



TJC GROUP

BECAUSE YOUR DATA MATTERS

Business 2 Government:

How to Manage Tax Compliance Efficiently

Wednesday, 26th May 2021

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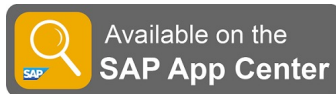
Head of Sales UK, Ireland, & Nordics



TJC Company Overview

KEY FACTS

- More than **20 years** of experience in Data Volume Management and **+10 years** in Tax and Audit
- Solutions to overcome DVM challenges on the move to S/4 HANA
- Thought Leadership in Data Archiving & GDPR, Retirement of legacy systems and Compliancy on Tax & Audit
- +500 clients worldwide
- SAP Partners and SAP Certified software solutions



World presence



KEY: ● Distributors ● Export Network ● Offices TJC Group



Worldwide presence
through **8 distributors**



Commercial presence in
20 countries through an
Export Network



5 Offices



TJC Group: 4 areas of expertise

01 COMPLIANCY: TAX & AUDIT READINESS

Compliance with tax and audit regulations

FEC and SAF-T standards

02 SAP DATA ARCHIVING

Make the right-sized move to **S/4HANA** and Lower the TCO of **S4**, Automation of recurring Data Archiving for long-term benefits.

03 GDPR SAP DATA MANAGEMENT & SAP ILM

Manage data in your **SAP** systems to comply with Global Data Protection Regulations.

04 RETIREMENT OF LEGACY SYSTEMS

For SAP and non-SAP systems

Based on **SAP Cloud Platform**



Agenda

1. Digitalisation of Tax Compliance and key challenges
2. Business 2 Government by TJC
3. Q&A

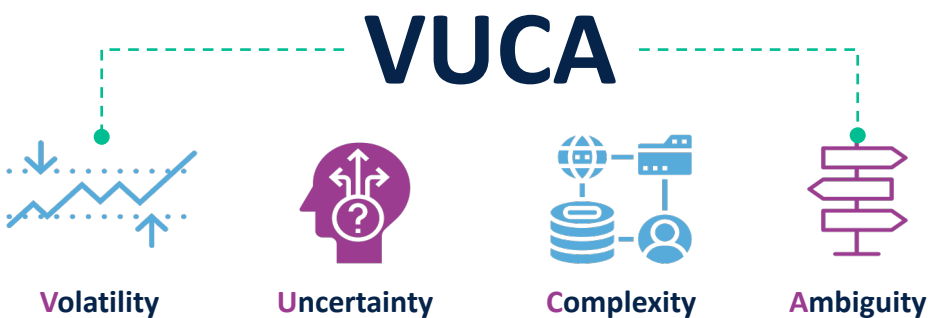
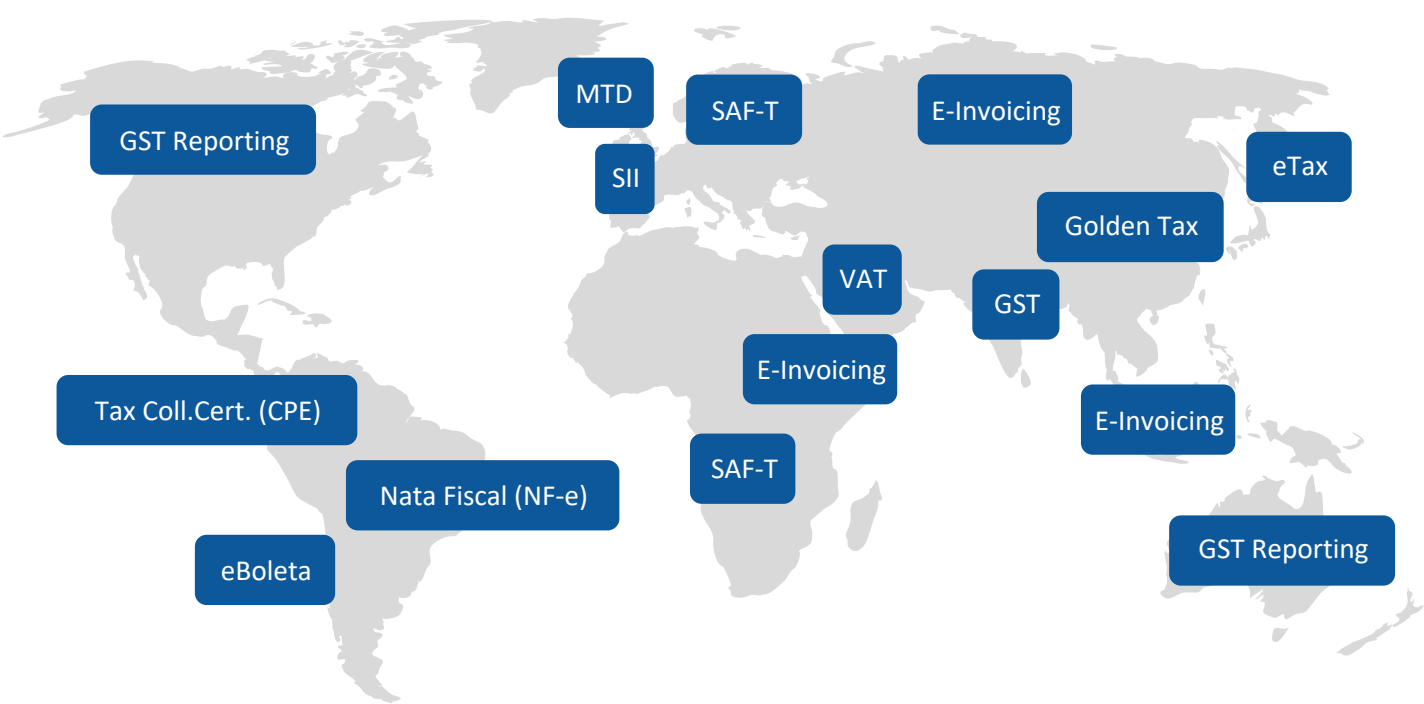


