

IT - Withholding Tax on Third Parties (Ritenuta d'Acconto)

Tasks to be completed when documenting an operation (from creation to publication)

1. Enter the **Title of the operation / page**

2. Add the following Labels:

- Scope of applicability: **ww, country_accounting**
- Country or group of countries (if applicable): **belux, china, france, italy, lam, nam,uk_ie, bulgaria, dach, netherlands, iberia, poland, latvia, australia, india, japan, south_korea, thailand, singapore**
- Unit and Domain according to the [List of labels to be used in the Finance Service Line space](#)
 - **E.g. 1:** WW Operation in Financial Accounting under domain "Central Finance Processes & Compliance":
 - Labels to be used: **ww, financial_accounting, central_fin_proc_compliance**
 - **E.g. 2:** France Operation in Financial Accounting:
 - Labels to be used: **country_accounting, france, financial_accounting** (for country operations, the Domain is always country_accounting)

3. Fill in all fields as described above

4. Once the description of the operation is completed, ensure it is approved and published by launching the [SBS-Finance approval workflow](#)

Domain: Country Accounting

Responsibility area: N/A

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- End of document.

Scope

ERP



Frequency

References

FBL3N; S_P00_07000134

Forms

TEMPLATE_Ritenuta
d'Acconto_CU202Y.xlsx

Attachments

*Storage location of the files shared
with CAM*

*Previous OP << IT - Withholding Tax
on Third Parties (Ritenuta d'Acconto)
>> Next OP*

1. Objective and Scope

1.1. Objective of this Operation

Withholding tax means, that Solvay entities assumes the responsibility from the supplier to pay due taxes to the fiscal authorities.

It is known in Italy as **RITENUTA D' ACCONTO** and corresponds to the amount of withholding tax to be paid to the tax authorities on invoices effectively paid, by the 16th of the month following the date of the payment of the invoice.

Based on this procedure, we will then summarize the information of the withholding tax on third parties paid in a specific model, called **Single Certification (Certificazione unica - CU)** to be submitted no latter than 31 March Y+1. The withholding agents use the Single Certification (CU), to certify the income from employment and similar, the income from self-employment, commissions and other income as well as the fees deriving from short lease contracts.

The purpose of this procedure is, in a first stage, to identify all invoices paid and calculate the amount of tax withheld to be paid every month (until the 16th of each month) and with a set of checks to ensure that possible errors have been identified and corrected, maintaining a database and the overview of the annual declaration.

1.2. Scope

This procedure applies to all Italian companies:

- 0270 : SOLVAY CHIMICA (IT)
- 0279 : SOLVAY (IT)
- 5835 : SOLVAY SPOL IT
- 6277 : SOLVAY ENERGY SERVICES IT
- 6306 : COGEN SPINETTA
- 6328 : COGEN ROSIGNANO
- 8090 : SOLVAY SOLUTIONS IT

2. Definitions

See Finance Glossary:

- CAM
- CICC

3. Tasks description

3.1. Periodicity

On a monthly basis it is necessary to pay the withholding tax retained. This procedure has to be performed until D7 (the latest), to ensure that the payment is approved by the 16th of each month.

Also we need to ensure accuracy of data and payments done to the suppliers as a basis of the annual declaration Single Certification (Certificazione unica - CU) that should be prepared in February of Y+1.

3.2. I prepare the information of the withholding tax to be paid on a monthly basis

Before starting, you should be aware that there is a form that is used to support in the monthly justification and annual declaration preparation.

This file is the base of all work to be done and applicable for all systems, despite the different ways of working in each and is composed by 5 sheets:

1. DATABASE - Vendor information to support preparation of the yearly declaration;

List of all vendors that have WHT tax indicator, it is necessary to know the country of the vendor, the % of Cassa Prev. if applied and in case of a natural person detail several info like date and city of birth,...

To collect this info we go to the following website http://www.codicefiscaleonline.com/codice_inverso.php and by adding the fiscal number we will copy the data indicated there.

2. RESUME - Where all information is resumed (monthly amounts calculated, effective payment information, account reconciliation and some analysis of the vendors invoices);

3. Detailed Withholding Tax Report - Where extraction from SAP of all suppliers identified with withholding tax should be analyzed;

4. RE.KS Docs extracted - Where you will add all payments done during the year (automatic identification of the month of payment to facilitate the monthly works);

5. Year Withholding Tax Report - Template required for the submission of the yearly declaration, simple compilation of all information of the year. Maintenance under accounting platform responsibility.

| | | | | |
|------------|----------|-----------------------------------|------------------------|---------------------|
| DATABASE ▾ | RESUME ▾ | Detailed Withholding Tax Report ▾ | RE.KS Docs extracted ▾ | Year Withholding Ta |
|------------|----------|-----------------------------------|------------------------|---------------------|



By principle we have to pay the WHT only for those invoices effectively paid reflected in account **2452090000**.

