NL - VAT Netherlands

Domain: Country Accounting

Responsibility area: N/A

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Scope

? Unknown Attachment

ERP

? Unknown Attachment

Frequency

? Unknown Attachment

References

FBL3N; S_ALR_87012277; S_ALR_87012357; S_ALR_87012400; F-03

Forms

Attachments

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1. Objective and Scope

1.1. Objective of this Operation

The objective of this document is to explain how to post the monthly VAT "centralization" for NL VAT accounts: we have to determine if we have a debt or a receivable position towards the VAT administration.
The VAT reporting obligations in scope for Luxembourg are the following:

- VAT return

- ESL – European Sales Listing

This VAT procedure compliance process manual is to be used as a step-by-step guideline to facilitate the VAT reporting by SBS of the operations made by Solvay entities in Netherlands.
For any general questions with respect to the Netherlands VAT compliance requirements, please refer to the general VAT / Intrastat compliance manual for Netherlands.
During VAT Return Calculation (done as of D+3) in case of doubt Finance Operations must contact the Country Specialists. In the sequence of this procedure VAT ledger will be reconciled defining the VAT position (payment/refund). In case of refund RtR-BO must request refund form. In case of payment position RtR-BO must request a payment position form.
After VAT Return is accomplished, RtR-BO sends package to the Country Specialists for review. After the review, the package will be addressed to Local accountants. Local Accountants will apply final validation and ensure the electronic filling and payment. Proof of payment will be addressed to RtR-BO for payment proof archiving.
Deloitte will send to Local Accountants request for VAT & Intrastat checks applied.
All this flow will respect deadlines proposed in section 1.2 of this.

RtR-BO must send to local accounting team:

1. VAT return excel file
2. ESL (European Sales Listing)

1.2. Scope

This procedure applies to 6 companies in the scope of this procedure for Netherlands, listed below:

Company code	Name	VAT n°	On SAP	Foreign VAT	VAT resp.	Intrastat
6301	Solvay Solutions NL	NL820906499B01	Yes	No	Ronald Ketting	Yes
7794	Cytec BV	NL001252100B01	Yes	No	Ronald Ketting	Yes
6422	Specialty Operations France	NL827326610B01	Yes	Yes	Sylvie FILIPPELLI	Yes

2. Definitions

See Finance Glossary:

- ESL

3. Tasks description

3.1. Responsibilities

The proposed deadlines for delivery of information between RtR-BO**(change RtR-BO)** and local accountants are the following ones:

	Closing	Package sent to Local Accounting	Internal Payment Date	Statutory deadline for return and/or payment
VAT Return	6WD after the period	5 WD before the statutory deadline	2 WD before the statutory deadline	Last WD of the month following the reporting period (for companies established in The Netherlands
ESL	6 WD after the period	3 WD before the statutory deadline	N/A	Last WD of the month following the reporting period (for companies established in The Netherlands

3.2. I post the monthly VAT

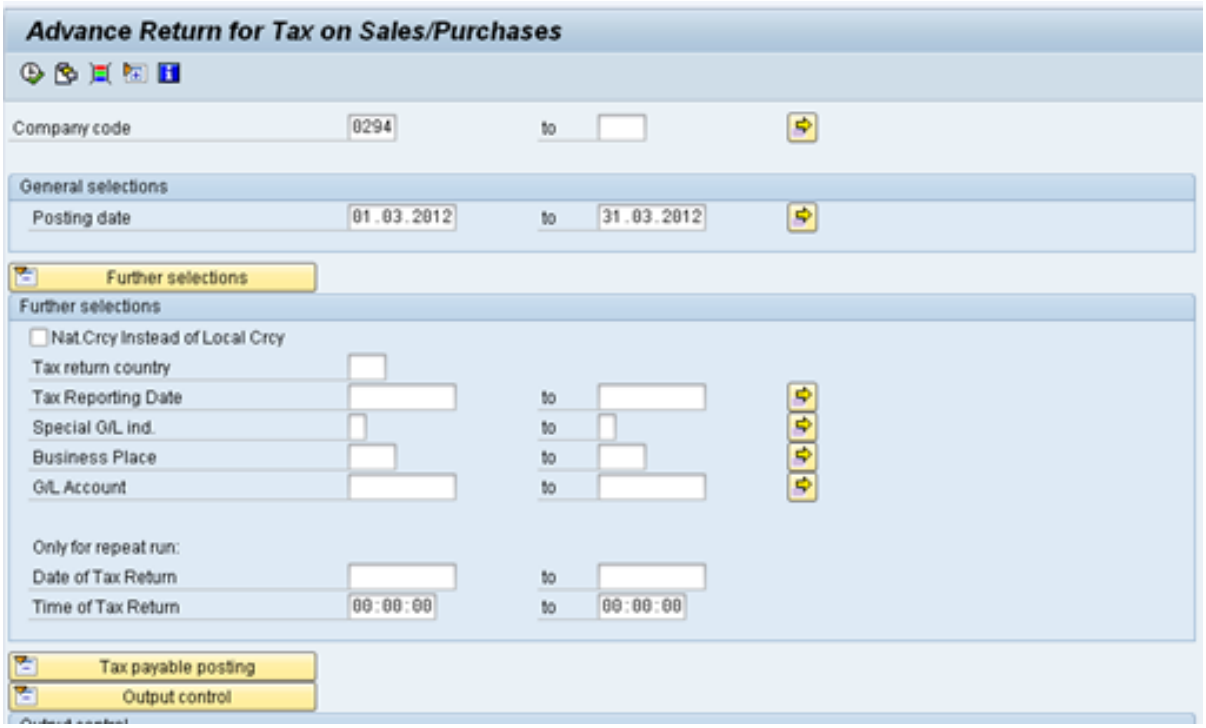
This section explains the process of:

- Preparation of VAT reports in SAP;
- How to extract those reports;
- Where to include them in excel file for preparation VAT Return and ESL reports;
- Quality checks necessary to ensure good reporting.

3.2.1. I calculate the VAT return

3.2.1.1. I run the SAP transaction S_ALR_87012357 – advance return for tax on sales/purchase

Run S_ALR_87012357 and insert variant (pick variant from point above).



Program run date is "current date".

