News from localization team - Norway

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Public

THE BEST RUN SAP

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

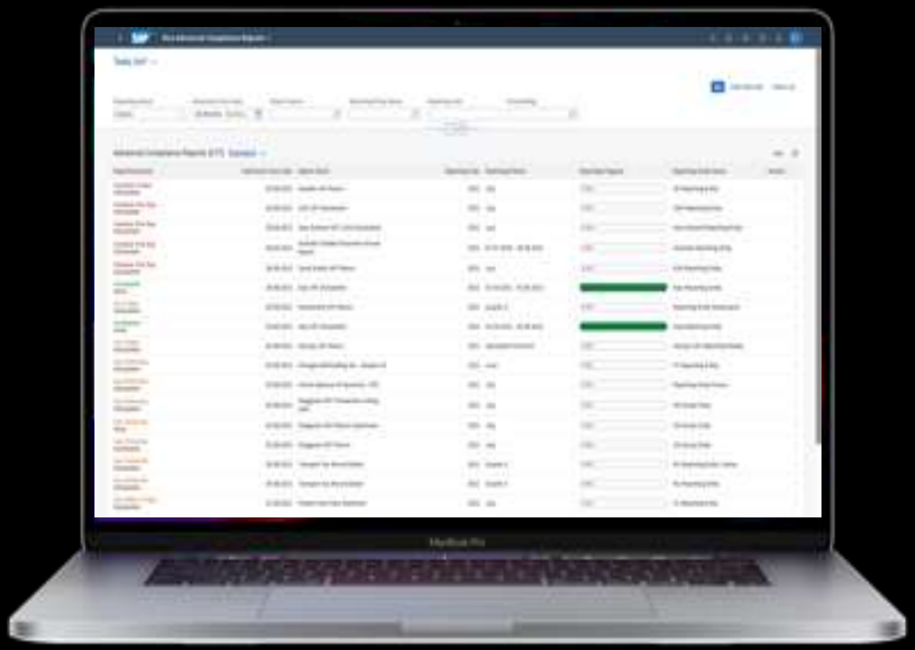
New VAT Return for Norway

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)



