

IT - VAT Split Payment regularization

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: Country Accounting

Responsibility area:

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Scope

 Unknown Attachment

ERP

 **PF1**

Frequency

 **Month**

References

[FBL3N](#)

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Forms

[TEMPLATE IT - VAT Split Payment regularization](#)

Attachments

<< IT - VAT Split Payment regularization >>

1.1. Objective of this Operation

For selected types of entities of the Public Administration there is a specific VAT rule to be applied, known as Split payment. Under this split payment system, VAT payable by the customer is paid directly to the Tax Authorities rather than to the supplier. There is a specific accounting treatment for this invoices and due to system restrictions we need to check the accounts and regularize the customer account manually. This procedure explains how to check and regularize the accounts.

1.2. Scope

This procedure is applied for all Italian entities working in PF1 system when applied the VAT code A1 Standard rate: 22%, 6R Reduced rate: 10% and XW Super-reduced rate: 4%.

2. Definitions

See [Finance Glossary](#):

- ...

3. Tasks description

For invoices issued under the VAT Split Payment rule the invoices are normally issued but the VAT calculated is allocated into GL account 2451000000 - Sales and use tax payable.

When we have items open in the GL account 2451000000, we need to perform one additional posting to clear the VAT amount against the customer account reducing the amount to be received.

The accounting behavior for invoicing where we apply tax code A1 Standard rate: 22%, is the same when we apply tax code 6R Reduced rate: 10% and it's the same when we apply tax code XW Super-reduced rate: 4%.

It is important to transfer back to the same customer invoiced and perform one posting per invoice that should be clearly identified in the text.

3.1. I settle GL account 2451000000 - Sales and use tax payable

3.1.1. I identify the invoices to be settled by customer

Open transaction **FBL3N** to retrieve all items open for the current period by using variant **IT SPLIT PAY**, select the company code you work with and execute:

G/L Account Line Item Display

    Data Sources

G/L account selection

G/L account	2451000000	to		
Company code	0270	to		

Selection using search help

Search help ID	
Search string	
 Search help	

Line item selection

Status

☐ Open items

Open at key date 14.11.2022

☐ Cleared items

Clearing date to 

Open at key date

☒ All items

Posting date 01.10.2022 to 31.10.2022 

Type

☒ Normal items

☐ Noted items

☐ Parked items

List Output

Layout	/IT_SPLITPAY
Maximum number of items	

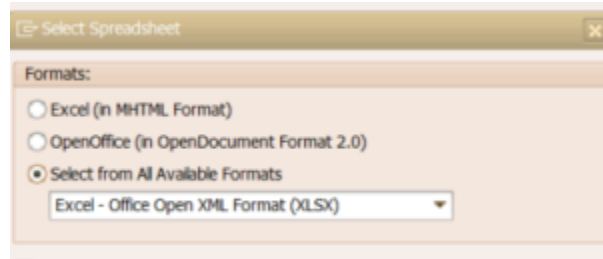
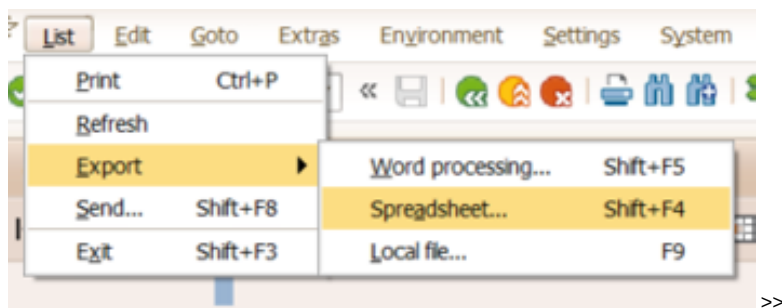
The outcome will be similar to this list:

G/L Account		2451000000 Sales and use tax payable													
Company Code		0270													
CoCd	Account	Offst.acct	DocumentNo	Reference	BusA	Type	Doc..Date	Pstng Date	Entry Date	PK	Amount in local cur.	LCurr	Tax base amount	Tx	
0270	2451000000	410682	1000000880	9000841942		C0	18.10.2022	18.10.2022	18.10.2022	50	75.625,00-	EUR	343.750,00	A1	
0270	2451000000	410682	1000000881	9000841943		C0	18.10.2022	18.10.2022	18.10.2022	50	75.625,00-	EUR	343.750,00	A1	
0270	2451000000	410682	1000000882	9000841944		C0	18.10.2022	18.10.2022	18.10.2022	50	4.910,40-	EUR	22.320,00	A1	
0270	2451000000	410682	1000000883	9000841945		C0	18.10.2022	18.10.2022	18.10.2022	50	4.910,40-	EUR	22.320,00	A1	
0270	2451000000	414909	1000000921	9000843767		C0	31.10.2022	31.10.2022	02.11.2022	50	5.502,13-	EUR	55.021,32	6R	
0270	2451000000	423620	1000000923	9000843769		C0	31.10.2022	31.10.2022	02.11.2022	50	1.060,79-	EUR	10.607,92	6R	
0270	2451000000	414909	1000000928	9000843775		C0	31.10.2022	31.10.2022	02.11.2022	50	659,72-	EUR	6.597,16	6R	
0270	2451000000	414909	6111013002	0097859639		DB	04.10.2022	04.10.2022	04.10.2022	40	6,86	EUR	31,20	A1	
0270	2451000000	7000000000	6111013092	0058123267		DB	07.10.2022	07.10.2022	07.10.2022	50	501,43-	EUR	2.279,24	A1	
0270	2451000000	414909	6111013094	0097859747		DB	07.10.2022	07.10.2022	07.10.2022	40	60,06	EUR	273,00	A1	
0270	2451000000	423620	6111013379	0058120828		DB	13.10.2022	13.10.2022	13.10.2022	40	2.561,99	EUR	11.645,40	A1	
0270	2451000000	423620	6111013380	0058120828		DB	13.10.2022	13.10.2022	13.10.2022	50	2.561,99-	EUR	11.645,40	A1	
0270	2451000000	423516	6111013522	0058132550		DB	19.10.2022	19.10.2022	19.10.2022	50	3.555,60-	EUR	16.161,84	A1	
0270	2451000000	422178	6111013687	0097860446		DB	24.10.2022	24.10.2022	24.10.2022	40	6,17	EUR	28,04	A1	
0270	2451000000	407379	6111013912	0058138777		DB	31.10.2022	31.10.2022	31.10.2022	50	6.781,63-	EUR	30.825,60	A1	
0270	2451000000	424345	6111013914	0058138779		DB	31.10.2022	31.10.2022	31.10.2022	50	5.416,93-	EUR	24.622,40	A1	
0270	2451000000	422178	6111013921	0058138806		DB	31.10.2022	31.10.2022	31.10.2022	50	11.765,16-	EUR	53.478,02	A1	
0270	2451000000	411908	6111013948	0058138874		DB	31.10.2022	31.10.2022	31.10.2022	50	13.451,33-	EUR	61.142,40	A1	
0270	2451000000	415364	6111013950	0058138883		DB	31.10.2022	31.10.2022	31.10.2022	50	2.787,84-	EUR	12.672,00	A1	
0270	2451000000	423620	6111013955	0058138890		DB	31.10.2022	31.10.2022	31.10.2022	50	5.129,12-	EUR	23.314,20	A1	
0270	2451000000	414909	6111013959	0058138899		DB	31.10.2022	31.10.2022	31.10.2022	50	59.095,61-	EUR	268.616,40	A1	
0270	2451000000	414909	6111013960	0058138900		DB	31.10.2022	31.10.2022	31.10.2022	50	2.556,84-	EUR	11.622,00	A1	
0270	2451000000	414909	6111013962	0058138904		DB	31.10.2022	31.10.2022	31.10.2022	50	3.006,33-	EUR	13.665,12	A1	
0270	2451000000	414909	6111013967	0058138905		DB	31.10.2022	31.10.2022	31.10.2022	50	2.734,62-	EUR	12.430,08	A1	
0270	2451000000	408104	6111014015	0058139465		DB	31.10.2022	31.10.2022	31.10.2022	50	13,38-	EUR	60,83	A1	
0270	2451000000	408104	6111014016	0058139466		DB	31.10.2022	31.10.2022	31.10.2022	50	86,97-	EUR	395,32	A1	
0270	2451000000	408104	6111014039	0058139516		DB	31.10.2022	31.10.2022	31.10.2022	50	13,03-	EUR	59,22	A1	
0270	2451000000	408424	6111014040	0058139517		DB	31.10.2022	31.10.2022	31.10.2022	50	0,80-	EUR	3,63	A1	
0270	2451000000	414909	6111014129	0058140535		DB	31.10.2022	31.10.2022	02.11.2022	50	5.120,54-	EUR	23.275,20	A1	
0270	2451000000	423620	6111014135	0058140542		DB	31.10.2022	31.10.2022	02.11.2022	50	2.563,70-	EUR	11.653,20	A1	
0270	2451000000	423622	6111014228	0058140777		DB	31.10.2022	31.10.2022	02.11.2022	50	7.711,70-	EUR	35.053,20	A1	
* 0270											300.512,91-	EUR			
**											300.512,91-	EUR			

