-specific state identification number used for legal entities and organisations in tax and digital-service contexts, including e-Factura taxpayer identification.	Tax Identification, e-Invoicing, Digital Tax Services	IDNO, număr de identificare de stat, SFS, e-Factura

Term	Official / Expanded Name	Description	Relevance	Tags / Context
MCC	Mașini de casă și control Cash Registers and Control Machines	Moldovan cash-register and control-machine term used in the fiscal-device environment and connected with the current ECC / MEV sales-monitoring framework.	Fiscalisation, Cash Register Equipment, Device Control	MCC, mașini de casă și control, ECC, MEV, SFS
MEV	Monitorizarea Electronică a Vânzărilor Electronic Sales Monitoring	Moldovan electronic sales-monitoring system receiving and recording transaction information from cash-register and control equipment connected to the SFS information environment.	Fiscalisation, Sales Monitoring, Digital Tax Control	MEV, Monitorizarea Electronică a Vânzărilor, SFS, ECC
MPass	Serviciul guvernamental de autentificare și control al accesului Government Authentication and Access-Control Service	Moldova government authentication and access-control service used to access public electronic services, including tax-related digital services.	Digital Tax Services, Authentication, Access Control	MPass, authentication, access control, Cabinetul personal al contribuabilului, e-Factura
MSign	Serviciul guvernamental de semnătură electronică Government Electronic Signature Service	Moldova government electronic-signature service used for electronic signing in public digital services, including e-Factura-related electronic document processes.	Digital Tax Services, Electronic Signature, e-Invoicing Support	MSign, electronic signature, e-Factura, factură fiscală electronică
RUECC	Registrul unic al echipamentelor de casă și de control Unified Register of Cash-Register and Control Equipment	SFS unified register of authorised cash-register and control-equipment models used in Moldova's fiscal-device and electronic sales-monitoring environment.	Fiscalisation, Device Register, Cash Registers	RUECC, Registrul unic al ECC, ECC, MEV, SFS
SFS	Serviciul Fiscal de Stat State Tax Service	Moldovan tax authority responsible for tax administration, SIA „e-Factura”, SIA MEV, cash-register supervision, taxpayer electronic services and electronic tax systems.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Services	SFS, Serviciul Fiscal de Stat, State Tax Service, Moldova tax authority
SIA „e-Factura”	Sistemul Informațional Automatizat „e-Factura” Automated Information System “e-Factura”	Moldovan automated information system used for creation, circulation and processing of electronic invoices and electronic tax invoices.	e-Invoicing, Digital Tax Infrastructure, Invoice Exchange	SIA e-Factura, e-Factura, factură fiscală electronică, SFS
SIA „Monitorizarea Electronică a Vânzărilor”	Sistemul Informațional Automatizat „Monitorizarea Electronică a Vânzărilor” Automated Information System “Electronic Sales Monitoring”	SFS automated information system functioning as a unified resource for receiving and recording transaction information from cash-register and control equipment.	Fiscalisation, Sales Monitoring, Digital Tax Infrastructure	SIA MEV, Monitorizarea Electronică a Vânzărilor, SFS, ECC
TVA	Taxa pe valoarea adăugată Value Added Tax	Moldovan VAT term used in tax administration, VAT invoices, tax declarations, e-Factura and electronic fiscal services.	VAT, Tax Administration, e-Invoicing	TVA, Taxa pe valoarea adăugată, SFS, e-Factura

COUNTRY PROFILE

Field	Content
Tax Authority	ТЕГ, Татварын ерөнхий газар Mongolian Tax Administration (MTA)
Tax Authority's website link	www.mta.gov.mn
Fiscalisation Model	Mongolia uses a VAT electronic document and receipt-registration model through eBarimt, where VAT receipts and electronic payment receipts are generated, registered and used for VAT control, refund and lottery-incentive purposes.
e-Invoicing Model	Mongolia's electronic VAT-document model is based on Ebarimt.mn, through which electronic invoices and payment receipts are issued and registered in the integrated tax information environment.

SUMMARY

Mongolia's tax-control model is centred on eBarimt, the national VAT electronic document and electronic payment receipt system linked to POS-issued receipts, taxpayer registration, VAT refunds and VAT lottery / receipt-lottery incentives. Consumers register receipts through the eBarimt portal or mobile application, while VAT documents and payment receipts are recorded electronically in the tax-administration environment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Ebarimt.mn	eBarimt Portal	Mongolia's online eBarimt portal used for electronic payment receipt registration, VAT refund functions, VAT lottery / receipt-lottery participation and taxpayer / consumer interaction with the eBarimt system.	Fiscalisation, Taxpayer Portal, Consumer Receipt Registration, VAT Refund	Ebarimt.mn, eBarimt portal, VAT refund, receipt registration, ТЕГ
еBarimt / Цахим төлбөрийн баримтын систем	Electronic Payment Receipt System	Mongolia's electronic payment receipt system used for issuing, registering and managing VAT-related payment receipts, consumer receipt data, VAT refund and lottery-incentive functions.	Fiscalisation, VAT Electronic Documents, Receipt Registration, Digital Tax Control	eBarimt, Цахим төлбөрийн баримтын систем, electronic payment receipt, VAT refund
еBarimt аппликэйшн	eBarimt Mobile Application	Mobile application used by consumers to register VAT receipts, scan receipt verification data, access VAT refund information and participate in eBarimt consumer-incentive functions.	Fiscalisation, Consumer Application, VAT Refund, Receipt Registration	eBarimt аппликэйшн, mobile app, receipt registration, VAT refund
Tax Refund for Tourist	Tourist VAT Refund Service	Mongolia tourist VAT refund service connected with eBarimt, allowing eligible tourist purchases from approved stores to be processed for VAT refund where the scheme conditions are met.	VAT Refund, Tourist Refund, Digital Tax Services	Tax Refund for Tourist, tax-refund.ebarimt.mn, eBarimt, VAT refund
ТТД	Татвар төлөгчийн дугаар Taxpayer Number / Taxpayer Identification Number	Mongolian taxpayer identification number used by the tax authority to identify taxpayers in tax-administration, taxpayer-registration and eBarimt-related contexts.	Tax Identification, Digital Tax Services, eBarimt	ТТД, Татвар төлөгчийн дугаар, taxpayer number, taxpayer identification, ТЕГ
ТЕГ	Татварын ерөнхий газар Mongolian Tax Administration	Mongolian tax authority responsible for tax administration, VAT administration, VAT electronic documents, eBarimt services, taxpayer services and digital tax systems.	Tax Authority, Fiscalisation, Digital Tax Services	ТЕГ, Татварын ерөнхий газар, Mongolian Tax Administration, eBarimt
сугалааны дугаар	Lottery Number	Lottery number printed or associated with an eBarimt receipt and used for participation in the VAT lottery / receipt-lottery incentive mechanism.	Fiscalisation, Receipt Lottery, Consumer Incentive	сугалааны дугаар, lottery number, eBarimt, VAT lottery
цахим төлбөрийн баримт	Electronic Payment Receipt	Electronic payment receipt issued and registered through the eBarimt environment as part of Mongolia's VAT electronic document and receipt-registration system.	Fiscalisation, Electronic Receipt, VAT Documentation	цахим төлбөрийн баримт, electronic payment receipt, eBarimt, VAT receipt

Term	Official / Expanded Name	Description	Relevance	Tags / Context
НӨАТ	Нэмэгдсэн өртгийн албан татвар Value Added Tax	Mongolian VAT acronym used in tax administration, VAT electronic documents, eBarimt receipts, VAT refunds and receipt-lottery contexts.	VAT, Fiscalisation, eBarimt, Tax Administration	НӨАТ, Нэмэгдсэн өртгийн албан татвар, VAT, eBarimt
НӨАТ-ын сугалаа	VAT Lottery / Receipt Lottery	Consumer-incentive mechanism linked to eBarimt receipt registration, allowing eligible registered receipts to participate in lottery draws.	Fiscalisation, Consumer Incentive, Receipt Lottery	НӨАТ-ын сугалаа, VAT lottery, receipt lottery, eBarimt, consumer incentive
НӨАТ-ын урамшууллын буцаан олголт	VAT Incentive Refund	Mongolia VAT incentive refund mechanism linked to registered eBarimt receipts, designed to encourage consumers to request and register receipts.	Fiscalisation, VAT Refund, Consumer Incentive, eBarimt	НӨАТ-ын урамшууллын буцаан олголт, НӨАТ буцаан олголт, VAT refund, eBarimt

COUNTRY PROFILE

Field	Content
Tax Authority	PU, Poreska uprava Tax Administration
Tax Authority's website link	www.gov.me/poreskauprava
Fiscalisation Model	Montenegro uses a real-time electronic fiscalisation model in which invoices are fiscalised through the fiscal service before or at issuance, with JIKR returned by the tax authority and IKOF generated by the taxpayer-side system.
e-Invoicing Model	Montenegro's electronic invoice-control model is embedded in the EFI framework, where fiscal invoices are generated by an ENU, signed using an electronic certificate and exchanged with the tax authority's fiscal service.

SUMMARY

Montenegro's EFI framework is centred on electronic fiscalisation of invoices through ENU environments, the fiscal service and the SEP self-service portal. The model uses IKOF as the taxpayer-side internal fiscalisation code and JIKR as the unique invoice identification code returned after fiscalisation, with electronic certificates supporting message signing and authentication.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
e-Porezi	e-Taxes Portal	Montenegrin electronic tax portal used for taxpayer electronic services and tax-administration processes, separate from the operational EFI fiscalisation flow.	Digital Tax Services, Taxpayer Portal, Fiscalisation Support	e-Porezi, electronic tax portal, PU, EFI, taxpayer services
EFI	Elektronska fiskalizacija Electronic Fiscalisation	Montenegro's electronic fiscalisation model for real-time fiscalisation and reporting of invoices through the Tax Administration fiscal service.	Fiscalisation, Real-Time Reporting, Digital Tax Control	EFI, Elektronska fiskalizacija, electronic fiscalisation, fiscal invoice, PU
elektronski sertifikat	Electronic Certificate	Electronic certificate used for authentication and digital signing in Montenegro's electronic fiscalisation process, including the signing of fiscalisation messages sent from the ENU to the fiscal service.	Fiscalisation, Authentication, Digital Signature	elektronski sertifikat, electronic certificate, ENU, fiscalisation message, JIKR
ENU	Elektronski naplatni uređaj Electronic Payment Device	Taxpayer-side electronic payment device or software environment used in Montenegro's electronic fiscalisation model to issue invoices and communicate transaction data to the fiscal service.	Fiscalisation, POS / Device Environment, Real-Time Reporting	ENU, elektronski naplatni uređaj, fiscal invoice, EFI
Fiskalni servis	Fiscal Service	Tax Administration service that receives invoice data, performs fiscalisation and returns fiscalisation information, including JIKR.	Fiscalisation, Real-Time Reporting, Digital Tax Infrastructure	fiskalni servis, fiscal service, JIKR, EFI, PU
IKOF	Interni kod obračuna fiskalizacije Internal Fiscalisation Calculation Code	Internal fiscalisation calculation code generated by the taxpayer's ENU or software and included in the fiscal invoice data for identification and verification.	Fiscalisation, Invoice Identifier, System-Generated Code	IKOF, Interni kod obračuna fiskalizacije, fiscal invoice, ENU
JIKR	Jedinstveni identifikacioni kod računa Unique Invoice Identification Code	Unique invoice identification code returned by the Tax Administration fiscal service after successful fiscalisation of an invoice.	Fiscalisation, Invoice Identifier, Real-Time Validation	JIKR, Jedinstveni identifikacioni kod računa, fiscal invoice, fiscal service
obveznik fiskalizacije	Fiscalisation Obligor	Taxpayer or business subject to Montenegro's fiscalisation obligations and required to issue and fiscalise invoices through the EFI framework.	Fiscalisation, Taxpayer Obligation, Invoice Reporting	obveznik fiskalizacije, taxpayer, EFI, fiscal invoice, PU
PDV	Porez na dodatu vrijednost Value Added Tax	Montenegrin VAT acronym used in tax administration, fiscal invoices, electronic fiscalisation and tax reporting.	VAT, Fiscalisation, Tax Administration	PDV, Porez na dodatu vrijednost, VAT, fiscal invoice, PU

Term	Official / Expanded Name	Description	Relevance	Tags / Context
PU	Poreska uprava Tax Administration	Montenegrin tax authority responsible for tax administration, electronic fiscalisation, taxpayer services and operation of fiscalisation-related infrastructure.	Tax Authority, Fiscalisation, Digital Tax Services	PU, Poreska uprava, Tax Administration, EFI, e-Porezi
SEP	Samouslužni EFI Portal Self-Service EFI Portal	Self-service electronic fiscalisation portal used by taxpayers for fiscalisation-related processes, testing, production access and fiscal information management.	Fiscalisation, Taxpayer Portal, Digital Tax Services	SEP, Samouslužni EFI Portal, EFI portal, Tax Administration

COUNTRY PROFILE

Field	Content
Tax Authority	DGI, Direction Générale des Impôts / المديرية العامة للضرائب General Directorate of Taxes
Tax Authority's website link	www.tax.gov.ma
Fiscalisation Model	Morocco currently relies on tax registration, invoicing rules, electronic filing, electronic payment, taxpayer identification and record-based tax administration rather than a dedicated fiscal-device or real-time retail fiscalisation model.
e-Invoicing Model	Morocco should be treated as an e-invoicing watch-list jurisdiction, with electronic invoicing under preparation and gradual implementation expected, while the confirmed active digital-tax environment remains centred on DGI tele-services such as SIMPL and Daribati.

SUMMARY

Morocco's current digital-tax framework is centred on DGI online services, including SIMPL for electronic filing and payment, Daribati for mobile taxpayer access, and identifiers such as ICE and IF for business and tax identification. Electronic invoicing is a reform area under preparation, while SIMPL-TVA should currently be treated as a VAT tele-service rather than as an active e-invoice clearance platform.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
attestation de régularité fiscale	Tax Compliance Certificate	Moroccan tax-compliance certificate used to evidence a taxpayer's regular tax position, with online access and request processes linked to DGI digital services.	Digital Tax Services, Taxpayer Compliance, Certificate	attestation de régularité fiscale, DGI, SIMPL, taxpayer certificate
CGI	Code Général des Impôts General Tax Code	Moroccan general tax code containing the main tax-law framework for income tax, corporate tax, VAT, tax procedures and invoicing-related obligations.	Legal Framework, VAT, Tax Administration	CGI, Code Général des Impôts, DGI, TVA, facturation
Daribati	Daribati Mobile Application	DGI mobile application providing taxpayer access to digital tax services, including payments, declarations, refunds, taxpayer information and SIMPL-related services.	Digital Tax Services, Mobile Tax Services, Taxpayer Services	Daribati, DGI, mobile tax services, SIMPL, tax payment
DGI	Direction Générale des Impôts / المديرية العامة للضرائب General Directorate of Taxes	Moroccan tax authority responsible for tax administration, VAT administration, SIMPL services, Daribati, taxpayer identification and preparation of electronic invoicing reforms.	Tax Authority, VAT, Digital Tax Services, e-Invoicing Watch-List	DGI, Direction Générale des Impôts, المديرية العامة للضرائب, SIMPL, Daribati
facturation électronique	Electronic Invoicing	Watch-list term for Morocco's planned electronic invoicing reform, currently under preparation for gradual implementation, with final platform, technical architecture and implementation model to follow official DGI guidance when published.	e-Invoicing Watch-List, Digital Tax Reform, VAT Control	facturation électronique, DGI, planned reform, e-invoicing
ICE	Identifiant Commun de l'Entreprise Common Business Identifier	Moroccan common business identifier used to identify businesses in administrative, tax and invoicing contexts, including invoice identification and tax-service procedures.	Business Identification, Digital Tax Services, Invoicing Support	ICE, Identifiant Commun de l'Entreprise, business identifier, DGI, OMPIC
IF	Identifiant Fiscal Tax Identifier	Moroccan fiscal identifier used for taxpayer identification in DGI tax administration, SIMPL services, declarations, payments and tax-account procedures.	Taxpayer Identification, Digital Tax Services, Tax Administration	IF, Identifiant Fiscal, DGI, SIMPL, taxpayer identification
plateforme de facturation électronique	Electronic Invoicing Platform	Watch-list term for the expected DGI electronic invoicing platform under Morocco's planned reform, to be defined according to official implementation guidance when published.	e-Invoicing Watch-List, Digital Tax Reform, Platform	plateforme de facturation électronique, DGI, planned reform, facturation électronique

Term	Official / Expanded Name	Description	Relevance	Tags / Context
portail fiscal	Tax Portal	Moroccan tax-portal environment used to access DGI online services, information, SIMPL tele-services and taxpayer digital procedures.	Digital Tax Services, Taxpayer Portal, Online Services	portail fiscal, tax.gov.ma, DGI, SIMPL
SIMPL	Services des Impôts en Ligne Online Tax Services	DGI online tax-service environment used for electronic tax declarations, electronic payments, taxpayer registration and online access to Moroccan tax procedures.	Digital Tax Services, e-Filing, e-Payment, Taxpayer Portal	SIMPL, Services des Impôts en Ligne, DGI, télédéclaration, télépaiement
SIMPL-Attestation	SIMPL Certificate Service	DGI online service used for requesting or accessing tax certificates through the SIMPL digital-service environment.	Digital Tax Services, Taxpayer Certificate, Online Services	SIMPL-Attestation, attestation fiscale, DGI, SIMPL
SIMPL-Compte Fiscal	SIMPL Tax Account	DGI online tax-account service allowing taxpayers to consult their fiscal-account position within the SIMPL digital-service environment.	Digital Tax Services, Taxpayer Account, Tax Administration	SIMPL-Compte Fiscal, tax account, DGI, SIMPL
SIMPL-Recherche Entreprise	SIMPL Business Search	DGI-related online business search / identification service used to consult or verify enterprise identification information, including identifiers relevant to tax and administrative procedures.	Digital Tax Services, Business Identification, Online Services	SIMPL-Recherche Entreprise, ICE, IF, DGI, business search
SIMPL-TVA	SIMPL Taxe sur la Valeur Ajoutée Online VAT Service	DGI online VAT service used for VAT declaration, VAT payment and VAT-related tele-procedures within the SIMPL environment.	VAT, Digital Tax Services, e-Reporting, e-Payment	SIMPL-TVA, TVA, DGI, VAT declaration, SIMPL
TVA	Taxe sur la Valeur Ajoutée / الضريبة على القيمة المضافة Value Added Tax	Moroccan VAT term used in tax administration, VAT declarations, invoice content, SIMPL-TVA and wider tax-service processes.	VAT, Tax Administration, Digital Tax Services	TVA, Taxe sur la Valeur Ajoutée, الضريبة على القيمة المضافة, SIMPL-TVA, DGI

COUNTRY PROFILE

Field	Content
Tax Authority	AT, Autoridade Tributária de Moçambique Mozambique Tax Authority
Tax Authority's website link	www.at.gov.mz
Fiscalisation Model	Mozambique uses a fiscal-machine and certified billing-software framework, with fiscal devices and authorised software connected to tax-control and invoice-data reporting procedures.
e-Invoicing Model	Mozambique uses electronic communication of billing data through monthly submission of invoice-data files extracted from AT-certified billing software via the e-Declaração platform.

SUMMARY

Mozambique's model combines the earlier fiscal-machine framework, the AT-certified billing-software environment, and the newer monthly invoice-data communication procedure introduced through Aviso n.º 40/AT/DGI/2025. From May 2025, affected taxpayers submit invoice data for the previous month through e-Declaração using files extracted from certified billing software, with SAF-T (Moz), XML, XLSX and CSV formats referenced in implementation guidance.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AT	Autoridade Tributária de Moçambique Mozambique Tax Authority	Mozambique's tax authority responsible for tax administration, taxpayer services, fiscal-machine regulation, certified billing-software oversight and electronic communication of invoice data.	Tax Authority, Fiscalisation, e-Reporting, Digital Tax Services	AT, Autoridade Tributária de Moçambique, DGI, e-Declaração
DGI	Direcção Geral de Impostos General Directorate of Taxes	Directorate within the Mozambique Tax Authority responsible for tax administration and involved in the implementation of the electronic communication of invoice data.	Tax Authority, e-Reporting, Fiscalisation	DGI, Direcção Geral de Impostos, AT, invoice-data reporting
e-Declaração	Electronic Declaration Portal	Mozambique Tax Authority electronic declaration portal used for electronic tax submissions, including submission of invoice-data files under the 2025 invoice-data communication procedure.	e-Reporting, Digital Tax Services, Invoice Data Reporting	e-Declaração, electronic declaration, invoice-data submission, AT
e-Tributação	Electronic Taxation System	Mozambique's electronic tax-management environment supporting digital tax administration, taxpayer services and electronic tax-compliance processes.	Digital Tax Services, Tax Administration, e-Reporting	e-Tributação, electronic tax management, taxpayer services, AT
Ficheiro SAF-T (Moz) de facturação	SAF-T (Moz) Billing File	Standardised billing-data file extracted from AT-certified billing software for submission to the Mozambique Tax Authority under the electronic invoice-data communication procedure.	e-Reporting, Invoice Data Reporting, VAT Compliance	SAF-T (Moz), ficheiro de facturação, certified billing software, e-Declaração
ISPC	Imposto Simplificado para Pequenos Contribuintes Simplified Tax for Small Taxpayers	Mozambique's simplified tax regime for small taxpayers, relevant to the fiscal-machine framework and taxpayer segmentation in fiscal-control and invoice-data reporting contexts.	Tax Regime, Small Taxpayers, Fiscalisation	ISPC, small taxpayers, máquinas fiscais, AT
IVA	Imposto sobre o Valor Acrescentado Value Added Tax	Mozambique's value added tax, relevant to invoicing, fiscal-machine obligations, invoice-data reporting and fiscal-document control.	VAT, Fiscalisation, Invoice Reporting	IVA, VAT, invoices, fiscal compliance, AT
Lista Provisória de Softwares de Facturação	Provisional List of Billing Software	AT-published provisional list identifying billing-software solutions submitted to the certification process within Mozambique's billing and fiscal-control framework.	Certified Software, Fiscalisation, Invoice Reporting	lista provisória de softwares de facturação, software certificado, AT, DGI-PMF

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Máquinas fiscais	Fiscal Machines	Mozambique fiscal-machine framework covering approved fiscal devices used for fiscal recording, fiscal-document issuance and tax-control communication with the Tax Authority.	Fiscalisation, Fiscal Devices, Retail Tax Control	máquinas fiscais, fiscal machine, AT, fiscal-device regulation
NUIT	Número Único de Identificação Tributária Single Tax Identification Number	Mozambique's single taxpayer identification number used for taxpayer registration, tax administration, electronic tax services and invoice-data reporting contexts.	Tax Identification, Digital Tax Services, e-Reporting	NUIT, taxpayer identification, AT, e-Declaração
PMF	Projecto Máquinas Fiscais Fiscal Machines Project	Mozambique Tax Authority fiscal-machines project associated with the implementation, certification and management of fiscal-machine and billing-software controls.	Fiscalisation, Fiscal Devices, Certified Software	PMF, Projecto Máquinas Fiscais, AT, DGI-PMF, máquinas fiscais
Programa de facturação certificado	Certified Billing Software	Billing software approved or recognised by the Mozambique Tax Authority for issuing invoices and extracting the required billing-data file for tax reporting.	Certified Software, e-Reporting, VAT Compliance	programa de facturação certificado, software certificado, SAF-T (Moz), AT
SAF-T (Moz)	Standard Audit File for Tax, Mozambique	Mozambique-specific standard audit-file concept used in the 2025 invoice-data reporting procedure for extracting billing data from certified software and submitting it to the Tax Authority.	e-Reporting, Audit File, Invoice Data Reporting	SAF-T (Moz), invoice-data file, e-Declaração, certified billing software
SGMF	Sistema de Gestão de Máquinas Fiscais Fiscal Machine Management System	Mozambique Tax Authority fiscal-machine management system used within the fiscal-machine framework for fiscal-device integration, reporting, management and control.	Fiscalisation, Device Management, Digital Tax Infrastructure	SGMF, Sistema de Gestão de Máquinas Fiscais, máquinas fiscais, fiscal devices

COUNTRY PROFILE

Field	Content
Tax Authority	IRD, आन्तरिक राजस्व विभाग Inland Revenue Department
Tax Authority's website link	www.ird.gov.np
Fiscalisation Model	Nepal uses an electronic billing and central invoice-monitoring model based on IRD-listed billing software and CBMS invoice-data connection.
e-Invoicing Model	Nepal uses e-Billing through electronic issuance of invoices and connection of qualifying taxpayers' billing systems to the Central Billing Monitoring System.

SUMMARY

Nepal's model is centred on IRD-approved or IRD-listed computerised billing software, electronic invoice issuance and CBMS monitoring of invoice data. The framework uses local fiscal-document concepts such as बिजक / बीजक, कर बिजक, संक्षिप्त कर बिजक, विद्युतीय बीजक, PAN and VAT registration, supported by the IRD Taxpayer Portal and CBMS procedures.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
आन्तरिक राजस्व विभाग / IRD	Inland Revenue Department	Nepalese tax authority under the Ministry of Finance, responsible for tax administration, VAT administration, taxpayer services, e-Billing oversight and CBMS-based invoice monitoring.	Tax Authority, VAT, e-Billing, Digital Tax Services	आन्तरिक राजस्व विभाग, IRD, Inland Revenue Department, VAT, e-Billing, CBMS
करदाता पोर्टल	Taxpayer Portal	IRD taxpayer portal used for online taxpayer services, registration, filing, payment, tax-administration functions and electronic service access.	Digital Tax Services, Taxpayer Services, VAT	करदाता पोर्टल, Taxpayer Portal, IRD, online tax services
केन्द्रीय बिजक अनुगमन प्रणाली / CBMS	Central Billing Monitoring System	IRD central invoice-monitoring system used to connect taxpayers' electronic billing systems and monitor invoice data generated through approved or listed e-Billing software.	e-Billing, Invoice Monitoring, Digital Tax Services	CBMS, केन्द्रीय बिजक अनुगमन प्रणाली, invoice monitoring, IRD
विद्युतीय माध्यमबाट बीजक जारी गर्ने / e-Billing	Issuing Invoices Through Electronic Means	IRD-recognised electronic billing process under which taxpayers issue invoices through approved or listed electronic or computerised systems and connect applicable invoice data to CBMS.	e-Billing, Invoice Monitoring, Digital Tax Services	विद्युतीय माध्यमबाट बीजक जारी गर्ने, e-Billing, electronic billing, CBMS
मूल्य अभिवृद्धि कर	Value Added Tax	Nepalese VAT term used in VAT legislation, VAT registration, VAT invoices, tax returns and tax administration.	VAT, Tax Administration, Invoice Content	मूल्य अभिवृद्धि कर, VAT, IRD, Nepali VAT
स्थायी लेखा नम्बर / PAN	Permanent Account Number	Nepalese taxpayer identification number used for tax registration, VAT registration, billing, invoice content, returns and taxpayer identification.	Taxpayer Identification, VAT, Invoice Content	स्थायी लेखा नम्बर, PAN, taxpayer ID, VAT registration
कम्प्युटरबाट बिजक जारी गर्ने स्वीकृति	Approval to Issue Invoices by Computer	Approval for taxpayers using computerised systems to issue invoices, with conditions linked to approved or listed software, prescribed invoice format, invoice control and correction through credit or debit notes.	e-Billing, Approved Software, Invoice Control	कम्प्युटरबाट बिजक जारी गर्ने स्वीकृति, computerised billing approval, IRD-listed software
सूचीकृत सफ्टवेयर	Listed Software	Billing software listed by the IRD for use in computerised invoice issuance and electronic billing compliance.	Approved Software, e-Billing, Digital Tax Services	सूचीकृत सफ्टवेयर, IRD-listed software, billing software, e-Billing

Term	Official / Expanded Name	Description	Relevance	Tags / Context
विद्युतीय बिलिङ सफ्टवेयर	Electronic Billing Software	IRD-approved or IRD-listed software used to issue electronic invoices, maintain billing records and support CBMS connection where applicable.	e-Billing, Approved Software, Invoice Monitoring	विद्युतीय बिलिङ सफ्टवेयर, electronic billing software, CBMS, IRD
कर बीजकको सिलसिलेवार नम्बर	Sequential Number of Tax Invoice	Invoice serial-number control requiring tax invoices to follow sequential numbering, with serial-number control applied within the taxpayer's billing and VAT-documentation process.	Invoice Control, VAT, Fiscal Document	कर बीजकको सिलसिलेवार नम्बर, invoice serial number, VAT invoice, IRD

COUNTRY PROFILE

Field	Content
Tax Authority	Belastingdienst Netherlands Tax Administration
Tax Authority's website link	www.belastingdienst.nl
Fiscalisation Model	The Netherlands uses a VAT-recordkeeping, invoice-documentation and audit-based tax-control model.
e-Invoicing Model	The Netherlands uses structured B2G e-invoicing through Peppol, Digipoort and government invoice channels, while domestic B2B e-invoicing is based on standard VAT invoicing and voluntary structured exchange.

SUMMARY

The Dutch model is centred on VAT administration by the Belastingdienst, business access through Mijn Belastingdienst Zakelijk, VAT identifiers such as btw-id and ob-nummer, and structured electronic invoice exchange for government procurement. B2G e-invoicing is supported by Logius infrastructure, Digipoort, Peppol, ROAP, the Netherlands Peppol Authority and the Basisfactuur Rijk guideline, while private-sector invoicing remains based on VAT invoices, accounting records and voluntary structured e-invoice exchange. Belastingdienst confirms that VAT entrepreneurs receive both a btw-identificatienummer / btw-id and an omzetbelastingnummer / ob-nummer, with the btw-id used for customer and supplier contact, including invoices and websites.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Belastingdienst	Netherlands Tax Administration	Dutch tax authority responsible for tax administration, VAT administration, taxpayer services, business tax portals and digital tax-service environments.	Tax Authority, VAT, Digital Tax Services	Belastingdienst, Netherlands Tax Administration, Dutch Tax Administration, VAT
btw	Belasting over de toegevoegde waarde Value Added Tax	Dutch VAT acronym used in tax administration, VAT returns, VAT invoices and invoice-related terminology.	VAT, Tax Administration, Invoice Terminology	btw, VAT, omzetbelasting, Belastingdienst
btw-id	Btw-identificatienummer VAT Identification Number	Dutch VAT identification number used in contacts with customers and suppliers, including invoices, websites, letterheads and EU business contexts.	VAT, Tax Identification, Invoice Identification	btw-id, btw-identificatienummer, VAT ID, invoices, VIES
Digipoort	Government Digital Message Gateway	Dutch government ICT message gateway used for structured electronic message traffic with public authorities, including government e-invoicing and other formal data-exchange processes.	B2G e-Invoicing, Digital Government Infrastructure, Message Gateway	Digipoort, government gateway, e-factureren, Logius
eHerkenning	eRecognition	Dutch business login and authentication system used to access government and Belastingdienst business digital services, including Mijn Belastingdienst Zakelijk.	Digital Tax Services, Authentication, Taxpayer Access	eHerkenning, Mijn Belastingdienst Zakelijk, business login, Belastingdienst
Mijn Belastingdienst Zakelijk	My Business Tax Administration Portal	Belastingdienst business portal used by entrepreneurs and legal entities for business tax affairs, including VAT return filing and other tax-administration services.	Digital Tax Services, Taxpayer Portal, VAT Reporting	Mijn Belastingdienst Zakelijk, business portal, VAT return, Belastingdienst
NPa	Nederlandse Peppolautoriteit Netherlands Peppol Authority	Dutch Peppol authority responsible for safeguarding the quality and reliability of the Peppol framework in the Netherlands.	e-Invoicing, Peppol Governance, Digital Invoice Exchange	NPa, Nederlandse Peppolautoriteit, Netherlands Peppol Authority, Peppol
ob-nummer	Omzetbelastingnummer Turnover Tax Number	Dutch VAT tax number used for communication with the Belastingdienst and distinguished from the public-facing btw-identificatienummer.	VAT, Tax Identification, Belastingdienst Communication	ob-nummer, omzetbelastingnummer, btw-id, Belastingdienst

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ROAP	Rijksoverheid Access Point Central Government Access Point	Dutch central-government access point on Peppol used for exchanging e-orders, e-invoices and other structured business documents with central-government organisations.	B2G e-Invoicing, Peppol, Government Infrastructure	ROAP, Rijksoverheid Access Point, Peppol, Logius
VIES	VAT Information Exchange System	EU VAT-number validation system used to check the validity of VAT identification numbers, including Dutch btw-id numbers in EU business contexts.	VAT Identification, EU VAT, Invoice Validation	VIES, btw-id, VAT number check, EU VAT

COUNTRY PROFILE

Field	Content
Tax Authority	IRD, Inland Revenue / Te Tari Taake Inland Revenue
Tax Authority's website link	www.ird.govt.nz
Fiscalisation Model	New Zealand uses a GST-recordkeeping, taxable-supply-information and audit-based tax-control model administered by Inland Revenue.
e-Invoicing Model	New Zealand uses Peppol-based eInvoicing, led by MBIE through the New Zealand Peppol Authority function, with NZBN-based routing, accredited Access Point Providers and the PINT A-NZ invoice format.

SUMMARY

New Zealand's model is centred on GST administration, taxpayer identification through the IRD number, online tax services through myIR, and GST documentation based on taxable supply information. The eInvoicing environment operates through the Peppol network, using NZBN routing, accredited service providers and the PINT A-NZ specification.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Access Point Provider	Peppol Access Point Provider	Accredited service provider operating a secure gateway that connects businesses and software to the Peppol eInvoicing network in New Zealand.	eInvoicing, Peppol, Service Provider	Access Point Provider, Peppol, eInvoicing, MBIE, NZBN
Buyer-created taxable supply information	Buyer-Created Taxable Supply Information	GST documentation prepared by a GST-registered buyer for a GST-registered seller where the parties agree that the buyer will provide the taxable supply information.	GST Documentation, Invoice Records, Tax Compliance	buyer-created taxable supply information, GST, taxable supply information, Inland Revenue
Digital Service Providers	Inland Revenue Digital Service Providers	Third-party software providers that integrate with Inland Revenue digital services, including Gateway Services and related tax-service offerings.	Digital Tax Services, Software Providers, Tax Administration	Digital Service Providers, Gateway Services, Inland Revenue, OSF
Gateway Services	Inland Revenue Gateway Services	Inland Revenue software-integration services that allow approved digital service providers to integrate tax software with Inland Revenue digital services.	Digital Tax Services, Software Integration, Tax Administration	Gateway Services, Inland Revenue, Digital Service Providers, myIR
GST	Goods and Services Tax	New Zealand's goods and services tax, administered by Inland Revenue and supported by GST returns, taxable supply information, supply correction information and GST recordkeeping.	GST, Tax Administration, Invoice Records	GST, goods and services tax, Inland Revenue, taxable supply information
IRD	Inland Revenue / Te Tari Taake Inland Revenue	New Zealand tax authority responsible for tax administration, GST administration, myIR, taxpayer services, digital tax services and GST documentation rules.	Tax Authority, GST, Digital Tax Services	IRD, Inland Revenue, Te Tari Taake, myIR, GST
IRD number	Inland Revenue Number	New Zealand tax identification number issued by Inland Revenue and used for taxpayer identification, tax administration and digital tax-service interactions.	Tax Identification, Digital Tax Services, Tax Administration	IRD number, Inland Revenue number, taxpayer identifier, myIR
MBIE	Ministry of Business, Innovation and Employment	New Zealand government ministry responsible for the national eInvoicing programme environment and the New Zealand Peppol Authority function.	eInvoicing, Digital Business Infrastructure, Peppol Authority	MBIE, Ministry of Business, Innovation and Employment, New Zealand Peppol Authority
myIR	myIR Online Services	Inland Revenue online-service environment used by taxpayers for digital tax accounts, filing, payments, correspondence and taxpayer-service interactions.	Digital Tax Services, Taxpayer Portal, Tax Administration	myIR, Inland Revenue, IRD, online tax services

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NZBN	New Zealand Business Number	New Zealand business identifier used in business-to-government and business-to-business interactions and used as the Peppol routing identifier for New Zealand eInvoicing.	Business Identification, eInvoicing, Digital Business Services	NZBN, New Zealand Business Number, Peppol routing identifier, eInvoicing
OSF	Operational Security Framework	Inland Revenue security-review framework for digital service providers seeking to work with Gateway Services and integrate with Inland Revenue digital services.	Digital Tax Services, Security Framework, Software Integration	OSF, Operational Security Framework, Digital Service Providers, Gateway Services
Peppol Service Provider	Peppol Service Provider	Service provider accredited to connect users to the Peppol network and support secure eInvoicing exchange in the New Zealand eInvoicing environment.	eInvoicing, Peppol, Service Provider	Peppol Service Provider, Access Point Provider, eInvoicing, MBIE
PINT A-NZ	Peppol International Invoice Model for Australia and New Zealand	Australia-New Zealand Peppol invoice specification used for structured eInvoicing exchange in the New Zealand Peppol environment.	eInvoicing, Invoice Specification, Peppol	PINT A-NZ, Peppol, Australia-New Zealand, eInvoicing
Taxable supply information issued by agents	Taxable Supply Information Issued by Agents	GST documentation process where an agent may provide or receive taxable supply information on behalf of a GST-registered principal under Inland Revenue rules.	GST Documentation, Agency Sales, Tax Compliance	taxable supply information issued by agents, GST, agents, Inland Revenue

COUNTRY PROFILE

Field	Content
Tax Authority	DGI, Direction Générale des Impôts General Directorate of Taxes
Tax Authority's website link	www.impots.gouv.ne
Fiscalisation Model	Niger uses a certified electronic invoicing and certified billing-machine model based on SECeF, SFE, MCF, UF, SyGMEF and invoice verification by Code SECeF/DGI, NIM and QR code.
e-Invoicing Model	Niger uses certified electronic invoicing through DGI-certified systems and the e-SECeF online platform for issuing certified invoices.

SUMMARY

Niger's fiscal-control model is centred on the Facture Certifiée, issued through a Système Électronique Certifié de Facturation (SECeF), with the technical architecture built around approved enterprise invoicing software, a billing-control module, or an integrated invoicing unit. Certified invoices carry verification elements such as the Code SECeF/DGI, NIM and QR code, and can be verified through DGI verification tools, including the SECEF Niger mobile application.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Code SECeF/DGI	SECeF/DGI Code	Unique invoice-identification code generated within Niger's certified electronic invoicing framework and used with the NIM to identify and verify a certified invoice.	Fiscalisation, Document Identifier, Document Verification	Code SECeF/DGI, Facture Certifiée, SECeF, DGI, vérification
DGI	Direction Générale des Impôts General Directorate of Taxes	Nigerien tax authority responsible for tax administration, VAT administration, the certified-invoice reform, SECeF oversight, e-SECeF operation, invoice verification and digital tax services.	Tax Authority, VAT, Fiscalisation, e-Invoicing, Digital Tax Services	DGI, Direction Générale des Impôts, TVA, Facture Certifiée, SECeF, e-SECeF
e-SECeF	Electronic Certified Invoicing System	DGI online platform used to issue certified invoices electronically where taxpayers use the dematerialised SECeF environment.	e-Invoicing, Fiscalisation, Digital Tax Services	e-SECeF, DGI, Facture Certifiée, édition de factures certifiées en ligne
e-SISIC	Tax Teleprocedures Platform	Niger DGI online tax teleprocedures platform used for electronic tax declaration, payment and taxpayer-service procedures.	Digital Tax Services, Taxpayer Portal, Tax Filing	e-SISIC, téléprocédures fiscales, DGI, online declaration, online payment
Facture Certifiée	Certified Invoice	Nigerien certified invoice issued and transmitted through a DGI-certified electronic invoicing system, containing fiscal security and authentication elements used for traceability, verification and tax control.	Fiscalisation, e-Invoicing, Fiscal Document	Facture Certifiée, DGI, SECeF, Code SECeF/DGI, QR code
MCF	Module de Contrôle de Facturation Billing Control Module	Billing-control module forming part of Niger's SECeF architecture and providing security, authentication and control functions for certified-invoice issuance.	Fiscalisation, e-Invoicing, Device Control	MCF, Module de Contrôle de Facturation, SFE, SECeF, DGI
NIF	Numéro d'Identification Fiscale Tax Identification Number	Nigerien taxpayer identification number used for tax administration and taxpayer access to DGI digital services, including e-SECeF and SyGMEF user-identification contexts.	Tax Identification, Digital Tax Services, Fiscalisation	NIF, taxpayer identification, DGI, e-SECeF, SyGMEF
NIM	Numéro d'Identification de la Machine Machine Identification Number	Machine identification number associated with the certified electronic invoicing machine and used together with the Code SECeF/DGI for invoice identification and verification.	Fiscalisation, Device Identification, Document Verification	NIM, numéro d'identification de la machine, SECeF, Facture Certifiée, DGI

Term	Official / Expanded Name	Description	Relevance	Tags / Context
QR code	QR Code	Machine-readable verification element printed or displayed on a certified invoice and used by verification tools to check invoice authenticity and integrity.	Fiscalisation, Document Verification, e-Invoicing	QR code, Facture Certifiée, SECeF, SECEF Niger, vérification
SECeF	Système Électronique Certifié de Facturation Certified Electronic Invoicing System	Nigerien certified electronic invoicing system used to generate and issue certified invoices under DGI supervision, based on SFE and MCF components or an integrated UF.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	SECeF, Système Électronique Certifié de Facturation, DGI, Facture Certifiée
SECEF Niger	SECEF Niger Mobile Application	Official DGI Niger mobile application used to verify the authenticity and integrity of certified invoices by scanning the invoice QR code.	Fiscalisation, Document Verification, Digital Tax Services	SECEF Niger, application mobile, Code QR, vérification facture, DGI
SFE	Système de Facturation d'Entreprise Enterprise Invoicing System	Enterprise invoicing system or DGI-approved invoicing software forming part of Niger's SECeF architecture for issuing certified invoices.	e-Invoicing, Software Compliance, Fiscalisation	SFE, Système de Facturation d'Entreprise, logiciel homologué, SECeF, DGI
SyGMEF	Système de Gestion des Machines Electroniques de Facturation Electronic Invoicing Machine Management System	Niger DGI system for managing electronic invoicing machines within the SECeF certified-invoice framework, including taxpayer access and invoice verification functions.	Fiscalisation, Device Management, Digital Tax Infrastructure	SyGMEF, Système de Gestion des Machines Electroniques de Facturation, SECeF, DGI
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Nigerien VAT term used in tax administration, invoice content, VAT compliance, certified-invoice issuance and tax-control processes under the DGI framework.	VAT, Fiscalisation, e-Invoicing, Tax Administration	TVA, Taxe sur la Valeur Ajoutée, DGI, Facture Certifiée, SECeF
UF	Unité de Facturation Invoicing Unit	Integrated invoicing unit in Niger's SECeF architecture where the enterprise invoicing system and billing-control module are combined within one machine or device.	Fiscalisation, e-Invoicing, Device Architecture	UF, Unité de Facturation, SECeF, SFE, MCF, Facture Certifiée
Vérification de Facture	Invoice Verification	DGI verification function used to check the authenticity and integrity of certified invoices using invoice verification elements such as the QR code, Code SECeF/DGI and NIM.	Fiscalisation, Document Verification, Digital Tax Services	vérification facture, SECeF Niger, Code QR, Code SECeF/DGI, NIM, DGI

COUNTRY PROFILE

Field	Content
Tax Authority	NRS, Nigeria Revenue Service Nigeria Revenue Service
Tax Authority's website link	www.nrs.gov.ng
Fiscalisation Model	Nigeria uses a national electronic invoicing and invoice-validation model based on the Merchant Buyer Solution, invoice clearance, IRN, CSID, QR code, digital signature, digital certificates and accredited service-provider infrastructure.
e-Invoicing Model	Nigeria uses a structured e-invoicing model through the MBS / FIRSMBS environment, supported by NITDA-accredited Access Point Providers and System Integrators, with invoice validation, cryptographic stamping, digital signing and IRN-based verification.

SUMMARY

Nigeria's e-invoicing framework is centred on the Merchant Buyer Solution, a national platform environment used for structured electronic invoice generation, validation, exchange, reporting and verification. The model uses invoice-identification, authentication and authenticity controls such as IRN, CSID, QR code, digital signature, digital certificate, signed-invoice verification and secure system integration, while NITDA regulates the technical ecosystem for Access Point Providers, System Integrators, service-provider accreditation, security and data-exchange compliance.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
APP	Access Point Provider	NITDA-accredited service provider operating a gateway that functions as an access node in Nigeria's e-invoicing network and supports secure transmission of electronic invoice data between taxpayers, trading partners and the tax-authority environment.	e-Invoicing, Service Provider, Digital Tax Infrastructure	APP, Access Point Provider, NITDA, MBS, e-invoicing network
Business ID	Business Identification Code	Unique business identifier generated within the e-invoicing platform environment and used as a standard user or business identification element in Nigeria's e-invoicing system.	e-Invoicing, Business Identification, Platform Registration	Business ID, user identification, MBS, e-invoicing platform
CRL	Certificate Revocation List	Certificate-status control used to identify revoked digital certificates within Nigeria's e-invoicing certificate-management and digital-signature environment.	e-Invoicing, Certificate Management, Digital Signature	CRL, Certificate Revocation List, digital certificate, certificate revocation
CSID	Cryptographic Stamp Identifier	Cryptographic stamp identifier applied within Nigeria's e-invoicing environment as part of the invoice validation, digital-signature and invoice-authenticity control process.	e-Invoicing, Validation Marker, Digital Signature	CSID, Cryptographic Stamp Identifier, MBS, digital signature, invoice validation
CSR	Certificate Signing Request	Request generated during onboarding or certificate issuance for digital certificates used in Nigeria's e-invoicing cryptographic-stamping and digital-signature process.	e-Invoicing, Digital Certificate, Cryptographic Control	CSR, Certificate Signing Request, digital certificate, CSID, MBS
ECDSA	Elliptic Curve Digital Signature Algorithm	Cryptographic signature algorithm referenced for digital-signature implementation in Nigeria's e-invoicing system.	e-Invoicing, Digital Signature, Cryptographic Control	ECDSA, digital signature, CSID, cryptographic stamp
FIRS	Federal Inland Revenue Service Former Federal Inland Revenue Service	Former Nigerian federal tax authority name used in legacy e-invoicing materials, transition-period references and FIRS-branded MBS portal documentation.	Tax Authority, Legacy Reference, e-Invoicing	FIRS, Federal Inland Revenue Service, NRS, MBS, legacy authority reference

Term	Official / Expanded Name	Description	Relevance	Tags / Context
FIRSMBS	Federal Inland Revenue Service Merchant Buyer Solution	FIRS-branded name used for the Merchant Buyer Solution e-invoicing environment, referring to the platform used by businesses to integrate, generate, validate, exchange and report electronic invoices.	e-Invoicing, Digital Tax Infrastructure, Invoice Validation	FIRSMBS, FIRS MBS, Merchant Buyer Solution, e-invoicing platform
HSM	Hardware Security Module	Secure hardware environment used to protect private keys used for signing invoices in Nigeria's e-invoicing implementation.	e-Invoicing, Key Protection, Digital Signature	HSM, Hardware Security Module, private key, digital signature
HSN Code	Harmonized System of Nomenclature Code	Product-classification code referenced in Nigeria's e-invoicing guidance for identifying and classifying goods for taxation, trade documentation and invoice-data purposes.	e-Invoicing, Product Classification, Tax Data	HSN Code, product classification, invoice data, NITDA, MBS
IRN	Invoice Reference Number	Unique invoice identifier assigned to an electronic invoice by the MBS system and used for invoice tracking, validation and verification.	e-Invoicing, Invoice Identifier, Validation	IRN, Invoice Reference Number, MBS, invoice validation, signed invoice
MBS	Merchant Buyer Solution	Nigeria's national e-invoicing platform environment used for merchant-buyer electronic invoice generation, validation, exchange, reporting and invoice-verification processes.	e-Invoicing, Digital Tax Infrastructure, Invoice Validation	MBS, Merchant Buyer Solution, NRS, FIRS, e-invoicing platform
MBS Portal	Merchant Buyer Solution Portal	Online portal environment used for access to Nigeria's MBS e-invoicing functions, including taxpayer onboarding, invoice operations, invoice validation and signed-invoice verification functions.	e-Invoicing, Taxpayer Portal, Invoice Validation	MBS Portal, Merchant Buyer Solution, FIRSMBS, signed invoice, IRN
NITDA	National Information Technology Development Agency	Nigerian digital-technology regulator responsible for technical-regulatory governance of the e-invoicing ecosystem, including accreditation, technical oversight, standards and compliance for Access Point Providers and System Integrators.	e-Invoicing, Digital Regulation, Technical Governance	NITDA, National Information Technology Development Agency, APP, System Integrator, e-invoicing guideline
NRS	Nigeria Revenue Service Nigeria Revenue Service	Nigerian federal revenue authority responsible for federal tax administration and the revenue-administration side of Nigeria's national e-invoicing framework.	Tax Authority, e-Invoicing, Digital Tax Services	NRS, Nigeria Revenue Service, MBS, e-invoicing, tax administration
OCSF	Online Certificate Status Protocol	Certificate-status protocol used to confirm whether digital certificates remain valid within Nigeria's e-invoicing certificate-management process.	e-Invoicing, Certificate Management, Digital Signature	OCSF, certificate status, digital certificate, revocation
Service Provider	Service Provider	NITDA-regulated provider category covering Access Point Providers and System Integrators that deliver e-invoicing transmission, integration or compliance services within Nigeria's e-invoicing ecosystem.	e-Invoicing, Service Provider, Technical Governance	Service Provider, APP, System Integrator, NITDA, accreditation
TaxPro Max	TaxPro Max	Digital tax-administration platform used for taxpayer registration, filing, payment services and other online tax-administration functions in Nigeria.	Digital Tax Services, Taxpayer Portal, Tax Administration	TaxPro Max, taxpayer portal, NRS, FIRS, online tax services
Verify Signed Invoice	Verify Signed Invoice	MBS verification function used to validate the authenticity and integrity of a signed electronic invoice by checking invoice validation data such as the IRN and associated digital-signature elements.	e-Invoicing, Invoice Verification, Digital Tax Services	Verify Signed Invoice, IRN validation, signed invoice, MBS

COUNTRY PROFILE

Field	Content
Tax Authority	УЈП, Управа за јавни приходи Public Revenue Office
Tax Authority's website link	www.ujp.gov.mk
Fiscalisation Model	North Macedonia uses a fiscal-equipment model for cash-payment registration, based on approved fiscal equipment with GPRS communication, cryptomodule security and electronic data transmission to the Public Revenue Office.
e-Invoicing Model	North Macedonia is implementing the е-Фактура system as a central electronic invoicing platform, with API-based submission, digital signing, EUID generation, QR data generation, platform testing and wider implementation planned during 2026.

