

Despite the continued efforts of Exact to ensure that the information in this document is as complete and up-to-date as possible, Exact cannot be held accountable for the correctness and/or completeness and/or specific applicability of the published and/or requested information in this document. The extraction and use of information from this document remains at all times completely within the user's own risk.

Exact Group B.V. shall not be liable for the examples included and for the procedures described in this book, neither is Exact liable for any ensuing damage of any nature whatsoever.

No part of this book may be reproduced and/or transmitted in any form by means of print photocopy, microfilm or any other means, without the prior written consent of Exact Group B.V.

© Copyright Exact Group B.V. All rights reserved. All trademarks mentioned herein belong to their respective owners. Exact Software ® is a registered trademark of Exact Group B.V.

CONTENTS

WELCOME TO EXACT GLOBE NEXT AND EXACT GLOBE+!	1
1. INDIRECT TAXES AND TAXING METHODS	1
1.1 Value Added Tax (VAT)	1
1.2 Goods and Services Tax (GST)	1
1.3 Sales Tax.....	1
1.4 Tax Withholding.....	1
1.5 Per-unit Taxing	2
2. VALUE ADDED TAX (VAT)	3
2.1 VAT Settings.....	4
2.2 VAT Codes	5
2.3 Linking Tax Codes.....	10
2.4 VAT Functionalities for Specific Countries	35
3. GOODS AND SERVICES TAX (GST)	39
3.1 GST Settings	40
3.2 GST Codes.....	40
3.3 Linking Tax Codes.....	43
3.4 Entering Tax Codes.....	47
4. SALES TAX	52
4.1 Sales Tax Settings	52
4.2 Sales Tax Codes	53
4.3 Tax Schedule	54
4.4 Linking Tax Codes.....	58
4.5 Entering Tax Codes.....	60
4.6 Sales Tax Returns	67
5. TAX WITHHOLDING	69
5.1 Tax Withholding Settings.....	70
5.2 Tax Codes	70
5.3 Tax Withholding in Other Countries	80
6. PER-UNIT TAXING	81
6.1 Per-unit Tax Settings.....	82
6.2 Per-unit Tax Codes	82
6.3 Per-unit Tax Returns	85
7. MULTIPLE INDIRECT TAX TYPES	86
7.1 Using Tax Module	87
7.2 Different Tax Schedules	87

7.3 US Tax Schedules.....	88
7.4 Non-US Tax Schedules.....	91
APPENDIX 1: DEFAULT TAX CODES	99
VAT.....	99
GST (Canada)	100
APPENDIX 2: PRODUCT UPDATE CHANGES	103

WELCOME TO EXACT GLOBE NEXT AND EXACT GLOBE+!

This guide provides the information you need to work effectively with Exact Globe Next and Exact Globe+. It is part of the series of user manuals for Exact Globe Next and Exact Globe+. The goal of this documentation is to help you to get quickly acquainted with the product and the possibilities it offers. It will help all users, especially those without much experience with our software, to get started with and benefit from the product straightaway.

Exact Globe Next and Exact Globe+ is an integrated software solution; its modules of related business processes function together in an integrated manner. Besides the user manuals, there are several information sources, related to the software, available to you. You can access online help documents on Exact Globe Next and Exact Globe+ features while working with the software by just pressing the F1 key. The list of help document also contains release notes related to the product. They inform you of the improvements and functional additions in the various releases of the product.

You can also access the help documents, release notes and other related documents online through the Exact Customer Portal on www.exact.com. The Customer Portal is a protected part of the Exact Software internet site, which has been specially developed to provide you with information and to help you get the maximum yield from your software. This portal informs you about our contacts, downloads, FAQs, and the latest product news. We invite you to use the portal as often as you wish!

Thank you for using Exact Globe Next, Exact Globe+, and this user manual!

Note:

This user manual contains information applicable to both Exact Globe and Exact Globe+. However, the screens displayed are Exact Globe screens.

1. INDIRECT TAXES AND TAXING METHODS

Indirect taxes are taxes not based on profits of companies. Exact Globe Next and Exact Globe+ can handle or supports a number of indirect taxes in various countries. You should note that countries are referred to as legislations in Exact Globe Next and Exact Globe+. Exact Globe Next and Exact Globe+ supports the following types of indirect tax and taxing methods.

1.1 VALUE ADDED TAX (VAT)

Among the most common indirect tax is the VAT or value added tax in the European Union (EU). VAT is a general consumption tax. It is assessed on the value added to goods and services. It is a general tax because it applies to all commercial activities involving the production and distribution of goods and the provision of services. It is a consumption tax as it is eventually borne by the end-consumer. VAT is therefore not a charge on companies. It is charged basing on a percentage of price, therefore the actual tax burden appears in every stage of the value chain from procurement, production to distribution. VAT is collected fractionally, through a system in which taxable or VAT-registered businesses deduct from their VAT liability the amount of tax they have paid to other taxable businesses on purchases for their business activities. This mechanism ensures that the tax is eventually paid by the end-consumer regardless of how many transactions are involved.

1.2 GOODS AND SERVICES TAX (GST)

GST or goods and services tax is similar to VAT. GST is just another term used for general consumption tax in some countries, such as Australia, Canada, and Singapore. As such, it is known as GST in Exact Globe Next and Exact Globe+ for countries (which are called legislations in the system) where it is applicable; but it is treated the same way as VAT. Therefore, for more information on GST of most countries, you can refer to Chapter 2 although it describes VAT. Chapter 3, "Goods and services tax (GST)" describes the GST of Canada.

1.3 SALES TAX

Sales tax is imposed usually as a percentage of the sales amount. The sales tax that appears in Exact Globe Next and Exact Globe+, and described in Chapter 4 refers to the sales tax applicable in the USA. In the USA, sales tax is usually imposed on the sales of personal tangible assets and consumption of goods and services. The sales tax applicable depends on the tax jurisdiction concerned. It depends on the location where the transaction takes place and it can involve more than one tax, for example, local area tax or city tax, state tax, and country tax.

1.4 TAX WITHHOLDING

Tax withholding is a method of paying certain tax to the authority. In this case, it is the duty of the purchaser that receives the taxable goods or services to withhold the tax amount. When paying the supplier, the purchaser deducts the tax amount from the invoice amount and withholds it for the tax authority.

1.5 PER-UNIT TAXING

There are taxes that are calculated basing on the sales quantity – the number of units sold – instead of on a percentage of the sales amount. Such method of per-unit taxing is found in ecological taxes, where taxes are imposed for ecological reasons. Exact Globe Next and Exact Globe+ supports the per-unit taxing method for countries where it applies through a special tax module that handles a number of taxes.

2. VALUE ADDED TAX (VAT)

The following describes how Exact Globe Next and Exact Globe+ handles multiple taxes including value added tax (VAT).

The chapter has the following sections:

- VAT Settings
- VAT Codes
- Linking Tax Codes
- Entering Tax Codes
- VAT Returns
- VAT Functionalities for Specific Countries

2.1 VAT SETTINGS

The system provides you with the VAT functionality when it is installed. If you do not require the VAT functionality, you can disable it during the first set up after installing the system. Once the VAT functionality is used, it cannot be disabled. If you require the VAT functionality in the system, you must first set it up. The following describes how to disable the VAT functionality and how to set up the special tax module (mentioned in Per-unit Taxing) that handles various taxes including VAT. Note that some settings are only available for systems with tax module.

To disable the VAT functionality

1. During the first set up after installing the system, go to System → General → Settings.
2. Under **Settings** (on the left), click **General ledger settings**.
3. Under **Entry**, click to select **Disable VAT** check box (if it is available).
4. Click **Save**; the message "Changes will only take effect after restarting the software" appears.
5. Click **OK** and then **Close**.

Note:

VAT functionality is available when the system is installed. You cannot disable it when any VAT function has been used.

To do VAT settings

1. Go to System → General → Settings.
2. Under **Settings** (on the left), click **General ledger settings**.
3. Under **Entry**,
 - In the **VAT type** box, select either **Invoice system** or **Cash system**.
 - If you want to use the tax module (including per-unit taxing handling), select the **Use tax module** check box.
 - In **Show: Maximum number of tax codes**, type the maximum number (**1 to 5**) of tax codes (each represents a tax) shown in the system.
 - If non-deductible VAT is applicable, select the **Non-deductible VAT** check box.
 - If extra duty is applicable, select the **Extra duty** check box.
4. Click **Save**; the message "Changes will only take effect after restarting the software" appears; click **OK** and then **Close**.

2.2 VAT CODES

Each VAT is represented by a code. The VAT code 0 (VAT 0%) or no VAT is provided by the system by default. VAT can be exclusive or inclusive depending on how it is charged.

Note:

The phrase "VAT code" here refers to the particular VAT that carries that code and rather than the code itself.

The screenshot shows a software window titled "VAT codes" with a menu bar (File, Edit, Help) and a toolbar. The main form contains the following fields:

- VAT code: 92
- Description: VAT 19% excl.
- Transaction type: Both
- Purchase VAT return type: N/A
- Percentage: 19.00
- VAT % description: BTW 19% excl.

Below the main form is a tabbed interface with "General" selected. The "General" tab contains:

- VAT type: Excluding
- VAT charged:
- VAT 0% exemption:
- Extra duty percentage: 0.00
- VAT to pay account: 1502
- VAT to claim account: 1511
- Creditor: 60085 Belastingdienst CBA Apeldoorn
- Payment: Monthly

At the bottom right, there are three buttons: Save, New, and Close.

2.2.1 Creating and Maintaining VAT Codes

You create new VAT codes and maintain them through System → General → Countries → Tax codes. The following describes how:

- To print the report of VAT codes
- To create a new VAT code
- To edit a VAT code
- To delete a VAT code

To print the report of VAT codes

1. Go to System → General → Countries → Tax codes and click **Report** (a print preview of the report appears).
2. If you want to do printer settings, click **Printer settings**.
3. Click **Print** to print the report.
4. Click **Close** to exit.

To create a new VAT code

1. Go to System → General → Countries → Tax codes and click **New**.
2. Fill in the required details (see 2.2.2 *Further Details* that follows).
3. Either:
 - Click **New** to specify another new VAT code with steps 1 and 2.
 - Click **Save** and then **Close**.

To edit a VAT code

1. Go to System → General → Countries → Tax codes.
2. Click the required VAT (row) and click **Open**.
3. Fill in the required details (see 2.2.2 *Further Details* that follows).
4. Click **Save** and then **Close**.

To delete a VAT code

1. Go to System → General → Countries → Tax codes.
2. Click the required VAT (row) and click **Delete**.
3. A message appears, click **Yes**.
4. A message appears indicating that the VAT code has been deleted.
5. Click **Close**.

Note:

Once a VAT code has involved in any transaction in the system, it cannot be deleted. Reasons of why it is not deleted appear in the message after clicking **Yes**.

2.2.2 Further Details

When creating and editing VAT codes, you need to enter the following details.

VAT code

When creating a new VAT code, type a unique three-character code for the new VAT code. Once it is saved, the box is not available.

Tax type

Select **VAT**.

Description

Type a suitable description (up to 30 characters) for the VAT code, for example, **VAT 19% exclusive**.

Transaction type

This is only available when creating a new VAT code, select one of the following:

- **Both**, if the VAT code is applicable to both purchase and sales transactions.
- **Purchase**, if it is applicable to only purchase transaction.
- **Sales**, if it is applicable to only sales transaction.

Purchase VAT return type

When it is available, select one of the following:

- Goods
- Services
- Investment

Percentage

Type the appropriate number for the VAT percentage.

Percentage non-deductible VAT

This is only available if you have selected the **Non-deductible VAT** check box under **General ledger settings** (see 2.1 *To do VAT settings* earlier), type the appropriate number for the non-deductible VAT percentage.

VAT% description

Type a description for the VAT percentage (up to fifteen characters).

General Tab

You enter general details about VAT here.

VAT type

Select one of the following:

- Excluding
- Including
- N/A

VAT charged

This is only available if you have selected **Purchase** for **Transaction type**, select the check box if VAT is charged during a purchase. Once you have selected the **VAT charged** check box, then **VAT type** takes on the **Excluding** option, and the system automatically handles the related transactions of VAT to be paid and VAT to be claimed, and no tax amount is shown in the VAT return. For more information about:

- Implementation of VAT charged in financial entries, see document *04.670.198* in your e-Synergy system.
- VAT charged without VAT to be claimed, see document *05.200.382*.

VAT 0% exemption

Select the check box if VAT exemption is applicable.

Extra duty percentage

This is only available if you have selected the **Extra duty** check box under **General ledger settings** (see *2.1 To do VAT settings* earlier), type the appropriate number for the extra duty percentage. For more information on extra duty in Spain, see document *05.796.451*.

VAT to pay account

Type or select the general ledger account to register VAT to be paid.

Non-deductible VAT account

This is only available if you have selected the **Non-deductible VAT** check box under **General ledger settings** (see *2.1 To do VAT settings* earlier), type or select the general ledger account to register non-deductible VAT. For more information on non-deductible VAT for:

- Portugal, see document *08.816.004* and *09.311.929*
- France, see document *06.232.383* and *08.539.002*
- Other related countries, see document *05.503.483*

VAT to claim account

Type or select the code of the general ledger account to register VAT to be claimed.

Creditor

Type or select the code of the creditor general ledger account for tax authority. Tax authority is treated as a creditor in the system for paying and claiming VAT.

Payment

Select one of the following payment frequencies:

- Monthly
- Quarterly
- Yearly

EU Tab

You enter details relating to EU (European Union) sales list here.

EU sales list

Select one of the following:

- Triangulation
- No listing
- Listing
- Listing goods to be processed

EU listing country

Type or select the code of the EU listing country.

VAT boxes

You need to link a VAT codes to the appropriate set of VAT boxes to generate the required VAT return. The following describes how:

- To add a new VAT box
- To edit a VAT box
- To delete a VAT box

To add a new VAT box

VAT codes

007 File Edit Help

VAT code: 92
 Description: VAT 19% excl.
 Transaction type: Both
 Purchase VAT return type: N/A
 Percentage: 19.00
 VAT % description: BTW 19% excl.

General EU **VAT boxes** Log

Return boxes	Description	Box type	Positive negative	Exclude from VAT return	Excl. from total in VAT Overview	id	id
1	Vat Output on sales	VAT to pay	Positive			37	313
2	Vat Due from other EC Member stati	VAT to pay	Positive			38	314
4	Vat Reclaimed On Purchase (incl. EC VAT to claim		Negative			39	316

Save + New Close

1. In the **VAT boxes** tab, click **+ New**.
2. In **VAT box**, type or select the required VAT box.
3. In **Pos/Neg**, select either **Positive** or **Negative**.
4. Click **Save**.

To edit a VAT box

1. In the list box of the **VAT boxes** tab, click to select the required VAT box (row).
2. Click **Edit**.
3. In **Pos/Neg**, select either **Positive** or **Negative**.
4. Click **Save**.

To delete a VAT box

1. In the list box of the **VAT boxes** tab, click to select the required VAT box (row).
2. Click **Delete**.

Log Tab

You can see a log of the changes done to the VAT code here. Each row of the list shows the field name involved in the change; its old and new values before and after the change; the full name of the person who made the change, and the date and time of the change.

2.3 LINKING TAX CODES

You have to link the specified tax codes to the related items and general ledger accounts to involve them in sales and purchase transactions.

The following covers the topics of:

- Linking tax codes to items
- Linking tax codes to accounts receivable and accounts payable
- Linking tax codes to general ledger accounts
- Automatic linking of tax codes

2.3.1 Linking Tax Codes to Items

Tax codes can link to both sales items and purchase items.

The following describes how:

- To link a tax code to a sales item
- To link multiple tax codes to a sales item
- To link a tax code to a purchase item
- To link multiple tax codes to a purchase item

To link a tax code to a sales item

The screenshot shows the '007 Items - Exact' window with the 'Basics' tab selected. The 'Sales VAT code' field is highlighted with a red box and contains the value '0'. A 'Multiple taxes' button is also highlighted. The 'Description NL' field contains 'Bonen Brazilian Regular'.