Taking in consideration that at the time of the assignment to CICC, the WHT is posted temporary in account 2452090100 (KS document) and only at the due date of the invoice (= real payment date to the vendor) the amount is cleared and transferred to account 2452090000 - Withholding taxes payable-others, it's in account 2452090000 that we find the WHT to be paid.

This is valid for all supplier that have in it's master data the withholding tax indicators updated and when invoices/credit notes are booked it should be indicated the base amount and the WHT to pay.

See example of supplier FEDERICO CIACCIO (FK03):

Vendor FEDERICO CIACCIO] ROSIGNANO SOLVAY
 Company Code SOLVAY SPOL IT
 WH Tax Country

| With/tax information | | | | | | | | | | |
|----------------------|------------|-------------------------------------|--------|--|------------------|---------|----------|-------------|-----------|---------------------|
| Wth.t.t... | W/tax c... | Liab | Rec.ty | | Exemption number | Exem... | Exmpt... | Exempt From | Exempt To | Description |
| 40 | 40 | <input checked="" type="checkbox"/> | | | | 0,00 | | | | 20%Esercizio arti e |
| | | | | | | | | | | |

Invoice example:

Vendor FEDERICO CIACCIO G/L Acc
 Company Code VIA GUERRAZZI 109
 SOLVAY SPOL IT ROSIGNANO SOLVAY Doc. no.

Line Item 1 / Invoice / 31

Amount EUR
 Tax Code

Additional Data

Bus. Area
 Disc. base EUR
 Payt Terms
 Bline Date
 Pmnt Block

Display Withholding Tax Information

| Name of w/hld.t... | W/t... | W/Tax Base | W/Tax Amt | W/tax base LC |
|---------------------|--------|------------|-----------|---------------|
| 20%Esercizio arti e | 40 | 170,00 | 34,00 | 170,00 |
| | | | | |

3.2.1. I prepare the information for PF1 companies

3.2.1.1. I run the SAP transaction S_P00_07000134 - Generic Withholding Tax Report

Run transaction **S_P00_07000134** - Italy withholding tax reporting:

- 1) Select Variant **RITENUTA D'ACC**

Output Groups

Process Type: IT_WIREP
Output Group: IT2

Mandatory Selections

Country Key: IT
Reporting Period: 01.01.2020 to 31.12.2021

General Selections

Company Code: 0279 to []
Fiscal Year: [] to []
Extended WH Tax Type: [] to []
Extended WH Tax Code: [] to []
Classic WH Tax Code: [] to []
Vendor: [] to []
Customer: [] to []

Further Selections

Document type: [] to []
Document Number: [] to []
Entry Date: 01.05.2021 to 31.05.2021
Reference: [] to []
Business place: [] to []
Business Area: [] to []
Region: [] to []

2) Several parameters are already filled you just need to confirm:

- Company code.
- Reporting Period (from the beginning of previous year to end of current year).
- In further selections ensure that you add in field Entry date the period of analysis (previous period).

3) Execute:

It will pop up an additional screen but you can go ahead:

Additional selection screen for Italy

DP - TSP account: []
Enasarco account: []
Tax not subj. to WT: []

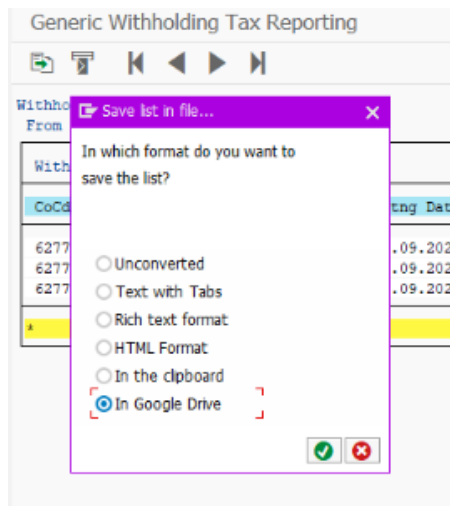
[OK] [Cancel]

The result will be similar to:

Withholding Tax Report
From 01.01.2020 To 31.12.2021

| Withholding Tax Items | | | | | | | | | | | | | |
|-----------------------|-----------|-----------|------------|------------|------------|-----------|----------------|--------------|-------------|-----------------|--------------|---------------|------------|
| Code | Vendor | Wh.t.type | Doc..Date | Pstng Date | DocumentNo | Reference | Invoice amount | Gross amount | Base amount | Withholding tax | Not subj. WT | Exempt amount | Clrng doc. |
| 0279 | 404180014 | 40 | 09.02.2021 | 27.05.2021 | 6311200268 | 40 | 8.077,10 | 6.620,57 | 6.620,57 | 0,00 | 0,00 | 0,00 | 6512071691 |
| 0279 | 404180763 | 40 | 15.03.2021 | 25.05.2021 | 6311200267 | 01/00105 | 5.836,49 | 4.754,00 | 4.600,00 | 920,00 | 184,00 | 0,00 | 1510013913 |
| 0279 | 404180876 | 40 | 23.04.2021 | 05.05.2021 | 6311200246 | 285/2021 | 22.838,40 | 18.720,00 | 18.000,00 | 3.600,00 | 720,00 | 0,00 | 1510013878 |
| 0279 | 404180909 | 40 | 06.05.2021 | 28.05.2021 | 6311200270 | FFR37/21 | 3.393,65 | 3.128,70 | 1.158,00 | 231,60 | 1.970,70 | 0,00 | 1510013914 |
| 0279 | 404181727 | 40 | 29.03.2021 | 21.05.2021 | 6311200269 | 41 | 43.773,60 | 35.820,00 | 34.500,00 | 6.900,00 | 1.380,00 | 0,00 | 1510013908 |
| * | | | | | | | 83.919,23 | 69.133,27 | 64.879,57 | 11.651,60 | 4.254,70 | 0,00 | |

4) Last step is to extract the data to excel and copy it to the template shared:



If you save it " In Google Drive" it will generate a google sheet with all the details as in excel.

With this extraction we will have an overview of all invoices/credit notes registered in the current month where withholding tax was applied and you just copy to sheet "Detailed Withholding Tax Report" from column M to AC.

| F24 Payment (month) | CONTROL WHT rate | CONTROL Non Subject | CoCd | Vendor | Wht.Type | Doc.Date | Posting Date | DocumentNo | Reference | Invoice amount | Gross amount | Base amount | Withholding tax | Not subj. WT | Exempt amount | Clearing Doc | Clearing |
|---------------------|------------------|---------------------|------|-----------|----------|----------|--------------|------------|-----------|----------------|--------------|-------------|-----------------|--------------|---------------|--------------|----------|
| mar-21 | OK | OK | 279 | 404180364 | 40 | 4122020 | 17122020 | 6311200731 | 956/2020 | 11.013.18 | 9.027.20 | 8.680.00 | 1.736.00 | 347.20 | - | 1510013492 | 171 |
| mar-21 | OK | OK | 279 | 404180364 | 40 | 11122020 | 21122020 | 6311200759 | 996/2020 | 44.408.00 | 36.400.00 | 35.000.00 | 7.000.00 | 1.400.00 | - | 1510013534 | 211 |
| gen-21 | OK | OK | 279 | 404180364 | 40 | 25112020 | 22122020 | 6311200771 | 923/2020 | 12.688.00 | 10.400.00 | 10.000.00 | 2.000.00 | 400.00 | - | 1510013535 | 221 |

3.2.1.2. I calculate the monthly F24 payment

The next step is to search for the payments that occurred in the current period.

Open a new tab in SAP with transaction FBL3N with variant IT WHT CHECK to perform the extraction of all items posted in the current period, between 01/MM/20YY and 31/MM/YYYY, in accounts 2452090000 and 2452090100.

Select.

Document type to

Clearing date to

We will need to retrieve all document numbers and clearing dates of the invoices paid in the period, so we do a filter and select only doc type KS and clearing date 01/MM/2021 to 31/MM/2021 to copy the document number and clearing date to sheet RE.KS Docs extracted:

| CoCd | Reference | Account | Offst.acct | BusA | DocumentNo | Type | Doc..Date | Posting Date | Year/month | FK | Assignment | Amount in local cur. | LCurr |
|------|------------|------------|------------|------|------------|------|------------|--------------|------------|----|------------|----------------------|-------|
| 0279 | 2005557162 | 2452090100 | 404180878 | 8500 | 1510013878 | KS | 05.05.2021 | 05.05.2021 | 2021/05 | 50 | 20210505 | 3.600,00 | EUR |
| | | 2452090100 | | | | KS | | | | | | 3.600,00 | EUR |

| RE/KS DOCUMENTS with | clearing date 2021 | Clearing Month | Month/Year |
|----------------------|--------------------|----------------|------------|
| | DD/MM/YYYY | (Formula) | (formula) |
| 1510013878 | 24/05/2021 | maggio | mag-21 |

The idea is to automatically retrieve the month of payment and update sheet Detailed Withholding Tax Report that will automatically feed the pivot table available in RESUME:

| AMOUNT TO BE PAID | |
|------------------------|------------------------|
| F24 Payment (month) | Sum of Withholding tax |
| gen/21 | 5.574,20 |
| feb/21 | 2.373,60 |
| mar/21 | 181.224,05 |
| apr/21 | 554,99 |
| mag/21 | 3.600,00 |
| | 188.842,98 |
| | - |
| Totale generale | 382.169,82 |