SUMMARY

North Macedonia's existing fiscalisation model is based on fiscal equipment with a GPRS terminal, cryptomodule, electronic control trail, approved manufacturers and service-centre procedures for registration and maintenance. The new е-Фактура environment introduces a central e-invoicing platform operated through UJP project documentation, API testing, digitally signed test e-invoices, signing certificates, EUID generation, QR data and software alignment with the technical and functional requirements of the system.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
efakturawiki	e-Faktura Wiki	UJP project-documentation site used by companies and IT entities to access technical and functional documentation for the е-Фактура system and align their software solutions with the e-invoicing requirements.	e-Invoicing, Technical Documentation, Software Integration	efakturawiki, е-Фактура, project documentation, software alignment, УЈП
EUID	Electronic Unique Identifier	Electronic unique identifier generated automatically by the е-Фактура system when digitally signed sales invoices are sent through the API interface during the e-invoice process.	e-Invoicing, Invoice Identifier, Digital Tax Infrastructure	EUID, е-Фактура, API интерфејс, дигитално потпишани фактури
PRO	Public Revenue Office	English acronym used for the North Macedonian tax authority in English-language fiscalisation and e-invoicing materials.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Services	PRO, Public Revenue Office, УЈП, е-Фактура
ГПРС терминал	GPRS Terminal	Communication terminal forming part of the fiscal-equipment communication architecture used for electronic exchange of fiscal transaction data with the Public Revenue Office.	Fiscalisation, Device Communication, Tax Authority Reporting	ГПРС терминал, GPRS terminal, фискална апаратура, УЈП
е-Даноци	e-Tax Services	Public Revenue Office electronic tax-services environment used for digital taxpayer interaction and electronic tax administration.	Digital Tax Services, Taxpayer Portal, Tax Administration	е-Даноци, е-Tax, УЈП, PRO, electronic tax services
е-Фактура	e-Faktura / Electronic Invoice System	North Macedonia's central electronic invoicing system introduced by the Public Revenue Office and Ministry of Finance, supporting platform-based e-invoice testing, API submission, digital signing, EUID generation, QR data generation and wider implementation during 2026.	e-Invoicing, Digital Tax Infrastructure, Invoice Exchange	е-Фактура, е-Faktura, УЈП, API, digital signature, EUID, QR data
е-Фактура платформа	e-Faktura Platform	Central platform environment through which submitted and received test e-invoices can be viewed during the е-Фактура testing phase and through which electronic invoice processes are operated.	e-Invoicing, Platform, Digital Tax Services	е-Фактура платформа, test invoices, УЈП, API interface
електронска контролна трага	Electronic Control Trail	Electronic form of the control print for cash-register receipts, retained by the taxpayer as part of fiscal-receipt control evidence.	Fiscalisation, Audit Trail, Fiscal Receipt Control	електронска контролна трага, fiscal receipt, cash register, control trail

Term	Official / Expanded Name	Description	Relevance	Tags / Context
интегриран автоматски систем за управување	Integrated Automatic Management System	System for permanent electronic communication with the Public Revenue Office and automatic transmission of fiscal-equipment data, including the GPRS terminal and cryptomodule.	Fiscalisation, Device Communication, Tax Authority Reporting	интегриран автоматски систем за управување, GPRS terminal, криптомодул, УЈП
криптомодул	Cryptomodule	Security component forming part of the integrated automatic management system together with the GPRS terminal and supporting secure fiscal-equipment communication.	Fiscalisation, Security Component, Device Communication	криптомодул, cryptomodule, GPRS terminal, fiscal equipment
одобрен производител / сервисер	Approved Producer / Repairer	Authorised producer or repairer responsible for functional and technical maintenance of cash registers and fiscal equipment under the North Macedonian fiscalisation framework.	Fiscalisation, Device Maintenance, Approved Service Provider	одобрен производител, сервисер, cash register maintenance, УЈП
сервисен центар на производителот	Manufacturer Service Centre	Manufacturer service centre involved in electronic registration and approval exchange for fiscal cash-register systems with the Public Revenue Office.	Fiscalisation, Device Registration, Service Provider	сервисен центар на производителот, manufacturer service centre, fiscal equipment registration, УЈП
сертификат за потпишување	Signing Certificate	Registered certificate used for signing within the е-Фактура system, required for creating and verifying digitally signed e-invoice data during API-based e-invoice submission.	e-Invoicing, Digital Signature, Authentication	сертификат за потпишување, signing certificate, е-Фактура, API
УЈП	Управа за јавни приходи Public Revenue Office	North Macedonian tax authority responsible for tax administration, fiscalisation, fiscal-equipment registration, electronic tax services and the е-Фактура implementation environment.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Services	УЈП, Управа за јавни приходи, PRO, е-Фактура, fiscalisation
фискална апаратура со ГПРС уред	Fiscal Equipment with GPRS Device	Approved GPRS fiscal equipment used for cash-payment registration and electronic exchange of registration or transaction data with the Public Revenue Office system.	Fiscalisation, GPRS Fiscal Equipment, Digital Tax Control	фискална апаратура со ГПРС уред, GPRS fiscal equipment, PRO system, cash-register registration
фискален систем на опрема	Fiscal Equipment System	North Macedonian fiscal-equipment framework used for registration of cash payments, consisting of cash-register equipment and an integrated automatic management system.	Fiscalisation, Fiscal Equipment, Retail Tax Control	фискален систем на опрема, fiscal equipment system, cash-payment registration, УЈП

COUNTRY PROFILE

Field	Content
Tax Authority	Skatteetaten Norwegian Tax Administration
Tax Authority's website link	www.skatteetaten.no
Fiscalisation Model	Norway uses a SAF-T-based audit fiscalisation model combining regulated cash-register systems, supplier product declarations, electronic journals, SAF-T Cash Register exports and SAF-T Financial accounting-data submissions when requested.
e-Invoicing Model	Norway uses EHF / Peppol-based e-invoicing for public-sector electronic invoice exchange, supported by Peppol infrastructure, the former ELMA receiver-address register, Peppol register search and the Norwegian Peppol Authority function.

SUMMARY

Norway's fiscal-control model is built around declared-compliant cash-register systems, secured electronic journals and standardised SAF-T export formats for both cash-register data and accounting data. The e-invoicing environment is centred on EHF, Peppol BIS Billing 3.0, Peppol routing and recipient registration, with public-sector e-invoicing forming the main mandatory structured-invoice exchange layer.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Altinn	Altinn Digital Government Portal	Norwegian digital government portal used for submitting forms and electronic information to public authorities, including SAF-T Cash Register submission when requested by Skatteetaten.	Digital Tax Services, e-Reporting, Government Portal	Altinn, Skatteetaten, SAF-T Kassasystem, RF-1379
DFØ	Direktoratet for forvaltning og økonomistyring Norwegian Agency for Public and Financial Management	Norwegian public-sector agency acting as the Norwegian Peppol Authority and supporting Peppol-based e-procurement and e-invoicing governance.	e-Invoicing, Peppol Authority, Public Procurement	DFØ, Norwegian Peppol Authority, Peppol, EHF
EHF	Elektronisk handelsformat Electronic Trade Format	Norwegian electronic business-document format used for structured e-invoicing and other business-document exchange in the Peppol environment.	e-Invoicing, Digital Business Documents, Peppol	EHF, Elektronisk handelsformat, e-faktura, Peppol BIS
eFaktura	Electronic Invoice	Norwegian electronic invoice expression used in the wider e-invoicing environment, including structured invoice exchange through EHF and Peppol.	e-Invoicing, Invoice Exchange, Digital Business Documents	eFaktura, electronic invoice, EHF, Peppol
Elektronisk journal	Electronic Journal	Electronic cash-register journal containing recorded cash-register activity and exportable in the standard SAF-T Cash Register format when requested by Skatteetaten.	Fiscalisation, Cash Register Journal, SAF-T Cash Register	elektronisk journal, standard eksportformat, SAF-T Kassasystem, kassasystem
ELMA	Elektronisk mottakaradresseregister Electronic Receiver Address Register	Former Norwegian electronic receiver-address register used to identify organisations capable of receiving EHF / Peppol business documents; now replaced in practical use by search in the Peppol register.	e-Invoicing, Address Register, Digital Invoice Exchange	ELMA, Elektronisk mottakaradresseregister, Peppol register, EHF
MVA	Merverdiavgift Value Added Tax	Norwegian VAT term used in tax administration, VAT returns, accounting records and invoice-related contexts.	VAT, Tax Administration, Invoice Terminology	MVA, merverdiavgift, VAT, Skatteetaten
Organisasjonsnummer	Organisation Number	Norwegian organisation identifier used to identify legal entities and organisations in tax administration, business registration, EHF addressing and Peppol-related contexts.	Business Identification, Tax Administration, e-Invoicing	organisasjonsnummer, organisation number, Skatteetaten, EHF, Peppol

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Produktdeklarasjon	Product Declaration	Supplier declaration confirming that a cash-register system complies with the Cash Register Systems Act and Cash Register Systems Regulation.	Fiscalisation, Cash Register Compliance, Supplier Declaration	produktdeklarasjon, product declaration, kassasystem, Skatteetaten
SAF-T Financial	Standard Audit File for Tax Financial	Norwegian SAF-T accounting-data format used for exchange and submission of accounting data to Skatteetaten when requested.	SAF-T, e-Reporting, Accounting Data, Audit	SAF-T Financial, SAF-T Regnskap, accounting data, Skatteetaten
SAF-T Kassasystem	SAF-T Cash Register	Norwegian SAF-T cash-register file format used for standardised export and submission of electronic cash-register log data when requested by Skatteetaten.	Fiscalisation, SAF-T, Cash Register Audit, e-Reporting	SAF-T Kassasystem, SAF-T Cash Register, elektronisk journal, Altinn
Skattedirektoratet	Directorate of Taxes	Directorate within the Norwegian tax-administration structure that issues interpretative statements, regulatory guidance and technical material relevant to cash-register systems and SAF-T formats.	Tax Authority, Fiscalisation, Tax Guidance, Digital Tax Services	Skattedirektoratet, Directorate of Taxes, kassasystem, SAF-T
Skatteetaten	Norwegian Tax Administration	Norwegian tax authority responsible for tax administration, VAT, SAF-T, cash-register-system regulation and tax digital services.	Tax Authority, VAT, SAF-T, Fiscalisation, Digital Tax Services	Skatteetaten, Norwegian Tax Administration, SAF-T, kassasystem
Standard eksportformat	Standard Export Format	Standardised export format established by Skattedirektoratet for exporting electronic journal data from cash-register systems, forming the basis of Norwegian SAF-T Cash Register export.	Fiscalisation, SAF-T Cash Register, Electronic Journal	standard eksportformat, elektronisk journal, SAF-T Kassasystem, Skattedirektoratet

COUNTRY PROFILE

Field	Content
Tax Authority	OTA, جهاز الضرائب Oman Tax Authority
Tax Authority's website link	https://tms.taxoman.gov.om/portal/
Fiscalisation Model	Oman is implementing a VAT-focused e-invoicing fiscal-control model under Fawtara, based on accredited service providers, structured invoice exchange, invoice-data reporting to OTA and acknowledgement-based delivery.
e-Invoicing Model	Oman uses the 5-Corner Model, connecting the supplier, supplier's service provider, buyer's service provider, buyer and Oman Tax Authority system for secure electronic invoice exchange and reporting.

SUMMARY

Oman's e-invoicing framework is centred on Fawtara, the national e-invoicing initiative of the Oman Tax Authority. The model uses accredited service providers to validate and exchange e-invoices between taxpayers and report specific tax data to OTA, with the 5-Corner Model forming the main exchange architecture.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Accredited Service Provider / SP	Accredited Service Provider	OTA-accredited service-provider role under the Fawtara e-invoicing initiative, responsible for secure e-invoice exchange, technical compliance, validation and reporting of specific invoice data to the OTA environment.	e-Invoicing, Service Provider, Accreditation, Digital Tax Infrastructure	Accredited Service Provider, SP, Fawtara, OTA, service-provider accreditation
Fawtara	National E-Invoicing Initiative	Oman's national e-invoicing initiative introduced by the Oman Tax Authority to support secure, standardised electronic invoice exchange, invoice-data reporting and VAT-compliance modernisation.	e-Invoicing, Digital Tax Infrastructure, VAT Compliance	Fawtara, OTA, e-invoicing, 5-Corner Model, service providers
OTA	جهاز الضرائب Oman Tax Authority	Omani tax authority responsible for tax administration, VAT administration, taxpayer services, the Tax Portal, e-services and implementation of the Fawtara e-invoicing framework.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	OTA, جهاز الضرائب, Oman Tax Authority, Fawtara, Tax Portal
Self-service provider	Self-Service Provider	Company accredited by OTA as a service provider under Fawtara and subsequently using that accreditation to serve as its own service provider after meeting OTA service-provider criteria and passing OTA-prescribed tests.	e-Invoicing, Service Provider, Accreditation	self-service provider, Fawtara, OTA, service-provider criteria, accreditation tests
Tax Portal	Oman Tax Authority Tax Portal	Oman Tax Authority online portal used for taxpayer registration, tax filings, e-services, VAT information and access to e-invoicing information.	Digital Tax Services, Taxpayer Portal, e-Invoicing Support	Tax Portal, OTA, e-services, VAT, Fawtara

COUNTRY PROFILE

Field	Content
Tax Authority	FBR, Federal Board of Revenue Federal Board of Revenue
Tax Authority's website link	www.fbr.gov.pk [Note: the website appears to be reachable only from certain regions]
Fiscalisation Model	Pakistan uses an FBR electronic invoicing and POS / ERP integration fiscalisation model based on real-time transmission of electronic sales-tax-invoice data to the Board's Computerized System.
e-Invoicing Model	Pakistan uses mandatory electronic invoicing for notified registered persons through FBR-integrated POS, ERP or invoicing systems, using licensed integrators or PRAL for integration.

SUMMARY

Pakistan's model combines digital invoicing, POS / ERP integration, licensed integrators, PRAL integration support, real-time verifiable electronic sales tax invoices, QR Codes, digital signatures and unique FBR invoice numbers. Electronic invoices, debit notes and credit notes are issued through integrated systems, while invoice data supports FBR verification, sales-tax return pre-filing and audit control.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Annexure-C	Annexure-C of the Sales Tax Return	Sales-tax return annexure that is auto-filled from electronic invoices issued by the integrated person under Pakistan's electronic invoicing framework.	Sales Tax Reporting, e-Invoicing, Return Pre-Filing	Annexure-C, sales tax return, electronic invoices, FBR
Board's Computerized System	FBR Computerized System	FBR system to which integrated POS, ERP, electronic invoicing software or electronic invoice issuing machines transmit invoice data in real time and from which unique FBR invoice numbers are received.	Fiscalisation, Real-Time Reporting, Digital Tax Infrastructure	Board's Computerized System, FBR, invoice data transmission, POS integration
CNIC	Computerized National Identity Card	Pakistani individual identification number referenced in tax and invoice contexts, including buyer-identification scenarios where relevant under sales-tax invoice rules.	Taxpayer Identification, Invoice Content, Sales Tax	CNIC, buyer identification, invoice content, FBR
Electronic invoice issuing machine	Electronic Invoice Issuing Machine	Machine used under Pakistan's electronic invoicing rules to generate, record, store, digitally sign and transmit sales-tax-invoice data to FBR's Computerized System.	Fiscalisation, e-Invoicing, Invoice Issuance	electronic invoice issuing machine, FBR, digital signature, QR Code
Electronic invoicing software	Electronic Invoicing Software	Software used by registered persons to issue electronic sales-tax invoices and transmit invoice data to FBR through a licensed integrator or PRAL.	e-Invoicing, Software Integration, Real-Time Reporting	electronic invoicing software, licensed integrator, PRAL, FBR
FBR	Federal Board of Revenue	Pakistan's federal tax authority responsible for tax administration, sales-tax administration, digital invoicing, POS integration, licensed-integrator oversight and electronic tax services.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Services	FBR, Federal Board of Revenue, digital invoicing, POS integration
FBR Digital Invoicing	FBR Digital Invoicing	Pakistan's FBR electronic invoicing environment for mandatory integration of registered persons' POS, ERP or invoicing systems with FBR for electronic sales-tax-invoice issuance and reporting.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	FBR Digital Invoicing, electronic invoicing, licensed integrator, PRAL
FBR invoice number	Unique FBR Invoice Number	Unique invoice number received from FBR's Computerized System after transmission of invoice data and required as a key element of the electronic sales-tax invoice and QR-code generation process.	Fiscalisation, Invoice Identifier, Document Verification	FBR invoice number, unique FBR invoice number, QR Code, electronic invoice

Term	Official / Expanded Name	Description	Relevance	Tags / Context
HS code	Harmonized System Code	Product classification code included among the prescribed electronic invoice particulars under Pakistan's electronic invoicing rules.	e-Invoicing, Product Classification, Invoice Content	HS code, invoice particulars, sales tax invoice, FBR
Integrated Person	Integrated Person	Registered person required to issue supplies through integrated outlets, POS, ERP, electronic invoicing software or electronic invoice issuing machines connected to FBR's Computerized System.	Fiscalisation, Taxpayer Category, POS Integration	integrated person, FBR integration, electronic invoicing, POS
Integrated with FBR	Integrated with FBR	Signboard or compliance marking required at notified outlets, points of sale or electronic invoicing machines, showing FBR's official logo and the relevant software or POS registration number.	Fiscalisation, Compliance Marking, POS Integration	Integrated with FBR, FBR logo, software registration number, POS
IRIS	Integrated Revenue Information System	FBR online tax-service environment used for taxpayer registration, return filing, payments and digital tax-administration functions.	Digital Tax Services, Taxpayer Portal, Tax Administration	IRIS, FBR, taxpayer portal, return filing
Licensed Integrator	FBR Licensed Integrator	Person licensed by FBR to provide electronic invoicing-system integration for registered persons and to integrate POS, ERP or other invoicing systems with FBR.	e-Invoicing, Fiscalisation, System Integration	licensed integrator, FBR licence, POS integration, electronic invoicing
NTN	National Tax Number	Pakistani tax identification number used for taxpayer registration, tax administration, licensed-integrator documentation and invoice-related identification contexts.	Tax Identification, Sales Tax, e-Invoicing	NTN, National Tax Number, taxpayer ID, FBR
POS Integration	Point of Sale Integration	FBR fiscalisation process requiring specified registered persons to integrate POS systems with FBR for real-time electronic sales-tax-invoice reporting and verification.	Fiscalisation, POS Integration, Real-Time Reporting	POS Integration, FBR POS, electronic invoicing, sales tax
PRAL	Pakistan Revenue Automation Limited	FBR-owned technology organisation and licensed integrator providing integration and tax-automation support for Pakistan's digital invoicing and tax-administration systems.	Digital Tax Infrastructure, Licensed Integrator, Tax Administration	PRAL, Pakistan Revenue Automation Limited, FBR, licensed integrator
Sales Tax	Sales Tax	Pakistan's VAT-type indirect tax applied to taxable supplies, relevant to sales-tax registration, electronic sales-tax invoices, STRN, invoice reporting, POS / ERP integration and FBR digital invoicing.	Sales Tax, Fiscalisation, e-Invoicing, Tax Administration	Sales Tax, FBR, electronic sales tax invoice, STRN, POS integration
Software registration number	Electronic Invoicing or POS Software Registration Number	Unique registration number of electronic invoicing software or point of sale software, included in the prescribed electronic invoice particulars and displayed at integrated outlets.	Fiscalisation, Software Identification, Invoice Content	software registration number, electronic invoicing software, POS software, FBR
STRN	Sales Tax Registration Number	Pakistan sales-tax registration number used to identify registered suppliers on invoices and receipts where sales tax is charged or recovered.	Tax Identification, Sales Tax, Invoice / Receipt Identification	STRN, Sales Tax Registration Number, FBR, invoice, receipt
Verification facility	FBR Invoice Verification Facility	FBR facility enabling buyers to verify whether an invoice issued by an integrated person has been communicated to FBR's Computerized System.	Fiscalisation, Invoice Verification, Digital Tax Services	verification facility, FBR invoice verification, QR Code, electronic invoice

COUNTRY PROFILE

Field	Content
Tax Authority	DGI, Dirección General de Ingresos Directorate General of Revenue
Tax Authority's website link	https://dgi.mef.gob.pa
Fiscalisation Model	Panama uses a dual fiscal-control model combining fiscal equipment with data-transmission components and the SFEP electronic-invoicing system.
e-Invoicing Model	Panama uses the Sistema de Factura Electrónica de Panamá (SFEP), with electronic invoices validated through a PAC or generated through the DGI Facturador Gratuito, identified by CUFE and supported by public consultation.

SUMMARY

Panama's fiscalisation framework combines the traditional fiscal-equipment model, including equipo fiscal, CTD, DC, PLACEF, authorised distributors and control / maintenance records, with the SFEP electronic-invoicing framework. The electronic-invoicing layer uses PAC validation, CUFE, CAFe, authorisation protocols, electronic-document events, credit / debit notes, public CUFE consultation and the DGI Facturador Gratuito.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Autorización de Uso	Authorisation of Use	Authorisation granted to an electronic invoice within the Panama electronic-invoicing framework before the authorised electronic document is used as a valid fiscal document.	e-Invoicing, Invoice Authorisation, Fiscal Document	autorización de uso, factura electrónica, PAC, SFEP, DGI
CAFe	Comprobante Auxiliar de Factura Electrónica Auxiliary Electronic Invoice Document	Auxiliary representation of an authorised electronic invoice delivered to the customer in the circumstances provided by Panama's electronic-invoicing rules.	e-Invoicing, Customer Document, Fiscalisation	CAFe, Comprobante Auxiliar de Factura Electrónica, SFEP, factura electrónica
Consulta de Facturadores Electrónicos	Electronic Issuer Consultation	DGI public consultation function used to verify companies registered to issue electronic invoices, including issuer data such as RUC, affiliation date and economic activity.	e-Invoicing, Public Consultation, Digital Tax Services	Consulta de Facturadores Electrónicos, facturadores electrónicos, SFEP, DGI
Consulta Pública por CUFE	Public Consultation by CUFE	DGI public consultation function allowing users to verify electronic documents generated under SFEP by entering the CUFE.	e-Invoicing, Verification, Digital Tax Services	Consulta Pública por CUFE, CUFE, SFEP, DGI, verification
CTD	Componente de Transmisión de Datos Data Transmission Component	Data-transmission component used with compatible fiscal equipment in Panama's fiscal-device environment to transmit fiscal information through the prescribed DGI communication process.	Fiscalisation, Fiscal Data Transmission, Device Component	CTD, Componente de Transmisión de Datos, equipo fiscal, PLACEF, DGI
CUFE	Código Único de Factura Electrónica Unique Electronic Invoice Code	Unique code assigned to an electronic invoice in Panama's SFEP environment and used for invoice identification and public consultation.	e-Invoicing, Invoice Identifier, Verification	CUFE, Código Único de Factura Electrónica, SFEP, consulta pública, DGI
DC	Dispositivo de Comunicación Communication Device	Communication device category used with compatible fiscal equipment to support electronic communication and transmission of fiscal-equipment data to DGI.	Fiscalisation, Device Communication, Fiscal Equipment	DC, Dispositivo de Comunicación, equipo fiscal, DGI, transmisión fiscal
DGI	Dirección General de Ingresos Directorate General of Revenue	Panamanian tax authority responsible for tax administration, SFEP electronic invoicing, fiscal-equipment rules, taxpayer identification and digital tax services.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Services	DGI, Dirección General de Ingresos, SFEP, equipo fiscal, ITBMS

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Distribuidor autorizado	Authorised Distributor	DGI-authorised distributor responsible for supplying, programming or supporting fiscal equipment under Panama's fiscal-equipment framework.	Fiscalisation, Fiscal Equipment, Authorised Distributor	distribuidor autorizado, equipo fiscal, programación fiscal, DGI
DV	Dígito Verificador Check Digit	Panama check digit used together with the RUC for taxpayer identification in tax, fiscal-document and electronic-invoicing contexts.	Tax Identification, e-Invoicing, Fiscalisation	DV, Dígito Verificador, RUC, taxpayer identification, DGI
Evento de factura electrónica	Electronic Invoice Event	Electronic-document event registered within the SFEP environment, including events such as cancellation or other event messages associated with an issued electronic document.	e-Invoicing, Document Event, Fiscal Document	evento, factura electrónica, SFEP, PAC, DGI
Facturador Gratuito	Free Electronic Invoicing Tool	DGI-provided free invoicing tool available within the SFEP environment for eligible taxpayers to issue electronic documents.	e-Invoicing, Taxpayer Tool, Digital Tax Services	Facturador Gratuito, DGI, SFEP, factura electrónica
ITBMS	Impuesto de Transferencia de Bienes Corporales Muebles y la Prestación de Servicios Tax on the Transfer of Movable Tangible Goods and the Provision of Services	Panama's VAT-type indirect tax, relevant to invoice content, fiscal documents, electronic invoicing and tax compliance.	Indirect Tax, e-Invoicing, Tax Administration	ITBMS, impuesto de transferencia, factura electrónica, DGI
Libro de control y mantenimiento	Control and Maintenance Book	Mandatory book kept with fiscal equipment at the business premises for recording control and maintenance information related to the fiscal equipment.	Fiscalisation, Device Control, Maintenance Records	libro de control y mantenimiento, equipo fiscal, caja registradora fiscal, DGI
PAC	Proveedor de Autorización Calificado Qualified Authorisation Provider	DGI-authorised provider involved in Panama's electronic-invoice authorisation process, including validation and authorisation functions within the SFEP model.	e-Invoicing, Authorisation Provider, Digital Tax Infrastructure	PAC, Proveedor de Autorización Calificado, SFEP, factura electrónica, DGI
PLACEF	Plataforma de Comunicación para Equipos Fiscales Communication Platform for Fiscal Equipment	DGI communication platform used in the fiscal-equipment environment for electronic communication and data transmission from fiscal equipment through the PLACEF API Web process.	Fiscalisation, Fiscal Equipment, Data Transmission	PLACEF, equipo fiscal, CTD, DC, API Web, DGI
RUC	Registro Único de Contribuyente Single Taxpayer Registry	Panama taxpayer registration identifier used in tax administration, SFEP registration, taxpayer identification and fiscal-document contexts.	Tax Identification, e-Invoicing, Fiscalisation	RUC, Registro Único de Contribuyente, DGI, SFEP, taxpayer identifier
SFEP	Sistema de Factura Electrónica de Panamá Panama Electronic Invoice System	Panama's electronic-invoicing system consisting of rules, technical documents, procedures and information systems supporting electronic invoicing in the country.	e-Invoicing, Digital Tax Infrastructure, Fiscalisation	SFEP, Sistema de Factura Electrónica de Panamá, factura electrónica, DGI

COUNTRY PROFILE

Field	Content
Tax Authority	IRC, Internal Revenue Commission Internal Revenue Commission
Tax Authority website link	www.irc.gov.pg
Fiscalisation Model	Papua New Guinea applies a GST Monitoring System fiscalisation model based on IRC's system, Electronic Fiscal Devices, accredited POS, accredited E-SDC, SDC, V-SDC, Secure Element, digital certificates, fiscal invoices, secure communication protocols, fiscal-data verification, customer notices and the Customer Compliance Award Program.
e-Invoicing Model	Papua New Guinea's current framework is fiscalisation and fiscal-invoice focused rather than a standalone B2B e-invoicing exchange model. The regulated customer-facing document is the fiscal invoice produced through the EFD / SDC / POS process and may include a tax invoice.

SUMMARY

Papua New Guinea's GMS framework is established through the Tax Administration (GST Monitoring System) Regulations 2025 and supported by the 2024 GST amendment enabling an electronic monitoring system. The country-specific model is centred on IRC's system, EFD operation, accredited POS and E-SDC components, SDC / V-SDC architecture, Secure Element, digital certificates, fiscal invoices, published protocols, customer verification, CCA participation, staged taxpayer coverage and enforcement through Commissioner General notices, offences, penalties and temporary closure powers.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Accreditation Methodology	Accreditation Methodology	Schedule 4 methodology for accrediting POS and E-SDC products, including test-environment access, technical documentation, functional, security, interoperability and performance testing, compliance assessment, publication, registration, continuous monitoring and revocation.	Fiscalisation, Accreditation, Compliance Testing	Accreditation Methodology, Schedule 4, POS, E-SDC, IRC
CCA	Customer Compliance Award Program	Customer compliance award programme conducted by the Commissioner General involving fiscal invoices, with participation procedures and criteria specified in writing and displayed at participating business premises.	Fiscalisation, Consumer Incentive, Receipt Verification	CCA, Customer Compliance Award Program, fiscal invoice, IRC
CG	Commissioner General	Commissioner General of the IRC responsible for administering the GST Monitoring System Regulations, operating IRC's system, accrediting POS and E-SDC, issuing digital certificates, publishing protocols, conducting audits and running the CCA programme.	Tax Authority, Fiscalisation, Administration	CG, Commissioner General, IRC, GMS
Dishonest and Fraudulent Conduct Offence	Dishonest and Fraudulent Conduct involving EFDs	Offence category covering false POS data, tampering with transmitted or stored fiscal data, causing EFD malfunction, transmitting false fiscal data, using EFD misuse for tax avoidance or evasion, or failing to enter transactions into the EFD.	Fiscalisation, Anti-Suppression, Enforcement	false data, tampering, EFD misuse, fiscal data, tax evasion
Electronic Monitoring System	Electronic Monitoring System under the GST Act Amendment	Legal expression introduced through the 2024 GST amendment enabling the Commissioner General to implement an electronic monitoring system for automated documentation, collection and reporting of transactional data at the point of sale.	Legal Framework, Fiscalisation, POS Monitoring	electronic monitoring system, GST Act amendment, CG, point of sale, transaction data

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Fiscal Invoice Verification Access	Access to Verify Receipt and Accuracy of Fiscal Data	IRC system access enabling taxpayers and customers to verify that fiscal data from a transaction has been received by IRC's system and that the fiscal data stored by IRC is accurate.	Fiscalisation, Customer Verification, Digital Tax Services	fiscal invoice verification, IRC's system, receipt and accuracy, customer verification
GMS	GST Monitoring System	Papua New Guinea's local fiscalisation system name for the GST transaction-monitoring and e-receipting framework implemented by IRC to obtain, monitor and assess fiscal data for tax calculation and compliance.	Fiscalisation, GST Monitoring, Real-Time Transaction Monitoring	GMS, GST Monitoring System, IRC, TaxCore, e-receipting
Group of Businesses	Group of Businesses Specified by the Commissioner General / Minister	Group of businesses specified by notice for staged GMS implementation and EFD compliance timing.	Fiscalisation, Rollout, Taxpayer Scope	group of businesses, Minister notice, Gazette, EFD compliance
GSTA	Goods and Services Tax Act 2003	Papua New Guinea GST law referenced by the GST Monitoring System Regulations for GST concepts, taxable supplies, registration-threshold references and GST administration.	GST, Legal Framework, Fiscalisation	GSTA, Goods and Services Tax Act 2003, GST, IRC
IRC	Internal Revenue Commission	Papua New Guinea tax authority responsible for tax administration, GST administration, myIRC services and operation of the GST Monitoring System.	Tax Authority, GST, Fiscalisation, Digital Tax Services	IRC, Internal Revenue Commission, GST, GMS, myIRC
IRC's system	IRC Electronic Information System	Electronic information system operated by IRC to connect with EFDs, authenticate SDCs, receive, record, analyse, store and verify fiscal data, manage secure elements, digital certificates and digital signatures, and enable taxpayer and customer verification.	Fiscalisation, Digital Tax Infrastructure, Fiscal Data Verification	IRC's system, electronic information system, EFD, SDC, fiscal data
myIRC	myIRC Online Tax Portal	IRC online tax portal used by taxpayers and tax agents to access IRC digital services, including registration, filing, payment and taxpayer-account functions.	Digital Tax Services, Taxpayer Portal, GST Filing	myIRC, online tax portal, IRC, taxpayer services

COUNTRY PROFILE

Field	Content
Tax Authority	DNIT, Dirección Nacional de Ingresos Tributarios National Directorate of Tax Revenues
Tax Authority's website link	www.dnit.gov.py [Note: the website appears to be reachable only from certain regions]
Fiscalisation Model	Paraguay uses an electronic tax-document validation model through SIFEN, where electronic documents are generated, digitally signed, validated and approved as DTEs for tax and accounting purposes.
e-Invoicing Model	Paraguay uses SIFEN / e-Kuatia for electronic tax-document issuance, validation, consultation and storage, with e-Kuatia'i providing a simplified DNIT solution for small taxpayers.

SUMMARY

Paraguay's model is centred on SIFEN, the national electronic invoicing system operated by DNIT for electronic tax documents. A document generated by an authorised issuer starts as a DE and becomes a DTE after validation and approval by SIFEN, with identification and consultation supported by CDC, KuDE, QR code and the e-Kuatia consultation environment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AFE	Autofactura Electrónica Electronic Self-Invoice	Type of DTE issued by an electronic issuer when acquiring goods or services from individuals who are not required to register as taxpayers administered by the tax authority.	e-Invoicing, Electronic Tax Document, Document Type	AFE, Autofactura Electrónica, DTE, SIFEN
CDC	Código de Control Control Code	44-digit control code printed on the KuDE and used to consult and verify a DTE in the SIFEN / e-Kuatia environment.	e-Invoicing, Verification, Document Identifier	CDC, Código de Control, KuDE, SIFEN, DTE consultation
CCFE	Certificado Cualificado de Firma Electrónica Qualified Electronic Signature Certificate	Qualified electronic signature certificate used for electronic issuance and signing of DTEs in Paraguay's e-invoicing framework.	e-Invoicing, Authentication, Digital Signature	CCFE, Certificado Cualificado de Firma Electrónica, DTE, e-Kuatia, DNIT
DE	Documento Electrónico Electronic Document	Electronic document generated by an authorised issuer before SIFEN validation and approval as a DTE.	e-Invoicing, Electronic Tax Document, Validation Process	DE, Documento Electrónico, DTE, SIFEN, authorised issuer
DNIT	Dirección Nacional de Ingresos Tributarios National Directorate of Tax Revenues	Paraguayan tax authority responsible for tax administration and operation of the national electronic invoicing / electronic tax-document framework.	Tax Authority, e-Invoicing, Digital Tax Services	DNIT, Dirección Nacional de Ingresos Tributarios, SIFEN, e-Kuatia
DTE	Documento Tributario Electrónico Electronic Tax Document	Electronic document transmitted to the tax authority, validated and approved by SIFEN, and recognised for tax, accounting and legal purposes under Paraguay's electronic-document framework.	e-Invoicing, Fiscalisation, Electronic Tax Document	DTE, Documento Tributario Electrónico, SIFEN, e-Kuatia, DNIT
e-Kuatia	e-Kuatia	DNIT electronic invoicing environment connected with SIFEN and used for electronic tax-document issuance, consultation, validation support and taxpayer interaction.	e-Invoicing, Digital Tax Services, Electronic Tax Documents	e-Kuatia, SIFEN, DTE, DNIT, electronic invoicing
e-Kuatia'i	e-Kuatia'i	DNIT simplified free electronic invoicing solution for small taxpayers, used to issue electronic tax documents under the conditions established for the e-Kuatia'i environment.	e-Invoicing, Digital Tax Services, Simplified Issuance	e-Kuatia'i, SIFEN, DTE, DNIT, small taxpayers

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Facturador electrónico	Electronic Issuer	Taxpayer authorised to issue electronic tax documents through the SIFEN / e-Kuatia environment after completing the required registration, testing and enablement process.	e-Invoicing, Electronic Issuer, Taxpayer Authorisation	facturador electrónico, DTE issuer, SIFEN, DNIT
FE	Factura Electrónica Electronic Invoice	Type of DTE used to support the sale of goods and provision of services, generated electronically and digitally signed by the electronic issuer.	e-Invoicing, Fiscal Document, Document Type	FE, Factura Electrónica, DTE, SIFEN
IVA	Impuesto al Valor Agregado Value Added Tax	Paraguay's value added tax, relevant to DTE issuance, VAT debit / credit support, invoice content and tax compliance.	VAT, e-Invoicing, Tax Administration	IVA, Impuesto al Valor Agregado, DTE, DNIT
KuDE	Kuatia Documento Electrónico Electronic Document Graphic Representation	Graphic and simplified representation of a DE or DTE, issued in physical or digital visible form and used by the recipient for public consultation through CDC or QR code.	e-Invoicing, Customer Representation, Verification	KuDE, Kuatia Documento Electrónico, CDC, Código QR, SIFEN
Marangatu	Sistema de Gestión Tributaria Marangatu Marangatu Tax Management System	Paraguay tax-management system used in DNIT taxpayer processes, including procedures linked with electronic invoicing and electronic signature certificate requests.	Digital Tax Services, Taxpayer Management, e-Invoicing Support	Marangatu, Sistema de Gestión Tributaria Marangatu, DNIT, CCFE
NRE	Nota de Remisión Electrónica Electronic Remittance Note	Electronic remittance-note DTE used to document movement or transport of goods within the electronic tax-document framework.	e-Invoicing, Transport Document, Electronic Tax Document	NRE, Nota de Remisión Electrónica, DTE, SIFEN
Número de Transacción del DTE	DTE Transaction Number	Processing number generated once a DTE has been approved by the system and used as part of the approved electronic-document processing result.	e-Invoicing, Document Approval, Processing Identifier	número de transacción, DTE, SIFEN, approval
RUC	Registro Único de Contribuyente Single Taxpayer Registry	Paraguay taxpayer registration identifier used in tax administration, electronic invoicing, DTE issuance and taxpayer identification contexts.	Tax Identification, e-Invoicing, Digital Tax Services	RUC, Registro Único de Contribuyente, DNIT, SIFEN, DTE
SET	Subsecretaría de Estado de Tributación Undersecretariat of State for Taxation	Former / legacy Paraguayan tax-administration reference appearing in older SIFEN and e-Kuatia materials before the current DNIT structure.	Tax Authority, Legacy Reference, e-Invoicing	SET, Subsecretaría de Estado de Tributación, SIFEN, e-Kuatia
SIFEN	Sistema Integrado de Facturación Electrónica Nacional National Integrated Electronic Invoicing System	Paraguay's national electronic invoicing system used for validation, approval, management and consultation of electronic tax documents.	e-Invoicing, Digital Tax Infrastructure, Fiscalisation	SIFEN, Sistema Integrado de Facturación Electrónica Nacional, DTE, e-Kuatia, DNIT

COUNTRY PROFILE

Field	Content
Tax Authority	SUNAT, Superintendencia Nacional de Aduanas y de Administración Tributaria National Superintendency of Customs and Tax Administration
Tax Authority's website link	www.sunat.gob.pe
Fiscalisation Model	Peru uses an electronic payment-document fiscalisation model based on SUNAT-regulated CPE issuance, electronic issuing systems, OSE validation, CDR responses and electronic document lifecycle controls.
e-Invoicing Model	Peru uses the Sistema de Emisión Electrónica (SEE), with issuing channels including SEE-SOL, SEE del Contribuyente, SEE-OSE and SFS, supported by electronic document validation, CDR responses and SUNAT consultation services.

SUMMARY

Peru's model is centred on electronic payment documents issued through SUNAT-authorised electronic issuing systems. The framework covers electronic invoices, sales receipts, credit notes, debit notes, retention / perception documents and electronic remittance guides, with OSE validation, CDR responses, daily summaries, cancellation communications, RUC identification and Clave SOL access forming the main operational control layer.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
CDR	Constancia de Recepción Receipt Acknowledgement	SUNAT or OSE response document confirming the receipt and validation result of an electronic payment document, daily summary, cancellation communication or related electronic submission.	e-Invoicing, Validation Response, Document Status	CDR, Constancia de Recepción, OSE, SUNAT, CPE
Clave SOL	SUNAT Operaciones en Línea Access Code	SUNAT online access credential used by taxpayers to access SUNAT Operaciones en Línea and electronic issuing services such as SEE-SOL and GRE-SOL.	Digital Tax Services, Authentication, e-Invoicing Support	Clave SOL, SUNAT Operaciones en Línea, SEE-SOL, GRE-SOL
CPE	Comprobante de Pago Electrónico Electronic Payment Document	Peruvian electronic payment-document category regulated by SUNAT, covering electronic invoices, sales receipts, credit notes, debit notes, retention / perception documents and related electronic documents.	e-Invoicing, Electronic Documents, Fiscalisation	CPE, Comprobante de Pago Electrónico, SEE, SUNAT
Emisor electrónico	Electronic Issuer	Taxpayer authorised or required to issue electronic payment documents through one of SUNAT's electronic issuing systems.	e-Invoicing, Taxpayer Authorisation, Electronic Issuance	emisor electrónico, CPE, SEE, SUNAT
GRE	Guía de Remisión Electrónica Electronic Remittance Guide	Electronic transport / remittance document used to support the transfer or transport of goods under SUNAT's electronic document framework.	e-Invoicing, Goods Movement, Electronic Transport Document	GRE, Guía de Remisión Electrónica, SUNAT, CPE
GRE Remitente	Electronic Remittance Guide Issued by Sender	Type of electronic remittance guide issued by the sender / owner or party responsible for the movement of goods under SUNAT's GRE framework.	Goods Movement, Electronic Transport Document, e-Invoicing	GRE Remitente, guía de remisión electrónica, SUNAT
GRE Transportista	Electronic Remittance Guide Issued by Carrier	Type of electronic remittance guide issued by the carrier / transporter in goods-transport scenarios under SUNAT's GRE framework.	Goods Movement, Electronic Transport Document, e-Invoicing	GRE Transportista, guía de remisión electrónica, SUNAT
GRE-SOL	Electronic Remittance Guide through SUNAT Online Operations	SUNAT online channel for issuing electronic remittance guides through SUNAT Operaciones en Línea using Clave SOL.	Digital Tax Services, GRE, Electronic Issuance	GRE-SOL, SUNAT Operaciones en Línea, Clave SOL, GRE

Term	Official / Expanded Name	Description	Relevance	Tags / Context
IGV	Impuesto General a las Ventas General Sales Tax	Peru's VAT-type tax, relevant to electronic invoices, sales receipts, tax credit, retention / perception documents and electronic tax reporting.	VAT, e-Invoicing, Tax Administration	IGV, Impuesto General a las Ventas, SUNAT, CPE
OSE	Operador de Servicios Electrónicos Electronic Services Operator	SUNAT-authorized operator that validates electronic payment documents submitted by issuers under the SEE-OSE model and returns the CDR validation response.	e-Invoicing, Validation Operator, Digital Tax Infrastructure	OSE, Operador de Servicios Electrónicos, SEE-OSE, CDR, SUNAT
PSE	Proveedor de Servicios Electrónicos Electronic Services Provider	SUNAT-authorized electronic services provider that supports generation, issuance or related electronic document services within the electronic payment-document ecosystem.	e-Invoicing, Service Provider, Electronic Issuance	PSE, Proveedor de Servicios Electrónicos, CPE, SUNAT
RUC	Registro Único de Contribuyentes Single Taxpayer Registry	Peruvian taxpayer registration identifier used in SUNAT tax administration and electronic payment-document issuance / recipient identification.	Tax Identification, e-Invoicing, Digital Tax Services	RUC, Registro Único de Contribuyentes, SUNAT, CPE
SEE	Sistema de Emisión Electrónica Electronic Issuing System	SUNAT electronic issuing framework used for the issuance of electronic payment documents and related electronic tax documents through authorised issuing channels.	e-Invoicing, Digital Tax Infrastructure, Electronic Issuance	SEE, Sistema de Emisión Electrónica, CPE, SUNAT
SEE del Contribuyente	Electronic Issuing System Developed from the Taxpayer's Systems	Electronic issuing channel where CPEs are generated from the taxpayer's own systems and transmitted under SUNAT's SEE rules.	e-Invoicing, System Integration, Electronic Issuance	SEE del Contribuyente, taxpayer system, CPE, SUNAT
SEE-OSE	Electronic Issuing System through Electronic Services Operator	Electronic issuing model in which electronic payment documents are validated through an authorised OSE before receiving the corresponding CDR.	e-Invoicing, Validation Model, Electronic Issuance	SEE-OSE, OSE, CPE, CDR, SUNAT
SEE-SOL	Electronic Issuing System through SUNAT Online Operations	SUNAT online issuing channel for electronic payment documents through SUNAT Operaciones en Línea and related online / mobile services.	e-Invoicing, Taxpayer Portal, Electronic Issuance	SEE-SOL, SUNAT Operaciones en Línea, CPE, Clave SOL
SFS	Sistema Facturador SUNAT SUNAT Invoicing System	SUNAT-provided free invoicing application used as one of the electronic issuing options within the SEE framework.	e-Invoicing, SUNAT Tool, Electronic Issuance	SFS, Sistema Facturador SUNAT, SEE, CPE
SIRE	Sistema Integrado de Registros Electrónicos Integrated Electronic Records System	SUNAT integrated electronic records system connected with digital tax-record management and electronic tax compliance.	Digital Tax Records, Tax Reporting, Digital Tax Services	SIRE, Sistema Integrado de Registros Electrónicos, SUNAT
SUNAT	Superintendencia Nacional de Aduanas y de Administración Tributaria National Superintendency of Customs and Tax Administration	Peruvian tax and customs authority responsible for tax administration, customs administration, electronic payment documents, electronic issuing systems and electronic remittance guides.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Services	SUNAT, Superintendencia Nacional de Aduanas y de Administración Tributaria, CPE, SEE
Ticket	Submission Ticket	Processing reference generated in asynchronous electronic submissions, used to retrieve the CDR for documents such as daily summaries or cancellation communications.	e-Invoicing, Submission Tracking, Validation Response	ticket, CDR, resumen diario, comunicación de baja, SUNAT

COUNTRY PROFILE

Field	Content
Tax Authority	BIR, Bureau of Internal Revenue Bureau of Internal Revenue
Tax Authority's website link	www.bir.gov.ph
Fiscalisation Model	The Philippines uses a BIR-controlled sales-machine and electronic sales-reporting model covering CRM, POS, SPM, sales-machine accreditation / registration, PTU, MIN, eSales reporting and EIS sales-data transmission.
e-Invoicing Model	The Philippines uses the Electronic Invoicing / Receipting and Sales Reporting System (EIS), where mandated or notified taxpayers transmit electronic invoice / receipt sales data to BIR through certified middleware and a Permit to Transmit.

SUMMARY

The Philippine model combines sales-machine control through eAccReg, PTU, MIN, CRM, POS and SPM registration with the EIS framework for electronic invoices, electronic receipts and sales-data transmission. EIS compliance is taxpayer-system based, with EIS CERT and PTT applying to the taxpayer's transmission system rather than to a generally accredited EIS provider.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ATG	Authority to Generate	BIR authority reference used for certain electronic receipting or electronic invoicing system / software arrangements, especially where authority to generate invoices or receipts applies instead of a standard PTU treatment.	Fiscalisation, Invoice / Receipt Issuance, BIR Authorisation	ATG, Authority to Generate, e-invoicing, e-receipting, BIR
BIR	Bureau of Internal Revenue	Philippine tax authority responsible for national internal revenue administration, EIS, eSales, eAccReg, PTU, sales-machine registration and electronic sales-reporting processes.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Services	BIR, Bureau of Internal Revenue, EIS, eSales, eAccReg, POS, CRM
CAS	Computerized Accounting System	Computerised accounting system used by taxpayers for accounting and transaction processing, relevant where electronic invoices, electronic receipts or sales data are generated and transmitted under BIR rules.	e-Invoicing, Sales Reporting, System Integration	CAS, Computerized Accounting System, EIS, BIR, sales data
eAccReg	Enhanced Electronic Accreditation and Registration System	BIR electronic accreditation and registration system used for processing accreditation, registration and PTU-related procedures for CRM, POS, SPM and similar sales machines / software.	Fiscalisation, POS Registration, Digital Tax Services	eAccReg, Enhanced Electronic Accreditation and Registration System, CRM, POS, SPM, PTU
EIS	Electronic Invoicing / Receipting and Sales Reporting System	BIR electronic platform capable of receiving, processing and storing sales data transmitted by taxpayers from electronic invoices and / or receipts issued from CAS, POS or other sales systems.	e-Invoicing, e-Receipting, Sales Reporting, Digital Tax Infrastructure	EIS, Electronic Invoicing / Receipting and Sales Reporting System, BIR, sales data
EIS CERT	EIS Certification	BIR certification confirming that the taxpayer's sales-data transmission middleware or system has met the required criteria for transmitting sales data to EIS.	e-Invoicing, System Certification, Sales Data Reporting	EIS CERT, EIS Certification, middleware certification, PTT, BIR
eSales	Electronic Sales Reporting System	BIR electronic sales-reporting system used by taxpayers with CRM, POS or other registered sales machines to submit monthly sales reports per machine.	Fiscalisation, Sales Reporting, Digital Tax Services	eSales, Electronic Sales Reporting System, CRM, POS, MIN, SRN
MIN	Machine Identification Number	BIR machine identifier assigned to a CRM, POS or similar sales machine and used in sales-machine registration, PTU, eSales reporting and permit-related processes.	Fiscalisation, Machine Identifier, Sales Reporting	MIN, Machine Identification Number, CRM, POS, eSales, PTU

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NON VAT REG TIN	Non-VAT Registered Taxpayer Identification Number	Invoice / receipt header expression used for non-VAT registered taxpayers, showing the taxpayer's TIN and branch code in BIR-compliant sales-machine output.	Tax Identification, Invoice / Receipt Content, Sales Machine Compliance	NON VAT REG TIN, TIN, receipt header, BIR
PTT	Permit to Transmit	BIR permit required before an authorised taxpayer may transmit required sales data through certified systems to the Electronic Invoicing / Receipting and Sales Reporting System.	e-Invoicing, Certification, Sales Data Transmission	PTT, Permit to Transmit, EIS Certification, EIS CERT, BIR
PTU	Permit to Use	BIR permit to use a CRM, POS, SPM or similar sales machine after registration or approval through the relevant BIR process, including eAccReg where applicable.	Fiscalisation, POS Approval, Sales Machine Registration	PTU, Permit to Use, CRM, POS, SPM, eAccReg
SPM	Special Purpose Machine	BIR sales-machine category covering specialised machines that may require registration or accreditation treatment depending on whether they generate sales invoices, receipts or similar sales documents.	Fiscalisation, Sales Machine, Registration	SPM, Special Purpose Machine, PTU, eAccReg, BIR
SRN	Sales Report Number	Number generated by the eSales system to confirm receipt of the submitted monthly sales report per registered machine.	Fiscalisation, Sales Reporting, Reporting Confirmation	SRN, Sales Report Number, eSales, monthly sales report, MIN
VAT REG TIN	VAT Registered Taxpayer Identification Number	Invoice / receipt header expression used for VAT-registered taxpayers, showing the taxpayer's TIN and branch code in BIR-compliant sales-machine output.	VAT, Tax Identification, Invoice / Receipt Content	VAT REG TIN, TIN, VAT taxpayer, receipt header, BIR

COUNTRY PROFILE

Field	Content
Tax Authority	MF, Ministerstwo Finansów Ministry of Finance; KAS, Krajowa Administracja Skarbowa National Revenue Administration
Tax Authority's website link	www.gov.pl/web/kas
Fiscalisation Model	Poland uses a multi-layer digital fiscal-control model based on online and software-based fiscal cash registers connected to CRK / CEKR2, JPK / JPK_V7 digital reporting, and KSeF structured e-invoicing.
e-Invoicing Model	Poland uses KSeF as the national structured e-invoicing system for issuing, receiving, storing and assigning identifiers to structured invoices, with phased mandatory implementation from 2026.