1. Go to one of the following:
 - Invoice → Items → Maintain
 - Order → Items → Maintain
 - Inventory → Items → Maintain
 - Purchase → Items → Maintain
 - Project → Items → Items
 - Manufacturing → Setup → Items
 - Service → Items → Maintain
2. Either:
 - Click **New** for a new item.
 - Select the required existing item (row), and click **Open**.
3. In the **Basics** tab, in the **Sales VAT code** box, enter the required VAT code.
4. Click **Save**.

To link multiple tax codes to a sales item

The screenshot shows the 'Tax schedule' window with the following details:

Criteria	
Country code	NL
Transaction type	Sales
Account classification	
Account	
Item	BON0006
Extra charges	

Tax		EUR
Tax code 1	1	0.00
Tax code 2		0.00
Tax code 3		0.00
Tax code 4		0.00
Tax code 5		0.00
Sales unit		

1. Select the **Use tax module** check box under **General ledger settings** (see 2.1 *To do VAT settings earlier*).
2. Follow steps 1 and 2 of *To link a Tax code to a sale item*.
3. In the **Basics** tab, click the **Multiple taxes** button.
4. In **Tax schedule**, in the **Basics** tab, fill in the following details:
 - Under **Criteria**, in **Country code**, enter the required country code; and in **Transaction type**, select **Sales**.
 - Under **Tax**, enter the required number of tax codes.
5. Click **Save**.

Note:

The maximum number of tax codes that appears in the **Tax schedule** is specified in Show: **Maximum number of tax codes** under **General ledger settings** (see 2.1 *To do VAT settings earlier*). The tax codes of tax modules information is keep in System → General → Countries → Tax schedule.

To link a tax code to a purchase item

The screenshot shows the '007 Items by supplier - Exact' window. The 'Purchase' tab is selected. The 'VAT' field is highlighted with a red box, and a dropdown menu is open, showing 'Multiple taxes' as the selected option. Other fields include 'Item code' (BON0006), 'Supplier' (60120 Roode Pelikaan), 'Purchase unit' (Doos), 'Price' (130.000 EUR / Doos), and 'Sales unit' (kg).

1. Follow steps 1 and 2 of *To link a Tax code to a sales item*.
2. Go to the **Purchase/Sales** tab, in the **Suppliers** list, click the required supplier of the item.
3. Click the  **Edit** button.
4. Under **Purchase**, in **VAT**, enter the required VAT code.
5. Click **Save**.

To link multiple tax codes to a purchase item

The screenshot shows the 'Tax schedule' window with the following details:

Criteria	
Country code	NL
Transaction type	Purchase
Account classification	
Account	Roode Pelikaan 60120
Item	BON0006 KOFBONBEA1
Extra charges	

Tax		EUR
Tax code 1	1	Tax per unit 0.00
Tax code 2		Tax per unit 2 0.00
Tax code 3		Tax per unit 3 0.00
Tax code 4		Tax per unit 4 0.00
Tax code 5		Tax per unit 5 0.00
Sales unit		

1. Select the Use tax module check box under **General ledger settings** (see 2.1 *To do VAT settings* earlier).
2. Follow step 1 to step 3 of 3.3 *To link a Tax code to a purchase item*.
3. In the **Purchase/Sales** tab, click the **Multiple taxes** button.
4. In **Tax schedule**, in the **Basics** tab, fill in the following details:
 - Under **Criteria**, in **Country code**, enter the required country code; and in **Transaction type**, select **Purchase**.
 - Under **Tax**, enter the required number of tax codes.
5. Click **Save**.

2.3.2 Linking Tax Codes to Accounts Receivable and Accounts Payable

You can link tax codes to accounts receivable and accounts payable, so that they are automatically selected when you enter the related transactions into the system. This automatic selection applies to systems for all countries except for the USA and the Netherlands.

This section covers how:

- To link a tax code to an account receivable
- To link multiple tax codes to an account receivable
- To link a tax code to an account payable
- To link multiple tax codes to an account payable

To link a tax code to an account receivable

The screenshot shows the SAP interface for maintaining an account receivable. The window title is '007 Accounts - Debtors - Simple - Exact'. The account name is 'Grand cafe de Zeven Heuvels (60100)'. The 'Financial' tab is selected. In the 'VAT' section, the 'VAT' field is set to '0' and is highlighted with a red box. Below it, a dropdown menu labeled 'Multiple taxes' is open. The 'Standard VAT code' field is also highlighted with a red box. The 'Save' button is visible at the bottom right of the form.

1. Go to either:
 - Finance → Accounts receivable → Maintain
 - CRM → Account → Maintain accounts
2. In the list, click the required account receivable, or customer or reseller (row), and click **Open**.
3. In the **Financial** tab, under **VAT**, in the **VAT** box, enter the required VAT code.
4. Click **Save**.

To link multiple tax codes to an account receivable

The screenshot shows the 'Tax schedule' window with the following data:

Criteria	
Country code	NL
Transaction type	Sales
Account classification	
Account	Grand cafe de Zeven Heuvel
Item	60100
Extra charges	

Tax		EUR
Tax code	0 Standard VAT code	Tax per unit 0.00
Tax code 2		Tax per unit 2 0.00
Tax code 3		Tax per unit 3 0.00
Tax code 4		Tax per unit 4 0.00
Tax code 5		Tax per unit 5 0.00
Sales unit		

1. Select the **Use tax module** check box under **General ledger settings** (see 2.1 *To do VAT settings* earlier).
2. Follow steps 1 and 2 of *To link a tax code to an account receivable*.
3. In the **Financial** tab, click the **Multiple taxes** button,
4. In the **Basics** tab of **Tax schedule**, fill in the following details:
 - Under **Criteria**, in **Country code**, enter the required country code.
 - Under **Tax**, enter the required number of tax codes.
5. Click **Save**.

To link a tax code to an account payable

The screenshot shows the '007 Creditors - Simple - Exact' application window. The main header displays 'Belastingdienst (60089)' with contact information: 'Apeldoorn, NL', 'Supplier, 2/2/2011', 'Contact: Mr. --', 'Modified: 11/25/2010 By: Anneke Diepstraeten', 'Active, 2/2/2011', and 'Security level - 10'. The 'Financial' tab is selected, showing various fields for 'General', 'Logistics', and 'Invoice'. The 'VAT' section is highlighted with a red box, showing 'VAT' set to '2' and 'BTW Hoog'. Below the VAT field, there is a 'Multiple taxes' button. The 'Specific' section shows 'Payee name' as an empty field. At the bottom right, there are buttons for 'Advanced', 'Save', 'New', and 'Close'.

1. Go to either:
 - Finance → Accounts payable → Maintain
 - CRM → Account → Maintain accounts
2. In the list, click the required account payable, or supplier or associate (row), and click **Open**.
3. In the **Financial** tab, under **VAT**, in the **VAT** box, enter the required VAT code.
4. Click **Save**.

To link multiple tax codes to an account payable

The screenshot shows the 'Tax schedule' window with the following details:

Criteria

Country code	NL
Transaction type	Purchase
Account classification	
Account	Belastingdienst 60089
Item	
Extra charges	

Tax

		EUR
Tax code 1	2 BTW Hoog	0.00
Tax code 2		0.00
Tax code 3		0.00
Tax code 4		0.00
Tax code 5		0.00
	Sales unit	

Buttons: Save, New, Close

1. Select the **Use tax module** check box under **General ledger settings** (see 2.1 *To do VAT settings* earlier).
2. Follow steps 1 and 2 of *To link a tax code to an account payable*.
3. In the **Financial** tab, click the **Multiple taxes** button,
4. In the **Basics** tab of **Tax schedule**, fill in the following details:
 - Under **Criteria**, in **Country code**, enter the required country code; and in **Transaction type**, select **Purchase**.
 - Under **Tax**, enter the required number of tax codes.
5. Click **Save**.

2.3.3 Linking Tax Codes to General Ledger Accounts

You can link tax codes to general ledger accounts if the tax module is not used - that is the **Use tax module** check box under **General ledger settings** is clear (see 2.1 *To do VAT settings* earlier). Once that is done, tax codes are automatically selected when you enter the related transactions into the system.

To link a tax code to a general ledger account

1. Go to Finance → General ledger → Chart of G/L's.
2. In the list, click the required general ledger account (row).
3. In the **Extra** tab, in **tax code**, enter the required tax code.
4. Click **Save** and **Close**.

2.3.4 Entering Tax Codes

You can either manually enter or use the automatic entered or default tax codes (for more information on how the system selects the default tax codes, see *Appendix I: Default Tax Codes*). Once you have entered the tax codes or use the default tax codes, generally, the system immediately does all the tax-related calculations and displays the results on screen. The following describes how:

- To enter a tax code in a sales order (sales invoice)
- To enter multiple tax codes in a sales order (sales invoice)
- To enter a tax code in a sales journal entry
- To enter multiple tax codes in a sales journal entry
- To enter a tax code in a purchase order
- To enter multiple tax codes in a purchase order
- To enter a tax code in a purchase journal entry
- To enter multiple tax codes in a purchase journal entry
- To enter a tax code in a general journal entry
- To enter multiple tax codes in a general journal entry

To enter a tax code in a sales order (sales invoice)

The screenshot shows the '602 Sales invoices - Exact' application window. The main form contains the following fields:

- Invoice code: 10
- Ordered by: 60104
- Delivery to: 60104
- Invoice to: 60104
- Customer: Het Witte paard (Customer, Active), De heer Ruiters, Beleverderstraat 33, 5960 Horst, Netherlands
- SO no., Our ref.: 20041
- Your reference: 201001683
- Description: Demo-model
- Transaction date: 03/01/2011
- Person: Aaron de Wit
- Warehouse, Shipping via: 1, TNT
- Price list: Debtor
- Price list: Invoice debtor

The item list table is as follows:

Item	Description	Wh.	Price list	Quantity	Unit	Fulfillment d	Sales price	Total discount	Net price	VAT	Amount
1	MACHINES Machines	1	SALESPRICE	1	-	03/01/2011	1,999.000	0.00	1,999.000	2	1,999.00
2	INS Installatie	1	SALESPRICE	2.000	hour	03/01/2011	81.200	0.00	81.200	2	162.40
3				0.000		03/01/2011	0.000	0.00	0.000	0	0.00

At the bottom right, the summary section shows:

Net	2,161.40 EUR
Taxes	410.67 EUR
Specific	0.00 EUR
Total	2,572.07 EUR

The 'Taxes' row is highlighted with a red border in the original image.

- Go to either:
 - Order → Entries → Sales orders
 - Order → To be processed → Sales orders
- Click **New**.
- Enter all the details required above the item list box.
- In a cell in the **Item** column, click the **Browse** button in the top toolbar or press the F2 key to select the item.
- Press the TAB key and the rest of the row is automatically filled.
- In the **VAT** column, either:
 - Use the default VAT code.
 - Type or click **Browse** or press F2 to select the required VAT code.

To enter multiple tax codes in a sales order (sales invoice)

The screenshot shows the '602 Sales orders - Exact' window. The 'Tax code' column in the item list is highlighted in red, showing values 2, 0, 8, 9, and 5 for items 1 through 5. The summary table at the bottom right also has 'Taxes' highlighted in red, showing a total of 33.15 EUR.

Item	Description	Wh.	Price list	Ordered	Unit	Fulfillment date	Sales price	Net price	Tax code	Tax code 2	Tax code 3	Tax code 4	Tax code 5	Amount
1	BEK0001 R.P. Take Away Cup 250cc	1	SALESPRICE	1	Box	03/10/2014	67.650	67.650	2	0	8	9	5	67.65

Net	67.65 EUR
Taxes	33.15 EUR
Specific	0.00 EUR
Total	100.80 EUR

1. Set **Show: Maximum number of tax codes** to the required number (see 2.1 *To do VAT settings*).
2. Follow step 1 to step 5 of 3.4 *To enter a tax code in a sales order (sales invoice)*.
3. In the **Tax code, Tax code 2, ...** columns (depending on the value set for **Show: Maximum number of tax codes**), either:
 - Use the default tax codes.
 - Enter the required tax codes.

To enter a tax code in a sales journal entry

The screenshot shows the '602 Make sales entry [70 - Sales] - Exact' window. The 'Tax code' column in the G/L list is highlighted in red, showing values 5, 5, and 0 for rows 1, 2, and 3. The summary table at the bottom right also has 'Taxes' highlighted in red, showing a total of 103.05 EUR.

Fulf.date	Date	Entry no.	Debtor	Your reference	Our ref.	Amount	Type	Description
02/15/2017	02/15/2017	17700001	60089	01254	17700001	0.00	Sales invoice	Contract 01245

G/L	G/L - Description	Tax code	Amount	Tax basis 1	Tax amount 1	Description
1	8000 Revenue	5	687.00	687.00	103.05	Contract 01245
2	1502 VAT to pay	5	103.05	687.00	103.05	Contract 01245
3	800X Revenue	0				Contract 01245

Debtor	60089 / Restaurant Enkhuizen	Person	1021/ Chris Romeijn	Invoice amount	0.00
Address	De Laan 62	Cost centre	VERKOOP/ Sales	Entered	790.05
	8316 Marknesse / Netherlands	Cost unit		VAT basis	687.00
Bank account	005.87.45.874	Item cd.		Tax total	103.05
VAT number	Unknown (Liable to pay VAT)	Project code		Difference	-790.05
VAT / G/L / Cur.	/ 8000 Revenue / EUR				
Type / Status	Customer / Active				

1. Go to Finance → Entries → Sales and click **New**.
2. Enter all the required details above the G/L (general ledger) list box.
3. In the **G/L** column, either:
 - Use the default G/L account.
 - Type or click **Browse** or press F2 to select the required G/L account.
4. Press the TAB key to move forward and change the values for the rest of the row.
5. In the **VAT** column, either:
 - Use the default VAT code.
 - Type or click **Browse** or press F2 to select the required VAT code.
6. Press the TAB key to move forward and the next VAT row is automatically filled in.

To enter multiple tax codes in a sales journal entry

Jrnl	Description (Jrnl)	Date	Entry no.	Opening balance							
90	Memoriaal	02/15/2017	17900006	0.00							
	Date	Reporting date	G/L	Our ref.	Debit	Credit	Amount (EUR)	Tax code	Tax code 2	Tax code 3	Tax code 4
1	02/15/2017	02/15/2017	2300	10000817	85.00		85.00	0	92	11	2
2	02/15/2017	02/15/2017	1511	10000817	16.15		16.15	0	92		
3	02/15/2017	02/15/2017	1511	10000817	12.75		12.75	0		11	
4	02/15/2017	02/15/2017	1502	10000817		12.75	-12.75	0		11	
5	02/15/2017	02/15/2017	1511	10000817	17.85		17.85	0			2
6	02/15/2017	02/15/2017		10000817		119.00	-119.00	0			
7											
8											

G/L : Person : 1/ Siti Debit total (EUR) : 131.75
 Deb/Crd : CCtr. : Credit total (EUR) : 12.75
 Contact person : Cst.unit : Difference (EUR) : 119.00
 Address : Item cd. :
 Bank account : Project code :
 VAT number :

1. Set **Show: Maximum number of tax codes** to the required number (see 2.1 To do VAT settings).
2. Follow step 1 to step 4 of To enter a tax code in a sales journal entry.
3. In the **Tax code, Tax code 2, ...** columns (depending on the value set for **Show: Maximum number of tax codes**), either:
 - Use the default tax codes.
 - Enter the required tax codes.
4. Press the TAB key to move forward and the following VAT rows are filled in automatically.

