



ramco



Ramco ERP Suite
Enterprise Edition

Application Reference Manual

Global Tax Solution

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1 Introduction

There are various Tax Laws and Legislations that are laid in different countries in the world. The laws vary in their scope, purpose, person, place and time. GTS is a Global Tax Solution, which is framed to cover the major part of the Corporate Requirement to track the Statutory Taxes in their operations. The architecture of this solution provides prebuilt rules and process flows for certain popular tax systems and provides a generic framework for building the logic for other tax systems. The framework also provides the feasibility and the flexibility to modify the prebuilt solution for their own country or region with ease.

1.1 Overview

GTS supports Tax Systems, which are most widely, practiced Indirect Taxes like VAT (Swiss, Europe, India, Thailand, Nigeria, Mauritius, Philippines, UK, UAE and KSA), GST (Singapore, Australia, New Zealand, Malaysia and India), Service Tax (India), CST (India), Excise (India) and Direct Taxes like Withholding Tax (India, Thailand, Nigeria, Mauritius and Philippines), otherwise referred as TDS, TCS (India) and 1099-Misc (US) for generating a report. A small briefing on each of the above tax systems have been laid below:

1.1.1 Withholding Tax – TDS (India)

1.1.1.1 Introduction to TDS

TDS is a one type of Direct Tax, which is deducted at Source before the recipient receives the income. The tax on income is determined and deducted or withheld before the income is given to the recipient. TDS or Withholding Tax is one of the most popular tax systems practiced in many countries for the simple reason that the tax is liable to be deducted and remitted by the Assessee who is paying the income. This system is very effective as it controls tax evasion and enforces maximum control.

1.1.1.2 What are taxed under TDS

Chapter XVII of the Indian Income Tax Act 1961 covers the entire scope and method of deducting tax at source. The payments, which are supposed to be taxed, which are typically called the Nature of Deductions are listed from Section 192 to Section 206. The list includes the following payments. This lists is based on the provisions which are currently applicable and only inclusive in nature

- Salaries
- Interest
- Dividend
- Brokerage
- Commission
- Advertisement
- Rent
- Winnings from Lotteries, Crossword Puzzles
- Winnings from Horse Races
- Payments to Contractors / Sub Contractors
- Insurance Commission
- Payments to Non Resident Sportsmen or Sports Associations

- National Saving Scheme
- Equity Linked Saving Schemes
- Fees for Professional Services and Technical Services
- Income Payable by units & Mutual Funds
- Payments to Non Residents

1.1.1.3 Who can deduct TDS?

Section 204 of Indian Income Tax Act 1961, clearly specifies as to who should deduct TDS. For Example in case of Salaries, the employer is liable to deduct TDS and remit the same to the Tax Department within the stipulated time. For each of the above payments, the Act clearly lays down the following

- Person responsible to deduct Tax
- Type of Payee
- Rate at which, Tax is to be deducted
- Exemption Limit
- Time of Deduction
- Time of Deposit
- Certification of TDS

1.1.1.4 Tax Calculation Logic under TDS

When Payments, which can be classified under any of the above Nature of Deduction is made, then Tax is calculated on the Transaction Amount at the specified rate. The tax so determined is deducted from the Transaction Amount and only the remaining amount is paid to the party. TDS is deducted either on liability booking or at the time of payment whichever is earlier. For example, Supplier Invoice is received from a Contractor for an amount of 30,000 Rs. Contract Payments are exempted to the extent of 20,000 beyond which is subjected to 2% TDS. Then TDS would be calculated as

$$(\text{Transaction Amount} * \text{TDS Rate}/100) = (10,000 * 2/100) = 200 \text{ Rs.}$$

Transaction Amount is determined by reducing the Exemption limit laid for the specific Nature of Deduction. Exemption Limit is the amount laid by law as Exempt for every Nature of Deduction for the entire Assessment Year.

Postings are made as follows -

On Invoice Authorization:

Supplier account Cr.		29800
TDS Payable Cr.		200
Expenditure account Dr.	30000	

Data Flow from Invoice to Tax Calculation and vice versa

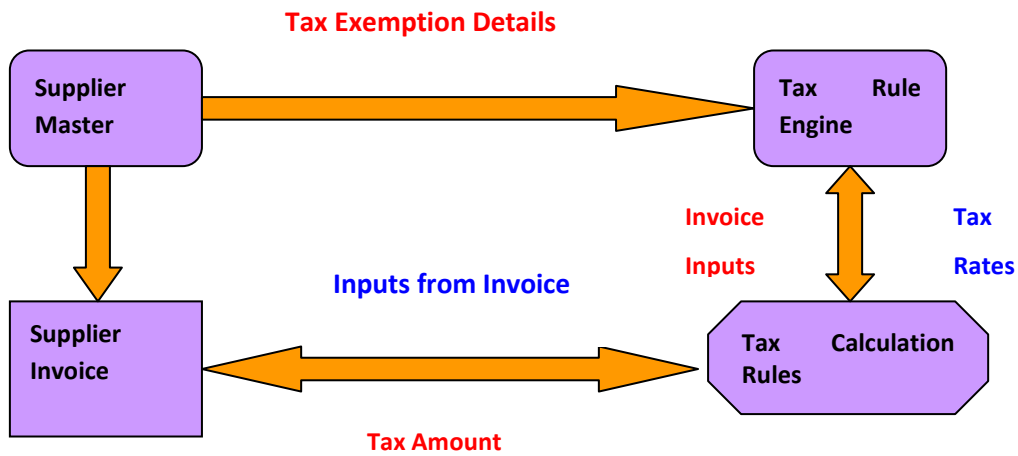


Figure 1 Invoice to Tax Calculation and vice versa – Data Flow

1.1.1.5 Transactions covered under TDS

TDS is enabled in the following Transactions in Payables and Receivable Process

TDS Payable	TDS Receivable
Item Invoice	Customer Receipt Voucher
Expense Invoice	
Supplier Order Based Invoice	Sundry Receipt Voucher
Supplier Miscellaneous Invoice	
Supplier Account Based Credit Note	
Supplier Item Based Credit Note	
Direct Prepayment Invoice	
Order Based Prepayment Invoice	
Prepayment Voucher	
Recurring Sundry Payment Template	
Sundry Payment Voucher	
Customer Payment Voucher	
Customer Account Based Credit Note	

1.1.1.6 Settlement Process

On the Payables Process, Taxes, which are deducted during Payments or during Liability Booking, would be consolidated and remitted to the Government. The remittance is done using a Deposit Challan. After the remittance of Taxes, Tax Certificates would be issued to the Suppliers on or before the specified Due Dates. Certificates can be given for every Invoice or for set of Invoices. Similarly Certificates can be given to either the Supplier or can be split up and given to set of parties at the request of the Supplier.

On the Receivables Process, for the amounts deducted by the Customers as TDS, Customers would issue the Tax Certificates which can be later used for setting off the final Tax Liability. Tax Certificates received are recorded in the System with reference to a Receipt. This information helps to determine and follow up the pending Certificates to be received from the Customers. Tax Certificates can also be recorded and accounted when received without reference to any receipts.

Settlement Process

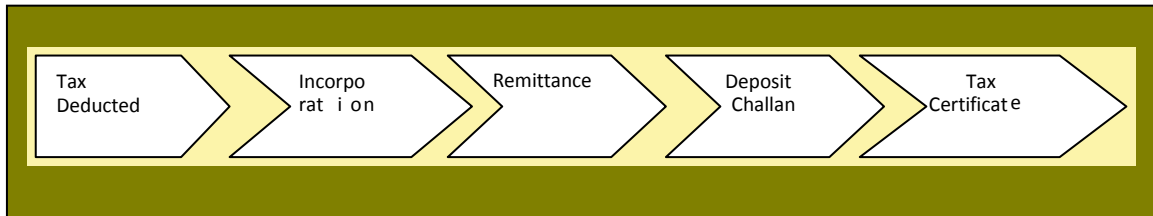


Figure 2 Settlement Process

1.1.1.7 e-TDS Process

For Indian Companies it has been made mandatory for all assesses who are deducting Tax at Source, to file the Return Electronically. For Quarterly Filing of Returns, Tax Deposit Challans generated during that quarter will be fetched for generating a flat file. Then that flat file will be downloaded and Printed for filing the return. The Prescribed Format for Filing e-TDS Returns are Form 26Q - Quarterly Return for TDS Other than Salary, Form 27Q- Quarterly Return for TDS on Payment to Non-Residents and Form 27A - Consolidation of Returns filed – Quarterly.

1.1.2 Withholding Tax – WHT (Thailand)

1.1.2.1 Introduction to WHT

WHT is deducted at Source before the recipient receives the income. The tax on income is determined and deducted or withheld before the income is given to the recipient.

1.1.2.2 What are taxed under WHT

This lists is based on the provisions which are currently applicable and only inclusive in nature

- Brokerage
- Commission
- Royalty
- Knowhow
- Interest
- Dividend
- Rent
- Lease
- Professional Fees
- Contract
- Other Services
- Rewards
- Sale Promotion

- Race/Contest Rewards
- Public Actor
- Advertisement
- Payroll
- Insurance
- Transportation

1.1.2.3 Tax Calculation Logic under WHT

When Payments, which can be classified under any of the above Nature of Deduction is made, then Tax is calculated on the Transaction Amount at the specified rate. The tax so determined is deducted from the Transaction Amount and only the remaining amount is paid to the party. WHT is deducted at the time of payment.

Postings are made as follows -

On Invoice Authorization:

Supplier account dr.	30000	
WHT Payable Cr.		3000
Bank Cr		27000

Data Flow from Invoice to Tax Calculation and vice versa

1.1.2.4 Transactions covered under WHT

WHT is enabled in the following Transactions in Payables Process

WHT Payable
Item Invoice
Expense Invoice
Supplier Order Based Invoice
Supplier Miscellaneous Invoice
Supplier Account Based Credit Note
Supplier Item Based Credit Note
Supplier Payment
Supplier Balance Adjustment

1.1.2.5 Settlement Process

On the Payables Process, Taxes, which are deducted during Payment, would be consolidated and remitted to the Government.

1.1.3 WHT – Nigeria

1.1.3.1 Introduction to WHT

WHT is deducted at Source before the recipient receives the income. The tax on income is determined and deducted or withheld before the income is given to the recipient.

1.1.3.2 What are taxed under WHT

This lists is based on the provisions which are currently applicable and only inclusive in nature

- Directors’ Fees
- Management Fess
- Royalties
- Interest
- Dividend
- Rent
- Commission
- Bond Interest
- Consultancy
- Technical Fees
- Construction Contracts
- Civil Construction
- Agency Arrangements

1.1.3.3 Tax Calculation Logic under WHT

When Payments, which can be classified under any of the above Nature of Deduction is made, then Tax is calculated on the Transaction Amount at the specified rate. The tax so determined is deducted from the Transaction Amount and only the remaining amount is paid to the party. WHT is deducted at the time of payment.

Postings are made as follows -

On Invoice Authorization:

Supplier account dr.	30000	
WHT Payable Cr.		3000
Bank Cr		27000

Data Flow from Invoice to Tax Calculation and vice versa

On Invoice Authorization

WHT Receivable Dr	3000	
Bank Dr	27000	
Customer account cr		30000

1.1.3.4 Transactions covered under WHT

WHT is enabled in the following Transactions in Payables Process

WHT Payable	WHT Receivable
Item Invoice	Customer Receipt Voucher

Expense Invoice	
Supplier Order Based Invoice	
Supplier Miscellaneous Invoice	
Supplier Account Based Credit Note	
Supplier Item Based Credit Note	
Supplier Payment	
Supplier Balance Adjustment	
Supplier Prepayment Invoice	

1.1.3.5 Settlement Process

On the Payables Process, Taxes, which are deducted during Payment, would be consolidated and remitted to the Government.

1.1.4 Withholding Tax – TDS (Mauritius)

1.1.4.1 Introduction to TDS

TDS is a one type of Direct Tax, which is deducted at Source before the recipient receives the income. The tax on income is determined and deducted or withheld before the income is given to the recipient. TDS or Withholding Tax is one of the most popular tax systems practiced in many countries for the simple reason that the tax is liable to be deducted and remitted by the Assessee who is paying the income. This system is very effective as it controls tax evasion and enforces maximum control.

1.1.4.2 What are taxed under TDS

This lists is based on the provisions which are currently applicable and only inclusive in nature

- Interest
- Royalties
- Rent
- Other Services
- Contracts and Sub contract

1.1.4.3 Tax Calculation Logic under TDS

When Payments, which can be classified under any of the above Nature of Deduction is made, then Tax is calculated on the Transaction Amount at the specified rate. The tax so determined is deducted from the Transaction Amount and only the remaining amount is paid to the party. TDS is deducted either on liability booking or at the time of payment whichever is earlier. For example, Supplier Invoice is received from a Contractor for an amount of 30000, Then TDS would be calculated as

$$(\text{Transaction Amount} * \text{TDS Rate}/100) = (30,000 * 2/100) = 600 \text{ MUR}$$

Postings are made as follows -

On Invoice Authorization:

Supplier Account Cr.		29800
TDS Payable Cr.		200

Expenditure account Dr.	30000	
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Data Flow from Invoice to Tax Calculation and vice versa

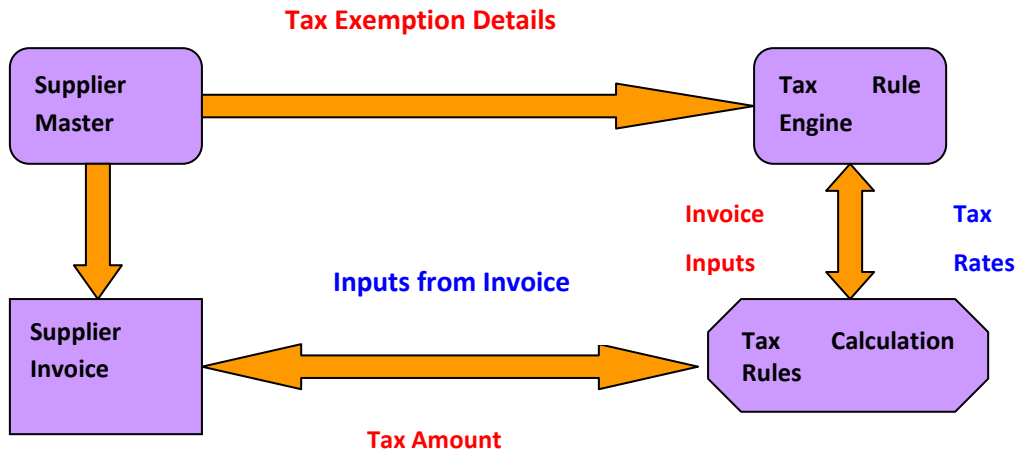


Figure 3 Invoice to Tax Calculation and vice versa – Data Flow

1.1.4.4 Transactions covered under TDS

TDS is enabled in the following Transactions in Payables and Receivable Process

TDS Payable	TDS Receivable
Item Invoice	Customer Receipt Voucher
Expense Invoice	Sundry Receipt Voucher
Supplier Order Based Invoice	
Supplier Account Based Credit Note	
Supplier Item Based Credit Note	
Direct Prepayment Invoice	
Order Based Prepayment Invoice	
Prepayment Voucher	
Deposit Voucher	
Recurring Sundry Payment Template	
Sundry Payment Voucher	
Customer Payment Voucher	
Customer Account Based Credit Note	

1.1.4.5 Settlement Process

On the Payables Process, Taxes, which are deducted during Payments or during Liability Booking, would be consolidated and remitted to the Government.

1.1.5 Withholding Tax – EWT and CWT (Philippines)

1.1.5.1 Introduction to WHT

WHT is deducted at Source before the recipient receives the income. The tax on income is determined and deducted or withheld before the income is given to the recipient.

1.1.5.2 What are taxed under WHT

This lists is based on the provisions which are currently applicable and only inclusive in nature

- Goods
- Services
- Rental
- Professional Services

1.1.5.3 Tax Calculation Logic under WHT

When Payments, which can be classified under any of the above Nature of Deduction is made, then Tax is calculated on the Transaction Amount at the specified rate. The tax so determined is deducted from the Transaction Amount and only the remaining amount is paid to the party. WHT is deducted either on liability booking or at the time of payment whichever is earlier.

Postings are made as follows -

On Invoice Authorization:

Supplier account dr.	3000	
EWT Payable Cr.		3000

Data Flow from Invoice to Tax Calculation and vice versa

On Invoice Authorization

CWT Receivable Dr	3000	
Customer account cr		3000

1.1.5.4 Transactions covered under WHT

WHT is enabled in the following Transactions in Payables and Receivable Process

EWT Payable	CWT Receivable
Item Invoice	Customer Receipt Voucher
Expense Invoice	
Supplier Order Based Invoice	
Supplier Account Based Credit Note	
Supplier Item Based Credit Note	
Direct Prepayment Invoice	
Order Based Prepayment Invoice	

1.1.5.5 Settlement Process

On the Payables Process, Taxes, which are deducted during Payments or during Liability Booking, would be consolidated and remitted to the Government.

1.1.6 Service Tax (India)

1.1.6.1 Introduction to Service Tax

Service Tax had been levied on the recommendations made in early 1990's by the Tax Reforms Committee headed by Dr. Raja Chelliah. The Committee pointed out that the indirect taxes at the Central level should be broadly neutral in relation to production and consumption of goods and should, in course of time cover commodities and services. The Committee felt that we should move towards full-fledged value added tax system covering services and commodities. Service tax must be a part of this tax at the central level. It was envisaged that as the central excise duties on goods would get gradually transformed into this system at the manufacturing level, service tax would get woven into the same system. Therefore, a tax could be levied on services that enter into the productive process. The Committee recommended charging of tax on services such as advertising, insurance, share broking and telecom etc. to begin with on the pattern of advanced economies. The basic objective of Service Tax is broadening the tax base, augmentation of revenue and larger participation of citizens in the economic development of the nation.

1.1.6.2 What are taxed under Service Tax?

Service tax is levied on specified taxable services and responsibility of payment of the tax is cast on the service provider. Services relating to the following were brought into the purview of Service Tax. This list is getting enlarged in every Finance Bill with new set of services. Enclosed is a sample list of services covered

- Telephone
- Stockbroker
- General Insurance
- Advertising Agencies
- Courier Agencies
- Radio Pager Services
- Architects
- Interior Decorators
- Management Consultants
- Practicing Chartered Accountants
- Practicing Cost Accountants
- Practicing Company Secretaries
- Real Estate Agents
- Credit Rating Agencies

1.1.6.3 Who can collect Service Tax?

Service Tax levied on the Taxable Services has to be collected by the Service Provider of the Service. Service Tax Collected is paid to the Government through a self-assessment Service Tax Returns.

Service Tax is administered by the Central Excise Commission rates working under the Central Board of Excise & Customs, Department of Revenue, Ministry of Finance and Government of India. The unique feature of Service Tax is reliance on collection of tax, primarily through voluntary compliance.

1.1.6.4 Tax Calculation under Service Tax

The Service Tax is leviable on the 'gross amount' charged by the service provider from the client, from the dates as notified for the services to be taxed.

Under Section 67 of the Finance Act, 1994, Service Tax is levied on the gross or aggregate amount charged by the service provider on the receiver. However, in terms of Rule 6 of Service Tax Rules, 1994, the tax is permitted to be paid on the value received. This has been done to ensure that providers of professional services are not inconvenienced, as in many cases, the entire amount charged/billed may not be received by the service provider and calling upon him to pay the tax on the billed amount in advance would have the effect of asking him to pay from his own pocket. It would also make the levy a direct tax, which is against the very scheme of Service Tax.

Service Tax is provisionally identified during Liability Booking and the Tax is firmied as Tax Payable or Receivable to the Government only during the Receipt/Payment or Adjustment of the Liability Booking.

For example when a Supplier Invoice is booked for Rs.25000 and Service Tax is charged @5%, then the Tax of Rs.1250 is booked under Service Tax Provisionally Payable Account. When the Invoice is partly paid or partly adjusted for Rs.10000, the Service Tax corresponding to Rs.10000, which is Rs.500, is transferred from Service Tax Provisional Payable Account to Service Tax Payable Account.

On Invoice Authorization:

Supplier account Cr.		25000
Service Tax Provisionally Payable Dr.	1250	
Expenditure account Dr.	23750	

On Payment/Adjustment:

Bank Account Cr.		25000
Service Tax Provisionally Payable Cr.		1250
Service Tax Payable Dr.	1250	
Supplier account Dr.	25000	

1.1.6.5 Transactions Covered Under Service Tax

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packslip Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Direct Prepayment Invoice	Customer Prepayment Invoice
Order Based Prepayment Invoice	Customer Balance Adjustment
Supplier Balance Adjustment	Sundry Receipt

Input Tax	Output Tax
Supplier Payments	Service Work Order
Recurring Sundry Payment Template	Service Level Agreement
Sundry Payment Voucher	Sales Order
Purchase Order	Sales Quotation
Sub Contract Order	Customer Property Relations (IMS)
Blanket Purchase Order	Lease (IMS)
Blanket Sub Contract Order	
Goods Receipt	
Release Slip	
Sub Contract Release Slip	
Journal Voucher – Regular	
Journal Voucher – Recurring	
Recurring Template No	
Purchase Quotation	
Customer Prepayment Invoice	

1.1.6.6 Settlement Process

An Assessee can avail credit of the Service Tax Paid on the Services bought against the Service Tax Collected from the Customers provided such output services are chargeable to service tax. If the Service provider provides Services chargeable to Service Tax as well as exempted services or non taxable services, as the case may be, then the service provider shall maintain separate accounts for receipt and consumption of input service meant for consumption in relation to rendering of output services which are chargeable to service tax and the inputs service meant for consumption in relation to rendering of output services which are exempted services or non-taxable services, as the case may be. The service provider shall take credit only on that portion of input service, which is intended for use in relation to rendering output services, which are chargeable to service tax.

1.1.7 TCS (India)

1.1.7.1 Introduction to TCS

TCS represents Tax Collected at Source under section 206 of the Income Tax Act 1961, in respect of Profits and Gains from the business of trading in alcoholic liquor, forest produce etc

Every seller, at the time of invoicing for the sale made or at the time of receipt for the sale whichever is earlier, collects from the buyer a sum equal to the percentage of such amount as income-tax.

1.1.7.2 What are taxed under TCS

Following goods are subject to TCS

- Alcoholic Liquor for Human Consumption
- Timber obtained under Forest Lease
- Timber obtained other than under Forest Lease

- Any other forest products other than timber
- Scrap Sales

1.1.7.3 Who can collect TCS?

Sub-section (1) of the amended section 206C enjoins that every person, being a seller shall, at the time of debiting of the amount payable by the buyer, to the account of the buyer or at the time of receipt of such amount from the said buyer in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, collect from the buyer of any goods of the nature specified, a sum equal to the percentage specified of such amount as income-tax.

1.1.7.4 Tax Calculation under TCS

When a Sales Invoice is made for the sale of any of the above item, tax is applied on the amount payable by the customer and identified as TCS. This amount is collected from the Customer towards TCS and the same is remitted to the Government.

For example when a Sales of Scrap is done for Rs. 40000, the tax of 10% is applied on the Income, which amounts to Rs. 4000. This amount is collected by the Seller and remitted to the Government.

1.1.7.5 Transactions Covered Under TCS

TCS Payable	TCS Receivable
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Direct Prepayment Invoice	Customer Prepayment Invoice
Order Based Prepayment Invoice	Customer Receipt Voucher
Supplier Prepayment Voucher	Sundry Receipt
Recurring Sundry Payment Template	
Sundry Payment Voucher	

1.1.7.6 Settlement Process

Any person collecting Tax under TCS has to pay the Tax Collected to the Credit of the Central Government or as the Board directs. The collecting person is also required to issue a Certificate, for the amount of tax received, to the person from whom it is collected. On production of this certificate by the Buyer, credit shall be given to him for the amount so collected during the assessment of such income.

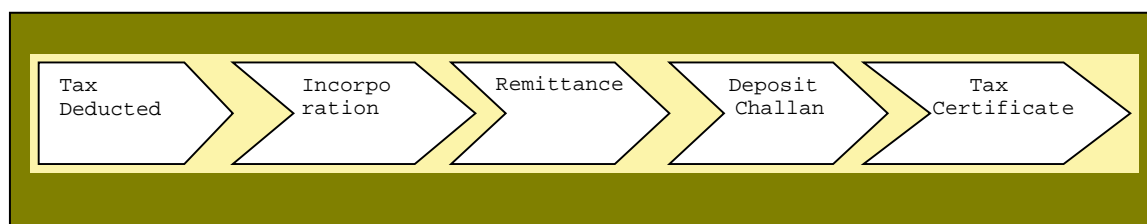


Figure 4 Settlement Process

1.1.8 VAT (Swiss & EU)

1.1.8.1 Introduction to VAT

VAT stands for Value Added Tax. VAT works on the Principle of Incremental Taxation by which an indirect tax is imposed on the net value addition on the goods and services provided by a business. VAT focuses on removing the cascading effect of taxes, and ultimately reducing the tax burden that will be borne by the consumer. VAT prevailing in Swiss and the EU Community has been covered in Global Tax Solution.

Value addition refers to the actual value, in terms of money, that is added on to a commodity, goods or services, in their supply to its consumers. For example, consider a company, ABC Ltd. is involved in the manufacture of wallets. It procures leather from XYZ Ltd. for 1000 CHF. It produces wallets from the leather and sells the same for 2500 CHF. In this case, the value addition by ABC Ltd. will be 1500 CHF that is 2500 CHF – 1000 CHF. Thus in the process of producing leather wallets, ABC Ltd. has added value of 1500 CHF into its product, and VAT is applicable only on this amount.

1.1.8.2 What are taxed under VAT?

Both items and services are charged under VAT. Law has listed schedule of items and services and the rates that are applicable on the same. Certain Items and Services are exempt from VAT. The inclusion and exclusion of Items and Services vary from period to period based on the changes in the law. Similarly the tax rates to be levied are also subject to change

1.1.8.3 Who can collect VAT?

Any person who sells items or services, which are taxable under VAT, is required to collect VAT on behalf of the Tax Authorities. And any person who pays VAT on the purchases he makes in the course of running the business can claim credit for the VAT paid against the amount of VAT collected by him.

1.1.8.4 Tax Calculation Logic under VAT

As stated earlier, VAT is a tax on Value addition. VAT is in essence, a two way process. On one hand is the Purchase cycle, which involves getting the necessary inputs, which in our case is Leather, and on the other hand is the Sales cycle, which involves sale of the finished product or service, which in our case is Wallets.

When a Purchase is made, the purchaser has to pay tax to the vendor, which will be the Purchase or Input Tax. After subsequent processing, when the final product or service is sold, the business will recover tax from its customer, which is the Sales or Output Tax. VAT is the difference between the Sales/Output Tax and the Purchase/Input Tax, which the business owes to the Government.

In our example, let us assume that the purchase and sales tax rates are a constant 10%. When ABC Ltd. purchases leather for 1,000 CHF it will pay a Purchase Tax of 100 CHF (10% of 1,000). When it sells the wallets for 2,500 CHF, it will recover 250 CHF (10% of 2,500), by way of Sales Tax from its customer. The difference of 150 CHF (250 - 100) is the tax on the value addition by ABC Ltd. which will be payable to the Govt. Ultimately, the end consumer will pay 2,750 CHF for the Wallets (being Sale Price of 2500 CHF Plus the sales tax of 250 CHF on it).

Another illustration, VAT is calculated on the item values. Apart from the Item values, VAT calculation will also be affected by Vatable charges and discounts. Accordingly the Vatable charges have to be added to, and the discounts deducted from the item value, in order to calculate VAT.

Examples:

Let us assume a typical Purchase invoice as illustrated below.

Net Price for Item or Service	1000. 00
7% VAT	70. 00
Gross Price	1070. 00
Deduction 10 %	- 107. 00
Payment	963.00

Postings are made as follows -

On Invoice Authorization:

Supplier account Cr.		1070
Input tax account Dr.	70	
Expenditure account Dr.	1000	

On Payment:

Bank account Cr.		963
Supplier account Dr.	1070	
Input tax account Cr.		7
Deduction account Cr.		100

Let us now assume a sales invoice as follows

Net Price for Item or Service	3000. 00
7% VAT	210. 00
Gross Price	3210. 00
Deduction 10 %	- 321. 00
Payment	2889.00

The relevant postings will be as follows

On Invoice Authorization:

Customer account Dr.	3210	
Sales/Output tax account Cr.		210
Income account Cr.		3000

On Invoice Payment

Bank account Dr.	2889	
Customer account Cr.		3210
Sales tax account Dr.	21	

Deduction account Dr.	300	
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1.1.8.5 Transactions Covered Under VAT

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Direct Prepayment Invoice	Customer Prepayment Invoice
Order Based Prepayment Invoice	Customer Balance Adjustment
Supplier Balance Adjustment	Sundry Receipt
Payment Voucher	Sales Order
Recurring Sundry Payment Template	Stock Transfer Note
Sundry Payment Voucher	Service Work Order
Purchase Quotation	Service Level Agreement
Subcontract Quotation	Customer Balance Transfer
Purchase Order	Dropship Receipt
Subcontract Order	Sales Quotation
Purchase Release Slip	
Subcontract Release Slip	
Blanket Purchase Order	
Blanket Subcontract Order	
Goods Receipt	
Purchase Return	
Stock Transfer Receipt	
Supplier Balance Transfer	
Journal Voucher – Regular	
Journal Voucher – Recurring	
Recurring Template No	
Purchase Quotation	

1.1.8.6 Settlement Process

VAT Postings are made by applications both on the Purchasing side as well as the Selling side of the Business cycle. The Logic of VAT is that the input tax paid on any item/service purchased, is available for refund and can be set off against the sales tax recovered.

The input tax usually has a deductible percentage associated with it, which represents the portion, which is available for refund, and these postings, known as Input VAT postings, are made into Asset accounts. In the Purchases cycle, VAT calculations can be made at the time of Goods Receipt, raising Invoices or Debit/Credit Notes.

The Output/Sales Tax on sale of goods or services, which is recovered from the buyer, has to be paid to the Tax authorities. All sales cycle transactions postings, known as Output VAT postings, are made into Liability accounts.

The SCM Transactions namely Purchase Order, Goods Receipt, Sales Order etc makes VAT calculations and stores them. When an invoice is being raised on these Documents, the VAT details are picked up from them, but are validated to ensure that the VAT Rates are applicable for the given date. Once these validations are made, the VAT postings go through, on authorization of the Invoice.

Thus at end of the Declaration period (which is pre-defined), the Total Input Tax and Output Tax are calculated and set off against each other to arrive at the total Liability towards the Tax authorities. This may be a positive or negative amount resulting in either Payment or Refund of Tax.

1.1.9 VAT (INDIA)

1.1.9.1 Introduction to VAT (India)

In India, various States have introduced Value Added Tax System (VAT) with effect from April 01, 2005. It will replace the existing system of State level Sales Tax. By the virtue of VAT only value addition will suffer tax .VAT (India) is similar to Swiss and EU Vat except that in Indian VAT only Items will suffer tax (Services will be excluded from Tax net) and each state will be considered as a separate region.

1.1.9.2 What are taxed under VAT (India)?

VAT is applicable on sale of items; however some items and all the exports outside India will be exempt from VAT. When there is no sale then the question of VAT will not arise. If there is any interstate sale then such sale will not come under the purview of VAT since such sale is covered under Central Sales Tax Act, 1956.

1.1.9.3 Who can collect VAT (India)?

Any person (if such person's taxable turnover exceeds basic exemption limit) who sells items and, which are taxable under VAT is required to collect VAT on behalf of the Tax Authorities. And any person who pays VAT on the purchases he makes in the course of running the business can claim credit for the VAT paid against the amount of VAT collected by him.

1.1.9.4 Tax Calculation Logic under VAT (India)

Tax calculation logic for VAT (India) is same as Swiss and EU Vat except that in case of Capital purchases the VAT portion of the capital invoice can be claimed as input credit on an installment basis, the number of installments will vary from state (Declaration tax region) to state

For Example if an capital item is purchased for Rs.1,00,000 and the Vat amount is Rs.36,000 number of installments for claiming deferred tax credit is 36 months then the dealer availing credit of Rs.1,000 for 36 months then the accounting entries will be as follows

On Purchase of capital goods

Deferred tax credit a/c	Dr	36 ,000
To Supplier control account	Cr	36,000

On the declaration date for the particular region a manual settlement voucher will be created and the entry will be

Input credit a/c	Dr	1, 000
To Deferred tax credit a/c	Cr	1,000

1.1.9.5 Transactions Covered Under VAT

Input Tax	Output Tax
Direct Invoice	Customer Direct Invoice
Order Based Invoice	Customer Packer Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Item Based Credit Note	Customer Order Based Invoice
Supplier Item Based Debit Note	Customer Item Based Credit Note
Blanket Purchase Order	Customer Item Based Debit Note
Purchase Order	Sale Order
Release Slip	Stock Transfer Note
Stock Transfer Receipt	Sale Return
Goods Receipt	Service Work Order
Goods Return Note	Service Level Agreement
	Customer Property Relations
	Lease (IMS)

1.1.9.6 Settlement Process

The settlement process is to be done manually and it has to be done for each region separately, the user has to create a manual settlement voucher on the declaration date.