SUMMARY

Poland's fiscalisation framework combines retail cash-register fiscalisation through kasa online, kasa rejestrująca w postaci oprogramowania, wirtualna kasa fiskalna, CRK and CEKR2; SAF-T-style digital reporting through JPK, JPK_V7 and JPK na żądanie; and structured e-invoicing through KSeF. The KSeF layer uses structured invoices in the FA(3) logical structure, assigns a Numer KSeF, supports official receipt confirmation through UPO, and includes KSeF 2.0, API KSeF 2.0, KSeF certificates, QR codes, tokens and offline24 handling.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Aplikacja Podatnika KSeF	KSeF Taxpayer Application	Ministry of Finance application used by taxpayers and authorised entities to access KSeF, manage authorisations, issue and receive structured invoices, check submission status and download official receipt confirmations.	e-Invoicing, Taxpayer Tool, Digital Tax Services	Aplikacja Podatnika KSeF, KSeF, UPO, authorisations
CEKR2	Centralna Ewidencja Kas Rejestrujących 2 Central Base of Cash Registers 2	Central cash-register environment used for online fiscalisation / registration of cash registers and management of online cash-register data exchange with the central repository environment.	Fiscalisation, Cash Register Registration, Digital Tax Infrastructure	CEKR2, Centralna Ewidencja Kas Rejestrujących, kasa online, CRK
certyfiakat KSeF	KSeF Certificate	Certificate used in KSeF-related processes, including offline-mode handling and generation of QR-code data where required for invoices issued or made available outside the online KSeF process.	e-Invoicing, Authentication, Offline Mode	certyfiakat KSeF, tryb offline24, kod QR, KSeF
CRK	Centralne Repozytorium Kas Central Repository of Cash Registers	Polish central repository receiving and storing data from online cash registers and software-based fiscal cash registers.	Fiscalisation, Online Cash Registers, Digital Tax Infrastructure	CRK, Centralne Repozytorium Kas, kasa online, wirtualna kasa fiskalna
e-Urząd Skarbowy / e-US	e-Tax Office	Polish digital tax-office service environment used for electronic taxpayer interaction, correspondence, access to tax services and mobile access to selected tax-administration functions.	Digital Tax Services, Taxpayer Portal, Tax Administration	e-Urząd Skarbowy, e-US, KAS, podatki.gov.pl
FA(3)	FA(3) Structured Invoice Logical Structure	Current KSeF structured-invoice logical structure used for issuing structured invoices in the KSeF environment under the Ministry of Finance schema publication.	e-Invoicing, Structured Invoice, KSeF	FA(3), faktura ustrukturyzowana, KSeF, invoice schema
faktura ustrukturyzowana	Structured Invoice	Polish structured invoice issued, received and stored through KSeF in the logical structure published by the Ministry of Finance and assigned a KSeF number after acceptance.	e-Invoicing, Structured Invoice, KSeF	faktura ustrukturyzowana, KSeF, FA(3), Numer KSeF

Term	Official / Expanded Name	Description	Relevance	Tags / Context
JPK	Jednolity Plik Kontrolny Standard Audit File for Tax	Polish standard audit-file framework for structured electronic reporting of tax and accounting data to the tax administration.	SAF-T, e-Reporting, Digital Tax Control	JPK, Jednolity Plik Kontrolny, SAF-T, Ministry of Finance
JPK_EWP	Jednolity Plik Kontrolny dla ewidencji przychodów Standard Audit File for Revenue Records	JPK on-demand structure covering revenue records submitted to the tax authority when requested.	SAF-T, Revenue Records, Tax Audit	JPK_EWP, ewidencja przychodów, JPK na żądanie
JPK_FA	Jednolity Plik Kontrolny dla faktur VAT Standard Audit File for VAT Invoices	JPK on-demand structure covering VAT invoices and used when the tax authority requests invoice-related data in the prescribed structured format.	SAF-T, Invoice Data, Tax Audit	JPK_FA, JPK na żądanie, VAT invoices, JPK
JPK_FA_RR	Jednolity Plik Kontrolny dla faktur VAT rolników ryczałtowych Standard Audit File for Flat-Rate Farmer VAT Invoices	JPK on-demand structure covering VAT RR invoices for flat-rate farmers where the structure applies.	SAF-T, VAT RR Invoices, Tax Audit	JPK_FA_RR, faktury VAT RR, JPK na żądanie
JPK_KR	Jednolity Plik Kontrolny dla ksiąg rachunkowych Standard Audit File for Accounting Books	JPK on-demand structure covering accounting books and used for structured provision of accounting-ledger data to the tax authority.	SAF-T, Accounting Data, Tax Audit	JPK_KR, accounting books, JPK na żądanie, JPK
JPK_MAG	Jednolity Plik Kontrolny dla magazynu Standard Audit File for Warehouse	JPK on-demand structure covering warehouse data and used for structured provision of inventory / warehouse information to the tax authority.	SAF-T, Warehouse Data, Tax Audit	JPK_MAG, warehouse data, JPK na żądanie, JPK
JPK na żądanie	JPK on Request	Set of JPK structures submitted to the tax authority when requested, including accounting books, bank statements, warehouse data, VAT invoices, flat-rate-farmer VAT invoices, tax revenue and expense ledger, and revenue records.	SAF-T, Tax Audit, e-Reporting	JPK na żądanie, JPK_FA, JPK_KR, JPK_MAG, JPK_WB
JPK_PKPIR	Jednolity Plik Kontrolny dla podatkowej księgi przychodów i rozchodów Standard Audit File for Tax Revenue and Expense Ledger	JPK on-demand structure covering the tax revenue and expense ledger used by relevant taxpayers.	SAF-T, Accounting Data, Tax Audit	JPK_PKPIR, PKPiR, JPK na żądanie, JPK
JPK_V7 / JPK_VAT z deklaracją	JPK VAT with Declaration	Polish combined VAT record and VAT declaration file submitted electronically for VAT reporting purposes, including monthly and quarterly variants.	VAT Reporting, SAF-T, e-Reporting	JPK_V7, JPK_VAT z deklaracją, VAT records, declaration
JPK_V7K	Quarterly JPK VAT with Declaration	Quarterly variant of JPK_VAT with declaration used by taxpayers settling VAT quarterly.	VAT Reporting, SAF-T, e-Reporting	JPK_V7K, quarterly VAT, JPK_VAT, declaration
JPK_V7M	Monthly JPK VAT with Declaration	Monthly variant of JPK_VAT with declaration used by taxpayers settling VAT monthly.	VAT Reporting, SAF-T, e-Reporting	JPK_V7M, monthly VAT, JPK_VAT, declaration
JPK_WB	Jednolity Plik Kontrolny dla wyciągu bankowego Standard Audit File for Bank Statement	JPK on-demand structure covering bank-statement data submitted to the tax authority when requested.	SAF-T, Bank Data, Tax Audit	JPK_WB, wyciąg bankowy, JPK na żądanie
kasa online	Online Cash Register	Polish online cash register connected to the Central Repository of Cash Registers and used to record sales and transmit fiscal data in accordance with Polish cash-register rules.	Fiscalisation, Online Cash Register, Retail Tax Control	kasa online, CRK, kasa rejestrująca, fiscal receipt
kasa rejestrująca w postaci oprogramowania	Cash Register in the Form of Software	Software-based cash register permitted for specified sectors and connected to the online cash-register / central repository environment.	Fiscalisation, Software Cash Register, Virtual Cash Register	kasa rejestrująca w postaci oprogramowania, wirtualna kasa fiskalna, CRK

Term	Official / Expanded Name	Description	Relevance	Tags / Context
KAS	Krajowa Administracja Skarbowa National Revenue Administration	Polish National Revenue Administration responsible for tax and customs administration, tax control, VAT compliance and digital tax services.	Tax Authority, Tax Administration, Digital Tax Services	KAS, Krajowa Administracja Skarbowa, tax administration, VAT
KSeF	Krajowy System e-Faktur National e-Invoicing System	Polish national e-invoicing platform used to issue, send, receive, store and assign identifying numbers to structured invoices.	e-Invoicing, Digital Tax Infrastructure, Clearance / CTC	KSeF, Krajowy System e-Faktur, structured invoice, Ministry of Finance
KSeF 2.0	National e-Invoicing System 2.0	Current implementation environment of Poland's National e-Invoicing System, supporting the FA(3) structured-invoice schema, updated API operation, authentication and invoice-handling processes.	e-Invoicing, Digital Tax Infrastructure, KSeF	KSeF 2.0, FA(3), API KSeF 2.0, KSeF
MF	Ministerstwo Finansów Ministry of Finance	Polish ministry responsible for national tax policy, KSeF, JPK structures, fiscal cash-register rules and digital tax-administration policy.	Tax Authority, e-Invoicing, Fiscalisation, Digital Tax Services	MF, Ministerstwo Finansów, KSeF, JPK, CRK
NIP	Numer Identyfikacji Podatkowej Tax Identification Number	Polish tax identification number used for taxpayer identification in tax administration, structured invoices, KSeF authorisation contexts and business documentation.	Tax Identification, e-Invoicing, Tax Administration	NIP, Numer Identyfikacji Podatkowej, KSeF, taxpayer identification
Numer KSeF	KSeF Number	Unique number assigned by KSeF to a structured invoice after the invoice is accepted into the KSeF system.	e-Invoicing, Invoice Identifier, KSeF	Numer KSeF, KSeF number, structured invoice, invoice identifier
PEF	Platforma Elektronicznego Fakturowania Electronic Invoicing Platform	Polish public-procurement e-invoicing platform used for electronic invoice exchange in public procurement contexts alongside the separate KSeF framework.	B2G e-Invoicing, Public Procurement, Digital Invoice Exchange	PEF, Platforma Elektronicznego Fakturowania, public procurement, e-invoice
potwierdzenie Prezesa GUM	Confirmation by the President of the Central Office of Measures	Official confirmation for cash-register models issued within the Polish cash-register approval framework before devices are placed on the market and used for fiscal sales recording.	Fiscalisation, Cash Register Approval, Fiscal Device	potwierdzenie Prezesa GUM, GUM, kasa rejestrująca, kasa online
PTU	Podatek od towarów i usług Value Added Tax	Polish VAT term used in tax law, VAT reporting, invoices, KSeF and JPK_V7.	VAT, Tax Administration, Invoice Terminology	PTU, podatek od towarów i usług, VAT, KSeF, JPK_V7
serwisant kas	Cash-Register Service Technician	Authorised service technician involved in cash-register installation, servicing and lifecycle procedures within the Polish fiscal cash-register environment.	Fiscalisation, Cash Register Service, Device Lifecycle	serwisant kas, kasa rejestrująca, kasa online, CEKR2
token KSeF	KSeF Token	Token used in KSeF access or authorisation processes, including system access and taxpayer / software integration contexts.	e-Invoicing, Authentication, System Access	token KSeF, KSeF, access token, authorisation
tryb offline24	Offline24 Mode	KSeF offline mode used where difficulty in issuing or sending e-invoices to KSeF results from transmission-network quality or lack of Internet connection, with later submission to KSeF under statutory rules.	e-Invoicing, Offline Mode, Business Continuity	tryb offline24, KSeF, offline invoice, QR code
UPO	Urzędowe Poświadczenie Odbioru Official Acknowledgement of Receipt	Official electronic acknowledgement confirming receipt or acceptance of a submitted tax file or structured invoice in relevant Polish electronic tax systems, including KSeF and JPK contexts.	e-Invoicing, Tax Reporting, Submission Acknowledgement	UPO, Urzędowe Poświadczenie Odbioru, KSeF, JPK

Term	Official / Expanded Name	Description	Relevance	Tags / Context
wirtualna kasa fiskalna	Virtual Fiscal Cash Register	Common Polish expression for a software-based fiscal cash-register solution permitted for specified taxpayer groups and connected to the online cash-register / CRK environment.	Fiscalisation, Virtual Cash Register, Digital Tax Control	wirtualna kasa fiskalna, kasa rejestrująca w postaci oprogramowania, CRK, kasa online

COUNTRY PROFILE

Field	Content
Tax Authority	AT, Autoridade Tributária e Aduaneira Tax and Customs Authority
Tax Authority's website link	www.portaldasfinancas.gov.pt
Fiscalisation Model	Portugal uses a certified-software, SAF-T-based reporting and document-control fiscalisation model based on certified invoicing programmes, e-Fatura communication, SAF-T (PT), ATCUD, QR code, document-series communication and transport-document reporting.
e-Invoicing Model	Portugal uses B2G structured e-invoicing through FE-AP and CIUS-PT for public-administration invoices, while general business invoice control is handled through certified software, e-Fatura communication and SAF-T (PT) reporting.

SUMMARY

Portugal's fiscal-control framework combines certified invoicing software, fiscal-document identification, ATCUD, QR code, document-series communication, e-Fatura invoice-data reporting, SAF-T (PT) billing / accounting data structures and the communication of goods-movement documents to AT. Public-sector e-invoicing is handled separately through FE-AP, coordinated by eSPap, using CIUS-PT for structured invoices and rectifying documents submitted to public entities.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AT	Autoridade Tributária e Aduaneira Tax and Customs Authority	Portuguese tax and customs authority responsible for tax administration, certified invoicing software, SAF-T (PT), e-Fatura, ATCUD, fiscal-document controls, transport-document communication and taxpayer digital services.	Tax Authority, Fiscalisation, e-Reporting, e-Invoicing, Digital Tax Services	AT, Autoridade Tributária e Aduaneira, e-Fatura, SAF-T (PT), ATCUD
ATCUD	Código Único de Documento Unique Document Code	Unique document code required on invoices and other fiscally relevant documents, generated from the series validation code and the sequential document number and printed on the issued document.	Fiscalisation, Document Identifier, Invoice Control	ATCUD, Código Único de Documento, document series, validation code, fiscal document
CIUS-PT	Core Invoice Usage Specification - Portugal	Portuguese CIUS specification used for structured electronic invoicing in the public-procurement / B2G e-invoicing environment.	e-Invoicing, B2G e-Invoicing, Structured Invoice	CIUS-PT, FE-AP, public procurement, structured invoice
Código de identificação do documento de transporte	Transport Document Identification Code	Identification code assigned by AT after communication of a transport document before the start of goods movement, used as proof that the transport document was communicated to AT.	Fiscalisation, Goods Movement, Document Control	código de identificação, documento de transporte, AT, goods movement
Código de validação da série	Series Validation Code	Code assigned by AT after communication of a document series and used as the first part of the ATCUD shown on invoices and other fiscally relevant documents.	Fiscalisation, Document Series, ATCUD	código de validação da série, validation code, ATCUD, document series, AT
Comunicação de documentos de transporte	Communication of Transport Documents	AT communication process through which transport documents are reported before the start of goods movement, allowing AT to assign the transport-document identification code where applicable.	Fiscalisation, Goods Movement, e-Reporting	comunicação de documentos de transporte, documentos de transporte, código de identificação, AT
Comunicação de séries	Communication of Document Series	AT process through which taxpayers communicate document series before use and obtain the validation code required for ATCUD generation.	Fiscalisation, Document Series, ATCUD, Certified Software	comunicação de séries, document series communication, ATCUD, validation code, Portal das Finanças

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Documentos de transporte	Transport Documents	Portuguese goods-movement document category subject to AT communication rules, used to document and report the transport of goods before movement where the Portuguese transport-document regime applies.	Fiscalisation, Goods Movement, e-Reporting, Document Control	documentos de transporte, comunicação de documentos de transporte, AT, goods movement
eSPap	Entidade de Serviços Partilhados da Administração Pública Public Administration Shared Services Entity	Portuguese public shared-services entity associated with public-administration e-invoicing services and public-sector digital service infrastructure.	e-Invoicing, Public Administration, Digital Infrastructure	eSPap, Entidade de Serviços Partilhados da Administração Pública, FE-AP, public-sector e-invoicing
Fatura-recibo	Invoice-Receipt	Portuguese fiscal document combining invoice and payment receipt functions. This is a unique concept where the Fatura (Invoice) and the Recibo (Payment receipt or simply just Receipt) is combined into one document that is issued when the invoicing and the payment occurs at the same time. In foreign translations the Recibo is often confused with the standard Cash Register or POS Receipt, despite they have different functions.	Fiscal Document, Digital Tax Services, Invoice / Receipt Issuance	fatura-recibo, Portal das Finanças, Faturas e Recibos Verdes, AT
Faturas e Recibos Verdes	Green Invoices and Receipts	Portal das Finanças service area used by independent workers and isolated-act issuers to issue invoices, invoice-receipts and receipts in the Portuguese tax environment.	Digital Tax Services, Invoice / Receipt Issuance, Taxpayer Services	Faturas e Recibos Verdes, fatura-recibo, recibo, ato isolado, Portal das Finanças
FE-AP	Fatura Eletrónica na Administração Pública Electronic Invoice in Public Administration	Portuguese public-administration electronic invoicing framework for receiving and processing electronic invoices and rectifying documents in public-sector procurement.	e-Invoicing, B2G e-Invoicing, Public Administration	FE-AP, Fatura Eletrónica na Administração Pública, B2G, public procurement
Ficheiro SAF-T (PT)	SAF-T (PT) File	Portuguese standard electronic file used to export or submit billing and accounting data from invoicing or accounting systems in the SAF-T (PT) format.	SAF-T, e-Reporting, Billing Data, Accounting Data	ficheiro SAF-T (PT), SAF-T (PT), AT, faturação, contabilidade
Guia de transporte	Transport Guide	Portuguese transport-document type used to document the transport of goods and support compliance with the goods-movement regime.	Fiscalisation, Goods Movement, Transport Document	guia de transporte, documentos de transporte, RBC, AT
IVA	Imposto sobre o Valor Acrescentado Value Added Tax	Portuguese local VAT acronym used in AT tax administration, invoicing, SAF-T (PT), e-Fatura and VAT reporting contexts.	VAT, Tax Administration, Invoice Reporting	IVA, Imposto sobre o Valor Acrescentado, VAT, AT, e-Fatura, SAF-T (PT)
NIF	Número de Identificação Fiscal Tax Identification Number	Portuguese tax identification number used for taxpayer identification, invoice communication, e-Fatura records and fiscal-document reporting.	Tax Identification, e-Reporting, Fiscalisation	NIF, Número de Identificação Fiscal, taxpayer identification, e-Fatura, invoice reporting
NIPC	Número de Identificação de Pessoa Coletiva Legal Entity Identification Number	Portuguese legal-entity identification number used for companies and other collective persons in tax, invoicing and business-identification contexts.	Business Identification, Tax Identification, Invoice Reporting	NIPC, Número de Identificação de Pessoa Coletiva, legal entity, AT, invoice reporting
Portal das Finanças	Finance Portal / Tax Portal	Portuguese AT online tax portal used by taxpayers for declarations, invoice communication, e-Fatura access, series communication, transport-document communication and other digital tax services.	Digital Tax Services, Taxpayer Portal, e-Reporting	Portal das Finanças, AT, e-Fatura, taxpayer portal, series communication
Portal FE-AP	Public Administration Electronic Invoice Portal	Portuguese State gateway for receiving, processing, controlling and monitoring electronic invoices and rectifying documents addressed to public entities.	e-Invoicing, B2G, Public Administration Gateway	Portal FE-AP, FE-AP, eSPap, public-sector invoices

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Programa de faturação certificado	Certified Invoicing Programme	AT-certified invoicing software used to issue invoices and other fiscally relevant documents in compliance with Portuguese invoicing and fiscal-document rules.	Fiscalisation, Certified Software, Invoice Issuance	programa de faturação certificado, certified invoicing software, AT certification, invoicing programme
RBC	Regime de Bens em Circulação Goods Movement Regime	Portuguese goods-movement regime governing the issuance, communication and control of transport documents for goods in circulation.	Fiscalisation, Goods Movement, Transport Documents	RBC, Regime de Bens em Circulação, documentos de transporte, AT
Webservice AT	AT Web Service	Electronic communication channel used by software systems to communicate invoice, transport-document or other fiscal data to AT where web-service transmission is available under the relevant regime.	Fiscalisation, e-Reporting, Software Integration	Webservice AT, comunicação eletrónica, documentos de transporte, e-Fatura

COUNTRY PROFILE

Field	Content
Tax Authority	GTA, الهيئة العامة للضرائب General Tax Authority
Tax Authority's website link	www.gta.gov.qa
Fiscalisation Model	Qatar is preparing a digital tax-control framework through a draft e-invoicing law and executive regulations; no public fiscal-device or operational clearance model has been confirmed.
e-Invoicing Model	Qatar is at the legislative preparation stage for e-invoicing, with the draft law and executive regulations approved by the Cabinet and prepared by the Ministry of Finance in coordination with the General Tax Authority.

SUMMARY

Qatar's current digital-tax environment is centred on the Dhareeba Tax Portal, taxpayer registration, TIN issuance, tax registration certificates, filings, payments and electronic communication with the General Tax Authority. The e-invoicing framework is in implementation preparation, with the legal framework approved in draft form, while public technical specifications, rollout phases, service-provider roles and invoice-data models remain to be published.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Dhareeba	Dhareeba Tax Portal	Qatar General Tax Authority tax portal used for taxpayer registration, tax filings, payments, tax services, taxpayer communication and access to tax-related digital services.	Digital Tax Services, Taxpayer Portal, Tax Administration	Dhareeba, Tax Portal, GTA, taxpayer registration, tax filings
Dhareeba Application	Dhareeba Application	GTA mobile application connected with Dhareeba services and taxpayer access to Qatar tax digital services.	Digital Tax Services, Taxpayer Services, Mobile Application	Dhareeba Application, GTA, Tax Portal, mobile tax services
Draft E-Invoicing Law and Executive Regulations	Draft E-Invoicing Law and Executive Regulations	Qatar draft legislative package approved by the Cabinet to establish the legal framework for issuing electronic invoices and related notices, prepared by the Ministry of Finance in coordination with the General Tax Authority.	e-Invoicing, Legal Framework, Digital Tax Reform	draft e-invoicing law, executive regulations, Ministry of Finance, GTA
GTA	الهيئة العامة للضرائب General Tax Authority	Qatari tax authority responsible for tax administration, taxpayer services, Dhareeba, tax digital services and preparation for Qatar's e-invoicing framework.	Tax Authority, Digital Tax Services, e-Invoicing Implementation	GTA, الهيئة العامة للضرائب, General Tax Authority, Dhareeba
NAS	National Authentication System	Qatar national authentication system used during Dhareeba taxpayer registration and sign-in processes for access to tax digital services.	Digital Identity, Taxpayer Access, Digital Tax Services	NAS, National Authentication System, Dhareeba, taxpayer registration
Tax Registration Certificate	Tax Registration Certificate	Tax registration document issued after taxpayer registration through Dhareeba is approved by the General Tax Authority.	Tax Registration, Digital Tax Services, Taxpayer Identification	Tax Registration Certificate, TIN, Dhareeba, GTA

COUNTRY PROFILE

Field	Content
Tax Authority	DGID, Direction Générale des Impôts et des Domaines General Directorate of Taxes and Domains
Tax Authority's website link	https://www.finances.gouv.cg
Fiscalisation Model	The Republic of the Congo uses a secured / normalised invoice and cash-sales control model based on facture sécurisée, facture normalisée, cash registers, cash-register tickets, electronic invoicing machines and fiscal machines for controlling cash-sales data.
e-Invoicing Model	Congo-Brazzaville has introduced the Facture Normalisée Électronique / Machine à Facturation Électronique reform as part of DGID tax-modernisation and VAT-control efforts, with public details still limited.

SUMMARY

Congo-Brazzaville's fiscal-control framework developed from the legal introduction of the facture sécurisée and obligations connected with cash registers, cash-register tickets and fiscal machines for cash-sales data control. The later FNE / MFE reform focuses on electronic normalised invoices, machine-based invoice issuance, certified cash-register software, taxpayer identification through NIU and DGID access to invoice / sales data for VAT control.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
DGID	Direction Générale des Impôts et des Domaines General Directorate of Taxes and Domains	Congolese tax authority responsible for tax administration, VAT administration, secured / normalised invoice reforms, taxpayer identification and fiscal-data control.	Tax Authority, VAT, Fiscalisation, e-Invoicing, Digital Tax Services	DGID, Direction Générale des Impôts et des Domaines, TVA, FNE, MFE
Facture sécurisée	Secured Invoice	Secured invoice introduced as a fiscal-control document for sales and service supplies, using security marking and prescribed invoice-content controls.	Fiscalisation, Fiscal Document, Invoice Control	facture sécurisée, marquage de sécurité, DGID, TVA
Logiciel de caisse certifié	Certified Cash-Register Software	Cash-register software certified or controlled within the electronic invoicing / standardised invoice framework to support compliant transaction recording and invoice issuance.	Fiscalisation, Software Compliance, e-Invoicing	logiciel de caisse certifié, FNE, caisse enregistreuse, DGID
Machine à facturation électronique / MFE	Electronic Invoicing Machine	Electronic invoicing machine used in the implementation of the standardised-invoice reform, supporting compliant invoice issuance and fiscal-data processing.	Fiscalisation, e-Invoicing, Device Control	MFE, Machine à facturation électronique, FNE, DGID
Machines fiscales de contrôle des données de vente au comptant	Fiscal Machines for Controlling Cash-Sales Data	Fiscal machines required for controlling cash-sales data in points of sale covered by the secured-invoice and cash-register control framework.	Fiscalisation, Device Control, Cash-Sales Monitoring	machines fiscales, vente au comptant, facture sécurisée, DGID
Marquage de sécurité	Security Marking	Security marking applied to secured invoices, with numbering and taxpayer-identification elements determined under the tax-administration control framework.	Fiscalisation, Document Security, Invoice Control	marquage de sécurité, facture sécurisée, DGID
NIU	Numéro d'Identification Unique Unique Identification Number	Congolese taxpayer identification number used in fiscal-control processes, including taxpayer identification and invoice / system data environments.	Taxpayer Identification, Fiscalisation, Digital Tax Services	NIU, Numéro d'Identification Unique, DGID, FNE
Système de gestion des machines à facturation électronique	Electronic Invoicing Machine Management System	System presented for managing electronic invoicing machines and supporting the collection, processing and visualisation of electronic invoicing data in the DGID modernisation environment.	Fiscalisation, e-Invoicing, Digital Tax Infrastructure	système de gestion des MFE, Machine à facturation électronique, DGID



Term	Official / Expanded Name	Description	Relevance	Tags / Context
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Congolese VAT term used in tax administration, invoice content, VAT compliance and the secured / normalised invoice reform.	VAT, Fiscalisation, e-Invoicing, Tax Administration	TVA, Taxe sur la Valeur Ajoutée, DGID, Facture Normalisée, FNE

COUNTRY PROFILE

Field	Content
Tax Authority	ANAF, Agenția Națională de Administrare Fiscală National Agency for Fiscal Administration
Tax Authority's website link	www.anaf.ro
Fiscalisation Model	Romania uses a multi-layer digital fiscal-control model based on RO e-Factura, RO e-Transport, RO e-Sigiliu, RO e-TVA, RO e-SAF-T / D406 and RO e-Case de marcat electronice / AMEF reporting.
e-Invoicing Model	Romania uses the national RO e-Factura system for electronic invoice transmission, validation, receipt and access through the Ministry of Finance / ANAF digital environment.

SUMMARY

Romania's fiscalisation framework combines structured e-invoicing through RO e-Factura, transport monitoring through RO e-Transport and UIT codes, road-transport sealing through RO e-Sigiliu, pre-filled VAT data through RO e-TVA, SAF-T reporting through Declarația informativă D406, and electronic fiscal cash-register reporting through RO e-Case de marcat electronice, AMEF and A4200. Taxpayer access and communication are supported by SPV, while invoice, transport, VAT, SAF-T and cash-register submissions are processed through national digital tax systems managed by ANAF and the Ministry of Finance.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
A4200	Declarația A4200 A4200 Declaration	Romanian electronic declaration used for transmitting fiscal cash-register data from AMEF devices to ANAF under the electronic fiscal cash-register reporting framework.	Fiscalisation, Cash Register Reporting, e-Reporting	A4200, Declarația A4200, AMEF, fiscal cash-register data, ANAF
AMEF	Aparat de marcat electronic fiscal Electronic Fiscal Cash Register	Romanian electronic fiscal cash-register device category used for issuing fiscal receipts, recording retail transactions and transmitting fiscal data under ANAF rules.	Fiscalisation, Fiscal Cash Register, Retail Tax Control	AMEF, aparat de marcat electronic fiscal, bon fiscal, A4200, ANAF
ANAF	Agenția Națională de Administrare Fiscală National Agency for Fiscal Administration	Romanian tax authority responsible for tax administration, VAT administration, RO e-Factura, RO e-Transport, RO e-Sigiliu, RO e-TVA, RO e-SAF-T, SPV and fiscal cash-register reporting.	Tax Authority, e-Invoicing, e-Reporting, Fiscalisation, Digital Tax Services	ANAF, Agenția Națională de Administrare Fiscală, RO e-Factura, RO e-Transport, RO e-TVA
bunuri cu risc fiscal ridicat	Goods with High Fiscal Risk	Goods category monitored through the RO e-Transport system where transport data must be declared and identified by a UIT code under the Romanian goods-transport monitoring framework.	e-Reporting, Goods Movement, Fiscal Risk Monitoring	bunuri cu risc fiscal ridicat, RO e-Transport, UIT, ANAF
carte de intervenții	Intervention Book	Service and intervention record accompanying the electronic fiscal cash register during its operating life, used to record technical interventions and relevant service events.	Fiscalisation, Device Service, Maintenance Record	carte de intervenții, AMEF, service, tehnician service
certificat de atribuire a numărului unic de identificare	Certificate for Allocation of the Unique Identification Number	Certificate through which the unique identification number of an electronic fiscal cash register is communicated to the user before being entered into the fiscal memory at installation.	Fiscalisation, Device Registration, NUI	certificat de atribuire, număr unic de identificare, NUI, AMEF
conectarea AMEF	Connection of Electronic Fiscal Cash Registers	Procedure for connecting electronic fiscal cash registers to ANAF's electronic reporting environment so that fiscal cash-register data can be transmitted according to the applicable technical rules.	Fiscalisation, Cash Register Connection, Digital Reporting	conectarea AMEF, case de marcat, ANAF, A4200

Term	Official / Expanded Name	Description	Relevance	Tags / Context
distribuitor autorizat	Authorised Distributor	Authorised distributor involved in supplying, installing, servicing and supporting electronic fiscal cash registers through the regulated AMEF distribution and service framework.	Fiscalisation, Device Distribution, Service Network	distribuitor autorizat, AMEF, service, ANAF
index de încărcare	Upload Index	Processing reference generated when a document is uploaded to the RO e-Factura system and used to track submission status and retrieve system responses.	e-Invoicing, Submission Tracking, Digital Tax Services	index de încărcare, RO e-Factura, submission status, SPV
MF	Ministerul Finanțelor Ministry of Finance	Romanian ministry responsible for fiscal policy, national tax digitalisation projects and the legal / administrative framework supporting ANAF electronic reporting systems.	Tax Authority, e-Invoicing, e-Reporting, Digital Tax Services	MF, Ministerul Finanțelor, ANAF, RO e-Factura
NUI	Număr unic de identificare Unique Identification Number	Unique identification number assigned to an electronic fiscal cash register within the Romanian AMEF registration and fiscal-device control environment.	Fiscalisation, Device Identification, Cash Register Control	NUI, număr unic de identificare, AMEF, fiscal cash register
registru special	Special Register	Fallback register used by the operator in situations where the electronic fiscal cash register is not operational, allowing sales to be recorded during the interruption period.	Fiscalisation, Business Continuity, Sales Record	registru special, AMEF defect, bon fiscal, vânzări
RO_CIUS	Romanian Core Invoice Usage Specification	Romanian national CIUS specification defining country-specific structured-invoice rules for electronic invoices used in the RO e-Factura environment.	e-Invoicing, Structured Invoice, National Specification	RO_CIUS, CIUS, RO e-Factura, EN 16931
RO e-Factura	Sistemul național privind factura electronică RO e-Factura National RO e-Factura System	Romanian national electronic invoicing system used for transmitting, receiving, validating and processing electronic invoices through the ANAF / Ministry of Finance environment.	e-Invoicing, Digital Tax Infrastructure, Invoice Transmission	RO e-Factura, factura electronică, ANAF, MF, SPV
RO e-SAF-T	Sistemul informatic național RO e-SAF-T National IT System RO e-SAF-T	Romanian national digital tax system layer associated with SAF-T reporting through Declarația informativă D406 and structured transmission of accounting and tax data.	SAF-T, e-Reporting, Digital Tax Infrastructure	RO e-SAF-T, D406, Declarația informativă D406, ANAF
RO e-Sigiliu	Sistemul național RO e-Sigiliu National RO e-Seal System	Romanian national system using an IT application and smart electronic seal devices to monitor road transport of goods with customs or fiscal risk under the supervision of competent authorities.	Fiscalisation, Goods Movement, Customs / Fiscal Risk Monitoring	RO e-Sigiliu, sigiliu inteligent, transport rutier, risc vamal / fiscal
RO e-Transport	Sistemul RO e-Transport RO e-Transport System	Romanian electronic transport-monitoring system used to monitor road transport of goods within the scope defined by fiscal-risk and transport-reporting rules.	e-Reporting, Goods Movement, Digital Tax Control	RO e-Transport, UIT, bunuri cu risc fiscal ridicat, ANAF
RO e-TVA	Sistemul RO e-TVA RO e-TVA System	Romanian pre-filled VAT information system using data from national digital tax systems to support VAT compliance, reconciliation and taxpayer review.	VAT, e-Reporting, Digital Tax Control	RO e-TVA, decont precompletat, TVA, ANAF
sigiliu fiscal	Fiscal Seal	Seal applied to electronic fiscal cash registers within the Romanian AMEF control framework, including sealing by the authorised distributor or service technician according to the applicable rules.	Fiscalisation, Device Sealing, Fiscal Device Control	sigiliu fiscal, AMEF, distribuitor autorizat, service
sigiliu inteligent	Smart Electronic Seal	Intelligent electronic seal device used within RO e-Sigiliu to support real-time monitoring of road transport vehicles carrying goods with customs or fiscal risk.	Fiscalisation, Goods Movement Monitoring, Electronic Seal	sigiliu inteligent, RO e-Sigiliu, transport monitoring, customs risk

Term	Official / Expanded Name	Description	Relevance	Tags / Context
sigiliul electronic al Ministerului Finanțelor	Electronic Seal of the Ministry of Finance	Electronic seal applied in the RO e-Factura environment to confirm processing of a valid electronic invoice file according to the national system rules.	e-Invoicing, Validation, Document Integrity	sigiliul electronic al Ministerului Finanțelor, RO e-Factura, validation
SPV	Spațiul Privat Virtual Virtual Private Space	ANAF electronic communication and taxpayer-access environment used for digital interaction with the tax authority, including access to RO e-Factura, RO e-Transport and related services.	Digital Tax Services, Taxpayer Portal, e-Invoicing Support	SPV, Spațiul Privat Virtual, ANAF, RO e-Factura, RO e-Transport
tehnician de service	Service Technician	Technician from the authorised distributor or accredited service unit involved in installation, fiscalisation, maintenance and intervention procedures for electronic fiscal cash registers.	Fiscalisation, Device Service, AMEF Lifecycle	tehnician de service, AMEF, carte de intervenții, fiscalizare
TVA	Taxa pe valoarea adăugată Value Added Tax	Romanian VAT term used in tax administration, RO e-TVA, RO e-Factura, SAF-T D406 and invoice / tax reporting contexts.	VAT, Tax Administration, e-Reporting	TVA, Taxa pe valoarea adăugată, RO e-TVA, RO e-Factura, ANAF
UIT	Cod UIT Unique Transport Identification Code	Unique code generated by the RO e-Transport system and used to identify declared transport operations under the Romanian goods-transport monitoring framework.	e-Reporting, Goods Movement, Transport Identifier	UIT, Cod UIT, RO e-Transport, transport monitoring, ANAF
unitate acreditată pentru service	Accredited Service Unit	Accredited service unit in the authorised distributor's network responsible for service and technical support of electronic fiscal cash registers.	Fiscalisation, Service Provider, Device Maintenance	unitate acreditată pentru service, AMEF, distribuitor autorizat, service

COUNTRY PROFILE

Field	Content
Tax Authority	ФНС, Федеральная налоговая служба Federal Tax Service
Tax Authority's website link	www.nalog.gov.ru
Fiscalisation Model	Russia uses a multi-layer fiscal-control model based on online KKT fiscalisation, fiscal storage devices, fiscal document formats, fiscal signs, fiscal data operators, product marking, goods traceability and electronic transport-document reporting.
e-Invoicing Model	Russia uses legally significant electronic document exchange through ЭДО operators, qualified electronic signatures, electronic VAT invoices, УПД and УКД, with traceability and marking data embedded in electronic document flows where required.

SUMMARY

Russia's fiscal-control framework combines online cash-register fiscalisation under 54-ФЗ, electronic document exchange through ЭДО, mandatory product marking through Честный ЗНАК / ГИС МТ, imported-goods traceability through НСПТ / РНПТ, and electronic transport documents through ГИС ЭПД. Fiscal receipts and other fiscal documents are generated by KKT, protected through the fiscal storage device, transmitted through ОФД and structured according to ФФД, while electronic invoices, УПД, УКД, traceability data and transport documents are exchanged through regulated electronic channels.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Data Matrix	Data Matrix Code	Two-dimensional code used as a product-identification carrier in the Честный ЗНАК mandatory marking system.	Product Identification, Marking, Traceability	Data Matrix, Честный ЗНАК, код маркировки, средство идентификации
БСО	Бланк строгой отчётности Strict Reporting Form	Strict reporting form treated as a fiscal document under the KKT framework where the law permits or requires BSO treatment for services or specific settlement scenarios.	Fiscalisation, Fiscal Document, Receipt Substitute	БСО, ККТ, кассовый чек, фискальный документ
ГИС МТ	Государственная информационная система мониторинга за оборотом товаров State Information System for Monitoring Goods Turnover	State information system used in Russia's mandatory product-marking framework to monitor the circulation of goods subject to identification marking.	Product Identification, Traceability, Digital Tax Control	ГИС МТ, Честный ЗНАК, маркировка, код маркировки
ГИС ЭПД	Государственная информационная система электронных перевозочных документов State Information System for Electronic Transport Documents	State system for electronic transport documents, receiving electronic transport-document data through accredited operators of electronic transport-document information systems.	Electronic Transport Documents, Goods Movement, Digital Reporting	ГИС ЭПД, ЭПД, оператор ИС ЭПД, ЭТрН
Доверенность машиночитаемая / МЧД	Машиночитаемая доверенность Machine-Readable Power of Attorney	Machine-readable power of attorney used to authorise representatives in electronic document exchange and electronic transport-document processes where actions are performed on behalf of an organisation.	Digital Authorisation, e-Invoicing, Electronic Transport Documents	МЧД, машиночитаемая доверенность, ЭДО, ГИС ЭПД
ИНН	Идентификационный номер налогоплательщика Taxpayer Identification Number	Russian taxpayer identification number used in tax administration, fiscal documents, electronic document exchange, invoices, УПД, УКД and taxpayer identification.	Tax Identification, Fiscalisation, e-Invoicing	ИНН, taxpayer identification, ФНС, ККТ, ЭДО
Кабинет ККТ	Cash Register Equipment Cabinet	FNS online taxpayer cabinet used for KKT registration, re-registration, deregistration and related cash-register equipment interactions.	Fiscalisation, Cash Register Registration, Digital Tax Services	кабинет ККТ, регистрация ККТ, ФНС, онлайн-касса

Term	Official / Expanded Name	Description	Relevance	Tags / Context
КИ	Код идентификации Identification Code	Product identification code used within the mandatory marking framework to identify a marked goods item or package and carried in the Data Matrix marking code.	Product Identification, Marking, Traceability	КИ, код идентификации, код маркировки, Data Matrix, Честный ЗНАК
ККТ	Контрольно-кассовая техника Cash Register Equipment	Russian cash-register equipment used for recording settlements, generating fiscal documents, storing fiscal data in the fiscal storage device and transmitting fiscal documents to the tax authority through an ОФД.	Fiscalisation, Cash Register Equipment, Retail Tax Control	ККТ, контрольно-кассовая техника, онлайн-касса, ФНС, ОФД
ККТ с передачей данных	Cash Register Equipment with Data Transmission	Cash-register equipment operating with electronic transmission of fiscal documents to the tax authority through a fiscal data operator.	Fiscalisation, Online Cash Register, Fiscal Data Transmission	ККТ с передачей данных, ОФД, ФНС, фискальные данные
КМ	Код маркировки Marking Code	Product marking code used in the Russian mandatory marking system to identify a specific unit or packaging level of goods subject to marking.	Product Identification, Traceability, Marking	КМ, код маркировки, Честный ЗНАК, Data Matrix
КМТ	Каталог маркированных товаров Catalogue of Marked Goods	Catalogue within the Честный ЗНАК marking ecosystem containing product cards and descriptions for marked goods.	Product Identification, Product Catalogue, Marking	КМТ, Каталог маркированных товаров, Честный ЗНАК, ГИС МТ
КПП	Код причины постановки на учёт Tax Registration Reason Code	Russian tax registration reason code used together with ИНН for organisation identification in tax, invoice and electronic document contexts.	Tax Identification, e-Invoicing, Tax Administration	КПП, ИНН, счёт-фактура, УПД, ЭДО
КЭП	Квалифицированная электронная подпись Qualified Electronic Signature	Qualified electronic signature used for legally significant electronic document exchange, electronic transport-document processes and tax-related digital interactions.	Authentication, e-Invoicing, Digital Tax Services	КЭП, УКЭП, электронная подпись, ЭДО, ГИС ЭПД
Маркированные товары	Marked Goods	Goods subject to Russia's mandatory product-marking regime, requiring identification marking, circulation reporting through the Честный ЗНАК / ГИС МТ environment and relevant ККТ handling at retail sale.	Product Identification, Fiscalisation, Traceability	маркированные товары, Честный ЗНАК, ГИС МТ, ККТ, ФФД
НДС	Налог на добавленную стоимость Value Added Tax	Russian VAT acronym used in tax administration, invoices, electronic invoices, УПД, УЖД, electronic document exchange and fiscal-document contexts.	VAT, Tax Administration, e-Invoicing	НДС, налог на добавленную стоимость, VAT, ЭДО, счёт-фактура
НСПТ	Национальная система прослеживаемости товаров National Goods Traceability System	Russian traceability system for specific imported goods, where traceability is based on batch-level registration and use of РНПТ in invoices, УПД and reporting.	Product Traceability, Tax Control, e-Invoicing	НСПТ, прослеживаемость товаров, РНПТ, УПД
Оператор ИС ЭПД	Оператор информационной системы электронных перевозочных документов Electronic Transport Document Information System Operator	Accredited operator providing services for issuing and transmitting electronic transport documents between transport participants and into ГИС ЭПД.	Electronic Transport Documents, Service Provider, Goods Movement	оператор ИС ЭПД, ГИС ЭПД, ЭПД, ЭТРН
Оператор ЭДО	Оператор электронного документооборота Electronic Document Exchange Operator	Operator providing legally significant electronic document-exchange services, including exchange of invoices, УПД, УЖД and other electronic business documents.	e-Invoicing, Service Provider, Electronic Document Exchange	оператор ЭДО, ЭДО, электронные документы, УПД
Оператор фискальных данных / ОФД	Fiscal Data Operator	Organisation authorised to receive fiscal data from ККТ, process and store it, and transmit it to the Federal Tax Service.	Fiscalisation, Fiscal Data Transmission, Service Provider	ОФД, оператор фискальных данных, ККТ, ФНС
Онлайн-касса	Online Cash Register	Practical Russian term for internet-connected ККТ operating under the fiscal-data transmission framework through an ОФД.	Fiscalisation, Online Cash Register, Fiscal Data Transmission	онлайн-касса, ККТ, ОФД, ФН, ФНС

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Отчёт о регистрации ККТ	KKT Registration Report	Fiscal report generated during KKT registration and used to complete or confirm registration of the cash-register equipment in the FNS framework.	Fiscalisation, Cash Register Registration, Device Control	отчёт о регистрации ККТ, регистрация ККТ, ФНС
Прослеживаемые товары	Traceable Goods	Goods subject to Russia's national goods traceability system, with batch-level traceability and РНПТ use in documents and reporting.	Product Traceability, Tax Control, e-Invoicing	прослеживаемые товары, НСПТ, РНПТ, УПД
Реестр ККТ	Register of Cash Register Equipment	Federal Tax Service register containing information on KKT models and manufactured instances authorised for use within the Russian KKT framework.	Fiscalisation, Device Register, Cash Register Approval	реестр ККТ, ККТ register, ФНС, online cash register models
Реестр ОФД	Register of Fiscal Data Operators	Federal Tax Service register / list of authorised fiscal data operators permitted to process fiscal data under the KKT framework.	Fiscalisation, Service Provider Register, Fiscal Data Transmission	реестр ОФД, ОФД, оператор фискальных данных, ФНС
Реестр ФН	Register of Fiscal Storage Devices	Federal Tax Service register of fiscal storage device models or instances that users may apply in KKT.	Fiscalisation, Fiscal Storage Register, Device Approval	реестр ФН, фискальный накопитель, ФНС, ККТ
Регистрационный номер ККТ	KKT Registration Number	Registration number assigned to cash-register equipment during registration in the FNS KKT framework.	Fiscalisation, Device Identification, Cash Register Registration	регистрационный номер ККТ, ККТ, кабинет ККТ, ФНС
Регистрация ККТ	Registration of Cash Register Equipment	Procedure for registering cash-register equipment with the tax authority before use in settlements.	Fiscalisation, Device Registration, KKT Lifecycle	регистрация ККТ, кабинет ККТ, ФНС, онлайн-касса
Реквизиты прослеживаемости	Traceability Details	Traceability details included in electronic invoices, correction invoices, УПД and УКД for operations involving goods subject to the national traceability system.	Product Traceability, e-Invoicing, Document Content	реквизиты прослеживаемости, РНПТ, УПД, УКД, счёт-фактура
РНПТ	Регистрационный номер партии товара Registration Number of Goods Batch	Batch registration number assigned to traceable imported goods and reflected in documents and reports for operations involving traceable goods.	Product Traceability, Document Identifier, e-Invoicing	РНПТ, прослеживаемость товаров, НСПТ, УПД
СУЗ	Станция управления заказами Order Management Station	Component / service used in the Честный ЗНАК marking environment for ordering and managing marking codes where applicable to participants' marking operations.	Product Marking, Code Ordering, System Integration	СУЗ, станция управления заказами, код маркировки, Честный ЗНАК
ТН ВЭД ЕАЭС	Commodity Nomenclature of Foreign Economic Activity of the EAEU	Commodity classification code used to determine goods subject to certain traceability and customs / trade-control rules.	Product Classification, Traceability, Customs / Tax Control	ТН ВЭД ЕАЭС, прослеживаемые товары, НСПТ
УКД	Универсальный корректировочный документ Universal Correction Document	Russian universal correction document used to correct previously issued transfer / invoice-related documents, including in electronic document exchange.	e-Invoicing, Correction Document, Electronic Document Exchange	УКД, универсальный корректировочный документ, ЭДО, correction document, УПД
УКЭП	Усиленная квалифицированная электронная подпись Enhanced Qualified Electronic Signature	Russian qualified electronic signature used for legally significant electronic document exchange and tax-related digital interactions.	Authentication, e-Invoicing, Digital Tax Services	УКЭП, qualified electronic signature, ЭДО, ФНС
УПД	Универсальный передаточный документ Universal Transfer Document	Russian universal transfer document used as a combined primary accounting and tax-documentation format, including in electronic document exchange and traceability operations.	e-Invoicing, Accounting Document, Electronic Document Exchange	УПД, универсальный передаточный документ, ЭДО, счёт-фактура, РНПТ

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ФД	Фискальный документ Fiscal Document	Fiscal document generated by KKT under the Russian cash-register framework, including receipts, reports and other fiscal document types structured according to ФФД.	Fiscalisation, Fiscal Document, KKT Reporting	ФД, фискальный документ, ККТ, ФФД, ОФД
Фискализация ККТ	KKT Fiscalisation / Fiscal Activation	Activation and registration-related process through which KKT is prepared for fiscal use, linked to fiscal storage, registration reports and transmission of fiscal documents.	Fiscalisation, Device Activation, KKT Lifecycle	фискализация ККТ, регистрация ККТ, ФН, ФНС
ФН	Фискальный накопитель Fiscal Storage Device	Fiscal storage device used inside KKT to record, store, protect and cryptographically process fiscal data before or during transmission through the fiscal-data chain.	Fiscalisation, Fiscal Storage, Device Security	ФН, фискальный накопитель, ККТ, фискальные данные, ФФД
ФН-М	Фискальный накопитель нового образца New-Generation Fiscal Storage Device	Fiscal storage device supporting fiscal document formats required for transactions involving marked goods and the current KKT data-exchange environment.	Fiscalisation, Fiscal Storage, Marked Goods	ФН-М, фискальный накопитель, маркированные товары, ФФД
ФНС	Федеральная налоговая служба Federal Tax Service	Russian federal tax authority responsible for tax administration, online KKT regulation, fiscal-data transmission, fiscal-device registers, ЭДО-related tax processes and electronic tax services.	Tax Authority, Fiscalisation, Digital Tax Services	ФНС, Federal Tax Service, ККТ, ОФД, фискальные данные
ФП	Фискальный признак Fiscal Sign	Cryptographic fiscal attribute generated within the KKT / fiscal storage process and used to support integrity and verification of fiscal documents and fiscal messages.	Fiscalisation, Cryptographic Control, Verification	ФП, фискальный признак, ФН, ККТ, ФПД
ФПА	Фискальный признак подтверждения оператора Fiscal Sign of Operator Confirmation	Fiscal sign associated with operator confirmation in the fiscal-data exchange between KKT, the fiscal storage device and the ОФД.	Fiscalisation, Operator Confirmation, Cryptographic Control	ФПА, подтверждение оператора, ОФД, ФН
ФПД	Фискальный признак документа Fiscal Sign of Document	Cryptographic fiscal attribute generated for a fiscal document and used as part of document integrity and verification controls.	Fiscalisation, Cryptographic Control, Document Verification	ФПД, фискальный признак документа, fiscal sign, ФН, ККТ
ФПС	Фискальный признак сообщения Fiscal Sign of Message	Cryptographic fiscal attribute generated for a fiscal message in the exchange between KKT, the fiscal storage device, the ОФД and the Federal Tax Service system.	Fiscalisation, Cryptographic Control, Fiscal Message	ФПС, фискальный признак сообщения, ККТ, ФН, ОФД, ФНС
ФФД	Формат фискальных документов Fiscal Document Format	Russian fiscal-document data format used by KKT, fiscal storage devices and fiscal data operators for structuring fiscal documents and fiscal-data transmission.	Fiscalisation, Fiscal Document Format, Data Standard	ФФД, формат фискальных документов, ККТ, ФН, ОФД
ЦРПТ	Центр развития перспективных технологий Centre for Research in Perspective Technologies	Operator associated with Russia's Честный ЗНАК national product-marking system and the issuing / management of marking codes for goods subject to mandatory marking.	Product Identification, Marking Operator, Traceability	ЦРПТ, Честный ЗНАК, ГИС МТ, код маркировки
Честный ЗНАК	National Product Marking System	Russian national product-marking system used for mandatory identification and traceability of goods through marking codes, Data Matrix and product-circulation reporting.	Product Identification, Traceability, Digital Tax Control	Честный ЗНАК, ГИС МТ, код маркировки, Data Matrix
ЭДО	Электронный документооборот Electronic Document Exchange	Russian electronic document-exchange environment for legally significant electronic business documents, including electronic invoices, УПД and УКД exchanged through authorised operators.	e-Invoicing, Electronic Document Exchange, Digital Tax Services	ЭДО, электронный документооборот, оператор ЭДО, электронные документы

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ЭДФ	Электронный договор фрахтования Electronic Chartering Contract	Electronic transport-document type used within the Russian electronic transport-document environment and exchanged through operators of ИС ЭПД.	Electronic Transport Documents, Transport Contract, Goods Movement	ЭДФ, электронный договор фрахтования, ГИС ЭПД
ЭЗЗ	Электронный заказ-заявка Electronic Order / Application	Electronic transport order / application document used within the electronic transport-document framework.	Electronic Transport Documents, Transport Order, Goods Movement	ЭЗЗ, электронный заказ-заявка, ГИС ЭПД
ЭКЛЗ	Электронная контрольная лента защищённая Protected Electronic Control Tape	Legacy protected electronic control tape used in the pre-online-KKT environment and replaced by fiscal storage devices in the modern online KKT model.	Fiscalisation, Legacy Cash Register Control, Fiscal Storage History	ЭКЛЗ, legacy fiscal storage, ФН, ККТ
ЭПД	Электронные перевозочные документы Electronic Transport Documents	Electronic transport-document category covering documents such as electronic transport waybills, electronic waybills, electronic transport orders and electronic chartering contracts.	Electronic Transport Documents, Goods Movement, Digital Reporting	ЭПД, электронные перевозочные документы, ГИС ЭПД
ЭПЛ	Электронный путевой лист Electronic Waybill / Trip Sheet	Electronic waybill / trip sheet document type used in the electronic transport-document environment.	Electronic Transport Documents, Transport Operations, Goods Movement	ЭПЛ, электронный путевой лист, ГИС ЭПД
ЭТрН	Электронная транспортная накладная Electronic Transport Waybill	Electronic transport waybill used for electronic documentation of goods transport and exchanged through accredited ИС ЭПД operators into the ГИС ЭПД environment.	Electronic Transport Documents, Goods Movement, Digital Reporting	ЭТрН, электронная транспортная накладная, ГИС ЭПД, оператор ИС ЭПД

COUNTRY PROFILE

Field	Content
Tax Authority	RRA, Rwanda Revenue Authority Rwanda Revenue Authority
Tax Authority's website link	www.rra.gov.rw
Fiscalisation Model	Rwanda uses an EBM / EIS fiscalisation model based on RRA-certified invoices or receipts, Certified Invoicing Systems, Sales Data Controllers, Virtual Sales Data Controllers, Online EBM, EBM 2.1 and sales-data reporting to the Rwanda Revenue Authority.
e-Invoicing Model	Rwanda uses EBM / EIS electronic invoicing, where registered taxpayers issue RRA-recognised EBM invoices or receipts and transmit sales data through approved EBM channels, including Online EBM, EBM software and VSDC integration.