To enter a tax code in a purchase order

007 Purchase order - Exact

007 File Edit Help

Ordered at: 60122 Delivery to (Debtor): 60101 Invoice to (Warehouse): DROP

Bruinsma Horeca Groothandel (Supplier, Active)
Mr. H. Bruinsma
Molenstraat 33
Amsterdam

Chinees restaurant 'De groene draak' (Custo...
De heer Ling
De lange meerweg 8
5260 Vught

Dropship magazijn
De heer M Marc Sanders

Purchase order number: 50031 PO date: 03/14/2011 Conditions:

Description: Dropship levering Person: Bas de Waal Purchase invoice:

PO method: Shipping via: TNT Price agreement: Supplier

	Item	Description	Total quantity	Pur. unit	Original planned date	Fulfilment date	Price	Disc. %	Net price	VAT	Country	Person
1	SER0001	Bart kop espresso 12 st.	2.000	Doos	03/17/2011	03/17/2011	15.400	0.00	15.400	2		1006
2	SER0002	Bart kop koffie 12 st.	1.000	Doos	03/17/2011	03/17/2011	18.100	0.00	18.100	2		1006
3	SER0003	Bart kop cappuccino 12 st.	3.000	Doos	03/17/2011	03/17/2011	18.900	0.00	18.900	2		1006
4	SER0004	Bart cacao mok 12 st.	1.000	Doos	03/17/2011	03/17/2011	19.700	0.00	19.700	2		1006
5	SER0005	Bart schotel cacao mok 12 st.	1.000	Doos	03/17/2011	03/17/2011	18.100	0.00	18.100	2		1006
6	SER0006	Bart schotel espresso 12 st.	2.000	Doos	03/17/2011	03/17/2011	16.200	0.00	16.200	2		1006
7	SER0007	Bart schotel koffie/cappuccino 12	3.000	Doos	03/17/2011	03/17/2011	17.300	0.00	17.300	2		1006
8												
9												
10												
11												
12												
13												

Ordered Authorised Processed Received Invoiced Paid

Net: 227.70 EUR
Taxes: 47.82 EUR
Total: 275.52 EUR

3/14/11

Power view Source Receipt Allocate MRP Project Reconcile Group New Close

1. Go to Purchase → Entries → Purchase orders and click **New**.
2. Enter all the details required above the item list box.
3. In a cell in the **Item** column, click the **Browse** button in the top toolbar or press the F2 key to select the item.
4. Press the TAB key and the rest of the row is automatically filled.
5. In the **VAT** column, either:
 - Use the default VAT code.
 - Type or click **Browse** or press F2 to select the required VAT code.

To enter multiple tax codes in a purchase order

007 Purchase order - Exact

007 File Edit Help

Ordered at: 60122 Delivery to (Debtor): 60101 Invoice to (Warehouse): DROP

Bruinsma Horeca Groothandel (Supplier, Active)
Mr. H. Bruinsma
Molenstraat 33
Amsterdam

Chinees restaurant 'De groene draak' (Custo...
De heer Ling
De lange meerweg 8
5260 Vught

Dropship magazijn
De heer M Marc Sanders

Purchase order number: 50031 PO date: 03/14/2011 Conditions: [button]

Description: Dropship levering Person: Bas de Waal Purchase invoice: [button]

PO method: [button] Shipping via: TNT Price agreement: Supplier [button]

Item	Total quantity	Pur. unit	Original planned date	Fulfilment date	Price	Disc. %	Net price	Tax code 1	Tax code 2	Tax code 3	Tax code 4	Tax code 5	Count
1	SER0001	2.000	Doos	03/17/2011	03/17/2011	15.400	0.00	15.400	2	0	4	5	
2	SER0002	1.000	Doos	03/17/2011	03/17/2011	18.100	0.00	18.100	2	0	4	5	
3	SER0003	3.000	Doos	03/17/2011	03/17/2011	18.900	0.00	18.900	2	0	4	5	
4	SER0004	1.000	Doos	03/17/2011	03/17/2011	19.700	0.00	19.700	2	0	4	5	
5	SER0005	1.000	Doos	03/17/2011	03/17/2011	18.100	0.00	18.100	2	0	4	5	
6	SER0006	2.000	Doos	03/17/2011	03/17/2011	16.200	0.00	16.200	2	0	4	5	
7	SER0007	3.000	Doos	03/17/2011	03/17/2011	17.300	0.00	17.300	2	0	4	5	

Ordered [button] Authorised [button] Processed [button] Received [button] Invoiced [button] Paid [button]

Net: 227.70 EUR
Taxes: 129.82 EUR
Total: 357.52 EUR

3/14/11 [button] [button] [button] [button] [button]

Power view [button] Source [button] Receipt [button] Allocate [button] MRP [button] Project [button] Reconcile [button] Group [button] New [button] Close [button]

1. Set **Show: Maximum number of tax codes** to the required number (see 2.1 *To do VAT settings*).
2. Follow step 1 to step 4 of *To enter a tax code in a purchase order*.
3. In the **Tax code**, **Tax code 2**, ... columns (depending on the value set for **Show: Maximum number of tax codes**), either:
 - Use the default tax codes.
 - Enter the required tax codes.

To enter a tax code in a purchase journal entry

007 Make purchase entry [60 - Inkoop] - Exact

007 File Edit View Help

60 Inkoop Don't display: VAT Lines
Created by: Siti 2/15/2017 3:43:10 PM

Fulf.date	Date	Reporting date	Entry no.	Creditor	Your reference	Amount	Type	Conditions
02/15/2017	02/15/2017	02/15/2017	17600006	1019	10109:01	250.00	Purchase invoice	

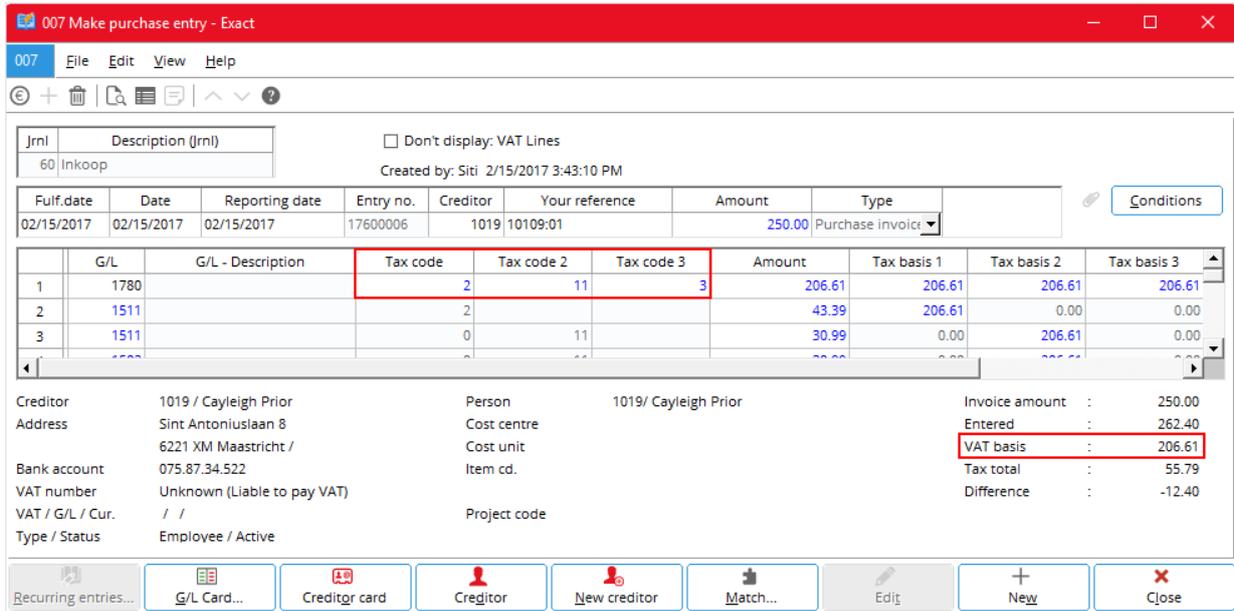
	G/L	G/L - Description	VAT	Amount	VAT basis	VAT amount
1	1780		2	206.61	206.61	43.39
2	1511		2	43.39	206.61	43.39
3	1780		0			
4						

Creditor 1019 / Cayleigh Prior Person 1019/ Cayleigh Prior Invoice amount : 250.00
 Address Sint Antoniuslaan 8 Cost centre Entered : 250.00
 6221 XM Maastricht / Cost unit VAT basis : 206.61
 Bank account 075.87.34.522 Item cd. Tax total : 43.39
 VAT number Unknown (Liable to pay VAT) Project code Difference : 0.00
 VAT / G/L / Cur. / /
 Type / Status Employee / Active

Recurring entries... G/L Card... Creditor card Creditor New creditor Match... Edit New Close

- Go to Finance → Entries → Purchase and click **New**.
- Enter all the required details above the G/L (general ledger) list box.
- In the **G/L** column, either:
 - Use the default G/L account.
 - Type or click **Browse** or press F2 to select the required G/L account.
- Press the TAB key to move forward and change the values for the rest of the row.
- In the **VAT** column, either:
 - Use the default VAT code.
 - Type or click **Browse** or press F2 to select the required VAT code.

To enter multiple tax codes in a purchase journal entry



1. Set **Show: Maximum number of tax codes** to the required number (see 2.1 *To do VAT settings*).
2. Follow step 1 to step 4 of 3.4 *To enter a tax code in a purchase journal entry*.
3. In the **Tax code, Tax code 2, ...** columns (depending on the value set for **Show: Maximum number of tax codes**), either:
 - Use the default tax codes.
 - Enter the required tax codes.
4. Press the TAB key to move forward and the following VAT rows are filled in automatically.

To enter a tax code in a general journal entry

1. Go to Finance → Entries → General journal and click **New**.
2. Enter all the required details before the transaction list box.
3. In the **VAT** column, either:
 - Use the default VAT code.
 - Enter the required VAT code.
4. Press the TAB key to move forward and automatically fill in the next two VAT rows.

Note:
 If the account entered is an account receivable, the general journal entry is for a sales invoice. If it is an account payable, it is for a purchase order.

The following general journal entry is for a sales invoice.

The screenshot shows the SAP '602 Make general journal entries' window. The main table contains the following data:

Jrnl	Description (Jrnl)	Date	Entry no.	Opening balance
90	General	02/20/2017	17900001	0.00

	Date	G/L	G/L - Description	Your reference	Debit	Credit	Amount (EUR)	VAT
1	02/20/2017	0220	Office equipment	GL200220017-1	800.00		800.00	1
2	02/20/2017	1502	VAT to pay	GL200220017-1	48.00		48.00	1
3	02/20/2017	1300	Accounts receivable	GL200220017-1		848.00	-848.00	0

Summary and details:

- G/L : 1300 / Accounts receivable
- Debtor : 991090 / 991090
- Contact person : -- /
- Address : 991090 / Netherlands
- Bank account :
- VAT number : Unknown (Liable to pay VAT)
- Person : 1004/ Bas de Waal
- CCtr. : LOGIST/ Logistics
- Cst.unit :
- Item cd. :
- Project code :
- Debit total (EUR) : 848.00
- Credit total (EUR) : 848.00
- Difference (EUR) : 0.00

The following general journal entry is for a purchase invoice.

Jrnl	Description (Jrnl)	Date	Entry no.	Opening balance
90	General	02/20/2017	17900002	0.00

	Date	G/L	G/L - Description	Your reference	Debit	Credit	Amount (EUR)	VAT
1	02/20/2017	1600	Accounts payable	GL20022017-2		800.00	-800.00	0
2	02/20/2017	2600	Suspense ledger general	GL20022017-2	800.00		800.00	0
3	02/20/2017				0.00		0.00	0

G/L :	Person :	Debit total (EUR) :	800.00
Deb/Crd :	CCtr. :	Credit total (EUR) :	800.00
Contact person :	Cst.unit :	Difference (EUR) :	0.00
Address :	Item cd. :		
	Project code :		
Bank account :			
VAT number :			

To enter multiple tax code in a general journal entry

1. Set **Show: Maximum number of tax codes** to the required number (see 2.1 To do VAT settings).
2. Follow steps 1 and 2 of To enter a tax code in a sales-related general ledger entry.
3. In the **Tax code, Tax code 2, ...** columns (depending on the value set for **Show: Maximum number of tax codes**), either:
 - Use the default VAT code.
 - Enter the required VAT code.
4. Press the TAB key and move forward and automatically fill in the next few VAT rows.

The following shows the general journal entries for a sales invoice.

The screenshot shows a software window titled "007 Make general journal entries [90 - Memoriaal] - Exact". The window contains a menu bar (File, Edit, View, Help) and a toolbar with icons for adding, deleting, and navigating. Below the toolbar is a summary table for the journal entry:

Jrnl	Description (Jrnl)	Date	Entry no.
90	Memoriaal	02/15/2017	17900007

The main table displays the following journal entries:

	Date	Reporting date	G/L	Debit	Credit	Amount (EUR)	Tax code	Tax code 2	Tax code 3	PC
1	02/15/2017	02/15/2017	1300	6,500.00		6,500.00	0			00
2	02/15/2017	02/15/2017	1740		6,500.00	-6,500.00	0	5	8	00
3	02/15/2017	02/15/2017	1502		975.00	-975.00	0	5		00
4	02/15/2017	02/15/2017	1502		0.00	0.00	0		8	00
5	02/15/2017	02/15/2017	2600		1,235.00	-1,235.00	0	5	6	00
6	02/15/2017	02/15/2017		2,210.00		2,210.00	0			

Below the table, there is a summary of totals and other information:

G/L :	Person :	1/ Siti	Debit total (EUR) :	6,500.00
Deb/Crd :	Cctr. :		Credit total (EUR) :	8,710.00
Contact person :	Cst.unit :		Difference (EUR) :	-2,210.00
Address :	Item cd. :			
Bank account :	Project code :			
VAT number :				

The bottom of the window features a toolbar with buttons for "Recurrin...", "Terms...", "Card...", "Our ref...", "Your ref...", "Maintai...", "New de...", "New cre...", "Reverse", "Match...", "Edit", "New", and "Close".

The following shows the general journal entries for a purchase invoice.

The screenshot shows a software window titled "007 Make general journal entries [90 - Memoriaal] - Exact". The window contains a menu bar (File, Edit, View, Help) and a toolbar with icons for adding, deleting, and navigating. Below the toolbar is a summary table for the journal entry:

Jrnl	Description (Jrnl)	Date	Entry no.
90	Memoriaal	02/15/2017	17900008

The main table displays the following journal entries:

	Date	Reporting date	G/L	Your reference	Debit	Credit	Amount (EUR)	Line type	Tax code	Tax code 2	Tax code 3
1	02/15/2017	02/15/2017	2300		390.00		390.00	Other	2	4	5
2	02/15/2017	02/15/2017	1511	01254	81.90		81.90	Purchase invoice	2		
3	02/15/2017	02/15/2017	1511	58689	81.90		81.90	Purchase invoice	0	4	
4	02/15/2017	02/15/2017	1511	78944	58.50		58.50	Purchase invoice	0		5
5	02/15/2017	02/15/2017	0010	Blanket 55000		139.65	-139.65	Other	0		

Below the table, there is a summary of totals and other information:

G/L :	Person :	1004/ Bas de Waal	Debit total (EUR) :	612.30
Deb/Crd :	Cctr. :		Credit total (EUR) :	139.65
Contact person :	Cst.unit :		Difference (EUR) :	472.65
Address :	Item cd. :			
Bank account :	Project code :			
VAT number :				

The bottom of the window features a toolbar with buttons for "Recurrin...", "Terms...", "Card...", "Our ref...", "Your ref...", "Maintain...", "New de...", "New cre...", "Reverse", "Match...", "Edit", "New", and "Close".

2.3.5 VAT Returns

You need to do the following steps before you generate a VAT return and the finally the printing of VAT report.

- To link VAT codes to VAT boxes
- To enter sales and purchase transactions with VAT codes
- To check the VAT related transactions
- To view the VAT return
- To assign a period to VAT returns
- To generate a VAT return
- To print the report of VAT returns

To link VAT codes to VAT boxes

- See 2.2.2 Further Details under VAT boxes.

To enter sales and purchase transactions with VAT codes

- See Tax Code Entries earlier.