The outcome is the following:

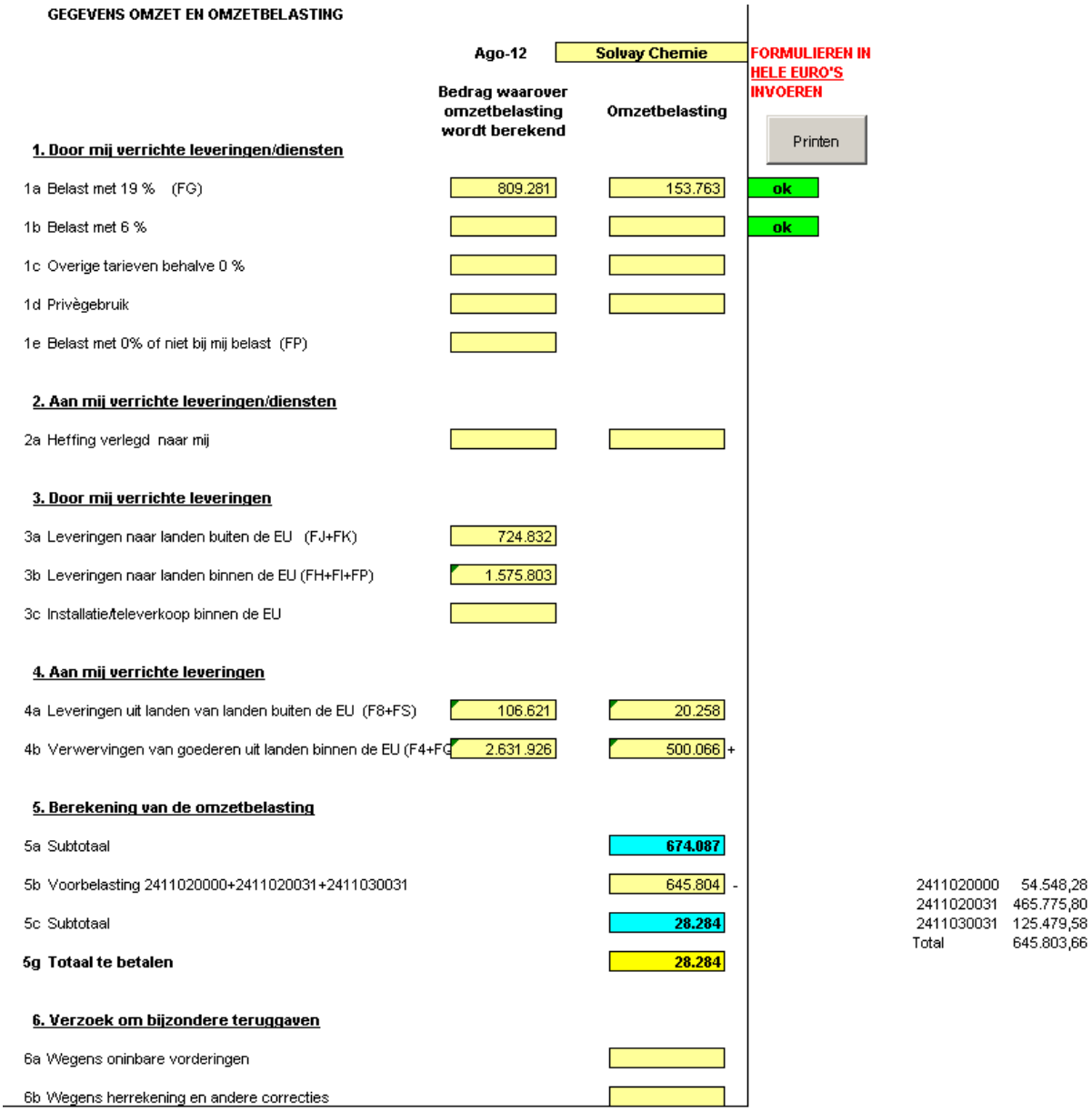
Balance of all company codes

Curr.	CoCd	Trs	Tx	Description	Rate	Tax base amount	To be paid over	Deductible	Balance
EUR	0294	ESA	FQ	Purchase Services Normal Rate…	19,000	286.846,16-	54.500,78-		54.500,78-
EUR	0294	ESA	FS	Purchase Services Normal Rate…	19,000	250,00-	47,50-		47,50-
* EUR	0294	ESA				287.096,16-	54.548,28-		54.548,28-
EUR	0294	ESE	FQ	Purchase Services Normal Rate…	19,000	286.846,16		54.500,78	54.500,78
EUR	0294	ESE	FS	Purchase Services Normal Rate…	19,000	250,00		47,50	47,50
* EUR	0294	ESE				287.096,16		54.548,28	54.548,28
EUR	0294	MWS	F2	VAT reverse Charge EEG 0%	0,000	53.541,67-			
EUR	0294	MWS	F4	VAT reverse Charge EEG 19%	19,000	2.345.079,85-	445.565,23-		445.565,23-
EUR	0294	MWS	F8	VAT on import outside EEG 19%	19,000	106.371,41-	20.210,57-		20.210,57-
EUR	0294	MWS	FG	VAT payable 19%	19,000	809.281,10-	153.763,40-		153.763,40-
EUR	0294	MWS	FI	VAT exemption on sales (goods)	0,000	1.270.224,12-			
EUR	0294	MWS	FJ	VAT on export outside EU (goo…	0,000	724.832,18-			
EUR	0294	MWS	FP	Sales Services Normal Rate - …	0,000	305.578,81-			
* EUR	0294	MWS				5.614.909,14-	619.539,20-		619.539,20-
EUR	0294	VST	F2	VAT reverse Charge EEG 0%	0,000	53.541,67-			
EUR	0294	VST	F4	VAT reverse Charge EEG 19%	19,000	2.345.079,85		445.565,23	445.565,23
EUR	0294	VST	F8	VAT on import outside EEG 19%	19,000	106.371,41		20.210,57	20.210,57
EUR	0294	VST	FL	VAT receivable 0%	0,000	409.739,69			
EUR	0294	VST	FM	VAT receivable 6%	6,000	7.450,69		445,53	445,53
EUR	0294	VST	FN	VAT receivable 19%	19,000	659.187,62		125.034,05	125.034,05
EUR	0294	VST	FY	Purchase exempt from VAT	0,000	46.848,66			
* EUR	0294	VST				3.521.136,25		591.255,38	591.255,38
** EUR	0294					2.093.772,89-	674.087,48-	645.803,66	28.283,82-
***EUR						2.093.772,89-	674.087,48-	645.803,66	28.283,82-