1.1.10VAT (Thailand)

1.1.10.1 Introduction to VAT

VAT stands for Value Added Tax. VAT works on the Principle of Incremental Taxation by which an indirect tax is imposed on the net value addition on the goods and services provided by a business. VAT prevailing in Thailand has also been covered in Global Tax Solution.

1.1.10.2 What are taxed under VAT?

Both items and services are charged under VAT. Law has listed schedule of items and services and the rates that are applicable on the same. Certain Items and Services are exempt from VAT. The inclusion and exclusion of Items and Services vary from period to period based on the changes in the law. Similarly the tax rates to be levied are also subject to change.

1.1.10.3 Who can collect VAT?

Any person who sells items or services, which are taxable under VAT, is required to collect VAT on behalf of the Tax Authorities. And any person who pays VAT on the purchases he makes in the course of running the business can claim credit for the VAT paid against the amount of VAT collected by him.

1.1.10.4 Tax Calculation Logic under VAT

As stated earlier, VAT is a tax on Value addition. VAT is in essence, a two way process. On one hand is the Purchase cycle, which involves getting the necessary inputs, and on the other hand is the Sales cycle, which involves sale of the finished product or service.

When a Purchase is made, the purchaser has to pay tax to the vendor, which will be the Purchase or Input Tax. After subsequent processing, when the final product or service is sold, the business will recover tax from its customer, which is the Sales or Output Tax. VAT is the difference between the Sales/Output Tax and the Purchase/Input Tax, which the business owes to the Government.

Postings are made as follows -

On Supplier Invoice Authorization:

Supplier account Cr.		1070
Input tax account Dr.	70	
Expenditure account Dr.	1000	

The relevant postings will be as follows

On Customer Invoice Authorization:

Customer account Dr.	3210	
Sales/Output tax account Cr.		210
Income account Cr.		3000

1.1.10.5 Transactions Covered Under VAT

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Sundry Payment Voucher	Sundry Receipt
Payment Voucher	Sales Order
Purchase Order	Sales Order
Goods Receipt	Sales Quotation
Purchase Quotation	Sales Return

Input Tax	Output Tax
Goods Return Note	

1.1.10.6 Settlement Process

VAT Postings are made by applications both on the Purchasing side as well as the Selling side of the Business cycle. The Logic of VAT is that the input tax paid on any item/service purchased, is available for refund and can be set off against the sales tax recovered.

The SCM Transactions namely Purchase Order, Goods Receipt, Sales Order etc makes VAT calculations and stores them. When an invoice is being raised on these Documents, the VAT details are picked up from them, but are validated to ensure that the VAT Rates are applicable for the given date. Once these validations are made, the VAT postings go through, on authorization of the Invoice.

Thus at end of the Declaration period (which is pre-defined), the Total Input Tax and Output Tax are calculated and set off against each other to arrive at the total Liability towards the Tax authorities. This may be a positive or negative amount resulting in either Payment or Refund of Tax.

1.1.11 VAT (Nigeria)

1.1.11.1 Introduction to VAT

VAT stands for Value Added Tax. VAT works on the Principle of Incremental Taxation by which an indirect tax is imposed on the net value addition on the goods and services provided by a business. VAT prevailing in Nigeria has also been covered in Global Tax Solution.

1.1.11.2 What are taxed under VAT?

Both items and services are charged under VAT. Law has listed schedule of items and services and the rates that are applicable on the same. Certain Items and Services are exempt from VAT. The inclusion and exclusion of Items and Services vary from period to period based on the changes in the law. Similarly the tax rates to be levied are also subject to change

1.1.11.3 Who can collect VAT?

Any person who sells items or services, which are taxable under VAT, is required to collect VAT on behalf of the Tax Authorities. And any person who pays VAT on the purchases he makes in the course of running the business can claim credit for the VAT paid against the amount of VAT collected by him.

1.1.11.4 Tax Calculation Logic under VAT

As stated earlier, VAT is a tax on Value addition. VAT is in essence, a two way process. On one hand is the Purchase cycle, which involves getting the necessary inputs, and on the other hand is the Sales cycle, which involves sale of the finished product or service.

When a Purchase is made, the purchaser has to pay tax to the vendor, which will be the Purchase or Input Tax. After subsequent processing, when the final product or service is sold, the business will recover tax from its customer, which is the Sales or Output Tax. VAT is the difference between the Sales/Output Tax and the Purchase/Input Tax, which the business owes to the Government.

Postings are made as follows -

On Supplier Invoice Authorization: (Normal)

Supplier account Cr.		1050
Input tax account Dr.	50	

Expenditure account Dr.	1000	
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On Supplier Invoice Authorization: (Include in Expense)

Supplier account Cr.		1050
VAT Expense Dr.	50	
Expenditure account Dr.	1000	

On Supplier Invoice Authorization: (Include in Item)

Supplier account Cr.		1050
Expenditure Account Dr.	50	
Expenditure account Dr.	1000	

On Customer Invoice Authorization:

Customer account Dr.	3150	
Sales/Output tax account Cr.		150
Income account Cr.		3000

1.1.11.5 Transactions Covered Under VAT

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Purchase Order	Sundry Receipt
Goods Receipt	Sales Order
Purchase Quotation	Sales Quotation
Goods Return Note	Sales Return

1.1.11.6 Settlement Process

VAT Postings are made by applications both on the Purchasing side as well as the Selling side of the Business cycle. The Logic of VAT is that the input tax paid on any item/service purchased, is available for refund and can be set off against the sales tax recovered.

The SCM Transactions namely Purchase Order, Goods Receipt, Sales Order etc makes VAT calculations and stores them. When an invoice is being raised on these Documents, the VAT details are picked up from them, but are

validated to ensure that the VAT Rates are applicable for the given date. Once these validations are made, the VAT postings go through, on authorization of the Invoice.

Thus at end of the Declaration period (which is pre-defined), the Total Input Tax and Output Tax are calculated and set off against each other to arrive at the total Liability towards the Tax authorities. This may be a positive or negative amount resulting in either Payment or Refund of Tax.

1.1.12 VAT (Mauritius)

1.1.12.1 Introduction to VAT

VAT stands for Value Added Tax. VAT works on the Principle of Incremental Taxation by which an indirect tax is imposed on the net value addition on the goods and services provided by a business. VAT prevailing in Mauritius has also been covered in Global Tax Solution.

1.1.12.2 What are taxed under VAT?

Both items and services are charged under VAT. Law has listed schedule of items and services and the rates that are applicable on the same. Certain Items and Services are exempt from VAT. The inclusion and exclusion of Items and Services vary from period to period based on the changes in the law. Similarly the tax rates to be levied are also subject to change.

1.1.12.3 Who can collect VAT?

Any person who sells items or services, which are taxable under VAT, is required to collect VAT on behalf of the Tax Authorities. And any person who pays VAT on the purchases he makes in the course of running the business can claim credit for the VAT paid against the amount of VAT collected by him.

1.1.12.4 Tax Calculation Logic under VAT

As stated earlier, VAT is a tax on Value addition. VAT is in essence, a two way process. On one hand is the Purchase cycle, which involves getting the necessary inputs, and on the other hand is the Sales cycle, which involves sale of the finished product or service.

When a Purchase is made, the purchaser has to pay tax to the vendor, which will be the Purchase or Input Tax. After subsequent processing, when the final product or service is sold, the business will recover tax from its customer, which is the Sales or Output Tax. VAT is the difference between the Sales/Output Tax and the Purchase/Input Tax, which the business owes to the Government.

Postings are made as follows -

On Supplier Invoice Authorization: (Normal)

Supplier account Cr.		1050
Input tax account Dr.	50	
Expenditure account Dr.	1000	

On Supplier Invoice Authorization: (Include in Item with taxable % (30))

Supplier account Cr.		1050
Input VAT Dr.	15	
Expenditure Account Dr	35	
Expenditure account Dr.	1000	

On Customer Invoice Authorization:

Customer account Dr.	3150	
Sales/Output tax account Cr.		150
Income account Cr.		3000

1.1.12.5 Transactions Covered Under VAT

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Account Based Credit Note	Customer Order Based Invoice
Supplier Account Based Debit Note	Customer Account Based Debit Note
Supplier Item Based Credit Note	Customer Account Based Credit Note
Supplier Item Based Debit Note	Customer Item Based Debit Note
Goods Receipt	Customer Item Based Credit Note
	Customer Balance Adjustment
	Sundry Receipt

1.1.12.6 Settlement Process

VAT Postings are made by applications both on the Purchasing side as well as the Selling side of the Business cycle. The Logic of VAT is that the input tax paid on any item/service purchased, is available for refund and can be set off against the sales tax recovered.

The SCM Transactions namely Goods Receipt etc makes VAT calculations and stores them. When an invoice is being raised on these Documents, the VAT details are picked up from them, but are validated to ensure that the VAT Rates are applicable for the given date. Once these validations are made, the VAT postings go through, on authorization of the Invoice.

Thus at end of the Declaration period (which is pre-defined), the Total Input Tax and Output Tax are calculated and set off against each other to arrive at the total Liability towards the Tax authorities. This may be a positive or negative amount resulting in either Payment or Refund of Tax.

1.1.13 VAT (PHILIPPINES)

1.1.13.1 Introduction to VAT

VAT stands for Value Added Tax. VAT works on the Principle of Incremental Taxation by which an indirect tax is imposed on the net value addition on the goods and services provided by a business. VAT prevailing in Thailand has also been covered in Global Tax Solution.

1.1.13.2 What are taxed under VAT?

Both items and services are charged under VAT. Law has listed schedule of items and services and the rates that are applicable on the same. Certain Items and Services are exempt from VAT. The inclusion and exclusion of Items and Services vary from period to period based on the changes in the law. Similarly the tax rates to be levied are also subject to change

1.1.13.3 Who can collect VAT?

Any person who sells items or services, which are taxable under VAT, is required to collect VAT on behalf of the Tax Authorities. And any person who pays VAT on the purchases he makes in the course of running the business can claim credit for the VAT paid against the amount of VAT collected by him.

1.1.13.4 Tax Calculation Logic under VAT

As stated earlier, VAT is a tax on Value addition. VAT is in essence, a two way process. On one hand is the Purchase cycle, which involves getting the necessary inputs, and on the other hand is the Sales cycle, which involves sale of the finished product or service.

When a Purchase is made, the purchaser has to pay tax to the vendor, which will be the Purchase or Input Tax. After subsequent processing, when the final product or service is sold, the business will recover tax from its customer, which is the Sales or Output Tax. VAT is the difference between the Sales/Output Tax and the Purchase/Input Tax, which the business owes to the Government.

Postings are made as follows -

On Supplier Invoice Authorization:

Supplier account Cr.		1120
Input tax account Dr.	120	
Expenditure account Dr.	1000	

On Customer Invoice Authorization:

Customer account Dr.	3360	
Sales/Output tax account Cr.		210
Income account Cr.		3000

1.1.13.5 Transactions Covered Under VAT

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packslip Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Direct Prepayment Invoice	Customer Prepayment Invoice
Order Based Prepayment Invoice	Sundry Receipt
Sundry Payment Voucher	Sales Order
Purchase Order	Sales Quotation

Input Tax	Output Tax
Purchase Quotation	Sales Return
Subcontract Quotation	Service Level Agreement
Subcontract Order	Customer Balance Adjustment
Purchase Release Slip	
Subcontract Release Slip	
Blanket Purchase Order	
Blanket Subcontract Order	
Goods Receipt	
Goods Return Note	
Supplier Balance Adjustment	

1.1.13.6 Settlement Process

VAT Postings are made by applications both on the Purchasing side as well as the Selling side of the Business cycle. The Logic of VAT is that the input tax paid on any item/service purchased, is available for refund and can be set off against the sales tax recovered.

The SCM Transactions namely Purchase Order, Goods Receipt, Sales Order etc makes VAT calculations and stores them. When an invoice is being raised on these Documents, the VAT details are picked up from them, but are validated to ensure that the VAT Rates are applicable for the given date. Once these validations are made, the VAT postings go through, on authorization of the Invoice.

Thus at end of the Declaration period (which is pre-defined), the Total Input Tax and Output Tax are calculated and set off against each other to arrive at the total Liability towards the Tax authorities. This may be a positive or negative amount resulting in either Payment or Refund of Tax.

1.1.14 VAT (UK)

1.1.14.1 Introduction to VAT

VAT stands for Value Added Tax. VAT works on the Principle of Incremental Taxation by which an indirect tax is imposed on the net value addition on the goods and services provided by a business. VAT prevailing in Thailand has also been covered in Global Tax Solution.

1.1.14.2 What are taxed under VAT?

Both items and services are charged under VAT. Law has listed schedule of items and services and the rates that are applicable on the same. Certain Items and Services are exempt from VAT. The inclusion and exclusion of Items and Services vary from period to period based on the changes in the law. Similarly the tax rates to be levied are also subject to change

1.1.14.3 Who can collect VAT?

Any person who sells items or services, which are taxable under VAT, is required to collect VAT on behalf of the Tax Authorities. And any person who pays VAT on the purchases he makes in the course of running the business can claim credit for the VAT paid against the amount of VAT collected by him.

1.1.14.4 Tax Calculation Logic under VAT

As stated earlier, VAT is a tax on Value addition. VAT is in essence, a two way process. On one hand is the Purchase cycle, which involves getting the necessary inputs, and on the other hand is the Sales cycle, which involves sale of the finished product or service.

When a Purchase is made, the purchaser has to pay tax to the vendor, which will be the Purchase or Input Tax. After subsequent processing, when the final product or service is sold, the business will recover tax from its customer, which is the Sales or Output Tax. VAT is the difference between the Sales/Output Tax and the Purchase/Input Tax, which the business owes to the Government.

Postings are made as follows -

On Supplier Invoice Authorization:

Supplier account Cr.		1120
Input tax account Dr.	120	
Expenditure account Dr.	1000	

On Customer Invoice Authorization:

Customer account Dr.	3360	
Sales/Output tax account Cr.		210
Income account Cr.		3000

1.1.14.5 Transactions Covered Under VAT

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Purchase Order	Sales Order
Goods Receipt	

1.1.14.6 Settlement Process

VAT Postings are made by applications both on the Purchasing side as well as the Selling side of the Business cycle. The Logic of VAT is that the input tax paid on any item/service purchased, is available for refund and can be set off against the sales tax recovered.

The SCM Transactions namely Purchase Order, Goods Receipt, Sales Order etc makes VAT calculations and stores them. When an invoice is being raised on these Documents, the VAT details are picked up from them, but are validated to ensure that the VAT Rates are applicable for the given date. Once these validations are made, the VAT postings go through, on authorization of the Invoice.

Thus at end of the Declaration period (which is pre-defined), the Total Input Tax and Output Tax are calculated and set off against each other to arrive at the total Liability towards the Tax authorities. This may be a positive or negative amount resulting in either Payment or Refund of Tax.

1.1.15 VAT (UAE)

1.1.15.1 Introduction to VAT

VAT stands for Value Added Tax. VAT works on the Principle of Incremental Taxation by which an indirect tax is imposed on the net value addition on the goods and services provided by a business. VAT prevailing in Thailand has also been covered in Global Tax Solution.

1.1.15.2 What are taxed under VAT?

Both items and services are charged under VAT. Law has listed schedule of items and services and the rates that are applicable on the same. Certain Items and Services are exempt from VAT. The inclusion and exclusion of Items and Services vary from period to period based on the changes in the law. Similarly the tax rates to be levied are also subject to change

1.1.15.3 Who can collect VAT?

Any person who sells items or services, which are taxable under VAT, is required to collect VAT on behalf of the Tax Authorities. And any person who pays VAT on the purchases he makes in the course of running the business can claim credit for the VAT paid against the amount of VAT collected by him.

1.1.15.4 Tax Calculation Logic under VAT

As stated earlier, VAT is a tax on Value addition. VAT is in essence, a two way process. On one hand is the Purchase cycle, which involves getting the necessary inputs, and on the other hand is the Sales cycle, which involves sale of the finished product or service.

When a Purchase is made, the purchaser has to pay tax to the vendor, which will be the Purchase or Input Tax. After subsequent processing, when the final product or service is sold, the business will recover tax from its customer, which is the Sales or Output Tax. VAT is the difference between the Sales/Output Tax and the Purchase/Input Tax, which the business owes to the Government.

Postings are made as follows -

On Supplier Invoice Authorization:

Supplier account Cr.		1120
Input tax account Dr.	120	
Expenditure account Dr.	1000	

On Customer Invoice Authorization:

Customer account Dr.	3360	
Sales/Output tax account Cr.		210
Income account Cr.		3000

1.1.15.5 Transactions Covered Under VAT

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice

Input Tax	Output Tax
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Debit / Credit Note	Customer Account Based Debit / Credit Note
Supplier Item Based Debit / Credit Note	Customer Item Based Debit / Credit Note
Purchase Order	Sales Order
Goods Receipt	Customer Prepayment Invoice
Goods Return Note	Sales Return

1.1.15.6 Settlement Process

VAT Postings are made by applications both on the Purchasing side as well as the Selling side of the Business cycle. The Logic of VAT is that the input tax paid on any item/service purchased, is available for refund and can be set off against the sales tax recovered.

The SCM Transactions namely Purchase Order, Goods Receipt, Sales Order etc makes VAT calculations and stores them. When an invoice is being raised on these Documents, the VAT details are picked up from them, but are validated to ensure that the VAT Rates are applicable for the given date. Once these validations are made, the VAT postings go through, on authorization of the Invoice.

Thus at end of the Declaration period (which is pre-defined), the Total Input Tax and Output Tax are calculated and set off against each other to arrive at the total Liability towards the Tax authorities. This may be a positive or negative amount resulting in either Payment or Refund of Tax.

1.1.16 VAT (KSA)

1.1.16.1 Introduction to VAT

VAT stands for Value Added Tax. VAT works on the Principle of Incremental Taxation by which an indirect tax is imposed on the net value addition on the goods and services provided by a business. VAT prevailing in Thailand has also been covered in Global Tax Solution.

1.1.16.2 What are taxed under VAT?

Both items and services are charged under VAT. Law has listed schedule of items and services and the rates that are applicable on the same. Certain Items and Services are exempt from VAT. The inclusion and exclusion of Items and Services vary from period to period based on the changes in the law. Similarly the tax rates to be levied are also subject to change

1.1.16.3 Who can collect VAT?

Any person who sells items or services, which are taxable under VAT, is required to collect VAT on behalf of the Tax Authorities. And any person who pays VAT on the purchases he makes in the course of running the business can claim credit for the VAT paid against the amount of VAT collected by him.

1.1.16.4 Tax Calculation Logic under VAT

As stated earlier, VAT is a tax on Value addition. VAT is in essence, a two way process. On one hand is the Purchase cycle, which involves getting the necessary inputs, and on the other hand is the Sales cycle, which involves sale of the finished product or service.

When a Purchase is made, the purchaser has to pay tax to the vendor, which will be the Purchase or Input Tax. After subsequent processing, when the final product or service is sold, the business will recover tax from its

customer, which is the Sales or Output Tax. VAT is the difference between the Sales/Output Tax and the Purchase/Input Tax, which the business owes to the Government.

Postings are made as follows -

On Supplier Invoice Authorization:

Supplier account Cr.		1120
Input tax account Dr.	120	
Expenditure account Dr.	1000	

On Customer Invoice Authorization:

Customer account Dr.	3360	
Sales/Output tax account Cr.		210
Income account Cr.		3000

1.1.16.5 Transactions Covered Under VAT

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Debit / Credit Note	Customer Account Based Debit / Credit Note
Supplier Item Based Debit / Credit Note	Customer Item Based Debit / Credit Note
Purchase Order	Sales Order
Goods Receipt	Customer Prepayment Invoice
Goods Return Note	Sales Return

1.1.16.6 Settlement Process

VAT Postings are made by applications both on the Purchasing side as well as the Selling side of the Business cycle. The Logic of VAT is that the input tax paid on any item/service purchased, is available for refund and can be set off against the sales tax recovered.

The SCM Transactions namely Purchase Order, Goods Receipt, Sales Order etc makes VAT calculations and stores them. When an invoice is being raised on these Documents, the VAT details are picked up from them, but are validated to ensure that the VAT Rates are applicable for the given date. Once these validations are made, the VAT postings go through, on authorization of the Invoice.

Thus at end of the Declaration period (which is pre-defined), the Total Input Tax and Output Tax are calculated and set off against each other to arrive at the total Liability towards the Tax authorities. This may be a positive or negative amount resulting in either Payment or Refund of Tax.

1.1.17 Excise (India)

1.1.17.1 Introduction to EXCISE (India)

Excise is a duty, which occurs on manufacture of goods in India. Any goods produced in India are liable for excise duty unless otherwise they are exempted by legislation. Though duty liability has arisen on production of goods considering the convenience the duty is liable to be paid only on removal from factory.

1.1.17.2 What are taxed under Excise (India)?

Goods which are specified in the Central Excise Tariff act (Shortly called as excisable goods) are taxed at the rates specified unless they are exempted by legislation.

1.1.17.3 Who can collect Excise (India)?

Every manufacturer who produces excisable commodity is liable to pay excise duty unless they are exempted by legislation.

1.1.17.4 Tax Calculation Logic under Excise (India)

Excise duty is leviable once an excisable good moves out of the factory for a consideration or not, so excise duty is calculated on assessable value (may be different from actual selling price) at applicable rates which can be defined in Tax Rule Definition

Unlike for other types of tax in Excise we can have multiple taxes for a single commodity. There are multiple rates including those under Customs duty to enable the user to claim credit as allowable by law. In case of capital purchase then such excise duty can be claimed in two financial years equally.

1.1.17.5 Transactions Covered Under Excise (India)

Input Tax	Output Tax
Direct Invoice	Customer Direct Invoice
Order Based Invoice	Customer PackSlip Invoice
Supplier Item Based Credit Note	Customer Order Based Invoice
Blanket Purchase Order	Customer Item Based Debit Note
Purchase Order	Production Issue
Release Slip	Inventory Issue
Goods Receipt	Unplanned Issue
Goods Return Note	Maintenance Issue
Sub Contract Order	Subcontract Issue
Blanket Sub Contract Order	Production Return
Sub Contract Release Slip	Maintenance Return
Unplanned Receipt	Inventory Return
Stock Transfer Receipt	Sale Order
Maintenance Receipt	Stock Transfer Note
Production receipt	Pack slip
Sub Contract Receipt	Sales Return
Purchase Quotation	Service Work Order
	Service Level Agreement

1.1.17.6 Settlement Process

The settlement process is to be done manually and it has to be done for each region separately, the user has to create a manual settlement voucher on the declaration date.

1.1.18 GST (Singapore)

1.1.18.1 Introduction to GST

Goods and Service tax (GST) is a consumption tax that is levied on the supply of goods and services. The tax is collected at each stage of the transaction process involving a good or service, with the consumer bearing the tax. As such, the tax does not represent a business cost to a GST-registered business.

Businesses that are registered for GST, merely act as collecting agent for the Comptroller. Output tax is collected by a GST-registered business on behalf of the Comptroller on its supply of goods and services. Input tax is paid by the business on its purchases of goods and services from a GST-registered supplier. The input tax for one business is thus the output tax for another.

1.1.18.2 What are taxed under GST?

GST is applicable on supply, which is done for a consideration. Consideration may be in money or otherwise. Supplies are broadly considered under 4 categories:

1.1.18.2.1 Taxable supplies

- Standard-rated: supplies made in Singapore
- Zero-rated: supply of exported goods or international services etc.

1.1.18.2.2 Deemed supplies

- Business gifts exceeding \$200 or if a gift that is one of a series of three or more made to the same person over a period of three months.
- Goods taken for private consumption by the proprietor
- Samples in a form that is not ordinarily available for sale
- Non-supplies like compensation, tips, free gifts, statutory penalties, regulatory changes and disbursement charges.

1.1.18.2.3 Exempt supplies

These are exempt under the Fourth Schedule of the GST Act. They include financial services (e.g. Foreign currency transaction) and sale or lease of residential properties.

1.1.18.2.4 Out-of Scope supplies

- Third country sales (e.g. goods supplied from China to US)
- Wages and salaries
- Transfer of business, provided purchaser makes use of the business assets to carry on the same kind of business; and if the purchase must be or becomes a taxable person as a result of the transfer.

1.1.18.3 Who can collect GST?

GST can be collected by

- Customs and Excise Department – for goods that are imported into Singapore
- Businesses registered with the comptroller of GST – A business with an annual turnover of more than \$1 million is required to register to GST.

GST is chargeable when the following conditions are met:

- A taxable supply of goods or services takes place
- The taxable supply is made in Singapore
- They are made by a taxable person; and
- They are made in the course of furtherance of any business carried out by the taxable person.

1.1.18.4 Tax Calculation under GST

The GST to be levied is computed as per the following formula:

$$\text{GST} = \text{Tax rate} \times \text{Value of supply}$$

The **Value of supply** is determined, based on the following points

- Where money consideration is used, the consideration is equal to the value of supply + GST
- Where money consideration is not used, value of supply is the open market value
- Where trade or cash discounts are given, value of supply is net of discounts
- For transaction with related parties, value of supply is the open market value
- For deemed supplies, value of supply is the cost incurred to the business

However, some special cases like sale of used cars, rent of furniture etc. special rules are applied to determine the value of supply.

In case, GST is absorbed by the business (**GST inclusive**); the value of supply should be computed accordingly, so as to maintain the same consideration, which is inclusive of GST.

1.1.18.5 Transactions Covered Under GST

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Direct Prepayment Invoice	Customer Prepayment Invoice
Order Based Prepayment Invoice	Sundry Receipt
Recurring Sundry Payment Template	
Sundry Payment Voucher	

Asset Payment Voucher	
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1.1.18.6 Settlement Process

Output tax is collected from the customer during the sales proceeding and payable to the Comptroller. **Input tax** is paid during the purchase and recoverable from the Comptroller. The details of different types of supplies, output tax and input tax are to be maintained in the books. If the output tax collected is more than input tax recoverable at the end of a quarter, the difference will be payable to the Comptroller. On the other hand, if the input tax recoverable is more than the output tax collected, a refund will be due from the Comptroller.

1.1.19 CST (INDIA)

1.1.19.1 Introduction to CST (India)

In India, Central Sales Tax 1956 governs the purchases and sales that take place in the course of inter-state trade or commerce or outside a State while the newly introduced 'Value Added Tax' governs the purchases and sales that take place within a State.

1.1.19.2 What are taxed under CST (India)?

CST is applicable on sale of items; however some items and all the exports outside India will be exempt from CST. When there is no sale then the question of CST will not arise. If there is any intra-state sale then such sale will not come under the purview of CST since such sale is covered under the newly introduced Value Added Tax (India)

1.1.19.3 Who can collect CST (India)?

Any person who sells items and, which are taxable under CST is required to collect CST on behalf of the Tax Authorities. CST is an origin based tax whereby the revenue goes to the originating State and hence any person who pays CST on the purchases he makes in the course of running the business cannot claim credit for the CST paid against the amount of CST collected by him.

1.1.19.4 Tax Calculation Logic under CST (India)

Tax calculation logic for CST (India) is same as Swiss and EU Vat. Under GTS CST calculations is done only for the Sales Cycles

1.1.19.5 Transactions Covered Under CST

Input Tax (as part of Item Value)	Output Tax
Purchase Order	Customer Direct Invoice
Goods Receipt	Customer Packer Invoice
Supplier Order Based Invoice(Order Invoice)	Customer Order Based Invoice
Supplier Direct Invoice (Item Invoice)	Customer Item Based Credit Note
Blanket Purchase Order	Customer Item Based Debit Note
Release Slip	Sale Order
Supplier Debit Credit Note	Stock Transfer Note
Purchase Quotation	Sale Return
Goods Return Note	Stock Transfer Receipt
Unplanned Receipt	Service Work order

Input Tax (as part of Item Value)	Output Tax
	Service level Agreement
	Sales Quotation

1.1.19.6 Settlement Process

The settlement process is to be done manually the user has to create a manual settlement voucher on the declaration date.

1.1.20 GST (Australia)

1.1.20.1 Introduction to GST

Goods and Service tax (GST) is a consumption tax that is levied on the supply of goods and services. The tax is collected at each stage of the transaction process involving a good or service, with the consumer bearing the tax. As such, the tax does not represent a business cost to a GST-registered business.

Businesses that are registered for GST, merely act as collecting agent for the Comptroller. Output tax is collected by a GST-registered business on behalf of the Comptroller on its supply of goods and services. Input tax is paid by the business on its purchases of goods and services from a GST-registered supplier. The input tax for one business is thus the output tax for another.

1.1.20.2 What are taxed under GST?

GST is applicable on supply, which is done for a consideration. Consideration may be in money or otherwise. Supplies are broadly considered under 9 categories:

- G10-Capital Purchases : supply of capital goods made in Australia
- G11- Other Purchases: supply of Other goods or services etc.
- G13 – Input Taxed Purchases
- G14 – GST Free Purchases
- G15 - Private Use / Non Deductible Purchases
- Other Sales
- G2 – Exports
- G3 – GST Free Sales
- G4 – Input Taxed Sales

1.1.20.3 Tax Calculation under GST

The GST to be levied is computed as per the following formula:

$$\text{GST} = \text{Tax rate} \times \text{Value of supply}$$

In case, GST is absorbed by the business (**GST inclusive**); the value of supply should be computed accordingly, so as to maintain the same consideration, which is inclusive of GST.

1.1.20.4 Transactions Covered Under GST (Australia)

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice

Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packslip Invoice
Supplier Delivery Charges Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Purchase Order	Normal Sale Order
Goods Receipt	EAM Service Work Order
Goods Return Note	Sales Return
Blanket Purchase Order	
Release Slip	
Sundry Payment Vouchers	

1.1.20.5 Settlement Process

Output tax is collected from the customer during the sales proceeding and payable to the Comptroller. **Input tax** is paid during the purchase and recoverable from the Comptroller. The details of different types of supplies, output tax and input tax are to be maintained in the books. If the output tax collected is more than input tax recoverable at the end of a quarter, the difference will be payable to the Comptroller. On the other hand, if the input tax recoverable is more than the output tax collected, a refund will be due from the Comptroller.

Settlement Process can be at company level or at group company level based on the parameter settings (Centralized Declaration at parent company level)

1.1.21 GST (New Zealand)

1.1.21.1 Introduction to GST

Goods and Service tax (GST) is a consumption tax that is levied on the supply of goods and services. The tax is collected at each stage of the transaction process involving a good or service, with the consumer bearing the tax. As such, the tax does not represent a business cost to a GST-registered business.

Businesses that are registered for GST, merely act as collecting agent for the Comptroller. Output tax is collected by a GST-registered business on behalf of the Comptroller on its supply of goods and services. Input tax is paid by the business on its purchases of goods and services from a GST-registered supplier. The input tax for one business is thus the output tax for another.

1.1.21.2 What are taxed under GST?

GST is applicable on supply, which is done for a consideration. Consideration may be in money or otherwise. Supplies are broadly considered under 2 categories:

- National Purchase and National Sales

1.1.21.3 Tax Calculation under GST

The GST to be levied is computed as per the following formula:

$$\text{GST} = \text{Tax rate} \times \text{Value of supply}$$

In case, GST is absorbed by the business (**GST inclusive**); the value of supply should be computed accordingly, so as to maintain the same consideration, which is inclusive of GST.

1.1.21.4 Transactions Covered Under GST (New Zealand)

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Purchase Order	Normal Sale Order
Goods Receipt	EAM Service Work Order
Goods Return Note	

1.1.21.5 Settlement Process

Output tax is collected from the customer during the sales proceeding and payable to the Comptroller. **Input tax** is paid during the purchase and recoverable from the Comptroller. The details of different types of supplies, output tax and input tax are to be maintained in the books. If the output tax collected is more than input tax recoverable at the end of a quarter, the difference will be payable to the Comptroller. On the other hand, if the input tax recoverable is more than the output tax collected, a refund will be due from the Comptroller.

Settlement Process can be at company level or at group company level based on the parameter settings (Centralized Declaration at parent company level)

1.1.22 GST (Malaysia)

1.1.22.1 Introduction to GST

Goods and Service tax (GST) is a consumption tax that is levied on the supply of goods and services. The tax is collected at each stage of the transaction process involving a good or service, with the consumer bearing the tax. As such, the tax does not represent a business cost to a GST-registered business.

Businesses that are registered for GST, merely act as collecting agent for the Comptroller. Output tax is collected by a GST-registered business on behalf of the Comptroller on its supply of goods and services. Input tax is paid by the business on its purchases of goods and services from a GST-registered supplier. The input tax for one business is thus the output tax for another.

1.1.22.2 What are taxed under GST?

GST is applicable on supply, which is done for a consideration. Consideration may be in money or otherwise. Supplies are broadly considered under 8 categories:

- Standard Rated Purchases
- Zero Rated Purchases

- Exempt Purchases
- Out of Scope Purchases
- Standard Rated Sales
- Zero Rated Sales
- Exempt Sales
- Out of Scope Sales

1.1.22.3 Tax Calculation under GST

The GST to be levied is computed as per the following formula:

$$\text{GST} = \text{Tax rate} \times \text{Value of supply}$$

In case, GST is absorbed by the business (**GST inclusive**); the value of supply should be computed accordingly, so as to maintain the same consideration, which is inclusive of GST.