SUMMARY

Rwanda's fiscalisation framework is centred on the Electronic Billing Machine system, also described as the Electronic Invoicing System, through which taxpayers issue EBM invoices or receipts for sales transactions. The architecture includes Certified Invoicing Systems, Sales Data Controllers, Virtual Sales Data Controllers, MRC identifiers, SDC serial numbers, EBM certificates, authorised suppliers / distributors, VSDC solution providers / integrators, MyRRA services and RRA verification functions for sales-data control and taxpayer compliance.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Certified Electronic Billing Machine	Certified Electronic Billing Machine	RRA-recognised EBM configuration used to issue tax-recognised invoices or receipts and support sales-data reporting to the Rwanda Revenue Authority.	Fiscalisation, Certified System, Sales Data Reporting	certified EBM, Electronic Billing Machine, RRA, tax invoice
CIS	Certified Invoicing System	Invoicing component of the Rwanda EBM architecture, covering cash register, POS, software or other business system used to issue invoices and connected to an SDC or VSDC for fiscal control.	Fiscalisation, Invoicing System, EBM Architecture	CIS, Certified Invoicing System, SDC, VSDC, EBM
EBM	Electronic Billing Machine	Rwanda's electronic billing and fiscalisation framework used to issue RRA-recognised invoices or receipts and support sales-data reporting to the Rwanda Revenue Authority.	Fiscalisation, e-Invoicing, Sales Data Reporting	EBM, Electronic Billing Machine, RRA, certified invoice, receipt
EBM 2.1	Electronic Billing Machine Version 2.1	RRA EBM software generation available for several taxpayer environments, including computer / tablet, smartphone and other supported user options.	Fiscalisation, e-Invoicing, Taxpayer Tool	EBM 2.1, EBM software, Online EBM, MyRRA
EBM Backoffice / Verifier	EBM Backoffice Verification Function	RRA verification environment used to check EBM receipt or invoice validity using receipt data such as the receipt signature or related fiscal-control information.	Fiscalisation, Document Verification, Digital Tax Services	EBM Backoffice, Verifier, receipt verification, RRA
EBM Certificate	Electronic Billing Machine Certificate	Certificate issued or associated with RRA certification / integration of compliant EBM, SDC, VSDC or Online SDC systems before use in issuing certified invoices or receipts.	Fiscalisation, Certification, EBM Compliance	EBM Certificate, EBM certification, VSDC certificate, RRA
EBM invoice	Electronic Billing Machine Invoice	Tax invoice issued through Rwanda's EBM / EIS environment and recognised for sales recording, tax compliance and RRA sales-data reporting.	Fiscalisation, e-Invoicing, Fiscal Document	EBM invoice, tax invoice, RRA, sales data reporting
EBM receipt	Electronic Billing Machine Receipt	Receipt issued through Rwanda's EBM environment for a sales transaction, containing EBM / SDC-related identification and verification information.	Fiscalisation, Fiscal Receipt, Sales Reporting	EBM receipt, certified receipt, SDC data, RRA

Term	Official / Expanded Name	Description	Relevance	Tags / Context
EIS	Electronic Invoicing System	Broader Rwanda electronic invoicing system concept referring to RRA-certified invoice / receipt issuance methods and sales-data transmission to RRA, commonly associated with or previously referred to as EBM.	e-Invoicing, Fiscalisation, Sales Data Transmission	EIS, Electronic Invoicing System, EBM, RRA-certified invoice
MRC	Machine Registration Code	Unique registration code assigned to a Certified Invoicing System and used in EBM transaction data and printed or associated with EBM invoice / receipt information.	Fiscalisation, Machine Identifier, EBM	MRC, Machine Registration Code, CIS, EBM, RRA
MyRRA	MyRRA Portal	Rwanda Revenue Authority online taxpayer-service environment used for access to digital tax services, including EBM-related services and taxpayer interactions.	Digital Tax Services, Taxpayer Portal, Fiscalisation Support	MyRRA, RRA portal, EBM services, taxpayer services
Online EBM	Online Electronic Billing Machine	Web-based RRA EBM service channel used by eligible taxpayers to issue EBM invoices or receipts without using a physical EBM device.	Fiscalisation, e-Invoicing, Digital Tax Services	Online EBM, web-based EBM, RRA, EBM invoice
RRA	Rwanda Revenue Authority	Rwandan tax authority responsible for tax administration, Electronic Billing Machine implementation, Electronic Invoicing System control, sales-data reporting and taxpayer digital services.	Tax Authority, Fiscalisation, Digital Tax Services	RRA, Rwanda Revenue Authority, EBM, VSDC, Online EBM
SDC serial number	Sales Data Controller Serial Number	Identification number assigned to the SDC component and used to identify the controller and its certificate within the Rwanda EBM fiscalisation environment.	Fiscalisation, SDC Identifier, EBM	SDC serial number, Sales Data Controller, EBM, RRA
Supplier / Distributor	EBM Supplier / Distributor	RRA-recognised supplier or distributor involved in providing, selling, registering or supporting certified EBM components, CIS, SDC or related EBM systems.	Fiscalisation, EBM Ecosystem Actor, Supplier	supplier, distributor, EBM, CIS, SDC, RRA
VSDC Certificate	Virtual Sales Data Controller Certificate	Certificate issued after RRA certification of a VSDC solution or integration arrangement, supporting authorised use of the VSDC integration model in Rwanda's EBM environment.	Fiscalisation, Certification, System Integration	VSDC Certificate, VSDC integration, RRA certification, EBM
VSDC solution provider / integrator	Virtual Sales Data Controller Solution Provider / Integrator	Solution provider or integrator supporting taxpayers that connect their own invoicing, POS or business systems to the RRA EBM environment through the VSDC model.	Fiscalisation, Service Provider, System Integration	VSDC solution provider, VSDC integrator, RRA, EBM integration

COUNTRY PROFILE

Field	Content
Tax Authority	MCR, Ministry of Customs and Revenue
Tax Authority's website link	www.revenue.gov.ws [Note: the website appears to be reachable only from certain regions]
Fiscalisation Model	Samoa uses TIMS for electronic fiscal invoicing, where each transaction must generate a fiscal invoice through an accredited POS and SDC, including E-SDC or V-SDC configurations.
e-Invoicing Model	Samoa uses TIMS for electronic fiscal invoicing and sales-data monitoring, where registered taxpayers issue fiscal invoices or receipts through approved EFD, Web POS / Web Invoicing System, POS App or V-SDC-based channels.

SUMMARY

Samoa's Tax Invoice Monitoring System is a fiscalisation framework for securely obtaining, monitoring and assessing fiscal data required for tax calculation and enforcement. The system operates through the IRS System and taxpayer EFDs, where POSes submit transaction data to an SDC, the SDC generates fiscal data, applies a digital signature, creates the fiscal invoice and transmits fiscal data to the IRS System.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Accreditation report	Accreditation Report	Report produced after the evaluation process for a POS or E-SDC, recording the outcome and supporting the Commissioner's decision to accredit or refuse accreditation.	Fiscalisation, Accreditation, Compliance Assessment	accreditation report, POS, E-SDC, Commissioner
Audit data	Audit Data	Machine-readable fiscal-invoice data signed with the taxpayer's private key and accompanied by journal data, transferred from an E-SDC to the IRS System during the audit process.	Fiscalisation, Audit Trail, Fiscal Data Transmission	audit data, E-SDC, IRS System, proof of audit
Audit process	Audit Process	Sequential transfer of audit data from an E-SDC to the IRS System and handling of the response generated by the IRS System for the specific device.	Fiscalisation, Audit, Data Transmission	audit process, audit data, E-SDC, IRS System
Commissioner	Commissioner of Inland Revenue Services	Official responsible for administering the TIMS Regulations, operating the IRS System, accrediting POSes and E-SDCs, issuing digital certificates, supervising EFDs and enforcing compliance.	Tax Authority, Fiscalisation, Administration	Commissioner, IRS, TIMS, accreditation
Connected Scenario	Connected Scenario	TIMS operating scenario in which the accredited POS calls the V-SDC web service to fiscalise invoices, with the V-SDC validating, calculating taxes, signing the receipt and returning the fiscal-invoice response.	Fiscalisation, Online Operation, V-SDC	connected scenario, V-SDC, accredited POS, fiscal invoice
Customer compliance award programme / CCA	Customer Compliance Award Programme	Compliance incentive programme that may be conducted by the Commissioner and may involve a fiscal-invoice lottery.	Fiscalisation, Consumer Incentive, Compliance	customer compliance award programme, fiscal invoice lottery, Commissioner
Fiscal invoice lottery	Fiscal Invoice Lottery	Lottery-based compliance incentive that may be used within the customer compliance award programme.	Fiscalisation, Consumer Incentive, Receipt Lottery	fiscal invoice lottery, customer compliance award programme, fiscal invoice
IRS	Inland Revenue Services	Inland Revenue Services established under the Tax Administration Act and responsible for operating the IRS System under the TIMS Regulations.	Tax Authority, Fiscalisation, Tax Administration	IRS, Inland Revenue Services, IRS System, TIMS

Term	Official / Expanded Name	Description	Relevance	Tags / Context
IRS System	IRS Electronic Information System	Electronic information system operated by IRS to connect with EFDs, authenticate SDCs, receive, record, analyse and store fiscal data, manage secure elements and digital certificates, and enable verification of fiscal data.	Fiscalisation, Digital Tax Infrastructure, Fiscal Data Control	IRS System, EFD, SDC, fiscal data, verification
MCR	Ministry of Customs and Revenue	Samoa's ministry responsible for customs and revenue administration and the institutional environment in which IRS and TIMS operate.	Tax Authority, Fiscalisation, Revenue Administration	MCR, Ministry of Customs and Revenue, IRS, TIMS
Proof of audit	Proof of Audit	Response generated by the IRS System once audit data has been received and securely stored, used by the secure element to confirm completion of the audit process.	Fiscalisation, Audit Confirmation, Secure Element	proof of audit, IRS System, secure element, audit data
Supplier	Supplier	Person who supplies an EFD or a component of an EFD to a taxpayer and may apply for accreditation of a POS or E-SDC.	Fiscalisation, Supplier, Accreditation	supplier, EFD, POS, E-SDC, accreditation
TIMS	Tax Invoice Monitoring System	Samoa's tax invoice monitoring system established to enable IRS to securely obtain, monitor and assess accurate fiscal data for calculating and imposing tax.	Fiscalisation, Tax Invoice Monitoring, Digital Tax Control	TIMS, Tax Invoice Monitoring System, IRS System, EFD
VAGST	Value Added Goods and Services Tax	Samoa's VAT-equivalent tax referenced through the Value Added Goods and Services Tax Act and relevant to TIMS fiscal invoices where tax is part of the fiscal invoice.	VAT-equivalent Tax, Fiscal Invoice, Tax Administration	VAGST, Value Added Goods and Services Tax, fiscal invoice, TIMS

COUNTRY PROFILE

Field	Content
Tax Authority	ZATCA, هيئة الزكاة والضريبة والجمارك Zakat, Tax and Customs Authority
Tax Authority's website link	https://zatca.gov.sa
Fiscalisation Model	Saudi Arabia uses an e-invoicing based fiscal-control model in which taxpayer EGS units generate, secure and submit invoice data to ZATCA's FATOORA platform.
e-Invoicing Model	Saudi Arabia applies a phased e-invoicing model, with Phase 1 covering electronic generation and Phase 2 requiring integration with ZATCA for clearance of standard tax invoices and reporting of simplified tax invoices.

SUMMARY

Saudi Arabia's FATOORA framework requires taxable persons to generate electronic invoices and electronic notes through compliant EGS units. In Phase 2, EGS units are onboarded through CSID-based credentials, apply cryptographic controls and QR-code content, and submit invoices through API-based clearance or reporting processes. Standard tax invoices are cleared before being shared with the buyer, while simplified tax invoices are reported to ZATCA within 24 hours after issuance.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
الرقم الضريبي	VAT Account Number	Saudi VAT registration identifier used for taxpayer identification in VAT and e-invoicing processes.	Tax Identification, VAT, e-Invoicing	الرقم الضريبي, VAT Account Number, VAT registration, ZATCA
المنظومة الإلكترونية للفوترة	E-Invoice Generation Solution	Taxpayer e-invoicing solution used to generate electronic invoices and electronic notes in accordance with ZATCA requirements.	e-Invoicing, Solution Component, Compliance	المنظومة الإلكترونية للفوترة, EGS, e-invoice generation solution
ضريبة القيمة المضافة	VAT	Saudi VAT term used in tax administration, VAT registration, VAT invoicing and e-invoicing compliance.	VAT, Tax Administration, e-Invoicing	ضريبة القيمة المضافة, VAT, ZATCA, tax invoice
هيئة الزكاة والضريبة والجمارك	Zakat, Tax and Customs Authority	Saudi authority responsible for zakat, tax, customs administration, VAT administration and the FATOORA e-invoicing framework.	Tax Authority, e-Invoicing, VAT, Digital Tax Services	هيئة الزكاة والضريبة والجمارك, ZATCA, FATOORA
Authority Toolkit	Authority Toolkit	ZATCA testing toolkit environment used to verify whether generated e-invoices, credit notes and debit notes meet Saudi e-invoicing requirements before or during integration.	e-Invoicing, Compliance Validation, Developer Tooling	Authority Toolkit, SDK, sandbox, web-based validator, FATOORA
CCSID	Compliance Cryptographic Stamp Identifier	Cryptographic stamp identifier used during compliance testing of an EGS unit before production onboarding under the ZATCA e-invoicing framework.	e-Invoicing, Compliance Testing, Cryptographic Identifier	CCSID, Compliance CSID, compliance testing, FATOORA, EGS Unit
Clearance	Clearance Model	Phase 2 processing model under which standard tax invoices and associated electronic notes are submitted to ZATCA for clearance before being shared with the buyer.	e-Invoicing, Phase 2, Invoice Clearance	Clearance, standard tax invoice, FATOORA, ZATCA, Phase 2
Compliance Check	Compliance Check	ZATCA validation step used during onboarding to confirm that an EGS unit can generate compliant electronic invoices or electronic notes before production credentials are issued.	e-Invoicing, Onboarding, Compliance Validation	Compliance Check, EGS Unit, CCSID, PCSID, FATOORA
CSID	Cryptographic Stamp Identifier	Cryptographic stamp identifier issued through the FATOORA onboarding process and used by an EGS unit for cryptographic stamping and authenticated interaction with ZATCA.	e-Invoicing, Cryptographic Identifier, Onboarding	CSID, Cryptographic Stamp Identifier, FATOORA, EGS Unit

Term	Official / Expanded Name	Description	Relevance	Tags / Context
CSR	Certificate Signing Request	Certificate request generated by an EGS unit during onboarding and submitted through the ZATCA process to obtain the required cryptographic stamp identifier credentials.	e-Invoicing, Onboarding, Security Credentials	CSR, Certificate Signing Request, CSID, FATOORA Portal
EGS	E-Invoice Generation Solution المنظومة الإلكترونية للفوترة	Taxpayer e-invoicing solution used to generate electronic invoices and electronic notes in accordance with ZATCA requirements.	e-Invoicing, Solution Component, Compliance	EGS, المنظومة الإلكترونية للفوترة, FATOORA, ZATCA
EGS Unit	E-Invoice Generation Solution Unit	Individual onboarded e-invoicing solution unit, device, system instance or component associated with CSID issuance, renewal or revocation under FATOORA.	e-Invoicing, Onboarding, Solution Identifier	EGS Unit, CSID, FATOORA Portal, onboarding
FATOORA	FATOORA Platform	ZATCA e-invoicing platform used for taxpayer onboarding, EGS integration, invoice clearance, invoice reporting and technical compliance processes.	e-Invoicing, Digital Tax Infrastructure, Onboarding	FATOORA, FATOORA Platform, ZATCA, CSID, EGS
FATOORA Portal	FATOORA Portal	ZATCA portal used by taxpayers to onboard EGS units, generate OTPs, request or renew CSIDs, view onboarded solution units and manage revocation processes.	e-Invoicing, Portal, Onboarding	FATOORA Portal, OTP, CSID, EGS Unit, onboarding
FATOORA Simulation Portal	FATOORA Simulation Portal	Optional ZATCA environment used for end-to-end functional testing of onboarding, OTP generation, CSID processes, solution-unit handling and integration behaviour before production use.	e-Invoicing, Testing Environment, API Integration	FATOORA Simulation Portal, onboarding, CSID, OTP, testing
GAZT	General Authority of Zakat and Tax	Former Saudi tax authority name used before the merger into ZATCA, and still relevant in legacy VAT, tax and e-invoicing documentation.	Legacy Tax Authority, VAT, e-Invoicing Context	GAZT, General Authority of Zakat and Tax, ZATCA
ICV	Invoice Counter Value	Sequential invoice counter value used in Saudi e-invoicing to support invoice sequencing and technical integrity within generated invoice data.	e-Invoicing, Invoice Sequencing, Integrity Control	ICV, invoice counter, invoice sequence, FATOORA
OTP	One-Time Password	Temporary onboarding code generated through the FATOORA Portal and entered into the EGS unit to support CSID issuance or renewal.	e-Invoicing, Onboarding, Security Credential	OTP, one-time password, FATOORA Portal, CSID
PCSID	Production Cryptographic Stamp Identifier	Production cryptographic stamp identifier issued after successful compliance checks and used by an EGS unit in the live production environment.	e-Invoicing, Production Onboarding, Cryptographic Identifier	PCSID, Production CSID, FATOORA, EGS Unit
PIH	Previous Invoice Hash	Hash value of the previous invoice used in Saudi e-invoicing to support invoice-chain integrity and sequencing control.	e-Invoicing, Cryptographic Control, Invoice Integrity	PIH, Previous Invoice Hash, invoice hash, FATOORA
Reporting	Reporting Model	Phase 2 processing model under which simplified tax invoices and associated electronic notes are submitted to ZATCA after issuance within the required reporting timeframe.	e-Invoicing, Phase 2, Invoice Reporting	Reporting, simplified tax invoice, FATOORA, ZATCA, Phase 2
TLV	Tag-Length-Value	Data-encoding structure used for Saudi e-invoice QR-code content, allowing required invoice data elements to be encoded in a machine-readable format.	e-Invoicing, QR Code, Data Encoding	TLV, QR Code, invoice verification, FATOORA
Web-Based Validator	Web-Based Validator	ZATCA validation tool used as part of the Authority Toolkit environment to check generated invoice files against Saudi e-invoicing requirements.	e-Invoicing, Compliance Validation, Developer Tooling	Web-Based Validator, Authority Toolkit, SDK, FATOORA

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ZATCA	Zakat, Tax and Customs Authority هيئة الزكاة والضريبة والجمارك	Saudi authority responsible for zakat, tax, customs administration, VAT administration and the FATOORA e-invoicing framework.	Tax Authority, e-Invoicing, VAT, Digital Tax Services	ZATCA, هيئة الزكاة والضريبة والجمارك, FATOORA

COUNTRY PROFILE

Field	Content
Tax Authority	DGID, Direction générale des Impôts et des Domaines General Directorate of Taxes and Domains
Tax Authority's website link	https://www.dgid.sn
Fiscalisation Model	Senegal is introducing an e-invoicing based fiscal-control model in which VAT-taxable persons issue electronic and dematerialised invoices and transmit invoice data electronically to the tax administration.
e-Invoicing Model	Senegal's 2025 reform provides for electronic invoicing through a public invoicing portal, an administration-established dematerialisation platform, or authorised electronic invoicing machines, with detailed application conditions to be set by the competent authority.

SUMMARY

Senegal's e-invoicing reform was introduced through the 2025 Finance Law by adding electronic-invoicing provisions to Article 447 of the General Tax Code. The model requires VAT-taxable persons to issue electronic and dematerialised invoices, transmit invoice data electronically to the Administration, and follow the practical conditions defined by the Minister responsible for Finance.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
DGID	Direction générale des Impôts et des Domaines General Directorate of Taxes and Domains	Senegalese tax authority responsible for tax administration, domain administration, VAT administration, digital tax services and implementation of the electronic-invoicing reform.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	DGID, Direction générale des Impôts et des Domaines, TVA, facturation électronique
Données de facturation	Invoice Data	Invoice data issued by taxable persons and transmitted electronically to the tax administration under Senegal's electronic-invoicing framework.	e-Invoicing, Data Transmission, Tax Control	données de facturation, transmission électronique, Administration, facture électronique
eTax	Online Tax Declaration Platform	DGID online platform used for electronic tax declaration and payment formalities, including digital VAT declaration and payment processes.	Digital Tax Services, VAT, e-Reporting	eTax, télédéclaration, télépaiement, TVA, DGID
Facture électronique et dématérialisée	Electronic and Dematerialised Invoice	Invoice required for transactions carried out by VAT-taxable persons under Senegal's 2025 electronic-invoicing reform.	e-Invoicing, Fiscal Document, VAT	facture électronique et dématérialisée, facturation électronique, assujettis, TVA
Machines électroniques de facturation	Electronic Invoicing Machines	Authorised electronic machines that taxable persons may use for electronic invoicing where permitted under Senegal's electronic-invoicing framework.	e-Invoicing, Fiscal Device, Authorised Invoicing Tool	machines électroniques de facturation, autorisation, facturation électronique
Plateforme de dématérialisation	Dematerialisation Platform	Administration-established dematerialisation platform channel provided for the issuance, transmission and reception of electronic invoices under Senegal's electronic-invoicing framework, subject to the detailed implementation conditions set by the competent authority.	e-Invoicing, Digital Tax Infrastructure, Invoice Exchange	plateforme de dématérialisation, émission, transmission, réception, facture électronique
Portail public de facturation	Public Invoicing Portal	Administration-operated public invoicing portal channel provided for the issuance, transmission and reception of electronic invoices under Senegal's electronic-invoicing framework, subject to the detailed implementation conditions set by the competent authority.	e-Invoicing, Digital Tax Infrastructure, Invoice Exchange	portail public de facturation, émission, transmission, réception, facture électronique
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Senegalese VAT term used in tax administration, VAT declaration, invoicing and electronic-invoicing compliance for VAT-taxable persons.	VAT, Tax Administration, e-Invoicing	TVA, Taxe sur la Valeur Ajoutée, DGID, assujettis à la TVA

COUNTRY PROFILE

Field	Content
Tax Authority	ПУ / PU, Пореска управа / Poreska uprava Tax Administration
Tax Authority's website link	www.purs.gov.rs
Fiscalisation Model	Serbia uses an electronic fiscalisation model in which an approved EFU, composed of ESIR, PFR and BE components, issues fiscal receipts and transfers fiscal data to the Tax Administration's SUF environment.
e-Invoicing Model	Serbia uses SEF as the national electronic-invoice system for issuing, receiving, recording, processing and storing electronic invoices, with related public-sector CRF linkage and VAT-recording functions.

SUMMARY

Serbia combines electronic fiscalisation for retail fiscal receipts with SEF-based e-invoicing for electronic invoices. Fiscal receipts are generated through approved ESIR / PFR / BE components, contain fiscal metadata and QR-code or hyperlink verification, and support consumer participation in the Узми рачун и победи receipt-lottery programme. The fiscalisation framework includes component approval, secure-element authentication, local or virtual PFR operation, fiscal receipt verification and structured receipt types and transaction types.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
БЕ / BE	Безбедносни елемент / Bezbednosni element Secure Element	Secure element issued by the Tax Administration and containing the taxpayer's electronic certificate, used by the PFR to sign fiscal receipts, authenticate data exchange with SUF and preserve fiscal-data integrity.	Fiscalisation, Secure Element, Fiscal Receipt Signing	БЕ, BE, безбедносни елемент, secure element, digital signature, fiscal receipt
В-ПФР / VPFR	Виртуелни процесор фискалних рачуна / Virtualni procesor fiskalnih racuna Virtual Fiscal Receipt Processor	Virtual PFR service operated within the Tax Administration environment for authorised taxpayers using PFR functionality through an online service model.	Fiscalisation, Virtual Fiscal Processor, Fiscal Receipt	В-ПФР, VPFR, virtual PFR, ПФР, SUF
Добављач	Supplier / Provider	Supplier or approval holder involved in the Serbian eFiscalisation environment for ESIR or L-PFR products and related approval processes.	Fiscalisation, Product Approval, Supplier Management	добављач, supplier, ЕСИР, Л-ПФР, approval
Доказ ишчитавања	Proof of Audit / Proof of Readout	Confirmation used in the fiscalisation data-transfer process to show that fiscal data retained by the secure element or local environment has been successfully transferred to the Tax Administration.	Fiscalisation, Data Transfer, Audit Trail	доказ ишчитавања, ишчитавање, SUF, БЕ
ЕЕО-ПДВ / EEO-PDV	Електронска евиденција обрачуна ПДВ-а / Elektronska evidencija obračuna PDV-a Electronic VAT Calculation Record	Serbian electronic VAT calculation record submitted through SEF for VAT calculation and reporting obligations where applicable.	VAT Reporting, e-Reporting, e-Invoicing Support	ЕЕО-ПДВ, EEO-PDV, SEF, ПДВ, VAT records
ЕФУ / EFU	Електронски фискални уређај / Elektronski fiskalni uređaj Electronic Fiscal Device	Hardware and/or software solution used by the fiscalisation taxpayer to issue fiscal receipts and transfer fiscal-receipt data to SUF, composed of one PFR, one or more approved ESIR elements and a secure element issued by the Tax Administration.	Fiscalisation, Fiscal Device, Fiscal Receipt Issuance	ЕФУ, EFU, ЕСИР, ПФР, БЕ, fiscal device
ЕСИР / ESIR	Електронски систем за издавање рачуна / Elektronski sistem za izdavanje racuna Electronic System for Issuing Receipts	Hardware or software element approved by the Tax Administration into which the taxpayer enters turnover data and from which the fiscal receipt is issued after interaction with the PFR.	Fiscalisation, Receipt Issuance, POS Environment	ЕСИР, ESIR, electronic system for issuing receipts, ПФР, POS

Term	Official / Expanded Name	Description	Relevance	Tags / Context
еФактура	eFaktura	Serbian electronic-invoicing portal and service environment associated with SEF access, documentation, XML examples, API documentation and user support.	e-Invoicing, Portal, Digital Tax Services	еФактура, eFaktura, SEF, API documentation, XML
ЈИД / JID	Јединствени идентификатор / Jedinstveni identifikator Unique Identifier	Unique identifier associated with the secure element in the Serbian electronic fiscalisation environment.	Fiscalisation, Secure Element, Identifier	ЈИД, JID, unique identifier, БЕ, secure element
Л-ПФР / LPFR	Локални процесор фискалних рачуна / Lokalni procesor fiskalnih računa Local Fiscal Receipt Processor	Local PFR software or hardware component operating at the taxpayer's location and used to process fiscal receipts, including offline-capable operation where applicable.	Fiscalisation, Local Fiscal Processor, Fiscal Receipt	Л-ПФР, LPFR, local PFR, offline operation, БЕ
МФ / MF	Министарство финансија / Ministarstvo finansija Ministry of Finance	Serbian Ministry of Finance responsible for the electronic invoicing framework, fiscal policy and SEF environment.	Tax Authority, e-Invoicing, Digital Tax Infrastructure	МФ, MF, Министарство финансија, SEF, eFaktura
Наградна игра	Prize Game / Receipt Lottery	Consumer incentive mechanism used by the Serbian Узми рачун и победи programme, in which eligible fiscal receipts entered through the application participate in public prize drawings.	Receipt Lottery, Consumer Incentive, Fiscal Compliance	наградна игра, receipt lottery, Uzmi račun i победи, fiscal receipt
Одобрење ЕСИР производа	Approval of ESIR Product	Tax Administration approval process for ESIR products before use in Serbia's electronic fiscalisation environment.	Fiscalisation, Product Approval, ESIR	одобрење ЕСИР производа, ESIR approval, supplier, Tax Administration
Одобрење Л-ПФР производа	Approval of L-PFR Product	Tax Administration approval process for local fiscal receipt processor products before use in Serbia's electronic fiscalisation environment.	Fiscalisation, Product Approval, LPFR	одобрење Л-ПФР производа, L-PFR approval, supplier, Tax Administration
ПАК / PAK	Персонализовани аутентификациони код / Personalizovani autentifikacioni kod Personalised Authentication Code	Code associated with secure-element and taxpayer authentication processes in Serbia's electronic fiscalisation environment.	Fiscalisation, Authentication, Secure Element	ПАК, PAK, authentication code, БЕ, secure element
ПДВ / PDV	Порез на додату вредност / Porez na dodatu vrednost Value Added Tax	Serbian VAT term used in tax administration, SEF VAT records, fiscal receipts and invoice-related contexts.	VAT, Tax Administration, e-Invoicing, Fiscalisation	ПДВ, PDV, VAT, SEF, fiscal receipt
ПИБ / PIB	Порески идентификациони број / Poreski identifikacioni broj Tax Identification Number	Serbian taxpayer identification number used in tax administration, electronic invoices, fiscalisation and taxpayer identification.	Tax Identification, e-Invoicing, Fiscalisation	ПИБ, PIB, taxpayer identifier, SEF, fiscalisation
ПФР / PFR	Процесор фискалних рачуна / Procesor fiskalnih računa Fiscal Receipt Processor	Hardware or software element approved by the Tax Administration that exchanges data with ESIR and the secure element, analyses turnover data, formats the fiscal receipt, creates the electronic signature, returns the fiscalised receipt to ESIR, stores turnover data and transfers fiscal data to SUF.	Fiscalisation, Fiscal Receipt Processing, Digital Tax Control	ПФР, PFR, LPFR, VPFR, fiscal receipt processor
ПФР број	PFR Number	Unique PFR receipt number printed on the fiscal receipt, structured as a fiscal metadata element and used for receipt verification, linked-document references and manual entry into the receipt-lottery application.	Fiscalisation, Receipt Verification, Receipt Lottery	ПФР број, PFR number, fiscal receipt, Uzmi račun i победи
ПУ / PU	Пореска управа / Poreska uprava Tax Administration	Serbian tax authority responsible for tax administration, fiscalisation, electronic fiscal devices, fiscal receipt control and taxpayer digital services.	Tax Authority, Fiscalisation, Digital Tax Services	ПУ, PU, Пореска управа, SUF, fiscalisation

Term	Official / Expanded Name	Description	Relevance	Tags / Context
СЕФ / SEF	Систем електронских фактура / Sistem elektronskih faktura Electronic Invoice System	Serbia's national electronic invoicing system used for sending, receiving, recording, processing and storing electronic invoices.	e-Invoicing, Digital Tax Infrastructure, Invoice Transmission	СЕФ, SEF, electronic invoice system, eFaktura, Ministry of Finance
СУФ / SUF	Систем за управљање фискализацијом / Sistem za upravljanje fiskalizacijom Fiscalisation Management System	Tax Administration software application that receives data from fiscal receipt processors, enables authorised data review, manages each taxpayer's fiscal receipt processor from initiation to decommissioning and creates analyses and reports.	Fiscalisation, Digital Tax Infrastructure, Tax Authority Reporting	СУФ, SUF, TaxCore, ПУ, ПФР, ЕСИР
Узми рачун и победи	Take the Receipt and Win	Serbian receipt-lottery / consumer-compliance programme in which eligible fiscal receipts are entered for prize drawings through QR-code scanning or manual receipt-data entry.	Receipt Lottery, Consumer Incentive, Fiscal Compliance	Узми рачун и победи, receipt lottery, fiscal receipt, QR code
Централни регистар фактура / ЦРФ	Central Register of Invoices	Invoice register connected to public-sector invoice obligations; SEF automatically records invoices whose recipient is a public-sector entity in CRF.	e-Invoicing, Public Sector Invoices, Invoice Register	ЦРФ, CRF, Central Register of Invoices, SEF, public sector

COUNTRY PROFILE

Field	Content
Tax Authority	NRA, National Revenue Authority
Tax Authority's website link	https://www.nra.gov.sl
Fiscalisation Model	Sierra Leone uses an Electronic Cash Register model for GST-registered businesses, where an ECR system composed of CIS and SDC records transactions, generates GST receipts or invoices and transmits receipt information to the NRA server.
e-Invoicing Model	Sierra Leone's digital transaction-control model is centred on ECR-generated GST receipts / invoices and ITAS-based tax filing / payment, with no separate national B2B e-invoicing exchange platform identified from the reviewed material.

SUMMARY

Sierra Leone's ECR framework requires registered GST taxpayers to maintain an Electronic Cash Register specified by the Commissioner-General. The ECR system is composed of a Certified Invoicing System and a Sales Data Controller connected together as one system; the SDC / ESD signs receipts, stores receipt information and sends receipt information to the NRA server. ITAS supports online tax-administration services, including registration, return filing and payment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Breakdown / Fault Reporting	Breakdown or Fault Reporting	Reporting obligation connected with breakdowns or faults that affect the effective use of an Electronic Cash Register system by a registered GST taxpayer.	Fiscalisation, ECR Operation, Compliance Reporting	breakdown, fault, ECR, Commissioner-General, GST taxpayer
CIS	Certified Invoicing System	Electronic system used by a business for managing sales transactions as part of Sierra Leone's Electronic Cash Register system.	Fiscalisation, Sales Transaction System, ECR Component	CIS, Certified Invoicing System, ECR, SDC, GST receipt
Commissioner-General	Commissioner-General	NRA official role responsible for administering tax functions and specifying ECR-related requirements under Sierra Leone's ECR framework.	Tax Administration, ECR Administration, Regulatory Authority	Commissioner-General, NRA, ECR, GST
Domestic Tax Department	Domestic Tax Department	NRA department responsible for domestic taxes, including GST and related domestic tax-administration functions.	Tax Administration, GST, Domestic Taxes	Domestic Tax Department, NRA, GST, ITAS
ECR	Electronic Cash Register	Sierra Leone electronic cash-register system composed of a Certified Invoicing System and Sales Data Controller connected together as one system for recording GST-registered business transactions and generating fiscal receipt information.	Fiscalisation, Electronic Cash Register, GST Monitoring	ECR, Electronic Cash Register, CIS, SDC, ESD, GST receipt
ESD	Electronic Signature Device	Device function associated with the Sales Data Controller and used for signing receipts, storing receipt information and sending receipt information to the NRA server.	Fiscalisation, Receipt Signing, ECR Component	ESD, Electronic Signature Device, SDC, CIS, ECR
GST	Goods and Services Tax	Sierra Leone's consumption tax applied to taxable supplies and administered by the NRA, including GST-registered business transactions recorded through ECR.	GST, Tax Administration, Fiscalisation	GST, Goods and Services Tax, NRA, ECR, GST receipt
ITAS	Integrated Tax Administration System	NRA integrated tax-administration platform used for online taxpayer services, including registration, return filing and payment processes.	Digital Tax Services, Tax Filing, Taxpayer Portal	ITAS, Integrated Tax Administration System, NRA, filing, payment

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NRA	National Revenue Authority	Sierra Leone revenue authority responsible for domestic tax administration, customs administration, GST administration, ITAS and Electronic Cash Register implementation.	Tax Authority, Fiscalisation, Digital Tax Services	NRA, National Revenue Authority, GST, ECR, ITAS
NRA Server	National Revenue Authority Server	NRA server environment that receives receipt information transmitted by the Sales Data Controller / Electronic Signature Device under the ECR framework.	Fiscalisation, Data Transmission, Tax Authority Reporting	NRA server, SDC, ESD, receipt information, ECR
Registered GST Taxpayer	Registered Goods and Services Tax Taxpayer	Taxpayer registered for GST and subject to ECR-related transaction-recording and GST receipt / invoice issuance obligations where the ECR framework applies.	GST, Fiscalisation, Taxpayer Obligation	registered GST taxpayer, GST, ECR, NRA

COUNTRY PROFILE

Field	Content
Tax Authority	IRAS, Inland Revenue Authority of Singapore
Tax Authority's website link	https://www.iras.gov.sg
Fiscalisation Model	Singapore uses a GST-recordkeeping and digital tax-data-submission model rather than a fiscal-device based retail fiscalisation model.
e-Invoicing Model	Singapore uses InvoiceNow, a nationwide Peppol-based e-invoicing network, with GST-registered businesses progressively required to submit invoice data to IRAS through InvoiceNow-Ready Solutions.

SUMMARY

Singapore's InvoiceNow framework is operated as a Peppol-based e-invoicing network under IMDA's Peppol Authority role. The GST InvoiceNow Requirement requires GST-registered businesses to transmit invoice and credit-note data to IRAS through InvoiceNow-Ready Solutions, using defined submission types, mandatory data elements, validation checks and submission timing rules. The model combines business-to-business e-invoice exchange, government-vendor e-invoice submission, Peppol addressing and IRAS tax-data-submission requirements.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ACRA	Accounting and Corporate Regulatory Authority	Singapore corporate registry and business-registration authority associated with entity registration and UEN issuance for registered businesses and entities.	Business Registration, Entity Identifier, UEN	ACRA, UEN, business registration, corporate registry
AGD	Accountant-General's Department	Singapore Government department associated with central government vendor invoicing and payment processes, including technical routing arrangements for e-invoices submitted to Government agencies via InvoiceNow.	B2G e-Invoicing, Government Invoicing, Public Sector Payments	AGD, Accountant-General's Department, Vendors@Gov, InvoiceNow
AP	InvoiceNow Access Point Service Provider	IMDA-accredited service provider that connects businesses or solutions to the InvoiceNow network and supports Peppol-based transmission of electronic documents.	e-Invoicing, Peppol Infrastructure, Service Provider	AP, Access Point, InvoiceNow Access Point Service Provider, IMDA-accredited provider
ASR+	Accounting Software Register Plus	IRAS register and digital-collaboration framework for accounting and tax software with recommended GST and corporate-income-tax digital products, including GST return API features.	Digital Tax Services, Accounting Software, GST APIs	ASR+, Accounting Software Register Plus, IRAS, GST APIs
CorpPass	Singapore Corporate Access	Singapore corporate digital-authorisation system used by entities to access government digital services, including IRAS GST services and business-related government digital services.	Digital Identity, Business Authentication, Tax Services	CorpPass, myTax Portal, IRAS, government digital services
FOC InvoiceNow Package	Free-of-Charge InvoiceNow Package	Free InvoiceNow solution package made available to support GST-registered businesses in onboarding for the GST InvoiceNow Requirement.	e-Invoicing, GST Onboarding, SME Support	FOC package, free InvoiceNow solution, GST InvoiceNow
Government's InvoiceNow Endpoint ID	Government's InvoiceNow Endpoint Identifier	Peppol endpoint identifier used for submitting e-invoices to Singapore Government agencies through InvoiceNow, with routing arrangements involving the relevant government agency and AGD where applicable.	B2G e-Invoicing, Peppol Addressing, Government Invoicing	Government InvoiceNow Endpoint ID, Peppol ID, AGD, Vendors@Gov

Term	Official / Expanded Name	Description	Relevance	Tags / Context
GST	Goods and Services Tax	Singapore consumption tax administered by IRAS and relevant to GST registration, GST returns, GST InvoiceNow submission, tax invoices, credit notes and receipts.	GST, Tax Administration, e-Invoicing	GST, Goods and Services Tax, IRAS, InvoiceNow
GST Category Code	Goods and Services Tax Category Code	GST classification code used in GST InvoiceNow invoice-data elements to identify the GST treatment of invoice or credit-note amounts submitted to IRAS.	GST InvoiceNow, Tax Data, Invoice Data	GST Category Code, MDEs, PINT-SG, IRAS
GST Registration Number	GST Registration Number	GST identifier issued to a GST-registered business and required to be printed on invoices, credit notes and receipts after GST registration becomes effective.	GST, Taxpayer Identifier, Invoice / Receipt Content	GST Registration Number, GST Reg No., GSTN, IRAS, invoices, receipts
GSTN	Goods and Services Tax Registration Number	GST registration number used in GST InvoiceNow data elements, including supplier GST registration identification where applicable.	GST InvoiceNow, Taxpayer Identifier, Invoice Data	GSTN, Supplier GSTN, GST Registration Number, IRAS
IMDA	Infocomm Media Development Authority	Singapore digital-economy authority responsible for the nationwide e-invoicing initiative, InvoiceNow, Peppol adoption, Peppol Authority functions and accreditation of InvoiceNow-related providers.	e-Invoicing, Digital Infrastructure, Peppol Authority	IMDA, InvoiceNow, Peppol, nationwide e-invoicing
InvoiceNow	InvoiceNow	Singapore nationwide e-invoicing network that enables businesses to send and receive structured electronic invoices directly through accounting or finance systems using the Peppol framework.	e-Invoicing, Digital Infrastructure	InvoiceNow, Peppol, e-invoice, Singapore e-invoicing network
IRAS	Inland Revenue Authority of Singapore	Singapore tax authority responsible for GST administration, GST registration, GST returns, GST compliance services, myTax Portal tax transactions and the GST InvoiceNow Requirement.	Tax Authority, GST, e-Invoicing, Digital Tax Services	IRAS, GST, myTax Portal, GST InvoiceNow Requirement
IRSP	InvoiceNow-Ready Solution Provider	IMDA-accredited solution provider offering accounting, finance or ERP solutions connected to the InvoiceNow network through accredited Access Points.	e-Invoicing, Solution Provider, Accreditation	IRSP, InvoiceNow-Ready Solution Provider, IMDA, Access Point
MDEs	Mandatory Data Elements	Required invoice-data elements that must be included when GST-registered businesses transmit invoice and credit-note data to IRAS under the GST InvoiceNow Requirement.	GST InvoiceNow, Invoice Data, Compliance	MDEs, mandatory data elements, GST InvoiceNow, IRAS
myTax Portal	myTax Portal	IRAS secured personalised portal used by taxpayers and businesses to manage tax transactions, including GST e-services such as GST registration, GST return filing, GST payment and GST filing-status services.	Digital Tax Services, GST Filing, Taxpayer Portal	myTax Portal, IRAS, GST e-services, tax transactions
PASR	Peppol Authority Specific Requirements	Singapore Peppol Authority requirements administered by IMDA for InvoiceNow service providers and Peppol implementation within Singapore.	e-Invoicing, Peppol Governance, Service Provider Accreditation	PASR, Peppol Authority Specific Requirements, IMDA, InvoiceNow
PCP	Petty Cash Purchase	GST InvoiceNow aggregation label used for petty-cash purchase transactions that may be aggregated for invoice-data submission where permitted by IRAS rules.	GST InvoiceNow, Aggregated Submission, Purchase Data	PCP, petty cash purchase, aggregation, IRAS

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Peppol ID	Peppol Identifier	Electronic addressing identifier assigned to businesses registered on InvoiceNow, based on the Singapore Unique Entity Number and listed in the Singapore Peppol Directory after registration through the Singapore SMP via an IMDA-certified Access Point.	e-Invoicing, Digital Addressing, Peppol	Peppol ID, UEN, Singapore SMP, SG Peppol Directory, InvoiceNow
PINT-SG	Singapore Peppol International	Singapore upgraded Peppol specification used as the base data format to support the GST InvoiceNow Requirement and cross-border interoperability.	e-Invoicing, GST InvoiceNow, Peppol Specification, Technical Standard	PINT-SG, Singapore Peppol International, GST InvoiceNow, InvoiceNow
SG Peppol Directory	Singapore Peppol Directory	Directory used to search Singapore businesses registered on InvoiceNow so that other parties can identify whether they are able to send and receive Peppol-based electronic documents.	e-Invoicing, Business Directory, Peppol	SG Peppol Directory, Singapore Peppol Directory, InvoiceNow registration
Singapore SMP	Singapore Service Metadata Publisher	Centralised Service Metadata Publisher model adopted by IMDA for Singapore, used in the InvoiceNow environment to register business users through an IMDA-certified Access Point.	e-Invoicing, Peppol Infrastructure, Digital Addressing	Singapore SMP, SG SMP, Service Metadata Publisher, InvoiceNow registration
Singpass	Singapore Personal Access	Singapore national digital identity used by individuals and authorised users to access government digital services, including IRAS digital services where applicable.	Digital Identity, Tax Services	Singpass, IRAS, myTax Portal, digital services
UEN	Unique Entity Number	Singapore entity identifier used by registered entities for interactions with government agencies and as the underlying business identifier for InvoiceNow Peppol addressing.	Taxpayer Identifier, Business Identifier, e-Invoicing	UEN, Unique Entity Number, Peppol ID, government transactions
Vendors@Gov	Vendors@Gov	Singapore Government portal used by Government vendors to submit e-invoices, check payment status and update vendor particulars, with InvoiceNow being implemented as the default e-invoice submission channel for registered business vendors and eventually replacing Vendors@Gov for that group.	B2G e-Invoicing, Government Procurement, Vendor Portal	Vendors@Gov, Government vendors, e-invoice submission, InvoiceNow

COUNTRY PROFILE

Field	Content
Tax Authority	FS, Finančná správa Slovenskej republiky Financial Administration of the Slovak Republic
Tax Authority's website link	www.financnasprava.sk
Fiscalisation Model	Slovakia uses the eKasa online cash-register fiscalisation model, where ORP, SORP and VRP cash-register models record sales and communicate cash-register data with the Financial Administration environment.
e-Invoicing Model	Slovakia is implementing eFaktúra as a Peppol-based structured e-invoicing model using delivery-service providers, with voluntary implementation from Q2 2026, mandatory use from 2027 for the relevant domestic population, and a cross-border phase from 1 July 2030.

SUMMARY

Slovakia's fiscalisation framework is centred on eKasa, covering ORP, SORP and VRP cash-register models, protected data storage, receipt verification, eKasa registration and online reporting of cash-register data messages. Slovakia's eFaktúra framework is moving toward structured XML electronic invoices exchanged through the Peppol network and delivered through certified delivery-service providers, with selected invoice data reported to the Financial Administration through the Slovak eFaktúra architecture.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Autentifikačný balíček	Authentication Package	Authentication-data package made available through the eKasa zone and installed in an ORP or SORP to support authenticated communication with the eKasa system. Deployed during commission.	Fiscalisation, Authentication, eKasa Operation	autentifikačný balíček, autentifikačné údaje, ORP, SORP, eKasa
Centrálny adresný systém	Centralised Addressing System	Centralised addressing component used in the Slovak eFaktúra / Peppol environment to support participant registration, discovery and routing of electronic invoices.	e-Invoicing, Peppol Infrastructure, Participant Registration	centrálny adresný systém, SMP, Peppol, eFaktúra
Certifikovaný poskytovateľ doručovacej služby	Certified Delivery-Service Provider	Certified provider recorded in the Financial Directorate's evidence of delivery-service providers and used for secure sending and receiving of structured electronic invoices in the Slovak eFaktúra model.	e-Invoicing, Delivery Service, Certified Provider	certifikovaný poskytovateľ doručovacej služby, doručovacia služba, Peppol, eFaktúra
CHDÚ	Chránené dátové úložisko Protected Data Storage	Protected data-storage component used with an ORP or SORP to preserve eKasa cash-register data and support statutory data-retention and certification requirements.	Fiscalisation, Protected Storage, Cash Register Certification	CHDÚ, chránené dátové úložisko, ORP, SORP, eKasa
DIČ	Daňové identifikačné číslo Tax Identification Number	Slovak tax identification number used for taxpayer identification in tax administration and related tax documents.	Taxpayer Identifier, Tax Administration	DIČ, daňové identifikačné číslo, FS, taxpayer identification
DPH	Daň z pridanej hodnoty Value Added Tax	Slovak VAT acronym used in VAT administration, VAT identification, eKasa receipt tax fields and eFaktúra invoice-data contexts.	VAT, Tax, Invoice / Receipt Content	DPH, daň z pridanej hodnoty, IČ DPH, eKasa, eFaktúra
eKasa	eKasa Online Cash-Register System	Slovak online cash-register fiscalisation system used for recording cash-register data from eKasa cash registers and communicating those data to the Financial Administration environment.	Fiscalisation, Online Cash Register, Tax Data Reporting	eKasa, pokladnica eKasa, ORP, SORP, VRP
eKasa zóna predávajúceho	Seller's eKasa Zone	Seller-facing eKasa area used for managing eKasa cash registers, cash-register codes, identification data, authentication data and overviews of sales recorded in the eKasa system.	Fiscalisation, Cash Register Administration, Digital Tax Services	eKasa zóna predávajúceho, eKasa zóna, kód pokladnice, autentifikačné údaje

Term	Official / Expanded Name	Description	Relevance	Tags / Context
FR SR	Finančné riaditeľstvo Slovenskej republiky Financial Directorate of the Slovak Republic	Central body within the Slovak financial administration responsible for managing tax-administration systems and processes, including systems used for eKasa and eFaktúra-related operation.	Tax Authority, Fiscalisation, Digital Tax Infrastructure	FR SR, Finančné riaditeľstvo SR, eKasa, eFaktúra
FS	Finančná správa Slovenskej republiky Financial Administration of the Slovak Republic	Slovak financial administration responsible for tax and customs administration, taxpayer electronic services, eKasa operation and eFaktúra implementation.	Tax Authority, Fiscalisation, e-Invoicing, Digital Tax Services	FS, Finančná správa, eKasa, PFS, eFaktúra
IČ DPH	Identifikačné číslo pre daň z pridanej hodnoty VAT Identification Number	Slovak VAT identification number used to identify VAT-registered persons for VAT and invoice-related purposes.	VAT, Taxpayer Identifier, Invoice Content	IČ DPH, VAT ID, DPH, VAT identification
IČO	Identifikačné číslo organizácie Organisation Identification Number	Slovak organisation identification number used to identify businesses and legal entities in administrative, commercial and tax-related contexts.	Business Identifier, Taxpayer Identification	IČO, organisation ID, business identifier
Identifikačný balíček	Identification Package	Identification-data package made available through the eKasa zone and used to identify the assigned ORP or SORP cash-register environment. Deployed during commission.	Fiscalisation, Device Identity, Cash Register Registration	identifikačný balíček, identifikačné údaje, ORP, SORP
Inicializačný balíček	Initialisation Package	Umbrella initialisation package made available after assignment of the eKasa cash-register code and containing the identification and authentication data required to initialise ORP or SORP operation.	Fiscalisation, Device Registration, Authentication	inicializačný balíček, identifikačné údaje, autentifikačné údaje, ORP, SORP
IS EFA	Informačný systém elektronickej fakturácie Electronic Invoicing Information System	Slovak electronic-invoicing information-system concept associated with public-sector guaranteed electronic invoicing and earlier national e-invoicing implementation arrangements.	e-Invoicing, Digital Tax Infrastructure, Public Sector	IS EFA, informačný systém elektronickej fakturácie, zaručená elektronická fakturácia
Kód pokladnice eKasa klient	eKasa Client Cash Register Code	Unique code assigned to a VRP, ORP or SORP after cash-register registration through the Financial Administration Portal.	Fiscalisation, Device Registration, Cash Register Identifier	kód pokladnice eKasa klient, kód ORP, kód SORP, kód VRP
Off-line pokladničný doklad	Off-line Cash Register Receipt	Cash-register receipt issued during off-line operation when communication with the eKasa system is temporarily unavailable and subsequently processed according to eKasa rules.	Fiscalisation, Offline Operation, Receipt Verification	off-line pokladničný doklad, eKasa, ORP, SORP, OPD
OIZ	Osobná internetová zóna Personal Internet Zone	Authorised taxpayer area within the Financial Administration Portal used to access electronic tax services, submit forms, manage authorisations and access eKasa-related functions.	Digital Tax Services, Taxpayer Portal, eKasa Administration	OIZ, Osobná internetová zóna, PFS, eKasa zóna
OKP	Overovací kód podnikateľa Entrepreneur Verification Code	Verification code generated by the ORP at the time of receipt creation and printed on the eKasa receipt as a receipt-verification element. In the eKasa integration context, OKP functions as a fingerprint of the PKP value.	Fiscalisation, Receipt Verification, Receipt Integrity	OKP, overovací kód podnikateľa, PKP, pokladničný doklad, eKasa
OPD	Overenie pokladničného dokladu Cash Register Receipt Verification	Public Financial Administration receipt-verification service used to verify whether a cash-register receipt is recorded in the eKasa system, either by receipt ID or, where the receipt ID is unavailable, by OKP together with cash-register code, issue date and time, sequence number and total amount.	Fiscalisation, Receipt Verification, Consumer Control	OPD, Overenie pokladničného dokladu, ID dokladu, OKP, eKasa

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ORP	On-line registračná pokladnica Online Cash Register	eKasa cash-register model operated by the seller through certified eKasa client cash-register software and protected data storage. The ORP communicates with the eKasa system through the Financial Directorate's integration interface, creates eKasa data messages and supports receipt issuance under the Slovak eKasa framework.	Fiscalisation, Online Cash Register, eKasa Reporting	ORP, on-line registračná pokladnica, PPEKK, CHDÚ, integračné rozhranie eKasa
OÚD	Osobný účet daňovníka Taxpayer Personal Account	Individually assigned taxpayer account used for tax-payment allocation and for viewing taxpayer account balances and account items by tax type within Financial Administration electronic services.	Tax Payment, Taxpayer Account, Digital Tax Services	OÚD, osobný účet daňovníka, platba dane, saldokonto, FS
Paragón	Substitute Receipt	Substitute cash-register document issued in defined eKasa interruption situations where ordinary eKasa receipt issuance is affected by technical, connectivity or system obstacles.	Fiscalisation, Substitute Receipt, Offline Operation	paragón, substitute receipt, eKasa, porucha
PASR	Peppol Authority Specific Requirements for the Slovak Republic	Slovak Peppol Authority requirements defining local accreditation and compliance conditions for providers operating in the Slovak eFaktúra environment.	e-Invoicing, Peppol Accreditation, Technical Compliance	PASR, Peppol Authority Specific Requirements, Peppol, eFaktúra
PFS	Portál finančnej správy Financial Administration Portal	Slovak Financial Administration portal used for taxpayer electronic communication, electronic forms, authorised services, eKasa administration and tax-service access.	Digital Tax Services, Taxpayer Portal, Fiscalisation	PFS, Portál finančnej správy, OIZ, eKasa zóna
PKP	Podpisový kód podnikateľa Entrepreneur Signature Code	Signature code generated by the ORP at the time of receipt creation as the electronic signature of selected receipt data.	Fiscalisation, Receipt Integrity, Signature Code	PKP, podpisový kód podnikateľa, OKP, eKasa, pokladničný doklad
PPEKK	Programové vybavenie pokladnice eKasa klient eKasa Client Cash Register Software	Certified cash-register software forming the software core of an ORP or SORP and supporting statutory eKasa functions, including receipt creation, data-message generation and communication with the eKasa environment where applicable.	Fiscalisation, Cash Register Software, Certification	PPEKK, programové vybavenie pokladnice eKasa klient, ORP, SORP, CHDÚ
SORP	Softvérová on-line registračná pokladnica Software Online Cash Register	Software online cash-register model used for recording sales through certified eKasa client software and protected data storage, with communication to the eKasa system through the integration interface.	Fiscalisation, Software Cash Register, Online Reporting	SORP, softvérová on-line registračná pokladnica, PPEKK, CHDÚ, eKasa
Systém pre pokladnice eKasa	System for eKasa Cash Registers	Environment established by the Financial Directorate for recording data messages sent from eKasa cash registers.	Fiscalisation, Tax Data Reporting, Digital Infrastructure	systém pre pokladnice eKasa, dátové správy, pokladnica eKasa
UID	Unikátny identifikátor dokladu Unique Receipt Identifier	Unique identifier of an eKasa cash-register document used for receipt verification and as a reference identifier in linked-document scenarios.	Fiscalisation, Receipt Identifier, Audit Trail	UID, unikátny identifikátor dokladu, pokladničný doklad, eKasa
VRP	Virtuálna registračná pokladnica Virtual Registration Cash Register	Virtual registration cash-register service established by the Financial Directorate and provided through Financial Directorate applications or the client environment on the Financial Directorate website.	Fiscalisation, Virtual Cash Register, Digital Tax Services	VRP, virtuálna registračná pokladnica, eKasa, mobilná aplikácia

COUNTRY PROFILE

Field	Content
Tax Authority	FURS, Finančna uprava Republike Slovenije Financial Administration of the Republic of Slovenia
Tax Authority's website link	www.fu.gov.si
Fiscalisation Model	Slovenia uses a real-time fiscal-verification model for invoices issued in cash or cash-like business transactions, where invoice data is sent to FURS and the verified invoice receives an EOR.
e-Invoicing Model	Slovenia has mandatory B2G e-invoicing through UJP and e-SLOG, and ZIERDED establishes structured B2B e-invoice and e-document exchange from 1 January 2028.