3.2.1.2. I fill the BTWFORM file

Please go to the following path in order to open the respective company file from M-1:
M:\RtR BO Countries - BeNeLux\07 - General\Intrastat e VAT\Netherlands\VAT

See below the form:



GEGEVENS OMZET EN OMZETBELASTING

	Ago-12	Solvay Chemie	FORMULIEREN IN HELE EURO'S INVOEREN
	Bedrag waarover omzetbelasting wordt berekend	Omzetbelasting	Printen
1. Door mij verrichte leveringen/diensten			
1a Belast met 19 % (FG)	809.281	153.763	ok
1b Belast met 6 %			ok
1c Overige tarieven behalve 0 %			
1d Privègebruik			
1e Belast met 0% of niet bij mij belast (FP)			
2. Aan mij verrichte leveringen/diensten			
2a Heffing verlegd naar mij			
3. Door mij verrichte leveringen			
3a Leveringen naar landen buiten de EU (FJ+FK)	724.832		
3b Leveringen naar landen binnen de EU (FH+FI+FP)	1.575.803		
3c Installatie/televerkoop binnen de EU			
4. Aan mij verrichte leveringen			
4a Leveringen uit landen van landen buiten de EU (F8+FS)	106.621	20.258	
4b Verwervingen van goederen uit landen binnen de EU (F4+FQ	2.631.926	500.066	+
5. Berekening van de omzetbelasting			
5a Subtotaal		674.087	
5b Voorbelasting 2411020000+2411020031+2411030031		645.804	-
5c Subtotaal		28.284	
5g Totaal te betalen		28.284	
6. Verzoek om bijzondere teruggaven			
6a Wegens oninbare vorderingen			
6b Wegens herrekening en andere correcties			

2411020000	54.548,28
2411020031	465.775,80
2411030031	125.479,58
Total	645.803,66

How to fill:

Enter the amounts on the BTWform coming from transaction S_ALR_87012357.
We need to fill the following tax codes:

- FG; (FJ+FK); (FH+FI+FP); (F8+FS) and (F4+FQ)

BTWFORM	S_ALR_87012357
Bedrag waarover omzetbelasting wordt berekend	Tax base amount
Omzetbelasting	Deductible
1a Belast met 19 % (FG)	FG VAT payable 19% --> Sold-to van goederen is in NL
3a Leveringen naar landen buiten de EU (FJ+FK)	FJ VAT on export outside EU (goods) FK VAT on export outside EU (services) --> Pd Peroxidos do Brasil
3b Leveringen naar landen binnen de EU (FH+FI+FP)	FH VAT exemption on sales (services) FI VAT exemption on sales (goods) --> Sold-to is Intracommunitaire FP Sales Services Normal Rate - EU
4a Leveringen uit landen van landen buiten de EU (F8+FS)	F8 VAT on import outside EEG 19% FS Purchase Services Normal Rate - Non EU
4b Verwervingen van goederen uit landen binnen de EU (F4+FQ)	F4 VAT reverse Charge EEG 19% --> Goederen FQ Purchase Services Normal Rate - EU

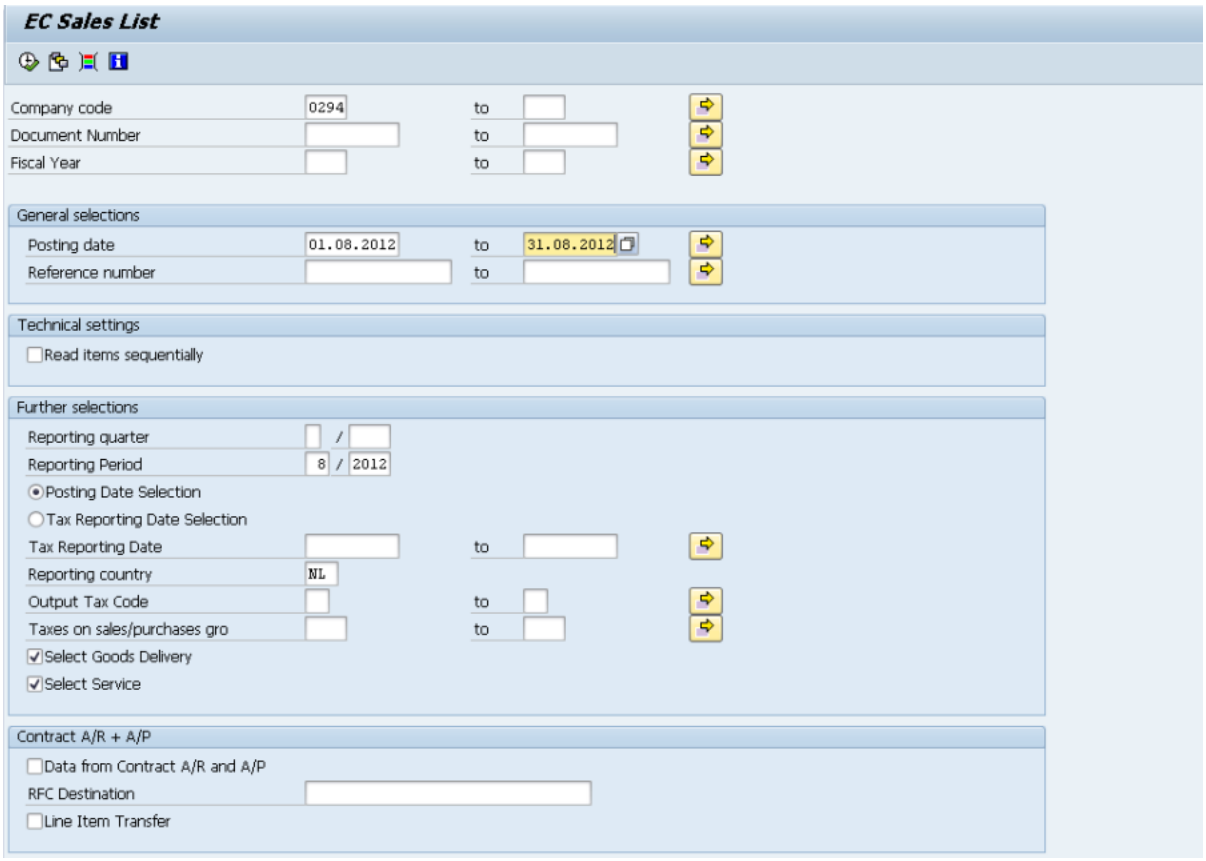
For line 5B, we need to extract the values coming from the line items for the respective current date from FBL3N for accounts 2411020000 + 2411020031 + 2411030031

3.2.2. I submit the European Sales and Purchase Listing – ESL

3.2.2.1. I run the SAP transaction S_ALR_87012400 – run SAP ledgers

Run transaction S_ALR_87012400 - EC Sales List (Netherlands) and enter the appropriate variant 0294 and the appropriate release date to determine the reporting period.

