

BE - VAT Belgium

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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Scope

? Unknown Attachment

ERP



Frequency

? Unknown Attachment

References

S_ALR_87012357;
 S_ALR_87012370; SP01;
 S_ALR_87012050;
 S_ALR_87012359;
 S_ALR_87012402

Forms

[BE VAT Reconciliation 2019 new](#)

-

Attachments

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1. Objective and Scope

1.1. Objective of this Operation

The objective of this document is to explain how to post the monthly VAT "centralization" for BE VAT accounts: we have to determine if we have a debt or a receivable position towards the VAT administration.

The VAT reporting obligations in scope for Belgium are the following:

- VAT return
- ESL – European Sales Listing
- ASL – Annual Sales Listing

This VAT OP compliance process manual is to be used as a step-by-step guideline to facilitate the VAT reporting by VAT SU team of the operations made by Solvay entities in Belgium.

During VAT Return Calculation (done at D+3) in case of doubt Accounting Platform must contact the SU FA . In the sequence of this procedure VAT ledger will be reconciled defining the VAT position (payment/refund).

After prepared, the VAT Return is submitted by electronic filling.

All this flow will respect deadlines proposed in section 1.2.

SU FA must send to local accounting team:

1. VAT return excel file;
2. SP01 (original format - PDF);
3. Advance Return of Tax on Sales/Purchase (PDF & excel format);
4. ESL (excel file per company & XML format);

1.2. Scope

The entities for which SBS will be responsible for the preparation of the VAT and Intrastat compliance in Belgium are listed below:

Group code (for running SAP variant)	Company code	Name	VAT n°	Foreign VAT n°	CAM
5835	5835	Solvay Specialty Polymers Italy (IT cy – BE registration)	BE0817249249	Yes	Francesco Piccoli
5978	5978	Solvay Specialty Polymers Belgium NV (one reg with 7)	BE0880405949	No	Ronald Keeting
6080	6080	Solvay France (FR cy - BE registration)	BE0773722280	Yes	Chrystel JOLY
6422	6422	Specialty Operations France (FR cy - BE registration)	BE0801221285	Yes	Chrystel JOLY
6301	6301	Solvay Solutions NL (NL cy - BE registration)	BE0777406993	Yes	Ronald Keeting
7794	7794	Cytec Industries BV (NL cy - BE registration)	BE0683797738	Yes	Ronald Keeting

2. Definitions

See Finance Glossary:

- [ASL](#)
- [ESL](#)
- [IS](#)

3. Tasks description

This section explains the process of:

- Preparation of VAT reports in SAP;
- How to extract those reports;
- Where to include them in excel file for preparation VAT Return and ESL reports;
- Quality checks necessary to ensure good reporting.

In the table below information regarding company codes or sales organizations (when more than one company is involved with the same VAT number) and respective variants code in the several SAP transactions that need to be run in order to prepare the data, VAT number and extra information for SAP:

Txn on sales/Purch					
group	Company Code	Variant	Identification	Program run date	VAT number
5978		3S VAT 5978	VT5978	Current day	BE0880405949
	6080	3S VAT 6080	VT6080	Current day	BE0773722280
	5835	3S VAT 5835	VT5835	Current day	BE0817249249

3.1. Responsibilities

After all the returns are submitted, SU FA Indirect VAT send an email to each CAM with proofs of submission.



Remark 2

An advance payment has to be paid once a year on the VAT due for the month of December.

