

ES - Tax on Coal / Impuesto de Hulla

Domain:

Responsibility area:

Table of contents

- Table of contents
- 1. Objective and Scope
 - 1.1. Objective of this Operation
 - 1.2. Scope
- 2. Definitions
- 3. Tasks description
- 3.1. I prepare and book the monthly accruals
 - 3.1.1. I perform the recurrent ES0245T144
 - 3.3. I Regularize the previous year with the new percentages provided by the auditors (quarterly)
 - 3.2. Send the necessary information to E&Y
- Table of contents
- 1. Objective and Scope
 - 1.1. Objective of this Operation
 - 1.2. Scope
- 2. Definitions
- 3. Tasks description
- 3.1. I prepare and book the monthly accruals
- 3.2. I calculate actual tax amount of coal
- 3.3. I regularize the previous year with the new percentages provided by the auditors

Scope



WW



Unknown Attachment

ERP



PF1

Frequency



Unknown Attachment



Unknown Attachment

References

Forms

https://aodocs.altirnao.com/?locale=en_US&aodocs-domain=solvay.com#Menu_viewDoc/LibraryId_Qgsyslj0VyghPWD939/DocumentId_S8JIKa2whPkvUPV5Vc

https://aodocs.altirnao.com/?locale=en_US&aodocs-domain=solvay.com#Menu_viewDoc/LibraryId_Qgsyslj0VyghPWD939/DocumentId_S8JJTd23yzRPVX696I

Attachments

1. Objective and Scope

1.1. Objective of this Operation

The objective of this procedure is to prepare and book the monthly accruals and calculate actual tax amount of coal.

The tax on coal is calculated by € of material consumption which is measured in GJ (Giga Julios – unit measure of energy). Due to this fact it is necessary to apply a conversion factor.

When each boat arrives (usually from Russia) to the port, the coal is analysed and the calorific power of the coal is measured. When the quantities are low most probably the coal was transported by truck but is rare.

This coal is used to generate:

- steam for Sodium Carbonate production
- electricity
 - self consumption
 - sold to external parties or rarely self consumed in emergency situations

1.2. Scope

This procedure applies to company 0245 Solvay Quimica SL.

2. Definitions

See [Finance Glossary](#):

- ...

3. Tasks description

Part 1 - Monthly Accrual regarding Tax on Coal - Recurrent ES0245T144, performed monthly.

Part 2 – Calculate actual tax amount of coal, has to be done until 15th day and quarterly.

3.1. *I prepare and book the monthly accruals*

This task should be performed after the reception of the email from the plant, from david.polanco@solvay.com, with subject: "IMPUESTO HULLA MM /YYYY". This e-mail send to us has the prevision in tons of the consumption of coal.

✉ 0245: IMPUESTO HULLA 04/2020

David Polanco reported via email

First response due

D

David Polanco reported via email, 4 hours ago (Mon, 20 Apr 2020 at 9:24 AM)

to: "General Sbs-rtr" <general-sbs-rtr@solvay.com> +10

Buenos días,

la previsión de consumo de Hulla para el mes de ABRIL es de **18206 t.**

Saludos

David Polanco Visea

US Energía y Agua

Telf: +34 942 83 70 00 - Ext: 7441



SOLVAY QUÍMICA S.L.

Alberto I, s/n

39300 Torrelavega (Spain)

1) It is necessary to fill this information in file in google docs:

Open tab "YYYY", and in "toneladas consumo" use the amount provided in the ticket.