Digitalisation of Tax Compliance and Key Challenges



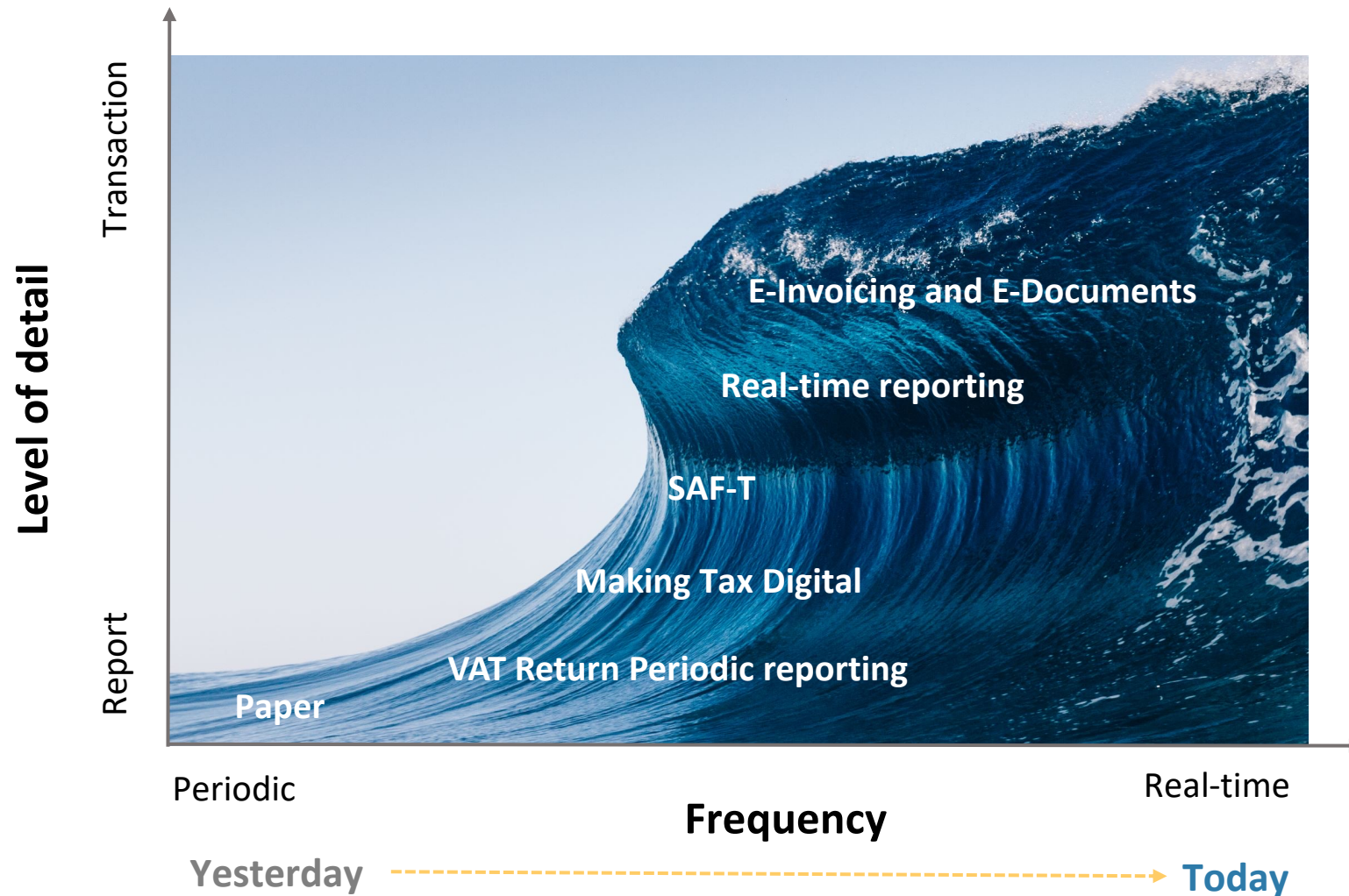
Tax Compliance Worldwide

How business can survive in a VUCA Tax Compliance?

