



News from localization team - Norway

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Public

Agenda

News from **localization** team for Norway *by* Erik Törnqvist

- SAF-T
- European Single Electronic Format (ESEF) reporting from fiscal year 2021

New **VAT Return** for Norway *by* Ingjerd Aamodt

- SAP's delivery
- What's new in the VAT Return?
- How can you prepare?

News from **localization team for Norway**

What's new for **SAF-T**?

We have introduced some interesting new features:

- You can now customize which "**Special G/L indicators**" you want the SAF-T file to consider in Opening/Closing Balances for customers/vendors
- If you use the feature "**Negative Postings**" in SAP you will now have the correct values in the SAF-T file (debit/credit with minus signs), but this will lead to questions from Skatteetaten, of course

On the **roadmap** for SAF-T Norway

- Partially deductible VAT
 - Companies having mixed business use tax codes with NVV/NAV and they will be correctly considered in the SAF-T file
- File split of too big SAF-T files (>2Gb)
 - If a file is bigger than 2Gb (200Mb zipped) it needs to be split and the files should then contain the data in a pre-defined way
- Including file version 1.2
 - SAF-T Norway has presented a file version 1.2 which will be delivered early next year

Electronic reporting format for listed companies (ESEF)

What's new requirements?

- ESEF (European Single Electronic Format) is a new electronic reporting format for listed companies
- Mandatory for annual reports for financial years beginning on or after 1 January 2021
- EU Standard format will be used for Norway

SAP delivery?

- SAP Disclosure Management, with no localization for Norway
- SAP DM is a licensed stand alone on-premise solution
- Can connect S/4HANA via SAP S/4HANA Connector to produce regulatory disclosures, and electronic XBRL and iXBRL files

New VAT Return for Norway

SAP's planned **delivery** in Q4 2021

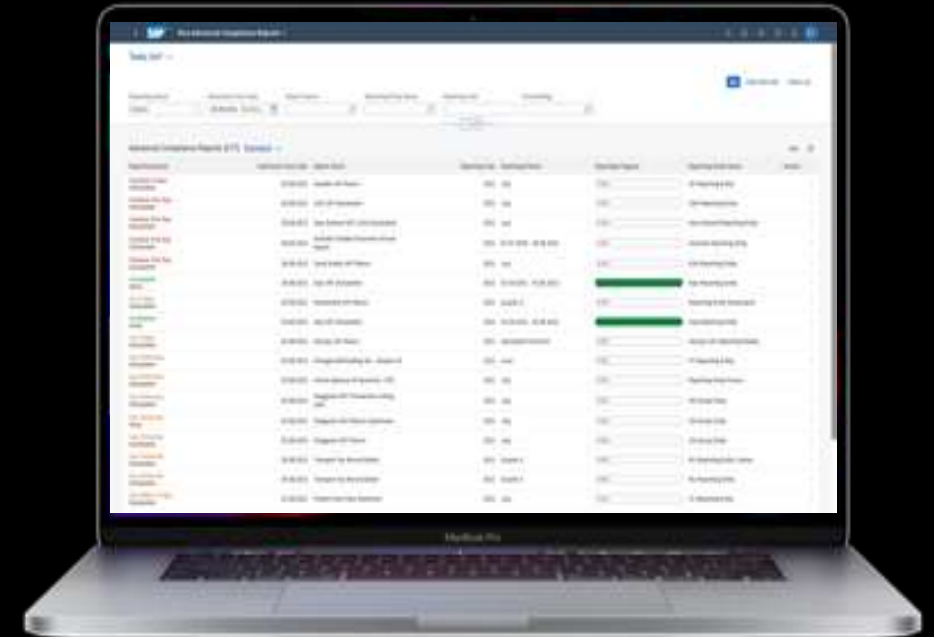
In S/4HANA SAP Advanced Compliance Reporting *)

- Structured file preview of VAT Return
- Edit comments
- XML for download

*) from mid-October sold under name SAP Document and Reporting Compliance (DRC)

In ECC and S/4HANA OP

- Advanced Return for Tax on Sales/Purchases (RFUMSV00)
- Enhanced list of balances of tax amounts