IMPUESTO HULLA - ES0245T144					
Toneladas: email de David Polanco (Ricardo Cárcamo, José Manuel Cortés) - Factor conversión: PR Vapor producido mes anterior (ST32310400)					
Para verificar compras con impuesto incluido ver cuenta 6000000301, material 103995, por proveedor (siempre mes anterior)					
ENERO 2020		FEBRERO 2020		MARZO 2020	
Toneladas consumo	22.630	Toneladas consumo	21.402	Toneladas consumo	21.638
Ton. compradas con impto	0	Ton. compradas con impto	0	Ton. compradas con impto	0
Toneladas para impuesto	22.630	Toneladas para impuesto	21.402	Toneladas para impuesto	21.638
Factor conversión	24,86	Factor conversión	24,756	Factor conversión	24,890
GJ	562.582	GJ	529.828	GJ	538.570
16,4% GJ	92.263	16,4% GJ	80.534	16,4% GJ	81.863
Precio €/GJ	0,65	Precio €/GJ	0,65	Precio €/GJ	0,65
Parte "Electricidad" en €	59.971,22	Parte "Electricidad" en €	52.347,00	Parte "Electricidad" en €	53.210,70
83,6% GJ	470.318	83,6% GJ	449.294	83,6% GJ	456.707
Precio €/GJ	0,15	Precio €/GJ	0,15	Precio €/GJ	0,15
Parte "Calor" en €	70.547,76	Parte "Calor" en €	67.394,11	Parte "Calor" en €	68.506,08
Total en €	130.518,98	Total en €	119.741,11	Total en €	121.716,78

Note: Only yellow cells are to be filled.

2) Go to transaction FBL3N variant /TAX_ON_COAL, layout TAX_ON_COAL and update period to month n-1, to know the amount to fill in "Ton. compradas con impto", add quantity and material 103995:

G/L Account 6000000301 Solid fuel-warehouses
Company Code 0245

St	DocumentNo	BusA	Type	Doc..Date	PK	Amount in local cur.	LCurr	Tx	Clrng doc.	Quantity	Material
☐	☒	6311401657	7510	R1	31.07.2019	40	1.705,81	EUR	8F	0,001	103995
☐	☒	6311401644	7510	R1	09.09.2019	40	393,12	EUR	8F	0,001	103995
☐	☒	6311401346	7510	R1	30.09.2019	50	633,31	EUR	8F	0,001	103995
☐	☒	6311022844	7510	RE	31.12.2019	50	294.650,00	EUR	87	0,001	103995
☐	☒	5040003976	7510	S4	03.01.2020	40	323.496,07	EUR	87	0,001	103995
☐	☒	6211823460	7510	WE	03.01.2020	40	3.669.896,83	EUR		64.867,870	103995
☐	☒	6311401708	7510	R1	08.01.2020	50	5.317,30	EUR	8M	66.402,912	103995
☐	☒	6311401708	7510	R1	08.01.2020	40	0,00	EUR	8M	66.402,912	103995
☐	☒	6311401720	7510	R1	08.01.2020	50	0,00	EUR	8M	66.402,912	103995
☐	☒	6311401720	7510	R1	08.01.2020	40	5.317,30	EUR	8M	66.402,912	103995
☐	☒	6311401724	7510	R1	08.01.2020	50	4.776,95	EUR	8M	66.402,912	103995
☐	☒	6311401724	7510	R1	08.01.2020	40	0,00	EUR	8M	66.402,912	103995
☐	☒	6311401777	7510	R1	16.01.2020	40	19.601,73	EUR	8M	64.867,870	103995
☐	☒	6311401851	7510	R1	23.01.2020	40	304.382,07	EUR	8L	0,001	103995
☐	☒	6311022845	7510	RE	31.01.2020	40	46.743,00	EUR	87	0,001	103995
* ☒						4.066.158,37	EUR				
** Account 6000000301						4.066.158,37	EUR				

Look to each invoice to search for any national purchase of coal to add. If there are any fill in "Ton. compradas con impto":

ENERO 2020	
Toneladas consumo	22.630
Ton. compradas con impto	0

3) To fill the information in cell "Factor conversion":

Go to BW: queue iMEP – Energy Interface - BW_WBK_CO_0001

Fill out the prompt with the following information:

★ Prompts

Use Variant

Prompt Summary

Search variables...