- Company code = 0294;
- Reporting period = MM/YYYY



Go to the end of the report and click twice on double star company code to collapse the information by VAT tax code:

	0294	PT500140693	0	0	1000000916	2	20.08.2012	8	2012	911,00	EUR
	0294	PT500140693	0	0	6111021215	2	15.08.2012	8	2012	252.925,20	EUR
*	0294	PT500140693	0							253.836,20	EUR
	0294	SE502061327801	0	0	6111021260	2	20.08.2012	8	2012	939,36	EUR
*	0294	SE502061327801	0							939,36	EUR
**	0294		0							1.575.802,93	EUR
***	0294									1.575.802,93	EUR

	CoCd	VAT Registration No.	Ind	Tri.deal	DocumentNo	Itm	Pstng Date	Period	Year	Value of goods	Curr.
*	0294	ATU57427305	0							32.778,11	EUR
*	0294	BE0403147638	0							10.041,64	EUR
*	0294	BE0406804736	0							182.527,80	EUR
*	0294	BE0408249541	0							797,48	EUR
*	0294	CZ681280668	0							10.558,61	EUR
*	0294	DE811120809	0							2.208,66	EUR
*	0294	DE811120833	0							4.133,80	EUR
*	0294	DE813894269	0							132.055,65	EUR
*	0294	EE101432098	0							16.177,66	EUR
*	0294	ESN0171127D	0							59.513,80	EUR
*	0294	FI19990219	0							14.319,05	EUR
*	0294	FR18449728377	0							147.878,46	EUR
*	0294	FR61323962621	0							50.128,00	EUR
*	0294	GB232624193	0							224.640,00	EUR
*	0294	GB582237729	0							2.808,00	EUR
*	0294	GB805023377	0							139.387,59	EUR
*	0294	IT00104340492	0							242.788,16	EUR
*	0294	IT00104469994	0							48.284,90	EUR
*	0294	PT500140693	0							253.836,20	EUR
*	0294	SE502061327801	0							939,36	EUR
**	0294		0							1.575.802,93	EUR
***	0294									1.575.802,93	EUR

Check the first two digits on column "VAT Registration No." and guarantee that none is a NL code or non-Europe country.
In case of non-acknowledgment of VAT code check the invoice (column "DocumentNo") image to identify the country.
The total of the report must be inserted in BTWFORM in sheet "Invul ICL-aangifte"

A	B	C	D	E	F
landcode	iclnummer	totaal 3e kw.2012	Jul-12	Ago-12	Set-12
AT	U57427305	54265	21487	32778	
BE	0880410503	535200	535200		
BE	0406804736	376934	194406	182528	
BE	0408249541	797	0	797	
BE	403147638	24410	14368	10042	
DE	113828991	0			
DE	119438170	0			
DE	813894269	225050	92994	132056	
DE	811120809	4417	2209	2209	
ES	N0171127D	118762	59248	59514	
FI	01615103	0			
FR	18449728377	324361	176482	147878	
FR	85344713839	0			
FR	61323962621	50128	0	50128	
GB	582237729	69585	66777	2808	
GB	805023377	312142	172755	139388	
GB	232624193	224640		224640	
IT	00104340492	420892	178104	242788	
IT	00104469994	224553	176268	48285	
IT	01258691003	0			
PT	980285984	0			
BE	0403147638	0			
PT	500086753	0			
PT	500140693	255213	1377	253836	
DE	811120809	0			
FI	19990219	27943	13624	14319	
FI	1615103	510108	510108		
GB	616034079	0			
CZ	681280668	17194	6635	10559	
DE	811120833	4134	0	4134	
SE	502061327801	1917	978	939	
SI	46946853	939	939		
PT	500140693	0			
EE	101432098	16178		16178	
ES	B61474607	0			
FR	33537889354	0			
		3799763	2223960	1575803	

Note

It's important to double check the IC numbers and the respective amounts are equal between both reports.

3.2.2.3. I check errors in ESL

Verify in the SAP extraction whether information is missing or if modifications are required, e.g.: missing VAT numbers: in this case, check the underlying invoices and complete the missing information.

Complete the totals in the above attached file "NL VAT return template" (see Reconciliation tab sheet).

Finalize the ESL review package, i.e. the draft ESL return, the agreed reconciliation, the list of adjustments and the list of issues (if any). The review package should be sent to the Country Specialists for review.

If something needs to be changed, the package will be returned to RtR-BO **(change RtR-BO)** for re-working.
If no changes are necessary, the reviewed package will be forwarded to the local accountant in The Netherlands for the final review and approval.
If the local accountant does not agree with the preparation, the Country Specialists will be notified for any changes that need to be done.
If the local accountant approves the draft ESL return, he / she will proceed with the filing of the return.

Follow up with the local accountant to confirm receipt of the package and get back a copy of the submitted ESL return for archiving.

The ESL return filing will in principle be done in The Netherlands by the local accountant.

3.2.3. I perform the quality checks

The checks that need to be done are:
Check VAT = ESL
1st. VAT must be equal to ESL:
Amount on box 3B sheet "Leveringen naar landen binnen de EU (FH+FI+FP) must be equal to the total of the current period on sheet "Invul ICL-aangifte".