To summarize, this information is retrieved from sheet Detailed Withholding Tax Report column A F24 Payment (month):

- If invoice was paid in the current month we indicate the month (January to December);
- If invoices posted will be paid in the future they are blank.

| F24 Payment (month) | CONTROL WHT rate | CONTROL Non Subject | Col | Vendor | Wh.Type | Doc.Date | Posting Date | DocumentNo | Reference | Invoice amount | Gross amount | Base amount | Withholding tax | Not subj. WHT | Exempt amount | Clearing Doc | Clearing |
|---------------------|------------------|---------------------|-----|---------------|---------|------------|--------------|------------|-----------|----------------|--------------|-------------|-----------------|---------------|---------------|--------------|------------|
| | CHECK | OK | | 279 404180024 | 40 | 8/2/2021 | 27/05/2021 | 6311200388 | 40 | 8.877,10 | 8.820,57 | 6.620,57 | 0,00 | 0,00 | - | 6512071691 | 18/01/2021 |
| mag/21 | OK | OK | | 279 404180878 | 40 | 23/04/2021 | 06/05/2021 | 6311200346 | 385/2021 | 22.838,40 | 18.720,00 | 18.000,00 | 3.600,00 | 720,00 | - | 1510013078 | 22/04/2021 |
| | OK | OK | | 279 404180909 | 40 | 06/05/2021 | 28/05/2021 | 6311200270 | PRK37/21 | 3.393,65 | 3.128,70 | 1.158,00 | 231,60 | 1.970,70 | - | 1510013914 | 01/04/2021 |
| | OK | OK | | 279 404181727 | 40 | 29/03/2021 | 21/05/2021 | 6311200265 | 41 | 43.773,60 | 35.880,00 | 34.500,00 | 6.900,00 | 1.380,00 | - | 1510013908 | 09/02/2021 |

Note that in some cases you may have differences between the vendor extraction and SAP due to manual postings, contracts cancellation, etc. All manual postings (G1/S1), some manual clearings done with AB document type can generate differences. All these cases have to be analysed individually to make sure they are correct and in our database. In these cases check line items in the SAP vendor account and add/delete the documents necessary to justify the entries in the file.

3.2.1.3. I make a consistency check

In the end the total amount to be paid in the current month reflect the open items balance of account 2452090000 and the invoices we are not considering reflect the amount open in account 2452090100.

Take as example May 2021 for company 0279:

| Account | Offst.acct | BusA | DocumentNo | Type | Doc..Date | Postng Date | Year/month | PK | Assignment | Amount in local |
|------------|------------|------|------------|------|-----------|-------------|------------|----|------------|-----------------|
| 2452090000 | | | | | | | | | | 3.60 |
| 2452090100 | | | | | | | | | | 188.84 |
| | | | | | | | | | | 192.44 |

3.2.1.4. I make a consistency check to prevent issues in the annual declaration (CU)

The main controls to perform are:

- If all vendors listed in the database and all necessary details are filled;
- If Withholding tax rate applied is coherent with the most common tax applied (5%/20%/23%);
- If for vendors apply in the invoice the "Cassa Previdenziale", "Bollo", amount not subject to WHT;
- Control the total amount paid to supplier.

| A | B | C | D | E | F | G | H | I | J | K | | |
|---------------------|------------|-----------|----------|--------|--------------|---------------------------------|---------------------|-------------|----------|-------------------|------------------------------|-------|
| F24 Payment (month) | KS | Whit rate | Ctrl Key | ORIGIN | CASSA PREV % | Imp. Cassa Previdenziale Amount | Non subject + Bollo | Paym amount | COMMENT | CONTROL WHIT rate | | |
| | | #N/A | 0% | IT | ITALIA | 5% | 331.03 | - | 331.03 | 8.077.10 | OK REVERSED WITH CREDIT NOTE | CHECK |
| mag-21 | 1510013878 | 20% | IT | ITALIA | 4% | 720.00 | - | - | - | 19.238.40 | | OK |
| | | #N/A | 20% | IT | ITALIA | 4% | 48.32 | | 1.924.38 | 3.162.05 | | OK |
| | | #N/A | 20% | IT | ITALIA | 4% | 1.380.00 | | - | 36.873.60 | | OK |

These controls should be done from time to time, preferably every month before sending to CAM the monthly analysis.

3.2.1.5. I share with CAM the analysis and ask to issue the payment

As soon as you finalize all previous steps send a message to CAM indicating the amount to pay for the month in analysis and the link to the filled template to ensure that the F24 payment is done.