- Auth Scope on Plant (Auth with input): Not assign *
- ☒ * Period/Fiscal Year (Interval, Required): JAN 2020 *
- BFC GBU (Selection Option, Optional): *
- Company Code (Selection Option, Optional, Auth): *
- Cost Center (Selection Option, Optional): GENER *
- Excl.Actv/Blc.Mvts ? (Single Value, Optional): *
- PIF Code (Selection Option, Optional): *
- Plant (Selection Option, Optional): TOS *
- PRG Cost Price Code (Selection option, Optional) *
- Site Code (Selection Option, Optional): *

Specify Value for Prompts

* Period/Fiscal Year (Interval, Required)

BFC GBU (Selection Option, Optional)

Company Code (Selection Option, Optional, Auth)

Cost Center (Selection Option, Optional)

Excl.Actv/Blc.Mvts ? (Single Value, Optional)

PIF Code (Selection Option, Optional)

Plant (Selection Option, Optional)

On tab "Cons.Quant." you will be able to take the necessary information:

Consumed Quantities								
Period	001.2020 - 001.2020							
Company C								
GBU								
Plant								
Site								
Cost Price C								
Plant			PRG Code Edition		Cost Center	Unit (LOCAL)	Unit (STD)	Consumed Qty (LOCAL)
			970002036	HOUILLE	CHEF/ST32310400	TO	TO	22 318 TO
			970002037	HOUILLE - GJ LHV/PCI	CHEF/ST32310400	FY	#	561 286 FY

To obtain "factor de conversión" it is necessary to divide HOUILLE -GJ (FY) by HOUILLE (TO), in this case 561 286/22 318: **25,149**

Toneladas consumo	22630
Ton. compradas con imppto	
Toneladas para impuesto	22630
Factor conversión	25,149

4) After, the amounts of recurrent ES0245T144 will be filled automatically, generated by the calculation before:

16,4% GJ	92.263
Precio €/GJ	0,65
Parte "Electricidad" en €	59.971,22
83,6% GJ	470.318
Precio €/GJ	0,15
Parte "Calor" en €	70.547,76

Posting Key	G/L account	Amount	Doc cur	Text
BSEG-BSCHL	BSEG-SAKNR	BSEG-WRBTR		BSEG-SGTXT
40	6400104904	70547,76		Impuesto hulla 04/2020 - 83,6% Autoconsumo
50	2450000000	70547,76		Impuesto hulla 04/2020 - 83,6% Autoconsumo
40	6400104904	59971,22		Impuesto hulla 04/2020 - 16,4% Autoconsumo
50	2450000000	59971,22		Impuesto hulla 04/2020 - 16,4% Autoconsumo

3.1.1. I perform the recurrent ES0245T144

Fill the posting file with these two values, or use document number 5010025196 as reference.

16,4% GJ	92.263
Precio €/GJ	0,65
Parte "Electricidad" en €	59.971,22
83,6% GJ	470.318
Precio €/GJ	0,15
Parte "Calor" en €	70.547,76

Posting Key	G/L account	Amount	Doc cur	Text
BSEG-BSCHL	BSEG-SAKNR	BSEG-WRBTR		BSEG-SGTXT
40	6400104904	70547,76		Impuesto hulla 04/2020 - 83,6% Autoconsumo
50	2450000000	70547,76		Impuesto hulla 04/2020 - 83,6% Autoconsumo
40	6400104904	59971,22		Impuesto hulla 04/2020 - 16,4% Autoconsumo
50	2450000000	59971,22		Impuesto hulla 04/2020 - 16,4% Autoconsumo

3.2. I Calculate actual tax amount of coal (quarterly)

This step consists in calculating the tax with the percentages of last year provided by the auditors in the first trimester.

1) Open tab "Pago Xo Trimestre YYYY" (X=Trimestre; YYYY=Year):

IMPUESTO HULLA - PAGO 1o TRIMESTRE 2020					
ENERO 2020		FEBRERO 2020		MARZO 2020	
Toneladas consumidas	22.318		21.272		18.147
T compradas con impuesto	0		0		0
Toneladas para impuesto	22.318		21.272		18.147
Factor conversión	25.149		24.894		27.773
GJ consumidos	561.286		529.548		503.988
GJ para impuesto	561.286		529.548		503.988
16,4% GJ	92.051		86.846		82.654
Precio €/GJ	0,65		0,65		0,65
Parte "Electricidad" en €	59.833,09		56.449,82		53.725,12
83,6% GJ	469.235		442.702		421.334
Precio €/GJ	0,15		0,15		0,15
Parte "Calor" en €	70.385,26		66.405,32		63.200,10
Total en €	130.218,35		122.855,14		116.925,22
IMPUESTO HULLA - REGULARIZACION 4o TRIMESTRE 2019 - ES0245T149					
PREVISION TRIMESTRE		PAGO REAL		REGULARIZACION	
Parte "Electricidad" en €	165.528,92		170.008,03		4.479,11
Parte "Calor" en €	206.447,95		199.990,68		-6.457,27
Total en €	371.976,87		369.998,70		-1.978,16