1.1.22.4 Transactions Covered Under GST (Malaysia)

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Purchase Order	Normal Sale Order
Goods Receipt	EAM Service Work Order
Goods Return Note	Sales Return
Supplier Prepayment Invoice	Customer Prepayment Invoice
Supplier Adjustment Voucher	Customer Adjustment Voucher
Sundry Payment Voucher	Sundry Receipt
Supplier Payment Voucher	

1.1.22.5 Settlement Process

Output tax is collected from the customer during the sales proceeding and payable to the Comptroller. **Input tax** is paid during the purchase and recoverable from the Comptroller. The details of different types of supplies, output tax and input tax are to be maintained in the books. If the output tax collected is more than input tax recoverable at the end of a quarter, the difference will be payable to the Comptroller. On the other hand, if the input tax recoverable is more than the output tax collected, a refund will be due from the Comptroller.

Settlement Process can be at company level or at group company level based on the parameter settings (Centralized Declaration at parent company level)

1.1.23 GST (India)

1.1.23.1 Introduction to GST

Goods and Service tax (GST) is a consumption tax that is levied on the supply of goods and services. The tax is collected at each stage of the transaction process involving a good or service, with the consumer bearing the tax. As such, the tax does not represent a business cost to a GST-registered business.

Businesses that are registered for GST, merely act as collecting agent for the Government. Output tax is collected by a GST-registered business on behalf of the Government on its supply of goods and services. Input tax is paid by the business on its purchases of goods and services from a GST-registered supplier. The input tax for one business is thus the output tax for another.

1.1.23.2 What are taxed under GST?

GST is applicable on supply, which is done for a consideration. Consideration may be in money or otherwise. Supplies are broadly considered under the following categories:

- Local Purchase
- Inter State Purchase
- Imports
- Exempt Imports
- Exempt Interstate Purchase
- Exempt Local Purchase
- Nil Rate Interstate Purchase
- Nil Rate Local Purchase
- NONGST Interstate Purchase
- NONGST Local Purchase
- SEZ Interstate Purchase
- Local Sale
- Inter State Sale
- Interstate Job Work Receipt
- Local Job Work Receipt
- Exports
- Exempt Interstate Sales
- Exempt Local Sales
- Nil Rate Interstate Sales
- Nil Rate Local Sales
- NONGST Interstate Sales
- NONGST Local Sales

- SEZ Interstate Sales
- Inter State stock Transfer
- Local Stock Transfer
- Taxable Local stock Transfer
- Taxable Local Asset Transfer
- Exempt Local Asset Transfer
- Inter-State Asset Transfer
- Interstate Job Work Receipt
- Local Job Work Receipt

1.1.23.3 Tax Calculation under GST

The GST to be levied is computed as per the following formula:

$$\text{GST} = \text{Tax rate} \times \text{Value of supply}$$

In case, GST is absorbed by the business (**GST inclusive**); the value of supply should be computed accordingly, so as to maintain the same consideration, which is inclusive of GST.

1.1.23.4 Transactions Covered Under GST (India)

Input Tax	Output Tax
Item Invoice	Customer Direct Invoice
Expense Invoice	Customer Miscellaneous Invoice
Supplier Order Based Invoice	Customer Packer Invoice
Supplier Miscellaneous Invoice	Customer Order Based Invoice
Supplier Account Based Credit Note	Customer Account Based Debit Note
Supplier Account Based Debit Note	Customer Account Based Credit Note
Supplier Item Based Credit Note	Customer Item Based Debit Note
Supplier Item Based Debit Note	Customer Item Based Credit Note
Purchase Order	Customer Prepayment Invoice
Sub Contract Order	Sales Order
Goods Receipt	Packer Invoice
Goods Return Note	Sales Return
Stock Transfer Receipt	Stock Transfer Note
Asset Inter Finance Book Transfer In	Customer Receipt(IMS)
Asset Inventory Location Transfer In	Customer Property Relations (IMS)
Sub Contract Order	Lease (IMS)

1.1.23.5 Settlement Process

Output tax is collected from the customer during the sales proceeding and payable to the Government. **Input tax** is paid during the purchase and can be set off against the Output Tax and balance payable to the government. The details of different types of supplies, output tax and input tax are to be maintained in the books. If the output tax collected is more than input tax recoverable at the end of a period the difference will be payable to the Government. Input credit can be set off against output tax based on the below sequence

Input Credit of	Set Off with	Order of Set Off
IGST	IGST	1
IGST	CGST	2
IGST	SGST	3
IGST	UTGST	4
CGST	CGST	1
CGST	IGST	2
SGST	SGST	1
SGST	IGST	2
UTGST	UTGST	1
UTST	IGST	2
CESS	CESS	1

1.1.24 1099-Misc-US

1.1.24.1 Overview

It is introduced for generating a form 1099-Misc. The purpose is to provide information to the Internal Revenue Service (IRS) about certain type of payments. The payer must send one copy of form1099 to the IRS and another copy to the recipient of these payments (tax payer). They should also send a copy to the recipient’s state tax agency and keep a copy for their own records. This form reports total amount of payments made to a single person or entity during the year for the services received. This form covers a wide range of payments made, such as rent, royalties, nonemployee compensation, prizes and awards and substitute payments in lieu of dividends. The most common use of the form is to report the payments made to independent contractors (nonemployee compensation)

1099-Misc must be used when payment made to non-employee is over \$600 or when royalty payment over \$10.

1.1.24.2 Transactions Covered Under 1099-Misc

Item Invoice
Expense Invoice
Supplier Order Based Invoice
Supplier Miscellaneous Invoice
Supplier Account Based Credit Note

Supplier Account Based Debit Note
Supplier Item Based Credit Note
Supplier Item Based Debit Note
Supplier Prepayment Invoice
Supplier Payment Voucher

1.2 Processes

GTS Solution is intended to cover the above Tax Systems in a Developer and User Friendly manner such that even the periodical amendments can also be incorporated with ease. This single solution would cover even the intricate aspects of the above Taxes starting from Configuration, Calculation and Transaction Booking till Tax Reporting. The Global Tax Solution has been designed to handle the two-fold requirement of

- Masters Configuration
- Tax Processing

1.2.1 Masters Configuration

Masters Configuration is done using the following Components

- Tax Setup
- Tax Rule Definition
- Account Rule Definition

Tax Setup helps the company capture the key entities like Tax Calendars, Tax Communities, Tax Types, Tax Regions, Tax Categories, Tax Classes and Tax Codes that are announced by the statutory authorities from time to time.

Majority of the tax legislations are based upon similar principles. The administration of taxation would be similar in such cases. All such tax legislations are grouped under a single Tax community. The different tax types are mapped to the appropriate tax communities and tax regions are defined for the tax type-tax community combination.

Tax calendars are defined and the same are associated with Tax Regions. The Tax calendar year is divided into a number of periods. Status of the Tax Period/Year is maintained both at the Tax Region level and the parent level.

Certain Taxes are location / territory dependent. Hence, depending upon the territory of the Vendor or the Customer, different tax categories will be applicable. For example, depending on the territories, different tax categories such as "National Purchase", "Import Goods" etc. become applicable. Each Tax category needs to be identified with the purchase/sales cycle so that appropriate Input Tax/ Output Tax/ Tax Payable/ Tax Receivable etc. can be charged on the transactions.

Tax rule engine helps to determine the appropriate Tax Code relevant for the Transaction based on the parameters used in the Transaction. The rule engine is built for a combination of Tax Region, Tax Category, Tax Class, Assessee Type, Item Group and Transaction Date. The Assessee Type referred here is defined in the Supplier and Customers Master as Company, Individual, and HUF etc.

Taxes charged on the transactions have to be booked in appropriate accounts. Different accounts can be used for every tax type, tax community, tax region, tax group, category, class, and account type and tax code combination in the "Account Rule Definition" Component. In certain cases, the input tax is not always deductible in full and hence accounts can be defined separately for posting the deductible and non-deduction portion of the tax. Separate accounts can also be defined for posting the tax amounts to provisional accounts.

1.2.2 Tax Processing

Tax Processing is done using the following components

- Tax Calculation
- Tax Settlement
- Tax Certificate Generation
- Tax Transactions

Various Calculation Logics are defined as Rules in the System and the same are mapped for a Tax Type - Tax Community and Transaction Type. Calculation Procedures would involve Identification of Parameters for deriving the Tax Category, Class, Calculation of Taxable Amount, Calculation of Tax Amount and booking of Tax Postings. For example, under this Tool, Derivation of Tax Category for German VAT would be defined as a Rule and would be mapped to Tax type, Tax Community and the Transaction Type as the Work Flow Logic is used to derive the Category.

Settlement Process is unique for different Tax Types. Broadly, the settlement process can be classified as – Declaration, Remittance and Manual. The settlement process applicable for the tax type-tax community combination is defined in “Tax Setup” component. If a Tax Type requires Remittance Type of Settlement, the Remittance Request Functionality would be enabled for the Tax Type. Through Remittance Request, the taxes payable to the Tax Authorities are collected and paid through a Payment Voucher. However if the Settlement process is Declaration, the taxes both paid and collected are consolidated and the net tax amount is determined for the Tax Period. This amount is either paid to the Tax Authorities through a Sundry Payment Voucher or if the amount results in a refund, the same is recognized from the Tax Authorities.

In certain Tax Types, when the Tax is deducted or collected, the person deducting or collecting tax is required to issue Certificate for the tax amount deducted or collected to the person from whom the tax is deducted or collected. The receiver of the Certificates can later produce these certificates to take credit while determining his final tax liability. Generation of tax certificates is provided through the Tax Certificate Generation process. This process is enabled for the Tax Types where the related parameter in Tax Setup is set to ‘Yes’.

In case of Tax Types where Tax Certificates are issued for the Tax Deducted or Collected, there is a process to record the Certificates received from the Tax Deducting or Collecting person. These certificates are record in the System to keep track of the certificates, which are yet to be received. This tracking facility is provided through the Tax Transaction process, which is again enabled through the parameter in Tax Setup.

2 Enterprise Modeling

The Enterprise model for Taxation will be centralized at the company level, since company is the legal entity on which the taxation rules are binding. All master entities like Tax Calendar, Tax Code, Tax group, Tax category, Tax class etc. are defined at company level.

The components Tax Setup, Tax Rule Definition, Account Rule Definition, Tax Calculation, and Tax Settlement will be deployed at the company level. These components aid the centralized tax administration that is most common in organizations. The Tax Certificate Generation component can be deployed at Organization units or company level. The Tax Transaction component should be deployed at Organization units where transaction components are deployed.

3 Key Concepts

3.1 Tax Type

Tax types are the various Taxes that are apparently supported by the Taxation Solution are VAT (Swiss, EU, India, Thailand, Nigeria, Mauritius, Philippines, UK, UAE and KSA), GST (Singapore, Australia, New Zealand, Malaysia and India), TDS (India and Mauritius), With Holding Tax (Thailand, Nigeria and Philippines), Excise (India), TCS (India),

CST (India), Service Tax (India) and 1099-Misc (US). In addition to these predefined tax types, there is also provision for User Defined tax types.

3.2 Tax Community

Tax communities are predefined based on the Tax Legislation and the Practice prevailing in the Countries. For example the Taxation in Singapore is called GST (Goods and Service Tax) and the laws are also same except for administration and reporting requirements. These additional requirements involve different administrative processes, which do not affect the software solution. Similarly in case of EU Community the VAT Definition and the Booking is the same except for the different in Tax Rates and different Reporting requirements. Hence we combine the Countries with same Taxation Systems as one Community. And the Tax Rules are defined and linked to the individual communities.

3.3 Tax Region

Tax Region indicates the Region where the Tax Declaration needs to be made. The Tax Region type varies depending on the tax type under which the tax region is being defined. For example, for Tax type VAT (Swiss and German) the region type would be "Country", for Excise it is "Factory", for VAT (Thailand/Nigeria/Philippines) it is Branch or HO and VAT (India) it is State. The registration number of the Company under the Tax type for the Tax region is also captured during tax region definition.

3.4 Tax Category

Tax Categories identify different types of business or trade transactions to indicate the applicability of Tax. The government defines these. Examples of Tax Category as they exist now are: National Purchase, National Sale for VAT (Swiss and German). TDS Payable and TDS Receivable (or Withholding Tax).

3.5 Tax Class

Tax classes identify the sub-transaction type for reporting purposes and are specified by the government. Examples of VAT (Swiss and German) class as they exist now are: Goods Purchase, Goods Sales. For TDS it will be Advertisement, Rent.

3.6 Tax Code

A tax code is used to store the tax rate for the tax type-tax community-tax region combination at any given point in time. Description can also be stored for each tax code. A tax code is defined for an effective period. The tax code can also be open ended, that is without an end date, in which case, the mapping will be valid indefinitely. The same tax code can have different tax rates for different periods.

Tax codes can be defined as "Regular" or "Surcharge". This is achieved by setting the parameter "Surcharge Applicable" to "Yes" for the tax type-tax community combination in Tax Setup Component. If the parameter value is "No", then only Regular Tax Codes can be defined. Based on the Tax Basis set for the tax type-tax community combination in Tax Setup Component, the tax rates can be Percentage or Unit Rate or Flat Rate.

3.7 Tax Group

Tax groups are defined for grouping item code – variants, taxes and charges, Usage IDs that fall under similar rate structure for the tax type – tax community – tax region combination. The date range for which the grouping is effective can also be set.

3.8 Tax Account Type

The government specifies the nature of accounting to be done for the Taxes Paid or Collected under a particular Tax Type. Tax account types reflect the above through its mapping to a specific nature of the control account.

These Account type are then mapped to Tax Categories so that the correct Accounts are selected when the Taxes are paid or collected. Tax Account Type is provided as Meta Data. However in case of User Defined Category, there is a provision to map the predefined Account Type to the User Defined Tax Category

3.9 Tax Account Definition

The Tax Account Definition in the “Account Rule Definition” component are done for the combination of a Company – Tax Type – Tax Community – Tax Category – Tax Class – Tax region and Tax Account type.

The mapping is done for a Tax Group, Tax Code or a range of tax group/tax code. The nature of account that is to be mapped is indicated along with each Account Type in the table above (Refer Table 3).

After selecting the tax type, tax community, tax category, tax class, tax region and tax account type, the tax groups/codes are retrieved based on the search criteria. The account code, cost center, analysis and sub analysis codes for each of these lines will have to be entered by the user along with the *Effective From Date*. Help on account code, cost center, analysis and sub analysis codes can be invoked and the necessary codes can be defaulted. This will facilitate bulk mapping. These definitions can be closed in the “Delete Tax Account Definition” activity.

3.10 Tax Calendar Definition

The Tax payable / receivable is declared periodically to the Statutory Authorities through the filing of a Declaration report. For this purpose, a Tax calendar is to be defined.

The Tax Calendar facilitates definition of declaration year and period codes, for the purpose of declaration of Tax related information to tax authorities and for reporting purposes. The declaration Year code is user-entered while the period codes are automatically generated. It is possible to adopt the financial calendar definition for Tax if this is so specified in Company Process Parameter, which is defined at the time of installation and cannot subsequently be modified.

The Tax calendar is to be defined at the company level, which will be done in only one declaration OU. This will also be identified in ‘Company Process Parameter’.

3.11 Tax Rule Engine

Tax Rule Engine is the automatic tax code defaulting mechanism. In Tax Engine, for the applicable parameters set for the Tax Type and Tax Community, tax codes are mapped for each combination of the applicable parameters. In other words, all the Tax Parameters set as “Yes” for that particular taxation, data values have to be given and the tax code that has to be defaulted at the transaction using these specified values are entered in Tax Engine. Once this has been done, while creating transaction, first the applicable Rule ID is identified and based on the values entered at the transaction level, the tax code is defaulted automatically without any user intervention.

3.12 Tax Calculation

Tax Calculation is enabled for Transactions based on the Tax Type- Transaction Type Mapping. Various Transactions, which are mapped to the specific Tax Types, are mentioned in the Overview Session of this document.

The entire Tax Calculation logic is broken into logical fragments called ‘Rule Fors’. The Rule Fors are standardized and sequenced in the calculation process. Rule Fors contain the Rule Ids (the stored procedures), which indicate the specific logic for the selected Tax Type

For example, the Rule Fors for the Tax Type – VAT, Tax Community – Swiss, Transaction Type – Supplier Direct Invoice, and Supplier Order Based Invoice are enclosed –

Rule For/Transactions	SDIN	Tran_mode	SIN-Order Based	Tran_mode
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Rule For/Transactions	SDIN	Tran_mode	SIN-Order Based	Tran_mode
Default Parameters	Defparam	TCAL Service	Defparam	TCAL Service
Default Tax Details			DefTxDet	Create
Derive Declaration Tax Region	DerDclTxReg	Create	DerDclTxReg	UI
Derive Tax Community	DerTxCmnty	UI	DerTxCmnty	UI
Default Company Tax Details	DefCoDet	Create	DefCoDet	UI
Default Party Details	DefSupDet	Create	DefSupDet	UI
Derive Tax Category	DerChSupCat	Create	DerChSupCat	UI
Derive Tax Class	DerChSupCls	Create	DerChSupCls	UI
Application of Zero Sum Game	AppTxZsg	Create	AppTxZsg	Create
Determination of Tax Code	DetTxCode	Create	DetTxCode	UI
Determination of Tax Amount	DetTxAmt	Create	DetTxAmt	Create
Determination of Tax on Discount				
Generation of Accounting Entries	DetTxAcc	Create	DetTxAcc	Create
Zero Sum Game Postings	DetZSGAcc	Create	DetZSGAcc	Create
Tolerance Check & Distribution of Tax Correction	DisTxCorr	Create	DisTxCorr	Create
Reversal Of Tax Details	RevTxDet	Reversal	RevTxDet	Reversal

The above table indicates the logic (stored procedure) used for a specific step in the Tax Calculation Process. The Tran Modes indicate the mode during which the logic needs to be executed. For example, Rule Id mapped to Tran Mode Reversal will be executed only during Reversal of a Transaction.

With above mapping, it is easy to track the stored procedure used for a specific step and also facilitate changes to this if the amendments in law requires the same. The other inherent advantage for these Rule Ids and their transparency is that the existing Rule Ids can be mapped to the New Tax Types if the logic is the same for both. However the **Rule Mapping is not meant to be enabled for the End User** and needs to be handled by person, who knows both SQL and the Tax Logic.

Tax Calculation has 3 Interfaces – Summary, Detail and Postings. Tax Calculation Summary Page and the Postings Interface are enabled for the Transactions based on the Tax Type – Transaction Mapping. While the Tax Detail Interface is enabled only for those Tax Types for whom the Tax Set Parameter ‘Tax Calculation Applicable At’ is set to Item Level.

Tax Details can be specified or modified in both Summary and the Detail Pages (if Detail Page is applicable). Details specified in Summary Page would get defaulted to all the Line Items in the Detail Page, however if any value is specific to a Line Item, the same can be defined in the Detail Page.

Tax Postings Interfaces displays the Accounting Entry generated for the Transaction on account of the selected Tax Type. This makes it simple to view the impact of the Tax Booking on the Financial Books.

3.13 Tax Declaration/Settlement Process

Tax settlement process can be tax region based or for all the tax regions, based on the parameter "Multiple Declaration Years". If the parameter is set to "Yes", then settlement process will support only tax region based settlement.

The two types of Tax settlement process supported are Declaration and Remittance. If set-off between Input Tax and Output Tax is allowed for a Tax type, then the settlement process is "Declaration". If the settlement process involves remittance of the Tax payable directly without set-off with Tax Receivable, then the settlement process is "Remittance". For example, the tax type "VAT" would follow the "Declaration" process while the tax type "TDS" would follow the "Remittance" process. The cycle is complete on submission of Declaration Reports/ printing of tax certificates, as the case may be depending on the settlement process. Any adjustments relating to taxes and tracking of the "Tax Receivable" (when settlement process is "Remittance") is supported in Tax Transactions.

If the settlement process is "Declaration", on authorization of the tax declaration for the tax region, the status of the tax declaration period for the tax region gets updated as "Declared". On authorization of declaration, the journal booking Tax Liability/receivable for the Tax Regions is automatically generated. Based on the value set for the parameter "Automatic Payment Voucher generation", a payment voucher will be generated in "Requested" status for the net tax liability.

If the settlement process is "Remittance", on authorization of the remittance request, a payment voucher will be generated in "Requested" status for the net tax liability. After payment, the remittances requests will be fetched in "Create Deposit Challan" and on authorization of the Challan, the status of the remittance request changes to "Deposited". Tax Certificates can be generated for those transactions that are included in remittances requests in "Deposited" status.

3.14 Tax Closure

It is possible to close a declaration period of the tax region anytime after the period is "Declared" when the settlement process is "Declaration". When the settlement process is "Remittance", it is possible to close the declaration period of the tax region in "Active" status. On closure, the status of the period for the tax region is changed as "Closed". When the status of the period for all the tax regions that are mapped to the tax calendar code is "Closed", the status of the tax period will also get updated as "Closed". When the period being closed is the last period in the tax calendar, the status of the year also gets updated as "Closed".

If the user reverses the declaration before closing, then the status of the period reverts to "Active".

4 Masters Configuration

4.1 Tax Setup

4.1.1 Purpose

Tax Setup is a master Component, where Tax Type, Tax Region (where declaration need to be made), Tax Community (Group of Tax Regions), Tax Category, Tax Class and Tax Calendar definition take place.

4.1.2 Overview

Tax Setup will include the following functions

- Defining Tax Region
- Defining Tax Calendar
- Defining Tax Category and Tax Class
- Map Tax Class to a Tax Category

- Map Tax Account type to a Tax Category
- Input Credit on Capital Purchase

The functions are explained in detail in the section below:

4.1.2.1 Defining Tax Region

This indicates the Region where the Tax Declaration needs to be made. For example, in case of VAT (Swiss and German), the Tax Region would represent the Country where the Declaration would be made. For TDS, the Tax Zone and for Excise, the Factory would represent the Tax Regions. Tax Regions are defined Company wise and are linked to the Tax Community. This will automatically inherit the Tax Rules and Calculation Procedures linked to the Tax Community.

4.1.2.2 Defining Tax Calendar

The Tax Setup component facilitates definition of declaration years and declaration periods for the purpose of settlement of tax liabilities and for other reporting purposes.

The declaration year/periods can be

- Adopted from the Financial calendar or
- Separately defined in Tax Setup

This is governed by the parameter “Declaration Calendar same as Financial Calendar” in “Company Parameter Setup”. This parameter is defined at the time of installation and cannot be modified subsequently. If this parameter is set to “Yes”, then the financial year/periods must necessarily be adopted as the Tax Calendar/periods.

If it is set to “No”, then the financial calendar and Tax calendar can be different. However, even if the calendars were different, it would be advisable to have the financial year end date to coincide with the end date of the one of the tax declaration periods. This will help in firming up the tax liability and disclosing the same at the end of every financial year.

Every Tax calendar is identified by a unique code entered by the user. The user also selects the frequency of the tax calendar, which could be any one of the following

- Weekly
- Fortnightly
- Monthly
- Quarterly
- Half Yearly
- Yearly

The calendar can also be customized, for which the user has to enter the number of days manually. Based on the frequency specified, the Tax calendar is generated. The system applies the frequency on the year start date specified by the user and generates the period start and end dates based on the frequency.

The period codes are system generated and is always prefixed by the Tax calendar year code followed by a consecutive serial number beginning with ‘01’. Every declaration year/period should have a definite start date and end date, that is, they cannot be open ended. A pay due date is also captured for every declaration period.

The Tax calendar is then mapped to Tax regions. During mapping it is ensured that the year/period is continuous, that is, the start date of the next year/period must be the date after the end date of the preceding year/period without any gaps in between two years/periods.

Every tax calendar will be created in “Draft” status and the associated declaration periods will also remain “Draft”. The details of the tax calendar can be modified as long as the same is not associated with any Tax Region. Once the tax calendar is mapped to a tax region, the status of the tax calendar and the associated declaration periods gets changed to “Fresh”. On authorization of the mapping, the status gets changed to “Active”.

4.1.2.3 Definition of Tax Category and Tax Class

4.1.2.3.1 Tax Category

Tax categories are defined for a unique set of business transactions, which identifies the type of business transaction, say, *National Purchase*. Along with every Tax category, the following are also specified

- Calculate Tax (Yes / No) – This is set to specify whether Tax calculation will happen
- Trade Type (Purchase / Sale) – This is to identify whether the transaction belongs to the **Purchase / Sale** cycle
- Tax Type and Tax community to which the category belongs
- Category Type – The category type is based on metadata for the tax type-tax community combination

The various predefined Tax categories specific to the tax type-tax community are tabulated below (Table 1)

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
VAT	Swiss	National Purchase	Yes	Purchase	National
		National Sale	Yes	Sales	National
		Unprod Purchase	Yes	Purchase	National
		Unprod Sale	Yes	Sales	National
		EU Purchase	Yes	Purchase	EU
		EU Sale	Yes	Sales	EU
		Imports	Yes	Purchase	Imports
		Exports	Yes	Sales	Exports
		EU Purchase Dropship	Yes	Purchase	EU
		EU Sale Dropship	Yes	Sales	EU
		Exempt Purchase	No	Purchase	Exempt
		Exempt Sale	No	Sales	Exempt
VAT	EU	National Purchase	Yes	Purchase	National
		National Sale	Yes	Sales	National
		Unprod Purchase	Yes	Purchase	National
		Unprod Sale	Yes	Sales	National
		EU Purchase	Yes	Purchase	EU
		EU Sale	Yes	Sales	EU
		Imports	Yes	Purchase	Non EU Purchase
		Exports	Yes	Sales	Non EU Sales

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
		EU Purchase Dropship	Yes	Purchase	EU
		EU Sale Dropship	Yes	Sales	EU
		Exempt Purchase	No	Purchase	Exempt
		Exempt Sale	No	Sales	Exempt
Excise	India	National purchase	Yes	Purchase	Purchase
		Import	No	Purchase	Purchase
		Purchase return	Yes	Purchase	Purchase
		Exempt Purchase	No	Purchase	Purchase
		Job work Receipt	Yes	Purchase	Purchase
		Inventory Receipt	No	Purchase	Purchase
		Not Taxable Purchase	No	Purchase	Purchase
		Deemed Imports	No	Purchase	Purchase
		National Sale	Yes	Sales	Sales
		Export	No	Sales	Sales
		Sale return	Yes	Sales	Sales
		Stock transfer	Yes	Sales	Sales
		Exempt sale	No	Sales	Sales
		Captive consumption	Yes	Sales	Sales
		Not taxable Sale	No	Sales	Sales
		Job Work Issue	Yes	Sales	Sales
		Inventory Issue	Yes	Sales	Sales
		Transfer to scrap	Yes	Sales	Sales
		Deemed Exports	No	Sales	Sales
VAT	India	Local Purchase	Yes	Purchase	Local Purchase
		Inter State Purchase	No	Purchase	Inter State Purchase
		Exempt Purchase	No	Purchase	Exempt Purchase
		Purchase Return	Yes	Purchase	Purchase Return
		Local Sale	Yes	Sales	Local Sale
		Inter State Sale	No	Sales	Inter State Sale
		Exempt Sale	No	Sales	Exempt Sale
		Inter State Stock Transfer	Yes	Sales	Inter State Stock Transfer

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
		Local Stock Transfer	Yes	Sales	Local Stock Transfer
		Not Taxable Purchase	No	Purchase	Non Taxable Purchase
		Not Taxable Sale	No	Sales	Non Taxable Sale
		Sales Return	Yes	Sales	Sales Return
GST	Singapore	Standard Purchase	Yes	Purchase	Standard
		Standard Sale	Yes	Sales	Standard
		Exempt Purchase	No	Purchase	Exempt
		Exempt Sale	No	Sales	Exempt
		Zero Rated Purchase	Yes	Purchase	Zero Rated
		Zero Rated Sale	Yes	Sales	Zero Rated
		Deemed Purchase	Yes	Purchase	Deemed Supply
		Deemed Sale	Yes	Sales	Deemed Supply
		Out of Scope Purchase	Yes	Purchase	Out Of Scope
		Out Of Scope Sale	Yes	Sales	Out Of Scope
		MES Purchase	Yes	Purchase	MES
TDS	India	TDSPayable	Yes	Purchase	Purchase
		TDSReceivable	Yes	Sales	Sales
TCS	India	TCSPayable	Yes	Purchase	Purchase
		TCSReceivable	Yes	Sales	Sales
Service Tax	India	SERP Payable	Yes	Purchase	Purchase
		SERReceivable	Yes	Sales	Sales
CST	India	Exempt Sale	No	Sales	Exempt Sale
		Inter State Sale	Yes	Sales	Inter State Sale
		Inter State Stock Transfer	No	Sales	Inter State Stock Transfer
		Local Sale	No	Sales	Local Sale
		Local Stock Transfer	No	Sales	Local Stock Transfer
		Not Taxable Sale	No	Sales	Not Taxable Sale
		Sales Return	No	Sales	Not Taxable Sale
		Exempt Purchase	Yes	Purchase	Exempt Purchase

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
		Inter State Purchase	Yes	Purchase	Inter State Purchase
		Local Purchase	No	Purchase	Local Purchase
		Not Taxable Purchase	No	Purchase	Not Taxable Purchase
		Purchase Return	Yes	Purchase	Purchase Return
GST	Australia	G10-Capital Purchase	Yes	Purchase	G10-Capital Purchase
		G11-Other Purchases	Yes	Purchase	G11-Other Purchases
		G13-Input Taxed Purchases	No	Purchase	G13-Input Taxed Purchases
		G14-GST Free Purchases	No	Purchase	G14-GST Free Purchases
		G15-Private Use/Nondeductible Purchases	Yes	Purchase	G15-Private Use/Nondeductible Purchases
		Other Sales	Yes	Sales	Other Sales
		G2-Export	No	Sales	G2-Export
		G3-GST Free Sales	No	Sales	G3-GST Free Sales
		G4-Input Taxed Sales	No	Sales	G4-Input Taxed Sales
GST	NewZealand	National Purchase	Yes	Purchase	National Purchase
		National Sales	Yes	Sales	National Sales
GST	Malaysia	Standard Rated Purchases	Yes	Purchase	Standard Rated Purchases
		Zero Rated Purchases	No	Purchase	Zero Rated Purchases
		Out of Scope Purchases	No	Purchase	Out of Scope Purchases
		Exempt Purchases	Yes	Purchase	Exempt Purchases
		Standard Rated Sales	Yes	Sales	Standard Rated Sales
		Zero Rated Sales	No	Sales	Zero Rated Sales
		Out of Scope Sales	No	Sales	Out of Scope Sales
		Exempt Sales	No	Sales	Exempt Sales
VAT	Thailand	Standard Rated Purchases	YES	Purchase	Standard Rated Purchases

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
		Zero Rated Purchases	No	Purchase	Zero Rated Purchases
		Imports	No	Purchase	Imports
		Exempt Purchases	No	Purchase	Exempt Purchases
		Standard Rated Sales	Yes	Sales	Standard Rated Sales
		Zero Rated Sales	No	Sales	Zero Rated Sales
		Exports	No	Sales	Exports
		Exempt Sales	No	Sales	Exempt Sales
WHT	Thailand	WHT Payable	Yes	Purchase	WHT Payable
1099-Misc	US	1099-Misc	No	Purchase	1099-Misc
VAT	Nigeria	Standard Rated Purchases	Yes	Purchase	Standard Rated Purchases
		Exempt Purchases	No	Purchase	Exempt Purchases
		Imports	Yes	Purchase	Imports
		Zero Rated Purchases	No	Purchase	Zero Rated Purchases
		Standard Rated Sales	Yes	Sales	Standard Rated Sales
		Exempt Sales	No	Sales	Exempt Sales
		Exports	No	Sales	Exports
		Zero Rated Sales	No	Sales	Zero Rated Sales
WHT	Nigeria	WHT Payable	Yes	Purchase	WHT Payable
		WHT Receivable	Yes	Sales	WHT Receivable
VAT	Mauritius	Capital Goods Purchases- Imports	Yes	Purchase	Capital Goods Purchases- Imports
		Zero Rated Purchases - Imports	No	Purchase	Zero Rated Purchases - Imports
		Other Imports	Yes	Purchase	Other Imports
		Capital Goods Purchases- Local	YES	Purchase	Capital Goods Purchases- Local
		Zero Rated Purchases - Local	NO	Purchase	Zero Rated Purchases - Local
		Other Purchases - Local	Yes	Purchase	Other Purchases - Local

