Update from Localization team Norway - SAP Globalization Services

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04th of November, 2022

INTERNAL – SAP and Customers Only

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Agenda

Status and planned delivery of electronic submission of VAT Return

News from Skatteetaten regarding VAT Return

SAF-T changes delivered and roadmap

Approver information in payment files / Regnskapsgodkjente betalinger

Transparency Act / Åpenhetsloven

New tax declaration for enterprises / Skattemelding for selskaper

SAP Document and Reporting Compliance – news for eDocument processing

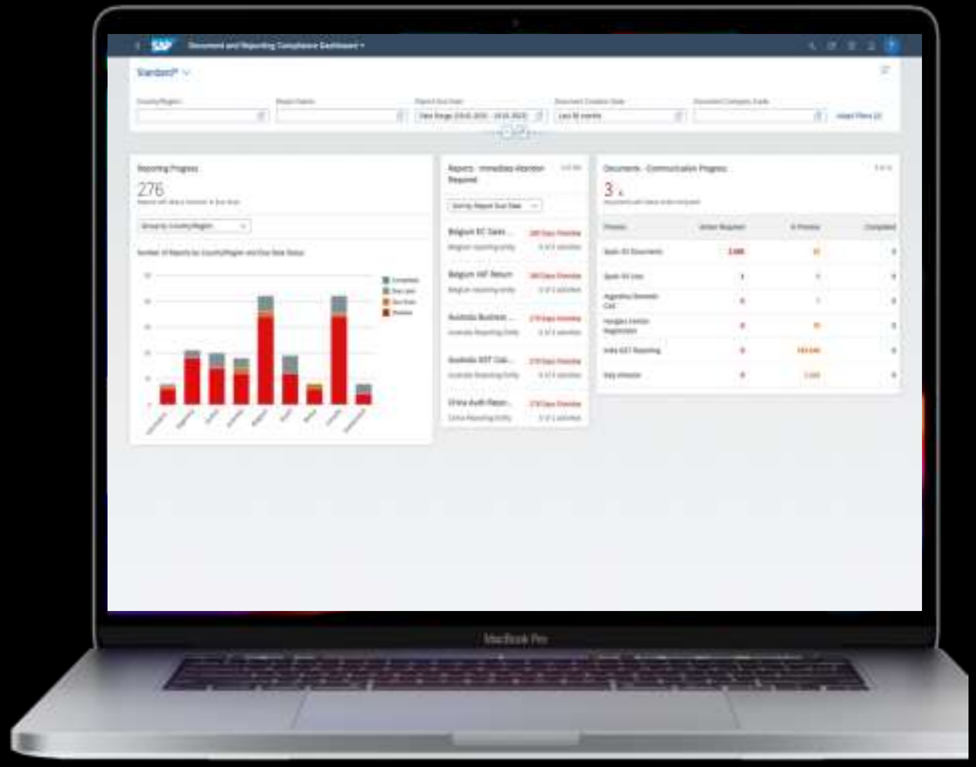
Status and planned delivery of electronic submission of VAT return

SAP's planned delivery electronic submission of VAT Return

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

Planned delivery in 2023 or 2024 – check later this month in LCNaaS



*) License fee will apply for electronic submission

News from Skatteetaten regarding VAT

Sales and Purchase list / Salgs- og kjøpsmelding

Announced new requirement for Sales and purchase list with the new VAT return is on hold!

[Ingen salgs- og kjøpsmelding (regnskapnorge.no)]

Kompensasjonsmelding (RF-0009)

Planned replacement of old scheme RF-0009 in 2023

New Kompenasjonsmelding

- Reuse of SAF-T standard tax codes and format
- Standard tax codes to be reported without the prefix of “K” – instead from scheme/type of VAT return
- XML file and electronic submission to Altinn

=> Public sector – SAP will not prioritize to develop this unless we have customers that requires this scheme

VAT return for reverse tax / Omvendt avgiftsplikt (RF-0005)

- Planned replacement of old scheme RF-0005, in 2023
  - Reuse of SAF-T standard tax codes and format
  - Firstly only manual upload of xml file in Skatteetaten’s portal
  - Technical requirement not ready yet

=> SAP will analyze requirements when published to verify if solution can be delivered

VOEC – VAT on E-Commerce

- VAT paid and reported by foreign providers for electronic services and/or low value goods (below 3000 NOK) to Norwegian consumers (B2C)
- Skatteetaten have plans for a new solution for registration and reporting
- No timeline given yet, but likely in 2023/2024
- => SAP will analyze requirements when published to verify if solution can be delivered

SAF-T Norway

What’s new for SAF-T in 2022?

We have introduced a few new features:

- Data extraction from Archive. A new optional parameter in extraction program (SAFTN_E) to retrieve documents also from archive (only archiving object FI_DOCUMNT)
- Performance improvements and reducing extraction time, by selecting only relevant customers and suppliers for selection period (those with transactions + open balances)
- Preview of generated SAF-T file in S/4 Document and Reporting Compliance
- Corrections

Check collective SAP notes for changes:

S/4HANA DRC: [3021742 - SAF-T (NO): Collective Note for SAF-T Norway in DRC]

Classic SAF-T/ABAP: [2590111 - SAF-T (NO): Collective Note for SAF-T Norway]

What’s on roadmap?