Our ref.	Reporting date	Your ref.	Code	Name	VAT no.	VAT basis	VAT amount	Invoice amount	Avg. %	Check	Transaction	Ret
10000400	12/31/2010	10000400	60091	Pensioenfonds		95,512.14	0.00	95,512.14	0.00	✓	Purchase invoice	
20000001	10/8/2010	telefoonko:60123		Telfort		418.86	79.58	498.44	19.00	✓	Purchase invoice	
20000002	10/15/2010	huurkosten60124		Berg Vastgoed		1,979.55	376.11	2,355.66	19.00	✓	Purchase invoice	
20000003	10/16/2010	verzamelafac:60120		Roode Pelikaan		3,750.75	500.65	4,251.40	13.35	✓	Purchase invoice	
20000004	10/16/2010	verpakking:60125		Aalbers Verpak B.V.		6,690.00	1,271.10	7,961.10	19.00	✓	Purchase invoice	
20000005	10/25/2010	bestelling o:60121		Oranjinho Beans		17,947.88	0.00	17,947.88			Purchase invoice	
20000006	11/9/2010	telefoonko:60123		Telfort		367.03	69.74	436.77	19.00	✓	Purchase invoice	
20000007	11/14/2010	huurkosten60124		Berg Vastgoed		1,979.55	376.11	2,355.66	19.00	✓	Purchase invoice	
20000008	11/30/2010	P20008	60120	Roode Pelikaan		13,617.50	2,587.35	16,204.85	19.00		Purchase invoice	
20000009	11/30/2010	order novei:60121		Oranjinho Beans		594.84	0.00	594.84			Purchase invoice	
20000010	11/1/2010	50005	60125	Aalbers Verpak B.V.		5,280.00	1,003.20	6,283.20	19.00	✓	Purchase invoice	
20000011	11/24/2010	50011	60125	Aalbers Verpak B.V.		1,008.00	191.52	1,199.52	19.00	✓	Purchase invoice	
20000012	12/7/2010	telefoonko:60123		Telfort		392.76	74.62	467.38	19.00	✓	Purchase invoice	
20000013	12/15/2010	huurkosten60124		Berg Vastgoed		1,979.55	376.11	2,355.66	19.00	✓	Purchase invoice	
20000014	12/24/2010	P20018	60120	Roode Pelikaan		7,875.00	1,496.25	9,371.25	19.00	✓	Purchase invoice	
20000015	12/10/2010	Best. decem:60122		Bruinsma Horeca Groothande		489.10	92.93	582.03	19.00	✓	Purchase invoice	
20000016	12/15/2010	PROD0001C:60125		Aalbers Verpak B.V.		11.25	2.14	13.39	19.02	✓	Purchase invoice	
20000017	12/15/2010	PROD0001C:60120		Roode Pelikaan		89.11	16.11	105.22	18.08	✓	Purchase invoice	
20000018	12/15/2010	best. dec. 60120		Roode Pelikaan		57.60	3.46	61.06	6.01	✓	Purchase invoice	
20000019	3/3/2011	huurkosten60124		Berg Vastgoed		2,007.45	381.42	2,388.87	19.00	✓	Purchase invoice	
20000020	1/7/2011	telefoonko:60123		Telfort		418.98	79.61	498.59	19.00	✓	Purchase invoice	
20000021	1/5/2011	201100003	60126	Computershop PC Limburg		699.00	0.00	699.00	0.00	✓	Purchase invoice	
Totals :						VAT basis	VAT amount	Total				
Rows 44						404,313.52	53,517.06	457,830.58				

To check the VAT related transactions

1. Go to Finance → VAT/Statistics → Invoice list and select **Invoice list**.
2. Under **Range**, select the required details as follows:
 - Select to list the invoices based on either:
 - **Date** (entry dates)
 - **Reporting date**
 - In **Reporting date**, enter a date range or use all dates.
 - In **Type**, select either **Supplier** or **Customer** for the type of invoices required.

- Select:
 - **Purchase invoice** check box to include purchase invoices in the list
 - **Purchase credit note** check box to include purchase credit notes in the list
 - **Other check box** to include other invoices in the list
 - In Check, select one of the following:
 - **All** to include all the invoices
 - **Yes** to include only the checked invoices
 - **No** to include only the unchecked invoices
 - Select the **VAT invoices** check box to include the VAT invoices.
3. Click **Display** and check the list of invoices displayed.

To view the VAT return

Box	VAT code	VAT box description	VAT code description	Exclude from VAT return	Type	VAT basis	VAT	Calculated VAT %	VAT %	Quantity
0			Standard VAT code		To claim	98,664.14	0.00	0.00	0.00	53
0			Standard VAT code		To pay	262.60	0.00	0.00	0.00	17
1					To claim	1,694.66	101.69	6.00	6.00	3
1					To pay	4,496.74	269.79	6.00	6.00	17
10					To claim	22,266.76	3,340.04	15.00	15.00	3
10					To pay	22,266.76	3,340.04	15.00	15.00	3
11					To claim	206.61	30.99	15.00	15.00	1
11					To pay	206.61	30.99	15.00	15.00	1
2			BTW Hoog		To claim	0.00	125.29	0.00	21.00	2
2			BTW Hoog		To pay	10,192.94	2,140.52	21.00	21.00	2
3					To claim	413.22	12.40	3.00	6.00	1
4			BTW Hoog incl.		To claim	0.00	81.90	0.00	21.00	1
5					To claim	1,170.00	58.50	5.00	15.00	1
5					To pay	0.00	975.00	0.00	15.00	1
8					To pay	31,662.73	0.00	0.00	0.00	5
1	92	Vat Output on sales	VAT 19% excl.		To pay	0.00	85,819.03	0.00	19.00	20
2	92	Vat Due from other EC Member stati	VAT 19% excl.		To pay	0.00	85,819.03	0.00	19.00	20
4	92	Vat Reclaimed On Purchase (incl. EC VAT 19% excl.			To claim	0.00	53,402.97	0.00	19.00	27

Rows	18	VAT basis	VAT amount
Method : Invoice system		VAT to pay	0.00
		VAT to claim	0.00
		To be paid	0.00
			178,394.40
			57,153.78
			121,240.62

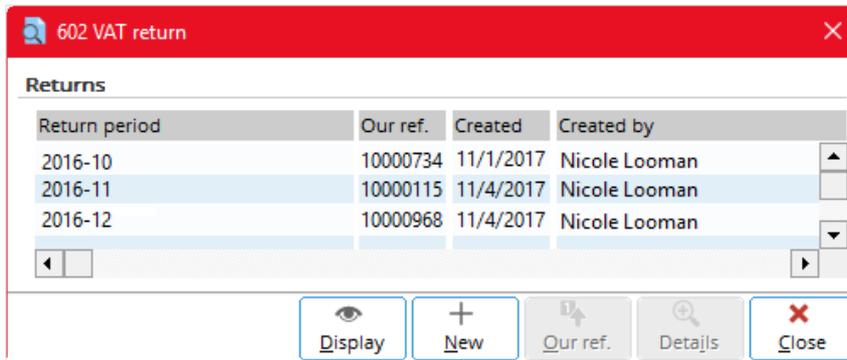
1. Go to Finance → VAT/Statistics → VAT overview.
2. Under **Range**, select the required details as follows:
 - In **Date**, enter a date range or use all dates.
 - In **Cost center**, select a range of call centers or all cost centers.
 - In **Method**, select either the **Cash system** or **Invoice system** of VAT.
 - In **VAT return**, select one of the following:
 - **All** to include all VAT entries
 - **Assigned** to include only VAT entries with assigned periods
 - **Final** to include only the final VAT entries
 - **No** to include only non-final VAT entries
3. Click **Display** and view the list of VAT entries.

To assign a period to VAT returns



1. Go to either:
 - **Invoice list** through Finance → VAT/Statistics → Invoice list.
 - **VAT return** list through Finance → VAT/Statistics → VAT overview.
2. Either:
 - Click to select one unassigned VAT entry (row).
 - CTRL+click to select many VAT entries (rows) together.
3. In **Return period**, select the required return period month.
4. Click **OK** to assign the period.
5. The message "Do you want to overwrite existing data?" appears; click **Yes** to overwrite the existing data.

To generate a VAT return

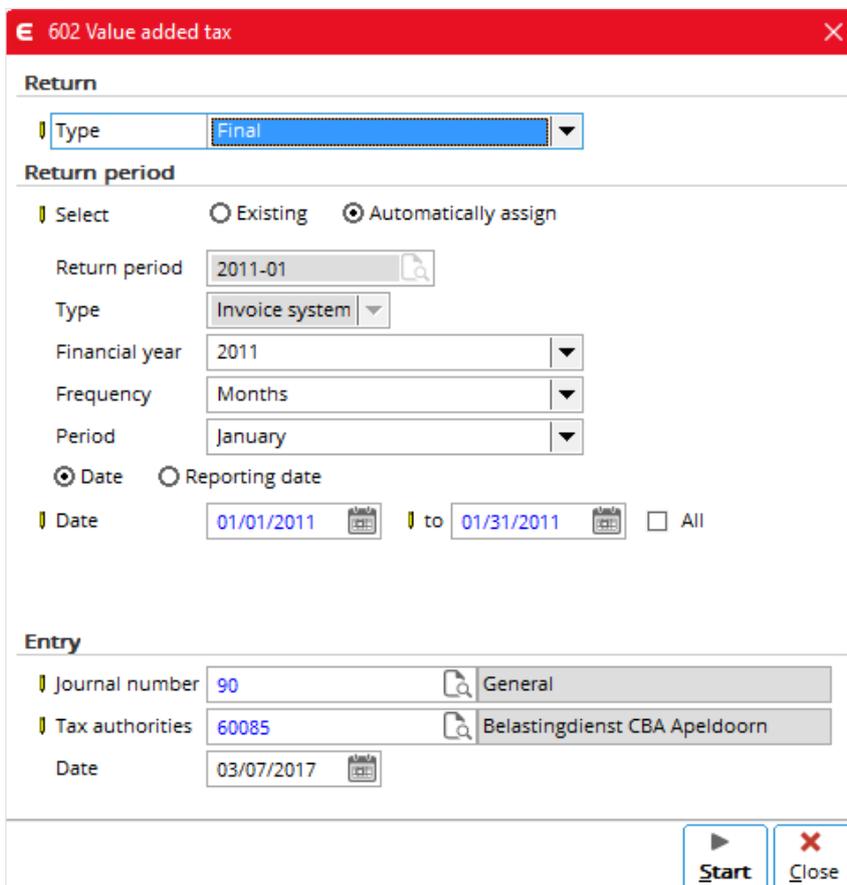


The screenshot shows a dialog box titled "602 VAT return". It contains a table with the following data:

Return period	Our ref.	Created	Created by
2016-10	10000734	11/1/2017	Nicole Looman
2016-11	10000115	11/4/2017	Nicole Looman
2016-12	10000968	11/4/2017	Nicole Looman

Below the table are several buttons: "Display", "New", "Our ref.", "Details", and "Close".

1. Follow all the steps (1 to 3) of *To view VAT returns*.
2. Click **VAT return**.



The screenshot shows a dialog box titled "602 Value added tax". It contains the following configuration options:

- Return**
 - Type: Final
- Return period**
 - Select: Existing Automatically assign
 - Return period: 2011-01
 - Type: Invoice system
 - Financial year: 2011
 - Frequency: Months
 - Period: January
 - Date: Reporting date
 - Date: 01/01/2011 to 01/31/2011 All
- Entry**
 - Journal number: 90 General
 - Tax authorities: 60085 Belastingdienst CBA Apeldoorn
 - Date: 03/07/2017

At the bottom right, there are "Start" and "Close" buttons.

3. In the dialogue box that appears, click **New**.
4. In the **Type** box, select **Final**.
5. Check and change other details if necessary.
6. Click **Start**.

Note:

Once a final VAT return has been generated, you cannot generate another one for the same period.

To print the report of VAT returns

1. Follow all the steps (1 to 6) of *To generate VAT returns*.
2. A print preview of the report appears; if you want to set the printer, click **Printer settings**.
3. Click **Print** to print the report.
4. Click **Close**.
5. An example of the report is shown below:

Box	VAT code	VAT box description	VAT code description	Type	VAT basis	VAT	Calculated VAT%	VAT %
	0		Standard VAT code	To claim	174,228.14	0.00	0.00	0.00
	0		Standard VAT code	To pay	3,254.05	0.00	0.00	0.00
1A	2	Omzet Hoog, grondslag	BTW 19% excl.	To pay	466,076.43	85,605.55	18.37	19.00
1B	1	Omzet Laag, grondslag	VAT 6% excl.	To pay	5,088.85	305.31	6.00	6.00
1C	5	Omzet overige tarieven behalve 0, gn	Others 15%	To pay	687.00	103.05	15.00	15.00
3B	8	IC-leveringen binnen de EG, grondsla	IC-delivery within EU	To pay	11,996.65	0.00	0.00	0.00
4A	10	Verwervingen van buiten EG, grondsl	Purchases outside EU	To claim	22,266.76	0.00	0.00	15.00
4A	10	Verwervingen van buiten EG, BTW	Purchases outside EU	To pay	0.00	3,340.04	0.00	15.00
5B	1	Voorbelasting	VAT 6% excl.	To claim	0.00	101.69	0.00	6.00
5B	10	Voorbelasting	Purchases outside EU	To claim	0.00	3,340.04	0.00	15.00
5B	2	Voorbelasting	BTW 19% excl.	To claim	0.00	53,331.55	0.00	19.00
					VAT basis		VAT amount	
Rows 11					VAT to pay	487,102.98		89,353.95

2.4 VAT FUNCTIONALITIES FOR SPECIFIC COUNTRIES

There are various VAT functionalities that applied to specific countries. For example, if your software license is for the Netherlands and includes the Accountancy module, it allows you to generate VAT return for multiple companies.

2.4.1 VAT Return for Multiple Companies

The accountant uses the Accountancy module of Exact Globe Next and Exact Globe+ to monitor and control the accounts managed by the clients. The accountant can be a third-party consultant who provides service to his or her clients. The accountant can be an executive in the head office of the holding company who oversees the accounts of subsidiary companies. The system for the Netherlands allows you to generate VAT return for multiple companies together by the accountant.

To view a VAT return for multiple companies

- Go to Accountancy → Customer info → Finance.

An example of the VAT return for multiple companies is shown as follows. Information shown for each row includes the customer, company database and action (such as bank, sales, purchase, or VAT return) involved. Colors and words are used to indicate the status of the tax returns.

Customer	Name	Database	Action	1	2	3	4	5	6	7	8	9	10	11	12	Checked
1000	Flopshop BV		Not defined													
1100	Hard & Soft	932	Bank / Cash	1	3											4/4/2012
			Inkoop	5	6	3										4/4/2012
			Verkoop	4	2	3										4/4/2012
			General journa	2	2	1	6	6	6	5	5	5	5	5	5	4/4/2012
			BTW aangifte	Open												4/4/2012
1200	Ursus Major	902	Bank / Cash													4/4/2012
			Inkoop													4/4/2012
			Verkoop													4/4/2012
			General journa													4/4/2012
			BTW aangifte													4/4/2012

Colors are used to indicate the actions taken by the accountant as follows:

- Orange means *Open* - the accountant has not accepted or has reopened the client's VAT return.
- Green means *Realized* - the accountant has accepted the client's VAT return.
- Red means *Rejected* - the accountant has rejected the client's VAT return.

Words are used to indicate the actions taken by the tax authorities as follows:

- **Open** - the tax return has been generated but it has not been sent to the tax authorities.
- **Realized** - the accountant has sent the tax return but the tax authorities have not to accept it.
- **Processed** - the accountant has sent the tax return and the tax authorities have accepted it.
- **Rejected** - the accountant has sent the tax return but the tax authorities have reject it.

You can get the descriptions of the colors and words used by clicking the **Legend** button.

To view the legend descriptions

1. Go to Accountancy → Customer info → Finance.
2. Click **Legend**.

The following appears on screen showing what the colors and actions mean.