A- To check the amount to consider in "Ton. compradas con impto" (purchases with tax):

Ton. compradas con impto 0

Go to transaction FBL3N variant /TAX_ON_COAL, layout TAX_ON_COAL and update period to month n-1, to know the amount to fill in "Ton. compradas con impto", add quantity and material 103995:

Note: update to quarterly period n-1

G/L Account	6000000301	Solid fuel-warehouses
Company Code	0245	

St	DocumentNo	BusA	Type	Doc..Date	PK	Amount in local cur.	LCurr	Tx	Clrng doc.	Quantity	Material
☐	☒	6311401720	7510	R1	08.01.2020	50	0,00	EUR	8M	66.402,912-	103995
☐	☒	6311401720	7510	R1	08.01.2020	40	5.317,30	EUR	8M	66.402,912-	103995
☐	☒	6311401724	7510	R1	08.01.2020	50	4.776,95-	EUR	8M	66.402,912-	103995
☐	☒	6311401724	7510	R1	08.01.2020	40	0,00	EUR	8M	66.402,912-	103995
☐	☒	6311401777	7510	R1	16.01.2020	40	19.601,73	EUR	8M	64.867,870	103995
☐	☒	6311401851	7510	R1	23.01.2020	40	304.382,07	EUR	8L	0,001	103995
☐	☒	6311022845	7510	RE	31.01.2020	40	46.743,00	EUR	87	0,001	103995
☐	☒	6311402738	7510	R1	26.02.2020	40	49.847,46	EUR	8L	0,001	103995
☐	☒	6311022853	7510	RE	29.02.2020	50	46.743,00-	EUR	87	0,001-	103995
☐	☒	6311022854	7510	RE	29.02.2020	40	48.091,00	EUR	87	0,001	103995
☐	☒	6311022867	7510	RE	29.02.2020	50	48.091,00-	EUR	87	0,001-	103995
☐	☒	6311403315	7510	R1	23.03.2020	40	51.217,60	EUR	82	0,001	103995
☐	☒	6311022866	7510	RE	31.03.2020	40	47.029,00	EUR	87	71.276,679	103995
☐	☒	*					4.167.509,43	EUR			
** Account 6000000301						4.167.509,43	EUR				

It is possible that we have purchases to Spanish vendors. These should also be included in the tax calculation. Look for the image of each invoice (related to the WE documents displayed) to see if there is any national purchase of coal to add.

(example in tab "Tn con impuesto 1o trimestre 2019" in the [support file](#))

B- Real quantities in yellow copied from BW "iMEP - pF1 SD Steam costs database (Core Query).

Example for December 2020:

Prompts

Use Variant Save the document on the server to enable use of variants

Prompt Summary

Search variables...

IMEP - PF1 SD Steam costs database (Core Query)

Auth Scope on Plant (Auth with input): Not a

* Fiscal year/Period A (Interval, Mandatory): C

* Version A (Single value, Mandatory): 0

* Fiscal year/Period B (Interval, Mandatory): C

* Version B (Single value, Mandatory): 0

Target Curr. for conversion (Single value, Opt)

UoM for Qty conv. (Single value, Optional): t

BFC Activity 1 (Selection option, Optional):

Company code (Selection option, Optional):

Cost Center (Selection Option, Optional):

Specify Value for Prompts

IMEP - PF1 SD Steam costs database (Core Query)