SUMMARY

Slovenia's fiscalisation framework is centred on **davčno potrjevanje računov**, where the issuer generates ZOI, sends invoice data to FURS using a dedicated digital certificate, and receives EOR after successful fiscal verification. Slovenia's e-invoicing framework includes public-sector e-invoicing through UJP eRačun and e-SLOG, while ZIERDED establishes the structured B2B exchange framework using e-SLOG, PEPPOL, e-route providers, direct exchange and designated exchange applications.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AJPES	Agencija Republike Slovenije za javnopravne evidence in storitve Agency of the Republic of Slovenia for Public Legal Records and Related Services	Slovenian public agency responsible for public legal records and business-register data, including the Slovenian Business Register and business-entity identification data.	Business Register, Entity Identification, Public Records	AJPES, PRS, matična številka, business register
Aplikacija za izmenjavo e-računov in e-dokumentov	Application for the Exchange of e-Invoices and e-Documents	Application channel provided under the Slovenian e-invoice exchange framework for exchanging electronic invoices and electronic documents in defined cases.	e-Invoicing, Exchange Application, ZIERDED	aplikacija za izmenjavo, e-račun, e-dokument, ZIERDED
Davčna blagajna	Tax Cash Register	Slovenian cash-register or invoicing solution used to issue invoices that are subject to fiscal verification and to transmit invoice data to the FURS central information system.	Fiscalisation, Cash Register, Invoice Issuance	davčna blagajna, FURS, ZOI, EOR, gotovinsko poslovanje
DDV	Davek na dodano vrednost Value Added Tax	Slovenian VAT acronym used in VAT administration, VAT returns, VAT identification and invoice / receipt tax fields.	VAT, Tax, Invoice / Receipt Content	DDV, davek na dodano vrednost, ID za DDV, DDV-O
DDV-O	Obračun davka na dodano vrednost VAT Return	Slovenian VAT return form submitted by VAT taxpayers through FURS electronic tax services.	VAT Filing, Tax Return, Digital Tax Services	DDV-O, obračun DDV, eDavki, FURS
DPR-PridobitevDP	Request for Obtaining a Dedicated Digital Certificate	eDavki form used to request the dedicated digital certificate required for Slovenian fiscal verification of invoices.	Fiscalisation, Digital Certificate, eDavki Form	DPR-PridobitevDP, namensko digitalno potrdilo, eDavki, FURS
eDavki	Electronic Tax Management System	FURS electronic tax-services portal used for electronic communication with the tax authority, including tax forms, VAT services, fiscal-verification certificate applications and taxpayer services.	Digital Tax Services, Taxpayer Portal, VAT, Fiscalisation	eDavki, FURS, DDV, namensko digitalno potrdilo, davčno potrjevanje računov
EOR	Enkratna identifikacijska oznaka računa Unique Invoice Identifier	Unique invoice identifier returned by FURS after successful fiscal verification of invoice data.	Fiscalisation, Invoice Identifier, Real-Time Verification	EOR, enkratna identifikacijska oznaka računa, FURS, davčno potrjevanje računov
e-SLOG 2.0	National e-Invoice Standard	Updated Slovenian national standard aligned with EN 16931 for the exchange of electronic invoices and electronic documents.	e-Invoicing, Structured Invoice, National Standard	e-SLOG, e-račun, e-dokument, UJP, ZIERDED

Term	Official / Expanded Name	Description	Relevance	Tags / Context
FURS	Finančna uprava Republike Slovenije Financial Administration of the Republic of Slovenia	Slovenian tax and customs authority responsible for tax administration, VAT administration, fiscal verification of invoices, eDavki services and digital tax supervision.	Tax Authority, Fiscalisation, VAT, Digital Tax Services	FURS, Finančna uprava, DDV, eDavki, davčno potrjevanje računov
ID za DDV	Identifikacijska številka za DDV VAT Identification Number	Slovenian VAT identification number, normally formed with the SI prefix and the taxpayer's tax number where VAT identification applies.	VAT, Taxpayer Identifier, Invoice Content	ID za DDV, identifikacijska številka za DDV, SI, DDV
Interni akt	Internal Act	Internal act adopted by the taxpayer to define invoice-numbering rules and the allocation of invoice numbers by business premises, electronic device and invoice issuer where required for fiscal verification.	Fiscalisation, Invoice Numbering, Internal Control	interni akt, številčenje računov, poslovni prostor, elektronska naprava
ISFU	Informacijski sistem finančne uprave Information System of the Financial Administration	FURS information system used for receiving, processing and responding to fiscal-verification messages submitted by taxpayers through the prescribed technical interface.	Fiscalisation, Tax Authority System, Data Exchange	ISFU, Informacijski sistem finančne uprave, FURS, davčno potrjevanje računov
Matična številka	Registration Number	Slovenian business-registration number assigned to business entities and used in the Slovenian Business Register and administrative identification of legal entities.	Business Identifier, Business Register, Taxpayer Identification	matična številka, AJPES, PRS, business identifier
Mini blagajna	Mini Cash Register	FURS online application for issuing and fiscally verifying invoices, intended for taxpayers with lower invoice volumes or simplified fiscal-verification needs.	Fiscalisation, FURS Application, Invoice Issuance	mini blagajna, FURS, davčno potrjevanje računov, eDavki
Namensko digitalno potrdilo	Dedicated Digital Certificate	Dedicated digital certificate required for fiscal verification of invoices and used for secure electronic communication with FURS in the fiscal-verification process.	Fiscalisation, Authentication, Digital Certificate	namensko digitalno potrdilo, eDavki, FURS, davčna blagajna
Obvestilo o obveznosti izdaje računa in obveznosti kupca	Notice on the Obligation to Issue an Invoice and the Customer's Obligation	Mandatory notice informing customers of the supplier's obligation to issue an invoice and the customer's obligation to take and retain the invoice in the Slovenian fiscal-verification framework.	Fiscalisation, Consumer Notice, Invoice Issuance	obvestilo, obveznost izdaje računa, obveznost kupca, FURS
Oznaka elektronske naprave	Electronic Device Identifier	Identifier of the electronic device used for issuing invoices in the Slovenian fiscal-verification system, used together with business-premises and invoice-numbering data.	Fiscalisation, Device Identifier, Invoice Numbering	oznaka elektronske naprave, davčna blagajna, FURS
Participant ID	PEPPOL Participant Identifier	PEPPOL participant identifier used for addressing participants in PEPPOL-based e-invoice exchange, including the certified PEPPOL access arrangements for Slovenian public-sector e-invoicing.	e-Invoicing, PEPPOL Addressing, Participant Identifier	Participant ID, PEPPOL, UJP, certificirana dostopna točka PEPPOL
Ponudnik e-poti	e-Route Provider	Provider of electronic-route services for exchanging e-invoices and e-documents, entered in the official list of e-route providers under ZIERDED.	e-Invoicing, Service Provider, Exchange Infrastructure	ponudnik e-poti, seznam ponudnikov e-poti, ZIERDED, e-račun
Portal MJU	Ministry of Public Administration Portal	Portal used in the dedicated digital certificate process after the eDavki request is submitted, enabling certificate download or related certificate handling.	Fiscalisation, Digital Certificate, Government Portal	Portal MJU, namensko digitalno potrdilo, eDavki, FURS
PRS	Poslovni register Slovenije Slovenian Business Register	Central Slovenian business register maintained by AJPES, containing public data on business entities and registered parts.	Business Register, Entity Identification	PRS, Poslovni register Slovenije, AJPES, matična številka

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Proračunski uporabnik	Budget User	Public-sector budget user registered in the relevant public-sector register and receiving e-invoices through the public-sector e-invoicing framework.	B2G e-Invoicing, Public Sector, Recipient	proračunski uporabnik, proračunski uporabniki, UJP, UJP eRačun, e-račun
Register ponudnikov e-poti	Register of e-Route Providers	Register or official list of e-route providers used for identifying providers authorised for e-invoice and e-document exchange under ZIERDED.	e-Invoicing, Service Provider Register, ZIERDED	register ponudnikov e-poti, ponudnik e-poti, ZIERDED, UJP
Register prejemnikov e-računov	Register of e-Invoice Recipients	Slovenian register used in the public-sector e-invoicing environment to identify budget users able to receive e-invoices.	e-Invoicing, Recipient Registry, Public Sector	register prejemnikov e-računov, UJP, eRačun, proračunski uporabniki
Šifra ponudnika e-poti	e-Route Provider Code	Code assigned to an e-route provider when the provider is entered into the list or register of e-route providers under the Slovenian e-invoice exchange framework.	e-Invoicing, Service Provider Identifier, ZIERDED	šifra ponudnika e-poti, ponudnik e-poti, seznam ponudnikov e-poti, UJP
UJP	Uprava Republike Slovenije za javna plačila Public Payments Administration of the Republic of Slovenia	Slovenian public payments authority responsible for public-sector payment services and the public-sector e-invoicing infrastructure, including UJP eRačun and exchange of e-invoices with budget users.	B2G e-Invoicing, Public Payments, Government Infrastructure	UJP, Uprava za javna plačila, UJP eRačun, proračunski uporabniki
UJPnet B2B	UJPnet Business-to-Business Interface	Server-to-server interface enabling electronic data exchange between budget users' information systems and UJP.	B2G e-Invoicing, System Integration, UJP Services	UJPnet B2B, UJP, server-to-server, e-račun
VKR	Vezana knjiga računov Pre-Numbered Receipt Book	Official pre-numbered receipt book used for issuing invoices in prescribed cases, with subsequent fiscal verification through the FURS procedure.	Fiscalisation, Fallback Issuance, Paper Invoice Book	VKR, vezana knjiga računov, FURS, davčno potrjevanje računov
ZOI	Zaščitna oznaka izdajatelja računa Protective Mark of the Invoice Issuer	Protective mark generated by the invoice issuer and used to link the issued invoice with the taxpayer in the Slovenian fiscal-verification model.	Fiscalisation, Receipt Integrity, Invoice Verification	ZOI, zaščitna oznaka izdajatelja računa, FURS, EOR

COUNTRY PROFILE

Field	Content
Tax Authority	SARS, South African Revenue Service
Tax Authority's website link	www.sars.gov.za
Fiscalisation Model	South Africa does not operate a retail fiscal-device or real-time invoice fiscal-verification model; VAT compliance is based on vendor registration, prescribed tax invoices, debit / credit notes, VAT records, VAT201 returns and SARS digital services.
e-Invoicing Model	South Africa has not implemented a mandatory national e-invoicing exchange or clearance model; SARS is progressing VAT modernisation policy work, including digital VAT reporting and e-invoicing-related reform concepts.

SUMMARY

South Africa's current VAT control framework is administered by SARS through VAT registration, VAT vendor obligations, full and abridged tax invoices, debit and credit notes, VAT201 returns, SARS eFiling, SOQS and Tax Compliance Status verification. SARS has published VAT modernisation material discussing future digital reporting and e-invoicing concepts, but the active framework remains a VAT documentation, return-filing and digital-compliance model.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Abridged Tax Invoice	Abridged Tax Invoice	South African VAT tax-invoice category available where the consideration for the taxable supply does not exceed the prescribed threshold, containing reduced invoice particulars allowed under SARS VAT rules.	VAT, Simplified Invoice, Invoice Content	abridged tax invoice, VAT invoice, tax invoice, SARS
CIPC	Companies and Intellectual Property Commission	South African company and close-corporation registration authority responsible for company registration, enterprise records and intellectual-property administration.	Business Register, Entity Identification, Public Records	CIPC, Companies and Intellectual Property Commission, company registration, enterprise records
Enterprise Number	Enterprise Number / Company Registration Number	South African company or close-corporation registration number allocated through the CIPC registration framework and used to identify registered entities.	Business Identifier, Company Registration, Entity Identification	enterprise number, company registration number, CIPC
Foreign Electronic Services Supplier	Foreign Supplier of Electronic Services	Non-resident supplier required to register and account for VAT in South Africa where electronically supplied services fall within the South African VAT rules.	VAT, Non-Resident VAT, Digital Services	foreign electronic services supplier, electronic services, VAT registration, SARS
My Compliance Profile	My Compliance Profile	SARS eFiling functionality used by taxpayers to view tax-compliance status and request Tax Compliance Status.	Digital Tax Services, Compliance, SARS eFiling	My Compliance Profile, TCS, SARS eFiling, tax compliance
SARS	South African Revenue Service	South African tax and customs authority responsible for tax administration, VAT administration, taxpayer registration, tax returns, digital tax services, customs and revenue collection.	Tax Authority, VAT, Digital Tax Services	SARS, South African Revenue Service, VAT, eFiling
SARS eFiling	SARS eFiling	SARS online tax platform used by taxpayers, tax practitioners and businesses to register, submit returns, make payments, manage tax types and access SARS electronic services.	Digital Tax Services, VAT Filing, Taxpayer Portal	SARS eFiling, VAT201, VAT registration, tax returns
SOQS	SARS Online Query System	SARS online channel used to submit selected taxpayer queries, requests, registrations and supporting submissions through SARS online services.	Digital Tax Services, Taxpayer Support	SOQS, SARS Online Query System, SARS query, online services

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Tax Compliance Status	Tax Compliance Status	SARS digital compliance-status functionality used to request, view and share a taxpayer's tax-compliance status through SARS electronic services.	Digital Tax Services, Compliance Verification	TCS, Tax Compliance Status, SARS eFiling, SOQS
Tax Reference Number	Tax Reference Number	SARS taxpayer reference number used to identify a taxpayer for a specific tax type or tax-administration process.	Taxpayer Identifier, Digital Tax Services	tax reference number, SARS, eFiling, taxpayer
TCS	Tax Compliance Status	SARS compliance-status system through which taxpayers can obtain and share tax-compliance status information for verification by authorised third parties.	Digital Tax Services, Compliance	TCS, Tax Compliance Status, SARS eFiling
TCS PIN	Tax Compliance Status PIN	SARS-issued PIN used by an authorised third party to verify a taxpayer's Tax Compliance Status through SARS eFiling or the SARS Online Query System.	Digital Tax Services, Compliance Verification	TCS PIN, tax compliance PIN, SOQS, SARS eFiling
VAT Registration Number	VAT Registration Number	SARS-issued VAT identification number allocated to a registered vendor and required on South African tax invoices where VAT invoice requirements apply.	VAT, Taxpayer Identifier, Invoice Content	VAT registration number, vendor, SARS, tax invoice
VAT Vendor	Vendor	South African VAT term for a person registered or required to be registered for VAT and responsible for charging VAT, issuing tax invoices where required, submitting VAT returns and paying VAT to SARS.	VAT, Taxpayer Status, Invoice Issuance	vendor, VAT vendor, registered vendor, SARS
VAT Modernisation	VAT Modernisation	SARS reform and policy-development direction aimed at modernising VAT administration through improved digital VAT reporting, data use and possible e-invoicing-related mechanisms.	VAT Modernisation, Digital Reporting, e-Invoicing	VAT Modernisation, SARS, digital VAT reporting, e-invoicing

COUNTRY PROFILE

Field	Content
Tax Authority	국세청 / NTS, 국세청 National Tax Service
Tax Authority's website link	www.nts.go.kr
Fiscalisation Model	South Korea uses a digital tax-control model based on NTS electronic tax invoices, cash receipts, VAT reporting and NTS digital tax services.
e-Invoicing Model	South Korea operates an NTS electronic tax-invoice model in which electronic tax invoices are issued through Hometax, mobile Hometax / SonTax, ASP / ERP systems, telephone ARS or tax-office assisted channels and transmitted to NTS.

SUMMARY

South Korea's VAT and transaction-control framework combines electronic tax invoices for VAT-taxable transactions, electronic invoices for tax-exempt transaction contexts and the national cash-receipt system for cash payments. Hometax and SonTax provide access to tax filing, payment, electronic tax-invoice issuance and cash-receipt services, while ASP / ERP and ARS channels support additional electronic tax-invoice issuance routes.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ARS	Automatic Response System	Telephone-based electronic tax-invoice issuance channel used where the taxpayer issues an electronic tax invoice through telephone ARS after receiving a security card from the tax office.	e-Invoicing, Issuance Channel, Taxpayer Service	ARS, 전화 ARS, 전자세금계산서, 보안카드
ASP	Application Service Provider	Electronic tax-invoice issuance channel operated by an NTS-registered issuance-service provider, used by taxpayers to issue electronic tax invoices through an outsourced ASP system and transmit them to the NTS electronic tax-invoice management system.	e-Invoicing, Service Provider, Issuance Channel	ASP, 발급대행사업자, 전자세금계산서, NTS
e세로	e-Sero	Legacy NTS electronic tax-invoice service introduced before electronic tax-invoice functions were integrated into Hometax.	e-Invoicing, Legacy Platform, NTS	e세로, e-Sero, 전자세금계산서, 홈택스
계산서	Invoice for Tax-Exempt Transactions	Korean invoice document used for tax-exempt transaction contexts and distinguished from the VAT tax invoice used for taxable supplies.	Tax-Exempt Invoice, Tax Documentation	계산서, 전자계산서, 면세거래, 홈택스
공동인증서	Joint Certificate / Common Certificate	Korean digital certificate used for authentication in electronic tax services, including Hometax access and electronic tax-invoice issuance.	Digital Identity, e-Invoicing, Authentication	공동인증서, 인증서, Hometax, 전자세금계산서
국세청 / NTS	국세청 National Tax Service	South Korean national tax authority responsible for VAT administration, electronic tax invoices, cash receipts, Hometax services, tax filing and digital tax services.	Tax Authority, VAT, e-Invoicing, Cash Receipt, Digital Tax Services	국세청, NTS, Hometax, 현금영수증, 전자세금계산서
국외사업자	Foreign Business Operator	Foreign business-operator category relevant to South Korean VAT obligations for electronic services supplied from overseas and simplified VAT registration / filing through Hometax.	VAT, Non-Resident VAT, Digital Services	국외사업자, foreign business operator, 전자적 용역, 간편사업자등록
간이과세자	Simplified Taxable Person	South Korean VAT taxpayer category subject to simplified VAT treatment and separate VAT filing rules compared with general taxable persons.	VAT, Taxpayer Category, Simplified VAT	간이과세자, simplified taxable person, 부가가치세, 홈택스

Term	Official / Expanded Name	Description	Relevance	Tags / Context
간편사업자등록	Simplified Business Operator Registration	Hometax registration process used by foreign electronic-service suppliers for simplified business registration under South Korea's VAT-on-electronic-services framework.	VAT, Non-Resident VAT, Business Registration, Digital Services	간편사업자등록, 국외사업자, 전자적 용역, Hometax
발급대행사업자	Electronic Tax-Invoice Issuance Agency	NTS-registered agency or service provider operating an ASP system for electronic tax-invoice issuance and transmission.	e-Invoicing, Service Provider, Issuance Channel	발급대행사업자, ASP, 전자세금계산서, NTS
부가가치세 / VAT	부가가치세 Value-Added Tax	South Korean VAT administered by NTS and applied to taxable supplies, with VAT reporting and payment handled through the Korean tax-administration framework.	VAT, Tax Administration, Invoice Content	부가가치세, VAT, NTS, 세금계산서, 홈택스
사업자등록번호	Business Registration Number	South Korean business registration number used to identify business operators for tax administration, VAT filing, tax-invoice issuance, cash receipts and Hometax services.	Taxpayer Identifier, VAT, e-Invoicing, Cash Receipt	사업자등록번호, business registration number, NTS, Hometax
손택스 / SonTax	Mobile Hometax	NTS mobile tax-service platform supporting mobile access to tax services, including filing, payment, tax certificate, electronic tax-invoice and cash-receipt functions.	Digital Tax Services, Mobile Tax Services, VAT, e-Invoicing, Cash Receipt	손택스, SonTax, 모바일 홈택스, NTS
승인번호	Approval Number	Cash-receipt approval number recorded on a Korean cash receipt as one of the required cash-receipt particulars.	Cash Receipt, Receipt Identifier, Tax Data	승인번호, 현금영수증, 현금영수증 발급의무, NTS
전자계산서	Electronic Invoice for Tax-Exempt Transactions	Korean electronic invoice used for tax-exempt transaction contexts and processed separately from the VAT electronic tax invoice category.	e-Invoicing, Tax-Exempt Invoice, Tax Documentation	전자계산서, electronic invoice, 계산서, Hometax
전화 ARS	Telephone ARS	Telephone-based electronic tax-invoice issuance route available as an alternative to Hometax, ASP or ERP issuance.	e-Invoicing, Issuance Channel, Taxpayer Service	전화 ARS, ARS, 전자세금계산서, 보안카드
홈택스 / Hometax	Home Tax Service	NTS electronic tax-service platform used for tax filing, tax payment, tax certificates, electronic tax-invoice issuance, cash-receipt services and simplified VAT filing for qualifying foreign electronic-service suppliers.	Digital Tax Services, VAT Filing, e-Invoicing, Cash Receipt	홈택스, Hometax, Home Tax Service, NTS
현금영수증 가맹점	Cash Receipt Merchant	Business operator registered or required to register as a cash-receipt merchant under the Korean cash-receipt framework.	Cash Receipt, Merchant Registration, Tax Control	현금영수증 가맹점, cash receipt merchant, NTS
현금영수증 자진발급	Voluntary Cash Receipt Issuance	Cash-receipt issuance mechanism used where a cash receipt is issued without the customer's identification details at the time of transaction, according to Korean cash-receipt rules.	Cash Receipt, Voluntary Issuance, Tax Control	현금영수증 자진발급, cash receipt, NTS
현금영수증 카드	Cash Receipt Card	NTS cash-receipt card used as a customer or business identification method for receiving cash receipts in the Korean cash-receipt system.	Cash Receipt, Customer Identifier, Tax Deduction	현금영수증 카드, cash receipt card, Hometax
현금(소득공제)	Cash Receipt for Income Deduction	Cash-receipt label used when issuing a cash receipt to a final consumer for income-deduction purposes.	Cash Receipt, Consumer Deduction, Receipt Content	현금(소득공제), income deduction, 현금영수증, NTS

Term	Official / Expanded Name	Description	Relevance	Tags / Context
현금(지출증빙)	Cash Receipt for Expense Evidence	Cash-receipt label used when issuing a cash receipt to a business customer for expense-evidence purposes.	Cash Receipt, Business Expense Evidence, Receipt Content	현금(지출증빙), expense evidence, 현금영수증, 사업자등록번호

COUNTRY PROFILE

Field	Content
Tax Authority	AEAT, Agencia Estatal de Administración Tributaria State Tax Administration Agency
Tax Authority's website link	https://sede.agenciatributaria.gob.es
Fiscalisation Model	Spain uses a combined VAT reporting, invoice-record integrity and billing-software compliance model. The national framework includes SII for VAT record-book reporting by taxpayers within the SII regime, and the RRSIF / VERI*FACTU framework for billing systems within the scope of the billing-software regulation. The Basque Country applies the regional TicketBAI model, with TicketBAI files, TBAI identifiers, QR codes and regional tax-authority reporting.
e-Invoicing Model	Spain uses mandatory public-sector electronic invoicing through FACe and structured invoice formats. The B2B e-invoicing framework is governed by the Crea y Crece reform and its implementing model. FACeB2B is an official B2B electronic-invoice distribution platform used for electronic invoice exchange between companies.

SUMMARY

Spain's digital tax-control framework combines AEAT VAT reporting through SII, VAT self-assessment through Modelo 303, annual VAT summary reporting through Modelo 390 where applicable, and billing-system controls under RRSIF / VERIFACTU. The VERIFACTU framework centres on compliant SIF software, structured billing records, invoice-record chaining, QR-code based invoice verification and invoice-record transmission to AEAT in the verifiable-invoice modality. Spain also has public-sector e-invoicing through FACe and a B2B e-invoicing framework under Ley 18/2022. In the Basque Country, TicketBAI and Batuz add regional invoice-reporting and economic-operations record-book controls.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
AEAT	Agencia Estatal de Administración Tributaria State Tax Administration Agency	Spanish state tax authority responsible for tax administration, VAT, SII, Veri*Factu, taxpayer registration, digital tax services and electronic tax headquarters services.	Tax Authority, VAT, Digital Tax Services, Fiscalisation	AEAT, Agencia Tributaria, IVA, SII, Veri*Factu
Aplicación web TBAI de comprobación de facturas	TBAI Web Application for Invoice Verification	Web application reached through the QR TBAI URL, used for checking invoice data included in the TicketBAI verification parameters.	Regional Fiscalisation, Invoice Verification, QR Code	aplicación web TBAI, comprobación de facturas, QR TBAI, TicketBAI
Batuz	Batuz	Bizkaia tax-control and taxpayer-assistance model combining TicketBAI guaranteeing billing software, LROE and draft tax-assistance measures.	Regional Fiscalisation, Tax Reporting, Basque Country	Batuz, Bizkaia, TicketBAI, LROE
Certificado de firma de código	Code-Signing Certificate	Recognised certificate used by the developer to sign desktop TicketBAI software versions, supporting identification of the author and integrity of the software.	Regional Fiscalisation, Software Integrity, Code Signing	certificado de firma de código, firma del software, aplicación de escritorio, TicketBAI
Declaración responsable del sistema informático de facturación	Responsible Declaration of the Billing IT System	Declaration issued by the producer of a billing IT system, identifying the system, version, components, functionality and producer details, and stating that the system complies with the Spanish billing-system requirements applicable under the RRSIF / SIF framework.	Fiscalisation, Software Compliance, Vendor Declaration	declaración responsable, sistema informático de facturación, SIF, Veri*Factu
Declaración responsable TicketBAI	TicketBAI Responsible Declaration	Declaration subscribed by the developer for each TicketBAI billing software, stating that the software complies with the requirements of the TicketBAI system.	Regional Fiscalisation, Software Compliance, Developer Declaration	declaración responsable TicketBAI, entidad desarrolladora, software de facturación TBAI
DIR3	Directorio Común de Unidades Orgánicas y Oficinas Common Directory of Organisational Units and Offices	Spanish public-administration directory used in public-sector e-invoicing to identify the accounting office, management body and processing unit connected with an electronic invoice addressed to a public administration.	B2G e-Invoicing, Public Administration Identifier	DIR3, oficina contable, órgano gestor, unidad tramitadora, FACe

Term	Official / Expanded Name	Description	Relevance	Tags / Context
FACe	Punto General de Entrada de Facturas Electrónicas de la Administración General del Estado General Entry Point for Electronic Invoices of the General State Administration	Spanish public-sector electronic-invoice entry point used to submit electronic invoices to the General State Administration and connected public administrations.	B2G e-Invoicing, Public Sector, Invoice Submission	FACe, punto general de entrada, factura electrónica, Facturae
FACeB2B	Plataforma de Distribución de Facturas Electrónicas entre Empresas Electronic Invoice Distribution Platform between Companies	Official Spanish B2B electronic-invoice distribution platform for exchanging electronic invoices between companies, particularly where parties use the FACeB2B channel.	B2B e-Invoicing, Invoice Exchange, Digital Infrastructure	FACeB2B, factura electrónica B2B, distribución de facturas, empresas
Firma del fichero TBAI	Signature of the TicketBAI File	Electronic signature applied to each TicketBAI file before the invoice image is generated, following the TicketBAI signature policy.	Regional Fiscalisation, Electronic Signature, File Integrity	firma del fichero TBAI, Política de Firma TicketBAI, fichero TBAI
Firma del software de facturación TBAI	Signature of TicketBAI Billing Software	Signature requirement for desktop TicketBAI billing software, applied to the installer and executable file using a recognised code-signing certificate.	Regional Fiscalisation, Software Integrity, Code Signing	firma del software, aplicación de escritorio, certificado de firma de código
Huellas TBAI	TicketBAI Fingerprints	TicketBAI traceability data group used in TicketBAI files, including references such as Licencia TBAI, developer entity, software name and version, and device information.	Regional Fiscalisation, Traceability, TicketBAI File	huellas TBAI, Licencia TBAI, entidad desarrolladora, software de facturación
Identificativo TBAI	TicketBAI Identifier	Identifier included on TicketBAI invoices together with the QR code, enabling connection between the issued invoice and the TicketBAI reporting framework.	Regional Fiscalisation, Invoice Identifier, TicketBAI	identificativo TBAI, TicketBAI, código QR, País Vasco
IVA	Impuesto sobre el Valor Añadido Value Added Tax	Spanish VAT administered by AEAT for common-territory taxpayers, with VAT filing, reporting, invoicing and tax-identification obligations handled through AEAT systems.	VAT, Tax, Invoice Content	IVA, AEAT, Modelo 303, SII
Libros registro del IVA	VAT Record Books	Spanish VAT record books kept electronically through SII by supplying invoice-record information to AEAT, where the SII regime applies.	VAT e-Reporting, VAT Records, SII	libros registro del IVA, facturas expedidas, facturas recibidas, SII
Licencia TBAI	TicketBAI Licence	Licence returned after software registration and included in the TicketBAI billing software logic according to the TicketBAI file-generation requirements.	Regional Fiscalisation, Software Registration, TicketBAI	Licencia TBAI, registro de entidades desarrolladoras, software de facturación TBAI
LROE	Libro Registro de Operaciones Económicas Register Book of Economic Operations	Bizkaia electronic record book used through the provincial electronic headquarters to record income, issued invoices, expenses, received invoices and other tax-relevant economic operations.	Regional e-Reporting, Fiscalisation, Tax Records	LROE, Libro Registro de Operaciones Económicas, Batuz, Bizkaia
NIF	Número de Identificación Fiscal Tax Identification Number	Spanish tax identification number used to identify taxpayers dealing with AEAT, VAT registration, invoices, tax returns and electronic tax services.	Taxpayer Identifier, VAT, Digital Tax Services	NIF, identificación fiscal, AEAT, factura
NIF-IVA	Número de Identificación Fiscal a efectos del IVA VAT Identification Number	Spanish VAT identification number for EU VAT purposes, formed by adding the prefix ES to the Spanish NIF where the taxpayer is registered for intra-Community VAT operations.	VAT, Taxpayer Identifier, EU VAT	NIF-IVA, ES NIF, ROI, operaciones intracomunitarias
Plataforma de Distribución de Facturas Electrónicas entre Empresas	Electronic Invoice Distribution Platform between Companies	Official B2B electronic-invoice distribution platform used for electronic invoice exchange between companies through the FACeB2B environment.	B2B e-Invoicing, Invoice Exchange, Digital Infrastructure	plataforma de distribución, FACeB2B, factura electrónica B2B

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Punto de entrada de facturas electrónicas	Electronic Invoice Entry Point	Entry-point concept used for submitting electronic invoices to public administrations, including FAcE as the General State Administration entry point.	e-Invoicing, Public Sector, Invoice Submission	punto de entrada, FAcE, factura electrónica
Registro de facturación	Billing Record	Structured record generated by a SIF for each invoice or billing event under the RRSIF / VERI*FACTU framework, used to support integrity, traceability and standardised invoice-record control.	Fiscalisation, Invoice Record, Data Integrity	registro de facturación, SIF, Veri*Factu, AEAT
Registro de facturación de alta	Initial / Creation Billing Record	Billing record generated when a new invoice record is created by the SIF under the RRSIF / VERI*FACTU framework.	Fiscalisation, Invoice Issuance, Billing Record	registro de facturación de alta, Veri*Factu, SIF
ROI	Registro de Operadores Intracomunitarios Register of Intra-Community Operators	Spanish register for taxpayers carrying out intra-Community operations, linked to Spanish NIF-IVA use for EU VAT transactions.	VAT, EU Trade, Taxpayer Registration	ROI, operadores intracomunitarios, NIF-IVA, VIES, Modelo 036
RRSIF	Reglamento de requisitos de los sistemas informáticos de facturación Regulation on Requirements for Billing IT Systems	Spanish regulation establishing requirements for IT systems and programs that support invoicing processes, including integrity, conservation, accessibility, legibility, traceability, inalterability and standardised billing records.	Fiscalisation, Billing Software Compliance, Invoice Records	RRSIF, sistemas informáticos de facturación, Veri*Factu, AEAT
Sede electrónica de la AEAT	AEAT Electronic Headquarters	AEAT electronic-services environment used for taxpayer procedures, VAT filing, SII services, Veri*Factu information, taxpayer registration, notifications and electronic submissions.	Digital Tax Services, VAT Filing, e-Reporting	Sede electrónica, AEAT, IVA, Modelo 303, SII
SIF	Sistema informático de facturación Billing IT System	IT system or software used by a business or professional to issue invoices and generate the required billing records under the Spanish RRSIF / VERI*FACTU framework.	Fiscalisation, Billing Software, Invoice Data Integrity	SIF, sistema informático de facturación, Veri*Factu, RRSIF
SII	Suministro Inmediato de Información Immediate Supply of Information	Spanish VAT reporting system through which certain taxpayers keep VAT record books by electronically supplying invoice-record information to AEAT.	VAT e-Reporting, VAT Records, Digital Tax Reporting	SII, Suministro Inmediato de Información, libros registro del IVA, AEAT
Software de facturación TBAI	TicketBAI Billing Software	Billing software implementing TicketBAI requirements, generating the TicketBAI XML file, signing it, generating the invoice image and including the required TicketBAI identifier and QR elements.	Regional Fiscalisation, Billing Software, TicketBAI	software de facturación TBAI, fichero TBAI, Identificativo TBAI, QR TBAI
TBAI	Fichero TicketBAI TicketBAI File	Structured TicketBAI file generated by compliant billing software in the Basque Country and submitted to the relevant provincial tax authority.	Regional Fiscalisation, Structured Invoice File, Invoice Reporting	TBAI, fichero TicketBAI, TicketBAI, software garante
TicketBAI	TicketBAI	Basque Country invoice-control system requiring compliant billing software to generate TicketBAI files, include TBAI and QR elements on invoices and communicate invoice data to the competent Basque provincial tax authority.	Regional Fiscalisation, Invoice Reporting, Billing Software	TicketBAI, País Vasco, Batuz, QR, software garante
VERI*FACTU	Sistemas de emisión de facturas verificables Verifiable Invoice-Issuing Systems	Spanish modality for billing systems that send billing records to AEAT and allow invoices to be verified through AEAT-supported mechanisms.	Fiscalisation, Invoice Reporting, Billing Software	VERI*FACTU, factura verificable, AEAT, SIF

COUNTRY PROFILE

Field	Content
Tax Authority	IRD, දේශීය ආදායම් දෙපාර්තමේන්තුව / உள்நாட்டு இறைவரித் திணைக்களம் Inland Revenue Department
Tax Authority website link	www.ird.gov.lk
Fiscalisation Model	Sri Lanka applies a RAMIS-centred digital tax-administration model based on taxpayer registration, e-Services, VAT return filing, schedule submission, payment references and IRD-administered indirect-tax workflows.
e-Invoicing Model	Sri Lanka is implementing VAT invoice-data integration between taxpayers' ERP systems and RAMIS through WEB API, with real-time transmission of invoice data under the IRD e-invoicing initiative.

SUMMARY

Sri Lanka's digital tax environment is built around IRD e-Services and RAMIS, covering taxpayer registration, TIN and PIN access, VAT registration, return filing, schedule submission, payment references and tax-account administration. The e-invoicing development is framed by IRD as VAT invoice-data integration from taxpayers' ERP systems into RAMIS through WEB API, with full WEB API integration expected by the end of 2026. SVAT terminology remains relevant for Sri Lankan VAT vocabulary because the IRD framework includes RIP, RIS, SVAT forms, suspended VAT documents and Simplified VAT Credit Vouchers, with transition material issued for the repeal of SVAT workflows.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
CGIR	Commissioner General of Inland Revenue	Head of the Inland Revenue Department and the approval authority referenced in the VAT Amendment Bill for secured point-of-sale machines.	Tax Authority, Fiscalisation, POS Approval	CGIR, Commissioner General of Inland Revenue, IRD, secured POS machine
e-Services	Inland Revenue Department e-Services	IRD online-service environment used by taxpayers for registration, TIN-related access, return filing, schedule submission, tax-payment access, refund requests, clearance requests and tax-account services.	Digital Tax Services, Taxpayer Portal, VAT Filing	e-Services, IRD, RAMIS, TIN, PIN, VAT return
IRD	Inland Revenue Department	Sri Lankan tax authority responsible for tax administration, VAT, taxpayer registration, RAMIS, e-Services, SVAT administration, VAT returns and the VAT invoice-data integration initiative.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	IRD, Inland Revenue Department, VAT, RAMIS, e-Services
IRD PIN	Personal Identification Number	Personal identification number used with the taxpayer's TIN or tax reference access details for authentication in IRD e-Services.	Digital Tax Services, Authentication, Taxpayer Access	IRD PIN, PIN, TIN, e-Services
National e-Invoicing System	National e-Invoicing System	Sri Lankan e-invoicing programme centred on VAT invoice-data integration between taxpayers' ERP systems and RAMIS through WEB API.	e-Invoicing, VAT, Digital Tax Infrastructure	national e-invoicing system, VAT invoice data, RAMIS, ERP integration, WEB API
RAMIS	Revenue Administration Management Information System	Sri Lanka's revenue-administration management system used by the IRD for taxpayer registration, return filing, tax-account management, digital tax administration and VAT invoice-data integration through WEB API connectivity.	Digital Tax Infrastructure, VAT Filing, e-Invoicing	RAMIS, IRD, VAT invoice data, WEB API, ERP integration
Real-time Transaction Data Capture	Real-time Transaction Data Capture	Transaction-control function of a secured point-of-sale machine, under which transaction data is captured in real time as part of the proposed VAT POS-control framework.	Fiscalisation, POS Reporting, VAT Control	real-time data capture, secured POS machine, VAT, IRD
RIP	Registered Identified Purchaser	VAT registered person category under Sri Lanka's SVAT Scheme for purchasers entitled to participate in the simplified VAT framework.	VAT, Simplified VAT, Taxpayer Category	RIP, Registered Identified Purchaser, SVAT, IRD

Term	Official / Expanded Name	Description	Relevance	Tags / Context
RIS	Registered Identified Supplier	Supplier category under Sri Lanka's SVAT Scheme for suppliers of goods or services to Registered Identified Purchasers under the simplified VAT framework.	VAT, Simplified VAT, Taxpayer Category	RIS, Registered Identified Supplier, SVAT, IRD
Secured Point-of-Sale Machine	Secured Point-of-Sale Machine	Electronic device or system approved by the Commissioner-General and used by a VAT registered person to record supplies, generate invoices or receipts, capture transaction data in real time and support proper accounting of turnover and VAT collection under the proposed VAT amendment framework.	Fiscalisation, POS, VAT Control	secured point-of-sale machine, secured POS machine, CGIR, invoice, receipt, real-time data capture
Section 64B	Use of Point-of-Sale Machines	Proposed section in the VAT Amendment Bill requiring VAT registered persons to use secured point-of-sale machines for transactions, invoice issuance and record management in the prescribed manner.	Fiscalisation, VAT, POS Reporting	section 64B, secured POS machine, VAT Amendment Bill, registered person
SSCL	Social Security Contribution Levy	Sri Lankan levy administered through the tax system and reflected in IRD notices, registration processes and tax-return obligations.	Indirect Tax, Digital Tax Services, Tax Filing	SSCL, Social Security Contribution Levy, IRD, e-Services
SVAT	Simplified Value Added Tax Scheme	Sri Lankan simplified VAT scheme administered by the IRD for defined VAT registered persons, including Registered Identified Purchasers and Registered Identified Suppliers.	VAT, Simplified VAT, Taxpayer Registration	SVAT, Simplified VAT Scheme, IRD, RIP, RIS
SVCV	Simplified VAT Credit Voucher	Credit voucher provided by the IRD to Registered Identified Purchasers for issue to Registered Identified Suppliers with a value equivalent to suspended VAT on supplies under the SVAT framework.	VAT, Simplified VAT, Credit Voucher	SVCV, Simplified VAT Credit Voucher, RIP, RIS, suspended VAT

COUNTRY PROFILE

Field	Content
Tax Authority	Skatteverket Swedish Tax Agency
Tax Authority website link	www.skatteverket.se
Fiscalisation Model	Sweden applies a certified cash-register fiscalisation model based on manufacturer-declared cash registers, certified control units or certified control systems, receipt-data control, Z daily reports and retained control tape or journal records.
e-Invoicing Model	Sweden mandates e-invoicing for suppliers to the public sector, with DIGG and SFTI recommending Peppol BIS Billing 3 as the standard public-sector e-invoicing format.

SUMMARY

Sweden's fiscalisation model is centred on Skatteverket's cash-register framework, where businesses subject to the cash-register obligation must use approved cash-register systems, register them with Skatteverket, issue cash-register receipts, retain accounting information and produce daily closing reports. Sweden's e-invoicing framework is primarily public-sector focused, with public-sector suppliers required to send e-invoices and Peppol BIS Billing 3 recommended by DIGG and SFTI.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Certifierat kassaregister	Certified Cash Register	Cash register that meets Swedish cash-register requirements and is used together with a certified control unit or certified control system where the statutory cash-register obligation applies.	Fiscalisation, Certified Cash Register, Compliance	certifierat kassaregister, kassaregister, Skatteverket, kontrollenhet, kontrollsystem
Certifierat kontrollsystem	Certified Control System	Certified control system used in the Swedish cash-register framework as an alternative technical control arrangement to a physical control unit where applicable.	Fiscalisation, Control System, Cash Register Compliance	certifierat kontrollsystem, kontrollsystem, kassaregister, Skatteverket
DIGG	Myndigheten för digital förvaltning Agency for Digital Government	Swedish authority responsible for digital government development and public-sector e-invoicing guidance, including support for Peppol-based e-invoicing in Sweden.	e-Invoicing, Digital Government, Public Sector	DIGG, Myndigheten för digital förvaltning, Peppol, e-faktura
Kontrollkod	Control Code	Code generated in the Swedish cash-register control environment for receipt traceability and fiscal control of receipt data.	Fiscalisation, Receipt Control, Control Unit	kontrollkod, kvittodata, kvittokontrolldata, kontrollenhet
Kontrollenhet	Control Unit	Certified control unit linked to a Swedish cash register and registered with Skatteverket as part of the Swedish cash-register compliance framework.	Fiscalisation, Control Unit, Cash Register Registration	kontrollenhet, certifierad kontrollenhet, Skatteverket, kassaregister
Kvittokontrolldata	Receipt Control Data	Control data produced from receipt data in the Swedish cash-register control environment for fiscal traceability and inspection support.	Fiscalisation, Receipt Control Data, Audit Trail	kvittokontrolldata, kvittodata, kontrollenhet, kontrollkod
Mervärdesskatt	Value Added Tax / VAT	Swedish VAT administered by Skatteverket and used in VAT registration, VAT returns, invoice content, tax reporting and VAT identification.	VAT, Tax, Invoice Content	mervärdesskatt, moms, VAT, Skatteverket
Mina sidor	My Pages	Skatteverket online account area used by taxpayers and businesses to access Swedish tax services, messages, registrations and digital tax-administration functions.	Digital Tax Services, Taxpayer Portal	Mina sidor, Skatteverket, e-services, taxpayer account
Moms	Value Added Tax / VAT	Common Swedish term for VAT, used in tax registration, invoice content, VAT returns and Skatteverket's VAT guidance.	VAT, Tax, Invoice Content	moms, mervärdesskatt, VAT, Skatteverket

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Momsregistreringsnummer	VAT Registration Number	Swedish VAT registration number used to identify VAT-registered businesses for VAT purposes and invoice documentation.	VAT, Taxpayer Identifier, Invoice Content	momsregistreringsnummer, VAT number, VAT ID, Skatteverket
Organisationsnummer	Organisation Number	Swedish organisation identifier used for companies and other legal entities, including tax registration, VAT registration and dealings with Skatteverket.	Business Identifier, Taxpayer Identifier	organisationsnummer, Skatteverket, business identifier, VAT registration
SFTI	Single Face To Industry	Swedish public-sector cooperation and recommendation framework for e-commerce and e-invoicing standards, including recommendations for Peppol BIS Billing 3.	e-Invoicing, Public Sector, Standards	SFTI, Single Face To Industry, Peppol BIS Billing 3, e-invoicing
Skatteverket	Swedish Tax Agency	Swedish tax authority responsible for VAT administration, taxpayer registration, VAT returns, cash-register supervision, certified cash-register registration and related digital tax services.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	Skatteverket, Swedish Tax Agency, moms, kassaregister
Svefaktura	Svefaktura	Swedish electronic-invoice format historically used in Sweden and still relevant as a national e-invoicing term, while current Swedish public-sector recommendations favour Peppol BIS Billing 3.	e-Invoicing, Structured Invoice, Swedish Format	Svefaktura, e-faktura, SFTI, Peppol
Tillverkardeklarerat kassaregister	Manufacturer-Declared Cash Register	Cash-register model or software declared by the manufacturer or supplier and recognised for use under Skatteverket's cash-register requirements.	Fiscalisation, Cash Register Approval, Registration	tillverkardeklarerat kassaregister, kassaregister, Skatteverket, modell/program
Verksamt.se	Verksamt.se	Swedish business-services portal used for business registration and related services, including electronic VAT registration routing to Skatteverket.	Business Registration, VAT Registration, Digital Services	Verksamt.se, VAT registration, Skatteverket, business services

COUNTRY PROFILE

Field	Content
Tax Authority	ESTV / AFC / AFT, Eidgenössische Steuerverwaltung / Administration fédérale des contributions / Amministrazione federale delle contribuzioni / Amministrasiun federala da taglia Federal Tax Administration (FTA)
Tax Authority website link	www.estv.admin.ch
Fiscalisation Model	Switzerland applies a VAT-registration, VAT-return, VAT-accounting and audit-based tax-control model centred on MWST registration, UID-based taxpayer identification, VAT settlements, correction returns and annual reconciliation.
e-Invoicing Model	Switzerland applies a federal B2G e-invoicing model in which invoices to the Federal Administration must be submitted electronically, with small procurements exempt and the CHF 5,000 threshold commonly used for the federal supplier obligation.

