

BR: PCC and IRRF

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



? Unknown Attachment

ERP



? Unknown Attachment

Frequency



? Unknown Attachment

? Unknown Attachment

References

Forms

Attachments

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1. Objective and Scope

1.1. Objective of this Operation

Save all files on the drive, and send the email informing everyone involved in the process, tax time and HR.

The Withholding Tax is a tax obligation in which the legal entity, or equivalent, is obliged to withhold the corresponding tax from the beneficiary of the income. The withholding tax is, in fact, the anticipation of a portion of the tax amounts that must be paid by the contracted company.

Pursuant to article 30 of Law 10.833/2003 and Federal Revenue Normative Instruction No. 459/2004, legal entities governed by private law that make payments to legal entities governed by private law are obliged to deduct social contributions.

Bodies of the direct federal administration, autarchies and federal foundations must deduct at source the payments they make to legal entities, for the supply of goods or provision of services in general

The purpose of this document is to describe the procedure for calculate the PCC and IRRF tax and your gathering withheld of our service providers, also fill the DARF (Documento de Arrecadação de Receitas Federais).

1.2. Scope

Brazilian companies.

2. Definition

See [Finance Glossary](#):

- [WP1](#)
- [SAP](#)

3. *Responsibility*

Brazil tax time.

3. Tasks description

PCC Tax Assessment (Code 5952): The information to calculate this tax is made through the reconciliation of account 44900939 (FS10N) with the registration in the tax records (ZSAF).

IRRF Tax Assessment (Code 1708 and 3280) (Code 0588 and 3208): The information to calculate this tax is made through the reconciliation of accounts 44900910 and 44900900 (FS10N) with the registration in the tax records (ZSAF).

3.1 *Periodicity*

The calculation of PCC and IRRF tax it must be submitted for approval on the 17th of each month, except in the months that fall on the weekend.





3.2 *Assessment*

For this tax we based on the posting date, the extraction of reports is done until the day of the calculation date.



The calculation of PCC and IRRF is done by reconciling the balance account 44900939, 44900910 and 44900900 extracted in FBL3N and the balance of the records in the tax records extracted in ZSAF with the variant MSAF_7523_RETI.

FBL3N:

Relatório de partidas individuais contas do Razão

    Fontes de dados

Seleção - conta do Razão

Conta do Razão	<input type="text" value="44900939"/>	até	<input type="text"/>	
Empresa	<input type="text" value="7523"/>	até	<input type="text"/>	

Seleç./ajuda p/pesquisa

ID ajud.pesq.	<input type="text"/>
Cad.pesq.	<input type="text"/>

Seleção das partidas

Status

Partidas em aberto

Aberto à data fixada

Partidas compensadas

Data de compensação até 

Aberto à data fixada

Todas as partidas

Data de lançamento até 

Tipo

Partidas normais

Partida-memo

Partidas pré-editadas

Saída de listagem

Layout	<input type="text" value="/IRRFPPCC"/>
Número máximo de partidas	<input type="text"/>

in transaction ZSAF, to user variant:

ABAP: catálogo de variantes do programa ZSAFM00

Catálogo de variantes do programa ZSAFM000

Nome variante	Descrição breve
MSAF_6375_MON	Mastersaf 7523 Mensal
MSAF_6375_RETI	6375 - IRRF e PCC
MSAF_7523_DAY	Mastersaf 7523 Diária
MSAF_7523_RETI	7523 - IRRF e PCC
MSAF_7523_WEK	Mastersaf 7523 Semanal
MSAF_MD_TABLES	Mastersaf Cadastros/Tabelas

Critérios de Seleção Geral

Empresa	7523	até	
Filial	0001	até	0050
Período	01.06.2022	até	30.06.2022

Quebrar por Filial

Plataforma e Caminho

Servidor
 Computador Pessoal
 Usar Path Default
 Path Opcional:

Arquivos

Safx 01, 02, 80 (Safx02)

Contabilidade
 Saldo por Centro de Custo
 Saldos Contábeis - Por Empresa
 Doc Op. Geradoras crédito(147)
 Bens Deprec e Vlr Aquisi.(148)

Contas a Pagar/Parcelas
 Contas a Receber/Parcelas
 Retenção de IRRF
 Estrutura de Produtos
 FCont - SAFX129

Documentário Fiscal

Documentário Fiscal

Estoques

Estoque - Movimento
 Estoque - Saldos Históricos

For this we use the assessment file in Excel that has been developed in order to assist and optimize the process of calculation. We need to compare and analyze the values on SAP (FBL3N) with the ZSAF, because sometimes may have some differences and corrections