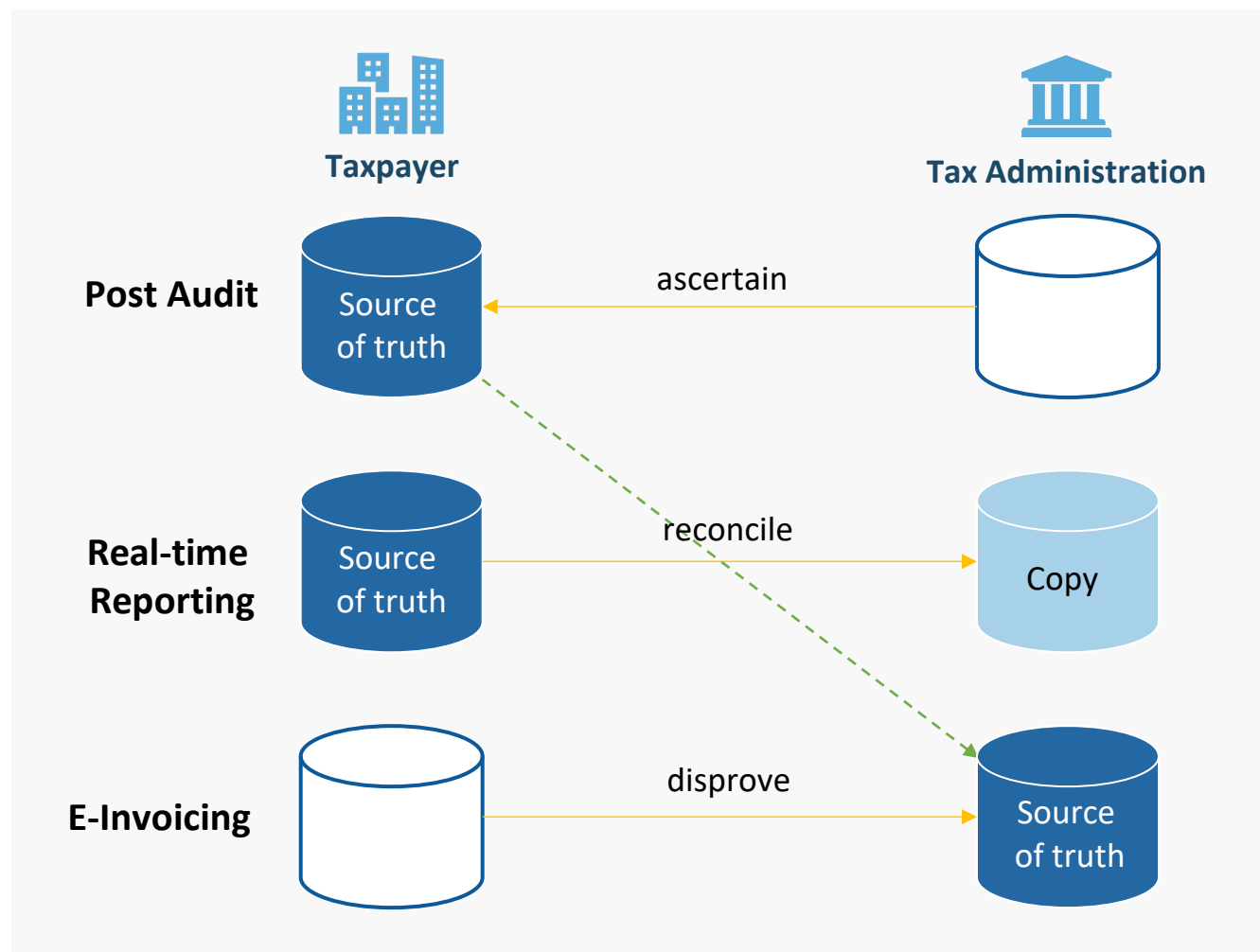


Digitalisation of Tax Compliance

Fiscal control shifting from periodic to real-time and requires granular information



The balance of power is shifting from Taxpayer to Tax Administration



Tax Compliance Landscape in Europe

Portugal

- First country which adopted **SAP-T** in 2008.
- Monthly sales invoices reporting
 - Annual accounting file

Austria

- SAF-T** introduced in 2009.
- General Ledger
 - Inventory movement
 - Sales and Purchases
 - Fixed asset

Luxembourg

- FAIA** is based on the OECD version 2.0. It was introduced in 2011.

Lithuania

- i.MAS** introduced in 2016.
- i.SAF: Monthly sales and purchase invoices
 - i.VAZ: Domestic goods movement