4. I Calculate VAT for company 8294

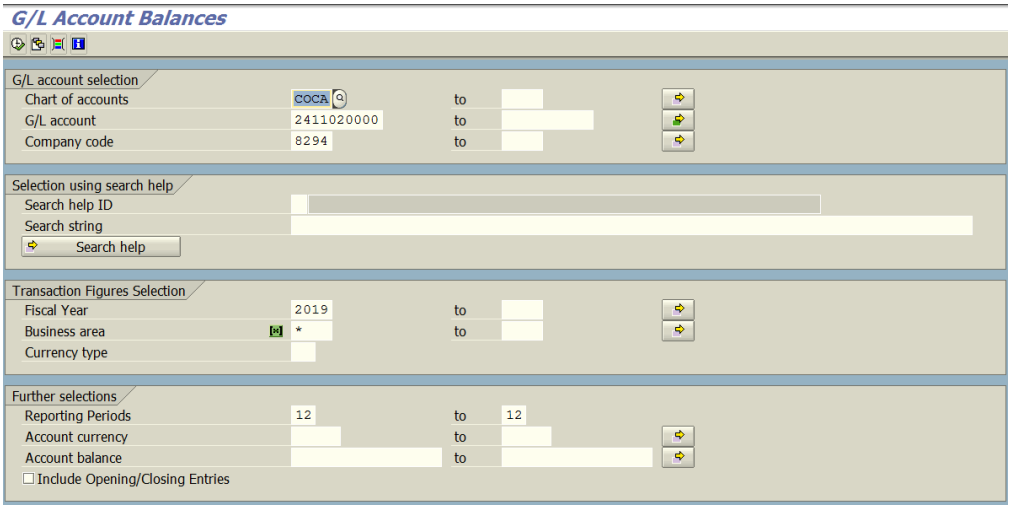
Company 8294 is a branch in Saudi Arabia of company 294 and has a separate company code in SAP. The branch is obliged to file quarterly VAT returns.

4.1. I calculate the VAT return

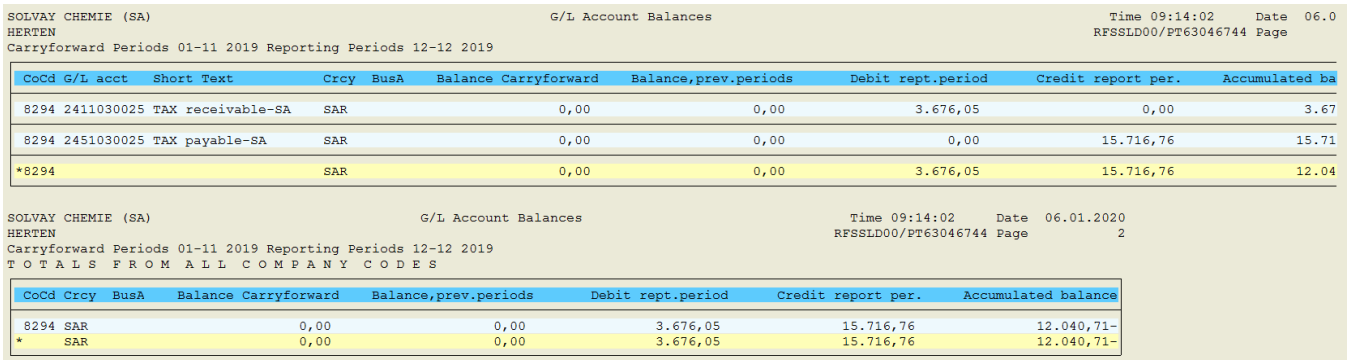
4.1.1. I run the SAP transaction S_ALR_87012277 - G/L Account Balances

This transaction is used to analyze the VAT accounts for a specific company. This must match with the VAT calculation in the following transaction: S_ALR_87012357.

Run S_ALR_87012277 and insert variant 3S_NL_VAT.



The outcome is the following:



SOLVAY CHEMIE (SA) G/L Account Balances Time 09:14:02 Date 06.0
HERTEN RFSSLD00/PT63046744 Page
Carryforward Periods 01-11 2019 Reporting Periods 12-12 2019

CoCd	G/L acct	Short Text	Crcy	BusA	Balance Carryforward	Balance,prev.periods	Debit rept.period	Credit report per.	Accumulated ba
8294	2411030025	TAX receivable-SA	SAR		0,00	0,00	3.676,05	0,00	3.67
8294	2451030025	TAX payable-SA	SAR		0,00	0,00	0,00	15.716,76	15.71
*8294			SAR		0,00	0,00	3.676,05	15.716,76	12.04

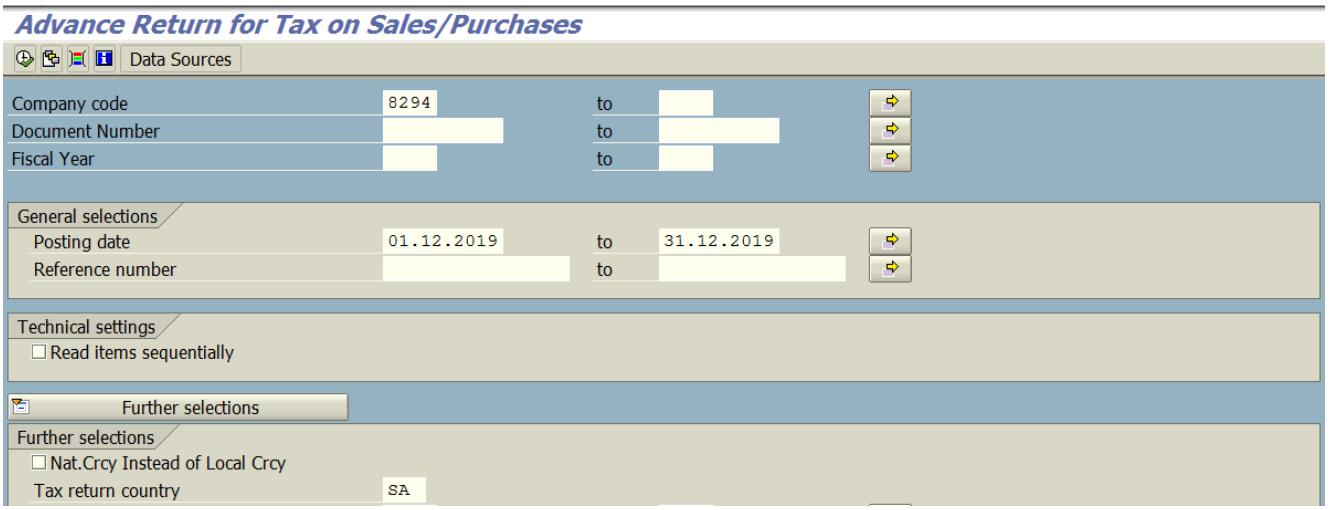
SOLVAY CHEMIE (SA) G/L Account Balances Time 09:14:02 Date 06.01.2020
HERTEN RFSSLD00/PT63046744 Page 2
Carryforward Periods 01-11 2019 Reporting Periods 12-12 2019
T O T A L S F R O M A L L C O M P A N Y C O D E S

CoCd	Crcy	BusA	Balance Carryforward	Balance,prev.periods	Debit rept.period	Credit report per.	Accumulated balance
8294	SAR		0,00	0,00	3.676,05	15.716,76	12.040,71-
*	SAR		0,00	0,00	3.676,05	15.716,76	12.040,71-

The total amount in “Accumulated balance” has to be the same in both tables.