 Legend

- Open - Realised - Rejected

Open - Tax return has been made, but not sent to the tax authorities yet

Realised - Sent by the accountant but not accepted by the tax authorities yet

Processed - Sent by the accountant and accepted by the tax authorities

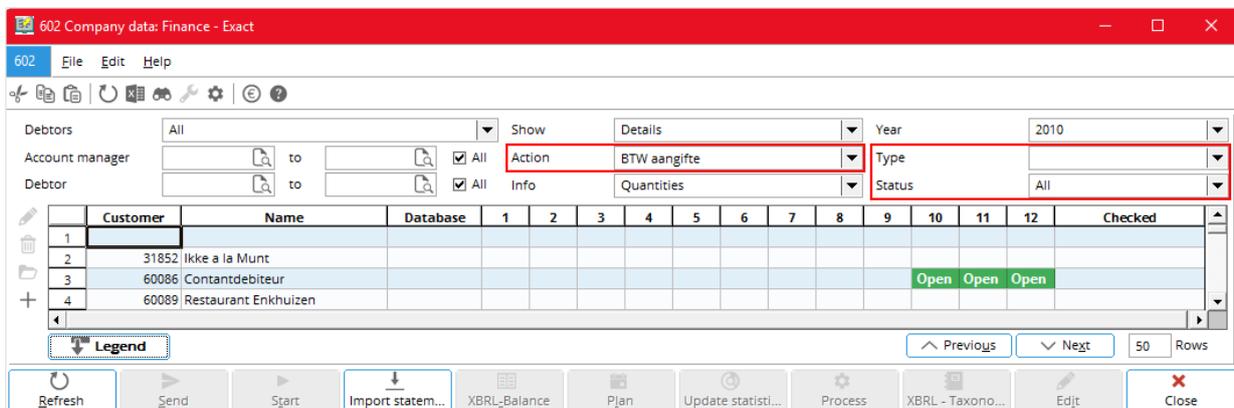
Rejected - Sent by the accountant and rejected by the tax authorities

To allow you to display on screen certain types (monthly, quarterly, yearly or all) and status (open, realized, rejected or all) of VAT returns for selection, you have to make the **Type** and **Status** option boxes available.

To make the Type and Status boxes available

1. Go to Accountancy → Customer info → Finance.
2. In the Action box, select **VAT return** (or **BTW aangifte** in Dutch).

Then the **Type** and **Status** boxes are available as shown below.



To view a VAT return before sending

1. Go to Accountancy → Customer info → Finance.
2. Double-click the cell marked with **Open** of the require VAT return.

The screen details of the VAT return are similar to those available through Finance → VAT/Statistics → Value added tax.

To send the VAT returns for multiple companies

1. Go to Accountancy → Customer info → Finance.
2. Select the options to display the required VAT returns (see 2.2.2 *Further Details*).
3. Click or CTRL+click to select one or more VAT returns (orange or green cells marked with **Open**) to be sent.
4. Click **Send**.

Note:

The **Send** button is only available only when you select an orange or a green cell marked with **Open**.

2.4.2 Further Details

When selecting VAT returns to be sent, you can use the selection options to list the required VAT returns.

Debtor

Enter the range of required debtors or select the **All** check box for all debtors.

Type

Select one of the following frequencies:

- **Monthly**
- **Quarterly**
- **Yearly**
- *Blank (for all)*

You can define the type of VAT return for each client by clicking the **Edit** button on the left edge of the list box of **Accountancy/Customer info/Finance or Accountancy/Customer info/Company data**. You then use the **Type** box to select the type of VAT return required to be displayed for selection.

Other VAT Functionalities

Read the following documents (in your Exact e-Synergy system) for information on VAT functionalities specific to particular countries.

Document ID	Document title and description	Countries applicable
09.653.763	VAT <i>Processing from Prepayments (Russia)</i> VAT due to a prepayment is registered in a suspense account before the delivery of goods and invoice to prevent frauds.	Russian
09.612.391	<i>China VAT Calculation Methods</i> An extra option of <i>Inclusive: Net</i> is added for China.	China
09.599.264	<i>Moving Belgium VAT Functionality into the Standard One in Globe</i> Changes done to replace the VAT functionality for Belgium with the standard from Exact Globe Next and Exact Globe+	Belgium
09.560.222	New Menu Finance → VAT/Statistics → Process tax invoice of Thailand A new functionality is added to calculate VAT and tax withheld (for both sales and purchase) when the invoice is paid.	Thailand

Document ID	Document title and description	Countries applicable
09.366.852	VAT Revaluation and VAT Official Exchange Rates for the Czech Republic The system calculates (using the exchange rates) and displays VAT values based on fulfillment dates instead of entry dates or reporting dates.	The Czech Republic
08.506.348	<i>Adjustments in Electronic VAT Return</i> Additional Change and Reset buttons to modify a trial VAT return before generating the final VAT return.	The Netherlands
08.459.251	<i>VAT Official Exchange Rates</i> The system calculates VAT values using the latest updated exchange rates at System → Countries → Exchange rates.	Germany, Romania, Czech Republic, United Kingdom, and Slovak

3. GOODS AND SERVICES TAX (GST)

Goods and services tax or GST is similar to VAT. GST is just another term used for general consumption tax in some countries, such as Australia, Canada, and Singapore. For most of the countries, GST works the same way as VAT. Therefore, although the tax is known as GST in Exact Globe Next and Exact Globe+ for countries (known as legislations in the system), it is treated the same way as VAT as described in Chapter 2, "Value Added Tax (VAT)."

In Canada, GST is commonly known as sales tax. It is different from GST of other countries in certain ways, such as settings and data entered. Most of the aspects of GST in Canada are same as VAT, and they have been covered in Chapter 2.

This chapter covers the differences of the GST in the following topics:

- GST settings
- GST codes
- Linking tax codes
- Entering tax codes

3.1 GST SETTINGS

As for VAT, you also do the settings for the Canadian GST in System → General → Settings → General ledger settings. The **Show: Maximum number of tax codes** and **Use tax module** settings are available. You can do the settings as follows.

To do GST settings

1. Go to System → General → Settings.
2. Under **Settings** (on the left), click **General ledger settings**.
3. Under **Entry**,
 - If you want to use the tax module (including per-unit taxing handling), select the **Use tax module** check box.
 - In **Show: Maximum number of tax codes**, type the maximum number (**1 to 5**) of tax codes (each represents a tax) shown in the system.
4. Click **Save**; the message "Changes will only take effect after restarting the software" appears.
5. Click **OK** and then **Close**.

3.2 GST CODES

You have to specify a code to any tax including GST. The phrase "tax code" means a particular tax instead of the code itself throughout the rest of this chapter. In Exact Globe Next and Exact Globe+, tax codes are maintained at System → General → Countries → Tax codes. You specify a tax code as follows.

To specify a GST code

1. Go to System → General → Countries → Tax codes.
2. Either:
 - Click **New** to create a new tax code.
 - Click the required tax code (row) and then click **Open** to edit it.
3. Fill in the required details (see 2.2.2 *Further Details* that follows).
4. Click **Save** and then **Close**.

3.2.1 Further Details

When specifying a GST code, you need to fill in the details as follows.

The screenshot shows a 'Tax codes' window with the following details:

Tax code	G10	Tax type	Sales tax
Description	GST 10%		
Transaction type	Both		
Purchase VAT return type	N/A		
Percentage	10.00		
VAT % description	GST 10%		

Tax to pay account	1511	VAT to pay account
Tax to claim account	2900	VAT to claim account
Vendor	80061	Tax authorities
Payment	Monthly	

Tax code

When creating a new tax code, type in this box a unique code (up to three characters) for the tax. Once it is saved, the box is not available.

Tax type

Select **Sales tax** for the Canadian GST.

Description

Type a suitable description (up to 30 characters) for the tax code

Transaction type

This is only available when creating a new tax code, select one of the following:

- **Both**, if the tax code is applicable to both purchase and sales transactions.
- **Purchase**, if it is applicable to only purchase transaction.
- **Sales**, if it is applicable to only sales transaction.

Percentage

Type the appropriate number for the GST percentage.

Calculation basis

Select either:

- **Net amount**
- **Net amount + Tax**

General Tab

Minimum taxable amount

Type the minimum taxable amount (invoice amount below which it is not taxable). Use 0.00 if there is no minimum taxable amount.

Maximum taxable amount

Type the maximum taxable amount. Any invoice with amount larger than this is tax at this maximum taxable amount. Use 0.00 if there is no maximum taxable amount. The maximum taxable amount, if not 0.00, must be larger than the minimum taxable amount.

Note:

For more information on minimum and maximum taxable amounts, see document *09.598.884* in your Exact e-Synergy system.

Tax to pay account

Type or select the general ledger account to register GST to be paid.

Tax to claim account

Type or select the code of the general ledger account to register GST to be claimed.

Creditor

Type or select the code of the creditor general ledger account for tax authority. Tax authority is treated as a creditor in the system for paying and claiming GST.

Payment

Select one of the following payment frequencies: **Monthly**, **Quarterly** or **Yearly**.

Log Tab

As for VAT, you can see a log of the changes done to the tax code here.

3.3 LINKING TAX CODES

You link GST codes to the related items, accounts receivable, and general ledger accounts the same way you link VAT codes. It is not necessary to link GST codes to accounts payable, because it is always paid by the customers when they receive the goods and services. When multiple tax codes are involved, you need to do an additional step of typing the state code of the required state. The following are the various dialog boxes related to linking GST codes.

To link a tax code to a sales item

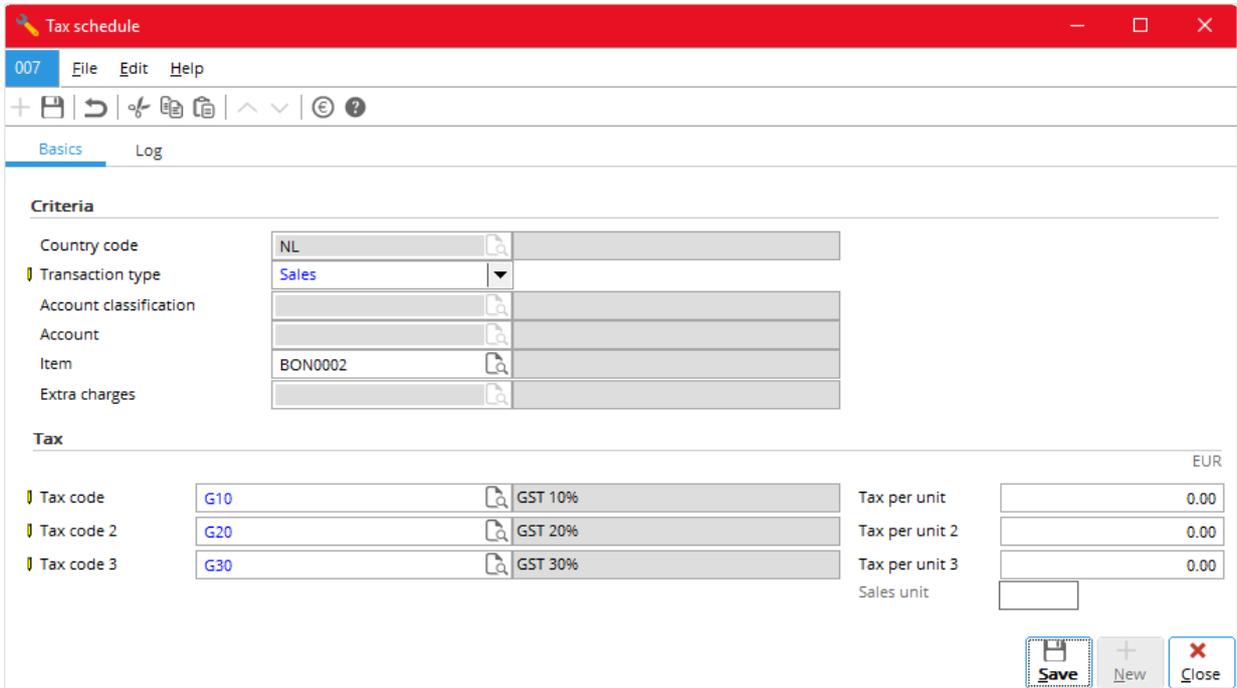
The screenshot shows the '007 Items - Exact' window with the following details:

- Item code:** BON0002
- Description:** KOFBONDOL
- Search code:** KOFBONDOL
- Type:** Standard
- Status:** Active
- From:** 01/01/2010
- Basics Tab:**
 - Sls. unit, Price:** kg, 22.655 EUR
 - Sales VAT code:** G10 (with 'Multiple taxes' tooltip)
 - Cost price:** 10.333 EUR / kg
 - Markup:** 119.25 %
 - Purchase price:** 5.167 EUR / kg
 - Assortments:** Type: Producten, Productgroep: Koffie, Soort: Bonen
 - Attributes:** Text, Divisible
 - Text:** Description NL: R.P. Espresso Dolce.
- Bottom Bar:** Graph, MRP, Card, Production orders, Purchase orders, Sales orders, Save, New, Close

- Do as described in *To link a tax code to a sales item* of Chapter 2.

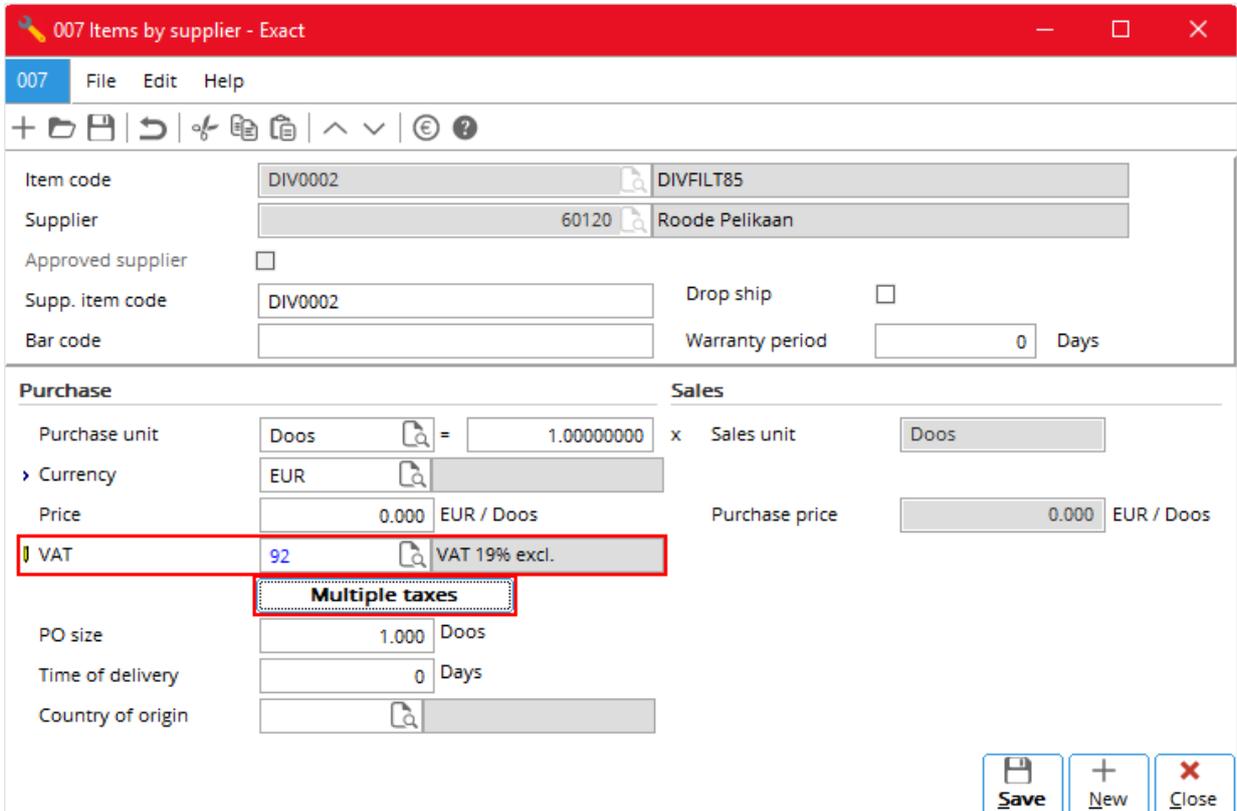
To link multiple tax codes to a sales item

- Do as described in *To link multiple tax codes to a sales item* of Chapter 2.
- In **State**, type the state code of the required state.