By the end of the month after the booking of the bank movement F24 (1040 + 1038) you can complete the procedure by checking and clearing the account 2452090000.

Complete the information in the table for future reference as this will be important for the annual declaration. Any payment not related to the current year has to be analyzed and properly justified.

3.2.2. I prepare the information for WP1 company

3.2.2.1. I run the SAP transaction S_P00_07000134 - Generic Withholding Tax Report

Run transaction **S_P00_07000134** - Generic Withholding Tax Report:

- 1) Select Variant **RITENUTA D'ACC**

Generic Withholding Tax Reporting

Output Groups

Process Type:

Output Group:

Mandatory Selections

Country Key:

Reporting Period: to

General Selections

General Selections

Company Code: to

Fiscal Year: to

Extended WH Tax Type: to

Extended WH Tax Code: to

Classic WH Tax Code: to

Vendor: to

Customer: to

General Control

2) Several parameters are already filled you just need to confirm:

- Company code
- Period (should always be the previous month)

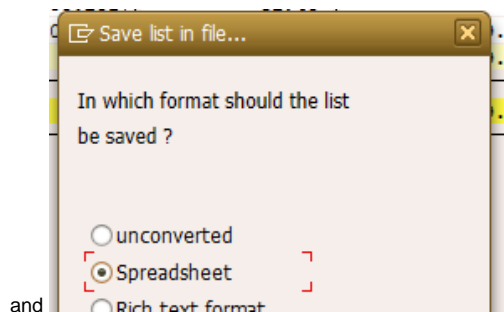
3) Execute.

The result will be similar to:

| Generic Withholding Tax Reporting | | | | | | | | | | | | | | |
|--|------|-----------|------------|------------|-----|------------|-----------|------------|------------|----------------|--------------|-------------|-----------------|-----------|
| WITHHOLDING TAX CERTIFICATE FOR THAILAND & FORM NO. 54 | | | | | | | | | | | | | | |
| VENDORS - ALL DOCUMENTS From 01.03.2017 To 31.03.2017 | | | | | | | | | | | | | | |
| FI DOCUMENT LINE ITEMS | | | | | | | | | | | | | | |
| CoCd | Year | Vendor | Payment dt | Wth.t.type | Wtr | DocumentNo | Inv. ref. | Fatag Date | Clearing | Invoice amount | Gross amount | Base amount | Withholding tax | Exempt at |
| 8090 | 2017 | 69424 | 06.03.2017 | I3 | 40 | 2500003161 | | 06.03.2017 | 06.03.2017 | 922,00 | 922,00 | 920,00 | 184,00 | (|
| 8090 | 2017 | 110098 | 10.03.2017 | I3 | 40 | 2500003375 | | 10.03.2017 | 10.03.2017 | 5.429,00 | 5.429,00 | 4.450,00 | 890,00 | (|
| 8090 | 2017 | 126446 | 23.03.2017 | I3 | 40 | 2500003901 | | 23.03.2017 | 23.03.2017 | 275,80 | 275,80 | 140,00 | 25,00 | (|
| 8090 | 2017 | 130392 | 01.03.2017 | I3 | 40 | 2500003011 | | 01.03.2017 | 01.03.2017 | 1.103,86 | 1.103,86 | 870,00 | 174,00 | (|
| 8090 | 2017 | 130392 | 27.03.2017 | I3 | 40 | 2500003986 | | 27.03.2017 | 27.03.2017 | 215,70 | 215,70 | 170,00 | 34,00 | (|
| 8090 | 2017 | 130392 | 27.03.2017 | I3 | 40 | 2500003996 | | 27.03.2017 | 27.03.2017 | 837,41 | 837,41 | 660,00 | 132,00 | (|
| 8090 | 2017 | 130392 | 27.03.2017 | I3 | 40 | 2500003997 | | 27.03.2017 | 27.03.2017 | 215,70 | 215,70 | 170,00 | 34,00 | (|
| 8090 | 2017 | 800122 | 20.03.2017 | I3 | 63 | 2400002193 | | 20.03.2017 | 20.03.2017 | 505,36 | 505,36 | 115,77 | 23,15 | (|
| 8090 | 2017 | 800122 | 30.03.2017 | I3 | 40 | 2400002271 | | 30.03.2017 | 30.03.2017 | 82,40- | 82,40- | 18,49- | 3,70- | (|
| 8090 | 2017 | 502562019 | 31.03.2017 | I3 | 40 | 2500004220 | | 31.03.2017 | 31.03.2017 | 309.804,00 | 309.804,00 | 309.804,00 | 61.960,80 | (|
| * | | | | I3 | | | | | | 319.226,43 | 319.226,43 | 317.281,28 | 63.456,25 | (|
| ** | | | | | | | | | | 319.226,43 | 319.226,43 | 317.281,28 | 63.456,25 | (|