 - i.SAFT: Accounting entries

Norway

- SAF-T** implemented in January 2020
- SAF-T Financial
 - SAF-T Cash Register

Romania

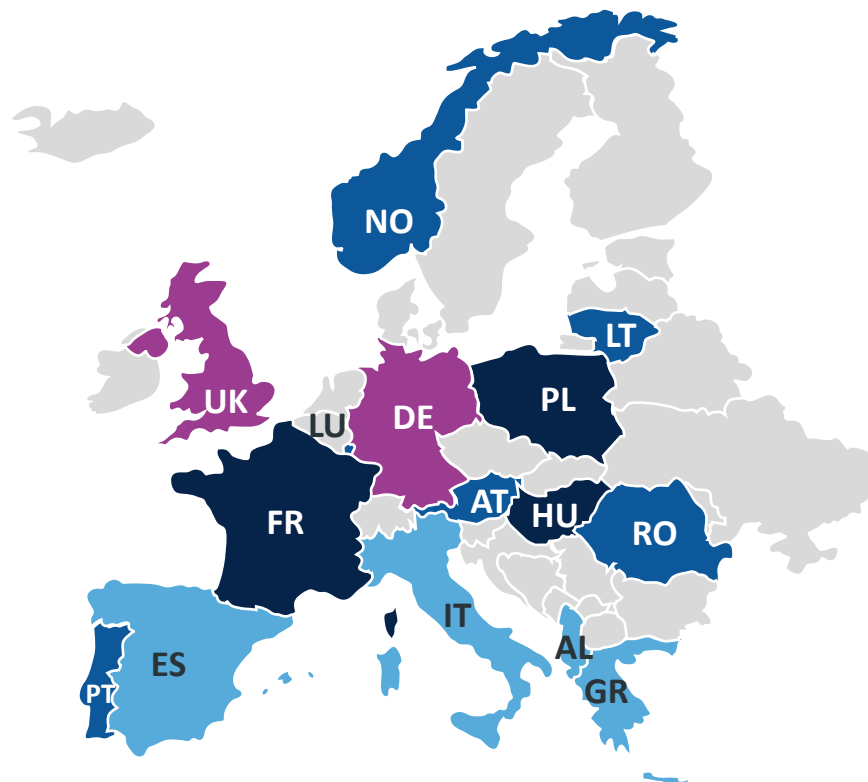
- Plan to implement **SAF-T** in mid 2021.*

Germany

- Audit file (**GoBD/GDPdU**)
- Master data
 - General Ledger
 - AR / AP
 - Fixed Asset
 - Inventory

UK

- Making Tax Digital (MTD)** launched in April 2019
- the VAT return



- SAF-T
- Real-time reporting and E-Invoicing
- SAF-T, RTR and E-Invoicing
- Country-specific reporting

Spain

- **SII** mandated in 2017.
- Daily submission of sales, purchases, specific Intra-community and intra-community consignment

Italy

- **Sistema di Interscambio (SdI)** B2B e-Invoicing implemented in 2019.