Auth Scope on Plant (Auth with input) = # SOLVAY

* Fiscal year/Period A (Interval, Mandatory) 010.2020 012.2020

* Version A (Single value, Mandatory) 0

* Fiscal year/Period B (Interval, Mandatory) 010.2020 012.2020

* Version B (Single value, Mandatory) 0

Target Curr. for conversion (Single value, Optional) EUR

UoM for Qty conv. (Single value, Optional) TO

Display OK Cancel

Grp XCS-ALL Lev6	Cost Element	Cost Element	Origin Cost Center	Origin Material	Debit/credit ind.	Unit	Month	Actual Qty A						
Solid fuel oil	6090020303	Solid fuels-int iss	CHEF/Not assigned	#	PF1_020/#	S	TO	010.2020	18,967	TO				
Solid fuel oil	6090020303	Solid fuels-int iss	CHEF/Not assigned	#	PF1_020/#	S	TO	011.2020	22,002	TO				
Solid fuel oil	6090020303	Solid fuels-int iss	CHEF/Not assigned	#	PF1_020/#	S	TO	012.2020	20,437	TO				
Not assigned	ZZEN10	ENERGY - COAL	CHEF/Not assigned	#	PF1_020/#	#	FY	010.2020	471,453	FY				
Not assigned	ZZEN10	ENERGY - COAL	CHEF/Not assigned	#	PF1_020/#	#	FY	011.2020	548,366	FY				
Not assigned	ZZEN10	ENERGY - COAL	CHEF/Not assigned	#	PF1_020/#	#	FY	012.2020	518,258	FY				

We need to repeat the calculation done monthly FY/TO and insert the outcome in "factor conversión" in each month of the quarter. Also, we use this BW to know the amounts to insert in "toneladas consumidas" and "GJ consumidos", for example, in October it was 18.967 (TO) and 471.453 (FY).

IMPUESTO HULLA - PAGO 4 TRIMESTRE 2020

OCTUBRO 2020			NOVIEMBRE 2020			DICIEMBRE 2020		
Toneladas consumidas	18.967		Toneladas consumidas	22.002		Toneladas consumidas	20.437	
T compradas con impuesto	0		T compradas con impuesto	0		T compradas con impuesto	1.084	
Toneladas para impuesto	18.967		Toneladas para impuesto	22.002		Toneladas para impuesto	19.353	
Factor conversión	24,856		Factor conversión	24,923		Factor conversión	25,358	
GJ consumidos	471.453		GJ consumidos	548.366		GJ consumidos	518.258	
GJ para impuesto	471.444		GJ para impuesto	548.356		GJ para impuesto	490.753	
16,4% GJ	77.317		16,4% GJ	89.930		16,4% GJ	80.484	
Precio €/GJ	0,65		Precio €/GJ	0,65		Precio €/GJ	0,65	
Parte "Electricidad" en €	50.255,90		Parte "Electricidad" en €	58.454,73		Parte "Electricidad" en €	52.314,31	
83,6% GJ	394.127		83,6% GJ	458.425		83,6% GJ	410.270	
Precio €/GJ	0,15		Precio €/GJ	0,15		Precio €/GJ	0,15	
Parte "Calor" en €	59.119,05		Parte "Calor" en €	68.763,82		Parte "Calor" en €	61.540,47	
Total en €	109.374,95		Total en €	127.218,56		Total en €	113.854,78	

After full filling the yellow cells, post recurrent document with reference [ES0245T149](#), or use document number 5010024835.

IMPUESTO HULLA - REGULARIZACION 1r TRIMESTRE 2019 - ES0245T149					
PREVISION TRIMESTRE		PAGO REAL		REGULARIZACION	
Parte "Electricidad" en €	157.087,17	Parte "Electricidad" en €	151.445,62	Parte "Electricidad" en €	-5.641,54
Parte "Autoconsumo" en €	195.734,38	Parte "Autoconsumo" en €	178.154,61	Parte "Autoconsumo" en €	-17.579,78
Total en €	352.821,55	Total en €	329.600,23	Total en €	-23.221,32

Doc.Type : S1 (Misc. operations S1) Normal document							
Doc. Number	5010022761	Company Code	0245	Fiscal Year	2019		
Doc. Date	31.05.2019	Posting Date	31.05.2019	Period	05		
Calculate Tax	☐						
Ref.Doc.	ES0245T149						
Doc. Currency	EUR						
Doc. Mdr Text	BO_3138217						