4) Last step is to extract the data to excel and copy it to the template indicated.

| Generic Withholding Tax Reporting | | | | | | | | | | | | | | |
|--|------|--------|------------|------------|-----|------------|-----------|------------|----------|----------------|--------------|-------------|-----------------|-----------|
| WITHHOLDING TAX CERTIFICATE FOR THAILAND & FORM NO. 54 | | | | | | | | | | | | | | |
| VENDORS - ALL DOCUMENTS From 01.03.2017 To 31.03.2017 | | | | | | | | | | | | | | |
| FI DOCUMENT LINE ITEMS | | | | | | | | | | | | | | |
| CoCd | Year | Vendor | Payment dt | Wth.t.type | Wtr | DocumentNo | Inv. ref. | Fatag Date | Clearing | Invoice amount | Gross amount | Base amount | Withholding tax | Exempt at |



and

With this extraction we will have an overview of all movements in the accounts and provide detailed information about the vendors we are paying the withholding tax for.

3.2.2.2. I calculate the monthly F24 payment

Run transaction **Z3F_FA_AP_WHTAX_TRF** and select variant **RITENUTA_8090**, there is no need to change the parameters and run.

Selection criteria

Company Code to

Account from

Account to

Processing Options

Test run

Batch input mode

From the transaction outcome you will need to retrieve the list of documents paid in the current month. Search for column "CalcPmtDt" and do a filter with the previous month date.

Example if you are running the transaction in September for August period:

Withholding tax open items (499)

| CoCode | DocumentNo | Fiscal Yr | Pstng Date | Type | Amount | Currency | Contr. no. | CalcPmtDt | Contr. sta | Paym. adv. | Explanation | DocumentNo |
|--------|------------|-----------|------------|------|-----------|----------|------------|------------|------------|------------|--------------|------------|
| 8090 | 2500005893 | 2017 | 06.06.2017 | KS | 77,00- | EUR | 2000532308 | 23.06.2017 | 9 | 3 | In test mode | |
| 8090 | 2500005942 | 2017 | 08.06.2017 | KS | 1.500,00- | EUR | 2000540761 | 03.07.2017 | 0 | 2 | In test mode | |
| 8090 | 2500005965 | 2017 | 09.06.2017 | KS | 150,00- | EUR | 2000544428 | 05.07.2017 | 0 | 2 | In test mode | |
| 8090 | 2500005963 | 2017 | 09.06.2017 | KS | 380,00- | EUR | 2000544430 | 05.07.2017 | 0 | 2 | In test mode | |
| 8090 | 2500006130 | 2017 | 15.06.2017 | KS | 1.400,00 | EUR | 2000559995 | 16.06.2017 | 0 | 2 | In test mode | |
| 8090 | 2500006213 | 2017 | 16.06.2017 | KS | 900,00- | EUR | 2000564839 | 16.06.2017 | 0 | 2 | In test mode | |
| 8090 | 2500006238 | 2017 | 19.06.2017 | KS | 17,00- | EUR | 2000568454 | 19.06.2017 | 0 | 2 | In test mode | |

Determine Values for Filter Criteria

Select.

Calculated payment date to

From this list you will need to copy to sheet "RE.KS Docs extracted" the document no and the payment date

| CoCode | DocumentNo | Fiscal Yr | Pstng Date | Type | Amount | Curren... | Contr. no. | CalcPmtDt | Contr. s... | Paym. |
|--------|------------|-----------|------------|------|-----------|-----------|------------|------------|-------------|-------|
| 8090 | 2500005680 | 2021 | 09.07.2021 | KS | 184,00- | EUR | 2005776193 | 02.08.2021 | 9 | 3 |
| 8090 | 2500006342 | 2021 | 04.08.2021 | KS | 93,59- | EUR | 2005863760 | 23.08.2021 | 9 | 3 |
| 8090 | 2500006604 | 2021 | 16.08.2021 | KS | 1.500,00- | EUR | 2005895558 | 31.08.2021 | 9 | 3 |

| RE/KS DOCUMENTS with | clearing date 2021 DD/MM/YYYY | Clearing Month (Formula) | Month/Year (formula) |
|----------------------|----------------------------------|-----------------------------|-------------------------|
| 2500005680 | 02/08/2021 | agosto | ago-21 |
| 2500006342 | 23/08/2021 | agosto | ago-21 |
| 2500006604 | 31/08/2021 | agosto | ago-21 |