SUMMARY

Swiss VAT administration is centred on the ESTV-Portal, MWST registration, UID-based VAT identification, online VAT settlement through **MWST-Abrechnung pro**, correction returns and annual VAT reconciliation. Switzerland's e-invoicing environment is mainly federal public-sector focused, while the QR-bill framework provides a distinctive national invoice-payment format using Swiss QR code, QR-IBAN and QR reference data.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Bezugsteuer	Acquisition Tax / Reverse-Charge VAT	Swiss VAT mechanism under which certain services and supplies acquired from abroad are accounted for by the Swiss recipient where the acquisition-tax rules apply.	VAT, Reverse Charge, Cross-Border Services	Bezugsteuer, acquisition tax, reverse charge, MWST, ESTV
BFS / FSO	Bundesamt für Statistik Federal Statistical Office	Swiss federal authority responsible for assigning and maintaining the UID and operating the UID Register.	Business Register, Entity Identification, Public Records	BFS, FSO, Bundesamt für Statistik, UID, UID-Register
EFV / FFA	Eidgenössische Finanzverwaltung Federal Finance Administration	Swiss Federal Finance Administration responsible for federal financial-management processes, including guidance for suppliers sending electronic invoices to the Federal Administration.	B2G e-Invoicing, Public Finance, Government Infrastructure	EFV, FFA, Eidgenössische Finanzverwaltung, E-Rechnung
ESTV / FTA	Eidgenössische Steuerverwaltung Federal Tax Administration	Swiss federal tax authority responsible for federal taxes and duties, including VAT administration, VAT registration, VAT returns, VAT payment and VAT-related digital services.	Tax Authority, VAT, Digital Tax Services	ESTV, FTA, Eidgenössische Steuerverwaltung, MWST, VAT
ESTV-Portal	Federal Tax Administration Portal	Swiss FTA online portal used for VAT services, including online VAT settlement, correction returns, annual reconciliation, deadline extensions, VAT registration, VAT certificates and related VAT-administration functions.	Digital Tax Services, VAT Filing, Taxpayer Portal	ESTV-Portal, FTA Portal, MWST abrechnen, MWST-Abrechnung pro, ESTV
MWST	Mehrwertsteuer Value Added Tax / VAT	Swiss VAT administered by the FTA and applied as a federal consumption tax, with registration, return filing, payment and VAT-number administration handled through FTA processes.	VAT, Tax, Invoice Content	MWST, Mehrwertsteuer, VAT, ESTV, FTA
MWST-Jahresabstimmung	VAT Annual Reconciliation	Swiss VAT annual reconciliation process in which the taxable person reconciles submitted VAT settlements with the VAT annual accounts and corrects identified deficiencies.	VAT Filing, Annual Reconciliation, VAT Correction	MWST-Jahresabstimmung, annual reconciliation, MWST-Abrechnung, ESTV
MWST-Nummer	Mehrwertsteuernummer VAT Number	Swiss VAT number used to identify VAT-registered businesses. The Swiss UID is used as the official VAT number with the suffix MWST where the business is entered in the VAT register.	VAT, Taxpayer Identifier, Invoice Content	MWST-Nummer, VAT number, UID, CHE, MWST

Term	Official / Expanded Name	Description	Relevance	Tags / Context
MWST-Pflicht	Mehrwertsteuerpflicht VAT Liability / VAT Obligation	Swiss VAT-liability status determining whether a business is required to register and account for VAT under the Swiss VAT framework.	VAT, Taxpayer Status, VAT Registration	MWST-Pflicht, VAT liability, MWST anmelden, ESTV
MWST-Register	Mehrwertsteuerregister VAT Register	Swiss VAT register showing whether an entity is registered for VAT and the status of its VAT obligation, including start and end of VAT liability where available in the UID Register.	VAT, Taxpayer Registration, VAT Status	MWST-Register, VAT register, UID-Register, MWST-Pflicht
QR-IBAN	QR-IBAN	Special Swiss IBAN used for QR-bills with QR reference, enabling structured payment allocation in the Swiss QR-bill payment process.	Payment, Invoice Payment, Bank Identifier	QR-IBAN, QR-Rechnung, QR-Referenz, Swiss payment
QR-Rechnung	QR-bill	Swiss payment slip and invoice-payment format containing a Swiss QR code and structured payment information, used for invoicing and payment processing in Switzerland.	Payment, Invoice Payment, Structured Payment Data	QR-Rechnung, Swiss QR Code, QR-IBAN, QR-Referenz
UID	Unternehmens-Identifikationsnummer Business Identification Number	Standardised Swiss business identification number assigned to active enterprises in Switzerland and used across public-administration interactions, including VAT register identification.	Business Identifier, Taxpayer Identifier, VAT	UID, Unternehmens-Identifikationsnummer, CHE, BFS, UID-Register
UID-Register	Unternehmens-Identifikationsnummer-Register UID-Register	Central Swiss UID register maintained by the Federal Statistical Office for business identification, including publicly searchable business, commercial-register and VAT-register status data.	Business Register, Entity Identification, VAT Register	UID-Register, BFS, UID, MWST-Register, CHE

COUNTRY PROFILE

Field	Content
Tax Authority	財政部 / MOF, 財政部賦稅署, 國稅局 Ministry of Finance, Taxation Administration, National Taxation Bureau
Tax Authority website link	www.mof.gov.tw ; [Note: read more about Taiwan's e-invoicing framework at: www.einvoice.nat.gov.tw]
Fiscalisation Model	Taiwan applies a government-controlled uniform-invoice fiscalisation model based on government-assigned invoice number ranges, mandatory invoice issuance, electronic uniform invoice transmission, cloud-invoice carriers and a uniform-invoice prize system.
e-Invoicing Model	Taiwan uses the Electronic Uniform Invoice model, where invoice data is issued, transmitted, stored and certified through the MOF E-Invoice Platform, with Turnkey, value-added service centres, carriers and MIG-based data exchange supporting the e-invoice environment.

SUMMARY

Taiwan's fiscalisation model is built around the **統一發票** system, where invoice issuance, numbering, receipt evidence and prize incentives are directly connected to business-tax control. The electronic model extends this system through the MOF E-Invoice Platform, cloud invoices, carriers, mobile barcodes, donation codes, value-added service centres and structured data exchange, while the uniform-invoice prize system creates a consumer-side incentive to request and retain valid invoices.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Turnkey	MOF E-Invoice Transmission Program	MOF e-invoice transmission software used for electronic uniform invoice exchange with the MOF E-Invoice Platform.	e-Invoicing, Transmission Software, Digital Tax Infrastructure	Turnkey, E-Invoice Transmission Program, eGUI, MOF E-Invoice Platform
加值服務中心	Value-Added Service Centre	Service-provider concept in Taiwan's electronic uniform invoice framework, used for e-invoice issuance, transmission or related platform services between businesses and the MOF e-invoice environment.	e-Invoicing, Service Provider, Digital Tax Infrastructure	加值服務中心, value-added service centre, eGUI, E-Invoice Platform
共通性載具	Common Carrier	MOF-approved carrier type used to consolidate and manage cloud invoices, with the mobile barcode serving as a common carrier for consumer e-invoice management.	e-Invoicing, Consumer Receipt, Carrier Management	共通性載具, common carrier, 手機條碼, 載具
國稅局	National Taxation Bureau	Regional national tax bureau under the Ministry of Finance responsible for taxpayer services, business-tax administration, taxation registration and local implementation of national tax procedures.	Tax Authority, VAT, Taxpayer Services	國稅局, National Taxation Bureau, business tax, taxation registration
境外電商營業稅	Business Tax for Offshore E-Commerce	Taiwan business-tax framework for offshore electronic-service business entities supplying electronic services to purchasers in Taiwan.	VAT, Non-Resident VAT, Digital Services	境外電商, 跨境電子商務, business tax, eTax services
存根媒體檔	Retention Media File	Electronic uniform invoice media file retained by the invoice issuer under Taiwan's electronic uniform invoice framework.	e-Invoicing, Invoice Record, Data File	存根媒體檔, retention media file, electronic uniform invoice
存證媒體檔	Certification Media File	Electronic uniform invoice media file transmitted by the invoice issuer to the MOF E-Invoice Platform for certification.	e-Invoicing, Platform Certification, Data File	存證媒體檔, certification media file, E-Invoice Platform
手機條碼	Mobile Barcode	Common carrier used by individuals to store cloud invoices, consolidate other carriers and enable automatic checking of uniform-invoice prize winnings through the MOF E-Invoice Platform.	e-Invoicing, Consumer Receipt, Invoice Lottery	手機條碼, mobile barcode, common carrier, cloud invoice

Term	Official / Expanded Name	Description	Relevance	Tags / Context
收執媒體檔	Receipt Media File	Electronic uniform invoice media file provided to the purchaser as receipt and, where applicable, used as an accounting voucher and for tax deduction or reduction declarations.	e-Invoicing, Receipt Evidence, Data File	收執媒體檔, receipt media file, electronic uniform invoice
收銀機統一發票	Cash Register Uniform Invoice	Uniform-invoice type issued through a cash register by business entities using the applicable cash-register uniform invoice procedure.	Fiscalisation, Cash Register, Uniform Invoice	收銀機統一發票, cash register uniform invoice, 統一發票
特種統一發票	Special Uniform Invoice	Uniform-invoice type used by business entities calculating business tax under the special business-tax framework.	Fiscalisation, Uniform Invoice, Special Business Tax	特種統一發票, special uniform invoice, 統一發票
統一發票	Uniform Invoice	Taiwan's government-controlled invoice system used for taxable business transactions, revenue tracking, consumer verification and the uniform-invoice prize system.	Fiscalisation, VAT, Invoice Control	統一發票, uniform invoice, invoice lottery, MOF
統一發票中獎號碼	Uniform-Invoice Prize Winning Numbers	Bimonthly winning-number announcements for Taiwan's uniform-invoice prize system, published through MOF / eTax Portal services.	Fiscalisation, Receipt Lottery, Consumer Incentive	統一發票中獎號碼, uniform invoice lottery, prize winning numbers
統一發票兌獎 APP	Uniform Invoice Lottery Redemption APP	MOF-supported app used by consumers to check cloud invoices, manage prize redemption and support automatic remittance of uniform-invoice prize winnings.	Fiscalisation, Receipt Lottery, Consumer Services	統一發票兌獎 APP, uniform invoice lottery, cloud invoice, mobile barcode
統一編號	Uniform Business Number / UBN	Taiwanese business identifier used for company, business-tax and uniform-invoice purposes, including buyer and seller identification in invoice and tax-administration contexts.	Business Identifier, VAT, e-Invoicing	統一編號, UBN, business number, uniform invoice
財政部 / MOF	Ministry of Finance, R.O.C.	Taiwanese ministry responsible for national tax policy, uniform invoice administration, electronic uniform invoice policy and the MOF E-Invoice Platform.	Tax Authority, VAT, e-Invoicing, Fiscalisation	財政部, MOF, electronic uniform invoice, eGUI
財政部稅務入口網	eTax Portal, Ministry of Finance	MOF online tax portal used for tax services, business-tax services, uniform-invoice winning-number announcements and links to electronic tax functions.	Digital Tax Services, VAT, Uniform Invoice	財政部稅務入口網, eTax Portal, uniform-invoice winning numbers
財政部財政資訊中心 / FIA	Fiscal Information Agency, Ministry of Finance	MOF agency responsible for fiscal information systems and electronic invoice platform infrastructure, including electronic uniform invoice system support.	e-Invoicing, Digital Tax Infrastructure, Fiscal Information Systems	財政部財政資訊中心, FIA, E-Invoice Platform, electronic invoice
財政部賦稅署	Taxation Administration, Ministry of Finance	MOF tax-administration body associated with national tax policy, uniform invoice administration, business-tax guidance and e-invoice implementation materials.	Tax Administration, VAT, Uniform Invoice	財政部賦稅署, Taxation Administration, uniform invoice, business tax
載具	Carrier	MOF-approved medium or identifier used by purchasers to receive and store cloud invoices electronically instead of receiving a printed certification copy.	e-Invoicing, Consumer Receipt, Digital Identifier	載具, carrier, cloud invoice, mobile barcode
載具歸戶	Carrier Binding / Carrier Consolidation	Process through which a consumer links or consolidates different carriers under a mobile barcode or account for cloud-invoice management and prize checking.	e-Invoicing, Carrier Management, Consumer Services	載具歸戶, carrier binding, mobile barcode, cloud invoice
電子發票	Electronic Uniform Invoice	Uniform invoice issued, transmitted or obtained via the internet or other electronic means when a business entity sells goods or services to a purchaser.	e-Invoicing, Fiscalisation, VAT	電子發票, electronic uniform invoice, eGUI, MOF

Term	Official / Expanded Name	Description	Relevance	Tags / Context
電子發票字軌號碼	Alphanumeric Code Numbers of Electronic Uniform Invoices	Electronic uniform invoice number range assigned by the competent tax authority to a business entity for issuing electronic uniform invoices by period (bi-monthly).	Fiscalisation, Invoice Numbering, e-Invoicing	電子發票字軌號碼, eGUI number range, uniform invoice number
雲端發票	Cloud Invoice	Electronic uniform invoice issued and retained electronically without printing the certification copy, where the purchaser uses an MOF-approved carrier or designates donation through a donation code.	e-Invoicing, Consumer Receipt, Fiscalisation	雲端發票, cloud invoice, carrier, donation code
愛心碼	Donation Code	Donation code used by purchasers to donate cloud invoices to approved organisations or institutions through the electronic uniform invoice framework.	e-Invoicing, Donation, Consumer Services	愛心碼, donation code, cloud invoice, eGUI
營業人	Business Entity	Legal and tax-administration term for a business operator subject to business-tax and uniform-invoice obligations under Taiwan's business-tax and invoice framework.	VAT, Taxpayer Status, Uniform Invoice	營業人, business entity, business tax, uniform invoice
營業稅	Value-Added and Non-Value-Added Business Tax	Taiwanese business-tax category covering the VAT-type business tax framework used for taxable business activities, VAT filing, e-invoicing and cross-border electronic-service business-tax obligations.	VAT, Tax, e-Invoicing	營業稅, business tax, VAT, cross-border electronic services
銷貨退回、進貨退出或折讓證明單	Certificate of Sales Return, Purchase Return or Allowance	Electronic or paper certificate used where sales returns, purchase returns or allowances are agreed after issuance of an electronic uniform invoice, with certificate information transmitted to the MOF E-Invoice Platform within the prescribed time limit.	e-Invoicing, Invoice Correction, VAT Adjustment	銷貨退回, 進貨退出, 折讓, electronic uniform invoice
跨境電子勞務	Cross-Border Electronic Services	Electronic-service supply category used in Taiwan's business-tax framework for offshore digital-service transactions involving Taiwan purchasers.	VAT, Non-Resident VAT, Digital Services	跨境電子勞務, cross-border electronic services, 境外電商
自然人憑證	Citizen Digital Certificate	Taiwan digital certificate used by individuals for government online services, including selected MOF e-invoice platform and carrier-related functions where certificate-based access is supported.	Digital Identity, e-Invoicing, Taxpayer Access	自然人憑證, citizen digital certificate, MOF, carrier settings

COUNTRY PROFILE

Field	Content
Tax Authority	Кумитаи андози назди Ҳукумати Ҷумҳурии Тоҷикистон Tax Committee under the Government of the Republic of Tajikistan
Tax Authority website link	www.andoz.tj
Fiscalisation Model	Tajikistan applies an online fiscalisation model based on control-cash devices, online control-cash devices, virtual cash desks, fiscal modules, state registration, POS-terminal functions, QR-code receipt content and transmission of fiscal data to the tax information system.
e-Invoicing Model	Tajikistan uses VAT declaration and invoice-register reporting within the tax-administration system, with fiscal receipts and fiscal-data transmission linked to cash-register and virtual-cash-desk controls.

SUMMARY

Tajikistan's digital tax-control framework is centred on the Tax Committee, taxpayer e-services, VAT declarations, control-cash devices, online fiscal devices and virtual cash desks with fiscal modules. The fiscalisation model records cash and non-cash sales, issues fiscal receipts, supports electronic receipt presentation and transmits fiscal data, while VAT reporting includes invoice registers, DNH total allocations and specific VAT reporting for foreign electronic services.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
POS-терминали электронӣ	Electronic POS Terminal	Electronic POS terminal used in Tajikistan's digital payment and transaction-control environment together with DNH, virtual cash desks and QR-code payment / identification mechanisms.	Fiscalisation, Payment Infrastructure, Transaction Control	POS-терминали электронӣ, POS-терминал, ДНХ, QR-рамз
QR-рамзи ягона	Single QR Code	Single QR code used in Tajikistan's payment and transaction-control environment alongside electronic POS terminals, DNH and virtual-cash-desk controls.	Fiscalisation, Payment Infrastructure, Digital Transaction Control	QR-рамзи ягона, QR-рамз, POS-терминал, ДНХ
ААИ	Андоз аз арзиши иловашуда Value Added Tax	Tajik VAT acronym used in tax administration, VAT declarations, VAT invoice-register reporting and fiscal-control processes linked to cash-register and virtual-cash-desk use.	VAT, Fiscalisation, Tax Administration	ААИ, андоз аз арзиши иловашуда, Кумитаи андоз, ДНХ
Аломати фискалӣ	Fiscal Mark / Fiscal Sign	Fiscal sign or fiscal mark used as part of the fiscal receipt or transaction-control information generated within Tajikistan's fiscalisation environment.	Fiscalisation, Fiscal Receipt, Receipt Verification	аломати фискалӣ, fiscal sign, расиди ДНХ, чек
Бақайдгирии ДНХ	Registration of Control-Cash Device	Operational registration process through which a control-cash device is entered into the authorised cash-register control environment.	Fiscalisation, Device Registration, Tax Control	Бақайдгирии ДНХ, ДНХ, феҳристи давлатӣ, Кумитаи андоз
Барномаи баҳисобгирии муҳосибӣ бо модули фискалӣ	Accounting Software with Fiscal Module	Accounting software environment equipped with a fiscal module and used where the Tajik fiscalisation framework permits fiscal-data generation, receipt formation and fiscal-data transmission through approved software infrastructure.	Fiscalisation, Accounting Software, Fiscal Module	барномаи баҳисобгирии муҳосибӣ, модули фискалӣ, ҳазинаи виртуалӣ
Барномаи сертификатсияшуда	Certified Programme / Certified Software	Certified software programme used with virtual cash desks or computer systems with fiscal memory for issuing fiscal receipts in paper or electronic form under Tajik fiscal-control procedures.	Fiscalisation, Software Compliance, Tax Control	барномаи сертификатсияшуда, ҳазинаи виртуалӣ, хотираи фискалӣ, ДНХ
ДНХ	Дастгоҳи назоратӣ-ҳазинавӣ Control-Cash Device	Tajik control-cash device used for fiscal cash-register equipment applied in the recording of cash and non-cash settlements and the issuance of fiscal receipts under tax-control rules.	Fiscalisation, Device Control, Retail Transaction Reporting	ДНХ, дастгоҳи назоратӣ-ҳазинавӣ, Кумитаи андоз, ҳазинаи виртуалӣ

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ДНХ-и онлайн	Дастгоҳи назоратӣ-ҳазинавии онлайн Online Control-Cash Device	Online control-cash device used to record cash and non-cash settlements with consumers and transmit transaction data electronically under Tajikistan's online fiscalisation framework.	Fiscalisation, Device Control, Fiscal Data Transmission	ДНХ-и онлайн, дастгоҳи назоратӣ-ҳазинавии онлайн, Кумитаи андоз
ДНХ-и насли нав	Дастгоҳи назоратӣ-ҳазинавии насли нав New-Generation Control-Cash Device	New-generation control-cash device used in Tajikistan's modernised fiscalisation environment for electronic transaction recording, fiscal receipt generation and digital data transmission.	Fiscalisation, Online Cash Register, Device Control	ДНХ-и насли нав, ДНХ, ДНХ-и онлайн, фискалӣ
ККМ	Контрольно-кассовая машина Cash-Control Machine	Russian-derived legacy abbreviation used in Tajik tax-administration materials for cash-control machines, relevant as secondary terminology alongside the Tajik ДНХ terminology.	Fiscalisation, Device Control, Legacy Terminology	ККМ, cash-control machine, ДНХ, Кумитаи андоз
Кумитаи андоз	Tax Committee	Tajik tax authority responsible for tax administration, VAT administration, control-cash devices, virtual cash desks, fiscal modules, fiscal-data transmission and taxpayer digital services.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	Кумитаи андоз, ААИ, ДНХ, ДНХ-и онлайн, ҳазинаи виртуалӣ
Муоинаи техникии ДНХ	Technical Inspection of Control-Cash Device	Technical inspection process for control-cash devices used to support device compliance, operational reliability and continued use under Tajikistan's fiscal-control framework.	Fiscalisation, Device Maintenance, Compliance	Муоинаи техникии ДНХ, ДНХ, хизматрасонӣ, фискалӣ
РМА	Рақами мушаххаси андозсупоранда Taxpayer Identification Number	Tajik taxpayer identification number used in tax registration, tax declarations, electronic tax services and taxpayer identification in dealings with the Tax Committee.	Taxpayer Identifier, Digital Tax Services, VAT	РМА, рақами мушаххаси андозсупоранда, Кумитаи андоз, эълумия
РСБ	Рамзи сабаби баҳисобгирӣ Reason-for-Registration Code	Registration-related code used in Tajik tax-registration and tax-form contexts to identify the reason or basis for tax registration.	Taxpayer Registration, Tax Administration, VAT	РСБ, рамзи сабаби баҳисобгирӣ, бақайдгирӣ, Кумитаи андоз
РЯМ	Рақами ягонаи мушаххас Unified Identification Number	Unified identification number used in Tajik official tax forms and taxpayer identification contexts together with other registration identifiers.	Taxpayer Identifier, Registration, Digital Tax Services	РЯМ, рақами ягонаи мушаххас, андозсупоранда, бақайдгирӣ
Системаи ягонаи иттилоотии андоз	Unified Tax Information System	Tajik tax information system receiving data from virtual cash desks and online control-cash devices for tax administration and fiscal-control purposes.	Fiscalisation, Digital Tax Infrastructure, e-Reporting	Системаи ягонаи иттилоотии андоз, ҳазинаи виртуалӣ, ДНХ-и онлайн
Системаҳои компютерӣ дорои хотираи фискалӣ	Computer Systems with Fiscal Memory	Computer systems equipped with fiscal memory and used together with certified programmes or virtual-cash-desk mechanisms for recording transactions and issuing receipts.	Fiscalisation, Software Compliance, Fiscal Memory	системаҳои компютерӣ, хотираи фискалӣ, ҳазинаи виртуалӣ
Феҳристи давлатии ДНХ ва ҳазинаи виртуалӣ	State Register of Control-Cash Devices and Virtual Cash Desks	State register used for permitted control-cash devices, virtual cash desks and related fiscalisation tools authorised or registered for use under the Tajik fiscalisation framework.	Fiscalisation, Device Registration, Digital Tax Infrastructure	Феҳристи давлатӣ, ДНХ, ҳазинаи виртуалӣ, Кумитаи андоз
Ҳазинаи виртуалӣ	Virtual Cash Desk / Virtual Cash Register	Tajikistan software-based cash-register mechanism capable of recording cash and non-cash settlements, generating fiscal documents and transmitting data to the Unified Tax Information System.	Fiscalisation, Digital Tax Infrastructure, Fiscal Receipt	ҳазинаи виртуалӣ, virtual cash desk, модули фискалӣ, Системаи ягонаи иттилоотии андоз
Ҳуҷраи шахсӣ	Personal Cabinet / Taxpayer Account	Taxpayer online account environment on the Tax Committee portal used for electronic tax services and digital interaction with the tax authority.	Digital Tax Services, Taxpayer Portal, VAT Filing	Ҳуҷраи шахсӣ, office.andoz.tj, Кумитаи андоз, эълумия

COUNTRY PROFILE

Field	Content
Tax Authority	TRA Tanzania Revenue Authority
Tax Authority website link	www.tra.go.tz
Fiscalisation Model	Tanzania applies an electronic fiscal-device and virtual fiscal-device model based on EFDs, VFDs, ETRs, EFPs, EFPPs, ESDs, fiscal receipts, fiscal invoices, approved suppliers, approved manufacturers, receipt verification and electronic sales-data transmission to TRA.
e-Invoicing Model	Tanzania's e-invoicing terminology is embedded in the fiscal receipt and fiscal invoice environment, where fiscal receipts, fiscal invoices and tax invoices are issued or authenticated through EFDs, VFDs, ESDs, government electronic payment gateway systems or other electronic systems approved by the Commissioner General.

SUMMARY

Tanzania's fiscalisation framework is centred on TRA-authorized Electronic Fiscal Devices and Virtual Fiscal Devices used to issue fiscal receipts or fiscal invoices, capture sales data, authenticate tax invoices and support receipt verification. The wider digital-tax environment includes Taxpayer Portal / IDRAS, EFDMS, RGS, control-number based payments, non-resident electronic-service provider registration and returns, Digital Service Tax, ETS Management System, TANeSW and TaxConnect.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Approved EFD / VFD Supplier	Approved Electronic Fiscal Device / Virtual Fiscal Device Supplier	Supplier certified by the Commissioner General to import, distribute, sell, install, configure, integrate, train users and provide after-sales support for EFDs or VFDs.	Fiscalisation, Supplier Approval, Device Compliance	approved supplier, EFD supplier, VFD supplier, TRA
Approved Electronic System	Approved Electronic System	Electronic system approved by the Commissioner General for issuing or supporting fiscal receipts, fiscal invoices or related electronic tax-control functions.	Fiscalisation, Approved System, Digital Tax Control	approved electronic system, Commissioner General, fiscal receipt, fiscal invoice
Commissioner General	Commissioner General of the Tanzania Revenue Authority	TRA official responsible for authorising EFD / VFD use, approving electronic fiscal systems and administering tax-control functions under the fiscal-device framework.	Tax Authority, Fiscalisation, Device Approval	Commissioner General, TRA, EFD, VFD
Digital Service Tax	Digital Service Tax	Tanzanian tax category for non-resident persons receiving payments from individuals for services rendered through a digital marketplace.	Digital Services Tax, Non-Resident Tax, Digital Economy	Digital Service Tax, non-resident, digital marketplace, TRA
EFDMS	Electronic Fiscal Device Management System	TRA electronic fiscal-device management environment supporting EFD / VFD infrastructure, supplier and manufacturer interaction, and electronic fiscal-device administration.	Fiscalisation, Device Management, Digital Tax Infrastructure	EFDMS, EFDMS Public Portal, EFD supplier, manufacturer
EFDMS Public Portal	Electronic Fiscal Device Management System Public Portal	TRA portal for suppliers and manufacturers of Electronic Fiscal Devices and Virtual Fiscal Devices, including supplier and manufacturer access to EFDMS functions.	Fiscalisation, Supplier Portal, Device Management	EFDMS Public Portal, Supplier Portal, Manufacturer Portal, EFD
EFP	Electronic Fiscal Printer	Type of Electronic Fiscal Device used in connection with computerised invoicing or POS environments to print fiscal receipts or fiscal invoices.	Fiscalisation, Fiscal Printer, POS Integration	EFP, Electronic Fiscal Printer, EFD, POS
EFPP	Electronic Fiscal Pump Printer	Type of Electronic Fiscal Device designed for petrol stations, connected to a fuel pump and used to print receipts during fuel-sale transactions.	Fiscalisation, Fuel Retail, Fiscal Printer	EFPP, Electronic Fiscal Pump Printer, EFD, petrol station

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ESD	Electronic Signature Device	Type of Electronic Fiscal Device used to authenticate computer-generated financial documents such as tax invoices by generating a unique signature appended to each invoice.	Fiscalisation, Electronic Signature, Tax Invoice	ESD, Electronic Signature Device, EFD, tax invoice
ETS Management System	Electronic Tax Stamps Management System	TRA digital tax-control system used for electronic tax-stamp administration and related excisable-goods control processes.	Digital Tax Infrastructure, Excise Control, Tax Stamps	ETS Management System, Electronic Tax Stamps, TRA
ETR	Electronic Tax Register	Type of Electronic Fiscal Device used by retail businesses that issue receipts manually.	Fiscalisation, Cash Register, Receipt Issuance	ETR, Electronic Tax Register, EFD, TRA
Fiscal Device	Fiscal Device	General TRA fiscalisation term covering authorised devices or systems used for fiscal receipt, fiscal invoice, sales-data recording and tax-control purposes.	Fiscalisation, Fiscal Device, Tax Control	fiscal device, EFD, VFD, Commissioner General
Government Electronic Payment Gateway System	Government Electronic Payment Gateway System	Approved government payment infrastructure referenced in the fiscal-receipt environment as a channel through which fiscal receipts or invoices may be issued.	Fiscalisation, Payment Infrastructure, Fiscal Receipt	government electronic payment gateway system, fiscal receipt, fiscal invoice
IDRAS	Integrated Domestic Revenue Administration System	TRA domestic-tax administration system used to support taxpayer registration, return filing, tax payment, objections and appeals, refunds, reliefs, exemptions and other domestic-tax services.	Digital Tax Infrastructure, Taxpayer Services, Tax Filing	IDRAS, Taxpayer Portal, TRA, return filing, tax payment
Non-Resident Electronic Service Provider	Non-Resident Electronic Service Provider / Supplier	Non-resident supplier category using TRA registration, return filing and payment processes for electronic services supplied into Tanzania.	VAT, Non-Resident VAT, Digital Services	non-resident electronic service provider, electronic services, TRA, control number
Receipt Verification Code	Receipt Verification Code	Code entered in the TRA Taxpayer Receipt Verification Portal to verify a fiscal receipt issued through the EFD / VFD environment.	Fiscalisation, Receipt Verification, Consumer Control	receipt verification code, verify receipt, EFD, TRA
TANeSW	Tanzania Electronic Single Window	Tanzania electronic single-window system used for customs, trade and cross-border transaction processes connected to the wider TRA digital-service environment.	Customs, Digital Trade Infrastructure, Tax Services	TANeSW, Tanzania Electronic Single Window, TRA, customs
Taxpayer Portal / IDRAS	Taxpayer Portal / Integrated Domestic Revenue Administration System	TRA online taxpayer-service environment used for taxpayer registration, return filing, payment registration, control-number generation and access to domestic tax-administration services.	Digital Tax Services, Taxpayer Portal, Tax Payment	Taxpayer Portal, IDRAS, TRA, return filing, control number
Taxpayer Receipt Verification Portal	Taxpayer Receipt Verification Portal	TRA online receipt-verification portal used to verify EFD / VFD fiscal receipts by entering the receipt verification code.	Fiscalisation, Receipt Verification, Digital Tax Services	Receipt Verification Portal, verify receipt, EFD, TRA
TRA	Tanzania Revenue Authority	Tanzanian tax authority responsible for tax administration, taxpayer registration, Electronic Fiscal Devices, Virtual Fiscal Devices, fiscal receipt verification, return filing and digital tax services.	Tax Authority, Fiscalisation, Digital Tax Services	TRA, Tanzania Revenue Authority, EFD, VFD, TIN
VAT Registration Number	VAT Registration Number	Tanzanian VAT registration identifier stated on the VAT Registration Certificate together with the taxpayer's TIN after VAT registration.	VAT, Taxpayer Identifier, VAT Registration	VAT registration number, VAT registration certificate, TIN, TRA
VFD	Virtual Fiscal Device	Cloud-based digital system approved by the Commissioner General to capture, transmit and keep sales data electronically, supporting fiscal receipt or fiscal invoice issuance and real-time monitoring of business transactions.	Fiscalisation, Virtual Fiscal Device, Fiscal Receipt	VFD, Virtual Fiscal Device, EFD/VFD suppliers, TRA

COUNTRY PROFILE

Field	Content
Tax Authority	RD, กรมสรรพากร Revenue Department
Tax Authority website link	www.rd.go.th ; [Note: further information on Thailand's e-Tax framework is available at: https://etax.rd.go.th]
Fiscalisation Model	Thailand applies a VAT tax-document control model based on tax invoices, receipts, e-Tax Invoice & e-Receipt, electronic submission to the Revenue Department, VAT return filing and certified electronic tax-document processes.
e-Invoicing Model	Thailand uses the Revenue Department e-Tax Invoice & e-Receipt model, with electronic tax invoices, receipts, debit notes and credit notes prepared, delivered, retained and submitted electronically through RD channels, ETDA standards, digital signatures, electronic certificates, service providers, Host to Host, Web Upload or timestamp based email submission.

SUMMARY

Thailand's electronic tax-document framework is centred on the Revenue Department's **e-Tax Invoice & e-Receipt** system, which supports electronic VAT documentation through structured electronic tax invoices, electronic receipts, abbreviated e-tax invoices, electronic debit notes and electronic credit notes. The framework is supported by ETDA standards, certified service providers, digital signatures, electronic certificates, time-stamp processing, ETAXSEARCH and RD submission channels, while VAT reporting remains connected to e-Filing and the **ภ.พ.30 / P.P.30** VAT return.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Branch No.	Branch Number	Thai branch identifier used together with the taxpayer identification number in Revenue Department VAT forms and tax-document contexts.	Taxpayer Identifier, VAT Filing, Branch Identification	branch number, taxpayer identification number, ภ.พ.30, RD
e-Filing	Revenue Department e-Filing	Thai Revenue Department electronic filing service used for submitting tax returns through the internet, including VAT return filing.	Digital Tax Services, VAT Filing, Taxpayer Portal	e-Filing, RD, VAT return, ภ.พ.30, online filing
e-Tax Invoice & e-Receipt	ใบกำกับภาษีอิเล็กทรอนิกส์ และใบรับอิเล็กทรอนิกส์ Electronic Tax Invoice and Electronic Receipt	Thai Revenue Department electronic tax-document system for preparing, delivering, retaining and submitting electronic tax invoices, electronic receipts and related electronic VAT documents.	e-Invoicing, e-Receipt, VAT, Digital Tax Infrastructure	e-Tax Invoice, e-Receipt, RD, ETDA, service provider
e-Tax Invoice & e-Receipt Service Provider	Certified e-Tax Invoice & e-Receipt Service Provider	Certified service-provider category for providers that create, deliver and store electronic data relating to Thai e-tax invoices and e-receipts on behalf of entrepreneurs.	e-Invoicing, Service Provider, Certification	service provider, ETDA, e-Tax Invoice, e-Receipt, RETS 21-2562
e-Tax Invoice by Email	e-Tax Invoice by Email	Thai Revenue Department electronic tax-invoice option allowing eligible operators to issue electronic tax invoices by email with ETDA time-stamp processing and submission to the Revenue Department.	e-Invoicing, Email Submission, VAT	e-Tax Invoice by Email, Time Stamp, RD, electronic tax invoice
e-Tax Invoice by Time Stamp	e-Tax Invoice by Time Stamp	Time-stamp based electronic tax-invoice route used in Thailand's e-tax document environment, where electronic tax-invoice data is certified through time-stamp processing instead of the full digital-signature submission route.	e-Invoicing, Time Stamp, VAT	e-Tax Invoice by Time Stamp, Time Stamp, e-Tax Invoice by Email, RD
ETAXSEARCH	e-Tax Invoice & e-Receipt Eligibility Search System	Revenue Department search system used to check operators entitled to issue electronic tax invoices and electronic receipts under Thailand's e-Tax Invoice & e-Receipt framework.	e-Invoicing, Eligibility Search, Digital Tax Services	ETAXSEARCH, e-Tax Invoice, e-Receipt, RD

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ETDA	Electronic Transactions Development Agency	Thai digital-transaction authority that certifies information systems of electronic data transmission service providers for e-Tax Invoice & e-Receipt services.	e-Invoicing, Service Provider Certification, Digital Trust	ETDA, e-Tax Invoice & e-Receipt, service provider certification
Host to Host	Host to Host Submission Channel	Revenue Department submission route where an operator's system connects directly to the RD transmission environment for sending e-Tax Invoice & e-Receipt data.	e-Invoicing, Submission Channel, System Integration	Host to Host, e-Tax Invoice, e-Receipt, RD, XML
Non-Resident Electronic Service Provider	Non-Resident Business Person Providing Electronic Services	Non-resident business-person category subject to Thai VAT registration, filing and payment obligations for electronic services supplied to non-VAT registrants in Thailand.	VAT, Non-Resident VAT, Digital Services	non-resident electronic service provider, electronic service, VAT, RD
RD	กรมสรรพากร Revenue Department	Thai tax authority responsible for VAT administration, taxpayer registration, e-Filing, e-Tax Invoice & e-Receipt services, e-Tax Invoice by Email and digital tax services.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	RD, Revenue Department, VAT, e-Filing, e-Tax Invoice, e-Receipt
Service Provider	Service Provider Submission Channel	Submission route in the Revenue Department e-Tax Invoice & e-Receipt environment where electronic tax-document data is transmitted through a certified service provider.	e-Invoicing, Submission Channel, Service Provider	Service Provider, e-Tax Invoice, e-Receipt, RD, ETDA
Taxpayer Identification Number	Taxpayer Identification Number	Thai taxpayer identifier used in Revenue Department tax forms, including VAT returns and electronic tax-service processes.	Taxpayer Identifier, VAT, Digital Tax Services	taxpayer identification number, RD, ก.พ.30, VAT operator
Thailand National Root Certification Authority	Thailand National Root Certification Authority	National trust-infrastructure authority relevant to electronic certificates and digital-signature trust used in Thailand's electronic transaction and e-tax document environment.	e-Invoicing, Trust Infrastructure, Digital Certificate	Thailand National Root Certification Authority, NRCA, electronic certificate, digital signature
Web Upload	Web Upload Submission Channel	Revenue Department submission route allowing e-Tax Invoice & e-Receipt data to be uploaded through the RD web-based submission environment.	e-Invoicing, Submission Channel, Digital Tax Services	Web Upload, e-Tax Invoice, e-Receipt, RD
กรมสรรพากร	Revenue Department	Thai local-language name of the Revenue Department, the tax authority responsible for VAT administration, e-Filing, e-Tax Invoice & e-Receipt and related electronic tax services.	Tax Authority, VAT, e-Invoicing	กรมสรรพากร, RD, Revenue Department, ภาษีมูลค่าเพิ่ม
การประทับรับรองเวลา	Time Stamp	Time-stamp process used in Thailand's e-Tax Invoice by Email route to certify the time of electronic tax-invoice preparation and support submission to the Revenue Department.	e-Invoicing, Time Stamp, Email Submission	การประทับรับรองเวลา, Time Stamp, e-Tax Invoice by Email, RD
ภาษีมูลค่าเพิ่ม	Value Added Tax / VAT	Thai VAT administered by the Revenue Department and reported through VAT returns, tax invoices, electronic tax invoices and electronic tax-service processes.	VAT, Tax, Invoice Content	ภาษีมูลค่าเพิ่ม, VAT, RD, ก.พ.30
ผู้ให้บริการออกใบรับรองอิเล็กทรอนิกส์	Certification Authority	Electronic certificate service provider involved in issuing electronic certificates used for digital signatures and authentication of electronic tax documents.	e-Invoicing, Certification Authority, Digital Trust	ผู้ให้บริการออกใบรับรองอิเล็กทรอนิกส์ CA, electronic certificate, digital signature
ใบรับรองอิเล็กทรอนิกส์	Electronic Certificate	Electronic certificate used to support digital signing and authentication of electronic tax documents in Thailand's e-Tax Invoice & e-Receipt framework.	e-Invoicing, Digital Certificate, Authentication	ใบรับรองอิเล็กทรอนิกส์, electronic certificate, digital signature, e-Tax Invoice

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ใบรับอิเล็กทรอนิกส์	Electronic Receipt / e-Receipt	Thai electronic receipt issued under the Revenue Department e-Tax Invoice & e-Receipt framework and used as an electronic receipt document under the tax-documentation environment.	e-Receipt, Digital Tax Documentation, VAT	ใบรับอิเล็กทรอนิกส์, e-Receipt, RD, e-Tax Invoice & e-Receipt

COUNTRY PROFILE

Field	Content
Tax Authority	OTR, Office Togolais des Recettes Togolese Revenue Office
Tax Authority website link	www.otr.tg
Fiscalisation Model	Togo applies an invoice-control fiscalisation model based on the facture normalisée , with a certified electronic-invoicing framework introduced by the 2026 Finance Law.
e-Invoicing Model	Togo's 2026 Finance Law introduces certified electronic invoicing through a national electronic-invoicing platform or approved private platforms, with implementation details to be defined by the competent authorities.

SUMMARY

Togo's tax-control environment includes OTR e-Services, taxpayer identification through the NIF, fiscal registration, electronic declaration, electronic payment, VAT administration and the established **facture normalisée**. The 2026 Finance Law introduces certified electronic invoicing, including the creation, transmission, receipt and storage of certified electronic invoices through a national platform or approved private platforms.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
CDDI	Commissariat des Douanes et Droits Indirects Customs and Indirect Duties Commissionerate	OTR customs and indirect-duties commissionerate referenced in OTR institutional materials, relevant to the wider tax-and-customs administration structure.	Tax Authority, Customs, Indirect Duties	CDDI, Commissariat des Douanes et Droits Indirects, OTR
CFE	Centre de Formalités des Entreprises Business Formalities Centre	Business formalities centre used for business-creation formalities connected to fiscal registration and taxpayer identification.	Business Registration, Taxpayer Registration, NIF	CFE, Centre de Formalités des Entreprises, immatriculation fiscale, NIF
CG	Commissariat Général General Commissionerate	General commissionerate level of the OTR institutional structure appearing in official OTR communications.	Tax Authority, Institutional Structure	CG, Commissariat Général, OTR
CI	Commissariat des Impôts Tax Commissionerate	OTR tax commissionerate responsible for tax-side administration, including taxpayer registration, tax declarations and VAT-related administration.	Tax Authority, Tax Administration, VAT	CI, Commissariat des Impôts, OTR, TVA
e-Services OTR	OTR e-Services / Taxpayer Web Portal	OTR taxpayer web portal used for electronic tax-service access, including declaration and payment functions available through the Togolese tax-administration environment.	Digital Tax Services, Taxpayer Portal, Tax Filing	e-Services OTR, Portail WEB du Contribuable, OTR, télé-déclaration
Étiquette marquée à chaud	Hot-Marked Label	Distinctive security and recognition element listed by OTR as part of the facture normalisée .	Fiscalisation, Invoice Security, Invoice Control	étiquette marquée à chaud, facture normalisée, OTR
Facturation Électronique Certifiée	Certified Electronic Invoicing	Togolese certified electronic-invoicing framework introduced by the 2026 Finance Law for creating, transmitting, receiving and storing certified electronic invoices in accordance with legal and regulatory requirements.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	facturation électronique certifiée, OTR, TVA, Loi de finances 2026
Facture normalisée	Normalised Invoice	Togolese invoice-control document introduced through the 2015 Finance Law, containing standard invoice elements used to improve invoice recognition, VAT control and transaction documentation.	Fiscalisation, Invoice Control, VAT	facture normalisée, OTR, TVA, étiquette marquée à chaud
Immatriculation fiscale	Fiscal Registration	Taxpayer-registration process through which a person or entity is identified by the tax administration and assigned a NIF.	Taxpayer Registration, Digital Tax Services	immatriculation fiscale, NIF, OTR, contribuable

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NIF	Numéro d'Identification Fiscale Tax Identification Number	Unique taxpayer identification number assigned through fiscal registration and used for dealings with the tax administration and other public administrations.	Taxpayer Identifier, Tax Registration, Digital Tax Services	NIF, Numéro d'Identification Fiscale, immatriculation fiscale, OTR
OTR	Office Togolais des Recettes Togolese Revenue Office	Togolese tax and customs authority responsible for tax administration, customs administration, revenue collection, VAT administration, taxpayer services and implementation of the certified electronic-invoicing framework.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	OTR, Office Togolais des Recettes, TVA, facturation électronique certifiée
Plateforme Nationale de Facturation Électronique	National Electronic Invoicing Platform	National electronic-invoicing platform concept introduced for certified electronic-invoice exchange and transaction-data receipt under Togo's certified electronic-invoicing framework.	e-Invoicing, Digital Tax Infrastructure, Invoice Exchange	plateforme nationale, facturation électronique certifiée, OTR, données de transaction
Plateforme Privée Agréée	Approved Private Platform	Private electronic-invoicing platform approved by the competent authority for certified electronic-invoice exchange and electronic transmission of transaction data where permitted under Togo's framework.	e-Invoicing, Digital Tax Infrastructure, Platform Approval	plateforme privée agréée, OTR, facturation électronique certifiée, données de transaction
Portail WEB du Contribuable	Taxpayer Web Portal	OTR taxpayer portal used for electronic access to tax services, including declaration and payment processes through the online tax-service environment.	Digital Tax Services, Taxpayer Portal, Tax Filing	Portail WEB du Contribuable, e-Services, OTR, contribuable
Régime réel normal	Normal Real Regime	Togolese tax regime referenced by OTR in connection with the facture normalisée obligation for businesses meeting the relevant turnover conditions.	Tax Regime, VAT, Invoice Control	régime réel normal, facture normalisée, TVA, OTR
Répertoire Fiscal	Fiscal Register	OTR fiscal register used to publish taxpayer categories, including active taxpayers and operators approved for VAT pre-withholding.	Fiscal Register, Taxpayer Verification, VAT	Répertoire Fiscal, contribuables actifs, précompte TVA, OTR
TPU	Taxe Professionnelle Unique Single Professional Tax	Togolese tax category referenced by OTR when distinguishing small traders, artisans and micro-enterprises from businesses systematically subject to the facture normalisée obligation.	Tax Regime, Small Taxpayer, Invoice Control	TPU, Taxe Professionnelle Unique, facture normalisée, OTR
TVA	Taxe sur la Valeur Ajoutée Value Added Tax	Togolese VAT term used in OTR tax administration, VAT compliance, invoice content and certified electronic-invoicing context for VAT-taxable transactions.	VAT, e-Invoicing, Tax Administration	TVA, Taxe sur la Valeur Ajoutée, OTR, facturation électronique certifiée

COUNTRY PROFILE

Field	Content
Tax Authority	DGI, Direction Générale des Impôts General Directorate of Taxes
Tax Authority website link	www.finances.gov.tn
Fiscalisation Model	Tunisia applies a mixed fiscalisation model combining electronic invoicing through El Fatoora / Tunisie TradeNet and fiscal cash-register controls through NACEF.
e-Invoicing Model	Tunisia uses a national electronic invoicing model operated through Tunisie TradeNet's El Fatoora service, using TEIF structured invoice data, electronic certificates, electronic signatures and a unique electronic invoice reference.

SUMMARY

Tunisia's digital tax-control framework includes DGI tax administration, Jibaya online services, télé-déclaration, télé-liquidation, electronic invoicing through El Fatoora / TTN and electronic certification through ANCE / TunTrust. The fiscalisation layer also includes NACEF, the national fiscal cash-register system, which supports accredited suppliers, compliant fiscal cash-register equipment and traceability of commercial transactions.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ANCE / TunTrust	Agence Nationale de Certification Électronique / TunTrust National Electronic Certification Agency / TunTrust	Tunisian electronic-certification authority and trust-service brand providing qualified electronic certificates used for authentication and electronic signing of electronic invoices in the national e-invoicing framework.	Digital Identity, e-Invoicing, Electronic Signature	ANCE, TunTrust, certificat électronique, signature électronique
Cachet électronique visible	Visible Electronic Seal	Electronic invoice verification element associated with the El Fatoora environment and used as a visible seal / marking for electronic invoice validation and traceability.	e-Invoicing, Invoice Verification, Electronic Seal	cachet électronique visible, CEV, El Fatoora, facture électronique
Carte d'identification fiscale	Tax Identification Card	Tunisian tax-identification card used as evidence of taxpayer registration and required in administrative processes such as e-invoicing subscription or onboarding documentation.	Taxpayer Identifier, Registration Evidence, e-Invoicing	carte d'identification fiscale, CIF, matricule fiscal, El Fatoora
CEF	Caisse Enregistreuse Fiscale Fiscal Cash Register	Secured fiscal cash-register device or system used under Tunisia's NACEF framework to record commercial transactions with customers and support fiscal traceability.	Fiscalisation, Fiscal Cash Register, Transaction Traceability	CEF, caisse enregistreuse fiscale, NACEF, fournisseur accrédité
Certificat électronique TunTrust	TunTrust Electronic Certificate	Electronic certificate issued through the Tunisian electronic-certification infrastructure and used for authentication and electronic signing of electronic invoices.	e-Invoicing, Authentication, Digital Certificate	certificat électronique, TunTrust, ANCE, facture électronique
Contrat d'abonnement El Fatoora	El Fatoora Subscription Contract	Contractual subscription document required for onboarding to the El Fatoora electronic invoicing service operated by Tunisie TradeNet (TTN).	e-Invoicing, Platform Onboarding, Subscription	contrat d'abonnement, El Fatoora, TTN, adhésion
Déclaration d'adhésion à la facturation électronique	Declaration of Adherence to Electronic Invoicing	Tunisian declaration submitted to the tax administration as part of the taxpayer's formal adherence to the electronic invoicing regime.	e-Invoicing, Taxpayer Onboarding, Compliance	déclaration d'adhésion, facturation électronique, DGI, El Fatoora
DGI	Direction Générale des Impôts General Directorate of Taxes	Tunisian tax-administration directorate under the Ministry of Finance, responsible for tax administration, taxpayer services, tax declarations, télé-liquidation and electronic invoicing oversight.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	DGI, Direction Générale des Impôts, Ministère des Finances, téléliquidation

Term	Official / Expanded Name	Description	Relevance	Tags / Context
E-Situation Fiscale	Electronic Tax Situation	Jibaya online service used to access or consult taxpayer tax-position information within Tunisia's electronic tax-service environment.	Digital Tax Services, Taxpayer Status, Taxpayer Portal	E-Situation Fiscale, Jibaya, situation fiscale
El Fatoora	El Fatoora	Tunisian electronic invoicing service / platform operated through Tunisie TradeNet (TTN) for issuing, transmitting, receiving, signing, validating and processing electronic invoices in the national e-invoicing framework.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	El Fatoora, TTN, facture électronique, Tunisie TradeNet
Fiche de renseignements El Fatoora	El Fatoora Information Sheet	Information sheet forming part of the El Fatoora subscription / onboarding documentation, used to capture taxpayer, administrative and technical information for electronic invoicing access.	e-Invoicing, Platform Onboarding, Taxpayer Data	fiche de renseignements, El Fatoora, TTN, adhésion
Fournisseur accrédité NACEF	Accredited NACEF Supplier	Supplier accredited for the NACEF fiscal cash-register framework, including participation in the conformity, adaptation or supply process for fiscal cash-register systems.	Fiscalisation, Supplier Accreditation, Cash Register Compliance	fournisseur accrédité, NACEF, CEF, caisses enregistreuses fiscales
Homologation NACEF	NACEF Approval / Certification	Approval process for suppliers, manufacturers, software editors or fiscal cash-register systems under Tunisia's NACEF fiscal cash-register framework.	Fiscalisation, Approval, Cash Register Compliance	homologation, NACEF, fournisseur accrédité, caisse enregistreuse fiscale
Jibaya	Jibaya	Tunisian tax-service portal used by taxpayers and professionals to declare income, manage tax obligations, access télé-liquidation services and consult tax documentation.	Digital Tax Services, Taxpayer Portal, Tax Filing	Jibaya, déclaration fiscale, téléliquidation, espace professionnel
Matricule fiscal	Tax Registration Number	Tunisian tax identification number used to identify taxpayers in tax administration, tax declarations, e-invoicing onboarding and fiscal documentation.	Taxpayer Identifier, VAT, e-Invoicing	matricule fiscal, identification fiscale, DGI, El Fatoora
NACEF	Système National de Caisses Enregistreuses Fiscales National Fiscal Cash Register System	Tunisian national fiscal cash-register system used to strengthen fiscal transparency, fight tax fraud, ensure taxpayer fairness and guarantee traceability of commercial transactions.	Fiscalisation, Fiscal Cash Register, Transaction Traceability	NACEF, caisses enregistreuses fiscales, CEF, Jibaya
Plateforme d'accréditation des fournisseurs NACEF	NACEF Supplier Accreditation Platform	Platform used for NACEF supplier-accreditation services and access to fiscal cash-register homologation procedures under Tunisia's fiscal cash-register framework.	Fiscalisation, Supplier Accreditation, Digital Platform	plateforme d'accréditation, fournisseurs NACEF, caisses enregistreuses fiscales
Référence unique de facture électronique	Unique Electronic Invoice Reference	Unique readable reference delivered by the authorised body for an electronic invoice, used in the Tunisian electronic invoice signature and validation environment.	e-Invoicing, Invoice Identifier, Verification	référence unique, facture électronique, TTN, El Fatoora
TEIF	Tunisian Electronic Invoice Format	Tunisian electronic invoice data format used for structured electronic invoice exchange in the national e-invoicing framework.	e-Invoicing, Technical Specification, Data Format	TEIF, Tunisian Electronic Invoice Format, El Fatoora, TTN
TEJ	Plateforme de transfert et échange des données fiscales Tax Data Transfer and Exchange Platform	Tunisian platform for the transfer and exchange of fiscal data, listed among Jibaya online services and used for structured digital exchange of tax-related data.	Digital Tax Services, Tax Data Exchange, e-Reporting	TEJ, transfert et échange des données fiscales, Jibaya, données fiscales
Timbres électroniques	Electronic Fiscal Stamps	Jibaya online service used to purchase and download electronic fiscal stamps required for specified administrative or fiscal procedures.	Digital Tax Services, Electronic Fiscal Stamp, Tax Payment	timbres électroniques, Jibaya, service en ligne

Term	Official / Expanded Name	Description	Relevance	Tags / Context
TTN	Tunisie TradeNet	Tunisian electronic trade-network operator that manages the El Fatoora electronic invoicing service and provides the national platform used for electronic invoice transmission and processing.	e-Invoicing, Digital Tax Infrastructure, Platform Operator	TTN, Tunisie TradeNet, El Fatoora, facture électronique
TVA	Taxe sur la valeur ajoutée Value Added Tax	Tunisian VAT administered under the Tunisian tax framework and relevant to tax declarations, invoice content, VAT deduction and electronic invoicing.	VAT, Tax, Invoice Content	TVA, taxe sur la valeur ajoutée, DGI, facture électronique

COUNTRY PROFILE

Field	Content
Tax Authority	GİB, Gelir İdaresi Başkanlığı Revenue Administration
Tax Authority website link	www.gib.gov.tr
Fiscalisation Model	Turkey applies a hybrid digital fiscalisation model combining GİB-administered e-Belge applications, e-Defter, e-Beyanname and new-generation payment recording devices (YN ÖKC) that issue fiscal receipts, e-Belge documents and device reports.
e-Invoicing Model	Turkey uses a GİB-controlled e-invoicing model based on e-Fatura for registered e-Fatura users and e-Arşiv Fatura for B2C and non-e-Fatura recipient scenarios, supported by portal, direct integration and special integrator methods.