Greece

- **myDATA** mandatory e-books and e-invoices in April 2021

Albania

- E-Invoicing** mandatory
- B2G January 2021
 - B2B July 2021
 - B2C September 2021

France

- **FEC** introduced in 2014, requires general ledger and balance carryforward
- **B2B e-Invoicing and e-Reporting** plan in 2023

Poland

- **JPK** mandatory in 2016 with monthly VAT register and declaration and 4 on-demand files.
- **B2B e-Invoicing** in 2023

Hungary

- **Real-Time Invoice Reporting (RTIR)** mandatory in July 2018 for domestic B2B sales
- *Potential launch **SAF-T** in 2021*

Information as of March 1st, 2021.

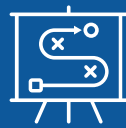
Key Challenges

1. PEOPLE



- **Limited availability** of finance and tax teams to manage special requests
- **Multiplicity of stakeholders:** finance, tax, SAP consultants and IT, etc.
- Require **special skill set** to handle tax compliance topics

2. PROCESS



- Numerous tax compliances have been launching with **short notice time frames**
- Maintaining awareness of **regulatory changes** and how it impacts your company
- Dealing with **multitude of legislations** and **local requirements**

3. SYSTEM



- SAF-T is a **complex** file and **non-harmonized** structure among different countries. The same is true of e-Invoicing and RTR.
- Difficulty to obtain data from **different source** including non-SAP and generate compliant file
- Improper **SAP configuration** generates irregularities
- Solution extension to meet **business needs** or **industry-specific requirements**

4. DATA MANAGEMENT



- Garbage in, Garbage out (**GIGO**)
- **Misclassifying** a product or service
- SAF-T files **validation**
- Data **reconciliation**
- **Address error** and **rectification**

Are you confident in your legal requirements monitoring?



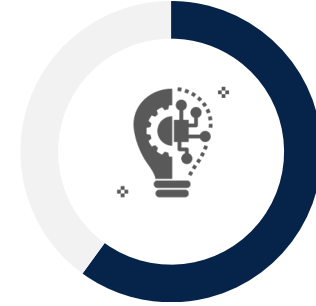
31%

Companies surveyed with global headquarters in countries with digital tax administration are **less 31% confident in their monitoring of legal requirements**



73%

73% plan to **increase tax headcount with people with data and tech management skills.**



+60%

When considering the abilities of existing staff, more than 60% of companies **need more skills with tools their company already licenses.**

Tax Compliance



SAP SAF-T Solutions

	ECC & S/4HANA	ACR S/4HANA OP	ACR S/4HANA Cloud
 SAF-T Portugal	✓		✓
 SAF-T Austria			
 Luxembourg FAIA	✓		✓
 France FEC	✓ (DaRT)	✓	✓
 Poland JPK	✓ (Starter solution & add-on Solution)		✓
 Lithuania i.MAS			
 Norwegian SAF-T	✓	✓	✓

Source:

[SAP ONE Support Launchpad – Announcement of Legal Change](#)
[ACR Country/Region-Specific Reports - SAP Help Portal](#)

Availability as of Feb 2021

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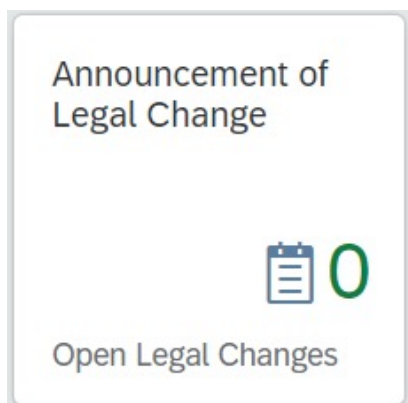
SAF-T Norway SAP standard solution



SAF-T Norway is available in ECC, S/4HANA and Advanced Compliance Reporting (ACR) S/4HANA 2020 FPS1.

SAP Standard solution is **a good fit** SAF-T solution when you are **NOT** in below situations:

- You need to consolidate data from multiple data source systems such as archived files, other SAP ecosystems, non-SAP systems, etc.
- You are required to submit SAF-T Cash Register file
- You have some specific requirements e.g., collect data from custom tables and fields, RE-FX
- You do not follow SAP best practice for master data maintenance and configuration
- Resource constraints or time constraints to understand and implement the solution by yourself



Did you know?

[The Announcement of Legal Change application](#) in **SAP ONE Support Launchpad** provides an overview of the upcoming legal changes in each country and relevant SAP notes.

