

BR: Balance Transfers ICMS / IPI

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, new_zealand, emea_transversal, apac_transversal
- 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. Name the title of each section using OPD methodology naming convention - **Infinitive verb without the "to", mainly action verb...something) -" I do something..."**

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

Domain:

Responsibility area:

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Scope

 WW

? Unknown Attachment

ERP

 WP1

Frequency

 Month

? Unknown Attachment

? Unknown Attachment

References

Forms

Attachments

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1. Objective and Scope

1.1. Objective of this Operation

This documentation aims to detail how the transfer of balances of credit balances and imports in transit are carried out.

1.2. Scope

- This procedure is applicable for company of Brazil in WP1.

2. Definitions

See [Finance Glossary](#):

- [WP1](#)
- [ERP](#)

3. Tasks description

The IPI is part of the ICMS calculation basis whenever the transaction, although carried out between taxpayers, has as its object a product intended for Fixed Assets or for the purchaser's use or consumption, as well as when it is an operation carried out by an establishment similar to an industrial one.

3.1. / 3.1. I do something...

3.1.1. Balance Credit

ICMS and IPI accounts cannot have a credit balance at the end of the month, when this occurs, reclassification will be required.

Below example of the creditor month

Moeda do documento				
Nº conta	44900202	ICMS A PAGAR		
Empresa	7523	RHODIA BRASIL SA		
Divisão				
Exercício	2022			
Todos os documentos em moeda	*	Moeda de exibição	BRL	
Período	Débito	Crédito	Saldo	Saldo acumulado
Transp.saldo				
1	98.863.250,52	114.074.948,72	15.211.698,20-	15.211.698,20-
2	115.642.084,67	101.670.580,32	13.971.504,35	1.240.193,85-
3	108.681.734,11	115.959.917,83	7.278.183,72-	8.518.377,57-
4	126.030.075,24	115.458.985,30	10.571.089,94	2.052.712,37
5	3.463.041,34	8.178.621,52	4.715.580,18-	2.662.867,81-

The entry must be made with the date of the last day of the month of calculation

	Co code	Insaction co	Doc Type	Doc Date	Posting Date	Posting period	Currency	Reference	Header Text	Posting Key	L account	Amount Doc cur	L.N.	Assignment	Cost center	Text
ITEM	BKPF-BUKRS	BKPF-TCODE	BKPF-BLART	BKPF-BLDAT	BKPF-BUDAT	BKPF-MONAT	BKPF-WAER	BKPF-XBLNR	BKPF-BKTX	BSEG-NEWB	BSEG-NEWK	BSEG-WRBTR	BSEG-BUPLA	BSEG-ZUON	BSEG-KOSTL	BSEG-SGTXT
1	7523	FB01	SB	30.04.2022	30.04.2022	4	BRL	TRANSF. DE SALDO ICMS		50	44900202	2.052.712,37		ICMS		Transferência Saldo Credor ICMS Abril/22
1										40	44700170	2.052.712,37		ICMS		Transferência Saldo Credor ICMS Abril/22

It must be reversed with a date at the beginning of the month following the calculation.

Tp.doc. : SB (Lançamento cta.Razão) Documento normal						
Nº doc.	2300004069	Empresa	7523	Exercício	2022	
Data doc.	30.04.2022	Dt.lançamento	01.05.2022	Período	05	
Calc.imposto	☐					
Referên.	TRANSF. DE SALDO					
Moeda doc.	BRL	Doc.estorno p/	2300004068 / 2022			

Itm	CL	Conta	Texto breve conta	CI	Montante	Montante em MI	MoedI
1	40	44900202	ICMS A PAGAR		2.052.712,37	2.052.712,37	BRL
2	50	44700170	IMP.A RECUP	GR	2.052.712,37-	2.052.712,37-	BRL

3.1.2. Step 2 of Task 1 (I Import in Transit...)

For import processes that have invoices issued and accounting are pending at the end of the month, the import in transit is launched. Enter the SAP transaction - /PWS/ZYCIR153, in the issue date field, enter the information from the beginning to the end of the month and execute.