SUMMARY

Turkey's digital tax-control environment is centred on GİB and its e-Belge infrastructure, covering e-Fatura, e-Arşiv Fatura, e-İrsaliye, e-SMM, e-MM, e-Gider Pusulası, e-Bilet, e-Dekont, e-Döviz, e-Sigorta, e-Adisyon and related electronic document applications. The fiscalisation layer also includes YN ÖKC, ÖKC TSM centres, fiscal receipts, daily closing reports, electronic recording-unit reports and fiscal-memory reports, while e-Defter, e-Defter Beratı, e-Beyanname, Dijital Vergi Dairesi and Defter-Beyan Sistemi provide the wider electronic recordkeeping and declaration environment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Bilgi Fişi	Information Slip	Turkish payment-recording-device document type issued through YN ÖKC in specified transaction contexts and covered by GİB technical guidance.	Fiscalisation, Payment Recording Device, Fiscal Document	Bilgi Fişi, YN ÖKC, GİB
DBS	Defter-Beyan Sistemi Ledger Declaration System	GİB electronic recordkeeping and declaration system used by in-scope taxpayers to keep records electronically, create and store ledgers electronically, submit tax declarations and issue documents electronically.	Digital Tax Records, Tax Filing, e-Reporting	DBS, Defter-Beyan Sistemi, GİB, e-Beyanname
Dijital Vergi Dairesi	Digital Tax Office	GİB digital tax office used for managing tax procedures, payments, petitions, notifications, taxpayer services and other electronic tax transactions.	Digital Tax Services, Taxpayer Portal	Dijital Vergi Dairesi, GİB, tax payment, electronic tax services
Doğrudan Entegrasyon Yöntemi	Direct Integration Method	GİB-authorized e-Belge method under which taxpayers integrate their own information systems directly with GİB systems for electronic document exchange.	e-Invoicing, System Integration, Digital Tax Infrastructure	doğrudan entegrasyon yöntemi, e-Fatura, GİB, e-Belge
e-Adisyon	Electronic Meal / Hospitality Order Slip	Turkish e-Belge application for electronically creating, storing and transmitting adisyon documents in the GİB e-Belge environment.	e-Document, Hospitality, Digital Tax Documents	e-Adisyon, e-Belge, GİB
e-Arşiv Fatura	Electronic Archive Invoice	Turkish GİB e-Belge application used for issuing electronic invoices outside the ordinary e-Fatura exchange between registered e-Fatura taxpayers, including B2C and non-e-Fatura recipient scenarios.	e-Invoicing, B2C Invoice, Digital Tax Documents	e-Arşiv Fatura, e-Belge, GİB, YN ÖKC
e-Arşiv Portalı	Electronic Archive Portal	GİB portal environment used by eligible taxpayers for e-Arşiv Fatura operations, including portal-based access through mali mühür / electronic-signature authentication.	e-Invoicing, Digital Tax Portal, e-Arşiv	e-Arşiv Portalı, mali mühür, e-Arşiv Fatura, GİB
e-Belge	Electronic Document	GİB umbrella term for Turkish electronic tax documents, including e-Fatura, e-Arşiv Fatura, e-İrsaliye and other electronic document applications administered by GİB.	e-Invoicing, Digital Tax Documents, Fiscalisation	e-Belge, e-Fatura, e-Arşiv Fatura, e-İrsaliye, GİB

Term	Official / Expanded Name	Description	Relevance	Tags / Context
e-Bilet	Electronic Ticket	Turkish e-Belge application for electronically issuing and storing ticket documents under GİB's electronic document framework.	e-Document, Ticketing, Digital Tax Documents	e-Bilet, e-Belge, GİB
e-Dekont	Electronic Bank Receipt / Electronic Receipt Document	Turkish e-Belge application for electronic dekont documents under GİB's electronic document framework.	e-Document, Banking / Financial Document, Digital Tax Documents	e-Dekont, e-Belge, GİB
e-Döviz Alım-Satım Belgesi	Electronic Foreign Exchange Purchase / Sale Document	Turkish e-Belge application for electronic foreign-exchange purchase and sale documents under GİB's electronic document framework.	e-Document, Foreign Exchange, Digital Tax Documents	e-Döviz Alım-Satım Belgesi, e-Döviz, e-Belge, GİB
e-Fatura Merkezi	e-Fatura Centre	GİB central e-Fatura exchange component used in the e-Fatura application for routing, processing and managing electronic invoice envelopes and responses.	e-Invoicing, Exchange Infrastructure, GİB	e-Fatura Merkezi, GİB, zarf, sistem yanıtı
e-Fatura mükellefi	e-Fatura Taxpayer / Registered e-Fatura User	Taxpayer registered in the Turkish e-Fatura application and required or authorised to issue and receive e-Fatura documents within the GİB e-Belge environment.	e-Invoicing, Taxpayer Status, Digital Tax Documents	e-Fatura mükellefi, e-Fatura kullanıcısı, GİB
e-Fatura Portalı	e-Fatura Portal	GİB portal method for taxpayers using the e-Fatura application without direct integration or special integration service-provider use.	e-Invoicing, Digital Tax Portal, GİB Method	e-Fatura Portalı, portal yöntemi, GİB, e-Fatura
e-İrsaliye	Electronic Dispatch Advice	Turkish GİB electronic dispatch advice document used for electronic creation, transmission and storage of dispatch documentation within the e-Belge framework.	e-Document, Logistics, Digital Tax Documents	e-İrsaliye, dispatch advice, e-Belge, GİB
e-MM	e-Müstahsil Makbuzu Electronic Producer Receipt	Turkish electronic producer receipt application under the GİB e-Belge framework, used for electronic documentation of purchases from producers where the producer-receipt regime applies.	e-Document, Fiscal Receipt, Agricultural / Producer Purchases	e-MM, e-Müstahsil Makbuzu, GİB, e-Belge
e-SMM	e-Serbest Meslek Makbuzu Electronic Self-Employment Receipt	Turkish electronic self-employment receipt application under the GİB e-Belge framework, used by self-employed professionals for electronic receipt issuance.	e-Document, Fiscal Receipt, Professional Services	e-SMM, e-Serbest Meslek Makbuzu, GİB, e-Belge
EFT-POS özellikli YN ÖKC	New-Generation Payment Recording Device with EFT-POS Function	YN ÖKC configuration with integrated EFT-POS payment functionality, used where payment approval and fiscal receipt issuance are linked in the payment-recording-device environment.	Fiscalisation, Payment Recording Device, EFT-POS	EFT-POS özellikli YN ÖKC, ÖKC, ödeme, GİB
EKÜ	Elektronik Kayıt Ünitesi Electronic Recording Unit	Electronic recording unit used in the payment-recording-device environment to retain transaction records and support related YN ÖKC reporting.	Fiscalisation, Electronic Recording Unit, Device Records	EKÜ, Elektronik Kayıt Ünitesi, YN ÖKC, ÖKC
GİB	Gelir İdaresi Başkanlığı Revenue Administration	Turkish Revenue Administration responsible for tax administration, VAT, e-Belge applications, e-Fatura, e-Arşiv Fatura, e-İrsaliye, e-Defter-related administration, digital tax services and YN ÖKC guidance.	Tax Authority, VAT, e-Invoicing, Fiscalisation, Digital Tax Services	GİB, Gelir İdaresi Başkanlığı, e-Belge, KDV, YN ÖKC
GİB İmzalama Aracı	GİB Signing Tool	GİB signing tool used in electronic document portal environments for signing or authentication operations, including e-Arşiv Portal access processes.	e-Invoicing, Authentication, Digital Signature	GİB İmzalama Aracı, e-Arşiv Portalı, elektronik imza, mali mühür

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Kamu e-Fatura	Public e-Invoice	e-Fatura scenario used for invoices issued to public institutions within the Turkish electronic invoicing framework.	e-Invoicing, Public Sector, e-Fatura	Kamu e-Fatura, e-Fatura, GİB
KDV	Katma Değer Vergisi Value Added Tax	Turkish VAT administered through GİB systems and used in VAT returns, e-Fatura, e-Arşiv Fatura, e-Belge records, invoice data and YN ÖKC fiscal-document contexts.	VAT, Tax, Invoice / Fiscal Document Content	KDV, Katma Değer Vergisi, GİB, e-Fatura, KDV1
Mali Mühür	Financial Seal	Electronic certificate / seal used by legal entities for authentication and signing in Turkish electronic tax-document systems, including e-Fatura and e-Arşiv portal access.	e-Invoicing, Authentication, Electronic Seal	mali mühür, e-Fatura, e-Arşiv Portalı, GİB
ÖKC	Ödeme Kaydedici Cihaz Payment Recording Device	Turkish payment recording device used for retail fiscal receipt issuance and fiscal recording under the cash-register / payment-recording-device framework.	Fiscalisation, Payment Recording Device, Retail Receipt	ÖKC, ödeme kaydedici cihaz, ÖKC fişi, YN ÖKC
ÖKC Fişi	Ödeme Kaydedici Cihaz Fişi Payment Recording Device Receipt	Turkish receipt issued through an ÖKC or YN ÖKC under the payment-recording-device framework and addressed in GİB guidance on payment-recording-device use.	Fiscalisation, Fiscal Receipt, Retail Receipt	ÖKC fişi, ödeme kaydedici cihaz fişi, YN ÖKC, GİB
ÖKC TSM Merkezi	Ödeme Kaydedici Cihaz Trusted Service Manager Merkezi Payment Recording Device TSM Centre	Turkish YN ÖKC infrastructure component through which specified sales, device and report data are transmitted from payment-recording devices to GİB.	Fiscalisation, Device Reporting Infrastructure, Digital Tax Infrastructure	ÖKC TSM Merkezi, YN ÖKC, GİB, device reporting
ÖKC üreticisi / yetkili servis	Payment Recording Device Manufacturer / Authorised Service	Manufacturer or authorised service actor involved in the supply, maintenance, approval or servicing of ÖKC / YN ÖKC devices.	Fiscalisation, Device Supplier, Servicing	ÖKC üreticisi, yetkili servis, YN ÖKC, GİB
Özel Entegratör	Special Integrator	GİB-authorised service provider that enables taxpayers to create, send, receive, store or process e-Belge documents such as e-Fatura and e-Arşiv Fatura through an authorised integration service.	e-Invoicing, Service Provider, Digital Tax Infrastructure	özel entegratör, e-Fatura, e-Arşiv, e-Belge, GİB
Taksi Mali Cihaz	Taxi Fiscal Device	Fiscal device used in the Turkish taxi fiscal-device framework, supported by GİB technical guidance and related YN ÖKC portal announcements.	Fiscalisation, Taxi Fiscal Device, Device Control	Taksi Mali Cihaz, YN ÖKC, GİB
TCKN	Türkiye Cumhuriyeti Kimlik Numarası Turkish Republic Identification Number	Turkish personal identification number used in tax and electronic service contexts for individuals.	Taxpayer Identifier, Digital Tax Services	TCKN, Türkiye Cumhuriyeti Kimlik Numarası, GİB
Vergi Kimlik Numarası / VKN	Tax Identification Number	Turkish tax identification number used in tax declarations, e-Belge documents, VAT reporting, taxpayer registration and GİB electronic tax services.	Taxpayer Identifier, VAT, e-Invoicing	Vergi Kimlik Numarası, VKN, GİB, e-Fatura, KDV
YN ÖKC	Yeni Nesil Ödeme Kaydedici Cihaz New Generation Payment Recording Device	Turkish new-generation payment recording device used by VAT taxpayers under the payment-recording-device framework and connected with e-Belge issuance and reporting processes.	Fiscalisation, Payment Recording Device, Retail Fiscal Documents	YN ÖKC, yeni nesil ödeme kaydedici cihaz, GİB, e-Belge
YN Pompa ÖKC	New Generation Pump Payment Recording Device	New-generation payment recording device used in fuel-pump environments and subject to GİB's YN Pompa ÖKC rules and reporting requirements.	Fiscalisation, Fuel Retail, Payment Recording Device	YN Pompa ÖKC, akaryakıt, ÖKC, GİB
Yolcu Beraberi Eşya e-Fatura	Traveller-Accompanied Goods e-Invoice	e-Fatura scenario used for traveller-accompanied goods / tax-free export processes within the Turkish e-Fatura framework.	e-Invoicing, Export, Tax-Free Sales	yolcu beraber eşya, e-Fatura, GİB

COUNTRY PROFILE

Field	Content
Tax Authority	FTA, الهيئة الاتحادية للضرائب Federal Tax Authority
Tax Authority website link	https://tax.gov.ae
Fiscalisation Model	The UAE applies a VAT, tax-invoice, EmaraTax and eInvoicing-based digital tax-control model, without a general retail fiscal-device fiscalisation framework.
e-Invoicing Model	The UAE is implementing a MoF-led Peppol-based DCTCE eInvoicing model in which suppliers and buyers exchange structured eInvoice data through UAE Accredited Service Providers, with Tax Data Documents reported to the FTA.

SUMMARY

The UAE digital tax environment is centred on the FTA, EmaraTax, TRN-based taxpayer identification, VAT registration, VAT returns, tax invoices and tax credit / debit notes. The national eInvoicing programme is led by the Ministry of Finance and uses Accredited Service Providers, PINT AE structured invoice data, DCTCE message flow, Tax Data Documents and Message Level Status responses to support invoice exchange and tax-data reporting to the FTA.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Message Level Status / MLS	Message Level Status	Status message used in the UAE DCTCE eInvoicing flow to confirm or reject eInvoice exchange or Tax Data Document reporting events.	e-Invoicing, Status Message, DCTCE	MLS, Message Level Status, TDD, ASP
PINT AE	Peppol International Invoice for the UAE	UAE-specific Peppol invoice specification used for structured eInvoice data under the UAE eInvoicing framework.	e-Invoicing, Technical Specification, Data Dictionary	PINT AE, Peppol, UAE eInvoicing, data dictionary
Tax Accounting Software Vendor	Tax Accounting Software Vendor	Software vendor category recognised in the FTA tax-support environment, relevant to VAT accounting, tax-compliance software and digital tax-service support.	Digital Tax Services, Software Vendor, VAT Compliance	tax accounting software vendor, FTA, EmaraTax, VAT
Tax Data Document / TDD	Tax Data Document	Tax-data reporting document generated and reported to Corner 5 in the UAE DCTCE eInvoicing model.	e-Invoicing, Tax Data Reporting, DCTCE	TDD, Tax Data Document, Corner 5, FTA
اعتماد مزودي خدمات الفوترة الإلكترونية	Accreditation of eInvoicing Service Providers	UAE Ministry of Finance accreditation process for eInvoicing service providers, including eligibility review, technical evaluation and testing against UAE Electronic Invoicing System requirements.	e-Invoicing, Service Provider Accreditation, Compliance	accreditation, ASP, MoF, eInvoicing service provider
إمارات تاكس / EmaraTax	EmaraTax	UAE FTA digital tax platform used by taxpayers to register for VAT, manage taxable-person profiles and accounts, file VAT returns, make payments and access tax services.	Digital Tax Services, VAT Filing, Taxpayer Portal	EmaraTax, FTA, VAT registration, VAT return, taxable person
الهيئة الاتحادية للضرائب / FTA	Federal Tax Authority	UAE federal tax authority responsible for VAT administration, tax registration, VAT return filing, tax payments, EmaraTax, tax compliance services and tax-system implementation.	Tax Authority, VAT, Digital Tax Services	FTA, Federal Tax Authority, VAT, EmaraTax, TRN
الهوية الرقمية / UAE Pass	UAE Pass	UAE national digital identity used to access government digital services, including EmaraTax login and tax-service access where supported by the FTA.	Digital Identity, Taxpayer Access, Digital Tax Services	UAE Pass, الهوية الرقمية, EmaraTax, FTA, login
التسجيل في ضريبة القيمة المضافة	VAT Registration	FTA registration process performed through EmaraTax by creating or accessing a taxable-person account and registering under Value Added Tax.	VAT, Taxpayer Registration, Digital Tax Services	VAT registration, EmaraTax, FTA, TRN

Term	Official / Expanded Name	Description	Relevance	Tags / Context
رقم التسجيل الضريبي / TRN	Tax Registration Number	UAE tax registration number issued by the FTA to registered taxable persons and used for VAT registration, VAT returns, tax invoices and tax administration.	Taxpayer Identifier, VAT, Invoice Content	TRN, Tax Registration Number, FTA, VAT, tax invoice
ضريبة القيمة المضافة	Value Added Tax	UAE value added tax administered by the Federal Tax Authority and used in VAT registration, VAT returns, tax invoices, TRN-based taxpayer identification and EmaraTax services.	VAT, Tax, Invoice Content, Digital Tax Services	ضريبة القيمة المضافة, VAT, FTA, TRN, EmaraTax, tax invoice
قاموس بيانات الفوترة الإلكترونية في دولة الإمارات	UAE eInvoicing Data Dictionary	UAE eInvoicing data-dictionary concept used to define the data elements, structure and validation logic for UAE electronic invoices under the PINT AE framework.	e-Invoicing, Data Dictionary, Technical Specification	UAE eInvoicing Data Dictionary, PINT AE, invoice data, MoF
ملف الشخص الخاضع للضريبة	Taxable Person Profile	EmaraTax profile created or accessed by a taxpayer for managing tax registrations, VAT obligations and related FTA services.	Digital Tax Services, Taxpayer Registration, VAT	taxable person profile, EmaraTax, FTA, VAT registration
حساب الشخص الخاضع للضريبة	Taxable Person Account	EmaraTax account area used to access and manage a taxable person's VAT registration, tax obligations and FTA services.	Digital Tax Services, Taxpayer Account, VAT	taxable person account, EmaraTax, FTA, VAT registration
مزود الخدمة المعتمد / ASP	Accredited Service Provider	Service provider accredited by the UAE Ministry of Finance to offer eInvoicing solutions and related services under the UAE Electronic Invoicing System.	e-Invoicing, Service Provider, Accreditation	ASP, Accredited Service Provider, MoF, eInvoicing, Peppol
مزود خدمة الفوترة الإلكترونية المعتمد مبدئياً	Pre-Approved eInvoicing Service Provider	Service provider listed by the UAE Ministry of Finance as pre-approved under the eInvoicing service-provider accreditation process before final accreditation is granted under the applicable ministerial decision.	e-Invoicing, Service Provider, Accreditation	pre-approved service provider, ASP, MoF, eInvoicing
Peppol مزود معتمد من	Peppol-Certified Provider	Service-provider eligibility requirement under the UAE eInvoicing accreditation process, requiring the provider to be an active Peppol-certified provider that has passed OpenPeppol conformance tests.	e-Invoicing, Peppol, Service Provider Accreditation	Peppol-certified provider, OpenPeppol conformance tests, ASP, MoF
MoF / وزارة المالية	Ministry of Finance	UAE ministry responsible for the national eInvoicing programme, eInvoicing service-provider accreditation and the regulatory framework for the UAE Electronic Invoicing System.	e-Invoicing, Digital Tax Infrastructure, Service Provider Accreditation	MoF, Ministry of Finance, eInvoicing, ASP, Peppol

COUNTRY PROFILE

Field	Content
Tax Authority	URA Uganda Revenue Authority
Tax Authority website link	www.ura.go.ug
Fiscalisation Model	Uganda applies an EFRIS-based fiscalisation model for electronic fiscal receipts, electronic invoices, fiscal-document validation, receipt verification, EFD integration and transaction-data reporting to URA.
e-Invoicing Model	Uganda uses the Electronic Fiscal Receipting and Invoicing Solution, where electronic invoices and receipts are generated, validated or recorded through URA-supported channels including the web portal, system-to-system integration, EFDs, client application and USSD.

SUMMARY

Uganda's digital tax-control framework is centred on URA and EFRIS, which supports fiscal receipts, electronic invoices, credit notes, debit notes, goods movement, inventory reporting, QR-code verification and fiscal-document validation. The system links taxpayer registration, VAT filing, URA web services, EFRIS API / system-to-system integration, EFD / SDC infrastructure and non-resident electronic-services VAT compliance into one fiscal data environment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
BRN	Business Registration Number	Ugandan business registration identifier used in business and EFRIS-related taxpayer or transaction documentation contexts.	Business Identifier, Taxpayer Identification, e-Invoicing	BRN, Business Registration Number, EFRIS, URA
Client Application	EFRIS Client Application	URA-supported EFRIS access method allowing taxpayers to create electronic receipts and invoices through software installed on taxpayer devices.	Fiscalisation, e-Invoicing, Access Channel	client application, EFRIS, URA, electronic receipt
EFRIS	Electronic Fiscal Receipting and Invoicing Solution	URA electronic fiscal receipting and invoicing solution used for issuing, validating, recording and verifying electronic fiscal receipts and electronic invoices for tax-compliance purposes.	Fiscalisation, e-Invoicing, VAT Reporting, Digital Tax Infrastructure	EFRIS, electronic fiscal receipting, electronic invoicing, URA
EFRIS Fiscal Document Verification	EFRIS Fiscal Document Verification	URA verification process used to confirm the validity of EFRIS fiscal receipts or electronic invoices through fiscal-document identifiers, QR-code based checks or verification-code checks.	Fiscalisation, Verification, Consumer Control	EFRIS verification, FDN, QR Code, Verification Code
EFRIS Fiscal Receipt	Electronic Fiscal Receipt issued through EFRIS	Fiscal receipt generated through EFRIS and validated or recorded within the URA electronic fiscal receipting framework.	Fiscalisation, Receipt Issuance, VAT Evidence	EFRIS fiscal receipt, electronic fiscal receipt, URA, EFRIS
FDN	Fiscal Document Number	Unique fiscal-document identifier generated in the EFRIS environment for fiscal receipts or electronic invoices issued through URA's fiscal receipting and invoicing solution.	Fiscalisation, Invoice / Receipt Identifier, Verification	FDN, Fiscal Document Number, EFRIS, URA
Goods Movement	Goods Movement Document	EFRIS document / data category used to report or manage goods movement information within the EFRIS fiscal-document and transaction-data environment.	e-Invoicing, Goods Movement, Tax Data Reporting	goods movement, EFRIS, URA, fiscal document
Inventory	Inventory Data	EFRIS data category used for stock / inventory reporting and management within Uganda's electronic fiscal receipting and invoicing environment.	Fiscalisation, Stock Reporting, e-Reporting	inventory, EFRIS, stock management, URA
InvoiceID	Invoice Identification Number	EFRIS invoice identifier used together with other fiscal-document validation fields in the electronic invoice / fiscal-document environment.	e-Invoicing, Invoice Identifier, Verification	InvoiceID, invoice identifier, EFRIS, FDN

Term	Official / Expanded Name	Description	Relevance	Tags / Context
NIN	National Identification Number	Ugandan individual identification number used in taxpayer or customer identification contexts where EFRIS or URA processes require personal identification.	Taxpayer Identifier, Individual Identification, Digital Tax Services	NIN, National Identification Number, URA, EFRIS
System-to-System Integration	System-to-System Integration with EFRIS	EFRIS integration method where a taxpayer's ERP, POS or business transaction system connects directly with EFRIS for electronic fiscal-document issuance and transaction-data exchange.	Fiscalisation, e-Invoicing, System Integration	system-to-system, EFRIS API, ERP integration, URA
Taxpayer Business System	Taxpayer Business System	Taxpayer's business system used for sales management, receipt / invoice issuance, stock control and transaction-data transmission to the URA EFRIS environment.	Fiscalisation, Business System, e-Invoicing	taxpayer business system, EFRIS, ERP, POS
URA	Uganda Revenue Authority	Ugandan tax authority responsible for VAT administration, taxpayer registration, return filing, tax payments, EFRIS, electronic fiscal receipts, electronic invoices and digital tax services.	Tax Authority, VAT, Fiscalisation, e-Invoicing, Digital Tax Services	URA, Uganda Revenue Authority, VAT, EFRIS, TIN
URA Web Portal	Uganda Revenue Authority Web Portal	URA online tax-service portal used for taxpayer registration, TIN services, return filing, payments, EFRIS access and other taxpayer services.	Digital Tax Services, Taxpayer Portal, VAT Filing	URA Web Portal, return filing, TIN, EFRIS
USSD Fast Codes	Unstructured Supplementary Service Data Fast Codes	EFRIS access method allowing taxpayers to generate electronic receipts through mobile-phone based USSD functionality.	Fiscalisation, Mobile Access, e-Receipt	USSD Fast Codes, EFRIS, mobile receipt, URA
VAT on Electronic Services by Non-Resident Suppliers	Electronic Services Supplied by Non-Resident Suppliers	Ugandan VAT framework applying to electronic services supplied to Uganda by non-resident suppliers, including VAT registration and VAT return obligations where applicable.	VAT, Non-Resident VAT, Digital Services	non-resident supplier, electronic services, VAT, URA
Verification Code	Verification Code / Anti-Fake Code	EFRIS verification code used to verify the authenticity and validity of a fiscal receipt or electronic invoice issued through URA's fiscal receipting and invoicing solution.	Fiscalisation, Receipt Verification, Consumer Control	verification code, anti-fake code, EFRIS, FDN

COUNTRY PROFILE

Field	Content
Tax Authority	ДПС, Державна податкова служба України State Tax Service of Ukraine
Tax Authority website link	https://tax.gov.ua
Fiscalisation Model	Ukraine applies a combined RRO / PRRO fiscalisation model based on physical settlement-transaction registrars, software RROs, the fiscal server of the controlling authority, fiscal receipts, QR-code verification, fiscal document numbers, Z-reports and receipt-search services.
e-Invoicing Model	Ukraine uses a VAT e-reporting and VAT invoice-registration model based on the Unified Register of Tax Invoices, the Electronic VAT Administration System, tax invoices, adjustment calculations and automated VAT-risk monitoring through CMKOP.

SUMMARY

Ukraine's digital tax-control framework combines VAT electronic administration and retail fiscalisation. VAT control is centred on СЕА ПДВ, ЄРПН, ПН, РК and CMKOP, while retail transaction control is based on PPO, ПРРО, fiscal receipts, the fiscal server, PRRO API communication, fiscal numbers, QR-code verification, Z-reports and the online fiscal-receipt search service.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Державний реєстр РРО	Державний реєстр реєстраторів розрахункових операцій State Register of RRO	Official register for RRO models maintained within the Ukrainian tax-administration framework and used for inclusion of settlement-transaction registrar models.	Fiscalisation, Device Registration, Retail Compliance	Державний реєстр РРО, RRO register, ДПС
Діапазон фіскальних номерів	Range of Fiscal Numbers	Range of fiscal numbers formed for a PRRO and used for assigning fiscal numbers to settlement documents, including in offline operation where applicable.	Fiscalisation, PRRO, Fiscal Numbering	діапазон фіскальних номерів, ПРРО, офлайн режим
Дія.Підпис	Diia.Signature	Ukrainian Diia electronic-signature service used for signing documents and accessing digital services, including Electronic Cabinet access where supported.	Digital Identity, e-Documents, Digital Government	Дія.Підпис, Diia.Signature, КЕП, digital signature
ДПС	Державна податкова служба України State Tax Service of Ukraine	Ukrainian tax authority responsible for tax administration, taxpayer digital services, VAT electronic administration, tax-invoice registration, RRO / PRRO services and fiscal-receipt verification services.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	ДПС, State Tax Service, tax.gov.ua, Електронний кабінет, РРО, ПРРО
ДРФО	Державний реєстр фізичних осіб — платників податків State Register of Individual Taxpayers	Ukrainian state register of individual taxpayers used for tax identification of individuals and administration of individual taxpayer data.	Taxpayer Identification, Digital Tax Services	ДРФО, РНОКПП, ДПС
Електронний кабінет	Taxpayer Electronic Cabinet	ДПС online taxpayer service used for interaction with tax authorities, access to taxpayer services, VAT services, registers, correspondence, submissions and taxpayer-account information.	Digital Tax Services, e-Reporting, VAT, Fiscalisation	Електронний кабінет, cabinet.tax.gov.ua, ДПС
ЄДРПОУ	Єдиний державний реєстр підприємств та організацій України Unified State Register of Enterprises and Organisations of Ukraine	Ukrainian legal-entity identification code used in taxpayer, VAT, invoice, reporting and administrative contexts.	Business Identifier, Taxpayer Identifier, e-Reporting	ЄДРПОУ, legal entity code, ДПС, ПН
ЄРПН	Єдиний реєстр податкових накладних Unified Register of Tax Invoices	Central register for Ukrainian VAT tax invoices and adjustment calculations, accessed through the Electronic Cabinet and used for registered VAT tax invoices and related corrections.	VAT, e-Invoicing, e-Reporting, Tax Control	ЄРПН, Unified Register of Tax Invoices, ПН, РК

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ІПН платника ПДВ	Індивідуальний податковий номер платника ПДВ Individual VAT Tax Number	Ukrainian individual VAT tax number assigned to a registered VAT payer and used in VAT documentation, VAT-payer register checks and VAT tax-invoice processes.	VAT, Taxpayer Identification, Tax Invoice	ІПН платника ПДВ, VAT number, VAT payer, ПН, ЄРПН
КЕП	Кваліфікований електронний підпис Qualified Electronic Signature	Ukrainian qualified electronic signature used for access to the private part of the Electronic Cabinet, electronic taxpayer submissions and authentication of electronic documents.	Digital Identity, e-Reporting, e-Documents	КЕП, electronic signature, Electronic Cabinet, Дія.Підпис
Мінфін	Міністерство фінансів України Ministry of Finance of Ukraine	Ukrainian ministry responsible for tax-policy and finance regulations, including regulatory acts relevant to VAT administration, RRO / PRRO documentation and electronic fiscal-document requirements.	Tax Policy, Fiscalisation, VAT, Regulatory Framework	Мінфін, Ministry of Finance, VAT, RRO, PRRO
Офлайн режим ПРРО	PRRO Offline Mode	PRRO operating mode used where online communication with the fiscal server is unavailable, relying on reserved fiscal numbers and later synchronisation with the fiscal server.	Fiscalisation, PRRO, Offline Operation	офлайн режим, ПРРО, діапазон фіскальних номерів
ПДВ	Податок на додану вартість Value Added Tax	Ukrainian VAT term used in tax administration, electronic VAT administration, tax invoices, VAT registration and VAT reporting.	VAT, Tax Administration	ПДВ, VAT, СЕА ПДВ, ЄРПН, ПН
ПН	Податкова накладна Tax Invoice	Ukrainian VAT tax invoice document registered in ЄРПН and used as a core VAT-documentation instrument for taxable supplies and VAT-credit administration.	VAT, Tax Invoice, e-Reporting	ПН, податкова накладна, ЄРПН, СЕА ПДВ
Позитивна податкова історія	Positive Tax History	VAT-monitoring concept used in the Ukrainian risk-monitoring environment to assess taxpayer reliability in the registration of tax invoices and adjustment calculations.	VAT Control, Risk Monitoring, Taxpayer Status	позитивна податкова історія, СМКОР, ПН, РК
Пошук фіскального чека	Fiscal Receipt Search	ДПС online service used to search and verify RRO / PRRO fiscal receipts, including receipt verification through fiscal-receipt details and QR-code-based access.	Fiscalisation, Receipt Verification, Digital Tax Services	Пошук фіскального чека, receipt verification, ДПС, QR code
ПРРО	Програмний реєстратор розрахункових операцій Software Registrar of Settlement Transactions	Ukrainian software-based fiscalisation solution used to register settlement transactions, interact with the fiscal server and form fiscal documents in electronic form.	Fiscalisation, Software Fiscal Device, Retail Compliance	ПРРО, software RRO, fiscal server, electronic fiscal receipt
ПРРО ДПС	State Tax Service Software RRO	Free State Tax Service software RRO solution available for taxpayers using software-based fiscalisation.	Fiscalisation, Software RRO, Digital Tax Services	ПРРО ДПС, software RRO, ДПС
Реєстр ПРРО	Register of Software RRO	Register in which registered PRROs are recorded after processing of registration applications, including registration through form № 1-ПРРО via the fiscal server and Electronic Cabinet processes.	Fiscalisation, Software Device Registration	Реєстр ПРРО, ф. № 1-ПРРО, fiscal number, ПРРО registration
Реєстр платників ПДВ	Register of VAT Payers	Ukrainian register containing information on persons registered as VAT payers and used for checking VAT-payer registration status and VAT registration information.	VAT, Taxpayer Register, Digital Tax Services	Реєстр платників ПДВ, VAT payer register, VAT registration, ДПС
Ризиковий платник	Risky Taxpayer	Taxpayer status used in the Ukrainian VAT-risk monitoring framework where taxpayer characteristics meet risk criteria relevant to tax-invoice and adjustment-calculation registration.	VAT Control, Risk Monitoring, Taxpayer Status	ризиковий платник, СМКОР, критерії ризиковості

Term	Official / Expanded Name	Description	Relevance	Tags / Context
РК (ПДВ)	Розрахунок коригування Adjustment Calculation	Ukrainian VAT adjustment document used to correct or adjust a registered tax invoice and handled through ЄРПН and VAT electronic-administration processes.	VAT, Corrections, e-Reporting	РК, розрахунок коригування, ПН, ЄРПН
РК (розрахункова книжка)	Розрахункова книжка Settlement Book	Ukrainian settlement book used within the RRO / KOPO framework where settlement transactions are recorded under the applicable cash-register rules.	Fiscalisation, Settlement Accounting, RRO	РК, розрахункова книжка, КОРО, РРО
РНОКПП	Реєстраційний номер облікової картки платника податків Registration Number of Taxpayer Account Card	Ukrainian individual taxpayer registration number used for identification of individuals in tax administration and digital tax services.	Taxpayer Identifier, Digital Tax Services	РНОКПП, taxpayer account card number, ДРФО
РРО	Реєстратор розрахункових операцій Registrar of Settlement Transactions	Ukrainian fiscal cash-register or settlement-transaction registration device used for recording retail settlement operations and issuing fiscal cash receipts.	Fiscalisation, Retail Transactions, Fiscal Receipt	РРО, cash register, fiscal receipt, settlement transactions
СЕА ПДВ	Система електронного адміністрування ПДВ Electronic VAT Administration System	Ukrainian electronic VAT administration system that provides access to VAT electronic-administration information and supports automatic accounting of VAT amounts relevant to registration of tax invoices and adjustment calculations in ЄРПН.	VAT, e-Administration, Tax Control	СЕА ПДВ, VAT administration, electronic VAT account, ЄРПН
СМКОР	Система моніторингу відповідності податкових накладних / розрахунків коригування критеріям оцінки ступеня ризиків Risk-Criteria Compliance Monitoring System for Tax Invoices and Adjustment Calculations	Ukrainian automated VAT-control system that analyses tax invoices and adjustment calculations against risk criteria and supports monitoring or suspension of VAT-document registration where risk indicators are detected.	VAT Control, Risk Monitoring, Tax Invoice Registration	СМКОР, ПН, РК, risk criteria, VAT monitoring
Фіскальний номер документа	Fiscal Document Number	Number assigned by the fiscal server to a settlement document, fiscal receipt or Z-report in the PRRO fiscal-server environment.	Fiscalisation, PRRO, Fiscal Identifier	фіскальний номер документа, ПРРО, фіскальний сервер
Фіскальний номер ПРРО	Fiscal Number of Software RRO	Fiscal number assigned to a registered software registrar of settlement transactions and used to identify the PRRO in fiscal documents and registration records.	Fiscalisation, PRRO Registration, Fiscal Identifier	фіскальний номер ПРРО, Реєстр ПРРО, форма № 1-ПРРО
Фіскальний сервер контролюючого органу	Fiscal Server of the Controlling Authority	ДПС fiscal-server environment used for PRRO interaction, including API-based communication between the fiscal server and software RROs.	Fiscalisation, PRRO, API, Fiscal Data Exchange	fiscal server, ПРРО API, XML, z-report
Форма № ФКЧ-1	Фіскальний касовий чек на товари (послуги) Fiscal Cash Receipt for Goods and Services	Official form of the Ukrainian fiscal cash receipt for goods and services, generated by RRO or PRRO in paper or electronic form.	Fiscalisation, Fiscal Receipt, RRO, PRRO	ФКЧ-1, фіскальний чек, фіскальний касовий чек, РРО, ПРРО

COUNTRY PROFILE

Field	Content
Tax Authority	HMRC His Majesty's Revenue and Customs
Tax Authority website link	www.gov.uk/government/organisations/hm-revenue-customs
Fiscalisation Model	The UK applies a VAT documentation, digital recordkeeping, Making Tax Digital and audit-based tax-control model centred on VAT invoices, VAT records, digital links, compatible software and VAT return submission through HMRC APIs.
e-Invoicing Model	The UK is introducing mandatory e-invoicing for VAT invoices from 2029, while the current public-sector environment includes BS EN 16931 acceptance obligations and PEPPOL-based NHS supplier e-invoicing.

SUMMARY

The UK VAT compliance environment is centred on HMRC, VAT registration, VAT invoices, VAT accounts, digital VAT records, Making Tax Digital for VAT, functional compatible software and VAT return submission through HMRC API-enabled software. Retail VAT documentation uses full, modified and less-detailed VAT invoices, while retail VAT accounting may use point-of-sale, apportionment or direct-calculation retail schemes. The e-invoicing framework is moving toward a 2029 VAT e-invoicing mandate, with current public-sector e-invoicing practice including BS EN 16931 and NHS PEPPOL-based supplier invoice submission.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Agent Services Account / ASA	Agent Services Account	HMRC online account environment used by tax agents for selected digital tax services, including Making Tax Digital client authorisation and agent-service functions.	Digital Tax Services, Tax Agent, MTD	ASA, Agent Services Account, HMRC, MTD
Apportionment Scheme	Apportionment Scheme	UK VAT retail scheme method used where retail sales include goods with different VAT liabilities and VAT is calculated by apportioning sales values.	VAT, Retail VAT, VAT Accounting	Apportionment Scheme, VAT retail scheme, mixed VAT rates
Business Tax Account	Business Tax Account	HMRC online account used by businesses to access and manage UK tax services, including VAT services where available for the business.	Digital Tax Services, VAT	Business Tax Account, HMRC, VAT online services
Digital links	Digital Links	MTD for VAT requirement that data transferred or exchanged between software products, applications or spreadsheets forming part of the VAT recordkeeping and return process must be linked digitally.	VAT, MTD, Digital Recordkeeping	digital links, MTD for VAT, VAT records, compatible software
Digital VAT records	Digital VAT Records	VAT records kept in digital form under Making Tax Digital for VAT, forming the recordkeeping basis for VAT return preparation and submission through compatible software.	VAT, MTD, Digital Recordkeeping	digital VAT records, MTD for VAT, VAT account, VAT return
Direct Calculation Scheme	Direct Calculation Scheme	UK VAT retail scheme method used to calculate VAT due from retail sales data, including approaches based on expected selling prices or stock records.	VAT, Retail VAT, VAT Accounting	Direct Calculation Scheme, VAT retail scheme, retail VAT
Functional compatible software	Functional Compatible Software	Software or software combination that can keep and preserve digital VAT records, maintain digital links and submit VAT return information to HMRC through the required digital interface.	VAT, MTD, Software Compliance	functional compatible software, MTD, digital links, HMRC API
Government Gateway	Government Gateway	UK government digital access credential used to sign in to HMRC online services, including VAT and Making Tax Digital services.	Digital Identity, Digital Tax Services	Government Gateway, HMRC online services, MTD, VAT account

Term	Official / Expanded Name	Description	Relevance	Tags / Context
HMRC	His Majesty's Revenue and Customs	UK tax authority responsible for tax administration, VAT registration, VAT online services, Making Tax Digital, VAT compliance and taxpayer digital services.	Tax Authority, VAT, Digital Tax Services	HMRC, VAT, MTD, Government Gateway
Less Detailed VAT Invoice	Simplified VAT Invoice / Less Detailed VAT Invoice	UK VAT invoice category permitted for retail supplies of £250 including VAT or less, subject to HMRC conditions and required particulars.	VAT, Retail Invoicing, Transaction Documentation	less detailed VAT invoice, £250, VAT invoice, retail
Modified VAT Invoice	Modified VAT Invoice	UK VAT invoice format used for retail transactions above the less-detailed invoice threshold where VAT-inclusive line values are shown together with VAT-rate and VAT-amount information.	VAT, Retail Invoicing, Transaction Documentation	modified VAT invoice, retail invoice, VAT-inclusive, HMRC
MTD for VAT	Making Tax Digital for VAT	HMRC digital VAT regime under which VAT-registered businesses keep VAT records digitally and submit VAT returns using functional compatible software.	VAT, e-Reporting, Digital Recordkeeping	MTD for VAT, Making Tax Digital, compatible software, digital VAT records
MTD-Compatible Software	Making Tax Digital-Compatible Software	Software capable of keeping digital VAT records and communicating with HMRC's Making Tax Digital VAT services for VAT return submission.	VAT, e-Reporting, Software Compliance	compatible software, MTD, VAT return, HMRC API
NHS e-Invoicing	NHS Electronic Invoicing	UK NHS supplier e-invoicing environment requiring supplier invoices to be submitted electronically through PEPPOL-compliant exchange arrangements.	e-Invoicing, Public Procurement, Healthcare Procurement	NHS e-invoicing, PEPPOL, B2G, supplier invoice
Point of Sale Scheme	Point of Sale Scheme	UK VAT retail scheme method under which VAT is calculated at the point-of-sale using information from retail sales systems and VAT liability categories.	VAT, Retail VAT, POS, VAT Accounting	Point of Sale Scheme, VAT retail scheme, POS
UK VAT e-invoicing mandate	UK VAT e-invoicing mandate from 2029	UK digital tax reform under which VAT invoices must be issued and received electronically from 2029, with implementation details to follow the government roadmap.	e-Invoicing, VAT, Digital Tax Transformation	UK e-invoicing, VAT invoice, 2029, HMRC, B2B, B2G
VAT Certificate	VAT Registration Certificate	HMRC VAT registration document showing the business's VAT registration details, including the VAT registration number and effective VAT registration information.	VAT, VAT Registration, Digital Tax Services	VAT certificate, VAT registration, HMRC online account
VAT Registration Number / VRN	VAT Registration Number	UK VAT identifier issued to VAT-registered businesses and used in VAT registration records, VAT invoices, HMRC VAT services and Making Tax Digital setup.	VAT, Taxpayer Identification, VAT Registration	VRN, VAT number, VAT registration, HMRC, MTD
VAT Retail Scheme	VAT Retail Scheme	HMRC VAT accounting scheme for retailers that allows VAT to be calculated from retail sales totals rather than separately on every individual sale.	VAT, Retail VAT, VAT Accounting	VAT retail scheme, retail sales, HMRC, VAT account

COUNTRY PROFILE

Field	Content
Tax Authority	IRS, Internal Revenue Service Internal Revenue Service; state tax authorities, including Washington Department of Revenue for state sales-tax enforcement
Tax Authority website link	www.irs.gov [Note: further information on Washington State legislation is available at: https://dor.wa.gov]
Fiscalisation Model	The United States does not apply a general national fiscal-device fiscalisation model, while Washington State has a targeted anti-sales-suppression regime under which persons or businesses convicted of automated sales-suppression or phantom-ware violations may be required to enter into a written agreement with the Washington Department of Revenue for electronic monitoring of business sales for five years.
e-Invoicing Model	The United States currently uses a voluntary, industry-led B2B e-invoicing exchange model through DBNAlliance and the U.S. Open Exchange Network, rather than a federal tax-mandated e-invoicing regime.

SUMMARY

The U.S. e-invoicing environment is centred on voluntary interoperable B2B exchange through DBNAlliance, the Exchange Framework and Access Point Service Providers. The main fiscalisation-relevant exception is Washington State's anti-sales-suppression framework, where automated sales-suppression devices, phantom-ware, electronic cash registers and POS systems used with suppression tools are subject to enforcement, seizure / forfeiture and post-conviction electronic sales monitoring.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Access Point Service Provider	Access Point Service Provider	Service provider connected to the DBNAlliance Exchange Framework through which a business can send and receive electronic invoices and related business documents without joining DBNAlliance directly.	e-Invoicing, Service Provider, Digital Exchange Infrastructure	Access Point Service Provider, DBNAlliance, Exchange Framework, B2B e-invoicing
BPC	Business Payments Coalition	U.S. industry coalition that convened the E-invoice Exchange Market Pilot with Federal Reserve support and helped develop the exchange framework that led to DBNAlliance.	e-Invoicing, B2B Payments, Interoperability	BPC, Business Payments Coalition, Federal Reserve, E-invoice Exchange Market Pilot
DBNAlliance	Digital Business Networks Alliance	United States industry-led alliance governing the open exchange network for interoperable B2B e-invoicing and digital business-document exchange. The framework is voluntary and interoperability focused.	e-Invoicing, Digital Business Network, Watch-Out	DBNAlliance, Digital Business Networks Alliance, U.S. Open Exchange Network, B2B e-invoicing
DBNAlliance Exchange Framework	Digital Business Networks Alliance Exchange Framework	United States open exchange framework for interoperable B2B electronic document exchange, using access-point based network architecture for exchanging electronic invoices and related business documents.	e-Invoicing, Exchange Network, Interoperability	DBNAlliance, Exchange Framework, access point, B2B documents
E-invoice Exchange Market Pilot	E-invoice Exchange Market Pilot	U.S. market pilot convened by the Business Payments Coalition with Federal Reserve support to build and test the framework for sharing e-invoices between businesses.	e-Invoicing, Pilot, Interoperability	E-invoice Exchange Market Pilot, BPC, Federal Reserve, DBNAlliance
Electronic Monitoring Agreement	Electronic Monitoring of Business Sales	Washington State post-conviction requirement under which a person or business convicted of an automated sales-suppression or phantom-ware violation may be required to enter into a written agreement with the Department for electronic monitoring of the business's sales for five years at the business's expense before engaging in taxable business.	Fiscalisation, Sales Monitoring, Post-Conviction Compliance	electronic monitoring, Washington Department of Revenue, RCW 82.32.290, sales suppression

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Exchange Framework	Exchange Framework	Standards-and-policy framework overseen by DBNAlliance to support interoperable electronic invoice exchange between businesses using participating service providers.	e-Invoicing, Interoperability, Exchange Framework	Exchange Framework, DBNAlliance, B2B e-invoicing, service providers
IRS	Internal Revenue Service	United States federal tax authority responsible for federal tax administration.	Tax Authority, Federal Tax Administration	IRS, Internal Revenue Service, federal tax, United States
Transaction Data	Transaction Data	Sales-transaction information under Washington State law, including purchased items, prices, taxability, segregated tax amount, tendered amount, change, date and time, vendor identification and receipt or invoice number.	Fiscalisation, Sales Data, POS Records	transaction data, Washington State, POS records, RCW 82.32.670
Transaction Reports	Transaction Reports	Sales-transaction reports under Washington State law, including sales transactions, taxes collected, media totals, discount voids, end-of-day or shift reports, or electronically stored action reports from an electronic cash register or POS device.	Fiscalisation, Sales Reports, POS Records	transaction reports, Washington State, electronic cash register, POS
U.S. Open Exchange Network	U.S. Open Exchange Network	United States open exchange network enabling businesses to connect through participating service providers and exchange electronic invoices and business documents across platforms and networks.	e-Invoicing, Interoperability, Digital Exchange Infrastructure	U.S. Open Exchange Network, connect once, connect to all, DBNAlliance
Washington Department of Revenue	Washington Department of Revenue	Washington State tax authority responsible for state tax administration and enforcement of Washington tax laws, including automated sales-suppression enforcement under RCW 82.32.290 and RCW 82.32.670.	State Tax Authority, Fiscalisation, Sales Suppression Enforcement	Washington Department of Revenue, DOR, sales suppression, RCW 82.32.290

COUNTRY PROFILE

Field	Content
Tax Authority	DGI, Dirección General Impositiva General Tax Directorate
Tax Authority website link	www.dgi.gub.uy
Fiscalisation Model	Uruguay applies a DGI-controlled electronic fiscal-document model based on Comprobantes Fiscales Electrónicos, CAE numbering authorisation, electronic signatures, daily reporting, CFE verification and contingency fiscal documents.
e-Invoicing Model	Uruguay uses the DGI eFactura regime, where authorised electronic issuers generate, sign, exchange and report structured CFE documents, including e-Factura, e-Ticket, e-Remito, e-Resguardo and related credit / debit notes.