For further requests on SAF-T Norway on the legal change with SAP please visit the Jam group
https://jam4.sapjam.com/groups/p9pblV2bl35Hhgad6TQwHZ/overview_page/X55M4Xw7N2syDi1K55tDrA
No access? Send a request to erik.toernqvist@sap.com

B2G by TJC



Why TJC?



The right partner can help you to bridge the gap

XML FORMAT

```
<xml version='1.0'?>
- <AuditFile xsi:type="location" urn="StandardAuditFile-Taxation-
Financial-NO Norwegian_SAF-T_Financial_Schema_v_1.10.xsd"
urn="StandardAuditFile-Taxation-Financial-NO"
xmns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  <Header>
    <AuditFileVersion>1.10.0</AuditFileVersion>
    <AuditFileCountry>NO</AuditFileCountry>
    <AuditFileDateCreated>2021-02-01</AuditFileDateCreated>
    <AuditFileCompanyName>SAU EP-Software CompanyName>
    <SoftwareID>SAP ERP 6.0</SoftwareID>
    <SoftwareVersion>2005</SoftwareVersion>
  </Header>
  <Company>
    <Name>TIC Norway</Name>
    <Address>
      <StreetName>Prinsens gate</StreetName>
      <Number>51</Number>
      <City>Oslo</City>
      <PostalCode>0152</PostalCode>
      <Country>NO</Country>
      <AddressType>StreetAddress</AddressType>
    </Address>
  </Company>
</xml>
```

SAP TABLES AND FIELDS

Dictionary: Display a table

Buttons:

Quick Table: **BSRS** **Active**

Short description: **Accounting Document Segment**

Buttons:

Attributes Delivery and Maintenance **new** Entry helpdesk Currency/Quantity Fields

Buttons:

Field	Key	Int.	Doc. element	CLAS	Type	Length	Dec.	Short description
BSRS01	✓	✓	BSRS01	CLAS	1	4	0	Accounting Document
BSRS02	✓	✓	BSRS02	CLAS	4	4	0	Accounting Code Number
BSRS03	✓	✓	BSRS03	CLAS	10	4	0	Accounting Item
BSRS08	✓	✓	BSRS08	CLAS	1	4	0	Financial Year
BSRS11	✓	✓	BSRS11	CLAS	3	4	0	Number of Line Items Within Account
BSRS12	✓	✓	BSRS12	CLAS	1	4	0	Identification of the Line Item
BSRS20	✓	✓	BSRS20	CLAS	1	4	0	Accounting Date
BSRS21	✓	✓	BSRS21	CLAS	8	4	0	Closing Date
BSRS22	✓	✓	BSRS22	CLAS	8	4	0	Closing Entry Date
BSRS23	✓	✓	BSRS23	CLAS	12	4	0	Document Number of the Check
BSRS36	✓	✓	BSRS36	CLAS	2	4	0	Posting Key