We must reconcile a file, with SAP and MSAF data, leave it with exactly the same values, with zero pendencies

Data de lançamento	Inte em moed	Moeda Inte	Tex	bo de docum	Conta lnçto.contrap.	Obs
24/10/2022	-5.332,04	BRL	2500050092	2500050092	PCC a Recolher 10/22	
17/10/2022	-5.376,25	BRL	117531	117531	PCC a Recolher 10/22	
10/10/2022	-6.237,50	BRL	84575	84575	PCC a Recolher 10/22	
05/10/2022	-6.300,78	BRL	81772	81772	PCC a Recolher 10/22	
27/10/2022	-7.114,64	BRL	112185	112185	PCC a Recolher 10/22	
05/10/2022	-8.015,67	BRL	2500030332	2500030332	PCC a Recolher 10/22	
10/10/2022	-8.213,77	BRL	84235	84235	PCC a Recolher 10/22	
18/10/2022	-8.254,34	BRL	129763	129763	PCC a Recolher 10/22	
05/10/2022	-8.567,88	BRL	84422	84422	PCC a Recolher 10/22	
03/10/2022	-9.159,14	BRL	84743	84743	PCC a Recolher 10/22	
05/10/2022	-11.001,16	BRL	92653	92653	PCC a Recolher 10/22	
05/10/2022	-13.165,88	BRL	81798	81798	PCC a Recolher 10/22	
05/10/2022	-13.672,86	BRL	81654	81654	PCC a Recolher 10/22	
11/10/2022	-15.145,26	BRL	84987	84987	PCC a Recolher 10/22	
05/10/2022	-19.807,14	BRL	84743	84743	PCC a Recolher 10/22	
05/10/2022	-20.579,28	BRL	84422	84422	PCC a Recolher 10/22	
13/10/2022	-23.262,76	BRL	80619	80619	PCC a Recolher 10/22	
05/10/2022	-24.556,10	BRL	84412	84412	PCC a Recolher 10/22	
05/10/2022	-29.181,80	BRL	92653	92653	PCC a Recolher 10/22	

COD_DA	ANO_COMPETEN	MES_COMPETEN	VLR_BRUT	VLR_IR_RETID	VLR_DEDUCA	ALIUQUO	COD_CTRL_E	NUM	IND_TIPO	QUITAG	CC
818	5952	2022	10	123089	5724	57,24	465	5100039961	54706	@	
819	5952	2022	10	123089	5724	57,24	465	5100042196	54706	@	
820	5952	2022	10	123089	5724	57,24	465	5100039962	54706	@	
821	5952	2022	10	123089	5724	57,24	465	5100042194	54706	@	
822	5952	2022	10	123089	5724	57,24	465	5100039985	54706	@	
823	5952	2022	10	123089	5724	57,24	465	5100039826	54706	@	
824	5952	2022	10	123089	5724	57,24	465	5100039821	54706	@	
825											
826											
827											
R2R											

After reconciliation, send an email to the rate team, to validate the process, before creating the payment slips.

##815615##:6375: APURAÇÃO IRRF E PCC - 09/22



Solvay Finance Services Support <finance.services@support.solvay.com>

para Adriano.Pereira, Andre.Figueiredo, Marcia.Alves, caroline.silva, Maria.Ramos, mim, bruna.petry, Dayane.Araujo

inglês > português Traduzir mensagem

-----Ao responder, não adicione informações abaixo desta linha -----

Bom dia,

Segue apuração IRRF e PCC referente ao mês de Setembro de 2022.

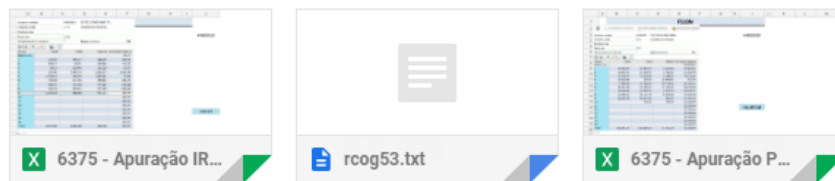
IR 1708 a recolher 09/22 - 197,47

PCC a Recolher 09/22 - 31.457,18

Att,


Andréia Trevisani


3 anexos • Anexos verificados pelo Gmail



3.3 DARF Creation- RF

In order to pay this Tax is created a DARF (Documento de Arrecadação de Receitas Federais). The DARF is created per code of the tax, and be on the file excel on tab