Relatório de Impostos Pagos



Critério de Seleção

Empresa		até		
Embarque		até		
Fornecedor		até		
Material		até		
NCM		até		
NR. NF		até		
NR. DI		até		
Data de Emissão	01052022	até	31052022 	
Data de registro da DI		até		

Opções de saída de dados

☒ Zebra

☐ Otimizado

Export the generated report to Excel.

Relatório de Impostos Pagos								
Data Sexta-feira, 17.06.2022								
Hora 21.57:25								
Em..	Embarque	Nr. Seq. E	Nr. NF	Fornecedor	Descrição do Fornecedor	Material	Descrição	CFOP
7...	EFET-0313/228	0000545122	65	128219	INTER CONTINENTAL OILS AND FATS PTE	67161	ALCOOL CETILICO SACO 25KG	3101/AA
7523	EFET-0313/228	0000545122	65	128219	INTER CONTINENTAL OILS AND FATS PTE	151571	ÁCIDO LAURICO RSPO SACO 25KG	3101/AA
7523	EFET-0313/228	0000545122	66	128219	INTER CONTINENTAL OILS AND FATS PTE	151571	ÁCIDO LAURICO RSPO SACO 25KG	3101/AA
7523	EFET-2256/2183	0000598122	67	302304145	PERSTORP OXO AB	89941	ETHYL-2 HEXANOL (OCTANOL) GRANEL	3101/AA
7523	EFET-2256/2182	0000627122	68	302304145	PERSTORP OXO AB	89941	ETHYL-2 HEXANOL (OCTANOL) GRANEL	3101/AA

In transaction FBL3N extract documents from accounts 44900202 and 44900201 , in the dynamic selection include only document type: ZC, only documents registered in the calculated month will be considered.

Relatório de partidas individuais contas do Razão

Fontes de dados

Documento

Atribuição

Data de lançamento

Data do documento

Tipo de documento

Período contábil

Chave de lançamento

Divisão

Soc.parc.negócios

Seleção - conta do Razão

Conta do Razão 44900202 até

Empresa 7523 até

Seleção - ajuda p/pesquisa

ID ajud.pesq.

Cad.pesq.

Seleção das partidas

Status

Partidas em aberto

Aberto à data fixada 17.06.2022

The reports generated in the previous steps will be pasted into the import file.
In the tab Razão, paste the data generated from account 44900202

A	B	C	D	E
Empresa	Loc.negócios	Atribuição	Chave referência	Nº documento
7523	0043	EFEI-2084/21R	080001624375232022	800016243
7523	0043	EFEI-0753/22R2	080001624875232022	800016248
7523	0049	EFRS-0148/22J4	080001626775232022	800016267
7523	0049	EFRS-0031/22J4	080001627275232022	800016272
7523	0043	EFEI-0261/22R	080001635975232022	800016359
7523	0043	EFEI-0261/22R	080001636275232022	800016362
7523	0043	EFEI-0575/22R	080001636575232022	800016365
7523	0043	EFRI-1897/21J2	080001637175232022	800016371
7523	0043	EFRI-1897/21J	080001637475232022	800016374
7523	0045	PTES-0541/22N	080001638175232022	800016381
7523	0045	PTES-0541/22N	080001638175232022	800016381
7523	0045	PTES-0541/22N	080001638175232022	800016381
7523	0043	EFEI-0114/22R	080001638475232022	800016384
7523	0043	EFEI-0753/22R	080001638775232022	800016387
Razão ICMS Razão IPI Importação 05.22 Pivot regularização				

In the Update Pivot tab, the difference will be accounted for with the release date on the last day of the month of the analyzed calculation