4.2. I post the monthly VAT return

Run S_ALR_87012357 and insert variant 3S_NL_VAT_8294.



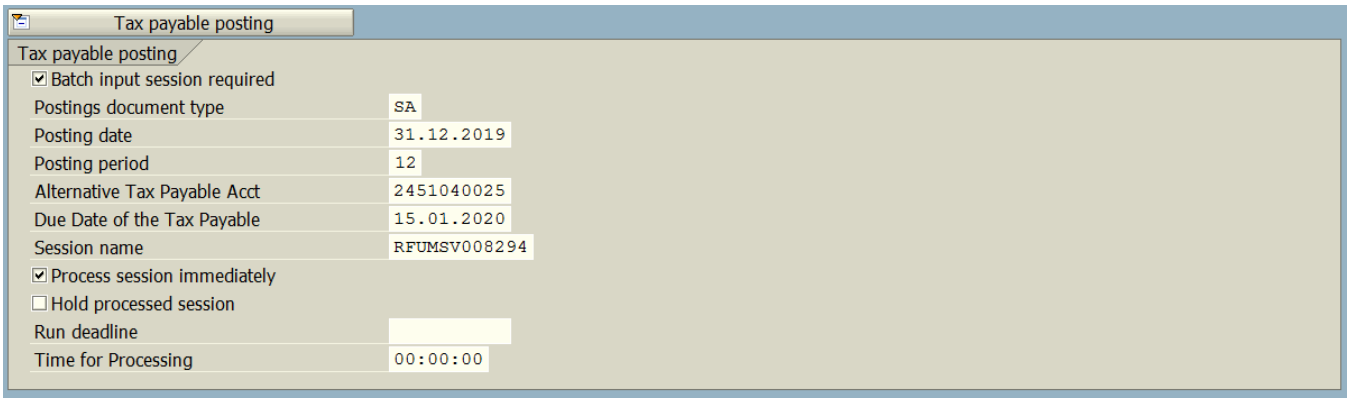
Balance of all company codes

Curr.	CoCd	Trs	Tx	Description	Rate	Tax base amount	To be paid over	Deductible	Balance
SAR	8294	MWS	XB	SA output VAT 5% - goods	5,000	314.335,29-	15.716,76-		15.716,76-
* SAR	8294	MWS				314.335,29-	15.716,76-		15.716,76-
SAR	8294	VST	XO	SA input VAT 5% - goods - Ref…	5,000	73.520,62		3.676,05	3.676,05
* SAR	8294	VST				73.520,62		3.676,05	3.676,05
** SAR	8294					240.814,67-	15.716,76-	3.676,05	12.040,71-
***SAR						240.814,67-	15.716,76-	3.676,05	12.040,71-

In order to know what alternative tax payable account to use, check in the previous transaction. If the value is positive post in G/L account 2411040025 or negative 2451040025.

To perform the postings, go back to the initial layout of the transaction and select field “Batch input session requires”.

- **Doc. Type:** SA
- **Posting Date:** Last day of the closing month
- **Due Date:** 15th of next month
- **Account:** 2411040025 C is > 0
  2451040025 C is < 0



The posting will appear in the table below:

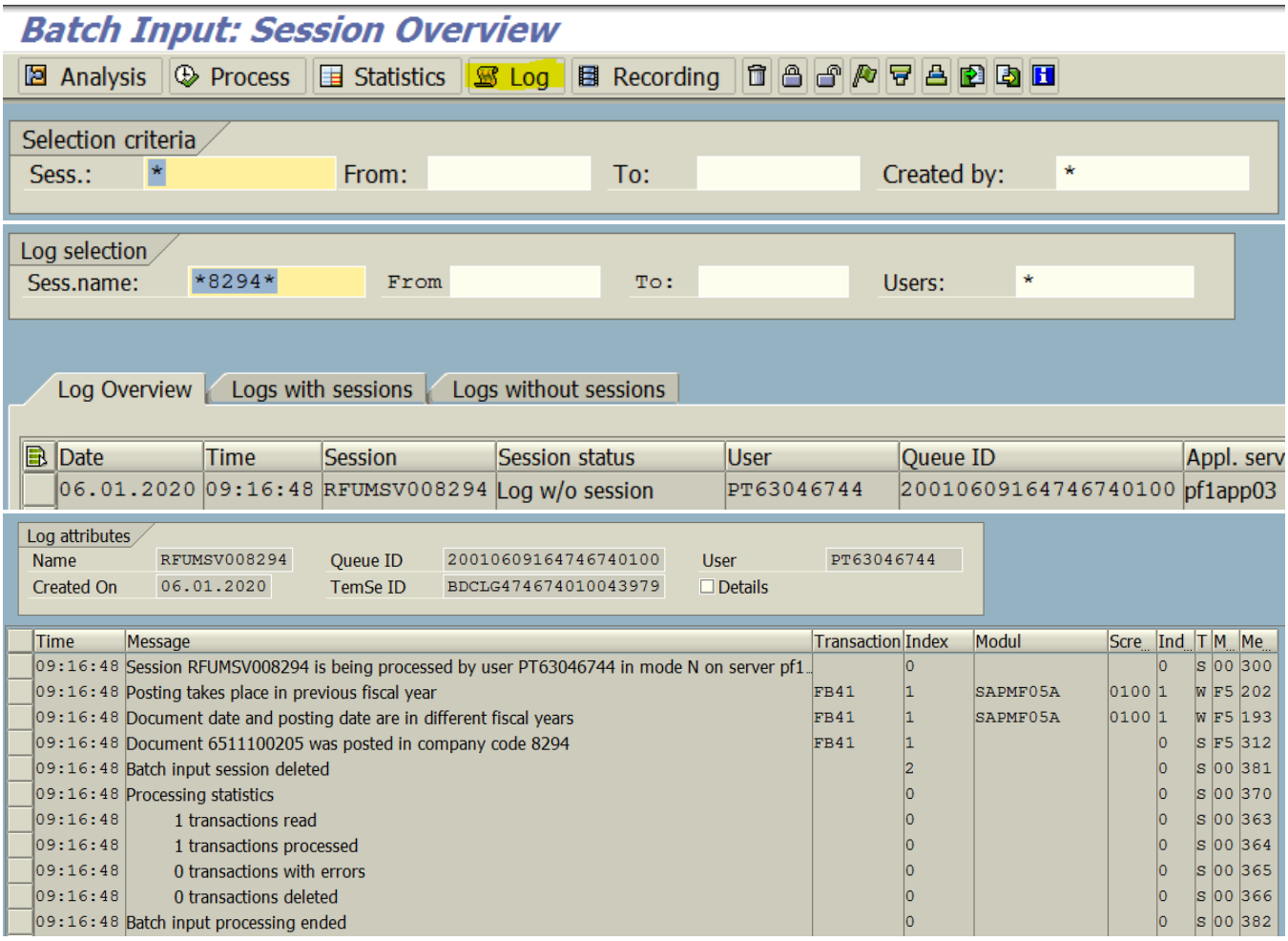
Batch input session RFUMSV008294

CoCd	Company Name		Comment			
Itm	PK	Account number	AccTy	Account short text	D/C	Crcy	Amount
8294	SOLVAY CHEMIE (SA)						
1	40	2451040025	S	VAT-centraliz-SA	S	SAR	3.676,05
2	50	2411030025	S	TAX receivable-SA	H	SAR	3.676,05-
3	50	2451040025	S	VAT-centraliz-SA	H	SAR	15.716,76-
4	40	2451030025	S	TAX payable-SA	S	SAR	15.716,76

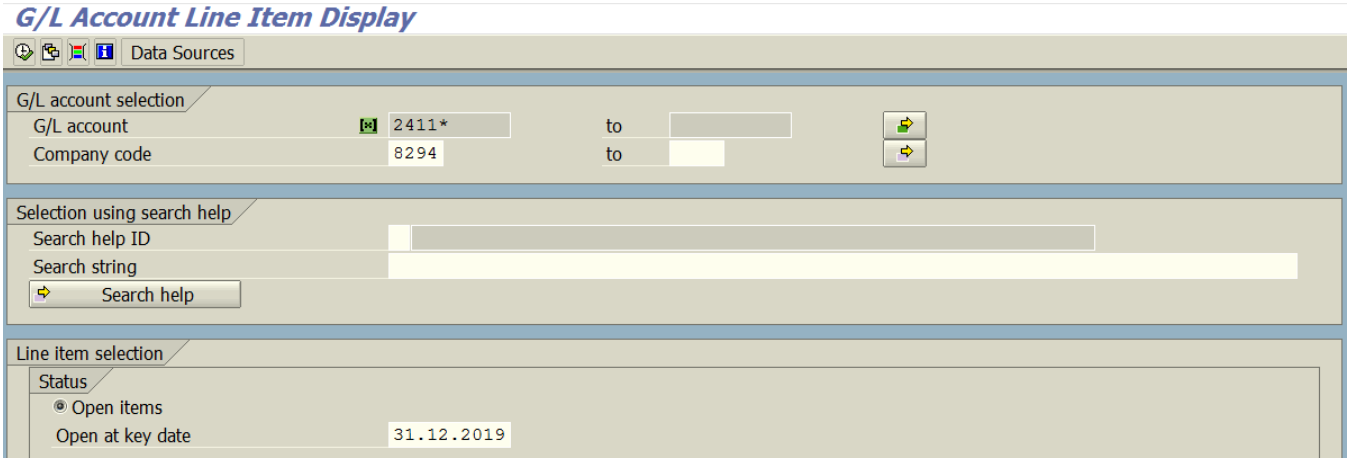
The post will impact in all VAT accounts.

4.3. I run the check

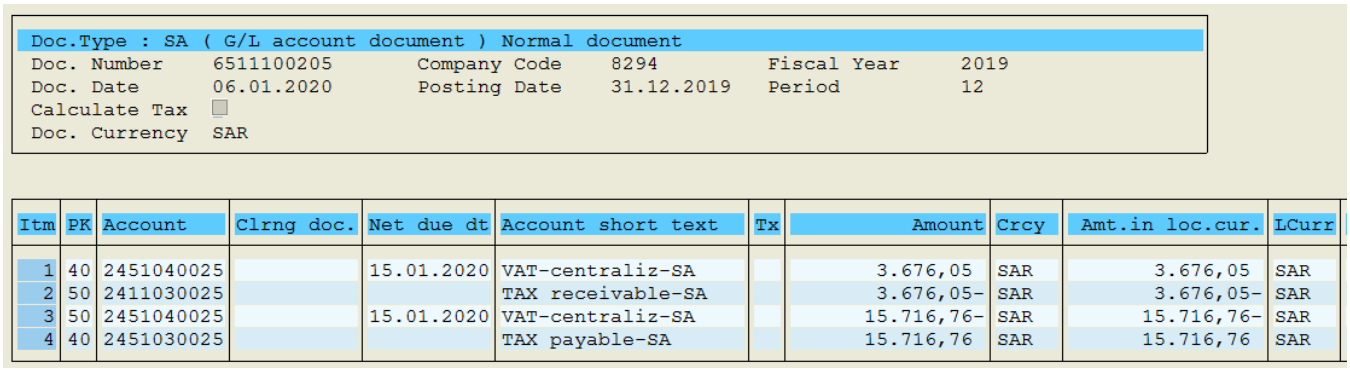
You can check whether the posting was performed, in transaction SM35. Click on "log" after searching for *8294* and will appear the session with company code. Check the document number to confirm the posting.



Also, run transaction FBL3N and insert variant 3S_NL_VAT_C.



After executing the transaction, it's possible to analyze the impact on all VAT accounts.