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
		Zero Rated Sales - Exports	No	Sales	Zero Rated Sales - Exports
		Zero Rated Sales – Local	No	Sales	Zero Rated Sales – Local
		Taxable supplies made to Exempt person	Yes	Sales	Taxable supplies made to Exempt person
		Other Taxable Supplies	Yes	Sales	Other Taxable Supplies
TDS	Mauritius	TDS Payable	Yes	Purchase	TDS Payable
		TDS Receivable	Yes	Sales	TDS Receivable
VAT	Philippines	Vatable Purchase	Yes	Purchase	Vatable Purchase
		Non-Vatable Purchase	No	Purchase	Non- Vatable Purchase
		Zero Rated Purchase	No	Purchase	Zero Rated Purchase
		Exempt Purchase	No	Purchase	Exempt Purchase
		Imports	Yes	Purchase	Imports
		Vatable Sales	Yes	Sales	Vatable Sales
		Exports	No	Sales	Exports
		Zero Rated Sales	No	Sales	Zero Rated Sales
		Exempt Sales	No	Sales	Exempt Sales
EWT	Philippines	EWT Payable	Yes	Purchase	EWT Payable
CWT	Philippines	CWT Receivable	Yes	Sales	CWT Receivable
VAT	UK	Standard UK Purchases	Yes	Purchase	Standard UK Purchases
		EC Purchases	Yes	Purchase	EC Purchases
		Reduced Rate UK Purchases	Yes	Purchase	Reduced Rate UK Purchases
		Reverse Charge Purchases	Yes	Purchase	Reverse Charge Purchases
		Exempt UK Purchases	No	Purchase	Exempt UK Purchases
		Zero Rated UK Purchases	No	Purchase	Zero Rated UK Purchases
		Non Registered Purchases	No	Purchase	Non Registered Purchases
		Not Taxable	No	Purchase	Not Taxable

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
		Purchases			Purchases
		Standard UK Sales	Yes	Sales	Standard UK Sales
		EC Sales	Yes	Sales	EC Sales
		Reduced Rate UK Sales	Yes	Sales	Reduced Rate UK Sales
		Exempt UK Sales	No	Sales	Exempt UK Sales
		Zero Rated UK Sales	No	Sales	Zero Rated UK Sales
		Non Registered Sales	No	Sales	Non Registered Sales
		Not Taxable Sales	No	Sales	Not Taxable Sales
GST	INDIA	Inter State Purchase	Yes	Purchase	Inter State Purchase
		Local Purchase	Yes	Purchase	Local Purchase
		Imports	Yes	Purchase	Imports
		Exempt Imports	No	Purchase	Exempt Imports
		Exempt Interstate Purchase	No	Purchase	Exempt Interstate Purchase
		Exempt Local Purchase	No	Purchase	Exempt Local Purchase
		Nil Rated Interstate Purchase	No	Purchase	Nil Rated Interstate Purchase
		Nil Rated Local Purchase	No	Purchase	Nil Rated Local Purchase
		NONGST Interstate Purchase	No	Purchase	NONGST Interstate Purchase
		NONGST Local Purchase	No	Purchase	NONGST Local Purchase
		Local Job Work Receipt	No	Purchase	Local Job Work Receipt
		Interstate Job Work Receipt	No	Purchase	Interstate Job Work Receipt
		SEZ Interstate Purchase	Yes	Purchase	SEZ Interstate Purchase
		Inter State Sale	Yes	Sales	Inter State Sale
		Local Sale	Yes	Sales	Local Sale
		Exports	No	Sales	Exports
		Exempt Interstate	No	Sales	Exempt Interstate

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
		Sales			Sales
		Exempt Local Sales	No	Sales	Exempt Local Sales
		Nil Rated Interstate Sales	No	Sales	Nil Rated Interstate Sales
		Nil Rated Local Sales	No	Sales	Nil Rated Local Sales
		NONGST Interstate Sales	No	Sales	NONGST Interstate Sales
		NONGST Local Sales	No	Sales	NONGST Local Sales
		Local stock transfer	No	Sales	Local stock transfer
		Inter State stock transfer	Yes	Sales	Inter State stock transfer
		SEZ Interstate Sales	Yes	Sales	SEZ Interstate Sales
		Taxable Local Stock Transfer	Yes	Purchase/Sales	Taxable Local Stock Transfer
		Interstate Job Work Receipt	Yes	Purchase	Interstate Job Work Receipt
		Local Job Work Receipt	Yes	Purchase	Local Job Work Receipt
		Exempt Local Asset Transfer	No	Purchase/Sales	Exempt Local Asset Transfer
		Taxable Local Asset Transfer	Yes	Purchase/Sales	Taxable Local Asset Transfer
		Inter-State Asset Transfer	Yes	Purchase/Sales	Inter-State Asset Transfer
		Deemed Exports	Yes	Sales	Deemed Exports
VAT	UAE	Standard Rated Sales	Yes	Sales	Standard Rated Sales
		Zero Rated Sales	No	Sales	Zero Rated Sales
		Out of scope Sales	No	Sales	Out of scope Sales
		Intra GCC Sales	No	Sales	Intra GCC Sales
		Exports	No	Sales	Exports
		Exempt Sales	No	Sales	Exempt Sales
		Standard Rated Purchase	Yes	Purchase	Standard Rated Purchase
		Zero Rated Purchase	No	Purchase	Zero Rated Purchase

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
		Out of scope Purchase	No	Purchase	Out of scope Purchase
		Intra GCC Purchases	Yes	Purchase	Intra GCC Purchases
		Imports-Paid to Customs	Yes	Purchase	Imports-Paid to Customs
		Imports-Not Paid to Customs	Yes	Purchase	Imports-Not Paid to Customs
		Imports-Input Tax	Yes	Purchase	Imports-Input Tax
		Imports-Expense Off	Yes	Purchase	Imports-Expense Off
		Imports-Include in Item	Yes	Purchase	Imports-Include in Item
		Exempt Purchases	No	Purchase	Exempt Purchases
		Foreign Standard Rated Purchases	Yes	Purchase	Foreign Standard Rated Purchases
VAT	KSA	Standard Rated Sales	Yes	Sales	Standard Rated Sales
		Zero Rated Sales	No	Sales	Zero Rated Sales
		Out of scope Sales	No	Sales	Out of scope Sales
		Intra GCC Sales	No	Sales	Intra GCC Sales
		Exports	No	Sales	Exports
		Exempt Sales	No	Sales	Exempt Sales
		Standard Rated Purchase	Yes	Purchase	Standard Rated Purchase
		Zero Rated Purchase	No	Purchase	Zero Rated Purchase
		Out of scope Purchase	No	Purchase	Out of scope Purchase
		Intra GCC Purchases	Yes	Purchase	Intra GCC Purchases
		Imports-Paid to Customs	Yes	Purchase	Imports-Paid to Customs
		Imports-Not Paid to Customs	Yes	Purchase	Imports-Not Paid to Customs
		Imports-Input Tax	Yes	Purchase	Imports-Input Tax
		Imports-Expense Off	Yes	Purchase	Imports-Expense Off

Tax Type	Tax Community	Category	Calculate Tax	Trade Type	Category Type
		Imports-Include in Item	Yes	Purchase	Imports-Include in Item
		Exempt Purchases	No	Purchase	Exempt Purchases
		Foreign Standard Rated Purchases	Yes	Purchase	Foreign Standard Rated Purchases

In the Global Taxation System, it is also possible to create user-defined categories. To do so, the user has to specify the Tax type, tax community, tax category code, description, trade type, calculate tax and category type.

4.1.2.3.2 Tax Class

Various Tax classes can be defined to identify the sub-transaction type to which they pertain. A transaction, say, a National purchase can be involving goods, services, investments etc. This is identified using the Tax class. This class-wise information is used for reporting purposes. Along with the Tax Class, the tax type, tax community, class type and Calculate Tax are also stored. The Classes are predefined and tabulated below (Table 2).

Tax Type	Tax Community	Class	Calculate Tax	Class Type
VAT	Swiss	Goods	Yes	Goods
		Services	Yes	Services
		Investments	Yes	Investments
		Own Consumption	Yes	Own Consumption
		Vehicle Resale	Yes	Vehicle Resale
		WorkSupply	Yes	WorkSupply
		Tax Free	No	Tax Free
VAT	EU	Goods	Yes	Goods
		Services	Yes	Services
		WorkSupply	Yes	WorkSupply
		Tax Free	No	Tax Free
VAT	India	Normal	Yes	Normal
		Tax Free	No	Tax Free
		Form 11	Yes	Normal
		EOU Sale – Form H	No	Tax Free
		EOU Sale	Yes	Normal
Excise	India	Normal	Yes	Normal
		Tax Free	No	Tax Free
		Non Cenvatable	Yes	Normal
		EOU Sale – Form CT1	Yes	Normal
		EOU Sale – Form CT3	Yes	Normal
GST	Singapore	Goods	Yes	Normal

Tax Type	Tax Community	Class	Calculate Tax	Class Type
		Services	Yes	Normal
TDS	India	Advertisement	Yes	Normal
		Contracts	Yes	Normal
		Professional Fees	Yes	Normal
		Commission/ Brokerage	Yes	Normal
		Not Taxable	No	Normal
		Interest	Yes	Normal
		Rent	Yes	Normal
		Transport Operators Payment	Yes	Normal
TCS	India	Scrap	Yes	Normal
		Not Taxable	No	Normal
Service Tax	India	Advertisement	Yes	Normal
		Telephone	Yes	Normal
		Not Taxable	No	Normal
		Transport Operators Payment	Yes	Normal
		Transport Operators Payment – Input Tax	Yes	Normal
		Unreg. Transport Operators Payment – Input tax	Yes	Normal
		Other services	Yes	Normal
		GTA	Yes	Normal
		Sponsorship	Yes	Normal
		Legal	Yes	Normal
		CarHire	Yes	Normal
		Manpower	Yes	Normal
		WorkContract	Yes	Normal
		Security Detective Agencies	Yes	Normal
		Transportation	Yes	Normal
		Insurance	Yes	Normal
CST	India	Normal	Yes	Normal
		Tax Free	No	Tax Free

Tax Type	Tax Community	Class	Calculate Tax	Class Type
		C Form	Yes	Normal
		EOU Purchase – C Form	No	Tax Free
		C Form with Form E1	Yes	Normal
		EOU Purchase	Yes	Normal
		EOU Sale – Form H	No	Tax Free
		EOU Sale	Yes	Normal
GST	Australia	Normal	Yes	Normal
		Tax Free	No	Tax Free
		Include in Item	Yes	Include in Item
		Include in Expense	Yes	Include in Expense
GST	NewZealand	Normal	Yes	Normal
		Tax Free	No	Tax Free
GST	Malaysia	TX-Taxable Supplies	YES	TX-Taxable Supplies
		TX-Import Services	YES	TX-Import Services
		IM-Imports	YES	IM-Imports
		IS-Spl. Scheme Imports	NO	IS-Spl. Scheme Imports
		BL-Input tax expense	YES	BL-Input tax expense
		NR-Non Registered Party Supplies	NO	NR-Non Registered Party Supplies
		ZP-Registered Party Supplies	NO	ZP-Registered Party Supplies
		EP-Exempt	NO	EP-Exempt
		GP-Disregarded supplies	NO	GP-Disregarded supplies
		OP-Out of Scope	NO	OP-Out of Scope
		TX-E43-Incidental Exempt Supplies	Yes	TX-E43-Incidental Exempt Supplies
		TX-N43-Non Incidental Exempt Supplies	Yes	TX-N43-Non Incidental Exempt Supplies
		TX-RE-Other Supplies	Yes	TX-RE-Other Supplies
		SR-Taxable Supplies	YES	SR-Taxable Supplies
		DS-Deemed Supplies	YES	DS-Deemed

Tax Type	Tax Community	Class	Calculate Tax	Class Type
				Supplies
		ZRL-Local Supplies	NO	ZRL-Local Supplies
		ZRE-Export Supplies	NO	ZRE-Export Supplies
		GS-Disregarded supplies	NO	GS-Disregarded supplies
		OS-Out of Scope	NO	OS-Out of Scope
		IES-Incidental Exempt Supplies	NO	IES-Incidental Exempt Supplies
		ES43-Incidental Exempt Supplies	NO	ES43-Incidental Exempt Supplies
		ESN43-Non Incidental Exempt Supplies	NO	ESN43-Non Incidental Exempt Supplies
		ES-Exempt Supplies	NO	ES-Exempt Supplies
		RS-Relief Supplies	NO	RS-Relief Supplies
		TX-FRS- Flat Rate Scheme	Yes	TX-FRS- Flat Rate Scheme
		TX-NC-Input Tax Not Claimable	Yes	TX-NC-Input Tax Not Claimable
		TX-ER-By Local Authority/Statutory Body	Yes	TX-ER-By Local Authority/Statutory Body
		IM-CG-Imports Capital Goods	Yes	IM-CG-Imports Capital Goods
		IM-RE-Imports Residual Input Tax	Yes	IM-RE-Imports Residual Input Tax
		TX-CG-Capital Goods Purchase	Yes	TX-CG-Capital Goods Purchase
		RP-Relief Purchases	No	RP-Relief Purchases
		SR-MS- Supplies-Margin Scheme	Yes	SR-MS- Supplies-Margin Scheme
		SR-JS- Supplies-Jeweller Scheme	No	SR-JS- Supplies-Jeweller Scheme
		ES-GU-Land for General Use	No	ES-GU-Land for General Use
		OS-ER-Enforcement & Regulatory function	No	OS-ER-Enforcement & Regulatory function

Tax Type	Tax Community	Class	Calculate Tax	Class Type
		OS-OV-Overseas Supplies	No	OS-OV-Overseas Supplies
		OS-OVN-Overseas Supplies-Not Taxable	No	OS-OVN-Overseas Supplies-Not Taxable
		OS-OVT-Overseas Supplies-Taxable	No	OS-OVT-Overseas Supplies-Taxable
		NS-Other than Goods, Services & No GST	No	NS-Other than Goods, Services & No GST
		ZDA-Exports to Designated Areas	No	ZDA-Exports to Designated Areas
		TX-IES-Incidental Exempt Supplies	No	TX-IES-Incidental Exempt Supplies
		TX-ES-Non Incidental Exempt Supplies	Yes	TX-ES-Non Incidental Exempt Supplies
VAT	Thailand	With Tax Invoice	Yes	With Tax Invoice
		Without Tax Invoice	Yes	Without Tax Invoice
		Tax Free	No	Tax Free
WHT	Thailand	Brokerage	Yes	Brokerage
		Commission	Yes	Commission
		Royalty	Yes	Royalty
		Knowhow	Yes	Knowhow
		Interest	Yes	Interest
		Dividend	Yes	Dividend
		Rent	Yes	Rent
		Lease	Yes	Lease
		Professional Fees	Yes	Professional Fees
		Contract	Yes	Contract
		Other Services	Yes	Other Services
		Rewards	Yes	Rewards
		Sale Promotion	Yes	Sale Promotion
		Race/Contest Rewards	Yes	Race/Contest Rewards
		Public Actor	Yes	Public Actor

Tax Type	Tax Community	Class	Calculate Tax	Class Type
		Advertisement	Yes	Advertisement
		Payroll	Yes	Payroll
		Insurance	Yes	Insurance
		Transportation	Yes	Transportation
		Tax Free	No	Tax Free
1099-Misc	US	Rent	No	Rent
		Royalty	No	Royalty
		Other Income	No	Other Income
		Federal Income Tax Withheld	No	Federal Income Tax Withheld
		Fishing Boat Proceeds	No	Fishing Boat Proceeds
		Medical and Health Care	No	Medical and Health Care
		Nonemployee Compensation	No	Nonemployee Compensation
		Substitute Payments	No	Substitute Payments
		Direct Sales	No	Direct Sales
		Crop Insurance	No	Crop Insurance
		Golden Parachute	No	Golden Parachute
		Attorney payments	No	Attorney payments
		Section 409A Deferrals	No	Section 409A Deferrals
		Section 409A Income	No	Section 409A Income
		State tax withheld	No	State tax withheld
VAT	Nigeria	Normal	Yes	Normal
		Tax Free	No	Tax Free
		Include in Item	Yes	Include in Item
		Include in Expense	Yes	Include in Expense
WHT	Nigeria	Dividend	Yes	Dividend
		Interest	Yes	Interest
		Rent	Yes	Rent
		Directors' Fee	Yes	Directors' Fee
		Management Fees	Yes	Management Fees

Tax Type	Tax Community	Class	Calculate Tax	Class Type
		Commission	Yes	Commission
		Bond Interest	Yes	Bond Interest
		Royalties	Yes	Royalties
		Consultancy	Yes	Consultancy
		Technical Fees	Yes	Technical Fees
		Construction Contracts	Yes	Construction Contracts
		Civil Construction	Yes	Civil Construction
		Agency Arrangements	Yes	Agency Arrangements
		Tax Free	No	Tax Free
VAT	Mauritius	Normal	Yes	Normal
		Tax Free	No	Tax Free
TDS	Mauritius	Interest	Yes	Interest
		Royalties	Yes	Royalties
		Rent	Yes	Rent
		Other Services	Yes	Other Services
		Contracts	Yes	Contracts
		Tax Free	No	Tax Free
VAT	Philippines	Goods	Yes	Goods
		Services	Yes	Services
		Capital Goods	Yes	Capital Goods
EWT	Philippines	Goods	Yes	Goods
		Services	Yes	Services
		Rental	Yes	Rental
		Professional Services - HT	Yes	Professional Services – HT
		Professional Services – LT	Yes	Professional Services – LT
		Tax Free	No	Tax Free
CWT	Philippines	Goods	Yes	Goods
		Services	Yes	Services
		Rental	Yes	Rental
		Professional Services - HT	Yes	Professional Services – HT

Tax Type	Tax Community	Class	Calculate Tax	Class Type
		Professional Services – LT	Yes	Professional Services – LT
		Tax Free	No	Tax Free
VAT	UK	Goods	Yes	Goods
		Services	Yes	Services
		Tax Free	No	Tax Free
GST	INDIA	Import Services	Yes	Import Services
		Goods	Yes	Goods
		Capital	Yes	Capital
		Advertisement	Yes	Advertisement
		Car Hire	Yes	Car Hire
		GTA	Yes	GTA
		Insurance Agent	Yes	Insurance Agent
		Legal	Yes	Legal
		Manpower	Yes	Manpower
		Other Service	Yes	Other Service
		Security Detective Agencies	Yes	Security Detective Agencies
		Sponsorship	Yes	Sponsorship
		Telephone	Yes	Telephone
		Transportation – Imports	Yes	Transportation – Imports
		WorkContract	Yes	WorkContract
		Transport Operators Payment-Input Tax	Yes	Transport Operators Payment-Input Tax
VAT	UAE	Goods	Yes	Goods
		Real Estate	Yes	Real Estate
		Transportation	Yes	Transportation
		Telecommunication	Yes	Telecommunication
		Other Services	Yes	Other Services
		Leasing Service	Yes	Leasing Service
		Installation Service	Yes	Installation Service
		Catering Services	Yes	Catering Services
		Insurance	Yes	Insurance

Tax Type	Tax Community	Class	Calculate Tax	Class Type
		Legal	Yes	Legal
		Audit	Yes	Audit
		Repairs and Maintenance	Yes	Repairs and Maintenance
VAT	UAE	Goods	Yes	Goods
		Real Estate	Yes	Real Estate
		Transportation	Yes	Transportation
		Telecommunication	Yes	Telecommunication
		Other Services	Yes	Other Services
		Leasing Service	Yes	Leasing Service
		Installation Service	Yes	Installation Service
		Catering Services	Yes	Catering Services
		Insurance	Yes	Insurance
		Legal	Yes	Legal
		Audit	Yes	Audit
		Repairs and Maintenance	Yes	Repairs and Maintenance

It is also possible to create user-defined tax classes. To do so, the user has to specify the Tax class code, description, tax type, tax community, tax class and class type. This is done by selecting the link “Maintain Tax class” available in the “Maintain Tax category” activity.

Once these Tax categories and classes are defined, they are mapped to each other. In a transaction, the user has to specify the Tax category (by which the business transaction is identified) and the Tax class (by which the sub-transaction type is identified). This is done by selecting the link “Map/Unmap Category and Class” available in the “Maintain Tax category” activity.

4.1.2.4 Mapping Tax Category and Class

After defining Tax category and Tax class, the user will map Tax class for a Tax category.

There will be a set of predefined Tax Categories, Tax Class and mapping between Tax Category and Class for every Tax Type. In addition, there is a provision for the user to define Tax Category, Class under a predefined Category Type and Class Type and Map Category to Class.

4.1.2.5 Mapping Tax Account type to a Tax Category

Tax Account types refer to unique accounting rules that correspond to a particular Tax related transaction. These account types are pre-defined, laid down by statute and cannot be modified.

Accounts of particular nature can only be mapped to specific account types. Refer Table 3 for these mapping details.

Tax Type	Tax Community	Account Type	Description	Debit/Credit	Account Group	Control Account
VAT	Swiss & EU	TDVAL	TAX Deductible	Debit	Asset	INPUTTAX

Tax Type	Tax Community	Account Type	Description	Debit/Credit	Account Group	Control Account
		TNDVAL	TAX Not Deductible	Debit	NA	NA
		TDCHG	TAX Deductible – Charges	Debit	Asset	INPUTTAX
		NTDVAL	Not Due Tax Deductible	Debit	Asset	INPUTTAX
		NTDCHG	Not Due Tax Deductible – Charge	Debit	Asset	INPUTTAX
		NTDDIS	Not Due Tax Deductible – Discount	Debit	Asset	INPUTTAX
		TNDCHG	TAX Non Deductible – Charges	Debit	NA	NA
		TDDIS	TAX Deductible – Discount	Debit	Asset	INPUTTAX
		TNDDIS	TAX Non Deductible – Discount	Debit	NA	NA
		TCVAL	TAX Collected	Credit	Liabilities	OUTPUTTAX
		NDTCVAL	Not Due TAX Collected	Credit	Liabilities	OUTPUTTAX
		TCCHG	TAX Collected – Charges	Credit	Liabilities	OUTPUTTAX
		NDTCCHG	Not Due TAX Collected – Charges	Credit	Liabilities	OUTPUTTAX
		TCDIS	TAX Collected – Discount	Credit	Liabilities	OUTPUTTAX
		NDTCDIS	Not Due TAX Collected Discount	Credit	Liabilities	OUTPUTTAX
VAT	India	TDVAL	TAX Deductible	Debit	Asset	INPUTTAX
		TNDVAL	TAX Not Deductible	Debit	NA	NA
		DTDVAL	Deferred Tax Deductible	Debit	Asset	INPUTTAX
		TCVAL	TAX Collected	Credit	Liabilities	OUTPUTTAX
		VATEXP	VAT Expense	Debit	Expenses	NA

Tax Type	Tax Community	Account Type	Description	Debit/Credit	Account Group	Control Account
		VATINC	VAT Income	Credit	Revenue	NA
Excise	India	CENREC	Cenvat Receivable	Debit	Asset	INPUTTAX
		PRCENVAT	Provisional Cenvat Receivable	Debit	Asset	INPUTTAX
		DCENREC	Deferred Cenvat Receivable	Debit	Asset	INPUTTAX
		CENSUS	Cenvat Suspense	Debit	Asset	CENSUSP
		EDPAY	Excise Duty Payable	Credit	Liabilities	OUTPUTTAX
		EDEXP	Excise Duty	Debit	Expenses	NA
		EDINC	Excise Duty on purchases	Credit	Revenue	NA
GST	Singapore	TDVAL	TAX Deductible	Debit	Asset	INPUTTAX
		TCVAL	TAX Collected	Credit	Liabilities	OUTPUTTAX
TDS	India	TDSPY	TDS Payable	Credit	Liabilities	TDSPAYABLE
		TDSRE	TDS Receivable	Debit	Asset	TDSRECEIVABLE
TCS	India	TCSPY	TCS Payable	Debit	Asset	TCSPAYABLE
		TCSRE	TCS Receivable	Credit	Liabilities	TCSRECEIVABLE
Service Tax	India	SERPYPY	Service Tax Deductible	Debit	Asset	INPUTTAX
		SERRE	Service Tax Collectible	Credit	Liabilities	OUTPUTTAX
		SERPPY	Provisional Service Tax Deductible	Debit	Asset	INPUTTAX
		SERNPPY	Provisional Service Tax Non Deductible	Debit	NA	
		SERPRE	Provisional Service Tax Collectible	Credit	Liabilities	OUTPUTTAX
		SERNPY	Service Tax Non Deductible	Debit	NA	
		SEREXP	Service Tax Expense	DEBIT	Expenses	
		SERPEXP	Service Tax Provisional	DEBIT	Expenses	

Tax Type	Tax Community	Account Type	Description	Debit/Credit	Account Group	Control Account
			Expense			
		SERPPAY	Service Tax Provisional Payable	CREDIT	Liabilities	OUTPUTTAX
		SERPAY	Service Tax payable	CREDIT	Liabilities	OUTPUTTAX
		SERDUE	Service Tax Due	Debit	Liabilities	
CST	India	CSTPAY	CST Payable	Credit	Liabilities	OUTPUTTAX
GST	Australia	TAXREC	Tax Receivable	Debit	Asset	INPUTTAX
		TAXPAY	Tax Payable	Credit	Liabilities	OUTPUTTAX
		GSTEXP	Tax Expense	Debit	Expenses	
GST	New Zealand	TAXREC	Tax Receivable	Debit	Asset	INPUTTAX
		TAXPAY	Tax Payable	Credit	Liabilities	OUTPUTTAX
GST	Malaysia	TAXREC	Tax Receivable	Debit	Asset	INPUTTAX
		TAXPAY	Tax Payable	Credit	Liabilities	OUTPUTTAX
		GSTEXP	Tax Expense	Debit	Expenses	
		PTAXREC	Provisional Tax Receivable	Debit	Asset	INPUTTAX
		PTAXPAY	Provisional Tax Payable	Credit	Liabilities	OUTPUTTAX
VAT	Thailand	INPVAT	Input VAT	Debit	Asset	INPVAT
		PINPVAT	Provisional Input VAT	Debit	Asset	PINPVAT
		OUTVAT	Output VAT	Credit	Liabilities	OUTVAT
		POUTVAT	Provisional Output VAT	Credit	Liabilities	POUTVAT
WHT	Thailand	WHTPAY	WHT Payable	Credit	Liabilities	WHTPAY
VAT	Nigeria	TAXREC	Tax Receivable	Debit	Asset	INPUTTAX
		TAXPAY	Tax Payable	Credit	Liability	OUTPUTTAX
		VATEXP	VAT Expense	Debit	Expense	NA
		VATSUSP	VAT Suspense	Credit	Liability	NA
WHT	Nigeria	WHTPY	WHT Payable	Credit	Liability	WHTPY
		WHTREC	WHT Receivable	Debit	Asset	WHTREC
VAT	Mauritius	TAXREC	Tax Receivable	Debit	Asset	INPUTTAX
		TAXPAY	Tax Payable	Credit	Liability	OUTPUTTAX

Tax Type	Tax Community	Account Type	Description	Debit/Credit	Account Group	Control Account
		VATSUSP	VAT Suspense	Credit	Liability	NA
TDS	Mauritius	TDSPY	TDS Payable	Credit	Liabilities	TDSPAYABLE
		TDSRE	TDS Receivable	Debit	Asset	TDSRECEIVABLE
VAT	Philippines	INPVAT	Input VAT	Debit	Asset	INPUTTAX
		DCINPVAT	Deferred Input VAT on Capital Goods	Debit	Asset	INPUTTAX
		DINPVAT	Deferred Input VAT	Debit	Asset	INPUTTAX
		OUTVAT	Output VAT	Credit	Liabilities	OUTPUTTAX
		AOUTVAT	Accrued Output VAT	Credit	Liabilities	OUTPUTTAX
EWT	Philippines	EWTPAY	EWT Payable	Credit	Liabilities	EWT Payable
CWT	Philippines	CWTREC	CWT Receivable	Debit	Asset	CWT Receivable
VAT	UK	TDVAL	Tax Deductible	Debit	Asset	Tax Deductible
		TCVAL	Tax Collected	Credit	Liabilities	Tax Collected
GST	INDIA	INPUTTAX	Input Tax	Debit	Asset	Input Tax
		PINPUTTAX	Provisional Input Tax	Debit	Asset	Provisional Input Tax
		GSTDUE	GST DUE	Credit	Liabilities	Output Tax
		GSTSUSP	GST Suspense	Credit	Liabilities	NA
		OUTPUTTAX	Output Tax	Credit	Liabilities	Output Tax
		GST SIT	GST Stock in transit	Credit	Asset/Liabilities	NA
		GSTEXP	GST Expense	Debit	Expenses	NA
		GSTADV	GST Paid in Advance	Debit	Asset	NA
		GSTDDB	GST Duty Drawback	Debit	Ass/Liabilities	NA
VAT	UAE	FTAXREC	Foreign Tax Receivable	Debit	Asset	INPUTTAX
		TAXPAY	Tax Payable	Credit	Liabilities	OUTPUTTAX
		TAXPAY	Tax Payable	Debit	Liabilities	OUTPUTTAX
		TAXREC	Tax Receivable	Debit	Asset	INPUTTAX
		VATEXP	Vat Expenses	Debit	Expenses	NA

Tax Type	Tax Community	Account Type	Description	Debit/Credit	Account Group	Control Account
		VATSUSP	VAT Suspense	Credit	Liabilities	NA
		VATSUSP	VAT Suspense	Debit	Liabilities	NA
VAT	KSA	FTAXREC	Foreign Tax Receivable	Debit	Asset	INPUTTAX
		TAXPAY	Tax Payable	Credit	Liabilities	OUTPUTTAX
		TAXPAY	Tax Payable	Debit	Liabilities	OUTPUTTAX
		TAXREC	Tax Receivable	Debit	Asset	INPUTTAX
		VATEXP	Vat Expenses	Debit	Expenses	NA
		VATSUSP	VAT Suspense	Credit	Liabilities	NA
		VATSUSP	VAT Suspense	Debit	Liabilities	NA

The details pertaining to these account types can be viewed through the “View Tax Account Type” activity of Tax Setup component.

The account types applicable for each Tax category as laid down by statute are detailed in the table below (refer Table 4).