In the tab Razão IPI, paste the data generated from account 44900201

A	B	C	D	E	F
Empre	Loc.negóci	Atribuição	Chave referência	Nº document	Referência
7523	0049	TSRN-1975/21R	080001396775232022	800013967	TSRN-1975/21R
7523	0049	TSRN-0088/22R	080001397075232022	800013970	TSRN-0088/22R
7523	0049	EFRS-2133/21J	080001402175232022	800014021	EFRS-2133/21J
7523	0049	EFRS-1899/21J	080001402475232022	800014024	EFRS-1899/21J
7523	0049	EFRS-0030/22J	080001417475232022	800014174	EFRS-0030/22J
7523	0049	EFRS-1899/21J2	080001420575232022	800014205	EFRS-1899/21J2
7523	0049	EFRS-0050/22J3	080001421975232022	800014219	EFRS-0050/22J3
7523	0045	PTMS-0215/22N	080001432575232022	800014325	PTMS-0215/22N
7523	0043	EFRI-2318/21J	080001432875232022	800014328	EFRI-2318/21J
7523	0043	EFRI-0040/22J	080001433475232022	800014334	EFRI-0040/22J
7523	0043	EFRI-0040/22J	080001433475232022	800014334	EFRI-0040/22J
7523	0049	TSRN-1867/21R	080001434275232022	800014342	TSRN-1867/21R
7523	0049	TSRN-0091/22R	080001434775232022	800014347	TSRN-0091/22R
7523	0049	EFRS-2089/21J2	080001436575232022	800014365	EFRS-2089/21J2
Razão ICMS Razão IPI Importação 05.22 Pivot regularização					

In the tab importação the data generated from /PWS/ZYCIR153

M340					=SUBTOTAL(9;M2:M339)
	C	D	E	F	
1	Nr. Seq. Embarque	Nr. NF	Fornecedor	Descrição do Fornecedor	
257	0000700122	1990	1020	SOLVAY SOLUTIONS ITALIA SPA	
258	0000700122	1990	1020	SOLVAY SOLUTIONS ITALIA SPA	
259	0000556122	1991	50237	SOLVAY SOLUTIONS UK LIMITED	
260	0000655122	1992	502562970	SOLVAY SOLUTIONS NEDERLAND B.V.	
261	0000725122	1993	502562970	SOLVAY SOLUTIONS NEDERLAND B.V.	
262	0000682122	1994	94230	SOLVAY USA INC	
263	0000682122	1994	94230	SOLVAY USA INC	
264	0000732122	1995	50210	RHODIA OPERATIONS	
265	0000663122	1996	94230	SOLVAY USA INC	
266	0000692122	1997	127012	SOLVAY ZHANGJIAGANG SPECIALTY	
267	0000692122	1998	127012	SOLVAY ZHANGJIAGANG SPECIALTY	
268	0000693122	1999	127012	SOLVAY ZHANGJIAGANG SPECIALTY	
269	0000693122	2000	127012	SOLVAY ZHANGJIAGANG SPECIALTY	
270	0000693122	2001	127012	SOLVAY ZHANGJIAGANG SPECIALTY	
Razão ICMS Razão IPI Importação 05.22 Pivot regularização					

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Importação	ICMS	Razão	ICMS
3101/AA	10.093.524,97	2022/05	16.872.154,06
3102/AA	8.788.782,32	Grand Total	16.872.154,06
Grand Total	18.882.307,29		
ICMS Importação em trânsito 05/22 2.010.153,23			
Importação	Sum of Valor IPI	Razão	IPI
3101/AA	181918,48	2022/05	707.259,45
3102/AA	585188,96	Grand Total	707.259,45
Grand Total	767.107,44		
IPI Importação em trânsito 05/22 59.847,99			

It must be reversed with a date at the beginning of the month following the calculation.

Tp.doc. : SB (Lançamento cta.Razão) Documento normal				
Nº doc.	2300005416	Empresa	7523	Exercício
Data doc.	31.05.2022	Dt.lançamento	01.06.2022	Período
Calc.imposto	☐			
Referên.	BO-CN 192435			
Moeda doc.	BRL	Doc.estorno p/	2300005415 / 2022	
Txt.cab.doc.	Imp. em trânsito 05/2022			

Itm	CL	Conta	Texto breve conta	CI	Montante	Montante em MI
1	50	44900202	ICMS A PAGAR		2.010.153,23-	2.010.153,23-
2	40	47800500	DESP.APROP.IMP.CURSO		2.010.153,23	2.010.153,23
3	50	44900201	IPI A PAGAR		59.847,99-	59.847,99-
4	40	47800500	DESP.APROP.IMP.CURSO		59.847,99	59.847,99

End of document.