Doc.Type : SA (G/L account document) Normal document

Doc. Number	6511100205	Company Code	8294	Fiscal Year	2019					
Doc. Date	06.01.2020	Posting Date	31.12.2019	Period	12					
Calculate Tax										
Doc. Currency	SAR									

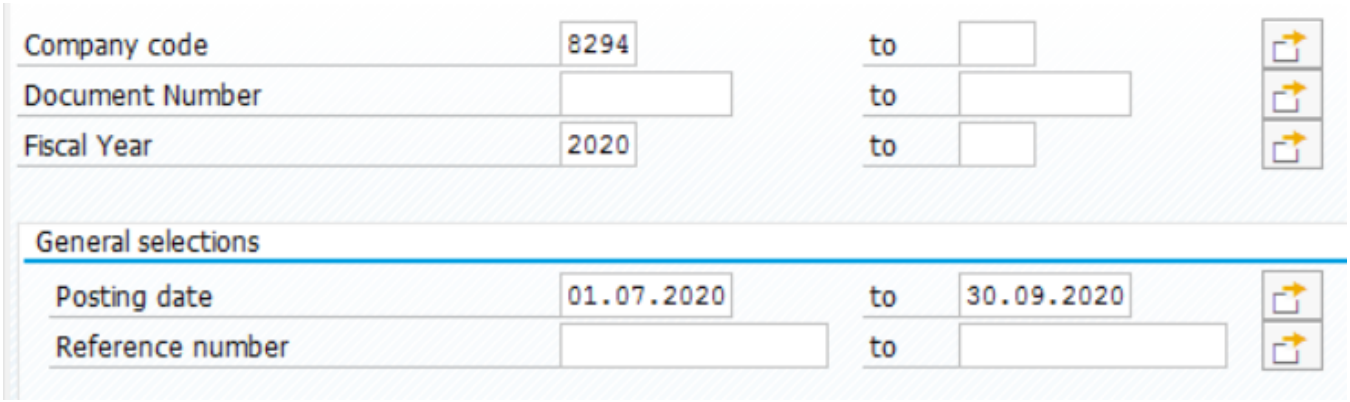
Itm	PK	Account	Clrng doc.	Net due dt	Account short text	Tx	Amount	Crcy	Amt.in loc.cur.	LCurr
1	40	2451040025		15.01.2020	VAT-centraliz-SA		3.676,05	SAR	3.676,05	SAR
2	50	2411030025			TAX receivable-SA		3.676,05-	SAR	3.676,05-	SAR
3	50	2451040025		15.01.2020	VAT-centraliz-SA		15.716,76-	SAR	15.716,76-	SAR
4	40	2451030025			TAX payable-SA		15.716,76	SAR	15.716,76	SAR

4.4. I perform the clearing of VAT Accounts

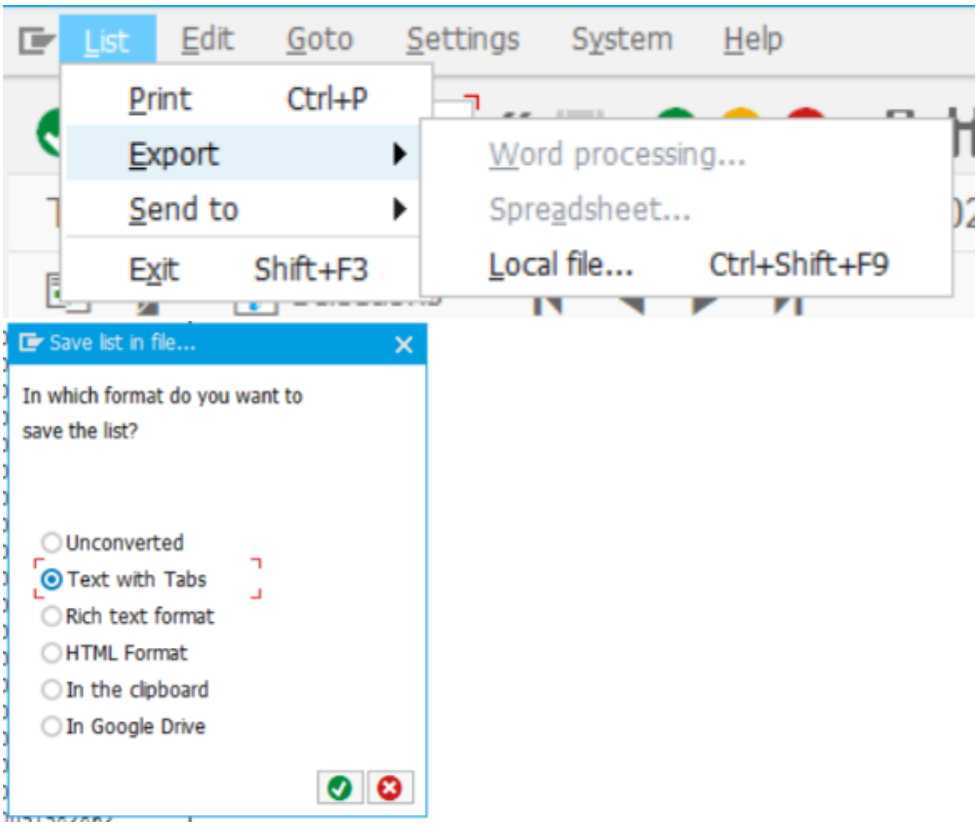
Run F-03 and insert the accounts that can be cleared. The tax centralization accounts can not be cleared.

4.5. I prepare the quarter VAT report

Run S_ALR_87012357 and insert variant "8294 VAT QUART". Change the posting date to the correspondent quarter (1st - March; 2nd - June; 3rd - September; 4th - December). Insert the date from the last quarter.



After running the transaction, export the information to an excel file. Use the template and fill with the information extracted. If necessary, use transactions FK03 (vendors) and FD03 (customers) to insert VAT information.



Use the following image as an example:

Output tax	CoCd	Tx	Rate	TX Description	M	Year	Customer	Business PartnerName	Street	City	PostalCode	ISO	BOM
	8294	XB	5	SA output VAT 5% - goods	4	2020	348457	REDACHEM UNITED FOR TRADING CO. LTD	AL BUSTAN DIS	AL KHOBAR	31952-0000	SA	SA
	8294	XB	5	SA output VAT 5% - goods	4	2020	342365	UNITED INDUSTRIAL CHEMICALS	KING FAISAL ST., CROSS 1ST ST GALLE	AL KHOBAR	31952	SA	SA
	8294	XB	5	SA output VAT 5% - goods	4	2020	342390	SIPCHEM CHEMICAL COMPANY	P.O.BOX: 12021	JUBAIL INDUSTRIAL CITY	00003-1961	SA	SA
Input Tax	CoCd	Tx	Rate	TX Description	M	Year	Vendor	Business PartnerName	Street	City	PostalCode	ISO	VAT Registration No.
	8294	XE	0	SA input VAT exempted	4	2020				JUBAIL	31961		300887495100003
	8294	XE	0	SA input VAT exempted	4	2020				JUBAIL	31961		300887495100003

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