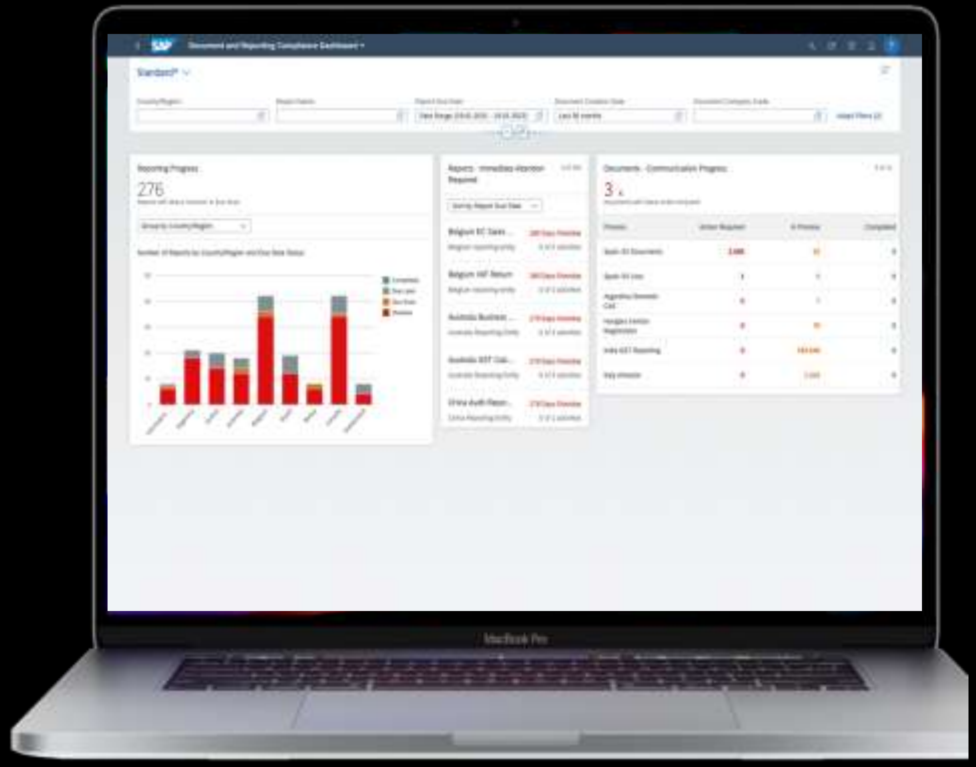
In ECC and S/4HANA OP

- 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

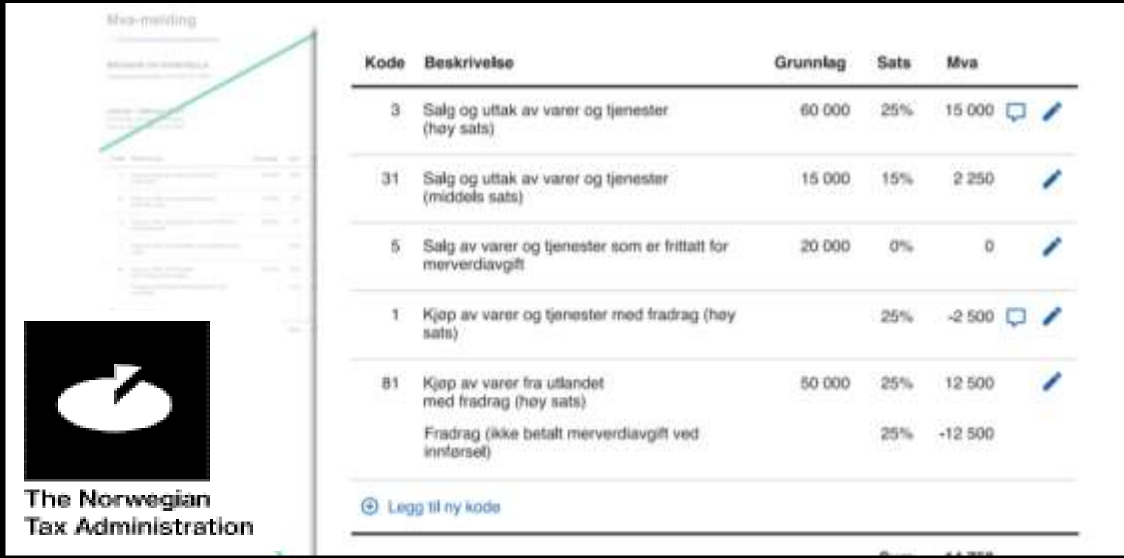
What are these Content changes?

- 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

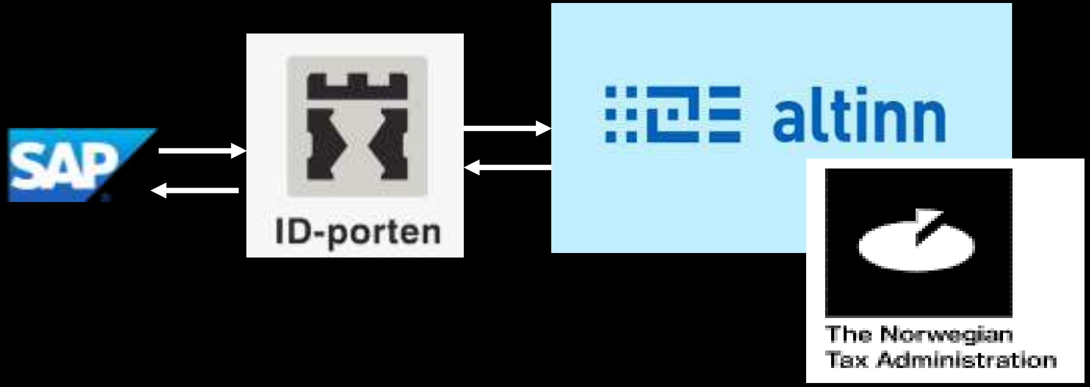
- Personal login with BankID, MinID
- No option to upload XML