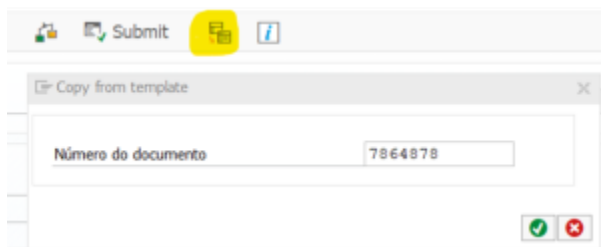
 MINISTÉRIO DA FAZENDA Secretária da Receita Federal DARF	02 - Período de Apuração	31/05/2022
	03 - Número CNPJ	12.244.251/0001-09
	04 - Código da Receita	1708
	05 - Número de Referência	-
	06 - Data de Vencimento	20/06/2022
1 Nome da Empresa COGERAÇÃO ENERGIA ELETRICA LTDA	07 - Valor Principal	159,08
Veja Instruções no Verso	08 - Valor da Multa	-
	09 - Valor dos Juros	-
É vedado o recolhimento de tributos e contribuições administrados pela Secretária Federal cujo valor total seja inferior a R\$ 10,00.	10 - Valor Total	159,08
	11 - Autenticação Bancária	

 MINISTÉRIO DA FAZENDA Secretária da Receita Federal DARF	02 - Período de Apuração	30/06/2020
	03 - Número CNPJ	12.244.251/0001-09
	04 - Código da Receita	3280
	05 - Número de Referência	-
	06 - Data de Vencimento	20/07/2020
1 Nome da Empresa COGERAÇÃO ENERGIA ELETRICA LTDA	07 - Valor Principal	-
Veja Instruções no Verso	08 - Valor da Multa	-
	09 - Valor dos Juros	-
É vedado o recolhimento de tributos e contribuições administrados pela Secretária Federal cujo valor total seja inferior a R\$ 10,00.	10 - Valor Total	-
	11 - Autenticação Bancária	

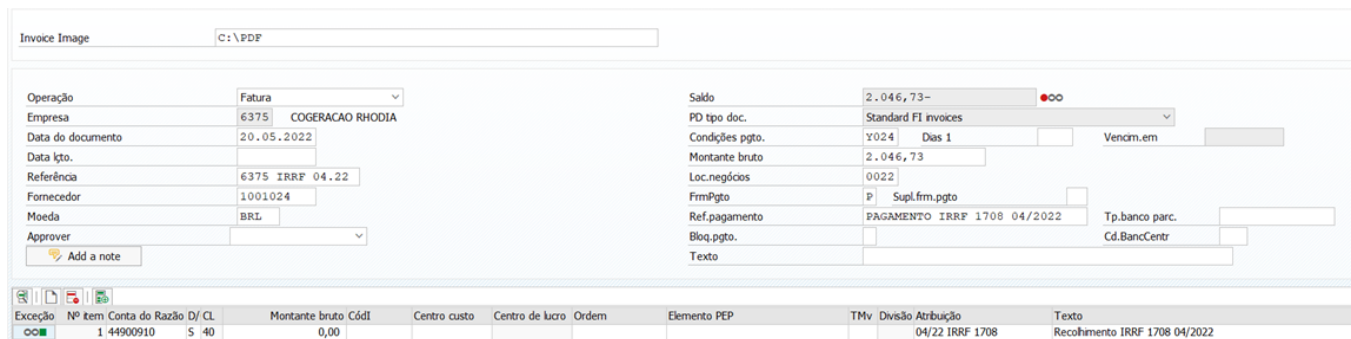
"DARF", needs to be filled in according to the values found in the file

3.4 MC Creation

After the value of the assessment is validated by André Figueiredo, will be created the MC for payment of PCC and IRRF in the transaction ZWFA02E, it's good to use the previous month's MC as a reference to copy.



Insert Informations.



Exceção	Nº Item	Conta do Razão	D/CL	Montante bruto	CódI	Centro custo	Centro de lucro	Ordem	Elemento PEP	TMv	Divisão	Atribuição	Texto
00	1	44900910	S 40	0,00							04/22	IRRF 1708	Recolhimento IRRF 1708 04/2022

3.5 E-mail for approval

After the creation of MC, must send a ticket with an email to the fiscal team with the tax amount to be paid, due date and the MC number that was generated and is awaiting approval. Attached the assessment file performed and the DARF's both in PDF.

End of document.