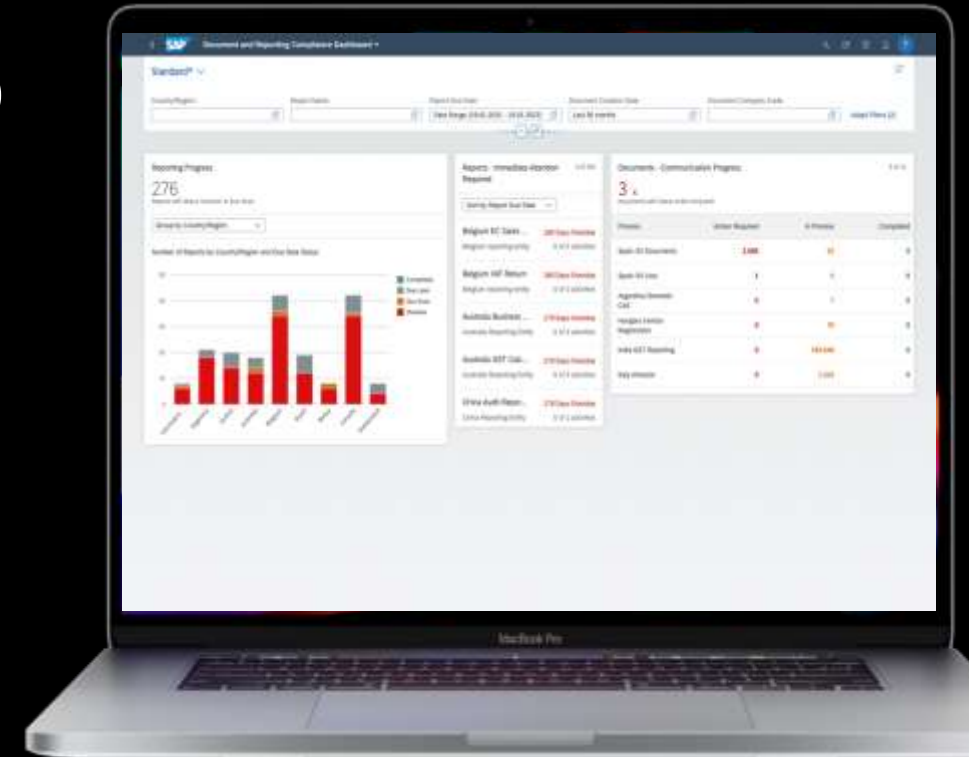


SAP's planned delivery in 2022

S/4HANA SAP Document and Reporting Compliance (DRC) *)

- **Integration** to ID-porten for login and authentication
- **Validation** of VAT return with response from Tax Administration
- **Submit** and **Sign** VAT Return to Altinn
- Retrieve **status** of submission

*) License fee will apply for electronic submission



So, what's **new** for VAT Return?

- New **content** and **structure**
- New **file format**, XML
- **Comments** on line item level
- **Attachments**
- No **delta-corrections**, only re-submission of complete VAT Return
- **Sales and purchase list**/Salgs- og kjøpsmelding from 2024



What are these **Content** changes?

- VAT to be reported with SAF-T **standard tax** codes
- Additional **specification** of amounts related to:
 - Losses on claims
 - Reversal of input value added tax
 - Adjustments
 - Withdrawals
- VAT amount payable as positive amount, and VAT to be refunded as negative amount



How to **submit** new VAT Return?

Manual entry in Skatteetaten's portal

- Personal login with BankID, MinID
- No option to upload XML



The screenshot shows the Skatteetaten portal interface. On the left, there is a sidebar with a line graph and a pie chart icon. The main area displays a table with VAT return data. The table has columns for Kode, Beskrivelse, Grunnlag, Sats, and Mva. The data is as follows:

Kode	Beskrivelse	Grunnlag	Sats	Mva
3	Salg og utfak av varer og tjenester (høy sats)	60 000	25%	15 000
31	Salg og utfak av varer og tjenester (middels sats)	15 000	15%	2 250
5	Salg av varer og tjenester som er frittatt for merverdiavgift	20 000	0%	0
1	Kjøp av varer og tjenester med fradrag (høy sats)		25%	-2 500
81	Kjøp av varer fra utlandet med fradrag (høy sats)	50 000	25%	12 500
	Fradrag (ikke betalt merverdiavgift ved innførsel)		25%	-12 500

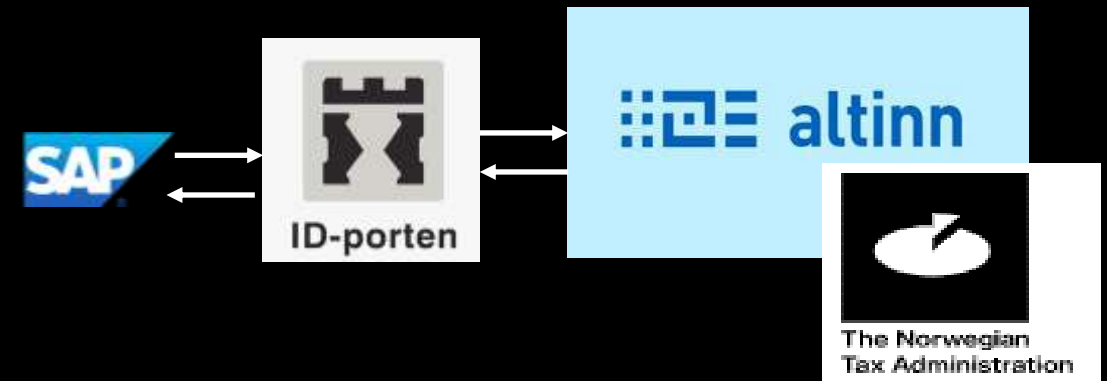
At the bottom of the table, there is a link: [Legg til ny kode](#).