Tax Type	Tax Community	Category	Tax Account types	Description
VAT	Swiss	National Purchase	TDVAL	TAX Deductible
		Unprod Purchase	TNDVAL	TAX Not Deductible
		EU Purchase	TDCHG	TAX Deductible – Charges
		Imports	NDTDVAL	Not Due Tax Deductible
		EU Purchase Dropship	NDTDCHG	Not Due Tax Deductible – Charge
		Exempt Purchase	NDTDDIS	Not Due Tax Deductible – Discount
			TNDCHG	TAX Non Deductible – Charges
			TDDIS	TAX Deductible – Discount
			TNDDIS	TAX Non Deductible – Discount
			TCVAL	TAX Collected
			NDTCVAL	Not Due TAX Collected
			TCCHG	TAX Collected – Charges
			NDTCCHG	Not Due TAX Collected – Charges
			TCDIS	TAX Collected – Discount
			NDTCDIS	Not Due TAX Collected – Discount
		National Sale	TCVAL	TAX Collected
		Unprod Sale	NDTCVAL	Not Due TAX Collected
		EU Sale	TCCHG	TAX Collected – Charges

Tax Type	Tax Community	Category	Tax types	Account	Description
		Exports	NDTCCHG		Not Due TAX Collected – Charges
		EU Sale Dropship	TCDIS		TAX Collected – Discount
		Exempt Sale	NDTCDIS		Not Due TAX Collected – Discount
			TDVAL		TAX Deductible
			TDCHG		TAX Deductible – Charges
			NDTDVAL		Not Due Tax Deductible
			NDTDCHG		Not Due Tax Deductible – Charge
			NDTDDIS		Not Due Tax Deductible – Discount
			TDDIS		TAX Deductible – Discount
VAT	EU	National Purchase	TDVAL		TAX Deductible
		Unprod Purchase	TNDVAL		TAX Not Deductible
		EU Purchase	TDCHG		TAX Deductible – Charges
		Imports	NDTDVAL		Not Due Tax Deductible
		EU Purchase Dropship	NDTDCHG		Not Due Tax Deductible – Charge
		Exempt Purchase	NDTDDIS		Not Due Tax Deductible – Discount
			TNDCHG		TAX Non Deductible – Charges
			TDDIS		TAX Deductible – Discount
			TNDDIS		TAX Non Deductible – Discount
			TCVAL		TAX Collected
			NDTCVAL		Not Due TAX Collected
			TCCHG		TAX Collected – Charges
			NDTCCHG		Not Due TAX Collected – Charges
			TCDIS		TAX Collected – Discount
			NDTCDIS		Not Due TAX Collected – Discount
		National Sale	TCVAL		TAX Collected
		Unprod Sale	NDTCVAL		Not Due TAX Collected
		EU Sale	TCCHG		TAX Collected – Charges
		Exports	NDTCCHG		Not Due TAX Collected – Charges
		EU Sale Dropship	TCDIS		TAX Collected – Discount
		Exempt Sale	NDTCDIS		Not Due TAX Collected – Discount
			TDVAL		TAX Deductible
			TDCHG		TAX Deductible – Charges
			NDTDVAL		Not Due Tax Deductible

Tax Type	Tax Community	Category	Tax types	Account	Description
			NDTDCHG		Not Due Tax Deductible – Charge
			NDTDDIS		Not Due Tax Deductible – Discount
			TDDIS		TAX Deductible – Discount
VAT	India	Local Purchase	TDVAL		TAX Deductible
			TNDVAL		TAX Not Deductible
			DTDVAL		Deferred Tax Deductible
		Purchase Return	TDVAL		TAX Deductible
			TNDVAL		TAX Not Deductible
		Local Sale	TCVAL		TAX Collected
			VATEXP		Vat Expense
			VATINC		VAT Income
		Sales Return	TCVAL		TAX Collected
			VATINC		VAT Income
EXCISE	India	National purchase	CENREC		Cenvat receivable
		Import	DCENREC		Deferred Cenvat Receivable
			PRCENVAT		Provisional Cenvat Receivable
			CENSUS		Cenvat Suspense
		Sales return	CENREC		Cenvat receivable
			DCENREC		Deferred Cenvat Receivable
		National sales	EDPAY		Excise Duty Payable
		Export	EDEXP		Excise Duty
		Purchase return Captive consumption	EDINC		Excise Duty on purchases
		Stock transfer	EDPAY		Excise Duty Payable
			EDEXP		Excise Duty
			EDINC		Excise Duty on purchases
			CENREC		Cenvat receivable
GST	Singapore	Standard Purchase	TDVAL		TAX Deductible
		Exempt Purchase			
		Zero Rated Purchase			
		Deemed Purchase			
		Out of Scope Purchase			

Tax Type	Tax Community	Category	Tax types	Account	Description
		MES Purchase			
		Standard Sale	TCVAL		TAX Collected
		Exempt Sale			
		Zero Rated Sale			
		Deemed Sale			
		Out Of Scope Sale			
TDS	India	TDSPayable	TDSPY		TDS Payable
		TDSReceivable	TDSRE		TDS Receivable
TCS	India	TCSPayable	TCSPY		TDS Payable
		TCSReceivable	TCSRE		TDS Receivable
Service Tax	India	SERP Payable	SERP Y		Service Tax Deductible
			SERP PY		Provisional Service Tax Deductible
			SERN PY		Service Tax NonDeductible
			SERN PPY		Provisional Service Tax Non Deductible
			SEREXP		Service Tax Expense
			SERPEXP		Service Tax Provisional Expense
			SERPAY		Service Tax Payable
			SERP PAY		Service Tax Provisional Payable
			SERDUE		Service Tax Due(to govt)
		SERReceivable	SERRE		Service Tax Collectible
			SERPRE		Provisional Service Tax Collectible
CST	INDIA	Inter State Sale	CSTPAY		CST Payable
		Sales Return	CSTPAY		CST Payable
GST	Australia	G10-Capital Purchase	TAXREC		Tax Receivable(Input tax)
		G11-Other Purchases	TAXREC		Tax Receivable (Input tax)
			GSTEXP		Tax Expense
		G15-Private Use/Nondeductible Purchases	GSTEXP		Tax Expense
		Other Sales	TAXPAY		Tax Payable(Output tax)
GST	New Zealand	National Purchase	TAXREC		Tax Receivable(Input tax)
		National Sales	TAXPAY		Tax Payable(Output tax)

Tax Type	Tax Community	Category	Tax types	Account	Description	
GST	Malaysia	Standard Purchases	Rated	TAXREC	Tax Receivable (Input tax)	
				GSTEXP	Tax Expense	
					PTAXREC	Provisional Tax Receivable
		Exempt Purchases		TAXREC	Tax Receivable (Input tax)	
				PTAXREC	Provisional Tax Receivable	
				Standard Rated Sales	TAXPAY	Tax Payable(Output tax)
			PTAXPAY	Provisional Tax Payable		
VAT	Thailand	Standard Purchases	Rated	INPVAT	Input VAT	
				PINPVAT	Provisional Input VAT	
		Standard Rated Sales		OUTVAT	Output VAT	
				POUTVAT	Provisional Output VAT	
WHT	Thailand	WHT Payable	WHTPAY	WHT Payable		
VAT	Nigeria	Standard Purchases	Rated	TAXREC	Tax Receivable (Input tax)	
		Standard Rated Sales		TAXPAY	Tax Payable (Output tax)	
		Non-deductible Purchases		VATEXP	VAT Expense	
				VATSUSP	VAT Suspense	
		Imports		TAXREC	Tax Receivable (Input tax)	
				VATEXP	VAT Expense	
				VATSUSP	VAT Suspense	
		WHT	Nigeria	WHT Payable	WHTPY	WHT Payable
WHT Receivable	WHTREC			WHT Receivable		
VAT	Mauritius	Capital Goods Purchases– Imports		TAXREC	Tax Receivable	
				VATSUSP	VAT Suspense	
		Other Imports		TAXREC	Tax Receivable	
				VATSUSP	VAT Suspense	
		Capital Goods Purchases- Local		TAXREC	Tax Receivable	
				VATSUSP	VAT Suspense	
		Other Purchases – Local		TAXREC	Tax Receivable	
				VATSUSP	VAT Suspense	
				Taxable supplies made to Exempt person	TAXPAY	Tax Payable

Tax Type	Tax Community	Category	Tax types	Account	Description
		Other Taxable Supplies	TAXPAY		Tax Payable
TDS	Mauritius	TDS Payable	TDSPY		TDS Payable
		TDS Receivable	TDSREC		TDS Receivable
VAT	Philippines	Vatable Purchase	INPVAT		Input VAT
			DCINPVAT		Deferred Input VAT on Capital Goods
			DINPVAT		Deferred Input VAT
		Imports	INPVAT		Input VAT
		Vatable Sales	OUTVAT		Output VAT
			AOUTVAT		Accrued Output VAT
EWT	Philippines	EWT Payable	EWTPAY		EWT Payable
CWT	Philippines	CWT Receivable	CWTREC		CWT Receivable
VAT	UK	Standard Purchases UK	TDVAL		Tax Deductible
		EC Purchases Reduced Rate UK Purchases			
		Reverse Charge Purchases			
		Standard UK Sales	TCVAL		Tax Collected
		Reduced Rate UK Sales			
GST	INDIA	Local Purchase	INPUTTAX		Input Tax
		Inter State Purchase			
		Imports			
		Inter State Stock			

Tax Type	Tax Community	Category	Tax types	Account	Description
		Transfer SEZ Interstate Purchase Taxable Local Stock Transfer Local Job Work Receipt Interstate Job Work Receipt Taxable Local Asset Transfer Inter-State Asset Transfer			
		Local Purchase Inter State Purchase Imports Inter State Stock Transfer SEZ Interstate Purchase Taxable Local Stock Transfer Local Job Work Receipt Interstate Job Work Receipt Taxable Local Asset Transfer Inter-State Asset Transfer		PINPUTTAX	Provisional Input Tax
		Local Purchase Inter State Purchase Imports SEZ Interstate Purchase Local Job Work Receipt Interstate Job Work Receipt		GSTDUE	GST Due

Tax Type	Tax Community	Category	Tax types	Account	Description
		Local Purchase Inter State Purchase Imports SEZ Interstate Purchase Local Sale Inter State Sale Inter State Stock Transfer SEZ Interstate Sales Deemed Exports Local Job Work Receipt InterState Job Work Receipt	GSTEXP		GST Expense
		Local Purchase Inter State Purchase Imports SEZ Interstate Purchase	GSTSUSP		GST Suspense
		Local Sale Inter State Sale Inter State Stock Transfer SEZ Interstate Sales Deemed Exports Taxable Local Stock Transfer Taxable Local Asset Transfer Inter-State Asset Transfer	OUTPUTTAX		Output Tax
		Inter State Stock Transfer Taxable Local Stock Transfer	GST SIT		GST Stock in transit

Tax Type	Tax Community	Category	Tax types	Account	Description
		Local Sale Inter State Sale SEZ Interstate Sales Deemed Exports	GSTADV		GST Paid in Advance
VAT	UAE	Foreign Standard Rated Purchases	FTAXREC		Foreign Tax Receivable
		Imports-Expense Off			
		Imports-Include in Item			
		Imports-Input Tax			
		Imports-Not Paid to Customs			
		Imports-Paid to Customs	TAXPAY		Tax Payable
		Intra GCC Purchases			
		Standard Rated Sales			
		Imports-Expense Off			
		Imports-Input Tax			
		Imports-Not Paid to Customs			
		Imports-Paid to Customs	TAXREC		Tax Receivable
		Intra GCC Purchases			
		Standard Rated Purchase			
		Imports-Expense Off	VATEXP		Vat Expenses
		Foreign Standard Rated Purchases			
		Standard Rated Purchase	VATSUSP		VAT Suspense
VAT	KSA	Foreign Standard Rated Purchases	FTAXREC		Foreign Tax Receivable
		Imports-Expense Off			
		Imports-Include in Item			
		Imports-Input Tax	TAXPAY		Tax Payable

Tax Type	Tax Community	Category	Tax types	Account	Description
		Imports-Not Paid to Customs			
		Imports-Paid to Customs			
		Intra GCC Purchases			
		Standard Rated Sales			
		Imports-Expense Off			
		Imports-Input Tax			
		Imports-Not Paid to Customs			
		Imports-Paid to Customs	TAXREC		Tax Receivable
		Intra GCC Purchases			
		Standard Rated Purchase			
		Imports-Expense Off	VATEXP		Vat Expenses
		Foreign Standard Rated Purchases	VATSUSP		VAT Suspense

4.1.3 Key Features

- Support for Tax Declaration period definition
- Support for defining a unique ID for the Tax declaration year
- Provision to capture the description, Start and End date for the declaration year
- Provision to Capture the Assessment Year for filing of e-TDS Returns
- Support for automatically defining unique period codes for each declaration periods within a declaration year
- Support for definition of Standard Tax calendar through predefined frequency as Fortnightly, Monthly, Half yearly or Yearly
- Support for definition of Customized Tax calendar by specifying Number of days
- Provision to default the Financial Year and periods from the Financial Calendar Definition (based on a one time company level parameter)
- Provision to automatically calculate the Start Date of each period
- Provision to define periods sequentially, i.e., the financial periods defined should be continuous
- Provision to automatically split the financial year if the financial periods span across financial years
- Provision to capture a “Pay Due Date” on which the crystallization of tax liability happens
- Support for the following status for a Tax declaration period as “Fresh”, “Inactive”, “Active”, “Declared”, and “Closed”

- Support for the following status for a Tax Declaration Year: “Fresh”, “Inactive”, “Active”, “Declared” and “Closed”
- Provision to store and display modification history for every declaration year
- Provision to modify details of a declaration year / period if the associated periods are in “Fresh” Status
- Provision to Inactivate a declaration year / period if the associated periods are in “Fresh” Status
- Provision to reactivate a declaration Year and the periods associated with it if the year is in “Fresh” status
- Provision to amend the declaration year if the financial calendar is amended
- Provision to Map Tax Region to Declaration Calendar
- Provision to copy the declaration year from one company to other companies
- Support for user-defined Tax Category (in addition to pre-defined)
- Support for user-defined Tax Class (in addition to pre-defined)
- Support for mapping Tax Class to Tax category (user defined Category-Class mapping)
- Support for pre-defined Tax Category, Tax Account type mapping, confirming to the requirements of all Tax Types
- Support for viewing the Tax Account Types valid for a Tax Category
- Support for mapping Tax Account Types to user definable Tax Category
- Support for user-defined descriptions for Tax Core Category
- Support for user-defined descriptions for Tax Class
- Support for user-defined Tax Region
- Provision to capture person responsible for tax deduction, his/her fathers name, Designation and CIT Address ID where return is filed to Print Form16A
- Provision to Default the Tax Category / class for the Usage ID
- Provision to specify masters for fuel tax rebate (Australia GST – Rebate rate)

4.1.4 Predefined Values

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
1.	Tax Type			VAT
				GST
				TDS
				TCS
				Service Tax
				Excise
				CST
				WHT
				EWT
				CWT

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				1099-Misc
2.	Tax Community			Swiss
				EU
				Singapore
				India
				Australia
				NewZealand
				Malaysia
				Thailand
				US
				Nigeria
				Mauritius
				Philippines
				UK
				UAE
				KSA
3.	Tax Type – Tax Community Mapping			VAT – EU , Swiss, India, Thailand, Nigeria, Mauritius, Philippines, UK, UAE & KSA
				GST – Singapore, Australia, NewZealand, Malaysia and India
				TDS – India and Mauritius
				TCS – India
				Service Tax – India
				Excise –India
				CST – India
				WHT – Thailand and Nigeria
				EWT – Philippines
				CWT – Philippines
				1099-Misc - US
4.	Tax Category	VAT	Swiss	National Purchase
				National Sale
				Unprod Purchase
				Unprod Sale

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				EU Purchase
				EU Sale
				Imports
				Exports
				EU Purchase Dropship
				EU Sale Dropship
				Exempt Purchase
				Exempt Sale
		VAT	EU	National Purchase
				National Sale
				Unprod Purchase
				Unprod Sale
				EU Purchase
				EU Sale
				Imports
				Exports
				EU Purchase Dropship
				EU Sale Dropship
				Exempt Purchase
				Exempt Sale
		VAT	India	Local Purchase
				Inter State Purchase
				Not Taxable Purchase
				Exempt Purchase
				Purchase Return
				Local Sale
				Inter State Sale
				Inter State Stock Transfer
				Local Stock Transfer
				Exempt Sale
				Not Taxable Sale
				Sales Return
		Excise	India	National purchase

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Import
				Purchase return
				National sales
				Export
				Sales return
				Stock transfer
				Captive consumption
				Transfer to Scrap
				Exempt Purchase
				Exempt Sale
				Inventory Issue
				Inventory Receipt
				Job Work Issue
				Job Work Receipt
				Not Taxable Purchase
				Not Taxable Sale
				Deemed Exports
				Deemed Imports
		GST	Singapore	Standard Purchase
				Standard Sale
				Exempt Purchase
				Exempt Sale
				Zero Rated Purchase
				Zero Rated Sale
				Deemed Purchase
				Deemed Sale
				Out of Scope Purchase
				Out Of Scope Sale
				MES Purchase
		TDS	India	TDSPayable
				TDSReceivable
		TCS	India	TCSPayable
				TCSReceivable

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
		Service Tax	India	SERPayable
				SERReceivable
		CST	India	Exempt Sale
				Inter State Sale
				Inter State Stock Transfer
				Local Sale
				Local Stock Transfer
				Not Taxable Sale
				Not Taxable Purchase
				Sales Return
				Exempt Purchase
				Local Purchase
				Inter State Purchase
				Purchase Return
		GST	Australia	G10-Capital Purchase
				G11-Other Purchases
				G13-Input Taxed Purchases
				G14-GST Free Purchases
				G15-Private Use/Nondeductible Purchases
				Other Sales
				G2-Export
				G3-GST Free Sales
				G4-Input Taxed Sales
		GST	New Zealand	National Purchase
				National Sales
		GST	Malaysia	Standard Rated Purchases
				Zero Rated Purchases
				Out of Scope Purchases
				Exempt Purchases
				Standard Rated Sales
				Zero Rated Sales
				Out of Scope Sales
				Exempt Sales

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
		VAT	Thailand	Standard Rated Purchases
				Zero Rated Purchases
				Imports
				Exempt Purchases
				Standard Rated Sales
				Zero Rated Sales
				Exports
				Exempt Sales
		WHT	Thailand	WHT payable
		1099-Misc	US	1099-Misc
		VAT	Nigeria	Standard Rated Purchases
				Exempt Purchases
				Imports
				Zero Rated Purchases
				Non Deductible Purchases
				Standard Rated Sales
				Exempt Sales
				Exports
				Zero Rated Sales
		WHT	Nigeria	WHT Payable
				WHT Receivable
		VAT	Mauritius	Capital Goods Purchases– Imports
				Zero Rated Purchases – Imports
				Other Imports
				Capital Goods Purchases- Local
				Zero Rated Purchases – Local
				Other Purchases – Local
				Zero Rated Sales - Exports
				Zero Rated Sales – Local
				Taxable supplies made to Exempt person
				Other Taxable Supplies
		TDS	Mauritius	TDS Payable
				TDS Receivable

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
		VAT	Philippines	Vatable Purchase
				Non – Vatable Purchase
				Zero Rated Purchase
				Exempt Purchase
				Imports
				Vatable Sales
				Export
				Zero Rated Sales
				Exempt Sales
		EWT	Philippines	EWT Payable
		CWT	Philippines	CWT Receivable
		VAT	UK	Standard UK Purchases
				EC Purchases
				Reduced Rate UK Purchases
				Reverse Charge Purchases
				Exempt UK Purchases
				Zero Rated UK Purchases
				Non Registered Purchases
				Not Taxable Purchases
				Standard UK Sales
				EC Sales
				Reduced Rate UK Sales
				Exempt UK Sales
				Zero Rated UK Sales
				Non Registered Sales
				Not Taxable Sales
		GST	INDIA	Inter State Purchase
				Local Purchase
				Imports
				Exempt Imports
				Exempt Interstate Purchase
				Exempt Local Purchase
				Nil Rated Interstate Purchase

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Nil Rated Local Purchase
				NONGST Interstate Purchase
				NONGST Local Purchase
				Local Job Work Receipt
				Interstate Job Work Receipt
				SEZ Interstate Purchase
				Inter State Sale
				Local Sale
				Exports
				Exempt Interstate Sales
				Exempt Local Sales
				Nil Rated Interstate Sales
				Nil Rated Local Sales
				NONGST Interstate Sales
				NONGST Local Sales
				Local stock transfer
				Inter State stock transfer
				SEZ Interstate Sales
		VAT	UAE	Taxable Local Stock Transfer
				Deemed Exports
				Local Job Work Receipt
				InterState Job Work Receipt
				Exempt Local Asset Transfer
				Taxable Local Asset Transfer
				Inter-State Asset Transfer
				Standard Rated Sales
				Zero Rated Sales
				Out of scope Sales
				Intra GCC Sales
				Exports
				Exempt Sales
				Standard Rated Purchase
				Zero Rated Purchase

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Out of scope Purchase
				Intra GCC Purchases
				Imports-Paid to Customs
				Imports-Not Paid to Customs
				Imports-Input Tax
				Imports-Expense Off
				Imports-Include in Item
				Exempt Purchases
				Foreign Standard Rated Purchases
		VAT	KSA	Taxable Local Stock Transfer
				Deemed Exports
				Local Job Work Receipt
				InterState Job Work Receipt
				Exempt Local Asset Transfer
				Taxable Local Asset Transfer
				Inter-State Asset Transfer
				Standard Rated Sales
				Zero Rated Sales
				Out of scope Sales
				Intra GCC Sales
				Exports
				Exempt Sales
				Standard Rated Purchase
				Zero Rated Purchase
				Out of scope Purchase
				Intra GCC Purchases
		VAT	UAE	Taxable Local Stock Transfer
				Deemed Exports
				Local Job Work Receipt
				InterState Job Work Receipt
				Exempt Local Asset Transfer
				Taxable Local Asset Transfer
				Inter-State Asset Transfer

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Standard Rated Sales
				Zero Rated Sales
				Out of scope Sales
				Intra GCC Purchases
5.	Tax Class	VAT	Swiss	Goods
				Services
				Investments
				Own Consumption
				Vehicle Resale
				WorkSupply
				Tax Free
		VAT	EU	Goods
				Services
				WorkSupply
				Tax Free
		VAT	India	Normal
				Tax Free
				Form 11
				EOU Sale - Form H
				EOU Sale
		Excise	India	Normal
				Tax Free
				Non Cenvatable
				EOU Sale - Form CT1
				EOU Sale - Form CT3
		GST	Singapore	Goods
				Services
		TDS	India	Advertisement
				Contracts
				Professional Fees
				Commission/ Brokerage
				Not Taxable
				Interest

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Rent
				Transport Operators Payment
		TCS	India	Scrap
				Not Taxable
		Service Tax	India	Advertisement
				Telephone
				Not Taxable
				Transport Operators Payment
				Transport Operators Payment – Input Tax
				Unreg. Transport Op. Payment – Input tax
				Other Services
				GTA
				Sponsorship
				Legal
				CarHire
				Manpower
				WorkContract
				Security Detective Agencies
				Transportation
				Insurance
		CST	India	Normal
				Tax Free
				C Form
				EOU Purchase - C Form
				C Form with Form E1
				EOU Purchase
				EOU Sale - Form H
				EOU Sale
		GST	Australia	Normal
				Tax Free
				Include in Item
				Include in Expense
		GST	NewZealand	Normal

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Tax Free
		GST	Malaysia	TX-Taxable Supplies
				TX-Import Services
				IM-Imports
				IS-Spl. Scheme Imports
				BL-Input tax expense
				NR-Non Registered Party Supplies
				ZP-Registered Party Supplies
				EP-Exempt
				GP-Disregarded supplies
				OP-Out of Scope
				TX-E43-Incidental Exempt Supplies
				TX-N43-Non Incidental Exempt Supplies
				TX-RE-Other Supplies
				SR-Taxable Supplies
				DS-Deemed Supplies
				ZRL-Local Supplies
				ZRE-Export Supplies
				GS-Disregarded supplies
				OS-Out of Scope
				ES43-Incidental Exempt Supplies
				ESN43-Non Incidental Exempt Supplies
				ES-Exempt Supplies
				RS-Relief Supplies
				TX-FRS- Flat Rate Scheme
				TX-NC-Input Tax Not Claimable
				TX-ER-By Local Authority/Statutory Body
				IM-CG-Imports Capital Goods
				IM-RE-Imports Residual Input Tax
				TX-CG-Capital Goods Purchase
				RP-Relief Purchases
				SR-MS- Supplies-Margin Scheme
				SR-JS- Supplies-Jeweller Scheme

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				ES-GU-Land for General Use
				OS-ER-Enforcement & Regulatory function
				OS-OV-Overseas Supplies
				OS-OVN-Overseas Supplies-Not Taxable
				OS-OVT-Overseas Supplies-Taxable
				NS-Other than Goods, Services & No GST
				ZDA-Exports to Designated Areas
				TX-IES-Incidental Exempt Supplies
				TX-ES-Non Incidental Exempt Supplies
		VAT	Thailand	Without Tax Invoice
				With Tax Invoice
				Tax Free
		WHT	Thailand	Brokerage
				Commission
				Royalty
				Knowhow
				Interest
				Dividend
				Rent
				Lease
				Professional Fees
				Contract
				Other Services
				Rewards
				Sale Promotion
				Race/Contest Rewards
				Public Actor
				Advertisement
				Payroll
				Insurance
				Transportation
				Tax Free
		1099-Misc	US	Rent

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Royalty
				Other Income
				Federal Income Tax Withheld
				Fishing Boat Proceeds
				Medical and Health Care
				Nonemployee Compensation
				Substitute Payments
				Direct Sales
				Crop Insurance
				Golden Parachute
				Attorney Payments
				Section 409A Deferrals
				Section 409A Income
				State Tax Withheld
		VAT	Nigeria	Normal
				Tax Free
				Include in Item
				Include in Expense
		WHT	Nigeria	Dividend
				Rent
				Interest
				Directors' Fee
				Management Fees
				Commission
				Bond Interest
				Royalties
				Consultancy
				Technical Fees
				Construction Contracts
				Civil Construction
				Agency Arrangements
				Tax Free
		VAT	Mauritius	Normal

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Tax Free
		TDS	Mauritius	Interest
				Royalties
				Rent
				Other Services
				Contracts
				Tax Free
		VAT	Philippines	Goods
				Services
				Capital Goods
		EWT	Philippines	Goods
				Services
				Rental
				Professional Services – LT
				Professional Services – HT
				Tax Free
		CWT	Philippines	Goods
				Services
				Rental
				Professional Services – LT
				Professional Services – HT
				Tax Free
		VAT	UK	Goods
				Services
				Tax Free
		GST	INDIA	Import Services
				Goods
				Capital
				Advertisement
				Car Hire
				GTA
				Insurance Agent
				Legal

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Manpower
				Other Service
				Security Detective Agencies
				Sponsorship
				Telephone
				Transportation-Imports
				WorkContract
				Transport Operators Payment-Input Tax
		VAT	UAE	Goods
				Real Estate
				Transportation
				Telecommunication
				Other Services
				Leasing Service
				Installation Service
				Catering Services
				Insurance
				Legal
				Audit
				Repairs and Maintenance
		VAT	KSA	Goods
				Real Estate
				Transportation
				Telecommunication
				Other Services
				Leasing Service
				Installation Service
				Catering Services
				Insurance
				Legal
				Audit
				Repairs and Maintenance
6.	Tax Account Types	VAT	Swiss & EU	TDVAL

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				TNDVAL
				TDCHG
				NDTDVAL
				NDTDCHG
				NDTDDIS
				TNDCHG
				TDDIS
				TNDDIS
				TCVAL
				NDTCVAL
				TCCHG
				NDTCCHG
				TCDIS
				NDTCDIS
		VAT	India	TDVAL
				TNDVAL
				DTDVAL
				TCVAL
				VATEXP
				VATINC
		Excise	India	CENREC
				PRCENVAT
				DCENREC
				CENSUS
				EDPAY
				EDEXP
				EDINC
		GST	Singapore	TDVAL
				TCVAL
		TDS	India	TDSPY
				TDSRE
		TCS	India	TCSPY
				TCSRE

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
		Service Tax	India	SERPYP
				SERRE
				SERPPY
				SERNPPY
				SERPRE
				SERNPY
				SEREXP
				SERPEXP
				SERPAY
				SERPPAY
				SERDUE
		CST	India	CSTPAY
		GST	Australia	TAXREC
				TAXPAY
				GSTEXP
		GST	Newzealand	TAXREC
				TAXPAY
		GST	Malaysia	TAXREC
				TAXPAY
				GSTEXP
				PTAXREC
				PTAXPAY
		VAT	Thailand	INPVAT
				OUTVAT
				PINPVAT
				POUTVAT
		WHT	Thailand	WHTPAY
		VAT	Nigeria	TAXREC
				TAXPAY
				VATEXP
				VATSUSP
		WHT	Nigeria	WHTPAY
				WHTREC

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
		VAT	Mauritius	TAXREC
				VATSUSP
				TAXPAY
		TDS	Mauritius	TDSPY
				TDSREC
		VAT	Philippines	INPVAT
				DCINPVAT
				DINPVAT
				OUTVAT
				AOUTVAT
		EWT	Philippines	EWTPAY
		CWT	Philippines	CWTREC
		VAT	UK	TDVAL
				TCVAL
		GST	INDIA	INPUTTAX
				PINPUTTAX
				GSTDUE
				GSTEXP
				GSTSUSP
				OUTPUTTAX
				GST SIT
		VAT	UAE	FTAXREC
				TAXPAY
				TAXREC
				VATEXP
				VATSUSP
		VAT	KSA	FTAXREC
				TAXPAY
				TAXREC
				VATEXP
				VATSUSP
7.	Tax Category to Tax Class Mapping	VAT	Swiss	National Purchase – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				National Sale – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				Unprod Purchase – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				Unprod Sale – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				EU Purchase – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				EU Sale – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				Imports – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				Exports – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				EU Purchase Dropship – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				EU Sale Dropship – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				Exempt Purchase – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
				Exempt Sale – Goods, Services, Investments, Own Consumption, Vehicle Resale, WorkSupply, Tax Free
		VAT	EU	National Purchase – Goods, Services, WorkSupply, Tax Free
				National Sale – Goods, Services, WorkSupply, Tax Free
				Unprod Purchase – Goods, Services, WorkSupply, Tax Free
				Unprod Sale – Goods, Services, WorkSupply, Tax Free
				EU Purchase – Goods, Services, WorkSupply,

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Tax Free
				EU Sale – Goods, Services, WorkSupply, Tax Free
				Imports – Goods, Services, WorkSupply, Tax Free
				Exports – Goods, Services, WorkSupply, Tax Free
				EU Purchase Dropship – Goods, Services, WorkSupply, Tax Free
				EU Sale Dropship – Goods, Services, WorkSupply, Tax Free
				Exempt Purchase – Goods, Services, WorkSupply, Tax Free
				Exempt Sale – Goods, Services, WorkSupply, Tax Free
		VAT	India	Local Purchase – Normal, Tax Free, Form 11
				Inter State Purchase –Tax Free
				Not Taxable Purchase – Tax free
				Exempt Purchase – Tax Free
				Purchase Return – Normal, Tax Free, Form 11
				Local Sale – Normal, Tax Free, Form 11, EOU Sale - Form H, EOU Sale
				Inter State Sale – Tax Free
				Inter State Stock Transfer – Tax Free
				Local Stock Transfer – Tax Free
				Exempt Sale – Normal, Tax Free
				Not Taxable Sale – Tax Free
				Sales Return – Normal, Tax Free, Form 11, EOU Sale - Form H, EOU Sale
		Excise	India	National purchase – Normal, Tax Free
				Import – Normal, Tax Free
				Purchase return – Normal, Tax Free
				Not taxable Purchase – Tax free
				Exempt Purchase – Tax free
				Job Work Receipt –Tax free
				Inventory Receipt – Normal , Tax Free

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Deemed Imports – Tax Free
				National sales – Normal, Tax Free, EOU Sale - Form CT1, EOU Sale - Form CT3
				Export – Normal, Tax Free
				Sale return – Normal, Tax Free
				Stock transfer – Normal, Tax Free, Non Cenvatable
				Exempt sale –Tax free
				Not taxable Sale – Tax free
				Captive consumption – Normal, Tax Free
				Inventory Issue – Normal, Tax Free
				Job Work Issue –Tax Free
				Deemed Exports – Normal, Tax Free, EOU Sale – Form CT1, EOU Sale – Form CT3
		GST	Singapore	Standard Purchase – Goods, Services
				Standard Sale – Goods, Services
				Exempt Purchase – Goods, Services
				Exempt Sale – Goods, Services
				Zero Rated Purchase – Goods, Services
				Zero Rated Sale – Goods, Services
				Deemed Purchase – Goods, Services
				Deemed Sale – Goods, Services
				Out of Scope Purchase – Goods, Services
				Out Of Scope Sale – Goods, Services
				MES Purchase – Goods, Services
		TDS	India	TDSPayable – Advertisement, Contracts, Professional Fees, Commission/ Brokerage, Not Taxable , Interest, Rent, Transport Operators Payment
				TDSReceivable – Advertisement, Contracts, Professional Fees, Commission/ Brokerage, Not Taxable, Interest, Rent, Transport Operators Payment
		TCS	India	TCSPayable – Scrap, Not Taxable
				TCSReceivable – Scrap, Not Taxable
		Service Tax	India	SERP Payable – Advertisement, Telephone, Not Taxable, Transport Operators Payment,

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Transport Operators Payment – Input Tax, Unreg. Transport Op Payment – Input Tax , Other Services, GTA, Sponsorship, Legal, CarHire, Manpower, WorkContract, Security Detective Agencies, Transportation, Insurance
				SERReceivable – Advertisement, Telephone, Not Taxable, Other Services
		CST	India	Inter State Sale – Normal, Tax Free, EOU Sale – Form H, EOU Sale, C Form with Form E1, C Form
				Exempt Sale – Tax Free
				Inter State Stock Transfer – Tax Free
				Local Sale – Tax Free
				Local Stock Transfer – Tax Free
				Not taxable Sale – Tax Free
				Sale Return – Normal, Tax Free, C Form, EOU Sale – Form H, EOU Sale, C Form with Form E1
				Exempt Purchase – Tax Free
				Inter State Purchase – Normal, Tax Free, C Form, C Form with Form E1, EOU Purchase - C Form, EOU Purchase
				Local Purchase – Tax Free
				Not Taxable Purchase – Tax Free
				Purchase Return – Normal, Tax Free, C Form with Form E1, C Form, EOU Purchase - C Form, EOU Purchase
		GST	Australia	G10-Capital Purchase – Normal
				G11-Other Purchase – Normal
				G13-Input Taxed Purchases – Tax Free
				G14-GST Free Purchases – Tax Free
				G15-Private Use/Nondeductible Purchases – Include in item, Include in Expense
				Other Sales – Normal
				G2-Export – Tax Free
				G3-GST Free Sales – Tax Free
				G4-Input Taxed Sales – Tax Free
		GST	NewZealand	National Purchase – Normal, Tax Free
				National Sales – Normal, Tax Free

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
		GST	Malaysia	Standard Rated Purchases - TX-Taxable Supplies, TX-Import Services, IM-Imports, IS-Spl. Scheme Imports, BL-Input tax expense, TX-FRS- Flat Rate Scheme, TX-NC-Input Tax Not Claimable, TX-ER-By Local Authority/Statutory Body, IM-CG-Imports Capital Goods, IM-RE-Imports Residual Input Tax, TX-CG-Capital Goods Purchase
				Zero Rated Purchases - NR-Non Registered Party Supplies, ZP-Registered Party Supplies, EP-Exempt, GP-Disregarded supplies, RP-Relief Purchases
				Out of Scope Purchases - OP-Out of Scope
				Exempt Purchases - TX-E43-Incidental Exempt Supplies, TX-N43-Non Incidental Exempt Supplies, TX-RE-Other Supplies, TX-IES-Incidental Exempt Supplies, TX-ES-Non Incidental Exempt Supplies
				Standard Rated Sales - SR-Taxable Supplies, DS-Deemed Supplies, SR-MS- Supplies-Margin Scheme, SR-JS- Supplies-Jeweller Scheme
				Zero Rated Sales - ZRL-Local Supplies, ZRE-Export Supplies, GS-Disregarded supplies, ZDA-Exports to Designated Areas
				Out of Scope Sales - OS-Out of Scope, OS-ER-Enforcement & Regulatory function, OS-OV-Overseas Supplies, OS-OVN-Overseas Supplies-Not Taxable, OS-OVT-Overseas Supplies-Taxable, NS-Other than Goods, Services & No GST
				Exempt Sales - ES43-Incidental Exempt Supplies, ESN43-Non Incidental Exempt Supplies, ES-Exempt Supplies, RS-Relief Supplies, IES-Incidental Exempt Supplies, ES-GU-Land for General Use
		VAT	Thailand	Standard Rated Purchases – Without tax invoice, With Tax Invoice
				Imports – Tax Free
				Exempt Purchases – Tax Free
				Zero Rated Purchases – Tax Free
				Standard Rated Sales – Without tax invoice, With Tax Invoice
				Exports– Tax Free