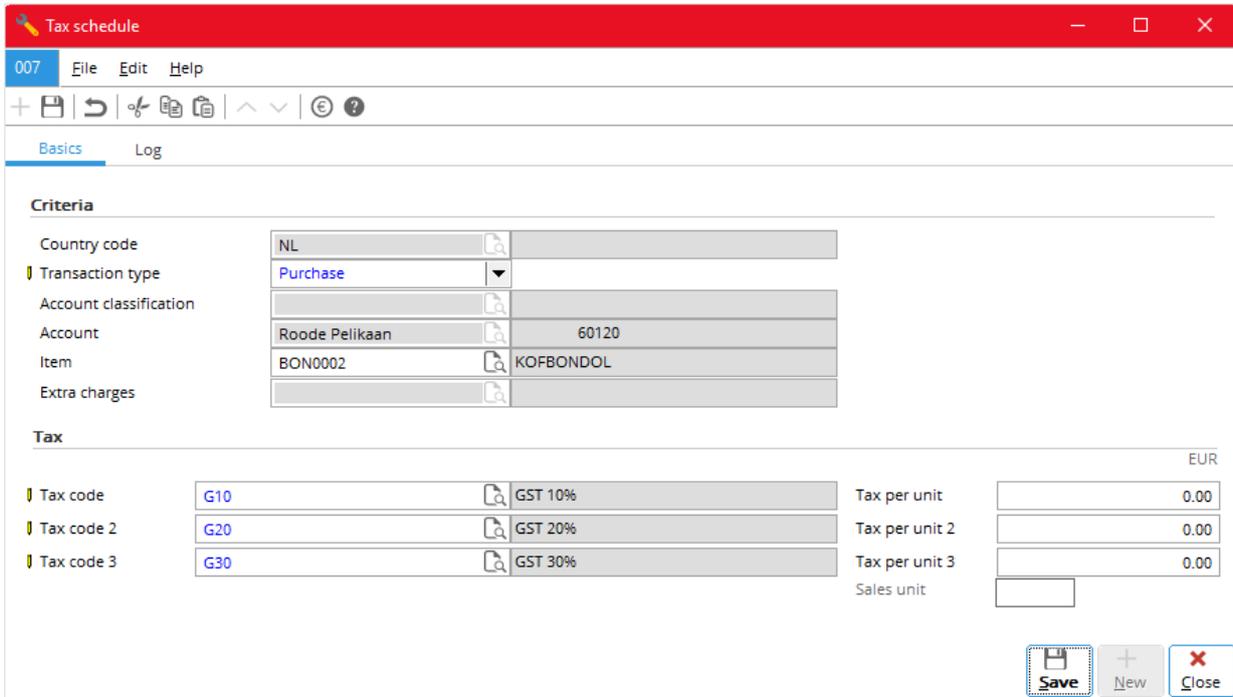
To link a tax code to a purchase item

- Do as described in *To link a tax code to a purchase item* of Chapter 2.

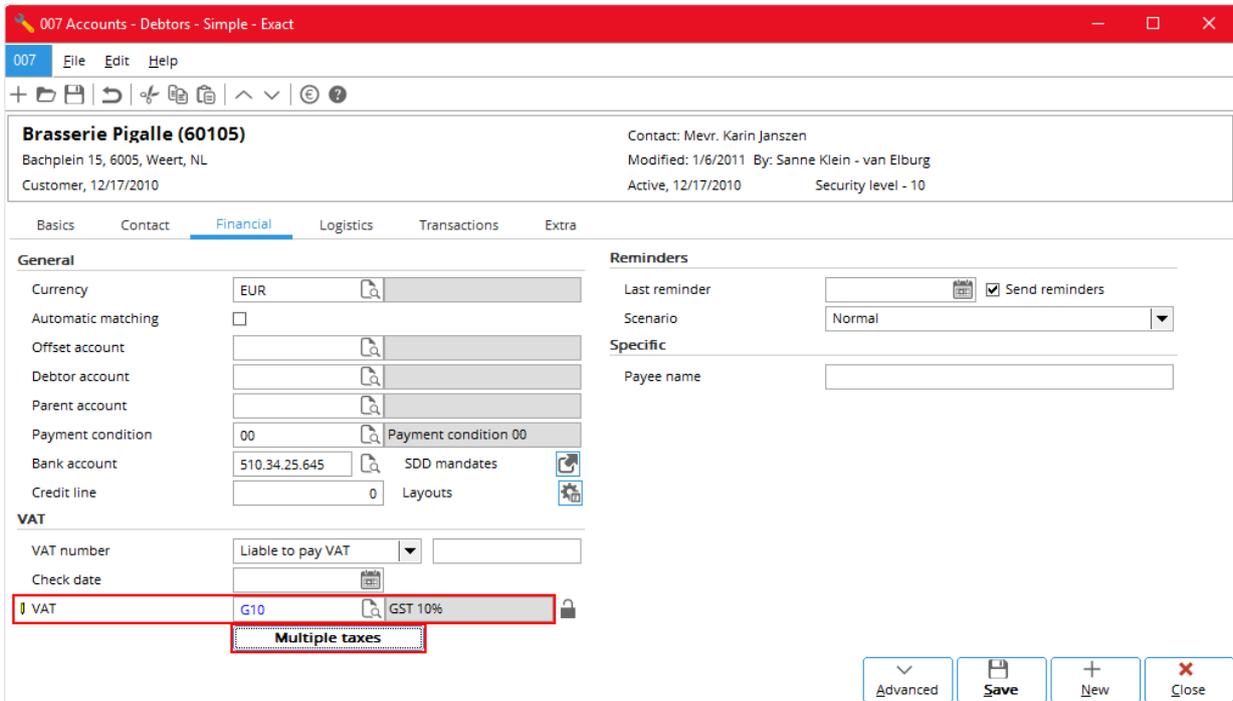


To link multiple tax codes to a purchase item

- Do as described in *To link multiple tax codes to a purchase item of Chapter 2.*
- In **State**, type the state code of the required state.



To link a tax code to an account receivable



- Do as described in *To link a tax code to an account receivable of Chapter 2.*

To link multiple tax codes to an account receivable

The screenshot shows the 'Tax schedule' window. The 'Criteria' section includes:

- Country code: NL
- Transaction type: Sales
- Account classification: [empty]
- Account: Brasserie Pigalle
- Item: 60105
- Extra charges: [empty]

The 'Tax' section includes:

Tax code	Tax description	Tax per unit	Sales unit
G10	GST 10%	0.00	
G20	GST 20%	0.00	
G30	GST 30%	0.00	

- Do as described in *To link multiple tax codes to an account receivable* of Chapter 2.
- In **State**, type the state code of the required state.

To link a tax code to a general ledger account

The screenshot shows the '007 Maintain accounts - Exact' window. The 'Extra' tab is active, showing the following fields:

- Cash flow statement: Unknown
- Inv. Register type: Purchase
- Presentation: Standard
- Tax code: G10 (GST 10%)

- Do as described in *To link a tax code to a general ledger account* of Chapter 2.

Note:

You can link tax codes to general ledger accounts if the tax module is not used -- that is the **Use tax module** check box under **General ledger settings** is clear (see 2.1 *To do VAT settings*). Once that is done, tax codes are automatically selected when you enter the related transactions into the system.

3.4 ENTERING TAX CODES

You can either manually enter or use the automatic entered or default tax codes (for more information on how the system selects the default tax codes, see *Appendix I: Default Tax Codes*). Once you have entered the tax codes or use the default tax codes, generally, the system immediately does all the tax-related calculations and displays the results on screen. You enter the GST codes the same way you enter VAT codes as described in Chapter 2.

To enter a tax code in a sales order (sales invoice)

- Do as described in *To enter a tax code in a sales order (sales invoice)* of Chapter 2.

To enter multiple tax codes in a sales order (sales invoice)

- Do as described in *To enter multiple tax codes in a sales order (sales invoice)* of Chapter 2.

To enter a tax code in a sales journal entry

The screenshot shows the SAP '602 Make sales entry' window. The entry is for '70 Sales' on 02/21/2017, created by Antoine de Groot. The main table shows a sales invoice for 60091-11000006 with an amount of 0.00. Below this, a detailed table lists VAT lines:

	G/L	G/L - Description	VAT	Amount	VAT basis	VAT amount	Description
1	8000	Revenue	2	150.00	150.00	28.50	60091-11000006
2	1502	VAT to pay	2	28.50	150.00		60091-11000006
3	8000	Revenue	2	0.00	0.00	0.00	60091-11000006
4	1502	VAT to pay	2	0.00	0.00	0.00	60091-11000006
5	8000	Revenue	2				60091-11000006

The 'VAT' column is highlighted with a red box. The bottom summary table shows an invoice amount of 0.00, VAT basis of 150.00, and a difference of -178.50.

- Do as described in *To enter a tax code in a sales journal entry* of Chapter 2.

To enter multiple tax codes in a sales journal entry

The screenshot shows the SAP '007 Make sales entry' window. The entry is for '70 Verkoop' on 02/16/2017, created by Siti. The main table shows a sales invoice for P20023 - 6 machines with an amount of 0.00. Below this, a detailed table lists tax lines with multiple tax codes:

	G/L	G/L - Description	Tax code	Tax code 2	Tax code 3	Amount	Tax basis 1	Tax basis 2	Tax basis 3	Tax amount 1	Tax amount 2
1	8050		G10	G20	G30	587.00	587.00	587.00	587.00	58.70	117.40
2	1502		G10			58.70	587.00	0.00	0.00	58.70	0.00
3	1502		0	G20		117.40	0.00	587.00	0.00	0.00	117.40
4	1502		0		G30	176.10	0.00	0.00	587.00	0.00	0.00
5	8050		0					0.00	0.00		0.00

The 'Tax code' column is highlighted with a red box. The bottom summary table shows an invoice amount of 0.00, VAT basis of 939.20, and a difference of -939.20.

- Do as described in *To enter multiple tax codes in a sales journal entry* of Chapter 2.

To enter a tax code in a purchase order

602 Make purchase entry [60 - Purchase] - Exact

602 File Edit View Help

Created by: Antoine de Groot 2/21/2017 10:34:38 AM

Fulf.date	Date	Entry no.	Creditor	Amount	Type	Description
02/21/2017	02/21/2017	17600001	1005	750.00	Purchase invoice	

G/L	G/L - Description	VAT	Amount	Description
1	0010 Share Capital	1	707.55	
2	1511 VAT purchases	1	42.45	
3	0010 Share Capital	0	0.00	

Creditor: 1005 / Nicole Looman
 Address: Picardenlaan 3588, 6213 GJ Maastricht / Netherlands
 Bank account: Unknown (Liable to pay VAT)
 VAT number: / /
 Type / Status: Employee / Active

Person: 1005/ Nicole Looman
 Cost centre: FIN ADM/ Finance & Administration
 Cost unit: / /
 Item cd. / /
 Project code: / /

Invoice amount: 750.00
 Entered: 750.00
 VAT basis: 707.55
 Tax total: 42.45
 Difference: 0.00

Buttons: Recurring entries..., G/L Card..., Creditor card, Creditor, New creditor, Match..., Edit, New, Close

- Do as described in *To enter a tax code in a purchase order* of Chapter 2.

To enter multiple tax codes in a purchase order

007 Purchase order - Exact

007 File Edit Help

Ordered at: 60121 | Delivery to (Warehouse): 1 | Invoice to (Warehouse): 1

Supplier: Oranjinho Beans (Supplier, Active)
 Mr. Anastacio
 Paraiba 12
 48759 Aracaju

Warehouse: Centraal magazijn
 De heer AG Aaron de Wit
 Fregatweg 151
 6222 NZ Maastricht

Warehouse: Centraal magazijn
 De heer AG Aaron de Wit
 Fregatweg 151
 6222 NZ Maastricht

Purchase order number: 50028 | PO date: 03/15/2011
 Description: Beans | Person: Bas de Waal
 PO method: | Shipping via: BEZ

Item	Description	Total quantity	Pur. unit	Original planned date	Fulfilment date	Price	Disc. %	Net price	Tax code 1	Tax code 2	Tax code 3	Tax code 5	Country	Person
1	BON0007 Bonen Brazilian Regular	35.000	kg	04/05/2011	04/05/2011	49.000	0.00	49.000	G10	G20	G30		1004	
2	BON0008 Bonen Brazilian Mild	35.000	kg	04/05/2011	04/05/2011	49.000	0.00	49.000	G10	G20	G30		1004	
3	BON0009 Bonen Brazilian Dark	35.000	kg	04/05/2011	04/05/2011	49.000	0.00	49.000	G10	G20	G30		1004	
4	BON0010 Bonen Brazilian Extra Dark	35.000	kg	04/05/2011	04/05/2011	49.000	0.00	49.000	G10	G20	G30		1004	

Ordered | Authorised | Processed | Received | Invoiced | Paid

Net: 6,860.000 BRL
 Taxes: 4,116.000 BRL
 Total: 10,976.000 BRL

Buttons: Power view, Source, Receipt, Allocate, MRP, Project, Reconcile, Group, New, Close

- Do as described in *To enter multiple tax codes in a purchase order* of Chapter 2.

To enter a tax code in a purchase journal entry

602 Make purchase entry [60 - Purchase] - Exact

602 File Edit View Help

60 Purchase Description (Jrnl) Don't display: VAT Lines
Created by: Antoine de Groot 2/21/2017 10:40:38 AM

Fulf.date	Date	Entry no.	Creditor	Amount	Type	Description
02/21/2017	02/21/2017	17600002	1006	850.00	Purchase invoice	

G/L	G/L - Description	VAT	Amount	Description
1	0200 Buildings	1	801.89	
2	1511 VAT purchases	1	48.11	
3	0200 Buildings	0		
4				
5				
6				

Creditor: 1006 / Sanne Klein - van Elburg
Address: Juraweide 83, 5022 le Tilburg / Netherlands
Bank account: /
VAT number: Unknown (Liable to pay VAT)
VAT / G/L / Cur.: / /
Type / Status: Employee / Active

Person: 1006/ Sanne Klein - van Elburg
Cost centre: VERKOOP/ Sales
Cost unit: /
Item cd.:

Invoice amount: 850.00
Entered: 850.00
VAT basis: 801.89
Tax total: 48.11
Difference: 0.00

Buttons: Recurring entries..., G/L Card..., Creditor card, Creditor, New creditor, Match..., Edit, New, Close

- Do as described in *To enter a tax code in a purchase journal entry* of Chapter 2.

To enter multiple tax codes in a purchase journal entry

007 Make purchase entry [60 - Inkoop] - Exact

007 File Edit View Help

60 Inkoop Description (Jrnl) Don't display: VAT Lines
Created by: Siti 2/16/2017 10:07:54 AM

Fulf.date	Date	Reporting date	Entry no.	Creditor	Your reference	Amount	Type
02/16/2017	02/16/2017	02/16/2017	17600007	60091	PF00001	0.00	Purchase invoice

G/L	G/L - Description	Tax code	Tax code 2	Tax code 3	Amount	Tax basis 1	Tax basis 2	Tax basis 3
1	1746	G10	G20	G30	89.20	89.20	89.20	89.20
2	1511	G10			8.92	89.20	0.00	0.00
3	1511	0	G20		17.84	0.00	89.20	0.00
4	1511	0		G30	26.76	0.00	0.00	89.20
5	1746	0					0.00	0.00

Creditor: 60091 / Pensioenfonds
Address: /
Bank account: /
VAT number: Unknown (Liable to pay VAT)
VAT / G/L / Cur.: / / EUR
Type / Status: Supplier / Active

Person: 1006/ Sanne Klein - van Elburg
Cost centre: /
Cost unit: /
Item cd.:

Invoice amount: 0.00
Entered: 142.72
VAT basis: 89.20
Tax total: 53.52
Difference: -142.72

Buttons: Recurring entries..., G/L Card..., Creditor card, Creditor, New creditor, Match..., Edit, New, Close

- Do as described in *To enter multiple tax codes in a purchase journal entry* of Chapter 2.

To enter a tax code in a general journal entry

- Do as described in *To enter a tax code in a general journal entry* of Chapter 2.

The following shows the general journal entries for a sales invoice.