3.2. I perform the VAT return calculation

3.2.1. I run the transaction S_ALR_87012357 – Advance Return for Tax on Sales/Purchase

Run S_ALR_87012357 and insert variant pick variant from point 3

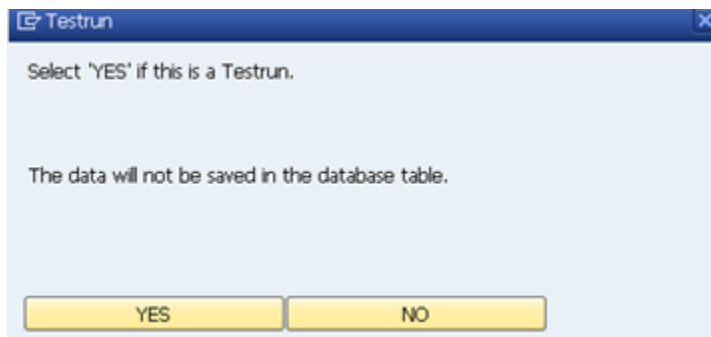
- **Company Code:** This field must be chosen according to the table in point 3
- **Fiscal Year:** Fiscal year of the VAT month that you are reporting;
- **Posting Date:** First day of the previous month until last day of the previous month;
- **Txs on Sale / Pur Grp:** This field must be chosen according to the table in point above;
- **Program run date:** Select the current day (Important: in case you need to re-run the program you must select a different date);
- **Identification:** Follow the description in the table in point 3



Remark

Only one run per day in "program run date" is possible.
In case of error "This run ID has already been used for this run date; reselect" change the "Program run date".

Select "Yes" for test run and the outcome:



It is necessary also to extract in PDF and to archive.

Edit the text field with "Advance Return XXXX MM/YYYY", where "XXXX" is the company code, "MM" is the month and "YYYY" is the year:

It is also necessary to extract this information in to excel.

3.2.2. I run the transaction S_ALR_87012370 – Print: Advance Return for Tax on Sales /Purchase

Run S_ALR_87012370 and insert variant (pick variant from point 3



Remarks

- **Program run date:** The run date must be equal to the one used in S_ALR_87012357;
- **Additional run ID:** Follow the description in the table in point 3;
- **Txs on Sale / Pur Grp:** This field must be choose according to the table in point 3;
- **Company Code:** This field must be chosen according to the table in point 3.

Execute and insert in Output Device "ZPDF" and Print:

Output Device: zpdf

Number of copies: 2

Page selection:

Spool Request

Name: SCRIPT PT63001747

Title:

Authorization:

Spool Control

Print immediately

Delete After Output

New Spool Request

Close Spool Request

Spool retention pd: 1 Day(s)

Storage Mode: Print only

Cover Page Settings

SAP cover page: Do Not Print

Recipient:

Department:

Print Preview Print

Insert the Output: **ZPDF**

Press Print

The outcome will be:

Print Program: Advance Return for Tax on Sales/Purchases (Belgium)

Tax on sales/purchases advance return from 01.06.2012 to 30.06.2012 for

The advanced return for tax on sales/purchases was created for

Company code
3445

3.2.3. I run the transaction SP01 – Output controller: Spool

Go to SP01 transaction:

Output controller: Spool request selection screen

Further selection criteria...

Spool requests | Output requests

Spool Request Number: []

Created By: PT63001747

Date created: 12.07.2012 to 12.07.2012

Client: 020

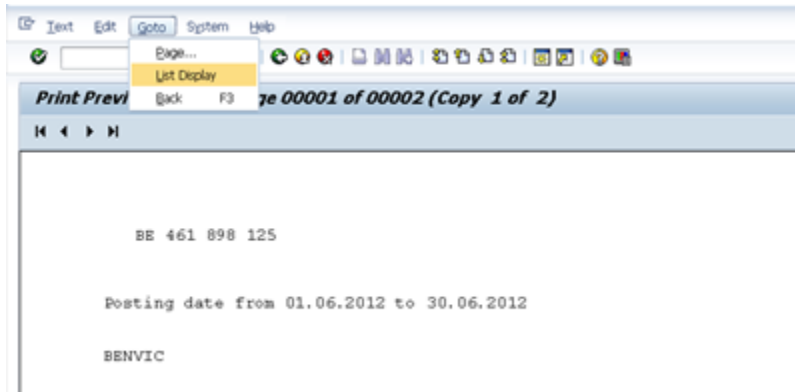
Authorization: []

Spool no.	Type	Date	Time	Status	Pages	Title
1284594	[]	12.07.2012	16:37	-	2	SCRIP1 ZPDF PT63001747