Kode	Beskrivelse	Grunnlag	Sats	Mva
3	Salg og uttak av varer og tjenester (høy sats)	60 000	25%	15 000
31	Salg og uttak av varer og tjenester (middels sats)	15 000	15%	2 250
5	Salg av varer og tjenester som er fritatt 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

Electronic submission to Altinn

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

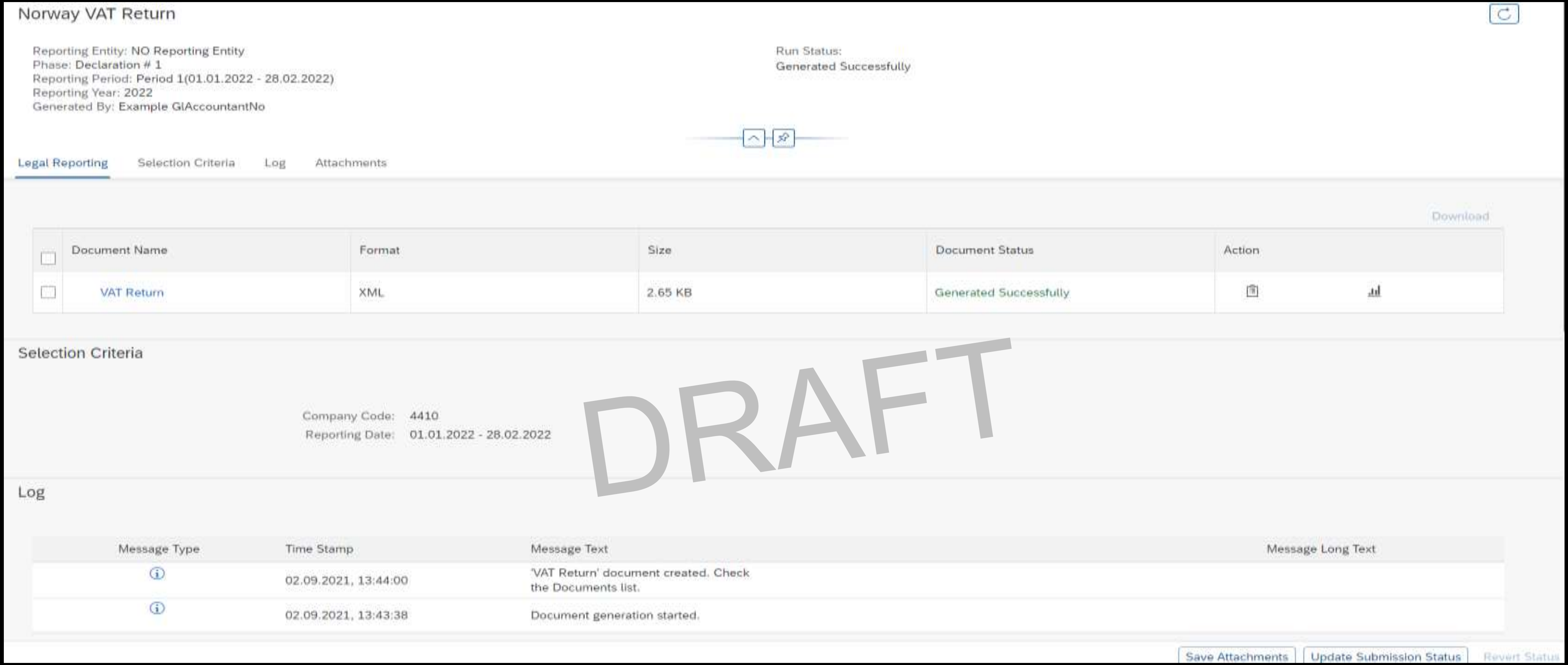


How can you all Prepare?