The Norwegian Tax Administration

Electronic submission to Altinn

- Personal login with ID-porten
- APIs for validation and submission
- Two-way communication



How can you all **Prepare?**

- Mapping of SAP VAT codes to SAF-T's standard tax codes
- Define new VAT codes for specifications
- Look at the process of “loss on claims” and VAT codes used today
- Start with customizing of new VAT Return



Appendix

Advanced Compliance Reporting (ACR) – Preview and download of XML

Norway VAT Return

Reporting Entity: NO Reporting Entity
Phase: Declaration # 1
Reporting Period: Period 1(01.01.2022 - 28.02.2022)
Reporting Year: 2022
Generated By: Example GIAccountantNo

Run Status:
Generated Successfully

Legal Reporting

Selection Criteria

Log

Attachments

	Document Name	Format	Size	Document Status	Action
☐	VAT Return	XML	2.65 KB	Generated Successfully	

Selection Criteria

Company Code: 4410
Reporting Date: 01.01.2022 - 28.02.2022

Log

Message Type	Time Stamp	Message Text	Message Long Text
	02.09.2021, 13:44:00	'VAT Return' document created. Check the Documents list.	
	02.09.2021, 13:43:38	Document generation started.	

Save Attachments

Update Submission Status

Revert Status

ACR – preview of file in VAT Return

Document Name: VAT Return

Report Name: Norway VAT Return
Reporting Entity: NO Reporting Entity
Phase: Declaration # 1
Reporting Period: Period 1(01.01.2022 - 28.02.2022)
Reporting Year: 2022
Generated By: Example GIAccountantNo

Run Status:
Generated Successfully

Standard ▾

Hierarchy Hide

▾ ☐ VAT Return

> ☒ Submission

> ☒ Tax Calculation

☐ Payment Information(No Data)

☐ Taxpayer

☐ VAT Return-Details

☐ Comments

VAT Return->Tax Calculation

Tax Payable/Refundable: 13,705

Tax Calculation->VAT Items (9)

Search

Seq. No.	Standard Code	Specification	Internal VAT Code	Base Amount	Tax Rate	Tax Amount	Comments
1	1		V1 VST			-4,000	Comments
2	1	justering	VB VST			-6,000	Comments
3	1	tapPåKrav	VA VST			-460	Comments
4	3		A1 MWS	99,789	25	24,947	Comments
5	3	uttak	AA MWS	12,800	25	3,200	Comments
6	11		V2 VST			-1,304	Comments
7	13		V4 VST			-2,678	Comments
8	81		J1 ESA	50,000	25	12,500	Comments
9	81		J1 ESE			-12,500	Comments

ACR – Entry and edit of comments

- Comments can be entered on item level or header (per) VAT Return
- Free text
- Tax Authority predefined comments per tax code

Document Name: VAT Return

Report Name: Norway VAT Return
Reporting Entity: NO Reporting Entity
Phase: Declaration # 1
Reporting Period: Period 1(01.01.2022 - 31.03.2022)
Reporting Year: 2022
Generated By: Example G/Accountant/No

Run Status:
Generated Successfully

DRAFT

Standard ▾

Hierarchy Hide

- ☐ VAT Return
- ☒ Submission
- ☒ Tax Calculation
- ☐ Payment Information(No Data)
- ☐ Taxpayer
- ☐ VAT Return-Details
- ☐ Comments

VAT Return->Tax Calculation

Tax Payable/Refundable: 13,705

Tax Calculation->VAT Items (9)

Seq. No.	Standard ...	Specificat...	Internal V...	Base Am...	Tax Rate	Tax Amount	Comments
1	1		V1 VST			-4,000	Comments
2	1	justering	VB VST			-6,000	Comments
3	1	tapPåKrav	VA VST			-460	Comments
4	3		A1 MWS	99,789	25	24,947	Comments

VAT Items / 1

Comments

Free Text:

Predefined Text:

Mapping of VAT codes to new tax groups for VAT Return

Customers can start preparing for mapping of SAP VAT codes to new tax boxes/SAF-T tax codes