The idea is to automatically retrieve the month of payment and update sheet Detailed Withholding Tax Report that will automatically feed the pivot table available in RESUME:

| AMOUNT TO BE PAID | |
|---------------------|------------------------|
| F24 Payment (month) | Sum of Withholding tax |
| gen/21 | 831,22 |
| feb-21 | 2.101,00 |
| mar-21 | 13.370,53 |
| apr-21 | 1.638,91 |
| mag-21 | 1.660,80 |
| giu-21 | 1.837,00 |
| lug-21 | 1.206,50 |
| ago-21 | 1.777,59 |
| set-21 | 184,00 |

To summarize, this information is retrieved from sheet Detailed Withholding Tax Report column A F24 Payment (month):

- If invoice was paid in the current month we indicate the month (January to December);
- If invoices posted will be paid in the future they are blank.

| F24 Payment (month) | CONFIRM WITH rate | CONFIRM Non Subject | Col | Vendor | Wh.Type | Doc.Date | Posting Date | DocumentNo | Reference | Invoice amo | Gross amount | Basic amount | Withholding tax | Not subj. WT | Exempt amount | Clearing Doc. | Clearing |
|---------------------|-------------------|---------------------|------|-----------|---------|------------|--------------|------------|-----------|-------------|--------------|--------------|-----------------|--------------|---------------|---------------|----------|
| feb-21 | OK | OK | 8090 | 52575 | IS | 16.12.2020 | 22.12.2020 | 190001052 | 13100 | 5.075,30 | 4.160,00 | 4.000,00 | 800,00 | 160,00 | - | 2500010137 | 23.12 |
| gen-21 | OK | OK | 8090 | 130392 | IS | 14.12.2020 | 29.12.2020 | S100009920 | FPR101/20 | 812,03 | 665,60 | 640,00 | 128,00 | 25,60 | - | 2500010330 | 29.12 |
| mar-21 | OK | OK | 8090 | 131648 | IS | 10.12.2020 | 24.12.2020 | S100009929 | 257 | 36.494,06 | 29.913,16 | 28.762,65 | 5.752,53 | 1.150,51 | - | 2500010353 | 20.12 |
| mar-21 | OK | OK | 8090 | 133983 | IS | 10.12.2020 | 18.12.2020 | 190001039 | 80 | 36.478,00 | 29.900,00 | 28.750,00 | 5.750,00 | 1.150,00 | - | 2500010028 | 18.12 |
| feb-21 | OK | OK | 8090 | 404181219 | IS | 20.11.2020 | 08.12.2020 | S100002949 | FPR31/20 | 5.709,60 | 4.680,00 | 4.500,00 | 900,00 | 180,00 | - | 2500009710 | 10.12 |
| feb-21 | OK | OK | 8090 | 69424 | IS | 31.12.2020 | 13.01.2021 | S100000232 | 16 | 920,00 | 920,00 | 920,00 | 0,00 | - | 2500000232 | 13.01 | |
| gen-21 | OK | OK | 8090 | 126446 | IS | 28.12.2020 | 07.01.2021 | S100000162 | 1863 | 48,80 | 40,00 | 40,00 | 8,00 | 0,00 | - | 2500000167 | 07.01 |
| gen-21 | OK | OK | 8090 | 126446 | IS | 17.12.2020 | 12.01.2021 | S100000211 | 18985 | 13.204,22 | 12.429,48 | 3.476,10 | 695,22 | 8.963,38 | - | 2500000238 | 13.01 |
| set-21 | OK | OK | 8090 | 130392 | IS | 16.12.2020 | 22.12.2020 | S100000267 | 286274 | 1.370,22 | 1.130,00 | 1.060,00 | 119,00 | 0,00 | - | 2500000419 | 22.12 |

The extraction is providing us all the invoices posted within the period with withholding tax to be paid. From this list we will need to confirm if there are invoices from previous periods paid in the current month and if invoices posted will be paid in the future.

For that, open transaction **FBL3N** with open items at end of each month for account 44900900 and confirm with the details extracted.

Note that in some cases you may have differences between the vendor extraction and SAP due to manual postings, contracts cancellation, etc. All manual postings (G1/S1), some manual clearings done with AB document type can generate differences. All these cases have to be analysed individually to make sure they are correct and in our database. In these cases check line items in the SAP vendor account and add/delete the documents necessary to justify the entries in the file.