Itm	PK	Account	Account short text	TX	Amount	Crcy	Amount in LC	LCurr	Text
1	50	6400104904	Tax o/coal		17.579,78-	EUR	17.579,78-	EUR	Regul. Imp hulla 2019 Q1 - Autoconsumo
2	40	2450000000	Taxes pay (n/income)		17.579,78	EUR	17.579,78	EUR	Regul. Imp hulla 2019 Q1 - Autoconsumo
3	50	6400104904	Tax o/coal		5.641,54-	EUR	5.641,54-	EUR	Regul. Imp hulla 2019 Q1 - Electricidad
4	40	2450000000	Taxes pay (n/income)		5.641,54	EUR	5.641,54	EUR	Regul. Imp hulla 2019 Q1 - Electricidad

Make sure the amount calculated in the file equals the open amount in account 2450000000:

G/L Account		2450000000	Taxes payable (other than income tax)				
Company Code		0245					

St	DocumentNo	BusA	Type	Doc..Date	PK	Amount in local cur.	LCurr	Text
☐	5010023768		S1	27.01.2020	50	70.542,08-	EUR	Impuesto hulla 01/2020 - 83,6% Autoconsumo
☐	5010023768		S1	27.01.2020	50	59.966,40-	EUR	Impuesto hulla 01/2020 - 16,4% Autoconsumo
☐	5010023903		S1	20.02.2020	50	67.394,11-	EUR	Impuesto hulla 02/2020 - 83,6% Autoconsumo
☐	5010023903		S1	20.02.2020	50	52.347,00-	EUR	Impuesto hulla 02/2020 - 16,4% Autoconsumo
☐	5010024028		S1	23.03.2020	50	68.506,08-	EUR	Impuesto hulla 03/2020 - 83,6% Autoconsumo
☐	5010024028		S1	23.03.2020	50	53.210,70-	EUR	Impuesto hulla 03/2020 - 16,4% Autoconsumo
☐	5010024108	7510	S1	31.03.2020	40	6.451,59	EUR	IMPTO HULLA 1TR/20 Autoconsumo
☐	5010024108	7510	S1	31.03.2020	50	4.483,92-	EUR	IMPTO HULLA 1TR/20 Electricidad
						369.998,70-	EUR	
** Account 2450000000						369.998,70-	EUR	

fx	=K14+K18		
	J	K	L
10			
11			
12	Parte "Electricidad" en GJ	261.550,81	
13			
14	Parte "Electricidad" en €	170.008,03	
15			
16	Parte "Calor en GJ	1.333.271,19	
17			
18	Parte "Calor" en €	199.990,68	
19			
20	Total en €	369.998,70	
21			
22			
23			
24			

3.3. I Regularize the previous year with the new percentages provided by the auditors (quarterly)

Example of regularization of year 2018 in 2019 in

- Columns from A to D need to be fulfilled based on file [Impuesto hulla](#);
- Consumo Y-1 Electricidad and Consumo Y-1 Autoconsumo need to be fulfilled based on previous year data which is in the same file

Every trimester, send the file above to E&Y (Anna.LozanoQuesada@es.ey.com>, Joel.Sanas.Del.Pino@es.ey.com) before the 15th:

Modelo 595 3 Trimestre 2020/ Solvay Química ➤



Joel Sañas Del Pino

Buenas tardes Carla, Podrías enviarnos, por favor, el fichero Excel con el cálculo



Silva, Cátia <catia.silva@solvay.com>

to Joel, Anna, Ana-Paula, Joao, Ernest ▼

Hello Joel,

Adjunta la información del **Modelo 595** de Solvay Química.

Saludos Cordiales,

Best Regards,



Cátia Silva

Solvay Business Service - Lisbon

Finance Operations - PTESNL Representative

Avenida Tomás Ribeiro 43, 2790-211 Carnaxide



www.solvay.com



1) It is important to monitor the account 2450000000 to ensure that the assignments are correct and previous months cleared. If has small differences use post scheme below:

Itm	PK	Account	Clrng doc.	Order	Account short text	Tx	Amount
1	40	6400104904		2059002540	Tax o/coal		0,02

End of document.