Current Day and Execute

Press din order to enter in the spool

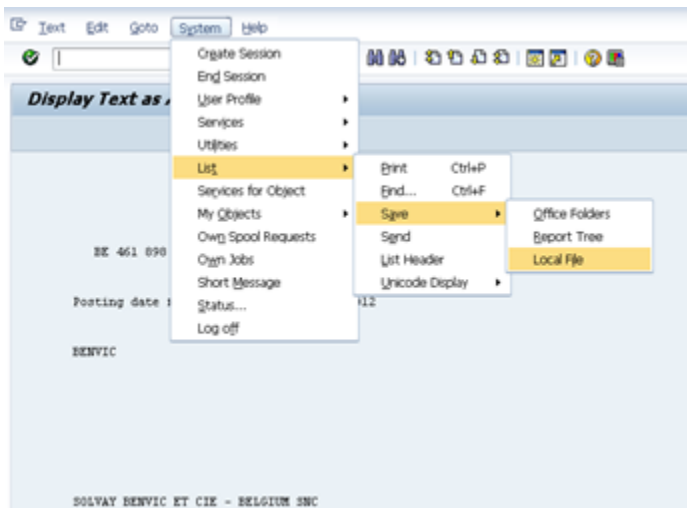
Search for the script ZPDF and click in the *SAPscript*:



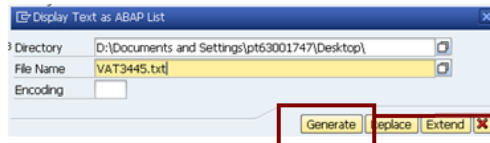
Two [2] extractions must be done:

1. one for being used in the excel of the VAT Return,
2. and another one, for archiving purpose.

1) In the outcome select:



Save the file with the **unconverted** format




Choose **Generate** to save the File

Insert "ZPDF" in Output Device and archive (edit the Text with "VAT XXXX MM/YYYY" where "XXXX" is the company code, "MM" is the month and "YYYY" is the year):

Finally, click on Print and the "Output requests created". Pick the file that you will receive in the e-mail and attach to the posting.

3.2.4. I run the transaction S_ALR_87012050 – Assets Acquisitions


Run S_ALR_87012050 and insert variant (pick variant from point 4 **(change point)** )

- **Company Code:** All variants, with exception of company 0001 and 0005, will have only one company in this field:
 - Tx Sales Group 0001 includes companies (0001, 5649 and 5697)
 - Tx Sales Group 0005 includes companies (0005, 6070, 6233 and 6234)
- **Asset Number:** Use the range of asset numbers described above (the objective is to exclude participations);
- **Report Date:** Last day of the previous month;
- **Depreciation area:** Use depreciation area 01;
- **Sort Variant:** 0013 - Only company totals;
- **Posting date:** 1st day of the previous month until last day of the previous month;

The outcome must be exported to excel in MHTML format and copy to excel file for VAT return in sheet "S_ALR_87012050 Input" Cell A1.

After pasting we must convert to number.

3.2.5. I run the transaction S_ALR_87012359 – Additional list for Advance Return for Tax on Sales/Purchase

Run transaction S_ALR_87012359 to reconcile tax codes used in S_ALR_87012357.
Insert variant (pick variant from point 4 **(change point)** )

The outcome of the transaction must be extracted and copied to VAT Return excel file in sheet "S_ALR_87012359 Input".

Extract the outcome to excel in "spreadsheet" format and copy the information to excel file of VAT Return in sheet "S_ALR_87012359 Input" cell A1:
Go to toolbar and choose "_List Export Local file" _

3.3. I prepare the ESL report

3.3.1. I run the transaction S_ALR_87012402 – Run SAP ledgers

Run transaction S_ALR_87012402 - EC Sales List (Belgium) and enter variant:

Txs on sales/Purch				
group	Company Code	Variant	Identification	Program run date
5978		3S-5978 ESL	VT5978	Current day
	6080	3S-6080 ESL	VT6080	Current day
	5835	3S-5835 ESL	VT5835	Current day

And Execute.

Go to the end of the report and click twice on double star company code to collapse the information by VAT tax code:

Check the first two [2] digits on column "VAT Registration No." and guarantee that none is a BE code or non-Europe country. Check the codes in OBY6. Note that this amendment will also have an impact on the VAT return.
In case of non-acknowledgment of VAT code check the invoice (column "DocumentNo") image to identify the country.
The total of the report must be inserted in VAT Return file in cell AE5 of sheet "reconciliation".