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Exempt Sales– Tax Free
				Zero Rated Sales– Tax Free
		WHT	Thailand	WHT Payable - Brokerage, Commission, Royalty, Knowhow, Interest, Dividend, Rent, Lease, Professional Fees, Contract, Other Services, Rewards, Sale Promotion, Race/Contest Rewards, Public Actor, Advertisement, Payroll, Insurance, Transportation
		1099-Misc	US	1099-Misc – Rent, Royalty, Other Income, Federal Income Tax Withheld, Fishing Boat Proceeds, Medical and Health Care, Nonemployee Compensation, Substitute Payments, Direct Sales, Crop Insurance, Golden Parachute, Attorney Payments, Section 409A Deferrals , Section 409A Income
		VAT	Nigeria	Standard Rated Purchases – Normal, Tax Free
				Imports – Normal, Tax Free, Include in Item, Include in Expense
				Exempt Purchases – Tax Free
				Zero Rated Purchases – Tax Free
				Non Deductible Purchases – Include in Item, Include in Expense
				Standard Rated Sales – Normal, Tax Free
				Exports – Tax Free
				Exempt Sales – Tax Free
				Zero Rated Sales – Tax Free
		WHT	Nigeria	WHT Payable – Dividend, Interest, Rent, Directors Fee, Management Fees, Commission, Bond Interest, Royalties, Consultancy, Technical Fees, Construction Contracts, Civil Construction, Agency Arrangements, Tax Free
				WHT Receivable – Dividend, Interest, Rent, Directors Fee, Management Fees, Commission, Bond Interest, Royalties, Consultancy, Technical Fees, Construction Contracts, Civil Construction, Agency Arrangements, Tax Free
		VAT	Mauritius	Capital Goods Purchases- Local - Normal, Tax Free, Include in Item
				Zero Rated Purchases – Local - Tax Free

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Other Purchases - Local - Normal, Tax Free, Include in Item
				Zero Rated Sales - Exports - Tax Free
				Zero Rated Sales - Local - Tax Free
				Taxable supplies made to Exempt person – Normal
				Other Taxable Supplies - Normal, Tax Free
		TDS	Mauritius	TDS Payable- Interest, Royalties, Rent, Other Services, Contracts, Tax Free
				TDS Receivable- Interest, Royalties, Rent, Other Services, Contracts, Tax Free
		VAT	Philippines	Vatable Purchase – Goods, Services and Capital Goods
				Non-Vatable Purchase – Goods, Services and Capital Goods
				Zero Rated Purchase – Goods, Services and Capital Goods
				Exempt Purchase – Goods, Services and Capital Goods
				Imports – Goods, Services and Capital Goods
				Vatable Sales – Goods, Services and Capital Goods
				Export – Goods, Services and Capital Goods
				Zero Rated Sales – Goods, Services and Capital Goods
				Exempt Sales – Goods, Services and Capital Goods
		EWT	Philippines	EWT Payable – Goods, Services, Rental, Professional Services – LT, Professional Services – HT, Tax Free
		CWT	Philippines	CWT Receivable - Goods, Services, Rental, Professional Services – LT, Professional Services – HT, Tax Free
		VAT	UK	Standard UK Purchases – Goods, Services
				EC Purchases – Goods, Services
				Reduced Rate UK Purchases – Goods, Services
				Reverse Charge Purchases – Goods, Services
				Non Registered Purchases – Goods, Services

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Not Taxable Purchases – Tax Free
				Zero Rated UK Purchases – Tax Free
				Exempt UK Purchases – Tax Free
				Standard UK Sales – Goods, Services
				EC Sales – Goods, Services
				Reduced Rate UK Sales – Goods, Services
				Non Registered Sales – Goods, Services
				Not Taxable Sales – Tax Free
				Zero Rated UK Sales – Tax Free
				Exempt UK Sales – Tax Free
		GST	INDIA	Local Purchase – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax
				Inter State Purchase – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax
				Imports – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax, Import Services
				Exempt Imports – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax,
				Nil Rated Local Purchase – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Input Tax
				Nil Rated Interstate Purchase – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax
				Exempt Local Purchase – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax
				Exempt Interstate Purchase – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax
				NONGST Local Purchase – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax
				NONGST Interstate Purchase – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax
				SEZ Interstate Purchase – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract , Transport Operators Payment-Input Tax
				Local Job Work Receipt – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Agencies, Sponsorship, Telephone, WorkContract
				Interstate Job Work Receipt – Insurance Agent, Transportation – Imports, Goods, Capital, Advertisement, Car Hire, GTA, Legal, Manpower, Other Service, Security Detective Agencies, Sponsorship, Telephone, WorkContract
				Local Sale –Goods, Advertisement, Car Hire, Manpower, Other Service, Security Detective Agencies, Telephone, WorkContract, Legal, Sponsorship, GTA, Insurance Agent
				Inter State Sale - Goods, Advertisement, Car Hire,Manpower, Other Service, Security Detective Agencies,Telephone, WorkContract, Legal, Sponsorship, GTA, Insurance Agent
				Exports - Goods, Advertisement, Manpower, Other Service, Telephone
				Nil Rated Local Sales –Goods, Advertisement, Car Hire, Manpower, Other Service, Security Detective Agencies, Telephone, WorkContract, Legal, Sponsorship, GTA, Insurance Agent
				Nil Rated Interstate Sales - Goods, Advertisement, Car Hire,Manpower, Other Service, Security Detective Agencies,Telephone, WorkContract, Legal, Sponsorship, GTA, Insurance Agent
				Exempt Local Sales –Goods, Advertisement, Car Hire, Manpower, Other Service, Security Detective Agencies, Telephone, WorkContract, Legal, Sponsorship, GTA, Insurance Agent
				Exempt Interstate Sales - Goods, Advertisement, Car Hire ,Manpower, Other Service, Security Detective Agencies,Telephone, WorkContract, Legal, Sponsorship, GTA, Insurance Agent
				NONGST Local Sales –Goods, Advertisement, Car Hire, Manpower, Other Service, Security Detective Agencies, Telephone, WorkContract, Legal, Sponsorship, GTA, Insurance Agent
				NONGST Interstate Sales - Goods, Advertisement, Car Hire,Manpower, Other Service, Security Detective Agencies,Telephone, WorkContract, Legal, Sponsorship, GTA, Insurance Agent

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				SEZ Interstate Sales –Goods, Advertisement, Car Hire, Manpower, Other Service, Security Detective Agencies, Telephone, WorkContract, Legal, Sponsorship, GTA, Insurance Agent
				Inter State stock transfer – Goods
				Local stock Transfer – Goods
				Taxable Local Stock Transfer – Goods
				Deemed Exports – Car Hire, Manpower, Security Detective Agencies, WorkContract, Goods, Advertisement, Other Service, Telephone, Sponsorship, Legal, Insurance Agent and GTA
				Taxable Local Asset Transfer – Capital
				Exempt Local Asset Transfer – Capital
				Inter-State Asset Transfer - Capital
		VAT	UAE	Exempt Purchases - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Exempt Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Exports - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Foreign Standard Rated Purchases - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Expense Off - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Include in Item - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Input Tax - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Not Paid to Customs - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Paid to Customs - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Intra GCC Purchases - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Intra GCC Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Out of scope Purchase - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Out of scope Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Standard Rated Purchase - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Transportation
				Standard Rated Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Zero Rated Purchase - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Zero Rated Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
		VAT	KSA	Exempt Purchases - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Exempt Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Exports - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Foreign Standard Rated Purchases - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Expense Off - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Include in Item - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Input Tax - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Not Paid to Customs - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Imports-Paid to Customs - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Intra GCC Purchases - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Intra GCC Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Out of scope Purchase - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Out of scope Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Standard Rated Purchase - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Transportation
				Standard Rated Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Zero Rated Purchase - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
				Zero Rated Sales - Audit, Catering Services, Goods, Installation Service, Insurance, Leasing Service, Legal, Other Services, Real Estate, Repairs and Maintenance, Telecommunication, Transportation
8.	Tax Category to Account type Mapping	VAT	Swiss	National Purchase – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				National Sale – TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
				Unprod Purchase – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				Unprod Sale – TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
				EU Purchase – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				EU Sale – TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
				Imports – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				Exports – TCVAL, NDTCVAL, TCCHG, NDTCCHG,

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
				EU Purchase Dropship – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				EU Sale Dropship – TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
				Exempt Purchase – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				Exempt Sale – TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
		VAT	EU	National Purchase – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				National Sale – TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
				Unprod Purchase – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				Unprod Sale – TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
				EU Purchase – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				EU Sale – TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
				Imports – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS
				Exports – TCVAL, NDTCVAL, TCCHG, NDTCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL,

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				NDTDCHG, NDTDDIS, TDDIS
				EU Purchase Dropship – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCCHG, TCDIS, NDTCDIS
				EU Sale Dropship – TCVAL, NDTCVAL, TCCHG, NDTCCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
				Exempt Purchase – TDVAL, TNDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TNDCHG, TDDIS, TNDDIS, TCVAL, NDTCVAL, TCCHG, NDTCCCHG, TCDIS, NDTCDIS
				Exempt Sale – TCVAL, NDTCVAL, TCCHG, NDTCCCHG, TCDIS, NDTCDIS, TDVAL, TDCHG, NDTDVAL, NDTDCHG, NDTDDIS, TDDIS
		VAT	India	Local Purchase – TDVAL, TNDVAL, DTDVAL
				Purchase Return – TDVAL, TNDVAL
				Local Sale - TCVAL, VATEXP, VATINC
				Sales Return – TCVAL, VATINC
		Excise	India	National purchase – CENREC, DCENREC, PRCEENVAT, CENSUS
				Import – CENREC, DCENREC, PRCEENVAT, CENSUS
				Purchase return – CENREC, DCENREC
				National sales – EDPAY, EDEXP, EDINC
				Export – EDPAY, EDEXP, EDINC
				Sale return – EDPAY, EDEXP, EDINC
				Stock transfer – EDPAY, EDEXP, EDINC, CENREC
				Captive consumption – EDPAY, EDEXP, EDINC
				Transfer to Scrap – EDPAY, EDEXP, EDINC
		GST	Singapore	Standard Purchase – TDVAL
				Standard Sale – TCVAL
				Exempt Purchase – TDVAL
				Exempt Sale – TCVAL
				Zero Rated Purchase – TDVAL
				Zero Rated Sale – TCVAL

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				Deemed Purchase – TDVAL
				Deemed Sale – TCVAL
				Out of Scope Purchase – TDVAL
				Out Of Scope Sale – TCVAL
				MES Purchase – TDVAL
		TDS	India	TDSPayable – TDSPY
				TDSReceivable – TDSRE
		TCS	India	TCSPayable – TCSPY
				TCSReceivable – TCSRE
		Service Tax	India	SERPayable – SERPY, SERPPY, SERNPY, SERNPPY, SEREXP, SERPEXP, SERPAY, SERPPAY, SERDUE.
				SERReceivable – SERRE,SERPRE
		CST	India	Interstate Sale – TCVAL
				Sales Return – TCVAL
		GST	Australia	G10-Capital Purchase – TAXREC
				G11-Other Purchases – TAXREC, GSTEXP
				G15-Private Use/Nondeductible Purchases - GSTEXP
				Other Sales – TAXPAY
		GST	New Zealand	National Purchase – TAXREC
				National Sales – TAXPAY
		GST	Malaysia	Standard Rated Purchases – TAXREC, PTAXREC, GSTEXP
				Exempt Purchases – TAXREC, PTAXREC
				Standard Rated Sales – TAXPAY, PTAXPAY
		VAT	Thailand	Standard Rated Purchases – INPVAT, PINPVAT
				Standard Rated Sales – OUTVAT, POUTVAT
		WHT	Thailand	WHT Payable – WHTPAY
		VAT	Nigeria	Standard Rated Purchases – TAXREC
				Standard Rated Sales – TAXPAY
				Non Deductible Purchases – VATEXP, VATSUSP
				Imports – TAXREC, VATEXP, VATSUSP
		WHT	Nigeria	WHT Payable- WHTPAY
				WHT Receivable – WHTREC

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
		VAT	Mauritius	Capital Goods Purchases – Imports – TAXREC, VATSUSP
				Other Imports – TAXREC, VATSUSP
				Capital Goods Purchases – Local – TAXREC, VATSUSP
				Other Purchases – Local – TAXREC, VATSUSP
				Taxable supplies made to Exempt person - TAXPAY
				Other Taxable Supplies – TAXPAY
		TDS	Mauritius	TDSPayable – TDSPY
				TDSReceivable – TDSRE
		VAT	Philippines	Vatable Purchase – INPVAT, DCINPVAT, DINPVAT
				Imports – INPVAT
				Vatable Sales – OUTVAT, AOUTVAT
		CWT	Philippines	CWT Receivable - CWTREC
		EWT	Philippines	EWT Payable – EWTPAY
		VAT	UK	Standard UK Purchases - TDVAL
				EC Purchases - TDVAL
				Reduced Rate UK Purchases – TDVAL
				Reverse Charge Purchases – TDVAL
				Standard UK Sales – TCVAL
				Reduced Rate UK Sales – TCVAL
		GST	INDIA	Local Purchase – INPUTTAX, PINPUTTAX, GSTEXP, GSTDUE, GSTSUSP
				Inter State Purchase – INPUTTAX, PINPUTTAX, GSTEXP, GSTDUE, GSTSUSP
				Imports – INPUTTAX, PINPUTTAX, GSTEXP, GSTDUE, GSTSUSP
				SEZ Interstate Purchase – INPUTTAX, PINPUTTAX, GSTEXP, GSTDUE, GSTSUSP
				Local Sale – OUTPUTTAX, GSTEXP, GSTADV
				Inter State Sale – OUTPUTTAX, GSTEXP, GSTADV
				SEZ Interstate Sales – OUTPUTTAX, GSTEXP, GSTADV
				Inter State Stock Transfer – OUTPUTTAX,

Sl. No.	Entity	Tax Type	Tax Community	Predefined value
				INPUTTAX, PINPUTTAX, GST SIT, GSTEXP
				Taxable Local Stock Transfer – OUTPUTTAX, INPUTTAX, PINPUTTAX, GST SIT, GSTEXP
				Inter-State Asset Transfer – OUTPUTTAX, INPUTTAX, PINPUTTAX
				Taxable Local Asset Transfer – OUTPUTTAX, INPUTTAX, PINPUTTAX
		VAT	UAE	Foreign Standard Rated Purchases – FTAXREC, VATSUSP
				Imports-Expense Off – VATEXP, TAXPAY
				Imports-Include in Item – TAXPAY
				Imports-Input Tax – TAXPAY, TAXREC
				Imports-Not Paid to Customs – TAXPAY, TAXREC
				Imports- Paid to Customs – TAXPAY, TAXREC
				Intra GCC Purchases – TAXPAY, TAXREC
				Standard Rated Purchase - TAXREC, VATSUSP
				Standard Rated Sales – TAXPAY
		VAT	KSA	Foreign Standard Rated Purchases – FTAXREC, VATSUSP
				Imports-Expense Off – VATEXP, TAXPAY
				Imports-Include in Item – TAXPAY
				Imports-Input Tax – TAXPAY, TAXREC
				Imports-Not Paid to Customs – TAXPAY, TAXREC
				Imports- Paid to Customs – TAXPAY, TAXREC
				Intra GCC Purchases – TAXPAY, TAXREC
				Standard Rated Purchase - TAXREC, VATSUSP
				Standard Rated Sales - TAXPAY

4.1.5 Input Credit on Capital Purchase

In India, the Excise Duty paid on Capital Goods purchased cannot be fully availed as credit in the year of purchase. Only 50% of the duty paid can be availed as CENVAT credit in the year of purchase and the balance 50% can be availed in the subsequent year. Similarly in Indian VAT credit on Capital Goods cannot be fully availed at the time

of purchase. It can be availed in a maximum of 36 installments (Installment Frequency being Months). And the number of Installments varies for Different States. These Installment details are required for storing the amount of deferred credit along with the period in which it can be availed.

This activity 'Input Credit on Capital Purchase' enables the user to specify the frequency (yearly, monthly etc.) and also the number of installments in which the input credit on capital purchase can be availed. For the Tax Type – Tax Community – Tax Region combination, the 'Frequency' of claiming credit and the 'Number of Installments of Availing Credit' is to be specified.

If the Percentage of Input Credit varies from one installment to another installment, then the Parameter Allow varied input credit in capital purchase can be set as Yes for the tax type Excise and Vat in the Tax Calculation Set function parameters. If the parameter is set as Yes then the Percentage for each installment can also be specified. If it is set to NO, then the total Input credit available will be divided equally among the no of installments.

This Activity is applicable only when Excise and / or Vat (India) is applicable for a company.

4.1.6 Fuel Tax Rebate Rate

This is applicable for GST (Australia) enabled companies. It is a provision to record rebate/litre for a combination of fuel usage and fuel type for a period range.

4.1.7 Deployment

This component is deployed at Company level, since tax administration in organizations is usually done at the central locations.

4.1.8 Component Interaction

Cardinality-> TSET: Other component

Component Name	Cardinality (1:1;N:1;1:M;NM)
Organization setup	N:1
Company level process parameter	1:1
Storage Administration	1:N
Accounting Setup	1:1

4.1.9 Status

Entity	Entity Status
Tax Category	Active, Inactive
Declaration Calendar	Fresh, Active, Inactive, Declared, Closed, Draft, Deleted

4.1.10 Reports (Online)

No online reports available for this component.

4.2 Tax Rule Definition

4.2.1 Purpose

The Tax Rule Definition component is designed for the purpose of automatically default the pertinent Tax codes during purchase, sales, and other transactions, involving Tax. This would involve defining Tax Rule Engines for the purpose defaulting Tax Codes.

4.2.2 Overview

TRD will include the following functions:

- Defining Tax Group
- Defining Tax Code
- Defining Tax Rule Parameters
- Defining Tax Rule Engines

The functions are explained in detail in the section below:

4.2.2.1 Defining Tax Group

A Tax Group is a unique group that is defined by the user for identifying the classification of the entities as per the tax legislation requirements. The following entities can be mapped to Tax Groups – Items, TCD Codes and Usage Ids. Tax Groups are defined for a Tax Type – Tax Community combination indicating that for a Tax Type – Tax Region, the entity falls under this classification for tax calculation purposes. The user can also specify the effective period during which Entity (Item / TCD /Usage ID) – Tax Group mapping will be effective and the Assessable rate for the item and commodity code for the item.

Provision to mark a Tax Group, as under protest is also available, if the classification of all the entities is contested with the Tax Authorities. Also for computing Unit Rate based taxes, provision to specify Tax UOM is also available.

4.2.2.2 Defining Tax Code

A Tax Code is a unique code that is defined by the user. Tax Codes are defined for a Tax Type – Tax Community and Tax Region Combination. Against each Tax Code, the applicable Tax rate (in line with the government notification) will be specified. In addition, the user can also specify the period during which the Tax Code will be valid. The tax basis can be either Percentage or a Per Unit Rate. If Tax Basis is selected as Per Unit, the Tax UOM has to be entered by the user.

Tax Codes can be of two types – Regular or Surcharge. The provisions to define Unit Rate Basis and Surcharge Tax Codes are controlled through the properties set for the Tax Type and Tax Community in the TSET Component.

Code Classification for GTS

Tax Type	Tax Community	Code Classification	Code Type	Default
VAT	EU	Regular	Regular	Y
VAT	EU	Surcharge	Surcharge	N
VAT	Swiss	Regular	Regular	Y
VAT	Swiss	Surcharge	Surcharge	N
TDS	India	Regular	Regular	Y
TDS	India	Surcharge	Surcharge	N
TCS	India	Regular	Regular	Y
TCS	India	Surcharge	Surcharge	N
SER	India	Regular	Regular	Y

Tax Type	Tax Community	Code Classification	Code Type	Default
SER	India	Regular	Krishi Kalyan Cess	N
SER	India	Surcharge	Swachh Bharat Cess	N
GST	Singapore	Regular	Regular	Y
GST	Singapore	Surcharge	Surcharge	N
VAT	India	Regular	Regular	Y
VAT	India	Surcharge	Surcharge	N
Excise	India	Regular	Basic Excise Duty	Y
Excise	India	Regular	Special Excise Duty	N
Excise	India	Regular	Additional Excise Duty	N
Excise	India	Regular	National Calamity Duty	N
Excise	India	Regular	Countervailing Duty	N
Excise	India	Regular	Additional Customs Duty	N
Excise	India	Surcharge	Education Cess	N
CST	India	Regular	Regular	Y
CST	India	Surcharge	Surcharge	N
GST	Australia	Regular	Regular	Y
GST	New Zealand	Regular	Regular	Y
GST	Malaysia	Regular	Regular	Y
VAT	Thailand	Regular	Regular	Y
WHT	Thailand	Regular	Regular	Y
1099-Misc	US	Regular	Regular	Y
VAT	Nigeria	Regular	Regular	Y
WHT	Nigeria	Regular	Regular	Y
VAT	Mauritius	Regular	Regular	Y
TDS	Mauritius	Regular	Regular	Y
TDS	Mauritius	Surcharge	Surcharge	N
VAT	Philippines	Regular	Regular	Y
CWT	Philippines	Regular	Regular	Y
EWT	Philippines	Regular	Regular	Y

Tax Type	Tax Community	Code Classification	Code Type	Default
VAT	UK	Regular	Regular	Y
GST	INDIA	Regular	IGST	N
GST	INDIA	Regular	CGST	Y
GST	INDIA	Regular	SGST	N
GST	INDIA	Regular	UTGST	N
GST	INDIA	Regular	CESS	N
VAT	UAE	Regular	Regular	Y
VAT	KSA	Regular	Regular	Y

4.2.2.3 Defining Tax Rule Parameters

Before defining Tax Rule Engines, the applicable tax parameters have to be defined for the Tax Type – Tax Community & Date range. The Tax parameters available currently are: Tax Region, Assessee Type, Threshold Criteria, Tax Group, Tax Category and Tax Class. The parameters, which will be used in Tax Rule Engine, will have to be identified and a Rule Id has to be defined wherein the parameter option should be set to either 'Yes' or 'No' based on the users requirements.

4.2.2.4 Defining Tax Rule Engine

Tax Rule Engine is the automatic tax code defaulting mechanism. In Tax Engine, there are parameters, which need to be set for a selected Tax Type – Tax Community. The parameters include Tax Region, Tax Category, Tax Class, Tax Group, Assessee Type and Threshold Limit. Parameters namely Tax Group, Assessee Type and Threshold will be enabled for setting only when the parameter in Tax Setup is set to 'Yes' for the selected Tax Type and Tax Community. For example, the above parameters are valid for Tax Type TDS and are not relevant for Tax Type VAT, hence the parameters are enabled only for relevant Tax Types.

Once the applicable parameters are set for a Tax Type for a date range, the values for these parameters are then defined. For example, for a Tax Type TDS, if the parameters Tax Class, Assessee Type and Threshold are set to 'Yes', the specific values are defined for TDS as follows:

Tax Region	Tax Category	Tax Class	Assessee Type	Threshold Limit From	Threshold Limit To	Tax Code
All	TDS Payable	Contracts	Corporate	0	20000	TC0
All	TDS Payable	Contracts	Corporate	20001	999999999	TC2
All	TDS Payable	Rent	Corporate	0	120,000	TC0
All	TDS Payable	Rent	Corporate	120,001	999999999	TC20

The above definition indicates that for Payment to Contractors to the extent of Rs 20,000 attracts Tax Code TC0 while Payments above 20,000 attracts Tax Code TC2.

Tax Codes defined in Tax Setup includes the Tax Rate, which needs to be applied. For example, in the above case, the Tax Code TC0 might be mapped to 0% and the Tax Code TC2 might be mapped to 2%.

During the Transaction booking, system takes all the inputs from the transaction and based on these inputs, derives the values for the applicable parameter for the tax type and determines the Tax Code mapped to these parameters in the Tax Rule Engine. In the above example, when an Invoice is booked, the Supplier used in the Invoice is taken and the Tax Details setup for this Supplier is referred with the Supplier Master. From the Supplier Master, the Assessee Type is referred and the default Tax Class is noted. These values are then referred to the Tax

Rule Engine to identify the Tax Code that is mapped to this Assessee Type and Tax Class for the Invoice Date. Thus the Rule Engine helps to define the set of Tax Rules laid by the law for the Tax Calendar and helps the system to calculate the Tax by default. In certain special cases, the tax code details as defined in the Supplier Master itself are taken for default tax calculation.

4.2.3 Key Features

- Support for defining Tax Codes and assigning Tax rate for a Tax code
- Support for Tax Code with Unit Rates
- Provision to specify the validity period for a Tax rate
- Support to specify status for the Tax code
- Provision to store and show the modification history
- Provision to create Types of Tax Code Eg. Regular, Surcharge
- Provision to create user definable Tax Group code
- Provision to specify description for the Tax Group code
- Provision to map individual / range of item codes or item variants (defined in inventory) to a Tax Group code
- Support for mapping TCD Codes to Tax Group
- Provision to specify the period during which the mapping of the Tax code will be effective
- Provision to specify Items/T/C/D attracts similar treatment under Tax laws under a group
- Provision to specify the period during which the mapping of the item will be effective
- Provision to store and show the modification history
- Provision to set the parameters that determine the Tax code to be defaulted at transactions
- Provision to map Tax codes to the parameters set, for defaulting of Tax Codes at transaction level
- Provision to specify the Tax codes to be defaulted based on assessee type, specific range of values that is, threshold limits, at transaction level
- Provision for Bulk copying of Tax Codes and Tax Groups
- Provision to restrict usage of Tax Codes of Type 'Countervailing Duty' and 'Additional Customs Duty' for default excise duty calculation

4.2.4 Predefined Values

Sl.No.	Entity	Predefined Value
1.	Tax Group – Type	Item, Tax, Charge, Discount, Usage ID
2.	Tax Code – Code Type	Regular, Surcharge
3.	Tax Code – Tax Basis	Percentage, Unit Rate

4.2.5 Deployment

This component is deployed at Company level, since tax administration in organizations is usually done at the central locations.

4.2.6 Component Interaction

Cardinality-> TRD: Other component

Component Name	Cardinality (1:1;n:1;1:m;n:m)
Organization setup	n:1
Item Admin	1:n
TCD – Sales	1:n
TCD – Purchase	1:n
Account Rule Definition	1:1
UOM Admin	1:n
Company level Process Parameter	1:1
TSET	1:1
Quick Codes	1:1
Supplier Inquiry	1:1
Customer Inquiry	1:1

4.2.7 Reports (Online)

No online reports available for this component.

4.3 Tax Account Rule Definition

4.3.1 Purpose

A business organization is required to keep an account of the Tax deductible, non-deductible (if applicable) at the time of purchase transactions, and Tax collected at the time of sale transactions. The transactions of purchase and sale involving Tax in a business organization could be considerably high. In such a scenario, it will be beneficial to automate the selection and posting of accounts of Tax transactions.

The Account Rule Definition component (Tax account definition activities) is designed for the purpose of automatically defaulting the pertinent Tax account codes during purchase, sales, and other transactions, involving financial postings. This would include account rule definition for Items, Taxable TCDs and Usage IDs.

The pre-requisites for Tax Accounts definition are:

- Tax Category and Class definition
- Tax Region definition
- Tax Account Types definition
- Mapping of Tax Category, and Tax Account Types
- Tax Group definition
- Tax Code definition

4.3.2 Overview

The Tax portion of the ARD component provides/defaults account codes to various transactions attracting Tax. But the pre-requisite is the Items / TCDs / Usages IDs dealt with by the transactions must have been either codified in the Item component or TCD Admin component or ARD component.

For any transactions attracting Tax other than Items/TCDS/Usage IDs, the Tax Additional Account Definition activity of ARD component provides the Account codes. Examples are: postings by Tax Journal at the end of each period.

Tax ARD will include the following functions:

- Map Account codes to either the combination of Tax Groups or Tax Codes or both Tax Group and Tax Codes
- Map Account Codes for Pre-defined Usages
- Cost Centers / analysis / sub analysis codes mapping/defaulting
- Provide modification history

The functions are explained briefly in the section below

4.3.2.1 Map Account codes to either the combination of Tax Groups or Tax Codes or both Tax Group and Tax Codes

In the Tax Rule Definition Component (TRD), entities like Items, TCD Codes and Usage IDs are mapped to Tax Group. Also Tax Codes are defined in TRD component. In ARD component, these entities defined in TRD are mapped to account Codes. The mapping of Account Codes is done for the following combination – Tax Type – Tax Community – Tax Category – Tax Class – Tax Region – Tax Account Type. Also the user has the option to map account codes for the above combinations either to Tax Group – Tax Code Combination or to a Tax Group or to a Tax Code. The effective date from which the mapping is valid is also provided.

Entities used in the combination like Tax Region, Tax Class may be for specific Region / Class or a generic definition for all Regions / Classes applicable for the same combination

4.3.2.2 Map Account Codes for Pre-defined Usages

Certain Pre-defined Usages for Tax are available. These are Input Tax Consolidation, Output Tax Consolidation and Customs VAT. In ARD component, Account codes can be mapped for these Usage IDs for a combination of Tax Type – Tax Community and Tax Region. The effective date from which the mapping is valid is also provided.

4.3.2.3 Cost centers

Cost centers/cost elements are mapped to account codes. The cost centers mapped to account codes get defaulted. If more than one Cost center is mapped to the account code, the other cost center can be mapped.

4.3.2.4 Modification History

The modification history of definition, modifications of mapping of account codes to Tax Group/Tax Codes and for pre-defined Usages are also provided.

4.3.3 Key Features

- Support for mapping Tax Groups to Account code (for a combination of Tax Type-Tax Community-Tax Category-Tax Class-Tax Region-Tax Account Type)
- Support for assigning Analysis and Sub Analysis Code to Account Code
- Support for assigning Cost centers to Account codes
- Support for specifying Effective From Date for the mapping
- Support for providing/defaulting account codes

4.3.4 Predefined Values

Sl.No.	Entity	Predefined Value
1.	Usage Ids	CONSINPTAX, CONSOUTTAX, CINVINPTAX, CSTSUSP, PLA, GSTCLEARING, GSTADJ, VATADJ, CONSINPTAXKKC, CONSOUTTAXKKC, FUELTXREBATE, GSTADJ INTEREST, PENALTY, PLA, CONSIGST, CONSCGST, CONSSGST, CONSUTGST, CONCESS, GSTINT, GSTLTFFEE, GSTPEN, GSTOTHCHG, GSTAT, FUELTXREBATE, GSTDDB, VATCLEARING

5 Tax Transaction and Processing

5.1 Tax Calculation

5.1.1 Purpose

The Tax Calculation component caters to need of calculating tax for various tax scenarios in different countries. Each country has varied tax regulations and practices. This component provides a common framework to calculate tax and at the same time meet the specific requirements of various countries. This component meets the need to calculate tax for all those transactions that necessitates calculation of tax. The scope of tax calculation covers both purchase and sales cycle transactions. This component also meets specific transaction components needs. For example, invoicing component need both calculation of tax and tax postings while components like PO require only calculation of tax, as they do not do any account postings at that time. This component also stores tax related details for further use in Tax Settlement component and also all other requesting component to validate or fetch data.

5.1.2 Overview

For a transaction, tax calculation and tax postings for a line item are based on a set on inputs like Tax Type, Tax community, Own Tax Region, Supplier/Customer Tax Region, Item/TCD Code / Usage id, Variant, line amount, Tax group, Tax category, Tax Class, Tax Code. These inputs are partly transaction data and partly derived from tax masters.

The entire tax calculation logic is broken down into a set of predefined 'Rule Fors'. Each Rule fors are associated to Rule ids for each transaction type. These Rule ids for a predefined 'Rule for', transaction type wise are defined for the tax type, tax communities applicable for the company. This stored procedure approach brings about a transparency in the tax calculation logic. It also provides the flexibility to modify / customize the calculation logic either by introducing a new 'Rule For' or by modifying the existing rule ids.

There is a separate mapping activity in Tax Calculation component to sequence the 'Rule for' and rule ids for a tax type, tax community and transaction type. During creation of the document if default calculation is set to 'Yes' for any of the tax type and tax community in the company process parameter the transaction components will invoke this predefined rule sequence to arrive at the default calculated tax amount and tax postings.