IT TEAM



&@!#<*>

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SAP CONSULTANTS



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TAX TEAM

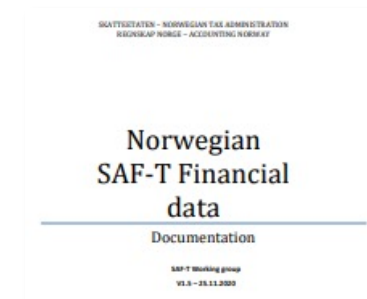


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AUDITOR/LAWYER



Norwegian SAF-T



LEGAL BASIS

Prinsipputtalelse

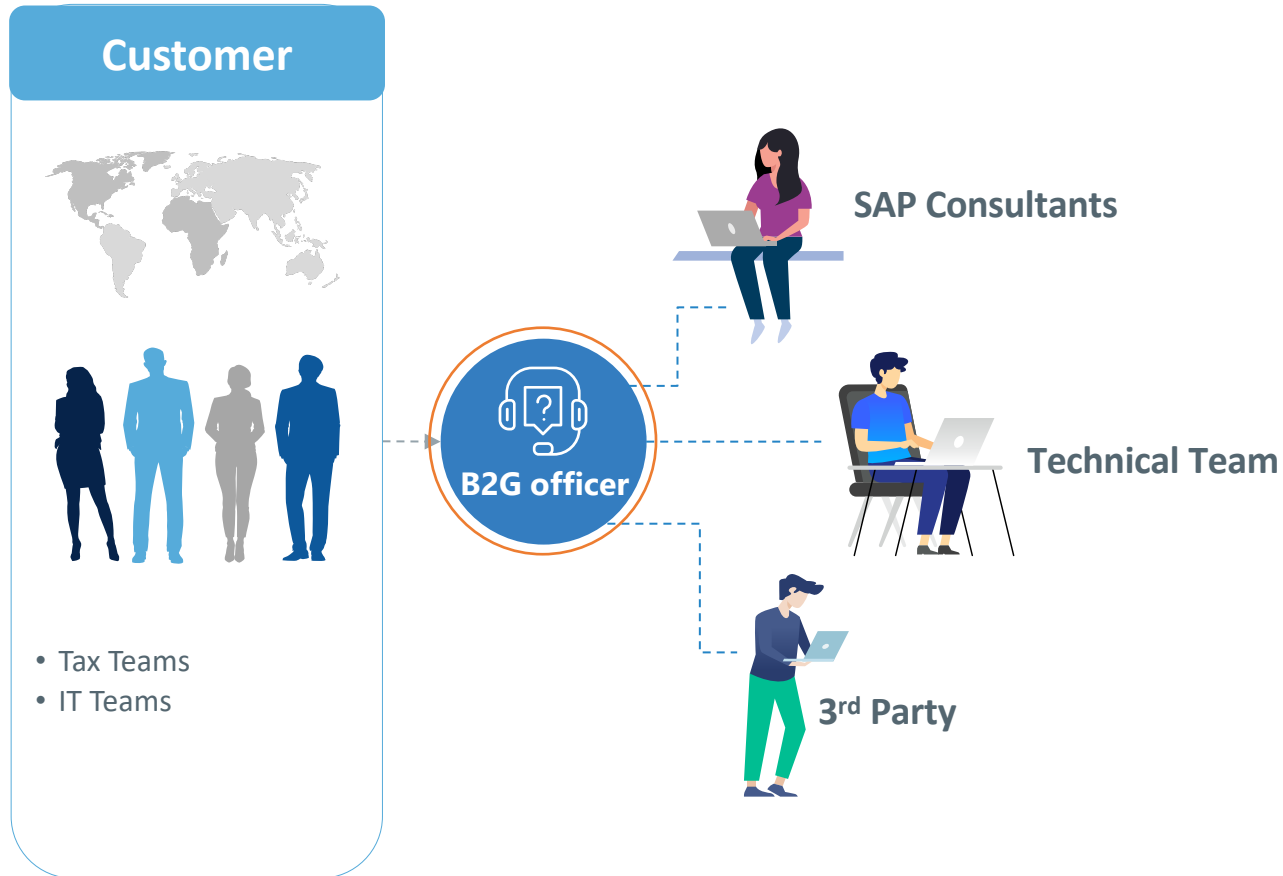
**Dispensasjon fra kravet til å
gjengi elektroniske
opplysninger i standardisert
form (SAF-T regnskap)**

Publisert: 04.10.2019 Oppdatert: 04.10.2019

Fra 1. januar 2020 skal bokføringsplikten som skal ha bokførte opplysninger elektronisk tilgjengelig etter bokføringsloven § 13b, kunne gjengi bokførte opplysninger i standardisert form, jf. bokføringsplikten § 7-8 første ledd. Kravet gjelder også for andre bokføringsplikter som har bokførte opplysninger elektronisk tilgjengelig.

Skattedirektoratet har den 23. mars 2017 fastsatt [Standard for innhold og format ved gjengivelse av elektronisk bokførte opplysninger](#). Bokføringsforkriften § 7-8 ble tilføyd ved forskrift 22 desember 2017 nr. 2387, ved virkning for bokføringsperiode som begynner 1. januar 2020 eller senere.

“B2G Officer” a new approach of B2G collaboration



Key Benefits

- Combine benefits of insourcing and outsourcing
- Relieve your tax burden
- A blended team with the right skills and experience (SAP + Tax + Technology)
- Bridge the gaps between key stakeholders
- Better collaboration and create synergy
- Cost effectiveness
- Lower TCO
- Cost of non-compliance avoidance
- Reputational assurance

B2G by TJC

TJC Solutions for Audit and Tax



- Audit Extraction Cockpit (AEC)
- Fichier des Écritures Comptables (FEC)
- Standard Audit File for Tax (SAF-T)
- Real-time reporting (Sii)
- DART workspace
- DART Sessions Cockpit (DSC)



Consulting Services

Expertise on demand

- B2G Officer
- B2G new requirement, process improvement
- Best practices for EU VAT, Plants Abroad, Split Payment, Drop shipment, Triangulation, Intercompany, etc.
- Health Check
- Workshops/Training
- Extension, Integration, Automation