3.2.2.3. I make a consistency check

In the end the total amount to be paid in the current month reflect the open items balance of account 44900900. In case of manual payments or corrections (not reflected in the vendor accounts) you will have to add it manually in the sheet *Detail RITENUTA D'ACCONT*. Take as example March 2017 for company 8090:

| AMOUNT TO BE PAID | | | | |
|--------------------|--------|-------------------|--------|------------------|
| PAYMENT TO BE MADE | | | | |
| Row Labels | Sum of | Gross amount | Sum of | Withholding tax |
| 1 | | 29.489,92 | | 3.564,21 |
| 2 | | 73.029,78 | | 10.661,24 |
| 3 | | 629.030,43 | | 1.610,20 |
| (blank) | | | | |
| Grand Total | | 731.550,13 | | 15.835,65 |

| Account | Offst.acct | DocumentNo | Type | Doc. Date | Pstng Date | Value Date | FK | Amount in local cur. | LCurr | Reference | Text |
|----------|------------|------------|------|------------|------------|------------|----|----------------------|-------|------------|--------------------------------|
| 44900900 | 800122 | 2400002193 | DS | 20.03.2017 | 20.03.2017 | | 50 | 23,15- | EUR | 2000249484 | |
| 44900900 | 800122 | 2400002271 | DS | 30.03.2017 | 30.03.2017 | | 40 | 3,70 | EUR | 2000285344 | |
| * | | | DS | | | | | 19,45- | EUR | | |
| 44900900 | 130392 | 2500003011 | KS | 01.03.2017 | 01.03.2017 | | 50 | 174,00- | EUR | 2000192696 | |
| 44900900 | 69424 | 2500003161 | KS | 06.03.2017 | 06.03.2017 | | 50 | 184,00- | EUR | 2000204812 | |
| 44900900 | 110098 | 2500003375 | KS | 10.03.2017 | 10.03.2017 | | 50 | 890,00- | EUR | 2000223648 | |
| 44900900 | 126446 | 2500003901 | KS | 23.03.2017 | 23.03.2017 | | 50 | 28,00- | EUR | 2000263247 | |
| 44900900 | 130392 | 2500003996 | KS | 27.03.2017 | 27.03.2017 | | 50 | 132,00- | EUR | 2000272526 | |
| 44900900 | 130392 | 2500003997 | KS | 27.03.2017 | 27.03.2017 | | 50 | 34,00- | EUR | 2000272527 | |
| 44900900 | 130392 | 2500003986 | KS | 27.03.2017 | 27.03.2017 | | 50 | 34,00- | EUR | 2000271310 | |
| 44900900 | 502562019 | 2500004220 | KS | 08.03.2017 | 31.03.2017 | | 50 | 61.960,80- | EUR | 2000213930 | |
| 44900900 | 40100900 | 2500004221 | KS | 31.03.2017 | 31.03.2017 | | 40 | 61.960,80 | EUR | 2000213930 | 2000213930 |
| * | | | KS | | | | | 1.476,00- | EUR | | |
| 44900900 | 404180189 | 2300000103 | SB | 30.03.2017 | 30.03.2017 | | 50 | 114,75- | EUR | RIT.ACC | RITENUTA D'ACCONTO D'ABRAMO DA |
| * | | | SB | | | | | 114,75- | EUR | | |
| ** | | | | | | | | 1.610,20- | EUR | | |

As soon as you finalize this check send a message to CAM indicating the amount to pay and the link to the filled template to ensure that the F24 payment is done.

3.2.2.4. I make a consistency check to prevent issues in the annual declaration (CU)

The main controls to perform are:

- If all vendors listed in the database and all necessary details are filled;
- If Withholding tax rate applied is coherent with the most common tax applied (5%/20%/23%);
- If for vendors apply in the invoice the "Cassa Previdenziale", "Bollo", amount not subject to WHT;
- Control the total amount paid to supplier.

| A | B | C | D | E | F | G | H | I | J | K | |
|---------------------|------------|----------|----------|--------|--------------|---------------------------------|---------------------|-------------|-----------|---------------------------------------|-----|
| F24 Payment (month) | KS | Wht rate | Ctrl Key | ORIGIN | CASSA PREV % | Imp. Cassa Previdenziale Amount | Non subject + Bollo | Paym amount | COMMENT | CU W | |
| mag-21 | 1510013878 | #N/A | 0% | IT | ITALIA | 5% | 331,03 | - | 331,03 | 8.077,10 OK REVERSED WITH CREDIT NOTE | CHE |
| | | #N/A | 20% | IT | ITALIA | 4% | 720,00 | - | 19.238,40 | | OK |
| | | #N/A | 20% | IT | ITALIA | 4% | 48,32 | 1.924,38 | 3.162,05 | | OK |
| | | #N/A | 20% | IT | ITALIA | 4% | 1.380,00 | - | 36.873,60 | | OK |

These controls should be done from time to time, preferably every month before sending to CAM the monthly analysis.

3.2.2.5. I share with CAM the analysis and ask to issue the payment

As soon as you finalize all previous steps send a message to CAM indicating the amount to pay for the month in analysis and the link to the filled template to ensure that the F24 payment is done.

Complete the information in the table for future reference as this will be important for the annual declaration. Any payment not related to the current year has to be analyzed and properly justified.

End of document.