- 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



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 GlAccountantNo

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

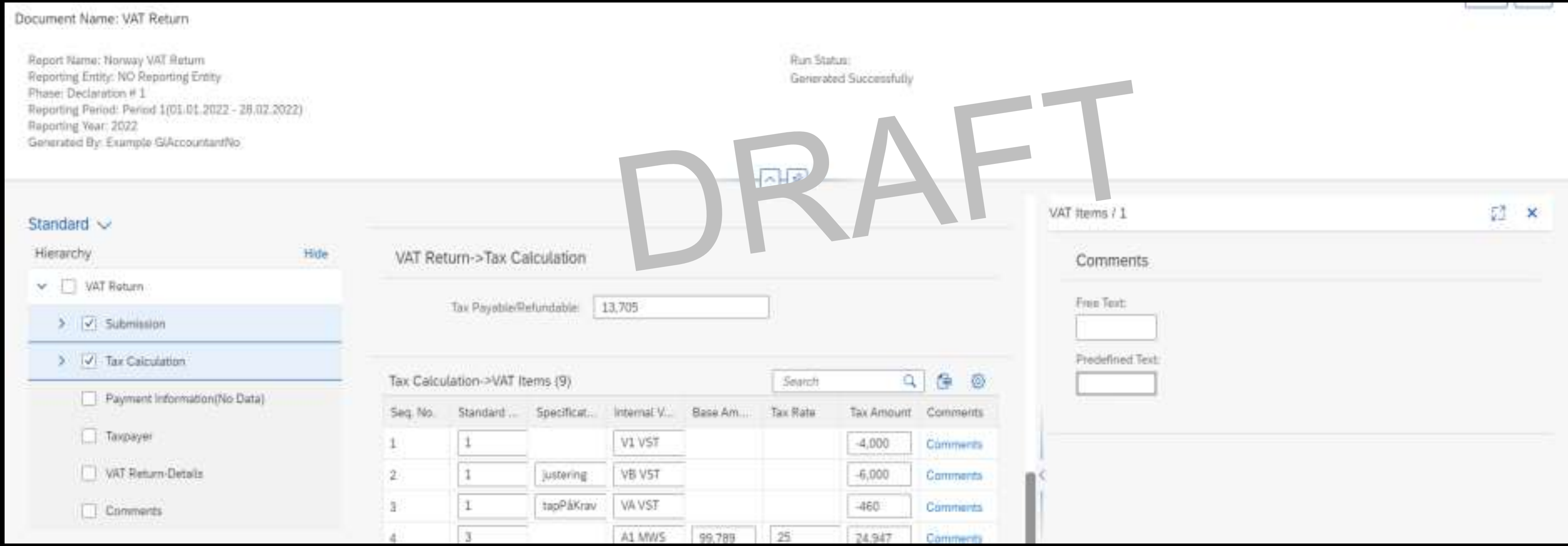
Tax Calculation->VAT Items (9)

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



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

Assign Time-Dependent Tax Group Version

Ctry...	Name (Short)	From Date	Version
NO	Norway	01.01.2022	NO22

- T007Z – Tax Group Version Time-Dependent

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

- T007R – Tax Groups (1:1 as tax boxes/SAF-T tax codes for reporting)