The screenshot shows a software window titled "602 Make general journal entries [90 - General] - Exact". The window contains a menu bar (File, Edit, View, Help) and a toolbar with various icons. Below the toolbar is a summary table for the journal entry:

Jrnl	Description (Jrnl)	Date	Entry no.	Opening balance
90	General	02/21/2017	17900003	800.00

Below this is a detailed table of journal entries:

	Date	G/L	G/L - Description	Your reference	Debit	Credit	Amount (EUR)	VAT
1	02/21/2017	0240	Machines	GL3449112	1,800.00		1,800.00	TU1
2	02/21/2017	1502	VAT to pay	GL3449112		0.00	0.00	TU1
3	02/21/2017			GL3449112		1,800.00	-1,800.00	0

At the bottom of the window, there is a summary section:

G/L : Person : 1013/ Antoine de Groot Debit total (EUR) : 1,800.00
 Deb/Crd : CCtr. : VERKOOP/ Sales Credit total (EUR) : 0.00
 Contact person : Cst.unit : Difference (EUR) : 1,800.00
 Address : Item cd. :
 Project code :
 Bank account :
 VAT number :

The VAT column in the journal entry table is highlighted with a red box, showing the code 'TU1' for the first two entries and '0' for the third.

The following shows the general journal entries for a purchase invoice.

The screenshot shows a software window titled "602 Make general journal entries [90 - General] - Exact". The window contains a menu bar (File, Edit, View, Help) and a toolbar with various icons. Below the toolbar is a summary table for the journal entry:

Jrnl	Description (Jrnl)	Date	Entry no.	Opening balance
90	General	02/21/2017	17900003	800.00

Below this is a detailed table of journal entries:

	Date	G/L	G/L - Description	Your reference	Debit	Credit	Amount (EUR)	VAT
1	02/21/2017	0240	Machines	GL3449112		18,000.00	-18,000.00	TU1
2	02/21/2017	1502	VAT to pay	GL3449112		0.00	0.00	TU1
3	02/21/2017			GL3449112	18,000.00		18,000.00	0

At the bottom of the window, there is a summary section:

G/L : Person : 1013/ Antoine de Groot Debit total (EUR) : 0.00
 Deb/Crd : CCtr. : VERKOOP/ Sales Credit total (EUR) : 18,000.00
 Contact person : Cst.unit : Difference (EUR) : -18,000.00
 Address : Item cd. :
 Project code :
 Bank account :
 VAT number :

The VAT column in the journal entry table is highlighted with a red box, showing the code 'TU1' for the first two entries and '0' for the third.

4. SALES TAX

This chapter describes the sales tax in USA. The topics are as follows:

- Sales tax settings
- Sales tax codes
- Tax schedule
- Linking tax codes
- Entering tax codes
- Sales tax returns

4.1 SALES TAX SETTINGS

The settings for sales tax of USA are the same as those for GST in Canada. For more information, see [3.1 GST Settings](#).

General ledger settings	
VAT	
Disable VAT <input type="checkbox"/>	Use tax module <input checked="" type="checkbox"/>
Flexible VAT system <input type="checkbox"/>	Show: Maximum number of tax codes <input type="text" value="3"/>
VAT type <input type="text" value="Invoice system"/>	Non-deductible VAT <input type="checkbox"/>
Use separate GL to close VAT balances <input checked="" type="checkbox"/>	Assortment for tax use <input type="checkbox"/>
GL to report VAT <input type="text" value="1550"/>	Item assortment <input type="text" value="Type"/>

4.2 SALES TAX CODES

You specify sales tax codes of USA the same way you specify those for GST in Canada. For more information, see 3.2 *GST Codes*. Note that, in the dialog box, **Expense account** replaces **Tax to claim account** and **Vendor** replaces **Creditor**.

Tax codes

602 File Edit Help

Tax code: ST1 Tax type: Sales tax

Description: Sales Tax 10 percent

Transaction type: Sales

Percentage: 10.00

Tax % description: 10% Net amount

Calculation basis: Net amount

General Log

› Tax to pay account: 1515 VAT to pay account

Tax to claim account: [Empty]

Vendor: 1250006 US Federal Tax Office

Payment: Monthly

Save New Close

4.3 TAX SCHEDULE

You need to set up the tax schedule so that the system can automatically select the specified sales tax codes for you to enter into the system. These specified sales tax codes are known as the default sales tax codes. The following describes how:

- To create a new tax schedule
- To edit a tax schedule
- To delete a tax schedule
- To import a tax schedule
- To batch update a tax schedule

Country code	Type	Accounts	Item	ID	Tax code	Tax code 2	Tax code 3	Tax code 4	Tax code 5
NL	Both	60103	BRA	1	1	2	3		
NL	Both	60129	CAC0002	2	4	5	2		
NL	Both	991073	INVENTARIS	3	5	4	3		
NL	Sales		DIV0003	7	TU1				
NL	Sales	60100	ASS	6	TU1				
NL	Sales	991075	GEBOUWEN	4	0	1	2		
NL	Sales	991103	ADD-PART-HOUR	5	0	1	2		

To create a new tax schedule

1. Go to System → General → Countries → Tax schedules and click **New**.
2. In **Tax schedule**, fill in the required details (see 2.2.2 *Further Details* that follows)
3. Either:
 - Click **New** to create another tax schedule.
 - Click **Save** and then **Close**.

To edit a tax schedule

1. Go to System → General → Countries → Tax schedules.
2. Click the required tax schedule (row) and click **Open**.
3. In **Tax schedule**, fill in the required details (see 2.2.2 *Further Details* that follows)
4. Click **Save** and then **Close**.

To delete a tax schedule

1. Go to System → General → Countries → Tax schedules.
2. Click the required tax schedule (row) and click **Delete**.
3. A message appears; click either:
 - **Yes** to delete the tax schedule.
 - **No** to continue without deleting.

To import a tax schedule

1. Go to System → General → Countries → Tax schedules.
2. Click **Import**.

To batch update a tax schedule

The screenshot shows the 'Tax schedule' window with the following details:

Criteria	
Country code	NL Netherlands
Transaction type	Both
Account classification	
Account	
Item	
Extra charges	

Tax		EUR
Tax code 1	VAT 6% excl.	Tax per unit 0.00
Tax code 2	BTW 19% excl.	Tax per unit 2 0.00
Tax code 3	Vat 6% incl.	Tax per unit 3 0.00
		Sales unit

1. Go to System → General → Countries → Tax schedules and click **Batch update**.
2. In **Tax schedule**, fill in the required details (see 2.2.2 *Further Details* that follows)
3. Click **Save** and then **Close**.

Note:

Through batch update, you can enter a batch of new tax codes and update all existing tax schedules with these new tax codes. Since this is done for all tax schedules, the **Criteria** section in **Basic** tab is not available during batch updating.

4.3.1 Further Details

You need to fill up the details in the **Basics** tab when you create, edit or batch update a tax schedule. The **Log** tab shows the changes done to the tax schedules.

Basics tab

Basics tab contains two sections, **Criteria** and **Tax** sections. The **Criteria** section is only available when creating a new tax schedule. It is not available when editing and batch updating a tax schedule. You fill in the details as follows.

Criteria

The information of country, state, county, city, and postcode to be entered here refers to the delivery address of the item where the selected sales tax code is applicable.

Country code

Type or select the required country code (up to three characters).

State

Type or select the required state code (up to three characters).

County

Type the required county's name (up to 100 characters).

City

Type the required city's name (up to 100 characters).

Postcode

Type the required postcode (up to 30 characters).

Note:

As shown under *Classification* that follows, there are six classifications of taxable items in the USA. Exempted items are not subject to sales tax. You must specify items into these classifications through Inventory → Items → Maintain (or any other menu path to the same destination).

Classification

Select the item classification which the selected sales tax code is applicable form the following:

- Exempted items
- Standard goods
- Food
- Prescription drugs
- Non prescription drugs
- Freights
- Services

Transaction type

Select the transaction type which the selected sales tax code is applicable from the following:

- **Both** for both purchase and sales transactions
- **Purchase**
- **Sales**

Name

This is optional; you enter the invoice account receivable or invoice account payable only when it is specific to the sales tax code.

Item

This is optional; you enter the item only when it is specific to the sales tax code.

Tax

The number of tax codes (**Tax code, Tax code 2 ...**) appear here is the value (1 to 5) set for **Show: Maximum number of tax codes** (see *2.1 To do VAT settings*).

Tax code, Tax code 2 ...

Type or select the required tax codes (up to three characters each).

The **Tax per unit, Tax per unit 2 ...** and **Sales unit** boxes are only available when you have entered the specific item in the **Item** box, selected **Sales** in **Transaction type**, and the tax code is of the per-unit type.

Tax per unit, Tax per unit 2 ...

Type the required per-unit tax amount.

Sales unit

Use the default sales unit or type the required sales unit.

Log tab

The **Log** tab shows the changes done to the tax schedules.

4.4 LINKING TAX CODES

Sales items are taxed according to their sales tax classifications. Each sales tax classification, therefore, has a unique tax codes. The following describes how to link the tax codes and sales tax classifications to the sales items.

To link a tax code to an item

The screenshot shows the '007 Items - Exact' window with the 'Basics' tab selected. The 'Sales VAT code' field is highlighted with a red box and contains 'ST1', with a dropdown menu showing 'Sales Tax 10%'. The 'Multiple taxes' section is also visible. The 'Assortments' section shows 'Type' as 'Producten', 'Productgroep' as 'Diversen', and 'Soort' as 'Filters'. The 'Attributes' section has 'Text' and 'Divisible' checkboxes. The 'Description NL' field contains 'Filters B10 (korffilter 10 liter)'. The bottom toolbar includes buttons for Graph, MRP, Card, Production orders, Purchase orders, Sales orders, Save, New, and Close.

1. Go to System → General → Settings, and under **Settings**, click **General ledger settings**.
2. Under **Entry**, clear the **User tax module** check box; click **Save**, **OK**, and **Close**.
3. Go to Inventory → Items → Maintain (or any other ways to the same dialog box).
4. Click to select the required item and click **Open**.
5. In the **Basics** tab, in the **Sales VAT code** box, type or select the required tax code.
6. Click **Save** and **Close**.

To link a sales tax classification to an item

602 Items - Exact

602 File Edit Actions Help

Item code: BON0005 Type: Standard
 Description: R.P. Espresso beans 1863 Status: Active
 Search code: KOFBONBEA From: 01/28/2011 to:

Basics Purchase/Sales Financial Activity Inventory Serial/batch Manufacturing Doc. Analysis Extra Log

Sls. unit, Price: kg 23.589 EUR
 Classification (Tax): Food
 Tax schedule:
 Cost price: 10.167 EUR / kg
 Markup: 132.02 %
 Purchase price: 10.167 EUR / kg

Assortments:
 Type: Products
 Product Group: Coffee
 Sort: Beans

Attributes:
 Text Divisible

Text:
 The 1863 Espresso beans have been part of our assortment from the beginning. The ideal choice for lovers of mild coffee blends with a light caramel overtone. Grind finely for a full-bodied blend.

Description NL: R.P. Espresso beans 1863

WMS Graph MRP Card Production or... Purchase orders Sales orders Save New Close

1. Go to System → General → Settings, and under **Settings**, click **General ledger settings**.
2. Under **Entry**, select the **User tax module** check box; click **Save**, **OK**, and **Close**.
3. Go to Inventory → Items → Maintain (or any other ways to the same dialog box).
4. Click to select the required item and click **Open**.
5. In the **Basics** tab, in the **Classification (Tax)** box, select the required sales tax classification; the options available are:
 - Exempted items
 - Standard goods
 - Food
 - Prescription drugs
 - Non-prescription drugs
 - Freight
 - Services
6. Click **Save** and **Close**.

Note:

The **Classification (Tax)** field replaces the **Sales Tax code** field, when you select the **Use tax module** check box.

4.5 ENTERING TAX CODES

Once all the tax schedules have been set up, when you enter a related entry, the system automatically selects the correct tax schedule for the sales tax codes for the entry. The automatically selected tax schedule is known as the default tax schedule. How the system selects the default tax schedules is described in *Appendix I - Default Tax Codes*. Generally, you enter the sales tax codes the same way you enter VAT as described in Chapter 2.

To enter a tax code in a sales order (sales invoice)

The screenshot shows the '602 Sales invoices - Exact' window. The form includes fields for Invoice code (10), Ordered by (31852), Delivery to (31852), and Invoice to (31852). The customer is 'Ikke a la Munt (Employee, Active) Mr. --' from 'Netherlands'. The SO no. is 20112, and the transaction date is 02/21/2017. The person is 'Antoine de Groot' and the warehouse/shipping is '1 TNT'. The price list is 'Debtor' and 'Invoice debtor'.

Item	Description	Wrh.	Price list	Quantity	Unit	Fulfilment date	Sales price	TAX	Amount	Amount incl. VAT	Serial/batch
1	ASS Assembly	1	SALESPRICE	50.000	hour	02/21/2017	70.000	2	3,500.00	4,165.00	
2	00 Payment within 30 days	1		1	-	02/21/2017	0.000	2	0.00	0.00	

Summary section:

Quoted	Ordered	Confirmed	Fulfilled	Shipped	Printed	Invoiced	Authorised	Processed	Paid	Net	3,500.00 EUR
										Taxes	665.00 EUR
										Specific	0.00 EUR
										Total	4,165.00 EUR

- Do as described in *To enter a tax code in a sales order (sales invoice)* of Chapter 2.

To enter multiple tax codes in a sales order (sales invoice)

007 Sales invoices - Exact

007 File Edit Help

Invoice code: 10 Sales invoice

Ordered by: 60128 Delivery to: 60128 Invoice to: 60128

Chicken Corner (region zuid) (Customer, Active)
De heer R. van Drongelen
Cathedraal 18
5900 AA Venlo

SO no., Our ref.: 20064 Transaction date: 02/16/2017

Your reference: CC:876 Person: Sanne Klein - van Elburg

Item	Price list	Quantity	Unit	Fulfilment date	Sales price	Net price	Tax code 1	Tax code 2	Tax code 3	Amount	Tax basis 1	Tax basis 2	Tax basis 3
1	OND0022	SALESPRICE	5	stuk	02/16/2017	3,299	G10	G20	G30	16.50	16.50	16.50	16.50
2	MAC0009	SALESPRICE	2	stuk	02/16/2017	10,270.785	G10	G20	G30	20,541.57	20,541.57	20,541.57	20,541.57
3													

Quoted Ordered Authorised Confirmed Fulfilled Shipped Printed Invoiced Processed Paid

Net: 20,558.06 EUR
Taxes: 12,334.84 EUR
Specific: 0.00 EUR
Total: 32,892.90 EUR

- Do as described in *To enter multiple tax codes in a sales order (sales invoice)* of Chapter 2.

To enter a tax code in a sales journal entry

602 Make sales entry [70 - Sales] - Exact

602 File Edit View Help

Jrnl: 70 Sales Description (Jrnl): Sales

Created by: Antoine de Groot 2/21/2017 11:28:01 AM

Fulfilment date	Date	Entry no.	Debtor	Your reference	Our ref.	Amount	Type	Description
02/21/2017	02/21/2017	17700003	60091	KK7548889-8	17700003	0.00	Sales invoice	60091-11000006

G/L	G/L - Description	VAT	Amount	VAT basis	VAT amount	Description
1	8000 Revenue	2	1,500.00	1,500.00	285.00	60091-11000006
2	1502 VAT to pay	2	285.00	1,500.00	285.00	60091-11000006
3	8000 Revenue	2	1,500.00	1,500.00	285.00	60091-11000006
4						
5						
6						
7						

Debtor: 60091 / Kaffee und Kuchen Person: 1007/ Olaf Smulders Invoice amount: 0.00

Address: Theodor Platz 96 Cost centre: VERKOOP/ Sales Entered: 1,785.00

49074 Osnabrück / Germany Cost unit: VAT basis: 1,500.00

Bank account: Unknown (Liable to pay VAT) Item cd.: Tax total: 285.00

VAT number: / / EUR Project code: Difference: -1,785.00

Recurring entries... G/L Card... Debtor card Debtor New debtor Match... Edit New Close

- Do as described in *To enter a tax code in a sales journal entry* of Chapter 2.