SUMMARY

Uruguay's fiscalisation and e-invoicing framework is centred on DGI's eFactura system and the legally recognised CFE document family. The model uses authorised electronic issuers, CAE numbering authorisation, XML-based CFE formats, daily consolidated reporting to DGI, electronic response messages, contingency documents, CFE verification and DGI registers for authorised issuers and enabled providers.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
CAE	Constancia de Autorización de Emisión Issuance Authorisation Certificate	DGI authorisation file used by an electronic issuer to obtain authorised numbering ranges for issuing CFE documents.	e-Invoicing, Numbering Authorisation, Fiscal Control	CAE, autorización de emisión, numeración CFE, DGI
CFE	Comprobante Fiscal Electrónico Electronic Fiscal Document	Electronic fiscal document generated and electronically signed by an authorised electronic issuer under the format established by DGI, producing tax effects within Uruguay's eFactura regime.	e-Invoicing, Fiscal Document, Tax Control	CFE, comprobante fiscal electrónico, DGI, eFactura
CFC	Comprobante Fiscal de Contingencia Contingency Fiscal Document	Paper contingency fiscal document defined for each CFE type and used where electronic CFE issuance is affected by contingency conditions.	Fiscalisation, Contingency, e-Invoicing	CFC, comprobante fiscal de contingencia, CFE, contingencia
Certificado Electrónico Reconocido / CER	Recognised Electronic Certificate	Electronic certificate issued by an accredited certification-service provider and used in Uruguay's CFE framework for electronic signing and authentication.	Digital Identity, e-Invoicing, Electronic Signature	CER, certificado electrónico reconocido, CFE, firma electrónica
Consulta de CAE autorizado	Authorised CAE Consultation	DGI eFactura consultation service used to check authorised CFE issuance authorisations and related CAE information.	e-Invoicing, Authorisation Verification, Digital Tax Services	consulta CAE, CAE autorizado, DGI, eFactura
Consulta de CFE Recibidos	Received CFE Consultation	DGI online service allowing users to consult CFE documents received by the user, including document details and amounts.	e-Invoicing, Digital Tax Services, CFE Exchange	CFE recibidos, consulta CFE, DGI, eFactura
DGI	Dirección General Impositiva General Tax Directorate	Uruguayan tax authority responsible for tax administration, VAT administration, electronic invoicing, CFE authorisation, eFactura services, CFE verification and online tax services.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	DGI, Dirección General Impositiva, IVA, eFactura, CFE
e-Resguardo	Electronic Withholding / Perception Certificate	CFE type used to document withholdings or perceptions made by withholding or perception agents under applicable Uruguayan tax rules.	e-Invoicing, Withholding, Fiscal Document	e-Resguardo, CFE, retenciones, percepciones, DGI
e-Ticket	Electronic Ticket	CFE type used to document operations with final consumers within Uruguay's electronic fiscal-document framework.	e-Invoicing, B2C, Fiscal Receipt	e-Ticket, CFE, consumidor final, retail

Term	Official / Expanded Name	Description	Relevance	Tags / Context
eFactura	Factura Electrónica Electronic Invoicing Regime	DGI electronic-invoicing regime for documenting operations through Comprobantes Fiscales Electrónicos.	e-Invoicing, Fiscalisation, Digital Tax Infrastructure	eFactura, factura electrónica, DGI, CFE
Emisor Electrónico	Electronic Issuer	Taxable person authorised by DGI to issue CFE documents within Uruguay's electronic fiscal-document regime.	e-Invoicing, Issuer Registration, Fiscalisation	emisor electrónico, DGI, CFE, eFactura
Firma electrónica avanzada	Advanced Electronic Signature	Electronic signature applied to CFE documents, daily reports and response messages to support integrity, authenticity and legal validity in the eFactura framework.	e-Invoicing, Electronic Signature, Digital Trust	firma electrónica avanzada, CFE, Reporte Diario, Mensaje de respuesta
Formato CFE	CFE Format	DGI technical format defining the structure, fields and validation rules for Comprobantes Fiscales Electrónicos.	e-Invoicing, Technical Specification, Data Format	Formato CFE, CFE, XML, DGI
IVA	Impuesto al Valor Agregado Value Added Tax	Uruguayan VAT term used in DGI tax administration, VAT compliance, CFE documentation and the mandatory incorporation of VAT taxpayers into the electronic-invoicing regime.	VAT, e-Invoicing, Tax Administration	IVA, Impuesto al Valor Agregado, DGI, CFE
Prueba de intercambio	Information Exchange Test	Certification-stage test in which the applicant electronic issuer exchanges representative CFE and response messages according to DGI testing requirements.	e-Invoicing, Certification, Onboarding	prueba de intercambio, set de intercambio, CFE, DGI
Prueba de simulación	Simulation Test	Certification-stage test in which the applicant electronic issuer sends representative electronic fiscal documents to DGI using assigned test data.	e-Invoicing, Certification, Onboarding	prueba de simulación, set de pruebas, CFE, DGI
Registro de Proveedor Habilitado	Register of Enabled Providers	DGI register for enabled software or service providers participating in Uruguay's electronic-invoicing solutions environment.	e-Invoicing, Service Provider, Digital Tax Infrastructure	proveedor habilitado, Registro de Proveedor Habilitado, eFactura
RUT	Registro Único Tributario Single Tax Registry	Uruguayan taxpayer registration identifier used in DGI tax administration, CFE identification, issuer / receiver data and electronic tax-service processes.	Taxpayer Identifier, VAT, e-Invoicing	RUT, Registro Único Tributario, DGI, CFE
Verificación de CFE	CFE Verification	DGI eFactura service used to verify electronic fiscal documents by entering CFE identification data, including issuer RUT, document type, series, number and amount.	e-Invoicing, Fiscal Document Verification, Digital Tax Services	Verificación CFE, consulta web CFE, DGI, QR

COUNTRY PROFILE

Field	Content
Tax Authority	Soliq qo'mitasi, O'zbekiston Respublikasi Soliq qo'mitasi Tax Committee of the Republic of Uzbekistan
Tax Authority website link	https://soliq.uz [Note: the website appears not reachable occasionally]
Fiscalisation Model	Uzbekistan applies a real-time online fiscalisation model based on online cash registers, virtual cash registers, fiscal modules, fiscal-data operators, electronic fiscal receipts, QR-code verification and SOLIQ consumer receipt registration / cashback.
e-Invoicing Model	Uzbekistan uses a centralised electronic invoicing model through the SoliqOnline / e-Factura environment, where electronic invoices and electronic powers of attorney are created, issued, received, signed and stored electronically.

SUMMARY

Uzbekistan's digital tax-control framework combines Tax Committee digital services, STIR-based taxpayer identification, QQS / VAT administration, SoliqOnline electronic invoices, electronic contract registration and online fiscal receipt control. Retail fiscalisation is centred on Onlayn-NKM, virtual kassa, fiskal modul, fiscal-data transmission, QR-coded electronic fiscal receipts and consumer-facing control through the SOLIQ mobile application, cashback and Tax Free services.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Asl Belgisi	National Digital Labelling System	Uzbek digital product-labelling system connected with fiscal receipt and marked-goods control where labelled goods are scanned and transmitted through the online cash-register / fiscal-data flow.	Marked Goods, Fiscalisation, Product Traceability	Asl Belgisi, Асл белгиси, digital labelling, fiscal receipt, marked goods
EHF	Elektron hisobvaraқ-faktura / Электрон ҳисобварақ-фактура Electronic Invoice	Uzbek acronym for electronic invoice, used in VAT and tax-control processes through the SoliqOnline / e-Factura electronic invoicing environment.	e-Invoicing, VAT, Tax Data Exchange	EHF, ЭХФ, SoliqOnline, QQS
E-IMZO / ERI	Elektron raqamli imzo / Электрон рақамли имзо Electronic Digital Signature	Uzbek electronic digital signature and related signing environment used for authentication and signing in electronic tax services, electronic invoicing and related digital-government processes.	Digital Identity, e-Invoicing, Taxpayer Access	E-IMZO, ERI, ЭПИ, SoliqOnline, my.soliq.uz
Elektron ishonchnoma	Электрон ишончнома Electronic Power of Attorney	Electronic power-of-attorney document created, issued, received, signed and stored in the e-Factura / SoliqOnline environment together with electronic invoices.	e-Invoicing Support, Electronic Document, Taxpayer Authorisation	elektron ishonchnoma, e-Factura, SoliqOnline, E-IMZO
Elektron shartnoma reyestri	Электрон шартнома реестри Electronic Contract Register	Tax Committee electronic service on my.soliq.uz for maintaining an electronic register of contracts concluded between business entities.	Digital Tax Services, Contract Registration, e-Invoicing Support	elektron shartnoma reyestri, my.soliq.uz, Tax Committee
Fiskal belgi	Фискал белги Fiscal Sign / Fiscal Mark	Fiscal sign included in online cash-register or virtual-cash-register receipts as part of Uzbekistan's fiscal receipt authentication and verification content.	Fiscalisation, Fiscal Receipt, Verification	fiskal belgi, elektron fiskal chek, QR-kod
Fiskal ma'lumotlar operatori	Фискал маълумотлар оператори Fiscal Data Operator	Operator receiving electronic fiscal receipt data from online or virtual cash registers and transmitting relevant fiscal information within Uzbekistan's tax and marked-goods control infrastructure.	Fiscalisation, Fiscal Data, Tax Data Transmission	fiscal data operator, online cash register, fiscal receipt, Soliq
Fiskal modulning takrorlanmaydigan raqami	Фискал модулнинг такрорланмайдиган рақами Unique Fiscal Module Number	Unique fiscal module number included in an online cash-register or virtual-cash-register receipt as part of the mandatory fiscal receipt data.	Fiscalisation, Fiscal Identifier, Receipt Content	fiskal modul raqami, elektron fiskal chek, Onlayn-NKM, virtual kassa

Term	Official / Expanded Name	Description	Relevance	Tags / Context
JShShIR	Jismoniy shaxsning shaxsiy identifikatsiya raqami / Жисмоний шахснинг шахсий идентификация рақами Personal Identification Number of an Individual	Uzbek personal identification number used for identifying individuals in digital public-service, tax-service, SOLIQ mobile application and Tax Free / consumer-service contexts.	Taxpayer Identifier, Digital Identity, Consumer Tax Services	JShShIR, ЖШШИР, SOLIQ, Tax Free
Markirovka kodi	Маркировка коди Marking Code	Product-marking code included for marked goods in fiscal receipt data and transmitted through online cash-register or virtual-cash-register fiscal flows.	Marked Goods, Fiscalisation, Product Traceability	markirovka kodi, Asl Belgisi, elektron fiskal chek, QR
MXIK	Mahsulot va xizmatlarning identifikatsiya kodi / Маҳсулот ва хизматларнинг идентификация коди Product and Service Identification Code	Uzbek product and service identification code used in electronic invoice and fiscal-document environments to classify goods or services for tax-control and reporting purposes.	e-Invoicing, Product Classification, VAT Control	MXIK, МХИК, EHF, SoliqOnline
Onlayn-NKM	Onlayn nazorat-kassa mashinasi / Онлайн назорат-касса машинasi Online Cash Register	Uzbek online cash-register category used in the fiscalisation system for recording settlements with consumers, generating fiscal receipts and transmitting fiscal data to the tax authority infrastructure.	Fiscalisation, Online Cash Register, Receipt Reporting	Onlayn-NKM, онлайн-НКМ, nazorat-kassa mashinasi, fiscal module
Onlayn-NKM, virtual kassa va fiskal modullar davlat reyestri	Онлайн-НКМ, виртуал касса ва фискал модуллар давлат реестри State Register of Online Cash Registers, Virtual Cash Registers and Fiscal Modules	State register used for online cash registers, virtual cash registers, fiscal modules and related service centres authorised for use in Uzbekistan's online fiscalisation framework.	Fiscalisation, Device Registration, Service Centre Registration	davlat reyestri, Onlayn-NKM, virtual kassa, fiskal modul
QQS / VAT	Qo'shilgan qiymat solig'i / Қўшилган қиймат солиғи Value Added Tax	Uzbek VAT term used in VAT administration, electronic invoices, VAT-credit control, VAT reporting and Tax Committee digital-tax processes.	VAT, Tax, e-Invoicing	QQS, ҚҚС, VAT, elektron hisobvaraqa-faktura, Soliq
QQS guvohnomasi	ҚҚС гувоҳномasi VAT Certificate	Uzbek VAT registration certificate / status document confirming VAT-payer registration for tax-administration, electronic invoicing and VAT compliance purposes.	VAT, Taxpayer Registration, e-Invoicing	QQS guvohnomasi, QQS to'lovchisi, STIR, Soliq
Soliq qo'mitasi	O'zbekiston Respublikasi Soliq qo'mitasi / Ўзбекистон Республикаси Солиқ қўмитasi Tax Committee of the Republic of Uzbekistan	Uzbek tax authority responsible for tax administration, VAT, taxpayer registration, electronic tax services, electronic invoices, online cash registers and fiscal-data infrastructure.	Tax Authority, VAT, Fiscalisation, e-Invoicing, Digital Tax Services	Soliq qo'mitasi, Солиқ қўмитasi, soliq.uz, my.soliq.uz, QQS
Soliq hamkor	Солиқ ҳамкор Tax Partner	SOLIQ mobile-application function through which individuals can report detected tax offences, linked to the public-control and consumer fiscalisation environment.	Fiscalisation, Public Control, Consumer Tax Services	Soliq hamkor, Tax Partner, SOLIQ, tax offence reporting
Soliq-servis	Солиқ-сервис Soliq-servis State Enterprise	State enterprise under the tax authority ecosystem providing technical support to taxpayers and tax authorities, including support related to reporting, declarations, tax-service information systems and Tax Free operations.	Digital Tax Services, Tax Infrastructure, Taxpayer Support	Soliq-servis, Tax Committee, Tax Free, tax systems
SOLIQ	СОЛИҚ SOLIQ Mobile Application	Tax Committee mobile application used by individuals and taxpayers to access tax services, check tax information and use consumer-facing fiscal services such as receipt verification, cashback and Tax Free functions.	Digital Tax Services, Mobile Tax Services, Fiscalisation	SOLIQ, mobile application, Tax Committee, fiscal receipt, cashback
SOLIQ cashback	СОЛИҚ cashback Consumer Fiscal Receipt Cashback	Uzbek consumer incentive mechanism linked to fiscal receipts issued by online or virtual cash registers, allowing eligible individuals to receive cashback through the SOLIQ mobile application.	Fiscalisation, Consumer Incentive, VAT Compliance	SOLIQ cashback, cashback, fiscal receipt, QQS, online cash register

Term	Official / Expanded Name	Description	Relevance	Tags / Context
SOLIQ fiskal chekni ro'yxatdan o'tkazish	СОЛИҚ фискал чекни рўйхатдан ўтказиш SOLIQ Fiscal Receipt Registration	Consumer-facing fiscal receipt registration process used through the SOLIQ mobile application for receipt control and cashback-related public-control mechanisms.	Fiscalisation, Receipt Verification, Consumer Control	fiskal chekni ro'yxatdan o'tkazish, SOLIQ, fiscal receipt, cashback
SoliqOnline	SoliqOnline Electronic Invoicing Platform	Uzbek electronic invoicing platform used for issuing, exchanging, signing, receiving, storing and processing electronic invoices through the centralised tax-controlled e-invoicing environment.	e-Invoicing, VAT, Digital Tax Infrastructure	SoliqOnline, EHF, Tax Committee, QQS
STIR	Soliq to'lovchining identifikatsiya raqami / Солиқ тўловчининг идентификация рақами Taxpayer Identification Number	Uzbek taxpayer identification number used to identify taxpayers in tax administration, electronic tax services, VAT, electronic invoicing and online cash-register processes.	Taxpayer Identifier, VAT, Fiscalisation, e-Invoicing	STIR, CTMP, TIN, taxpayer identification number, Tax Committee
Texnik xizmat ko'rsatish markazi	Техник хизмат кўрсатиш маркази Technical Service Centre	Service centre registered for technical servicing, maintenance or support of online cash registers, virtual cash registers and fiscal modules under the Uzbek online fiscalisation framework.	Fiscalisation, Device Servicing, Registration	texnik xizmat ko'rsatish markazi, Onlayn-NKM, virtual kassa, fiskal modul
Virtual kassa	Виртуал касса Virtual Cash Register	Uzbek virtual cash-register category used as a software or virtual fiscal-cash-register solution for issuing fiscal receipts and transmitting fiscal data in the online cash-register environment.	Fiscalisation, Virtual Cash Register, Fiscal Receipt	virtual kassa, online cash register, fiscal module

COUNTRY PROFILE

Field	Content
Tax Authority	DCIR, Department of Customs and Inland Revenue Department of Customs and Inland Revenue
Tax Authority website link	https://customsinlandrevenue.gov.vu
Fiscalisation Model	Vanuatu applies a Sales Monitoring System model based on accredited Electronic Fiscal Devices, POS, E-SDC, V-SDC, secure elements, digital certificates, fiscal-invoice issuance, fiscal-data transmission, customer verification and DCIR monitoring.
e-Invoicing Model	Vanuatu's framework is centred on fiscal invoices issued through accredited EFD components rather than a standalone B2B e-invoicing exchange model.

SUMMARY

The Vanuatu Sales Monitoring System is established to monitor, verify, analyse, store and transmit fiscal data required for calculating and imposing tax. The model combines accredited POS and E-SDC / V-SDC components, secure elements, taxpayer enrolment, digital certificates, fiscal invoices, Quick Response Code verification and consumer participation through the Customer Compliance Awards programme.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Accreditation	Accreditation of POS or E-SDC under the Vanuatu Sales Monitoring System	Accreditation granted by the Director for a POS or E-SDC under the VSMS framework, including assessment of the relevant brand, model and specification before the component can be used operationally.	Fiscalisation, Device Accreditation, Compliance	accreditation, POS, E-SDC, Director, VSMS
Accredited EFD	Accredited Electronic Fiscal Device	Operational EFD configuration made up of accredited POS and E-SDC components, or taxpayer-developed POS and E-SDC components accredited under the VSMS framework and accepted for use in issuing fiscal invoices and transmitting fiscal data.	Fiscalisation, EFD, Device Accreditation	accredited EFD, EFD, POS, E-SDC, accreditation
CCA	Customer Compliance Awards	Consumer participation programme linked to scanning the Quick Response Code recorded on a fiscal invoice issued by an EFD.	Fiscalisation, Consumer Incentive, Receipt Verification	customer compliance awards, CCA, Quick Response Code, fiscal invoice
DCIR	Department of Customs and Inland Revenue	Vanuatu tax and customs authority responsible for tax administration, taxpayer registration, TIN administration and operation of the Vanuatu Sales Monitoring System.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	DCIR, Customs and Inland Revenue, VSMS, TIN
Director	Director of Customs and Inland Revenue	Director responsible for accreditation, digital certificates, enrolment decisions, VSMS operation and enforcement functions under the Vanuatu Sales Monitoring System framework.	Tax Authority, Fiscalisation, Accreditation	Director, DCIR, accreditation, digital certificate
Enrolment of Taxpayers	Enrolment of Taxpayers	VSMS enrolment process in which an accredited taxpayer issued with a digital certificate applies to the Director to enrol into the Vanuatu Sales Monitoring System.	Fiscalisation, Taxpayer Onboarding, VSMS	enrolment of taxpayers, VSMS, digital certificate, Director
Supplier	Supplier	EFD manufacturer, component manufacturer or supplier to business, including parties that supply accredited POS or E-SDC components to taxpayers or businesses.	Fiscalisation, Supplier, Device Supply Chain	supplier, EFD, POS, E-SDC, accredited component

Term	Official / Expanded Name	Description	Relevance	Tags / Context
TAP	Taxpayer Administration Portal	Vanuatu VSMS taxpayer portal used by taxpayers to access VSMS-related services, manage taxpayer and business-location information, handle certificate-related functions, access reports and interact with the fiscalisation environment electronically.	Digital Tax Services, Fiscalisation, Taxpayer Portal, VSMS	TAP, Taxpayer Administration Portal, VSMS, DCIR, taxpayer portal
VSMS	Vanuatu Sales Monitoring System	Vanuatu sales-monitoring system established under Order No. 153 of 2025 and operated by DCIR to monitor, receive, verify, analyse, record, store and transmit fiscal data from the EFD environment.	Fiscalisation, Sales Monitoring, VAT Reporting, Digital Tax Infrastructure	VSMS, Vanuatu Sales Monitoring System, DCIR, sales monitoring

COUNTRY PROFILE

Field	Content
Tax Authority	SENIAT, Servicio Nacional Integrado de Administración Aduanera y Tributaria Integrated National Service of Customs and Tax Administration
Tax Authority website link	www.seniat.gob.ve <i>[Note: the website may be reachable only from certain regions]</i>
Fiscalisation Model	Venezuela applies a SENIAT-controlled fiscal-document model based on authorised invoices and other fiscal documents, fiscal machines, fiscal memory, audit memory, control numbers, authorised printing entities, fiscal-machine reporting and approved digital issuance paths.
e-Invoicing Model	Venezuela uses a controlled digital-issuance model for invoices and other fiscal documents through SENIAT-authorised digital means, digital printing entities, authorised issuers, authorised information-system providers and homologated information systems.

SUMMARY

Venezuela's fiscalisation framework is centred on SENIAT rules for invoices and other fiscal documents, including fiscal-machine issuance, authorised printed forms, digital invoices, control numbers, fiscal memory, audit memory and fiscal-machine reports. The 2024 framework adds authorised digital issuance and software-provider homologation, creating a combined regime of fiscal machines, authorised printing / digital printing, permanent consultation, contingency arrangements and SENIAT-approved information systems.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Acceso permanente del SENIAT	Permanent SENIAT Access	Requirement under the digital-issuance framework for SENIAT to maintain electronic access to invoices and other fiscal documents issued through digital means for the prescribed retention period.	e-Invoicing, Fiscal Control, Document Access	acceso permanente, consulta permanente, SENIAT, documentos digitales
Centro de Servicio Autorizado	Authorised Service Centre	Authorised service centre permitted to repair, maintain or service Venezuelan fiscal machines under SENIAT fiscal-machine rules.	Fiscalisation, Fiscal Machine Servicing, Authorised Service	centro de servicio autorizado, máquina fiscal, mantenimiento, SENIAT
Comprobante de Retención	Withholding Certificate	Venezuelan fiscal document used for withholding documentation and included within the fiscal documents that may be issued through authorised digital means.	Fiscalisation, Withholding, e-Invoicing	comprobante de retención, withholding certificate, otros documentos fiscales, SENIAT
Consulta del usuario final	End-User Consultation	Consultation function that allows the final user to access or verify invoices and other fiscal documents issued through digital means, either through the issuer's website or through the digital printing entity.	e-Invoicing, Document Access, Consumer Verification	consulta usuario final, factura digital, imprenta digital, SENIAT
Consulta Permanente de Facturas y Otros Documentos Emitidos	Permanent Consultation of Issued Invoices and Other Documents	Required consultation mechanism for maintaining access to invoices and other fiscal documents issued through digital means.	e-Invoicing, Document Access, Digital Tax Services	consulta permanente, facturas emitidas, documentos emitidos, SENIAT
Emisor Autorizado	Authorised Issuer	Taxpayer or entity authorised by SENIAT to use digital means for issuing invoices and other fiscal documents under the Venezuelan digital-issuance framework.	e-Invoicing, Fiscalisation, Issuer Authorisation	emisor autorizado, SENIAT, factura digital, medios digitales
Etiqueta Fiscal	Fiscal Label	Fiscal-machine label used as part of Venezuelan device identification and control, associated with authorised fiscal-machine use.	Fiscalisation, Fiscal Machine Identification, Device Control	etiqueta fiscal, máquina fiscal, SENIAT, identificación

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Factura emitida mediante Máquina Fiscal	Invoice Issued by Fiscal Machine	Fiscal-machine invoice issued under Venezuela's fiscal-document rules. It supports fiscal control and may support IVA credit or reimbursement where the required purchaser details, including name or business name and RIF, are printed on the invoice.	Fiscalisation, VAT, Retail Transaction Reporting	factura fiscal, máquina fiscal, RIF, IVA credit, SENIAT
Factura impresa por imprenta autorizada	Invoice Printed by Authorised Printing Entity	Invoice issued using authorised printed forms prepared by a SENIAT-authorised printing entity, forming one of Venezuela's recognised fiscal-document issuance paths.	Fiscalisation, Authorised Printing, Fiscal Document	factura impresa, imprenta autorizada, número de control, SENIAT
Forma Libre	Free-Form Invoice Format	Venezuelan issuance format used where invoices or fiscal documents are issued on free-form or continuous forms under SENIAT-authorised document rules.	Fiscalisation, Invoice Format, Fiscal Document	forma libre, factura, número de control, SENIAT
Homologación	Homologation	SENIAT approval process for information systems or new versions of information systems used for issuing invoices and other fiscal documents.	e-Invoicing, Software Compliance, Fiscalisation	homologación, system approval, SENIAT, proveedor autorizado
Imprenta Autorizada	Authorised Printing Entity	SENIAT-authorised printing entity used for the preparation of printed fiscal-document formats and assignment or control of fiscal-document numbering under the traditional invoicing framework.	Fiscalisation, Authorised Printing, Fiscal Document Control	imprenta autorizada, facturas, número de control, SENIAT
Imprenta Digital	Digital Printing Entity	SENIAT-authorised entity that may provide services for assigning control numbers and issuing fiscal documents under the digital-issuance framework.	e-Invoicing, Fiscalisation, Service Provider	imprenta digital, número de control, SENIAT, digital issuance
IVA	Impuesto al Valor Agregado Value Added Tax	Venezuelan VAT term used in SENIAT tax administration, VAT declarations, fiscal documents, invoice content, tax-credit support and fiscal-document compliance.	VAT, Invoicing, Tax Administration	IVA, Impuesto al Valor Agregado, SENIAT, Ley de IVA, fiscal documents
Libro de Control de Reparación y Mantenimiento	Repair and Maintenance Control Book	Control book associated with Venezuelan fiscal machines, used to record repair, maintenance and technical interventions by authorised service providers.	Fiscalisation, Fiscal Machine Maintenance, Audit Trail	libro de control, reparación, mantenimiento, máquina fiscal
Logotipo Fiscal	Fiscal Logo	Fiscal logo printed on fiscal-machine invoices together with the fiscal-machine registration number as part of the fiscal-document identification structure.	Fiscalisation, Receipt Content, Device Control	logotipo fiscal, máquina fiscal, factura fiscal, SENIAT
MA	Memoria de Auditoría Audit Memory	Audit memory of a Venezuelan fiscal machine used to store records of documents issued by the fiscal machine for auditability, document reproduction and fiscal control.	Fiscalisation, Fiscal Machine, Audit Trail	MA, memoria de auditoría, audit memory, máquina fiscal
Máquina Fiscal	Fiscal Machine	Fiscal device used under Venezuela's fiscal-document regime for issuing invoices and other fiscal documents by taxpayers required to use fiscal machines.	Fiscalisation, Retail Transaction Reporting, Device Control	máquina fiscal, fiscal machine, fiscal printer, fiscal cash register, SENIAT
Medios digitales	Digital Means	Digital issuance channel regulated by SENIAT for issuing invoices and other fiscal documents under the 2024 digital-issuance framework.	e-Invoicing, Digital Issuance, Fiscal Documents	medios digitales, factura digital, PA SNAT/2024/000102, SENIAT
MF	Memoria Fiscal Fiscal Memory	Fiscal memory of a Venezuelan fiscal machine used to store fiscal information generated by the fiscal machine for fiscal control and verification.	Fiscalisation, Fiscal Machine, Device Control	MF, memoria fiscal, máquina fiscal, fiscal memory

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Número de Control	Control Number	Fiscal control number assigned to fiscal documents under Venezuela's invoicing rules and used in the control of authorised document issuance.	Fiscalisation, Document Control, e-Invoicing	número de control, fiscal control number, imprenta digital, SENIAT
Número de Registro de la Máquina Fiscal	Fiscal Machine Registration Number	Registration number of the fiscal machine that appears with the fiscal logo on invoices issued through fiscal machines.	Fiscalisation, Receipt Content, Device Identification	número de registro, máquina fiscal, logotipo fiscal, fiscal receipt
PA	Providencia Administrativa Administrative Ruling	Abbreviation used in Venezuelan tax-administration references for administrative rulings issued by SENIAT, including PA SNAT/2011/0071, PA SNAT/2024/000102 and PA SNAT/2024/000121.	Legal Framework, Fiscalisation, e-Invoicing	PA, Providencia Administrativa, SENIAT, SNAT, administrative ruling
Precinto Fiscal	Fiscal Seal	Fiscal-machine seal used as part of Venezuelan fiscal-machine security and control, protecting the device against unauthorised intervention.	Fiscalisation, Fiscal Machine Security, Device Control	precinto fiscal, máquina fiscal, seguridad fiscal, SENIAT
Proveedor Autorizado	Authorised Provider	Provider authorised by SENIAT to supply information systems used for issuing invoices and other fiscal documents.	e-Invoicing, Software Compliance, Authorisation	proveedor autorizado, sistema informático, SENIAT, SNAT/2024/000121
Proveedor de Sistemas Informáticos	Information System Provider	Provider of systems used for issuing invoices and other fiscal documents under the Venezuelan software-provider framework regulated by SENIAT.	e-Invoicing, Software Provider, Fiscalisation	proveedor de sistemas informáticos, software provider, SENIAT, homologación
Reporte de MF	Reporte de Memoria Fiscal Fiscal Memory Report	Fiscal-memory report produced by a fiscal machine from the information stored in its fiscal memory for verification, reporting or audit purposes.	Fiscalisation, Reporting, Device Audit	reporte de memoria fiscal, MF, máquina fiscal, fiscal-memory report
RIF	Registro Único de Información Fiscal Single Fiscal Information Register	Venezuelan fiscal identification register used to identify taxpayers for tax, invoicing, fiscal-document issuance, purchaser identification, IVA credit support and taxpayer registration with SENIAT.	Taxpayer Identification, VAT, Fiscalisation	RIF, Registro Único de Información Fiscal, SENIAT, IVA, taxpayer identification
SENIAT	Servicio Nacional Integrado de Administración Aduanera y Tributaria Integrated National Service of Customs and Tax Administration	Venezuelan customs and tax administration responsible for tax collection, customs administration, taxpayer control, IVA administration, fiscal-document rules, digital-issuance authorisations, fiscal-machine oversight and provider authorisation.	Tax Authority, VAT, Fiscalisation, e-Invoicing	SENIAT, Servicio Nacional Integrado de Administración Aduanera y Tributaria, IVA, factura digital, máquina fiscal
Sistema de contingencia	Contingency System	System or arrangement required under the digital-issuance framework to guarantee service continuity for the taxpayer and access by SENIAT where digital issuance is affected.	e-Invoicing, Contingency, Digital Issuance	sistema de contingencia, factura digital, PA SNAT/2024/000102, SENIAT
Usuario de Máquina Fiscal	Fiscal-Machine User	Taxpayer required to use a fiscal machine and comply with the duties applicable to fiscal-machine users under SENIAT rules, including operation, reporting and maintenance obligations.	Fiscalisation, Fiscal Machine User, Compliance	usuario de máquina fiscal, máquina fiscal, SENIAT

COUNTRY PROFILE

Field	Content
Tax Authority	Cục Thuế, Bộ Tài chính Tax Department, Ministry of Finance
Tax Authority website link	www.gdt.gov.vn [Note: the website may be reachable only from certain regions]
Fiscalisation Model	Vietnam applies a fiscalisation-style retail transaction reporting model through electronic invoices generated from cash registers connected for electronic data transfer to the tax authority.
e-Invoicing Model	Vietnam applies a mandatory electronic-invoice model based on electronic invoices with tax-authority code, electronic invoices without tax-authority code, regulated invoice symbols, electronic invoice registration, invoice lookup and electronic invoice data transmission to the tax authority.

SUMMARY

Vietnam's tax-control model is centred on electronic invoice issuance, tax-authority coding, invoice data reporting, taxpayer registration through eTax, eTax Mobile services and official electronic invoice lookup. The fiscalisation-relevant layer is the use of electronic invoices generated from cash registers in retail and service contexts, where invoice data is transferred electronically to the tax authority.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Bảng tổng hợp dữ liệu hóa đơn điện tử	Summary Table of Electronic Invoice Data	Vietnamese electronic invoice data-summary report used for transmitting grouped electronic invoice data to the tax authority in cases where invoice data is reported through summary-table mechanisms.	e-Invoicing, Invoice Data Reporting, Tax Authority Data	bảng tổng hợp dữ liệu hóa đơn điện tử, invoice data, Cục Thuế
Cổng thông tin điện tử dành cho nhà cung cấp nước ngoài / Etaxvn	Electronic Portal for Foreign Suppliers	Vietnamese tax-authority portal used by foreign suppliers to register, declare and pay tax obligations for cross-border digital and e-commerce activities supplied into Vietnam.	VAT, Non-Resident VAT, Digital Services	nhà cung cấp nước ngoài, etaxvn.gdt.gov.vn, foreign suppliers
Cổng thông tin Hóa đơn điện tử	Electronic Invoice Portal	Vietnamese tax-authority portal for electronic invoice services, including invoice lookup and electronic invoice-related taxpayer functions.	e-Invoicing, Digital Tax Infrastructure, Invoice Lookup	hoadondientu.gdt.gov.vn, hóa đơn điện tử, Cục Thuế
Cục Thuế	Tax Department	Vietnamese tax authority under the Ministry of Finance responsible for tax administration, VAT, taxpayer registration, eTax, eTax Mobile, electronic invoices and electronic invoice data management.	Tax Authority, VAT, e-Invoicing, Digital Tax Services	Cục Thuế, Tax Department, Bộ Tài chính, GDT, Tổng cục Thuế
eTax Mobile	eTax Mobile	Mobile tax-service application of the Vietnamese tax authority used by taxpayers to access tax services, tax information, payment functions and digital tax interactions.	Digital Tax Services, Mobile Tax Services, Taxpayer Access	eTax Mobile, Cục Thuế, electronic tax services, taxpayer access
Hóa đơn điện tử có mã của cơ quan thuế	Electronic Invoice with Tax Authority Code	Vietnamese electronic invoice granted a tax authority code before the seller sends the invoice to the buyer, with the tax-authority code shown on the electronic invoice.	e-Invoicing, Tax Authority Code, Invoice Verification	hóa đơn điện tử có mã, mã của cơ quan thuế, Cục Thuế
Hóa đơn điện tử không có mã của cơ quan thuế	Electronic Invoice without Tax Authority Code	Vietnamese electronic invoice sent by the seller to the buyer without a tax-authority code, under the applicable Vietnamese electronic-invoice rules.	e-Invoicing, Invoice Data Reporting, VAT	hóa đơn điện tử không có mã, Cục Thuế, invoice data

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Hóa đơn điện tử khởi tạo từ máy tính tiền	Electronic Invoice Generated from a Cash Register	Vietnamese electronic invoice with a tax-authority code generated from a cash-register system connected for electronic data transfer to the tax authority, used in retail and service contexts where the cash-register e-invoice regime applies.	Fiscalisation, e-Invoicing, Retail Transaction Reporting	hóa đơn điện tử khởi tạo từ máy tính tiền, máy tính tiền, mã của cơ quan thuế
Hóa đơn thương mại điện tử	E-Commerce Invoice	Electronic invoice category associated with e-commerce transaction environments under the updated Vietnamese invoice framework.	e-Invoicing, e-Commerce, Digital Tax	hóa đơn thương mại điện tử, e-commerce invoice, Circular 32, Decree 70
Ký hiệu hóa đơn	Invoice Symbol	Vietnamese electronic invoice symbol used to identify electronic invoice characteristics, including invoice type, year and e-invoice use category.	e-Invoicing, Invoice Identifier, Invoice Classification	ký hiệu hóa đơn, invoice symbol, Circular 78
Máy tính tiền	Cash Register / POS Cash Register	Cash-register system used to generate electronic invoices in retail and service transactions and connected for electronic transfer of invoice data to the tax authority.	Fiscalisation, Retail Transaction Reporting, POS	máy tính tiền, POS cash register, hóa đơn điện tử khởi tạo từ máy tính tiền
Mã của cơ quan thuế	Tax Authority Code	Code issued by the Vietnamese tax authority for electronic invoices with tax-authority code and displayed on the electronic invoice.	e-Invoicing, Invoice Code, Tax Authority Clearance	mã của cơ quan thuế, hóa đơn điện tử có mã, Cục Thuế
MST	Mã số thuế Tax Identification Number / Tax Code	Vietnamese taxpayer identification number used to identify taxpayers in tax administration, VAT, electronic invoices, eTax services and invoice lookup processes.	Taxpayer Identifier, VAT, e-Invoicing	MST, mã số thuế, tax code, taxpayer identification number
Thuế điện tử / eTax	Electronic Tax Service	Vietnamese electronic tax-service portal used for tax registration, declaration, payment, refund, tax-account access and electronic interaction with the tax authority.	Digital Tax Services, Taxpayer Portal, VAT Filing	Thuế điện tử, eTax, thuedientu.gdt.gov.vn, Cục Thuế
Thuế GTGT	Thuế giá trị gia tăng Value Added Tax	Vietnamese VAT term used in VAT administration, VAT invoices, VAT declarations, electronic invoices and tax-authority invoice data management.	VAT, Tax, e-Invoicing	Thuế GTGT, VAT, giá trị gia tăng, hóa đơn GTGT
Tổ chức cung cấp dịch vụ hóa đơn điện tử	Electronic Invoice Service Provider	Organisation providing electronic invoice services under the Vietnamese electronic-invoice framework, supporting taxpayers with creation, issuance, transmission, receipt, storage or related electronic invoice functions.	e-Invoicing, Service Provider, Digital Tax Infrastructure	tổ chức cung cấp dịch vụ hóa đơn điện tử, e-invoice service provider
Tổ chức nhận, truyền, lưu trữ dữ liệu hóa đơn điện tử	Organisation Receiving, Transmitting and Storing Electronic Invoice Data	Service organisation involved in receiving, transmitting and storing electronic invoice data between taxpayers and the tax authority, including data flows for cash-register generated electronic invoices where applicable.	e-Invoicing, Data Transmission, Service Provider	nhận truyền lưu trữ dữ liệu hóa đơn điện tử, invoice data, Cục Thuế
Tra cứu hóa đơn điện tử	Electronic Invoice Lookup	Vietnamese tax-authority invoice lookup process used to check electronic invoice information through the official electronic invoice portal.	e-Invoicing, Invoice Verification, Consumer / Recipient Control	tra cứu hóa đơn điện tử, invoice lookup, hoadondientu.gdt.gov.vn

COUNTRY PROFILE

Field	Content
Tax Authority	ZRA, Zambia Revenue Authority Zambia Revenue Authority
Tax Authority website link	www.zra.org.zm
Fiscalisation Model	Zambia applies a Smart Invoice fiscalisation-style model based on real-time electronic invoicing, ZRA validation, Mark ID, QR-code verification, stock-data reporting, Certified Invoicing Systems and VSDC integration, replacing the earlier Electronic Fiscal Device model.
e-Invoicing Model	Zambia uses the ZRA Smart Invoice electronic invoicing system, through which taxpayers issue electronic invoices using ZRA-provided online, desktop, tablet or mobile solutions, or certified invoicing systems integrated through the Virtual Sales Data Controller.

SUMMARY

Zambia's digital tax-control framework is centred on ZRA Smart Invoice, a software-based electronic invoicing and transaction-reporting environment used to manage invoices and stock data transmitted to ZRA. The current model is built around Smart Invoice, Certified Invoicing Systems, VSDC integration, Mark ID validation, QR-code verification, Smart Invoice portals and integration resources for accounting, ERP and POS systems, while the earlier EFD model is treated as legacy context.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Approved Invoicing System	Approved Invoicing System	Invoicing, accounting, POS or ERP system approved or certified for use with ZRA Smart Invoice, typically through integration with the VSDC interface.	e-Invoicing, Fiscalisation, System Approval	approved invoicing system, Smart Invoice, VSDC, ERP, POS
Branch Code	ZRA Branch Code	ZRA branch identifier used in Smart Invoice registration, device / branch configuration and invoice data exchange.	e-Invoicing, Taxpayer Configuration, Smart Invoice	branch code, ZRA branch code, Smart Invoice, TPIN
Certified Invoicing System / CIS	Certified Invoicing System	Taxpayer invoicing, accounting, POS or ERP system certified for integration with ZRA Smart Invoice, normally through the VSDC interface.	e-Invoicing, Fiscalisation, Certified System	CIS, Certified Invoicing System, Smart Invoice, VSDC, ERP
Developer Checklist	Smart Invoice Developer Checklist	ZRA technical checklist used by software developers or vendors preparing systems for Smart Invoice integration, certification or testing.	e-Invoicing, Software Certification, Integration	Developer Checklist, Smart Invoice, ZRA, VSDC, integration
Item Classification Codes	Smart Invoice Item Classification Codes	ZRA-managed classification codes used in Smart Invoice item and stock-data management for categorising products or services in electronic invoice and stock records.	e-Invoicing, Product Classification, Stock Data	item classification codes, Smart Invoice, stock data, item code
Mark ID	Mark ID	Unique Smart Invoice identifier assigned to a validated invoice in the ZRA Smart Invoice environment and used together with the QR code for invoice traceability and verification.	e-Invoicing, Invoice Identifier, Fiscalisation	Mark ID, Smart Invoice, invoice validation, QR code
Non-Resident Electronic Service Supplier	Non-Resident Electronic Service Supplier	Non-resident supplier category relevant to Zambian VAT on electronic services supplied into Zambia, including registration, filing and payment obligations where applicable.	VAT, Non-Resident VAT, Digital Services	non-resident electronic service supplier, electronic services, VAT, ZRA
Sandbox Portal	Smart Invoice Sandbox Portal	ZRA testing environment used by developers and software vendors for Smart Invoice integration, API testing and certification preparation.	e-Invoicing, Software Testing, Integration	sandbox portal, Smart Invoice, developer testing, VSDC
SDC ID	Sales Data Controller Identification	VSDC identification value used in the Smart Invoice / VSDC environment to identify the sales-data-controller component involved in invoice processing.	e-Invoicing, Fiscalisation, VSDC Identification	SDC ID, VSDC, Smart Invoice, invoice data

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Smart Invoice	ZRA Smart Invoice	ZRA electronic invoicing system used to manage invoice and stock data transmitted by taxpayers to ZRA, replacing the earlier EFD-based fiscalisation framework.	e-Invoicing, Fiscalisation, VAT Reporting, Digital Tax Infrastructure	Smart Invoice, ZRA, e-invoicing, stock data, VAT
Smart Invoice Certified Invoicing System	Certified Invoicing System under ZRA Smart Invoice	Taxpayer invoicing, accounting, POS or ERP system certified for integration with ZRA Smart Invoice, typically through the VSDC interface.	e-Invoicing, Certified System, System Integration	certified invoicing system, Smart Invoice, VSDC, ERP, POS
Smart Invoice Online	Smart Invoice Online	ZRA Smart Invoice web-based invoicing platform accessed through a browser or online portal, suitable for taxpayers using the online Smart Invoice solution.	e-Invoicing, Online Invoicing, Taxpayer Portal	Smart Invoice Online, online invoicing, Smart Invoice, ZRA
Smart Invoice Taxpayer Portal	Smart Invoice Taxpayer Portal	ZRA portal used by taxpayers to register for Smart Invoice, select the applicable Smart Invoice type, access Smart Invoice services and manage Smart Invoice registration or configuration.	e-Invoicing, Taxpayer Portal, Fiscalisation	Smart Invoice Taxpayer Portal, Smart Invoice registration, ZRA
Smart Invoice Verification	Smart Invoice Verification	Verification process using the Smart Invoice QR code, Mark ID or related invoice data to confirm invoice validity in the ZRA Smart Invoice environment.	e-Invoicing, Invoice Verification, Fiscalisation	Smart Invoice verification, QR code, Mark ID, ZRA
Stock Data	Smart Invoice Stock Data	Stock and inventory data managed or transmitted through Smart Invoice together with invoice data, supporting ZRA's control of goods, sales and tax reporting.	e-Invoicing, Stock Data, Fiscalisation	stock data, Smart Invoice, inventory management, ZRA
Tax Category Code	Smart Invoice Tax Category Code	ZRA Smart Invoice code used to identify the tax treatment or tax category applied to an item or transaction in Smart Invoice data.	e-Invoicing, VAT, Tax Coding	tax category code, VAT category, Smart Invoice, item data
Tax Invoice Management System	Tax Invoice Management System	Legacy ZRA environment associated with EFD registration and deregistration before migration to Smart Invoice.	Legacy Fiscalisation, EFD Migration, Tax Invoice Control	Tax Invoice Management System, EFD, Smart Invoice migration, ZRA
TaxOnline	TaxOnline	ZRA online tax-administration system used for taxpayer registration, TPIN administration, tax returns, tax payments and taxpayer-service access.	Digital Tax Services, Taxpayer Portal, VAT Filing	TaxOnline, ZRA, TPIN, returns, tax payments
TPIN	Taxpayer Identification Number	Zambian taxpayer identification number registered in ZRA systems and used for tax administration, Smart Invoice integration, invoices, returns and payments.	Taxpayer Identifier, VAT, e-Invoicing, Fiscalisation	TPIN, Taxpayer Identification Number, TaxOnline, ZRA
ZRA	Zambia Revenue Authority	Zambian tax authority responsible for tax administration, taxpayer registration, VAT, Smart Invoice, tax returns, tax payments and digital tax services.	Tax Authority, VAT, e-Invoicing, Fiscalisation, Digital Tax Services	ZRA, Zambia Revenue Authority, Smart Invoice, TPIN

COUNTRY PROFILE

Field	Content
Tax Authority	ZIMRA, Zimbabwe Revenue Authority Zimbabwe Revenue Authority
Tax Authority website link	www.zimra.co.zw
Fiscalisation Model	Zimbabwe applies a ZIMRA fiscalisation model based on fiscal devices, virtual fiscal devices, FDMS integration, QR-code and authentication-code invoice validation, fiscal tax invoices, debit / credit notes, buyer-detail transmission and TaRMS / FDMS integration for VAT input-tax claims.
e-Invoicing Model	Zimbabwe's model is fiscalisation-centred rather than a standalone B2B e-invoicing exchange model. Electronic invoice control is implemented through fiscal tax invoices, upgraded fiscal devices, virtual fiscalisation solutions, FDMS validation and transmission of fiscalised sales and tax data to ZIMRA.

SUMMARY

Zimbabwe's digital tax-control framework is centred on the Fiscalisation Data Management System (FDMS), which receives and validates fiscalised sales, invoice, debit-note and credit-note data from approved fiscal devices or virtual fiscalisation solutions. TaRMS / FDMS integration supports automated VAT-return functionality, including automatic input-tax schedules, credit / debit-note management and invoice apportionment.

VOCABULARY

Term	Official / Expanded Name	Description	Relevance	Tags / Context
Approved Supplier	Approved Supplier of Fiscal Devices	Supplier approved by ZIMRA to supply, upgrade, support or assist with fiscal devices used under Zimbabwe's fiscalisation framework.	Fiscalisation, Supplier Approval, Device Compliance	approved supplier, fiscal device, ZIMRA, FDMS
Automatic Credit and Debit Notes Management	Automatic Credit and Debit Notes Management	TaRMS VAT-return functionality linked to TaRMS / FDMS integration for automated handling of qualifying fiscalised credit and debit notes.	VAT Filing, Fiscalisation, TaRMS / FDMS Integration	automatic credit and debit notes management, TaRMS, FDMS, VAT return
Automatic Input Tax Schedule	Automatic Input Tax Schedule	TaRMS VAT-return functionality under which input-tax data is made available from fiscal tax invoices through integration with FDMS.	VAT Filing, Input Tax, TaRMS / FDMS Integration	automatic input tax schedule, TaRMS, FDMS, fiscal tax invoice
Direct Interface of Taxpayer Accounting / POS System to ZIMRA Server	Direct Interface of Taxpayer Accounting / POS System to ZIMRA Server	Virtual fiscalisation option where the taxpayer's accounting or POS system directly interfaces with ZIMRA servers through FDMS-compatible API integration.	Virtual Fiscalisation, API Integration, POS Integration	direct interface, taxpayer accounting system, POS, ZIMRA server, FDMS
Direct Interface of Taxpayer Server to ZIMRA Server	Direct Interface of Taxpayer Server to ZIMRA Server	Virtual fiscalisation option where the taxpayer's server directly interfaces with ZIMRA servers for recording, transmitting or interfacing sales and tax data.	Virtual Fiscalisation, API Integration, Data Transmission	direct interface, taxpayer server, ZIMRA server, virtual fiscalisation
Electronic Signature Device / ESD	Electronic Signature Device	ZIMRA-recognised category of fiscal device used within Zimbabwe's fiscalisation environment.	Fiscalisation, Fiscal Device, Device Category	ESD, electronic signature device, fiscal device, ZIMRA
FDMS	Fiscalisation Data Management System	ZIMRA fiscalisation back-end system used to receive, validate and manage fiscalised sales transactions, fiscal tax invoices, debit notes, credit notes, fiscal-device data and virtual fiscalisation data.	Fiscalisation, Digital Tax Infrastructure, VAT Reporting	FDMS, Fiscalisation Data Management System, ZIMRA, fiscalised transactions
FDMS Approved Supplier	Approved Supplier of Fiscal Devices under FDMS	Supplier approved within the FDMS fiscalisation framework to supply, upgrade or support fiscal devices for taxpayers.	Fiscalisation, Supplier Approval, Device Compliance	FDMS approved supplier, approved supplier, fiscal device, ZIMRA
FDMS Self-Service Portal	FDMS Self-Service Portal	ZIMRA FDMS portal used for taxpayer, approved supplier and fiscal-device related self-service functions, including invoice validation and access through TaRMS Self-Service Portal.	Fiscalisation, Taxpayer Portal, Invoice Validation	FDMS Self-Service Portal, FDMS portal, TaRMS SSP, ZIMRA

Term	Official / Expanded Name	Description	Relevance	Tags / Context
FDMS Validation Portal	FDMS Validation Portal	ZIMRA online portal used to validate fiscal tax invoices, debit notes and credit notes by QR code, verification code or invoice details.	Fiscalisation, Invoice Verification, Digital Tax Services	fdms.zimra.co.zw, validation portal, fiscal tax invoice, verification code
Fiscalised Electronic Register / ETR	Fiscalised Electronic Register / Electronic Tax Register	ZIMRA-recognised fiscal-device category, also referred to as a cash register or electronic tax register, used for recording sales and transmitting fiscalised transaction data.	Fiscalisation, Fiscal Device, Retail Transaction Reporting	fiscalised electronic register, ETR, cash register, fiscal device
Fiscal Tax Invoice Validation	Fiscal Tax Invoice Validation	Process of checking whether a fiscal tax invoice, debit note or credit note is valid through QR-code scanning, verification code entry or the FDMS Validation Portal.	Fiscalisation, Invoice Validation, VAT Control	fiscal tax invoice validation, FDMS, QR code, verification code
HS Codes under Domestic Sales Fiscalisation	Harmonised System Codes under Domestic Sales Fiscalisation	ZIMRA extension of HS-code use to classify domestic products and services when recording and transmitting sales transactions under FDMS.	Fiscalisation, Product Classification, Sales Data	HS codes, domestic sales, FDMS, fiscal devices
Input Tax Claim on Fiscal Tax Invoice	Input Tax Claim on Fiscal Tax Invoice	VAT input-tax claim supported by valid fiscal tax invoices, debit notes received or credit notes issued and processed through TaRMS / FDMS integration where applicable.	VAT, Input Tax, Fiscalisation	input tax claim, fiscal tax invoice, TaRMS, FDMS
Invoice Apportionment and Selection	Invoice Apportionment and Selection	TaRMS VAT-return functionality allowing taxpayers to apportion and select fiscal tax invoices for claiming input tax in the applicable tax period.	VAT Filing, Input Tax, TaRMS / FDMS Integration	invoice apportionment, invoice selection, input tax, TaRMS
TaRMS	Tax and Revenue Management System	ZIMRA tax and revenue management system used for tax administration and VAT-return modernisation, including integration with FDMS for VAT input-tax schedules, credit / debit-note management and invoice apportionment.	Digital Tax Services, VAT Filing, Fiscalisation Integration	TaRMS, Tax and Revenue Management System, FDMS, VAT return
TaRMS / FDMS Integration	TaRMS / FDMS Integration	ZIMRA integration between TaRMS and FDMS under which input-tax data from fiscal tax invoices, credit notes and debit notes is made available to TaRMS for VAT-return management.	Fiscalisation, VAT Filing, System Integration	TaRMS / FDMS integration, input tax, fiscal tax invoices, VAT return
TaRMS Self-Service Portal / SSP	TaRMS Self-Service Portal	ZIMRA taxpayer self-service portal providing access to TaRMS functions and an automatic access link to the FDMS Self-Service Portal.	Digital Tax Services, Taxpayer Portal, Fiscalisation	TaRMS SSP, Self-Service Portal, FDMS portal, ZIMRA
Tax Clearance Certificate / ITF263	Tax Clearance Certificate	ZIMRA tax-clearance certificate whose issue to VAT-registered taxpayers is linked to compliance with fiscalisation and FDMS requirements, including consistent recording of sales transactions using fiscal devices.	Tax Compliance, Fiscalisation, Taxpayer Status	ITF263, tax clearance certificate, FDMS compliance, ZIMRA
VAT Registered Operator	VAT Registered Operator	Zimbabwean VAT taxpayer category required to comply with fiscalisation obligations and interface fiscal devices or virtual fiscalisation solutions with FDMS.	VAT, Taxpayer Status, Fiscalisation	VAT registered operator, fiscalisation, FDMS, ZIMRA
Virtual Fiscal Device / VFD	Virtual Fiscal Device	Software-based fiscal device or API-based virtual fiscalisation solution compatible with FDMS for recording, transmitting or interfacing sales and tax data with ZIMRA servers.	Virtual Fiscalisation, Fiscal Device, API Integration	VFD, virtual fiscal device, FDMS, API, ZIMRA
Virtual Fiscalisation	Virtual Fiscalisation	Software-based fiscalisation option using Virtual Fiscal Devices, API integration or POS / accounting applications compatible with FDMS to record and transmit fiscalised transaction data to ZIMRA.	Virtual Fiscalisation, API Integration, Fiscalisation	virtual fiscalisation, VFD, API, POS, accounting system, FDMS

Term	Official / Expanded Name	Description	Relevance	Tags / Context
ZIMRA	Zimbabwe Revenue Authority	Zimbabwean revenue authority responsible for tax administration, VAT, fiscalisation, FDMS, fiscal-device compliance, VAT returns and digital tax services.	Tax Authority, VAT, Fiscalisation, Digital Tax Services	ZIMRA, Zimbabwe Revenue Authority, VAT, FDMS, fiscal devices
ZIMRA FDMS Portal	ZIMRA Fiscalisation Data Management System Portal	ZIMRA online portal used in the FDMS environment for fiscal-invoice validation, fiscal-device functions and taxpayer / supplier self-service processes.	Fiscalisation, Digital Tax Infrastructure, Invoice Validation	ZIMRA FDMS Portal, fdms.zimra.co.zw, validation portal, fiscal tax invoice

Suggest a Term or Correction

Suggest a Term or Correction

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