SAP Solutions for Tax Management

- Standard Audit File for Tax (SAF-T)
- SAP Advanced Compliance Reporting (ACR)
- SAP Document Compliance (e-Document)
- SAP Tax Compliance (Ensure accuracy of tax data)

Move to S/4HANA with TJC

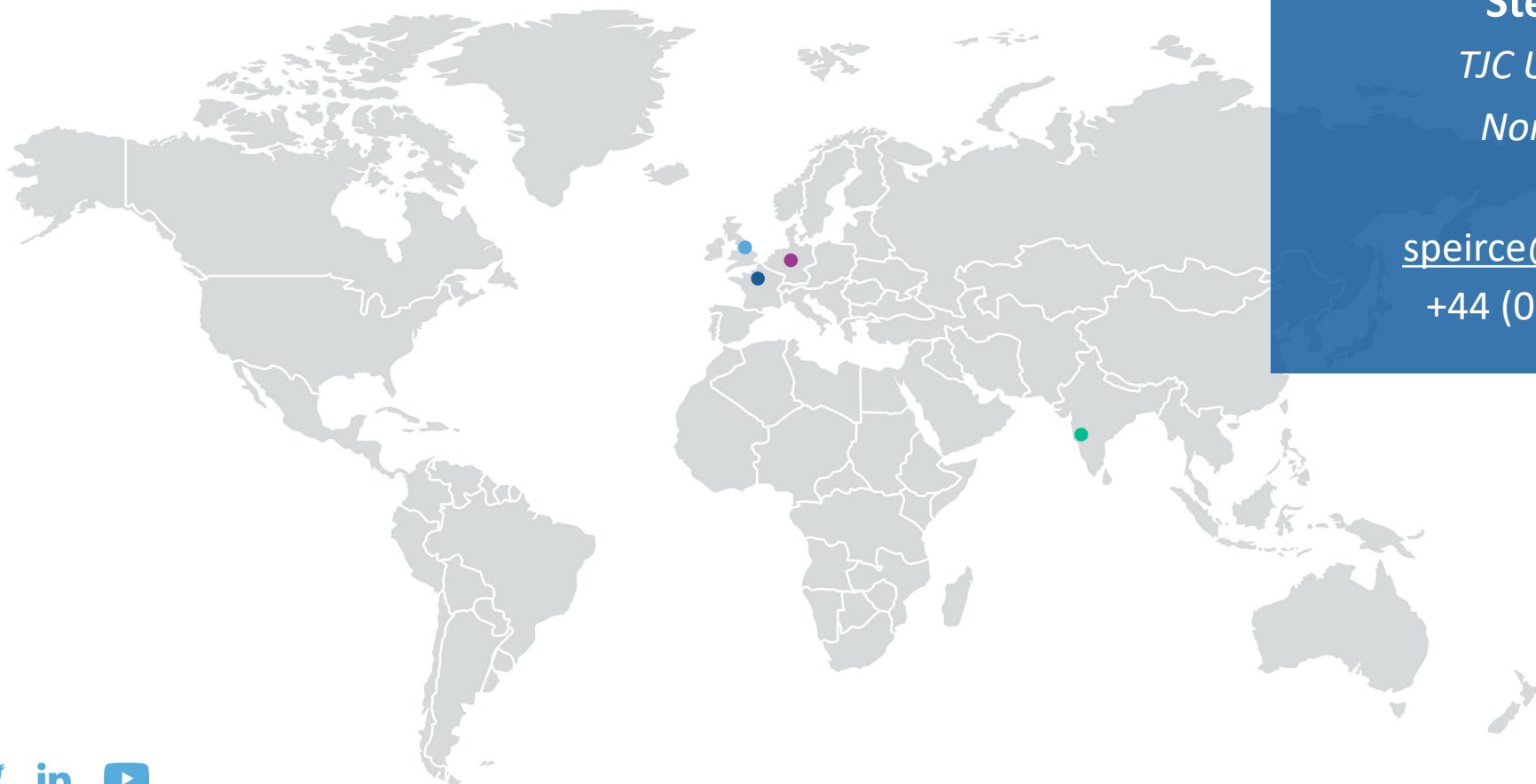
- Certified solutions in S/4HANA
- Digital transformation to simplify and streamline business processes

Q&A





BECAUSE YOUR DATA MATTERS



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