



Because Your Data Matters



SAF-T
by TJC-software

TJC SAF-T Information Pack

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What is SAF-T?

- **SAF-T**
 - SAF-T: Standard Audit File for Tax; version 1 in 2005, version 2 in 2010.
 - Key strategy for the commitment to global tax transparency by the OECD (Organization for Economic Cooperation and Development) and the G20 member countries.
 - Recommended template by the OECD for the efficient e-transfer of accounting data to tax authorities or external auditors for audit and tax compliance.
- **SAF-T reality**
 - Country tax administration defines the file requirements individually.
 - Each country decides to fully or partially adapt the OECD version of SAF-T.

The purpose of SAF-T is to conduct more efficient and effective tax inspections by enabling easier identification of the main areas of non-compliance in the tax reporting. According to the tax authorities in countries where the SAF-T standard has already been implemented, this tax compliance requirement has already brought significant benefits to their countries.

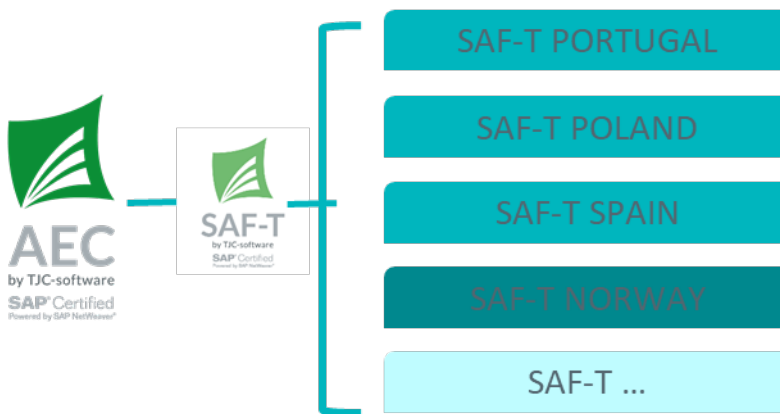
Who needs to comply to SAF-T?

Companies who are:





- VAT registered
- Achieves a minimum target revenue
- Have operations in countries listed in the table




Important note: Each country has its own criteria – local tax knowledge is critical. (see table on the next page).






Diagram below shows the technology relationship to allow for the standard base set up and flexible add-on of SAF-T country modules:





SAF-T country facts summary table

Country	Year introduced	Target Companies	Government requirements	Elements included
AUSTRIA  TJC note: Can be developed on demand	2009 Not mandatory	<ul style="list-style-type: none"> - ALL - Recommended by the government but not mandatory - Ideal for multinational company in Austria with operations in Spain, Portugal, Poland, and other SAF-T mandated countries 	<ul style="list-style-type: none"> - Submission of files electronically. - Effective end of 1st quarter 2009. - Not mandatory 	<ul style="list-style-type: none"> - All OECD recommended SAF-T content with some minor difference.
FRANCE  Fichier des écritures comptables (FEC)  Software available	January 2013 Mandatory	<ul style="list-style-type: none"> - ALL 	<ul style="list-style-type: none"> - Annual submission of file. - Requested by tax administrators on demand at anytime - Pre-arranged on site visit by the tax administrator will follow after the request for FEC report - Effective 1 January 2013 	<ul style="list-style-type: none"> - 18 fields for the Fichier des écritures comptables (FEC) only. - French government to discuss introducing more fields closer to the OECD version of SAF-T.
LITHUANIA 	01 October 2016 for VAT files	<ul style="list-style-type: none"> - All VAT-registered taxable persons 	<ul style="list-style-type: none"> - i.SAF: VAT data due monthly, effective 01 October 2016 	<ul style="list-style-type: none"> - All OECD recommended SAF-T content and basic structures with

Country	Year introduced	Target Companies	Government requirements	Elements included
TJC note: Solution in the pipeline	01 January 2017 for SAF-T XML files Mandatory	- All companies with net sales of > €8million for Fiscal Year 2015	- i.VAZ: Customs and transport data, effective 01 October 2016 - i.SAFT: due on 01 January 2017	extra and slightly different fields.
LUXEMBOURG  SAF-T FAIA (Fichier Audit Informatisé AED) TJC note: Can be developed on demand	January 2014	- ALL	- Audit of VAT returns from 2010/2011	- All OECD recommended SAF-T files. - Accounting system defines the kind of FAIA file you need
NORWAY  TJC note: Solution in the pipeline	01 January 2019 Mandatory	- All except for companies with < NOK5million turnover. Unless the business do have electronic bookkeeping information available.	- Submit via the Norwegian government Altinn portal	- All OECD recommended SAF-T files and basic structures. - SAF-T cash register file not applicable to SAP systems.
POLAND  SAF-T JPK (Jednolity Plik Kontrolny)	01 July 2016 Large taxpayers 01 July 2018 Small taxpayers	- Large taxpayers with >250 employees or > €50 million sales revenue - Small taxpayers with	- Mandatory monthly VAT sales and purchase records - Submit SAF-T reports in zipped and	- 5 modules for SAP: 1. Accounting books 2. Bank account statements 3. Warehouse

Country	Year introduced	Target Companies	Government requirements	Elements included
 Software available	Mandatory	>9 employees or >€2 million sales revenue	encrypted format to government portal	4. VAT registers* 5. VAT invoices 6. Revenue and expense ledger ** 7. Revenue ledger ** *Monthly report required **For smaller entrepreneurs
PORTUGAL   Software available	January 2013 October 2013 Mandatory	- ALL	<ul style="list-style-type: none"> - Monthly submission of issued invoices, effective January 2013 - Monthly submission of issued receipts (VAT), effective October 2013 	- All OECD recommended SAF-T files and basic structures with a few additional fields.
SPAIN  SII (Suministro Inmediato de Información OR Immediate Supply of Information)  Software available	01 July 2017 Mandatory	- All	<ul style="list-style-type: none"> - Invoice information to be submitted every 4 days - Submit via 'web service' instantly - For smaller businesses, submit via a web form 	<ul style="list-style-type: none"> - Invoice information included in the report: <ol style="list-style-type: none"> 1. Registration of received goods or emitted invoices 2. Type of Operation 3. Content of the invoice 4. Other information (i.e. investment

Country	Year introduced	Target Companies	Government requirements	Elements included
				deduction, rectification)
HUNGARY   NAV Online Számla Rendszer TJC note: Studying the requirements.	01 July 2018 Mandatory	- Tbc	- Tbc	- Tbc

About Us

TJC Group is a company specializing in the areas of SAP archiving and data extraction. Our emphasis and focus have always been managing your data with the future in mind. The future meaning being prepared for any tax and audit demands that are one off or a regular requirement.

We have helped over 400 customers worldwide and have been providing solutions that address each customer’s specific needs for over 20 years. Our aim is to give you the confidence of data integrity, provide a comprehensive data management strategy, and bring you savings and efficiency in business processes. Our approach ensures you have the right data quality for your future compliance obligations for tax audit, GDPR, SAF-T.

To learn more, please email: contact@tjc-group.com or visit our website: www.tjc-group.com.