3.3.2. *I extract the SAP reports*

It is necessary to extract two [2] reports: one in excel and another in XML format.



Note

For sales organizations (for example 0001-5697-5649) it is necessary to extract one excel file per company but, only one XML file.

- 1) Extract in excel format:



Attention

For sales organizations (for example 0001-5697-5649) it is necessary to extract one excel file per company. So you click on "BACK" and a new company code inside the same sales organization will appear, and due to this, it is necessary to extract in excel once again. Copy and paste the report in XLS to sheet "S_ALR_87012402 ESL Input" of the return calculation. If your company has more than one sales organization join all the files in one.

2) Extract in XML format:

Click "XML", choose download and save the file under the name "ESL XXXX MM-YYYY".

Both reports must be sent to local accounting team together with VAT Return file.

Please check if the header text of ESL - that is related with company code information (Name, Address, etc.) - is correct. If not please, send a FAS-Connect.

3.3.3. I verify errors in ESL

Verify in the SAP extraction whether information is missing or if modifications are required, e.g.:

- missing VAT numbers: in this case, check the underlying invoices and complete the missing information;

After all errors are corrected, submission of ESL is made by VAT SU.

The created XML file (under point 3.3.2.) is also uploaded by VAT SU into the INTERVAT tool (i.e. software to file the ESL return).

3.4. I perform the quality checks

The checks that need to be done are:

- Check Tax Codes
- Check Accounts
- Check VAT = ESL

3.4.1. I check SAP and VAT return

Check box 71 and 72 with account 2411040032 and 2451040032, because the balance of these accounts should be the amount to pay to VAT administration or to recover.

VAT Return:

3.4.2. I check tax codes

The extraction made in point 3.2.5. will automatically compute the figures in excel VAT Return, so it's necessary to see in this excel sheet "Chiffre D'affaires – Check" if we have Deltas between both reports:

Objective: Comparison of total sales (S_ALR_87012359) with the VAT declared in total (S_ALR_87012357).

These checks are done automatically in the file "BE VAT return template" and are highlighted in yellow or are included in the "Reconciliation" tab of the above mentioned file.

Every tax code should be checked with tax codes which are reported within the information extracted with the transaction (S_ALR_87012357). Every tax code should be reported in both documents.

The draft VAT return will be automatically completed using the Excel VAT return template.

Note that is important that all the amounts (per column "invoice" and "credit notes") should be reported in positive into the VAT return template in order to create a correct VAT return.

Verify that the remaining tax codes (i.e. those that are not reported in the Excel file) do not include VAT amounts. If tax codes not included in the Excel file include VAT amounts, please print out the list of invoices and refer to the Country Specialists.

Reconcile VAT balances from the draft VAT return with the ones from the G/L account.

The report of S_ALR_87012359 is the detail of companies 0005/6070/6233/6234. Although S_ALR_87012357 only resumes in company 0005, in order to match we need to make a sort by tax code.

Checks to perform:

- Verify all tax codes with a VAT rate different from the applicable rates in Belgium, i.e. 0%, 6%, 12% and 21%;
- If sales invoices are issued with a rate different from 0%, 6%, 12% or 21%, VAT team will contact Customer Service teams.

3.4.3. I check accounts

The extraction made in point 3.2.5. will automatically compute the figures in excel VAT Return, so it's necessary to see in this excel sheet "Chiffre D'affaires – Check" if we have Deltas between both reports:

1) VAT must be equal to ESL:

Box 44 – Box 46 + Box 48 in the VAT Return = Sum ESL report

2) Services in VAT must be equal to ESL:

Box 44 = Sum of Service type 1 in ESL report



Note

The VAT returns should be filed electronically via the INTERVAT tool. A digital signature is needed to do so.

Conditions and modalities to register and use this tool can be found on the official website of the Belgian Finance Ministry at the following address:

<http://www.minfin.fgov.be> (e-services: Intervat/Edivat). **(update the link, give a name and link it)** ❌

To complete the VAT return electronically, the following link should be used:

<http://www.minfin.fgov.be/portail1/fr/intervat/welcomeintervatfr.html> **(update the link, give a name and link it)** ❌

End of document.