- T007Z – Tax Group Version Time-Dependent
- T007R – Tax Groups (1:1 as tax boxes/SAF-T tax codes for reporting)
- T007L – Group tax Balances

Assign Time-Dependent Tax Group Version				
	Ctry...	Name (Short)	From Date	Version
	NO	Norway	01.01.2022	NO22

Country/Reg.		NO
Tax grping ver.		NO22

Gp no	ExTxGrpNo.	Text
1		Input tax: regular rate
3		Output tax: regular rate
5		Domestic sales: Exempt
6		Not liable to VAT treatment
11		Input tax: reduced rate middle
12		Input tax: raw fish
13		Input tax: reduced rate low
14		Input tax import: regular rate
15		Input tax import: reduced rate
31		Output tax: reduced rate, mid.
32		Output tax: raw fish
33		Output tax: reduced rate, low

Country/Reg.		NO
Country/Region		Norway
Tax grping ver.		NO22

Tx - Description	Trs	Sal.	Gp no	ArithmOper
A.1 Output tax, 25%	MWS		3	
A.2 Output tax, 15%	MWS		31	
A.3 Output tax, 11,11%	MWS		32	
A.4 Output tax, 12%	MWS		33	
A.5 Output tax, export 0%	MWS		52	
A.6 Domestic output tax, reverse charge, 0%	MWS		51	
A.7 Output tax, outside VAT area	MWS		6	
A.8 Output tax, common VAT register	MWS		6	
A.9 Domestic output tax exempt, 0%	MWS		5	
A.10 Output tax withdrawals, 25%	MWS		3	

Assign new VAT code to “specifications”

- Define new VAT codes for “specifications”
- In table FINO_V_VAT_ADJ, assign VAT codes to types of supplementary Info (table not yet delivered)

The screenshot shows the SAP S/4HANA 'New Entries: Added Entries' screen. At the top, there is a navigation bar with the SAP logo and the title 'New Entries: Added Entries'. Below this, there are action buttons: 'Delete', 'Delimit', 'Select All', 'Deselect All', 'Configuration Help', and 'More'. A 'Procedure' field is set to 'BTXNO'. The main section is titled 'Assign Supplementary Information to Tax Codes'. It contains a table with columns: 'T. AcctKey', 'Valid From', 'Valid To', and 'Supplementary Info'. The table lists four entries: VA VST, VB VST, VC VST, and AA MWS, all with a valid from date of 01/01/2022 and a valid to date of 12/31/9999. The 'Supplementary Info' column shows '02 Losses on Claims', '01 Adjustment', '03 Reversal of Input VAT', and '04 Withdrawals' respectively. Each row has a checkbox on the left and a dropdown arrow on the right. A fifth row is partially visible at the bottom, showing a checkbox and a dropdown arrow.

T. AcctKey	Valid From	Valid To	Supplementary Info
☐ VA VST	01/01/2022	12/31/9999	02 Losses on Claims
☐ VB VST	01/01/2022	12/31/9999	01 Adjustment
☐ VC VST	01/01/2022	12/31/9999	03 Reversal of Input VAT
☐ AA MWS	01/01/2022	12/31/9999	04 Withdrawals
☐			

Advanced Compliant Reporting (ACR) parameters

In IMG step Setting up your compliance reporting, define:

- VAT Category (“type of næring” to be reported)
- KID number (OCR) for refunds, if company’s bank account requires KID)

The screenshot shows the SAP configuration interface for 'Setting Up Your Compliance Reporting'. The 'Dialog Structure' on the left includes options like 'Define Compliance Reporting Entity', 'Assign Report Categories to Rep...', and 'Enter Parameters Specific to Report Category'. The main area shows 'Reporting Entity: NO_RPG_ENT' and 'Report ID: NO_VAT_DCL'. Below, a table titled 'Enter Parameters Specific to Report Category' lists parameters for VAT reporting.

Parameter Name	Valid From	Low	High	Se...	Help
☐ NO_VAT_CATEGORY	01/01/2022	alminnelig		☐	
☐ NO_VAT_KIDNO	01/01/2022	2164198831		☐	
☐					
☐					

Useful links

MEMO project's github pages:

https://skatteetaten.github.io/mva-meldingen/frontpage_eng

Altinn services news:

<https://www.altinndigital.no/produkter/altinn-api-for-datasystem/tjenesteoversikt/skatteetaten---modernisering-av-mva/nyheter/>

Sales and purchases list, proposal

<https://www.skatteetaten.no/rettskilder/type/horinger/opplysningsplikt-salgs-og-kjopstransaksjoner/>

Takk for oppmerksomheten!

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