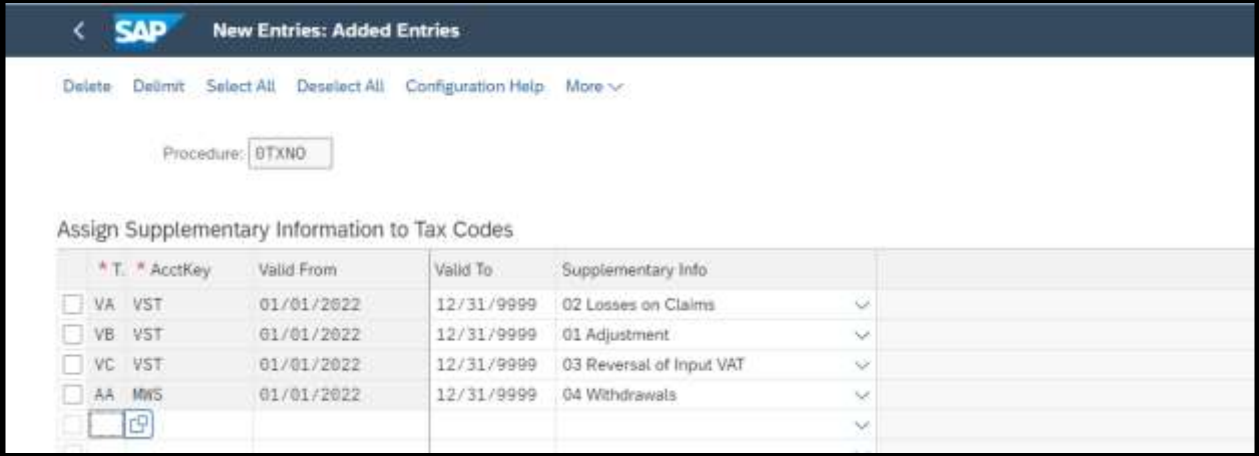
Country/Reg. NO
Country/Region Norway
Tax grping ver. NO22

Tx	Description	Trs	Bal.	Gp no	ArithmOper
A1	Output tax, 25%	MWS		3	
A2	Output tax, 15%	MWS		31	
A3	Output tax, 11,11%	MWS		32	
A4	Output tax, 12%	MWS		33	
A5	Output tax, export 0%	MWS		52	
A6	Domestic output tax, reverse charge, 0%	MWS		51	
A7	Output tax, outside VAT area	MWS		6	
A8	Output tax, common VAT register	MWS		6	
A9	Domestic output tax exempt, 0%	MWS		5	
AA	Output tax withdrawals, 25%	MWS		3	

- T007L – Group tax Balances

Assign new VAT code to “specifications”

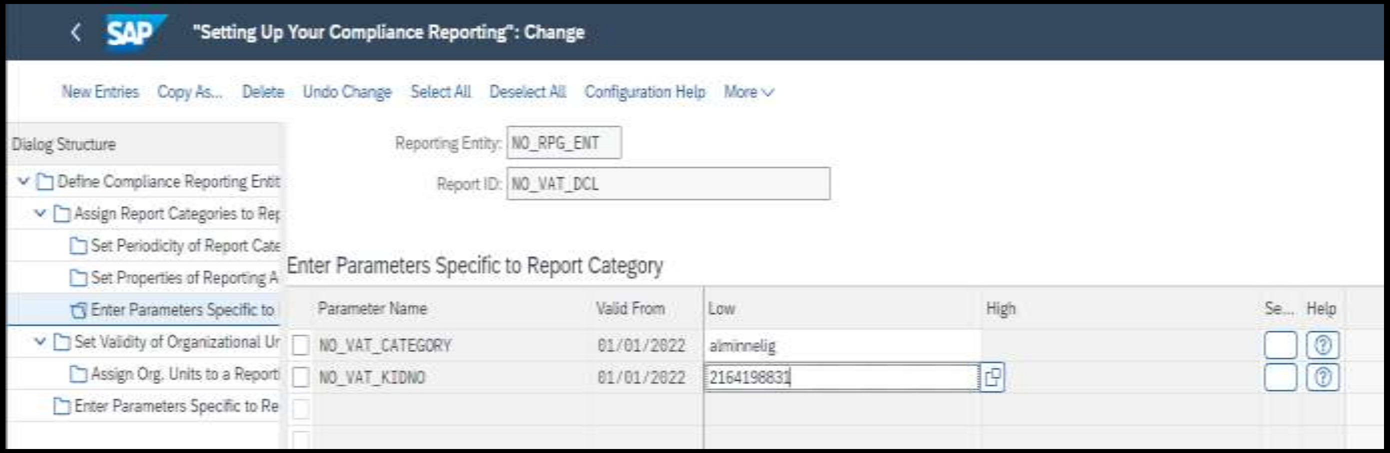
- Define new VAT codes for “specifications”
- In table FINO_V_VAT_ADJ, assign VAT codes to types of supplementary Info (table not yet delivered)



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)



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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