3.1.2. I prepare and perform the posting

To support the analysis, open the [form](#) attached to this procedure and copy the extraction to sheet JUSTIFICATION:

1. Select



2. Copy the data to the table from column L to Z:

FBL3N - Account 2451000000 line items															CALCULATION	CHECK
Company Code	Account	Offsetting acct no.	Document Number	Reference	Business Area	Document type	Document Date	Posting Date	Entry Date	Posting Key	Amount in local currency	Local Currency	Tax base amount	Tax Code	INVOICE AMOUNT	0,00
0270	2451000000	414909	6111013002	0097859639		DB	04/10/2022	04/10/2022	04/10/2022	40	6,86	EUR	31,20	A1	38,06	
0270	2451000000	414909	6111013092	0058123267		DB	07/10/2022	07/10/2022	07/10/2022	50	- 501,43	EUR	2.279,24	A1	- 2.780,67	
0270	2451000000	414909	6111013094	0097859747		DB	07/10/2022	07/10/2022	07/10/2022	40	60,06	EUR	273,00	A1	333,06	
0270	2451000000	423620	6111013379	0058120828		DB	13/10/2022	13/10/2022	13/10/2022	40	2.561,99	EUR	11.645,40	A1	14.207,39	
0270	2451000000	423620	6111013380	0058120828		DB	13/10/2022	13/10/2022	13/10/2022	50	- 2.561,99	EUR	11.645,40	A1	- 14.207,39	
0270	2451000000	410682	1000000880	9000841942		CO	18/10/2022	18/10/2022	18/10/2022	50	- 75.625,00	EUR	343.750,00	A1	- 419.375,00	
0270	2451000000	410682	1000000881	9000841943		CO	18/10/2022	18/10/2022	18/10/2022	50	- 75.625,00	EUR	343.750,00	A1	- 419.375,00	
0270	2451000000	410682	1000000882	9000841944		CO	18/10/2022	18/10/2022	18/10/2022	50	- 4.910,40	EUR	22.320,00	A1	- 27.230,40	
0270	2451000000	410682	1000000883	9000841945		CO	18/10/2022	18/10/2022	18/10/2022	50	- 4.910,40	EUR	22.320,00	A1	- 27.230,40	
0270	2451000000	423516	6111013522	0058132550		DB	19/10/2022	19/10/2022	19/10/2022	50	- 3.555,60	EUR	16.161,84	A1	- 19.717,44	
0270	2451000000	422178	6111013687	0097860446		DB	24/10/2022	24/10/2022	24/10/2022	40	6,17	EUR	28,04	A1	34,21	
0270	2451000000	414909	1000000921	9000843767		CO	31/10/2022	31/10/2022	02/11/2022	50	- 5.502,13	EUR	55.021,32	6R	- 60.523,45	
0270	2451000000	423620	1000000923	9000843769		CO	31/10/2022	31/10/2022	02/11/2022	50	- 1.060,79	EUR	10.607,92	6R	- 11.668,71	
0270	2451000000	414909	1000000928	9000843775		CO	31/10/2022	31/10/2022	02/11/2022	50	- 659,72	EUR	6.597,16	6R	- 7.256,88	
0270	2451000000	407379	6111013912	0058138777		DB	31/10/2022	31/10/2022	31/10/2022	50	- 6.781,63	EUR	30.825,60	A1	- 37.607,23	
0270	2451000000	424345	6111013914	0058138779		DB	31/10/2022	31/10/2022	31/10/2022	50	- 5.416,93	EUR	24.622,40	A1	- 30.039,33	
0270	2451000000	422178	6111013921	0058138806		DB	31/10/2022	31/10/2022	31/10/2022	50	- 11.765,16	EUR	53.478,02	A1	- 65.243,18	
0270	2451000000	411908	6111013948	0058138874		DB	31/10/2022	31/10/2022	31/10/2022	50	- 13.451,33	EUR	61.142,40	A1	- 74.593,73	
0270	2451000000	415364	6111013950	0058138883		DB	31/10/2022	31/10/2022	31/10/2022	50	- 2.787,84	EUR	12.672,00	A1	- 15.459,84	
0270	2451000000	423620	6111013955	0058138890		DB	31/10/2022	31/10/2022	31/10/2022	50	- 5.129,12	EUR	23.314,20	A1	- 28.443,32	
0270	2451000000	414909	6111013959	0058138899		DB	31/10/2022	31/10/2022	31/10/2022	50	- 59.095,61	EUR	268.616,40	A1	- 327.712,01	
0270	2451000000	414909	6111013960	0058138900		DB	31/10/2022	31/10/2022	31/10/2022	50	- 2.556,84	EUR	11.622,00	A1	- 14.178,84	
0270	2451000000	414909	6111013962	0058138904		DB	31/10/2022	31/10/2022	31/10/2022	50	- 3.006,33	EUR	13.665,12	A1	- 16.671,45	
0270	2451000000	414909	6111013967	0058138905		DB	31/10/2022	31/10/2022	31/10/2022	50	- 2.734,62	EUR	12.430,08	A1	- 15.164,70	
0270	2451000000	408104	6111014015	0058139465		DB	31/10/2022	31/10/2022	31/10/2022	50	- 13,38	EUR	60,83	A1	- 74,21	
0270	2451000000	408104	6111014016	0058139466		DB	31/10/2022	31/10/2022	31/10/2022	50	- 86,97	EUR	395,32	A1	- 482,29	
0270	2451000000	408104	6111014039	0058139516		DB	31/10/2022	31/10/2022	31/10/2022	50	- 13,03	EUR	59,22	A1	- 72,25	
0270	2451000000	408424	6111014040	0058139517		DB	31/10/2022	31/10/2022	31/10/2022	50	- 0,80	EUR	3,63	A1	- 4,43	
0270	2451000000	414909	6111014129	0058140535		DB	31/10/2022	31/10/2022	02/11/2022	50	- 5.120,54	EUR	23.275,20	A1	- 28.395,74	
0270	2451000000	423620	6111014135	0058140542		DB	31/10/2022	31/10/2022	02/11/2022	50	- 2.563,70	EUR	11.653,20	A1	- 14.216,90	
0270	2451000000	423622	6111014228	0058140777		DB	31/10/2022	31/10/2022	02/11/2022	50	- 7.711,70	EUR	35.053,20	A1	- 42.764,90	