5.1.3 Functional Parameters

Parameter Description	Value	Level	Remarks
Purchase Cycle:			
Default Tax Category for Purchase cycle	User defined	Company level	This parameter is set to default the Tax Category for all Purchase cycle transactions. The user can modify it.
Default Tax Class for Purchase cycle	User defined	Company level	This parameter is set to default the Tax Class for all Purchase

Parameter Description	Value	Level	Remarks
			cycle transactions. The user can modify it.
Default Taxable percentage	User defined (0-100%)	Company level	This parameter is used to default Taxable % for all purchase transactions. The user can modify it. If the tax type is 'VAT' then it is regarded Deductible %.
Default Option for Purchase cycle	'Inclusive' 'Exclusive' for tax type 'VAT' (Swiss and German) and 'Service Tax'. 'Inclusive' for tax type 'TDS' and 'Exclusive' for 'TCS' only 'Exclusive' for VAT(India), CST (India) and Excise	Company level	If 'Inclusive' then the total transaction is inclusive of the tax amount and if 'Exclusive' then the transaction amount is exclusive for tax amount.
Sales Cycle:			
Default Tax Category for Sales cycle	User defined	Company level	This parameter is set to default the Tax Category for all Sales cycle transactions. The user can modify it.
Default Tax Class for Sales cycle	User defined	Company level	This parameter is set to default the Tax Class for all Sales cycle transactions. The user can modify it.
Default Option for Sales cycle	'Inclusive' 'Exclusive' for tax type 'VAT' (Swiss and German) and 'Service Tax'. 'Inclusive' for tax type 'TDS' and 'TCS' only 'Exclusive' for VAT(India), CST(India) and Excise	Company level	If 'Inclusive' then the total transaction is inclusive of the tax amount and if 'Exclusive' then the transaction amount is exclusive for tax amount.
Accounting Basis for Sales cycle	"Gross" and "Net" for Tax Type Excise and VAT	Company Level	If Gross, the Tax Amount will be grossed up in the value of revenue else the Sales value will not be grossed.
Basis For Tax Calculation For Sales Cycle	Assessable rate for tax type Excise Transaction rate for all tax types including Excise	Company level	If Assessable rate then for all tax calculations assessable rate only will be considered i.e. ignoring the transaction value If Transaction rate then tax calculation will be done on the transaction value

Parameter Description	Value	Level	Remarks
Common:			
Tax Correction apportionment basis	'First Line Item' 'All Line Item'	Company level	(i) If set as "First Line Item", then the difference between the computed and corrected tax is apportioned to the first line item account type wise (ii) If set as "All Line Item" then the corrected tax amount is apportioned to all the line items account type wise.
Distinct account type for TCDs	Yes No	Company level	(i) If "Yes", then the tax on tcDs will be posted to the account codes created for the respective tcd account type. (ii) If "No", then the tax on tcDs will be posted to the account type of the item. If "No", the account types for TCDs will not be available for Account Rule Definition component.
Tax Round Off at	'Document Level' 'Line Level'	Company level	If "Document Level", the round off should happen at transaction level and if the same is set as 'Line Level' then the round off should for each individual line item in a transaction.
Tax Round Off Value	'1','0.10',=	Company level	If set to '1' then the round off should happen to the nearest whole number, if set to '0.10' then the round off should happen to the nearest tens and if it is set to '0.05' then the round off should happen to the nearest fives.
Automatic Payment Voucher Generation	Yes, No, Not applicable for VAT(India),CST(India) and Excise	Company level	If the parameter is set to "Yes", then payment voucher will be generated automatically during Tax declaration.
Allow Creation of documents in Draft status.	Yes, No	Company Level	If the parameter is set to 'Yes', then documents will be created in 'Draft' status even though error exists in tax details provided. If the parameter is set to 'No', then error message will be thrown and document will not

Parameter Description	Value	Level	Remarks
			get created.
Allow Varied Input Credit Installments on Capital Purchases	Yes, No (applicable for Vat and Excise)	Company Level	<p>If the Parameter is set to Yes then the Input credit can vary from installment to installment. (the percentage can be specified for each installments</p> <p>If the parameter is set to No, then the input credit will be equal for all the installments.</p>
Percentage of Utilization of Service Tax Input Credit during Declaration	0 to 100%	Company Level	This parameter can be set only for the tax type SER and tax community INDIA. Based on the Parameter Value Input credit can be utilized to set off the service tax liability.
Auto SetOff of CONSINPTAX with CONSOUTTAX during Declaration	Yes / No	Company level	This parameter can be set only for the tax type Ser and tax Community India. Indicates whether balance in Consolidated Input tax can be adjusted for Consolidated output tax.
Prov. Credit for Service Tax Payable by Service Receiver	Yes / No	Company Level	This parameter can be set only for the tax type Ser and tax Community India. Indicates whether the Input Credit on Service Tax Payable by the Service Receiver, under Reverse Charge mechanism, is availed on booking the invoice, then the Parameter value should be set as "No". If the Input Credit has to be availed during payment, the parameter value should be set as "Yes".
Default Tax in Stock Trfr. Receipt from Stock Trfr. Note	Yes / No	Company level	Indicates whether the Excise Duty computed in Stock Transfer Note to be defaulted in Stock Transfer Receipt or not.
Tax Invoice Amount Different from Computed Tax Amount for Purchase Transaction	Yes / No	Company Level	Indicates whether the Provisional VAT (Thailand) computed in the invoice can be modified while recording the tax invoice for the purchase transactions.

Parameter Description	Value	Level	Remarks
Tax Invoice Amount Different from Computed Tax Amount for Sales Transaction	Yes / No	Company Level	Indicates whether the Provisional VAT (Thailand) computed in the invoice can be modified while recording the tax invoice for the sales transactions.
Availment of Krishi Kalyan Cess	Input Tax / Include in Item	Company	Specifies whether the KKC can be availed as input tax or included in item value.
Item /Usage Mapping To Tax Group	Yes/No	Company	Indicates whether item/usage mapping to tax group is mandatory or not (GST INDIA)

5.1.4 Key Features

- Support for specifying the various tax type and tax communities applicable for the company and provision to set default tax region at OU level
- Support for specifying whether the 1) Default tax calculation desirable or not during transaction creation for a Tax Type, Tax Community (2) The default values for tax category and tax class is to be used during transaction creation for a tax type and tax community or the same should be derived. (3) The tax is inclusive or exclusive of Transaction amount for all Transactions (4) Tax Calculation at document level or at line level
- Provision to map rule id to a tax type, tax community, transaction type combination
- Provision to map transaction types to a tax type
- Support for Tax calculation in, Quotation, Purchase order and Goods Receipt, Invoice, Debit / Credit Note, Payment / Adjustment Voucher based on the tax types set at the company process
- Support for viewing Tax calculated in Quotation, Purchase Order, Goods Receipt, Invoice, Debit/Credit Note, Payment Voucher and Adjustment Voucher in the Purchase / Payables BFG
- Provision to modify the tax related details stored during creation of Purchase order either at the Goods receipt stage or at the invoicing stage
- Support for Tax calculation in respect of Sundry Payment and Receipt, Recurring Payment / Receipt Transactions and Journal Vouchers originating in the Book Keeping component.
Note: *Sundry Payment is part of Payables Management. Sundry Receipts is part of Receivables management*
- Support for viewing Tax calculated for Sundry Payment and Receipt Transactions, Recurring Payment / Receipt Transactions and journal voucher transactions originating in the Book Keeping component
- Support for Tax calculation in respect of Sale Order, Quotations, Invoices (Order based / Direct / Prepayment), Debit / Credit Notes, Stock Transfer Notes, Customer Balance Adjustment originating in the Sales and Receivables BFG
- Support for viewing the Tax calculated in respect of Sale Order, Quotations, Invoices (Order based / Direct / Prepayment), Debit / Credit Notes, Stock Transfer Notes, Customer Balance Adjustment originating in the Sales and Receivables BFG
- Provision to modify the tax related details entered in the Quotation either at the Sale Order stage or at the invoicing stage

- Provision to capture party code for the transactions, Sundry Receipts, Sundry Payments and Journal Voucher

5.1.5 Predefined Values

Sl.No.	Entity	Predefined Value
1.	Option	Inclusive, Exclusive
2.	Tax Register	VAT Register, TDS Register, TCS Register, Service Tax Register, GST Register, Tax Register
3.	Tax Reference	Not Applicable
4.	Ref Doc Type	Others, Contracts, Not Applicable
5.	Applicable Tax Rates	Normal, Variable, Exempt
6.	Rule Ids	
7.	Tax Type – Tran Type Mapping	
8.	Zero Sum Game – Tax Type VAT & Tax Community EU	Category Type – Class type NonEU – WorkSupply EU Dropship – WorkSupply EU Dropship – Normal EU – WorkSupply EU – Normal
9.	Zero Sum Game – Tax Type VAT & Tax Community Swiss	Category Type – Class type Imports – Services

5.1.6 Deployment

This component is deployed at Company level, since tax administration in organizations is usually done at the central locations.

5.1.7 Component Interaction

Cardinality-> TCAL: Other component

Component Name	Cardinality (1:1;n:1;1:m;n:m)
Tax Setup	1:1
Account Rule Definition	1:1
Tax Rule Definition	1:1
Company Level Process Parameter	1:1
Organization Setup	n:1
Purchase Order	1:n
Blanket Purchase Order	1:n

Component Name	Cardinality (1:1;n:1;1:m;n:m)
Release Slip	1:n
Blanket Subcontract Order	1:n
Subcontract Release Slip	1:n
Goods Receipt	1:n
Normal Sale Order	1:n
Packslip	1:n
Quotation	1:n
Sale Agreement	1:n
Material Return	1:n
Supplier Direct Invoice	1:n
Supplier Order Based Invoice	1:n
Supplier Debit Credit Note	1:n
Supplier Balance Adjustment	1:n
Supplier Payment	1:n
Release Payment	1:n
Customer Order Based Invoice	1:n
Customer Direct Invoice	1:n
Customer Debit Credit Note	1:n
Customer Balance Adjustment	1:n
Customer Prepayment Invoice	1:n
Supplier Prepayment Invoice	1:n
Sundry Payment	1:n
Sundry Receipt	1:n
Customer Payment	1:n
Customer Receipt	1:n
SubContract Order	1:N
Journal Voucher	1:N
Customer	1:1
Supplier	1:1
Organization Parameter Setup	1:N
Stock Transfer Note	1:N
Stock Transfer Receipt	1:N
Tax Transactions	1:1

Component Name	Cardinality (1:1;n:1;1:m;n:m)
Purchase Quotation	1:n
Sales Quotation	1:n

5.1.8 Reports (Online)

No online reports available for this component.

5.2 Tax Settlement

5.2.1 Purpose

Various types of Indirect taxes are imposed by the Statutory Bodies in each Country on the net value addition/sale of the goods and services provided by a Company. This Component handles the processes by which the tax liability on transactions is periodically settled with the Statutory Authorities.

5.2.2 Overview

TSTL will include the following functions:

- Maintenance of Due Date Information
- Maintenance of Party Certificate Information
- Incorporation of Tax Transactions
- Remittance Request – Create/Edit/View/Reverse
- Deposit Challan – Create/Edit/View
- Tax Declaration – Authorize/Reverse
- Close Tax Calendar
- View Tax Journal

The functions are explained in detail in the section below.

5.2.2.1 Maintenance of Due Date Information

This function is applicable only for those Tax Types for which Settlement Process is “Remittance”. The parameters relating to calculation of Remittance Due Date and Certificate Generation Due Dates are stored in this activity. Parameters are defined for a Tax Type-Tax Region-Tax Class-Assessee Type combination. The applicable Certificate Frequency is also captured. While incorporating transactions into TSTL component, these parameters are used for arriving at the Remittance Due Date and Certificate Generation Due Date. These parameters are set globally irrespective of the Party Codes.

5.2.2.2 Maintenance of Party Certificate Information

This function is applicable only for those Tax types for which Settlement Process is “Remittance”. There might arise a situation where a Party might insist on monthly generation of tax certificates even though the Act stipulates the Certificate Frequency as “Yearly”. In that case, certificate frequency is captured for the Party Code for a Tax Type-Tax Region-Tax Class combination. During Incorporation, the party specific parameters will be checked first for calculation of the Certificate Generation Due Date. Only if party specific information is not available, the global parameters will be considered.

5.2.2.3 Incorporation of Tax Transactions

The valid transactions are incorporated from the TCAL component into TSTL component. The tax status of the transactions on incorporation into TSTL will be "Incorporated". Calculation of Due Dates for Remittance and Certificate Generation also happens during incorporation. Weightage factors are also assigned during incorporation. After incorporation, if any transaction is reversed, the status of the transaction is also updated accordingly in the TSTL component. Transactions can be incorporated for a date range or for a period range.

5.2.2.4 Remittance Request – Create/Edit/View/Reverse

Remittance Request is applicable only for those Tax types for which Settlement Process is "Remittance". Tax Type SER (tax community India) also will be available for remittance if the parameter "Prov. Credit for Service Tax Payable by Service Receiver" is set to Yes in Tax Calculation. The transactions that have a Tax Liability to the Tax Authorities are grouped under a Remittance Request. Transactions are grouped for a Tax Type-Tax Region-Tax Class-FB combination. The Remittance Request is created in "Fresh" status. On authorization, the status is changed to "Requested", a sundry payment voucher in "Requested" status is generated and the tax status of the transactions that are part of the remittance request batch gets updated as "Settled". (Reversal of "Settled" transactions is restricted). On release of payment for the sundry payment voucher, the status of the Remittance Request gets updated as "Paid". Only Remittance Requests in "Requested" status are available for reversal. On Reversal, the status of the Remittance Request and the corresponding Sundry payment voucher is updated as "Reversed". During this process, check is made for unincorporated transactions.

Tax type 'Excise' if mapped to the login company also will be available for selection to remit Personal Ledger Account (PLA) payments.

5.2.2.5 Deposit Challan – Create/Edit/View

Deposit Challan is applicable only for those Tax Types for which Settlement Process is "Remittance". Remittance Requests in "Paid" status are fetched for depositing through Challan. The Challan is created in "Fresh" status. On Authorization, the status of the Challan is updated as "Authorized" and the status of the Remittance Request that is included in the Challan is updated as "Deposited".

5.2.2.6 Tax Declaration – Authorize/ Reverse

Tax Declaration is applicable only for those tax types for which Settlement Process is "Declaration". For the Tax Type-Tax Community-Tax Region combination, the earliest Declaration Period/Year in 'Active' status is fetched for Declaration. All the transactions falling in the Declaration Period/Year are considered for settlement. On Authorization, the consolidation Journal Vouchers are passed in the respective Finance Books. The amount is displayed with a negative sign in case of Net Tax Refund for the Finance Book. If the sum of input tax equals the sum of output tax for the Finance Book, then the amount is displayed as Zero. Further, in case of multiple FBs, if the Payment/Receipt FB is different from that of the transaction FBs, then the Inter-FB transactions are also posted in the Journal Voucher. Based on payment voucher generation parameter in TCAL component, the authorization process triggers the generation of a Sundry payment voucher for the net tax liability. On Authorization, the status of the Declaration Period/Year in TSET Component gets updated as "Declared". During this process, check is made for unincorporated transactions.

Reversal of the latest Declaration Period/Year is allowed. On Reversal, the Journal Voucher/Payment Voucher generated during the declaration process gets reversed and the status of the Declaration Period/Year in TSET component is restored to its original status. However, reversal of closed Declaration Period/year is restricted.

5.2.2.7 Close Tax Calendar

While the earliest Declaration Period/Year in 'Active' status is fetched for Closure for Tax Types with settlement process "Remittance" like 'TDS' and 'TCS' and it is the earliest Declaration Period/Year in 'Declared' status that will be fetched for Closure for other Tax Types with settlement process "Declaration". Check for unincorporated transactions are also made for tax types like 'TDS' and 'TCS'. On Closure, the status of the Declaration Period/Year in TSET component gets updated as "Closed".

5.2.2.8 View Tax Journal

This activity allows you to view the entries relating to tax in the tax journals. Tax journal entries are made when tax declaration is authorized. In some cases there are multiple finance books and the system generates the necessary inter finance book journal entries. This activity allows you to view all the journal entries connected with a declaration year and period.

5.2.3 Key Features

- There is a provision to define the Due Dates for Tax Remittances and the Tax Certificate Generation for different criteria
- Tax details recorded in the individual transactions are incorporated into the Tax Book into the concerned Tax Registers
- Tax Data incorporated into the Tax Book is selected and included in the Declaration. Declaration provides for Consolidation Journal Entry for VAT (Swiss and German)/Service Tax and Remittance Batch Creation for TDS/TCS
- In case of Tax Types like VAT(Swiss and German), there is a provision to find the net of input and output taxes and generate the payment voucher for the balance amount
- In case of Centralized Remittance there is a provision to view the Inter-FB journal vouchers
- When the Challan created for the tax type SER, tax community India, an adjustment voucher would be automatically generated for the transfer of postings from Provisional credit actual Input credit
- Provision for Multi Level authorization of Remittance Request
- Provision to record interest/penalty in remittance request for Tax Type – SER(India), TDS(India), TCS(India) and WCT(India)

5.2.4 Predefined Values

Sl.No.	Entity	Tax Type	Tax Community	Predefined Value
1.	Account Types for Settlement	VAT	EU	TDVAL, TDCHG, TDDIS, TCVAL, TCCHG, TCDIS
		VAT	Swiss	TDVAL, TDCHG, TDDIS, TCVAL, TCCHG, TCDIS
		GST	Singapore	TDVAL, TCVAL
		TDS	India	TDSPY
		TCS	India	TCSRE
		Service Tax	India	SERRE, SERPY, SERPAY
		GST	Australia	TAXREC, TAXPAY
		GST	New Zealand	TAXREC, TAXPAY
		GST	Malaysia	TAXREC, TAXPAY
		VAT	Thailand	INPVAT, OUTVAT
		WHT	Thailand	WHTPAY
		VAT	Nigeria	INPVAT, OUTVAT

Sl.No.	Entity	Tax Type	Tax Community	Predefined Value
		VAT	Mauritius	TAXREC, TAXPAY
		TDS	Mauritius	TDSPY
		VAT	Philippines	INPVAT, OUTVAT
		EWT	Philippines	EWTPAY
		CWT	Philippines	CWTREC
		VAT	UK	TDVAL, TCVAL
		GST	INDIA	INPUTTAX, OUTPUTTAX
		VAT	UAE	INPUTTAX, OUTPUTTAX
		VAT	KSA	INPUTTAX, OUTPUTTAX

5.2.5 Deployment

This component is deployed at Company level, since tax administration in organizations is usually done at the central locations.

5.2.6 Component Interaction

Cardinality-> TSTL: Other component

Component Name	Cardinality (1:1;n: 1; 1:m; n: m)
Tax Setup	1:1
Tax Calculation	1:1
Tax Transactions	1:n
Tax Certificate Generation	1:n
Company Parameter Setup	1:1
Account Rule Definition	1:1
Sundry Payment	1:n
Journal Voucher	1:n
Quick Code Master	n:m
Reason Code Master	n:m
Supplier	n:m
Customer	n:m
Numbering Class	n:1
Organization Setup	n:1
Bank Cash Definition	1:1
Exchange Rate	1:1

Finance Book Processing	1:1
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5.2.7 Status

Entity	Entity Status
Tax Remittance Request	Fresh, Requested, Deleted, Reversed, Paid, Deposited
Tax Deposit Challan	Fresh, Authorized, Deleted

5.2.8 Reports (Online)

No online reports available for this component.

5.3 Tax Certificate Generation

5.3.1 Purpose

The last stage in the Taxation process is the issuance of Tax Certificates. The generation/printing/tracking of tax certificates is handled in TGEN component.

5.3.2 Overview

This Component is applicable only for those Tax Types for which Tax Certificate Applicability is set as “Yes” in TSET parameters. The Report Formats considered for the present release are - Form16A for TDS and Form 27D for TCS.

TGEN will include the following functions

- Maintenance of Party Split Up Information
- Generation of Tax Certificates
- Split Tax Certificates
- Print Tax Certificates
- Track Tax Certificates
- View Tax Certificates

The functions are explained in detail in the section below.

5.3.2.1 Maintenance of Party Split Up Information

There might raise a situation where though the transaction is only with one party, the tax certificate may be required to be issued against multiple parties. Such split up details are captured here. Thus, when certificates are generated against the party, only the split up details will be considered.

5.3.2.2 Generation of Tax Certificates

Tax Certificates are generated Tax Type-Tax Region-Tax Class-Party Code wise. The certificates are generated with status as “Certificate Generated”. The Tax Status of the transactions in Tax Settlement Component is also updated as “Certificate Generated”. Numbering type for the Tax Certificate No. is set in the Numbering Class Component under Transaction Type “Tax Certificate Generation”.

5.3.2.3 Split Tax Certificates

Though Split-up details, if any, are captured party-wise upfront, there might arise a situation where in the Certificate has been generated and the split-up details are provided later. In such a situation, the original certificate is cancelled and fresh certificates are issued based on the split-up information. The status of the

original certificate is updated as “Certificate Cancelled” and that of the fresh certificate is updated as “Certificate Generated”.

5.3.2.4 Print Tax Certificates

Only those certificates with status “Certificate Generated” are available for printing. The certificates are printed as per the formats specified by the Act. On execution of printing, the status of the Certificate gets updated as “Certificate printed” and the tax status of the transactions (in TSTL Component) that are part of the certificate also gets updated as “Certificate Printed”.

5.3.2.5 Track Tax Certificates

There might raise a need for Re-printing or issuing a Duplicate of the Tax Certificates. For this purpose, all the Tax Certificates with status “Certificate Printed” or “Duplicate Printed” are fetched. While there is no status change on Re-print, the status of the certificate gets changed as “Duplicate Printed” on printing of Duplicate Copy. The tax status of the transactions (in TSTL Component) that are part of the certificate also gets updated as “Duplicate Printed”.

5.3.2.6 View Tax Certificates

The Tax Certificates generated/cancelled/printed/duplicate printed etc. are available for viewing. The details of the transactions that are part of the tax certificate are also displayed. Further, for a Tax Certificate in “Certificate Cancelled” status, the details of split-up tax certificates generated are also displayed.

5.3.3 Key Features

- Certificate Generation Frequencies and the Certificate Split Up Names for specific parties can be stored
- TDS/TCS Certificates can be generated for the tax deducted based on certificate frequency and the same can be selected for Printing

5.3.4 Predefined Values

Sl.No.	Entity	Tax Type	Tax Community	Predefined Value
1.	Certificate Frequency	TDS	India	Monthly, Quarterly, HalfYearly, Yearly
		TCS	India	Monthly, Quarterly, HalfYearly, Yearly

5.3.5 Deployment

This component is usually deployed at the Company level. It can also be deployed as one per Organization Unit, if required.

5.3.6 Component Interaction

Cardinality-> TGEN: Other component

Component Name	Cardinality (1:1;n: 1; 1:m; n: m)
Tax Setup	n:1
Tax Settlement	n:1

Component Name	Cardinality (1:1;n: 1; 1:m; n: m)
Company Parameter Setup	n:1
Quick Code Master	n:m
Supplier	n:m
Customer	n:m
Numbering Class	n:1
Tax Calculation	1:1
Organization Setup	1:M

5.3.7 Status

Entity	Entity Status
Tax Certificates	Certificate Generated, Certificate Printed, Duplicated Printed, Certificate cancelled
Transactions	Certificate Generated, Certificate Printed, Duplicated Printed, Certificate cancelled

5.3.8 Reports (Online)

Form 16A and Form 27D

This report is available as an online report in the “Print Tax Certificates” and “Track Tax Certificates” activity. If the tax type is “TDS”, Form 16A will be printed and Form 27D will be printed when the tax type is “TCS”.

Refer the Report Book for the Report Layout of Form 16A, Form 26Q, Form 27A, and Form 27Q.

Report of transactions pending certificate generation

This report is available as an online report in the “Generate Tax Certificates” activity.

Refer the Report Book for the Report Layout.

5.4 Tax Transactions

5.4.1 Purpose

The main purpose of this component is to allow adjustments in Tax amounts, post authorization of the invoice. This component also meets the requirement of recording tax certificates for the tax deducted by the Supplier or Customer. Also a record of forms C, F, H and 11 (prescribed under CST/VAT Act) received from/Issued to parties can be maintained in this component.

5.4.2 Overview

Adjustments are made against deductions/ collections when:

- There are statutory changes to the tax structure
- Incorrect entries are made for the party or transactions
- The tax category and threshold criteria for the party have changed

The following Adjustment Types are supported for TDS/WHT:

- Total Reversal
- Excess Deductions
- Short Deductions
- Edit Taxable Amount
- Consolidation

The following Adjustments are supported for TCS:

- Total Reversal
- Excess Collection
- Short Collection

The primary function of the Record Tax Certificates activity is to keep track of Tax certificates received and also track the certificates that are pending.

In 'Record form Details' activity, the user can maintain a record of Forms C, F and H received from customers and given to suppliers. The transaction against which the form has been received is retrieved and the form details (i.e. form type, form number, form date, form amount) are stored against the transaction. Modification to the form details already stored is also possible.

5.4.3 Key Features

- Support to create, authorize and view tax adjustments
- Support for system generated debit / credit notes on authorization of adjustment transaction
- Support to record tax certificates received; delete certificate-received information and view certificates recorded
- Support to view reports on tax certificates pending
- Support to record CST/VAT forms received /issued, delete form details and edit form details already stored
- Supports adjustment of WHT Receivable for Nigeria (WHT)

5.4.4 Predefined Values

Sl.No.	Entity	Predefined Value
1.	Adjustment Type	Total Reversal, Excess Deduction, Short Deduction, Edit Taxable Amount, Excess Collection, Short Collection, Consolidation

5.4.5 Deployment

This component is deployed at organization unit level.

5.4.6 Component Interaction

Cardinality-> TTRAN: Other component

Component Name	Cardinality (1:1;n: 1; 1:m; n: m)
Account Rule Definition	1:1
Accounting Setup	1:1

Component Name	Cardinality (1:1;n: 1; 1:m; n: m)
Financial Calendar Closure	1:1
Finance Book Processing	1:1
Supplier Debit / Credit Note	1:1
Enterprise Modeling	n: 1
Numbering Class	n:1
Supplier	n:m
Customer	n:m
Tax Calculation	n:1
Company level Process Parameter	1:1
Tax Rule Definition	1:1
Tax Settlement	1:1
Tax Setup	1:1

5.4.7 Status

Entity	Entity Status
Tax Adjustment voucher	Fresh, Authorized

5.4.8 Reports (Online)

Report of transactions pending certificate receipt

The reports:

- C Forms Issuance Register
- C Forms Submission Register
- H Forms Submission Register
- F Form Issuance Register
- F Form Submission Register
- Form 11 Issuance Register
- Form 11 Submission Register

These reports are available as an online report in the “Record Form Details” activity.

Refer the Report Book for the Report Layout

5.5 Tax Adjustments

5.5.1 Purpose

The main purpose of this component is to allow adjustments in Tax amounts for Excise / Vat / Service Tax types and Taxable Quantities for Excise tax type after the authorization of the invoice for the tax types Excise / Vat/ Service Tax. It also enables to record opening balance entries of input tax available in tax types – Excise/VAT/Service Tax for the tax type GST (India).

5.5.2 Overview

Tax Adjustments will include the following functions:

- Record Adjustments
- Reverse Adjustments
- View Adjustments
- Record / View Tax Invoice

The functions are explained in detail in the section below:

5.5.2.1 Record Adjustments

In Record Adjustments you can make value and Quantity adjustments in tax amounts / taxable quantities, after the authorization of invoices. On authorization of the adjustment, system generates a Journal voucher (for value adjustments) in authorized status and they will not be available for reversal in the Journal Voucher component.

The following classifications of adjustment possible for each tax type tax community combination.

tax_type	tax_community	parameter_category	parameter_code	parameter_text
SER	INDIA	CLASSIFICATION	N	Normal
EXCISE	INDIA	CLASSIFICATION	N	Normal
EXCISE	INDIA	CLASSIFICATION	DCT	Deferred Credit Transfer
EXCISE	INDIA	CLASSIFICATION	ES	Excise Settlement
EXCISE	INDIA	CLASSIFICATION	ICI	Input Credit on Imports
EXCISE	INDIA	CLASSIFICATION	OBE	Opening Balance Entry
VAT	INDIA	CLASSIFICATION	N	Normal
GST	AUSTRALIA	CLASSIFICATION	N	Normal
GST	AUSTRALIA	CLASSIFICATION	FTC	Fuel Tax Credit
GST	AUSTRALIA	CLASSIFICATION	BDA	Bad Debts Adjustment
GST	NEW ZEALAND	CLASSIFICATION	N	Normal
GST	MALAYSIA	CLASSIFICATION	N	Normal
GST	MALAYSIA	CLASSIFICATION	GR	Gift Rule
GST	MALAYSIA	CLASSIFICATION	BDA	Bad Debts Adjustment
GST	MALAYSIA	CLASSIFICATION	ODA	Outstanding document Adjustment
VAT	THAILAND	CLASSIFICATION	N	Normal
VAT	THAILAND	CLASSIFICATION	BDA	Bad Debts Adjustment
VAT	NIGERIA	CLASSIFICATION	N	Normal
VAT	NIGERIA	CLASSIFICATION	BDA	Bad Debts Adjustment
VAT	NIGERIA	CLASSIFICATION	TTS	Tax Taken at Source
VAT	NIGERIA	CLASSIFICATION	IVR	Input VAT Reversal
VAT	MAURITIUS	CLASSIFICATION	N	Normal

tax_type	tax_community	parameter_category	parameter_code	parameter_text
VAT	PHILIPPINES	CLASSIFICATION	N	Normal
VAT	PHILIPPINES	CLASSIFICATION	DCT	Deferred Credit Transfer
GST	INDIA	CLASSIFICATION	ITCREC	ITC Reclaim (Rule 42(2)(b))
GST	INDIA	CLASSIFICATION	ITCREV	ITC Reversal (Others)
GST	INDIA	CLASSIFICATION	ITC37-2	ITC Reversal (Rule 37(2))
GST	INDIA	CLASSIFICATION	ITC42-1	ITC Reversal (Rule 42(1)(m))
GST	INDIA	CLASSIFICATION	ITC42-2	ITC Reversal (Rule 42(2)(a))
GST	INDIA	CLASSIFICATION	ITC43-1	ITC Reversal (Rule 43(1)(h))
GST	INDIA	CLASSIFICATION	RECREV	Reclaim of ITC Reversal
GST	INDIA	CLASSIFICATION	InITC	Ineligible ITC(Sec 17(5))
GST	INDIA	GSTIND_CLASS	RR	RCM Remittance
GST	INDIA	GSTIND_CLASS	MA	Manual Prov. Input Credit
GST	INDIA	GSTIND_CLASS	MR	Manual Reconciliation
GST	INDIA	CLASSIFICATION	ATA	Advance Tax Adjustment
GST	INDIA	CLASSIFICATION	OBE	Opening Balance Entry
GST	INDIA	GSTIND_CLASS	AR	Auto Reconciliation
GST	INDIA	CLASSIFICATION	ER	Refund-Exports
GST	INDIA	GSTIND_CLASS	ICI	Input Credit on Imports
VAT	UK	CLASSIFICATION	N	Normal
VAT	UAE	CLASSIFICATION	N	Normal
VAT	UAE	CLASSIFICATION	BDA	Bad Debts Adjustment
VAT	KSA	CLASSIFICATION	N	Normal
VAT	KSA	CLASSIFICATION	BDA	Bad Debts Adjustment

5.5.2.2 Reverse Adjustments

In Reverse Adjustments page you can reverse the value and Quantity adjustments in Authorized Status.

5.5.2.3 View Adjustments

In View Adjustments page you can view the value and quantity adjustments made in tax amounts / taxable quantities in the invoices.

5.5.2.4 Record Fuel Tax Rebate Claim

For the fuel filling transactions, based on the rebate input credit can be claimed. This is applicable for tax type GST and tax community Australia. Rebate claim is computed based on the formula - quantity * (rebate per litre)*(apportion/100) and for the total rebate claim a tax adjustment voucher would be auto generated claiming input tax.

5.5.2.5 Record Tax Invoice/Official Receipt

During invoice booking, if the transaction is recorded without tax invoice for the tax type VAT, Thailand community, then provisional postings reversed only after payment when tax invoice is received or issued for the respective transactions. In Record Tax Invoice, actual tax invoice is recorded and provisional postings are knocked off. For Tax Type VAT, Philippines community, Tax adjustment voucher would be auto generated during recording official receipt for the documents for which provisional postings exist. For all other documents it would be a data entry of No. and Date.