File split, when files are larger than 2GB

Due to a limitation in the receiving Tax Authority portal Altinn, files are not allowed to be larger than 2Gb unzipped or 200 Mb zipped (zipped files are strongly recommended).

When a generated xml file is bigger than 2Gb it needs to be split into more than one file. Only the first file is allowed to contain the <MasterFiles> section, the other files should only contain <Header> and <GeneralLedgerEntries>.

SAF-T file structure 1.2 xsd version

The SAF-T file structure has been updated to version 1.2. Even if the previous versions (1.0 and 1.1) are still valid, the most recent file format should be supported to avoid problems.

Approver information in the payment file (ISO20022)

SAP solution delivered

Adapted already supported format NO_CGI_XML_CT, to include standard fields for approvers to meet requirements in "Hvitvaskingslovens" § 13. SAP supports BITS standard pain 001.001.03 files with approvers, bank “dialects” of this format or separate approver-files is currently not supported

Deliver extensibility to retrieve approver ID information.

Remember to store Personal ID securely and with restricted access.

KBA which describes how the customer can use the extensibility:
https://launchpad.support.sap.com/#/notes/0003217509

CGI #38 which delivers the correction: https://launchpad.support.sap.com/#/notes/3159759

Note:- All the notes listed under collective note needs to be implemented
2253571(For SAP_APPL and SAP_FIN releases)
2784858(For S/4HANA OnPremise releases)

Transparency Act / Åpenhetsloven

New Transparency Act –valid from July 1st 2022

Why?

Increase transparency and keep enterprises accountable, in order to help prevent human rights violation and indecent working conditions

Who?

- Larger enterprises that are resident in Norway and offer goods or services in or outside of Norway. In addition, foreign enterprises that offer goods or services in Norway and are tax residents in Norway (for all meet 2 of 3: sales revenues above NMOK 70, balance sheet total of more than MNOK 35 and/or 50 FTEs average in fiscal year)

Duty to provide information / Innsynsrett

What *)?

Due-diligence assessment /Aktsomhetsvurdering

Update and publish a report/red by 30th of June every year (first in June 2023)

- General description on guidelines and routines for handing human rights and working conditions in supply chain and business partners and in enterprise itself
- Specific information on actual negative consequences and risk enterprise have identified

*) source: https://haavind.no/en/the-new-norwegian-transparency-act-enters-into-force-on-1-july-2022/

Duty to provide information / Innsynsrett

Anyone can request information regarding enterprises work related to human rights and working conditions. This can be general information or a specific goods or service enterprise offers.

Answer must in writing, latest three weeks of receiving request

Tools and features in SAP

Standard features in SAP

- Business Documents – solution to connect documents to Business Partners/Suppliers and Customers
- Customer fields suppliers and customers
- Customer Business Partner Roles
- Customer fields in Material Master for goods or service offered

Localization for Norway

- No legal requirement for standard reports – no filing requirement centrally
- SAP does not have any new features planned for Norway in regarding of new Act

New tax declaration/Skattemelding for selskap

New Tax declaration for enterprises/ Skattemelding for selskap

What?

From 2024 all enterprises must submit electronically to Altinn tax declaration for fiscal year 2023

It must be submitted from an accounting/ERP-system or from a Year-end-system (årsoppgjørssystem)

Tax auditors offers also submitting tax declaration from a year-end-system on behalf of their clients

SAP Roadmap

Solution today?

SAP does not have a solution for generation of tax declaration today. Not globally, nor locally for Norway

Future plans?

There is no current plan to develop and support the tax declaration process and electronic submission

eDocuments & Peppol Exchange

e-Documents for Norway & Peppol Exchange

To enable the exchange of electronic documents you integrate your system with Peppol Exchange service for the cloud edition of SAP Document and Reporting Compliance solution

For Norway the following eDocument Processes is delivered:

- Processing of customer invoice (EHF/ Peppol BIS 3)
- Processing of supplier invoice
- New! Processing of orders (for S/4HANA Public cloud in CE2302)
  - EHF Order 3.0 (domestic) / Peppol BIS 3 Order (cross border)
- New! Processing of incoming orders

Customer & Partner implementation training sessions in November

In the ever changing era of compliance requirements, SAP Document and Reporting Compliance solution helps organizations to comply with E-invoicing, E-reporting and statutory reporting mandates. This training will benefit project managers, technical/functional/development consultants involved in implementing electronic documents or statutory reporting like Peppol, VAT reporting etc

The training comprises of e-learning modules that you will get access to besides the live sessions below
Session 1: Peppol e-invoicing for Belgium, France, Ireland, Luxembourg, the Netherlands, Sweden, Norway, Finland and Denmark - November 22, 2022, 11.00 – 12.00 CET - **Register now!**
Session 2: Statutory reporting for Belgium, France, Ireland, Luxembourg, the Netherlands, Sweden, Norway, Finland, Denmark and United Kingdom - November 29, 2022, 11.00 – 12.00 CET - **Register now!**
Session 3: 2024 e-invoicing and e-reporting solution for France - November 30, 2022, 11.00 – 12.00 CET - **Register now!**

Learning Objective:
Gain implementation knowledge on statutory reporting and Peppol e-invoicing requirements for Belgium, France, Ireland, Luxembourg, the Netherlands

=> Interested? Send email to Ingjerd.aamodt01@sap.com to receive an invitation

Questions?

Thank you.

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