3. Column AA is the calculation of the invoice issued to the customer (to support CCT team in the reconciliation), you just have to double check if the amount is calculated correctly in all the lines;

4. Column CHECK is just a cross reference between the VAT amount to be regularized and the amount we copy to sheet TEMPLATE that is automatically preparing the posting.



If in column offset account is not a customer account you will have to update the field manually in the table.

For example:

G/L Account2451000000 Sales and use tax payable
Company Code0270

CoCd	Account	Offst.acct	DocumentNo	Reference	BusA	Type	Doc..Date	Pstng Date	Entry Date	PK	Amount in local cur.	LCurr	Tax base amo
0270	2451000000	7000000000	6111013092	0058123267		DB	07.10.2022	07.10.2022	07.10.2022	50	501,43-	EUR	2.279,

offset account identified by the system is account 7000000000 double click in the document and retrieve the customer account to identify to whom we issued the invoice.

Doc.Type : DB (Sales Invoices DB) Normal document					
Doc. Number	6111013092	Company Code	0270	Fiscal Year	2022
Doc. Date	07.10.2022	Posting Date	07.10.2022	Period	10
Calculate Tax	☐				
Ref.Doc.	0058123267				
Doc. Currency	EUR				
Doc. Hdr Text	ERRORE ENERGY SURCHARGE				

Itm	PK	Account	Account short text	Amount	Crcy	Text
1	01	414909	A2A AMBIENTE SPA	2.780,67	EUR	
2	40	7000000000	Sale/inv FG	7.440,12	EUR	
3	40	7000000000	Sale/inv FG	3.077,64	EUR	
4	50	2451000000	Sales/Use Tax Pyble	501,43-	EUR	
5	40	7000000000	Sale/inv FG	7.494,90	EUR	
6	40	7000000000	Sale/inv FG	3.100,30	EUR	
7	50	7000000000	Sale/inv FG	7.440,12-	EUR	
8	50	7000000000	Sale/inv FG	4.213,08-	EUR	
9	50	7000000000	Sale/inv FG	7.494,90-	EUR	
10	50	7000000000	Sale/inv FG	4.244,10-	EUR	

414909 is the customer account number that should appear in the table.

5. As soon as you finalize here, go to sheet TEMPLATE:

- Update field company code;
- Update field "Doc Date" and "Posting Date" with 31/MM/YYYY;
- Double check if the amounts, posting keys and text is correct.

It is important to keep all these requirements and texts updated because afterwards CCT team will be responsible for the clearing of the customer accounts.

6. Use transaction **ZZF_POSTING_FILE** to post and ensure that the excel file is attached to the posting for posterior consult.

End of document.