5.5.3 Key Features

- Support to record, reverse, delete and view tax adjustments
- Support for system generated journal vouchers on authorization/reversal of adjustment transaction
- Support for automatic generation of tax adjustment voucher from Goods Receipt / Stock Transfer Receipt for taking input credit on Imports Duty paid during import purchases
- Support for automatic generation of tax adjustment voucher from Supplier Payment / Adjustment for reverse charge handling in Malaysian GST for import services
- Support for automatic generation of tax adjustment voucher from Supplier Payment / Supplier / customer Adjustment for reversal of provisional input postings to the tune of discount amount in Thailand VAT
- Support for automatic generation of tax adjustment voucher from Record Tax Invoice for Actual Input / Output tax postings by reversing the provisional postings
- Support for automatic generation of tax adjustment voucher from reconciliation of supplier tax invoices for transferring provisional input to actual input
- Support for automatic generation of tax adjustment voucher from record tax payments for taking input credit on payment for reverse charge

5.5.4 Reports Online

5.5.4.1 Excise Invoice

This report is available in Print Excise Invoice activity of Tax adjustments component. Excise Invoice print available in the following options

- Standard - Single copy of Excise Invoice
- Quadruplicate - Four copies of Excise Invoice in Original / Duplicate / Triplicate and Quadruplicate formats
- Export Invoice – Standard – Single copy of Excise Invoice / Export Invoice / Form ARE 1
- Export Invoice –Quadruplicate – Four copies of Excise Invoice / Export Invoice / Form ARE 1 in Original Duplicate / Triplicate and Quadruplicate

All reports can be extracted from Print Excise Invoice activity of Tax adjustments component

5.5.4.2 Excise Reports

- Quantity Register,
- Utilization Register,
- Value Register
- Daily Stock Statement
- Job work Challan – Challan for removal of goods under subcontract

(All the above five reports can be extracted from Print Excise Reports activity of Tax adjustments component)

- ER1 – Data required for filing the Monthly return for production and removal of goods
- ER5 – Annual Return of Information relation to principal inputs

(Above two ER reports can be extracted from Print ER Reports activity of Tax adjustments component)

5.5.4.3 Vat Reports

- Form JJ – Delivery Note for the goods sent under subcontract

The above report can be extracted from Print Excise Reports activity of Tax adjustments component.

Report Layout

Refer the Report Book for the Report Layout.

6 GST Reconciliation

This is applicable for tax type GST and tax community India. The following activities are supported: To make GST Payments, to remit the Reverse charge dues, to adjust the transactions, to file the returns provision available in this component.

6.1 Record Tax Payments

- Provision to make advance payments of IGST, CGST, SGST and UTGST
- Provision to make reverse charge remittances
- Provision to make final payment of taxes for IGST, CGST, SGST and UTGST along with Late Fee, Interest, Penalty and other charges

6.2 Record Tax Adjustments

- Provision to make adjustments in the tax amounts post authorization of invoices. Type of adjustments supported – Increase Tax Amount, Reduce Tax Amount, Total Reversal and Advance Adjustments (of supplier / customer transactions)

6.3 Reconciliation of Supplier Tax Invoices

- Based on the parameter setting this activity is applicable. This feature allows to transfer provisional input postings to actual input through auto generation of tax adjustment vouchers.

6.4 Predefined Values

Sl.No.	Entity	Predefined Value
1.	Adjustment Type	Increase Tax Amount, Reduce Tax Amount, Total Reversal, Advance Adjustments
2.	Party Type	Supplier, Customer
3.	Payment Type	RCM Payment, Advance Payment, Settlement Payment

6.5 Deployment

This component is deployed at company level.

6.6 Component Interaction

Cardinality-> GSTRECON: Other component

Component Name	Cardinality (1:1;n: 1; 1:m; n: m)
Supplier	n:m
Customer	n:m
Journal Voucher	1:n
Release Payment	1:n

6.7 Status

Entity	Entity Status
Payment request	Fresh, Authorized, Deleted, Reversed
Adjustment Batch	Fresh, Authorized, Deleted, Reversed
Reconciliation Batch	Fresh, Authorized, Deleted, Reversed

7 Common Parameters

Parameter	Level	Value	Purpose
Tolerance % for Tax Amount Correction	Company	User Defined Value	This Parameter validates the difference between the system computed Tax Amount and User specified Corrected Amount and check if the difference is within the Tolerance %. If the difference exceeds the Tolerance, the Transaction would be stopped with the Error.
Tolerance (Flat) for Tax Amount Correction	Company	User Defined Value	This Parameter validates the difference between the system computed Tax Amount and User specified Corrected Amount and check if the difference is within the Tolerance Amount. If the difference exceeds the Tolerance, the Transaction would be stopped with the Error.
Declaration Calendar same as Financial Calendar	Company	Yes / No	This parameter restricts the creation of Declaration Calendar same as that of Financial Calendar. However if this parameter is set to No, then Declaration Calendar may be different from the Financial Calendar
Tax Type	Company	Tax Types	Tax Types applicable for the Company is set in this Parameter
Tax Community	Company	Tax Communities	Tax Communities corresponding to the Tax Types applicable for the Company is set in this Parameter

Parameter	Level	Value	Purpose
Registration No	Company	User Defined Value	Company's Registration No under the Tax Type Tax Community is recorded in this parameter
OU for Tax Closure and Declaration	Company	OU defined for the Company	OU where the Tax Type is allowed to be Declared and Closed. This restricts the Declaration and Closure of a Tax Type to a particular OU
Default Calculation	Company	Yes / No	When the User requires the system to calculate Taxes by default, the Parameter needs to be set to Yes. However, when the User likes to do manual Tax Calculation, the Parameter can be set to No
Tax Type	Organization Unit	Tax Types	Tax Types set in the Company Parameter is available in this Parameter
Tax Region	Organization Unit	Tax Regions	Tax Region corresponding to the Tax Type which needs to be considered for Default Tax Calculation is set in this Parameter
Tax Community	Organization Unit	Tax Communities	For the selected Tax Type and Tax Region, the Tax Community is displayed

8 Reports – Taxation

8.1 Functionality

Every business unit has to make periodical declaration to the respective statutory authorities about the business transactions carried on by it during that period and the Tax implication on them. Information for such declaration needs to be given under different classifications such as Local Purchases, Import Purchases, Local Sales, Export Sales, and Exempted Transactions etc.

Also, Reports, as an integral part of any business environment is essential for different analysis purposes.

Report Taxation component facilitates the user to configure the relevant information that can be interpreted, analyzed and used for various decision-making processes in the business and take reports in the predefined outlays.

In the Ramco ERP Suite Enterprise Edition, the Reports – Taxation component provides the facility to view the reports using the Crystal reports software.

Following is the list of reports available in Taxation

- Swiss Declaration Report
- GST Report (Business activity statement for GST Australia) (with drilldown)
- Tax Register
- Tax Recapitulation Report – Account wise
- Tax Recapitulation Report – Tax code wise
- User Defined Report
- Account Type Report

- Tax Rule Reports
- Deferred Input Credit Report
- Movement tracking regulatory registers
- GST-03 – Goods and Service tax return (Malaysian GST)
- IRR (Input tax Recovery ratio) – (Malaysian GST)

8.2 Deployment

Taxation – Reports will be deployed at the company level. To get a meaningful output, Tax Settlement component (from where the data is taken for report generation) is also deployed.

8.3 Component Interaction

Cardinality-> TREP: Other component

Component Name	Interaction
Organization Setup	N:1
Company Parameter Setup	1:1
Tax Setup	1:1
Tax Rule Definition	1:1
Tax Settlement	1:1

8.4 Report Template

8.4.1 Purpose

Purpose of Report ID creation is to mention the description for each Position in the Report, specifying arithmetical calculation like addition, subtraction etc., if any to be applied after the Position No. in the report and mentioning the predefined lay out in which the report is to be taken. Maintain Position Mapping is to mention the content of each position of the report id.

8.4.2 Overview

Report ID is created for a Tax Type – Tax Community. Position Numbers of the report and the Description of each Position No. are also specified. Variable for each Position No. can be specified and those variables can be used to apply arithmetic operation if any to be applied after the Position No.

In Maintain Position mapping, the content of each position like, Tax Region, Tax Category, Tax Class, and Tax Code can be specified.

For Example a Report Id is created for Tax type VAT – Tax community EU with User Defined Layout.

Position No	Description	Variable
10	Indigenous Purchase	A
20	Imports	B

Formula:

After Position No	Formula Description	Formula Content
20	Total Purchases	a+b

Maintain Position Mapping**Position No 10**

Tax Region	Tax Category	Tax Class	Tax Code
Germany	National Purchase	Goods	All

Position No 20

Tax Region	Tax Category	Tax Class	Tax Code
Germany	EU Purchase	Goods	All
Germany	Non EU Purchase	Goods	All

9 Offline Reports

9.1 Swiss Declaration Report

9.1.1 Business Functionality

VAT Declaration is a report to be submitted to Tax authorities on a periodic basis. It gives the details of total sales turnover, Vatable tax, total purchase tax value and finally the net VAT balance to be payable or refundable.

This report retrieves the details in the predefined format, detailing the Total Turnover, Total Output VAT, Total Purchases, Total Deductible Purchase VAT and the Balance VAT Payable or Refund Due.

9.1.2 Input Parameter

#	Input Parameter	Mandatory	Usage
1.	Company Code	Yes	The code identifying the company for which the Report is to be taken.
2.	Finance Book	Yes	The code identifying the FB in which the transactions are posted.
3.	Tax Type	Yes	Tax Type for which the Report is to be taken.
4.	Tax Community	Yes	Tax community to which the Tax Type belongs.
5.	Report Type	Yes	The type of report to print
6.	Declared	Yes	Transactions already declared, or those not declared or both to be considered for Reporting purpose.
7.	Report ID	Yes	Report Id, which is to be considered for Reporting purpose.
8.	Tax Region	No	Represents whether, transactions having the particular or all Tax regions to be considered for reporting purpose.
9.	Language	No	Represents the language
10.	Declaration Year From	Yes	Represents the year from which the report is to

#	Input Parameter	Mandatory	Usage
			be viewed.
11.	Declaration Year To	Yes	Represents the year upto, which the report is to be viewed.
12.	Declaration Period From	Yes	Represents the Declaration period from which the report is to be viewed.
13.	Declaration Period To	Yes	Represents the Declaration period up to, which the report is to be viewed.
14.	Position No From	No	Represents the Position No from which the report is to be viewed.
15.	Position No To	No	Represents the Position No up to, which the report is to be viewed.
16.	Transaction Date From / To	No	The date range of the transactions to be considered for Report.

9.1.3 Output Parameters

- Company
- Finance Book
- Declaration Year Id
- Declaration Period Id
- Status
- Send/Pay Date
- VAT CH Registration No
- Net Sales
- Tax on Net Sales
- Total Purchases
- Tax on Purchases
- Balance Tax

9.1.4 Report Layout

Refer the report book for report layout.

9.2 GST Report

9.2.1 Business Functionality

GST Report is a report to be submitted to Singapore Tax authorities by the company who carries on business in Singapore on periodic basis. It gives the details of transaction such as Taxable supply, Calculated Tax etc, party wise.

This report retrieves the details in the predefined format, detailing the Document Type, Document value, Currency, Rate, Taxable value, Tax Rate, Calculated Tax, Actual Tax, Variance for every party.

9.2.2 Input Parameter

#	Input Parameter	Mandatory	Usage
1.	Company Code	Yes	The code identifying the company for which the Report is to be taken.
2.	Finance Book	Yes	The code identifying the FB in which the transactions are posted.
3.	Tax Type	Yes	Tax Type for which the Report is to be taken.
4.	Tax Community	Yes	Tax community to which the Tax Type belongs.
5.	Report Type	Yes	The type of report to print
6.	Declared	Yes	Transactions already declared, or those not declared or both to be considered for Reporting purpose.
7.	Report ID	Yes	Report Id, which is to be considered for Reporting purpose.
8.	Tax Region	No	Represents whether, transactions having the particular or all Tax regions to be considered for reporting purpose.
9.	Language	No	Represents the language
10.	Declaration Year From	Yes	Represents the year from which the report is to be viewed.
11.	Declaration Year To	Yes	Represents the year up to, which the report is to be viewed.
12.	Declaration Period From	Yes	Represents the Declaration period from which the report is to be viewed.
13.	Declaration Period To	Yes	Represents the Declaration period up to, which the report is to be viewed.
14.	Position No From	No	Represents the Position No from which the report is to be viewed.
15.	Position No To	No	Represents the Position No up to, which the report is to be viewed.
16.	Transaction Date From / To	No	The date range of the transactions to be considered for Report.

9.2.3 Output Parameters

- Company
- Finance Book
- Declaration Year Id From
- Declaration Year Id To
- Declaration Year Id To

- Declaration Period Id From
- Declaration Period Id To
- Start Date
- End Date
- Payee
- Document No
- Document Type
- Document Value
- Currency
- Rate
- Taxable Supply
- Tax Rate
- Calculated Tax
- Actual Tax
- Variance

9.2.4 Report Layout

Refer the Report Book for Report Layout.

9.3 Tax Register

9.3.1 Business Functionality

Tax Register shows per transaction all details, such as the Vendor / Customer, transaction type, corresponding posting accounts, Date, Voucher No, Taxable amount, Tax amount and Tax Code.

This report retrieves the details in the predefined format, detailing the Transaction No, Transaction Type, Date, Customer/Supplier, Tax Rate, Tax Exclusive Amount, Tax Amount, and Tax Inclusive Amount for every transaction.

9.3.2 Input Parameter

#	Input Parameter	Mandatory	Usage
1.	Company Code	Yes	The code identifying the company for which the Report is to be taken.
2.	Finance Book	Yes	The code identifying the FB in which the transactions are posted.
3.	Tax Type	Yes	Tax Type for which the Report is to be taken.
4.	Tax Community	Yes	Tax community to which the Tax Type belongs.
5.	Report Type	Yes	The type of report to print
6.	Declared	Yes	Transactions already declared, or those not declared or both to be considered for Reporting purpose.

#	Input Parameter	Mandatory	Usage
7.	Report ID	Yes	Report Id, which is to be considered for Reporting purpose.
8.	Tax Region	No	Represents whether, transactions having the particular or all Tax regions to be considered for reporting purpose.
9.	Language	No	Represents the language
10.	Declaration Year From	Yes	Represents the year from which the report is to be viewed.
11.	Declaration Year To	Yes	Represents the year up to, which the report is to be viewed.
12.	Declaration Period From	Yes	Represents the Declaration period from which the report is to be viewed.
13.	Declaration Period To	Yes	Represents the Declaration period up to, which the report is to be viewed.
14.	Position No From	No	Represents the Position No from which the report is to be viewed.
15.	Position No To	No	Represents the Position No up to, which the report is to be viewed.
16.	Transaction Date From / To	No	The date range of the transactions to be considered for Report.
17.	Account Code From / To	No	The account codes to be considered for the Report.
18.	Customer From/To	No	Range of Customers whose transactions are to viewed in the Report
19.	Supplier From/To	No	Range of Suppliers whose transactions are to viewed in the Report

9.3.3 Output Parameters

- Company
- Finance Book
- Declaration Year Id
- Declaration Period Id
- Start Date
- End Date
- Customer From
- Customer To
- Supplier From
- Supplier To

- Transaction No
- Transaction Type
- Date
- Supplier/Customer Code
- Tax Rate
- Tax Exclusive Amount
- Tax Amount
- Tax Inclusive Amount

9.3.4 Report Layout

Refer the Report Book for Report Layout of the following predefined report ids.

Tax Type	Tax Community	Report_id	Report Description
EXCISE	INDIA	ExciseRegister	Excise Register – Pre Defined
VAT	INDIA	IVATRegister	VAT Register – Pre Defined
TDS	INDIA	TDSRegister	TDS Register – Pre Defined
TCS	INDIA	TCSRegister	TCS Register – Pre Defined
TDS	INDIA	TDSSTATRPT	TDS Register – Pre Defined
TCS	INDIA	TCSSTATRPT	TCS Register – Pre Defined
CST	INDIA	CSTRegister	CST Register – Pre Defined
CST	INDIA	CSTSTATRPT	CST Register – Pre Defined
SER	INDIA	SERLIABRPT	SER Register – Pre Defined
SER	INDIA	SERPRIABRPT	SER Register – Pre Defined
VAT	INDIA	IVATSTATRPT	VAT Register – Pre Defined
GST	AUSTRALIA	BASWS	GST Report – Pre Defined
GST	AUSTRALIA	BASWSCOMP	GST Report – Pre Defined
GST	NEWZEALAND	GSTRegister	GST Register – Pre Defined
GST	MALAYSIA	GSTRegister_MY	GST Register – Pre Defined
GST	MALAYSIA	TAP_RETURN	GST TAP Return File
GST	MALAYSIA	IRR	Input Tax Recovery Ratio
1099-Misc	US	Form 1099-Misc	Form 1099-Misc
1099-Misc	US	Form 1099-Misc payments	Form 1099-Misc payments
WHT	NIGERIA	WHTLIABILITY	WHT Liability Report
WHT	NIGERIA	WHTREC	WHT Receivable Report
WHT	NIGERIA	WHTSCH	Withholding Tax Schedule
VAT	NIGERIA	VATREG	VAT Register

VAT	Mauritius	MVATREG	VAT Register
TDS	Mauritius	TDSREG	TDS Register
VAT	Philippines	PVATREG	VAT Register
VAT	Philippines	PVATSUMMARY	VAT Summary Report
EWT	Philippines	EWTREG	EWT Register
EWT	Philippines	EWTCERT	EWT Certificate
EWT	Philippines	EWTALPHALIST	EWT ALPHA LIST
CWT	Philippines	CWTREG	CWT Register
CWT	Philippines	CWTALPHALIST	CWT ALPHA LIST
VAT	UK	UKVAT100_SUM	VAT_Summary
VAT	UK	UKVAT100_DET	VAT_Detail
GST	INDIA	GSTREG	GST Register-Pre Defined
GST	INDIA	GSTR 3B	GSTR 3B
GST	INDIA	GSTR 3B	GSTR 3B
GST	INDIA	GSTR1	GSTR1
GST	INDIA	GSTR1	GSTR2
VAT	UAE	VATREG	VAT Register
VAT	KSA	VATREG	VAT Register

9.4 Tax Recapitulation Report - Account wise

9.4.1 Business Functionality

The Tax Recapitulation report shows the posted amounts for a Declaration period per Tax account, the total of sales tax, the total of input tax and the difference between sales tax and input tax, which is the amount that has to be paid to the state.

This report retrieves the details in the predefined format, detailing the Account Code, Description, Total Debit of Taxable amount, Total Credit of Taxable amount, Total Debit of Tax amount and Total Credit of Tax amount for every Tax Account.

9.4.2 Input Parameter

#	Input Parameter	Mandatory	Usage
1.	Company Code	Yes	The code identifying the company for which the Report is to be taken.
2.	Finance Book	Yes	The code identifying the FB in which the transactions are posted.
3.	Tax Type	Yes	Tax Type for which the Report is to be taken.
4.	Tax Community	Yes	Tax community to which the Tax Type belongs.
5.	Report Type	Yes	The type of report to print
6.	Declared	Yes	Transactions already declared, or those not declared or both to be considered for Reporting

#	Input Parameter	Mandatory	Usage
			purpose.
7.	Report ID	Yes	Report Id, which is to be considered for Reporting purpose.
8.	Tax Region	No	Represents whether, transactions having the particular or all Tax regions to be considered for reporting purpose.
9.	Language	No	Represents the language
10.	Declaration Year From	Yes	Represents the year from which the report is to be viewed.
11.	Declaration Year To	Yes	Represents the year up to, which the report is to be viewed.
12.	Declaration Period From	Yes	Represents the Declaration period from which the report is to be viewed.
13.	Declaration Period To	Yes	Represents the Declaration period up to, which the report is to be viewed.
14.	Position No From	No	Represents the Position No from which the report is to be viewed.
15.	Position No To	No	Represents the Position No up to, which the report is to be viewed.
16.	Transaction Date From / To	No	The date range of the transactions to be considered for Report.
17.	Account Code From / To	No	The account codes to be considered for the report.
18.	Customer From / To	No	Range of Customers whose transactions are to be viewed in the Report
19.	Supplier Code From / To	No	Range of Suppliers whose transactions are to be viewed in the Report

9.4.3 Output Parameters

- Company
- Finance Book
- Declaration Year Id
- Declaration Period Id
- Period Start Date
- Period End Date
- Report Type
- Account Code
- Account Description

- Taxable Amount – Debit
- Taxable Amount – Credit
- Tax Amount – Debit
- Tax Amount – Credit

9.4.4 Report Layout

Refer the Report Book for Report Layout.

9.5 Tax Recapitulation Report – Tax Code wise

9.5.1 Business Functionality

The Tax Recapitulation report shows the posted amounts for a Declaration period per Tax Code.

This report retrieves the details in the predefined format, detailing the Tax Code, Tax Rate, Tax Category, Tax Class, Taxable amount and Tax amount for every transaction.

9.5.2 Input Parameter

#	Input Parameter	Mandatory	Usage
1.	Company Code	Yes	The code identifying the company for which the Report is to be taken.
2.	Finance Book	Yes	The code identifying the FB in which the transactions are posted.
3.	Tax Type	Yes	Tax Type for which the Report is to be taken.
4.	Tax Community	Yes	Tax community to which the Tax Type belongs.
5.	Report Type	Yes	The type of report to print
6.	Declared	Yes	Transactions already declared, or those not declared or both to be considered for Reporting purpose.
7.	Report ID	Yes	Report Id, which is to be considered for Reporting purpose.
8.	Tax Region	No	Represents whether, transactions having the particular or all Tax regions to be considered for reporting purpose.
9.	Language	No	Represents the language
10.	Declaration Year From	Yes	Represents the year from which the report is to be viewed.
11.	Declaration Year To	Yes	Represents the year up to, which the report is to be viewed.
12.	Declaration Period From	Yes	Represents the Declaration period from which the report is to be viewed.
13.	Declaration Period To	Yes	Represents the Declaration period up to, which

#	Input Parameter	Mandatory	Usage
			the report is to be viewed.
14.	Position No From	No	Represents the Position No from which the report is to be viewed.
15.	Position No To	No	Represents the Position No up to, which the report is to be viewed.
16.	Transaction Date From / To	No	The date range of the transactions to be considered for Report.
17.	Account Code From / To	No	The range account codes to be considered for the report.
18.	Customer From / To	No	Range of Customers whose transactions are to be viewed in the Report.
19.	Supplier Code From / To	No	Range of Suppliers whose transactions are to be viewed in the Report.

9.5.3 Output Parameters

- Company
- Finance Book
- Declaration Year Id
- Declaration Period Id
- Period Start Date
- Period End Date
- Report Type
- Tax Code
- Tax Rate
- Taxable Amount
- Tax Amount

9.5.4 Report Layout

Refer the Report Book for Report Layout

9.6 User Defined Report

9.6.1 Business Functionality

General template is provided. This facilitates the user to group the transactions through position mapping screen, specify the formula if any to be applied after each position no and get the output in the template.

9.6.2 Input Parameter

#	Input Parameter	Mandatory	Usage
1.	Company Code	Yes	The code identifying the company for which the

#	Input Parameter	Mandatory	Usage
			Report is to be taken.
2.	Finance Book	Yes	The code identifying the FB in which the transactions are posted.
3.	Tax Type	Yes	Tax Type for which the Report is to be taken.
4.	Tax Community	Yes	Tax community to which the Tax Type belongs.
5.	Report Type	Yes	The type of report to print
6.	Declared	Yes	Transactions already declared, or those not declared or both to be considered for Reporting purpose.
7.	Report ID	Yes	Report Id, which is to be considered for Reporting purpose.
8.	Tax Region	No	Represents whether, transactions having the particular or all Tax regions to be considered for reporting purpose.
9.	Language	No	Represents the language
10.	Declaration Year From	Yes	Represents the year from which the report is to be viewed.
11.	Declaration Year To	Yes	Represents the year up to, which the report is to be viewed.
12.	Declaration Period From	Yes	Represents the Declaration period from which the report is to be viewed.
13.	Declaration Period To	Yes	Represents the Declaration period up to, which the report is to be viewed.
14.	Position No From	No	Represents the Position No from which the report is to be viewed.
15.	Position No To	No	Represents the Position No up to, which the report is to be viewed.
16.	Transaction Date From / To	No	The date range of the transactions to be considered for Report.
17.	Account Code From / To	No	The account codes to be considered for the report.
18.	Customer From / To	No	Range of Customers whose transactions are to be viewed in the Report
19.	Supplier Code From / To	No	Range of Suppliers whose transactions are to be viewed in the Report

9.6.3 Output Parameters

- Company
- Finance Book

- Declaration Year Id
- Declaration Period Id
- Period Start Date
- Period End Date
- Position No
- Position Description
- Taxable Amount
- Tax Amount

9.6.4 Report Layout

Refer the Report Book for Report Layout

9.7 Account Type Report

9.7.1 Business Functionality

This report facilitates the user to view the Account Rule Definition for various Tax Account Types under a Tax Type – Tax Community.

Tax Type, Tax Community, Tax Region, Tax Category, Tax Class, Tax Account Type, Tax Group, Tax Code, Finance Book, Account Code, Cost Center, Analysis Code, Sub Analysis Code and Date can be given as filter criteria and the Account Rule Definition can be viewed.

9.7.2 Input Parameter

#	Input Parameter	Mandatory	Usage
1.	Tax Type	Yes	Tax Type for which the Report is to be taken.
2.	Tax Community	Yes	Tax community to which the Tax Type belongs.
3.	Tax Region	No	Represents whether, Account Rule belonging to the particular or all Tax regions to be taken as report.
4.	Tax Category	Yes	Tax Category for which the Tax Account Rule Definition is made.
5.	Tax Class	No	Tax Class for which the Tax Account Rule Definition is made.
6.	Tax Account Type	Yes	Tax Account Type for which the Tax Account Rule Definition is made.
7.	Tax Group From/To	No	Tax Group range specified as condition in the Tax Account Rule Definition.
8.	Finance Book	Yes	The code identifying the FB in which the Account Rule Definitions are made.
9.	Tax Code From/To	No	Tax Code range specified as condition in the Tax Account Rule Definition.
10.	Account Code	No	Account Code for which the Rule definition to be

#	Input Parameter	Mandatory	Usage
			viewed.
11.	Cost Center	No	Cost Center that is mapped to the Account code.
12.	Analysis Code	No	Analysis Code that is mapped to the Account code.
13.	Sub Analysis Code	No	Sub Analysis Code that is mapped to the Account code.
14.	Date From / To	No	The date range of the Tax Account Rule Definitions to be considered for Report.

9.7.3 Output Parameters

- Company
- Report ID
- Tax Type
- Tax Region
- Tax Community
- Tax Category
- Tax Class
- Tax Account Type
- Finance Book
- Tax Group
- Tax Code
- Account Code
- Cost Center
- Analysis Code
- Sub Analysis Code
- Date From
- Date To

9.7.4 Report Layout

Refer the Report Book for Report Layout

9.8 Tax Rules

9.8.1 Business Functionality

This report facilitates the user to view the Tax Rule Definition under a Tax Type – Tax Community.

Tax Type, Tax Community, Tax Region, Tax Group, Tax Category, Tax Class, Assessee Type, Quantity/Value, Threshold Criteria, Threshold Limit, Usage Id/Item Code/TCD Code and Date can be given as filter criteria and the Tax Rule Definition can be viewed.

9.8.2 Input Parameter

#	Input Parameter	Mandatory	Usage
1.	Tax Type	Yes	Tax Type for which the Report is to be taken.
2.	Tax Community	Yes	Tax community to which the Tax Type belongs.
3.	Tax Region	No	Represents whether, Tax Rule belonging to the particular or all Tax regions to be taken as report.
4.	Tax Group	No	Tax Group specified as condition in the Tax Rule Definition.
5.	Tax Category	No	Tax Category for which the Tax Rule Definition is made.
6.	Tax Class	No	Tax Class for which the Tax Rule Definition is made.
7.	Assessee Type	No	Assessee Type for which the Tax Rule Definition is made.
8.	Quantity /Value	Yes	Quantity/Value for which the Tax Rule Definition is made.
9.	Threshold Criteria	No	Threshold criteria for which the Tax Rule Definition is made.
10.	Threshold Limit From/To	No	Threshold limit range specified as condition in the Tax Rule Definition.
11.	Search for	No	The values (Tax, Charge, Discount, Item, Usage) for which the tax rules are to be viewed can be selected from the drop-down list box.
12.	Usage Id/Item Code/TCD Code	No	Usage/Item/TCD mapped to a Tax Group that is specified as condition in the Tax Rule Definition.
13.	Date From / To	No	The date range of the Tax Rule Definitions to be considered for Report.

9.8.3 Output Parameters

- Company
- Report ID
- Tax Type
- Tax Region
- Tax Community
- Tax Group
- Tax Category

- Tax Class
- Assessee Type
- Tax Code
- Quantity/Value
- Threshold Criteria
- Threshold Limit From
- Threshold Limit To
- Item/Usage/TCD Code
- Date From
- Date To

9.8.4 Report Layout

Refer the Report Book for Report Layout

9.9 Deferred Input Credit Report

9.9.1 Business Functionality

This report facilitates the user to view the deferred input credit available as on a date (either Transaction Date basis or Availment Date basis)

9.9.2 Input Parameters

#	Input Parameter	Mandatory	Usage
1.	Tax Type	Yes	Tax Type for which the Report is to be taken.
2.	Tax Community	Yes	Tax community to which the Tax Type belongs.
3.	Tax Region	No	Represents whether, Deferred input Credit belonging to the particular or all Tax regions to be taken as report.
4.	Transaction Date From / To	No	The date range of the transactions to be considered for Report.
5.	Finance Book	No	The code identifying the FB in which the transactions are posted.
6.	Availment Date From/To	No	The Availment date range to be considered for Report.
7.	Sort By	Yes	The report can be generated based on Availment Date or Transaction Date.

9.9.3 Output Parameters

- Company
- Report ID
- Tax Type

- Tax Region
- Tax Community
- Sort by
- Transaction Date
- Availment Date
- Transaction Number
- Transaction Type
- Finance Book
- Currency
- Total Tax Amount
- Deferred tax Amount
- Amount to be availed
- Account Code
- Due date of availment

9.9.4 Report Layout

Refer the Report Book for Report Layout.

9.10 Movement Tracking Regulatory Registers

9.10.1 Business Functionality

This report facilitates the user to extract report for tracking Originating Stamp / Inward Road Permit.

9.10.2 Input Parameters

#	Input Parameter	Mandatory	Usage
1.	Tax Type	Yes	Tax Type for which the Report is to be taken.
2.	Tax Community	Yes	Tax community to which the Tax Type belongs.
3.	Tax Region	No	Represents whether, Deferred input Credit belonging to the particular or all Tax regions to be taken as report.
4.	Form Type	Yes	Represents the Originating Stamp / Inward Road Permit
5.	Receipt Date From / To	No	The date range of the transactions to be considered for Report.
6.	Series No.	No	The code identifying the Series to which the Originating Stamp / Inward Road permit belongs
7.	Form No. From/To	No	The form No. range to be considered for Report.
8.	Party Type	No	Represents the party type as to Customer / supplier

#	Input Parameter	Mandatory	Usage
9	Party Code From/To	No	The party code range to be considered for Report.

9.10.3 Report Layout

Refer the Report Book for Report Layout.

9.11 Print Job work register

9.11.1 Business Functionality

This report facilitates the user to extract report for reconciliation of the material sent & received for Job work.

9.11.2 Input Parameters

#	Input Parameter	Mandatory	Usage
1.	Tax Type	Yes	Tax Type for which the Report is to be taken.
2.	Tax Community	Yes	Tax community to which the Tax Type belongs.
3.	Tax Region	No	Represents whether, Deferred input Credit belonging to the particular or all Tax regions to be taken as report.
4.	Report Option	Yes	Represents whether the report to extracted supplier wise or date range wise
5.	Supplier Code From/To	No	The Supplier code range to be considered for Report.
6.	As on Date	Yes	The date upto which the report to be extracted
7.	Date From / To	No	The date range of the transactions to be considered for Report.

9.11.3 Report Layout

Refer the Report Book for Report Layout.

9.12 GST Reports

9.12.1 Business Functionality

GST reports are available for Tax Type "GST" and Tax Community "Malaysia". Report Types – IRR report and GST - 03 reports can be extracted. Also XML file for the same can be generated.

9.12.2 Input Parameters

#	Input Parameter	Mandatory	Usage
1.	Report Type	Yes	IRR Report, GST-03 and GST -03- Without TX-RE can be selected to view.
2.	Company	Yes	The code identifying the company for which report is to be taken
3.	Finance Book	Yes	The code identifying the FB in which the

#	Input Parameter	Mandatory	Usage
			transactions are posted.
4.	Declaration Year	Yes	Represents the year up to, which the report is to be viewed.
5.	Declaration Period	No	Represents the Declaration period for which the report is to be viewed.
6.	Tax Category	No	List of categories applicable for Tax Type and Tax Community
7.	Date From / To	No	The date range of the transactions to be considered for Report.
8.	Tax Class	No	List of classes applicable for Tax Type and Tax Community

10 Dcube Reports

10.1 Cenvat Suspense Drill Down

10.1.1 Business Functionality

During Goods Receipt, account postings are booked to Cenvat Suspense. The Cenvat Suspense Account Bookings will get knocked off during Invoice authorization. This DCube facilitates to view the Goods Receipts for which Invoices has not been raised, Goods Receipts for which Invoices has been raised partially, and also to find out the mismatches between the Cenvat Suspense Booked in Invoice and Receipt (if any) for the Goods Receipt for which invoices has been raised fully. Bookings to Cenvat Suspense from other transactions will also be displayed transaction wise.

10.1.2 Input Parameter

#	Input Parameter	Mandatory	Usage
1.	Company Code	Yes	The code identifying the company for which the purchase suspense drill down view to be executed.
2.	Finance Book	No	The code identifying the finance book for which you want to view the report.
3.	As on Date	No	Represents a date for which the report is to be viewed.

10.1.3 Report Layout

Refer the Report Book for the Report Layout.

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