To enter multiple tax codes in a sales journal entry

007 Make sales entry [70 - Verkoop] - Exact

007 File Edit View Help

70 Verkoop Don't display: VAT Lines
Created by: Siti 2/16/2017 10:01:57 AM

Fulf.date	Date	Reporting date	Entry no.	Debtor	Your reference	Our ref.	Amount	Type	Description	Conditions
02/16/2017	02/16/2017	02/16/2017	17700008	60128		17700008	0.00	Sales invoice	P20023 - 6 machines	

	G/L	G/L - Description	Tax code	Tax code 2	Tax code 3	Amount	Tax basis 1	Tax basis 2	Tax basis 3	Tax amount 1	Tax amount 2
1	8050		G10	G20	G30	587.00	587.00	587.00	587.00	58.70	117.40
2	1502		G10			58.70	587.00	0.00	0.00	58.70	0.00
3	1502		0	G20		117.40	0.00	587.00	0.00	0.00	117.40
4	1502		0		G30	176.10	0.00	0.00	587.00	0.00	0.00
5	8050		0					0.00	0.00		0.00
6											

Debtor	60128 / Chicken Corner (region zuid)	Person	1006/ Sanne Klein - van Elburg	Invoice amount	:	0.00
Address	Cathedraal 18	Cost centre		Entered	:	939.20
	5900 AA Venlo /	Cost unit		VAT basis	:	587.00
Bank account	020.78.87.497	Item cd.		Tax total	:	352.20
VAT number	Unknown (Liable to pay VAT)	Project code		Difference	:	-939.20
VAT / G/L / Cur.	/ / EUR					
Type / Status	Customer / Active					

Recurring entries... G/L Card... Debtor card Debtor New debtor Match... Edit New Close

- Do as described in *To enter multiple tax codes in a sales journal entry* of Chapter 2.

To enter a tax code in a purchase order

602 Purchase order - Exact

602 File Edit Help

Ordered at: 60126
Computershop PC Limburg (Supplier, Active)
Mr. --
Netherlands

Delivery to (Warehouse): 1
Central Warehouse
De heer M Marc Sanders (msanders@macbean...
Fregatweg 151
6222 NZ Maastricht
Netherlands

Invoice to (Warehouse): 1
Central Warehouse
De heer M Marc Sanders (msanders@macbean...
Fregatweg 151
6222 NZ Maastricht
Netherlands

Purchase order number: 50034
PO date: 03/02/2017
Person: Antoine de Groot
Shipping via: TNT

Conditions: [Conditions]
Purchase invoice: [Purchase invoice]
Price agreement: Supplier

Item	Description	Total quantity	Pur. unit	Price	Net price	VAT	Person
1	ASS Assembly	70.000	hour	70.000	70.000	2	0
2							
3							
4							
5							
6							

Ordered | Processed | Received | Invoiced | Paid

Net: 4,900.00 EUR
Taxes: 931.00 EUR
Total: 5,831.00 EUR

3/2/17 [X] [X] [X] [X] [X]

WMS Power view Source Receipt Allocate MRP Project Reconcile Group Ngw Close

- Do as described in *To enter a tax code in a purchase order of Chapter 2.*

To enter multiple tax codes in a purchase order

007 Purchase order - Exact

007 File Edit Help

Ordered at: 60121
Oranjinho Beans (Supplier, Active)
Mr. Anastacio
Paraiba 12
48759 Aracaju

Delivery to (Warehouse): 1
Centraal magazijn
De heer AG Aaron de Wit
Fregatweg 151
6222 NZ Maastricht

Invoice to (Warehouse): 1
Centraal magazijn
De heer AG Aaron de Wit
Fregatweg 151
6222 NZ Maastricht

Purchase order number: 50028
PO date: 03/15/2011
Person: Bas de Waal
Shipping via: BEZ

Conditions: [Conditions]
Purchase invoice: [Purchase invoice]
Price agreement: Supplier

Item	Description	Total quantity	Pur. unit	Original planned date	Fulfilment date	Price	Disc. %	Net price	Tax code 1	Tax code 2	Tax code 3	Tax code 5	Country	Person
1	BON0007 Bonen Brazilian Regular	35.000	kg	04/05/2011	04/05/2011	49.000	0.00	49.000	G10	G20	G30			1004
2	BON0008 Bonen Brazilian Mild	35.000	kg	04/05/2011	04/05/2011	49.000	0.00	49.000	G10	G20	G30			1004
3	BON0009 Bonen Brazilian Dark	35.000	kg	04/05/2011	04/05/2011	49.000	0.00	49.000	G10	G20	G30			1004
4	BON0010 Bonen Brazilian Extra Dark	35.000	kg	04/05/2011	04/05/2011	49.000	0.00	49.000	G10	G20	G30			1004

Ordered | Authorised | Processed | Received | Invoiced | Paid

Net: 6,860.000 BRL
Taxes: 4,116.000 BRL
Total: 10,976.000 BRL

3/15/11 [X] [X] [X] [X] [X]

Power view Source Receipt Allocate MRP Project Reconcile Group New Close

- Do as described in *To enter multiple tax codes in a purchase order of Chapter 2.*

To enter a tax code in a purchase journal entry

602 Make purchase entry [60 - Purchase] - Exact

602 File Edit View Help

60 Purchase Don't display: VAT Lines
Created by: Antoine de Groot 3/2/2017 9:46:30 AM

Fulf.date	Date	Entry no.	Creditor	Amount	Type	Description
03/02/2017	03/02/2017	17600004	60126	1,230.00	Purchase invoice	PC

	G/L	G/L - Description	VAT	Amount	Description
1	0240	Machines	5	1,069.57	PC
2	1511	VAT purchases	5	160.43	PC
3	0240	Machines	0		PC
4					
5					
6					

Creditor: 60126 / Computershop PC Limburg
Address: - / Netherlands
Bank account: -
VAT number: Unknown (Liable to pay VAT)
VAT / G/L / Cur.: / / EUR
Type / Status: Supplier / Active

Person: 1013/ Antoine de Groot
Cost centre: VERKOOP/ Sales
Cost unit: -
Item cd.: -
Project code: -

Invoice amount: 1,230.00
Entered: 1,230.00
VAT basis: 1,069.57
Tax total: 160.43
Difference: 0.00

Recurring entries... G/L Card... Creditor card Creditor New creditor Match... Edit New Close

- Do as described in *To enter a tax code in a purchase journal entry* of Chapter 2.

To enter multiple tax codes in a purchase journal entry

007 Make purchase entry [60 - Inkoop] - Exact

007 File Edit View Help

60 Inkoop Don't display: VAT Lines
Created by: Siti 2/16/2017 10:07:54 AM

Fulf.date	Date	Reporting date	Entry no.	Creditor	Your reference	Amount	Type
02/16/2017	02/16/2017	02/16/2017	17600007	60091	PF00001	0.00	Purchase invoice

	G/L	G/L - Description	Tax code	Tax code 2	Tax code 3	Amount	Tax basis 1	Tax basis 2	Tax basis 3
1	1746		G10	G20	G30	89.20	89.20	89.20	89.20
2	1511		G10			8.92	89.20	0.00	0.00
3	1511		0	G20		17.84	0.00	89.20	0.00
4	1511		0		G30	26.76	0.00	0.00	89.20
5	1746		0					0.00	0.00

Creditor: 60091 / Pensioenfonds
Address: /
Bank account: -
VAT number: Unknown (Liable to pay VAT)
VAT / G/L / Cur.: / / EUR
Type / Status: Supplier / Active

Person: 1006/ Sanne Klein - van Elburg
Cost centre: -
Cost unit: -
Item cd.: -
Project code: -

Invoice amount: 0.00
Entered: 142.72
VAT basis: 89.20
Tax total: 53.52
Difference: -142.72

Recurring entries... G/L Card... Creditor card Creditor New creditor Match... Edit New Close

- Do as described in *To enter multiple tax codes in a purchase journal entry* of Chapter 2.

To enter a tax code in a general journal entry

- Do as described in To enter a tax code in a general journal entry of Chapter 2.

The following general journal entry is for a sales invoice.

602 Make general journal entries [90 - General] - Exact

602 File Edit View Help

Jrnl	Description (Jrnl)	Date	Entry no.	G/L	Opening balance	Current balance				
90	General	03/02/2017	17900006	2600	18,800.00	18,800.00				

	Date	G/L	G/L - Description	Account	Your referen	Debit	Credit	Amount (EUR)	Line type	VAT
1	03/02/2017	0220	Office equipment	Belastingdienst	33712389712	1,981.13		1,981.13	Other	3
2	03/02/2017	1511	VAT purchases	Belastingdienst CBA Apeldoorn	33712389712	118.87		118.87	Other	3
3	03/02/2017			Belastingdienst	33712389712		2,100.00	-2,100.00	Other	0
4										
5										

G/L : Person : 1000/ Nicos Cremerssss Debit total (EUR) : 2,100.00
 Deb/Crd : CCtr. : ALG MAN/ General Management Credit total (EUR) : 0.00
 Contact person : Cst.unit : Difference (EUR) : 2,100.00
 Address : Item cd. :
 Project code :
 Bank account :
 VAT number :

Recurring... Terms... Card... Our ref... Your ref... Maintain... New debt... New cred... Reverse Match... Edit New Close

The following general journal entry is for a purchase invoice.

602 Make general journal entries [90 - General] - Exact

602 File Edit View Help

Jrnl	Description (Jrnl)	Date	Entry no.	G/L	Opening balance	Current balance				
90	General	03/02/2017	17900009	2600	16,700.00	16,700.00				

	Date	G/L	G/L - Description	Account	Your referen	Debit	Credit	Amount (EUR)	Line type	VAT
1	03/02/2017	0220	Office equipment	Computershop PC Limburg	OU7877		1,500.00	-1,500.00	Other	1
2	03/02/2017	1511	VAT purchases	Belastingdienst CBA Apeldoorn	OU7877		90.00	-90.00	Purchase invoice	1
3	03/02/2017			Computershop PC Limburg	OU7877	1,590.00		1,590.00	Other	0
4										
5										

G/L : Person : 1013/ Antoine de Groot Debit total (EUR) : 0.00
 Deb/Crd : CCtr. : VERKOOP/ Sales Credit total (EUR) : 1,590.00
 Contact person : Cst.unit : Difference (EUR) : -1,590.00
 Address : Item cd. :
 Project code :
 Bank account :
 VAT number :

Recurring... Terms... Card... Our ref... Your ref... Maintain... New debt... New cred... Reverse Match... Edit New Close

To enter multiple tax codes in a general journal entry

- Do as described in To enter multiple tax codes in a general journal entry of Chapter 2.

The following shows the general journal entries for a sales invoice.

007 Make general journal entries [90 - Memoriaal] - Exact

007 File Edit View Help

Jrnl	Description (Jrnl)	Date	Entry no.
90	Memoriaal	02/15/2017	17900007

	Date	Reporting date	G/L	Debit	Credit	Amount (EUR)	Tax code	Tax code 2	Tax code 3	PC
1	02/15/2017	02/15/2017	1300	6,500.00		6,500.00	0			00
2	02/15/2017	02/15/2017	1740		6,500.00	-6,500.00	0	5	8	00
3	02/15/2017	02/15/2017	1502		975.00	-975.00	0	5		00
4	02/15/2017	02/15/2017	1502		0.00	0.00	0		8	00
5	02/15/2017	02/15/2017	2600		1,235.00	-1,235.00	0	5	6	00
6	02/15/2017	02/15/2017		2,210.00		2,210.00	0			
7										
8										

G/L : Person : 1/ Siti Debit total (EUR) : 6,500.00
 Deb/Crd : CCtr. : Credit total (EUR) : 8,710.00
 Contact person : Cst.unit : Difference (EUR) : -2,210.00
 Address : Item cd. :
 Project code :

Bank account :
 VAT number :

Recurrin... Terms... Card... Our ref... Your ref... Maintai... New deb... New cre... Reverse Match... Edit New Close

The following shows the general journal entries for a purchase invoice.

007 Make general journal entries [90 - Memoriaal] - Exact

007 File Edit View Help

Jrnl	Description (Jrnl)	Date	Entry no.
90	Memoriaal	02/15/2017	17900008

	Date	Reporting date	G/L	Your reference	Debit	Credit	Amount (EUR)	Line type	Tax code	Tax code 2	Tax code 3
1	02/15/2017	02/15/2017	2300		390.00		390.00	Other	2	4	5
2	02/15/2017	02/15/2017	1511	01254	81.90		81.90	Purchase invoice	2		
3	02/15/2017	02/15/2017	1511	58689	81.90		81.90	Purchase invoice	0	4	
4	02/15/2017	02/15/2017	1511	78944	58.50		58.50	Purchase invoice	0		5
5	02/15/2017	02/15/2017	0010	Blanket 55000		139.65	-139.65	Other	0		

G/L : Person : 1004/ Bas de Waal Debit total (EUR) : 612.30
 Deb/Crd : CCtr. : Credit total (EUR) : 139.65
 Contact person : Cst.unit : Difference (EUR) : 472.65
 Address : Item cd. :
 Project code :

Bank account :
 VAT number :

Recurrin... Terms... Card... Our ref... Your ref... Maintai... New deb... New cre... Reverse Match... Edit New Close

4.6 SALES TAX RETURNS

For US and Canada, the users file in their final sales tax returns on their own. Exact Globe Next and Exact Globe+ provides these users with a generic tax report through Finance → Reports → Tax report.

To print a sales tax report

Finance	Cash flow	Assets	Invoice	Order	Inventory	Purchase	Projects	Manufacturing	Service
CRM	HR	Payroll	POS	XML	Accountancy	System	Management	Add-on	
Entries			General ledger			Reports			
Bank / Cash			Chart of G/L's			Interactive balance			
Purchase			GL list			Cash flow statement			
Sales			Cards			Balance / PL			
General journal			✓ Cost centres / units			Excel Add-In			
Opening balance			Select / Search			Pivot analysis			
Process			Analytical accounting			✓ Export			
✓ Recurring entries			✓ Revaluation			Result			
✓ Reports						★ Tax report			

1. Go to Finance → Reports → Tax report.

/ F A T Finance > Reports > Tax report >

Layout

Display Details ▼
 Group by Tax code ▼

Criteria

Date Reporting date

Date to All

Transaction type Both ▼

Country code to All

Account classification to All

Account to All

Item assortment ▼

Item to All

Tax code

Show item details

▶ Start
✕ Close

2. Under **Layout**, select either:
 - **List** for just listing of tax returns.
 - **Details** for listing of tax returns with details.
3. Under **Criteria**,
 - Select either:
 - **Date** for a report basing on entry dates
 - **Reporting dates** for a report basing on reporting dates
 - Enter a date range of dates or select the **All** check box for all dates for the tax returns in the report.
 - Enter a range of the codes or select the **All** check box for all states for the tax returns in the report.

4. Click **Start** and proceed with printing the report.

The following is an example of the tax report, when you select **Details** under **Layout**, and **All** for **Date** and **State** under **Criteria**.

Tax report by tax code - Details

Date: All
 Classification: All
 State: All
 City: All
 Account classification: All
 Item assortment: All
 Tax code: All

Transaction type: Both
 Country code: All
 Postcode: All
 Account: All
 Item: All

0 - Standard VAT code

Invoice number: 10000005

Item	Description	Gross amount	Taxable amount	Tax amount
		956.28	0.00	0.00
KM	Kilometers	11.40	11.40	0.00
Total Invoice		967.68	11.40	0.00

Invoice number: 10000006

Item	Description	Gross amount	Taxable amount	Tax amount
		23,598.76	0.00	0.00
Total Invoice		23,598.76	0.00	0.00

Invoice number: 10000007

Item	Description	Gross amount	Taxable amount	Tax amount
		61,975.18	0.00	0.00
Total Invoice		61,975.18	0.00	0.00

Invoice number: 10000008

Item	Description	Gross amount	Taxable amount	Tax amount
		522.77	0.00	0.00
Total Invoice		522.77	0.00	0.00

Invoice number: 10000009

Item	Description	Gross amount	Taxable amount	Tax amount
		60,065.87	0.00	0.00
Total Invoice		60,065.87	0.00	0.00

1 of 18 2/16/2017

Printer settings | Export | Print | Close

5. TAX WITHHOLDING

Tax withholding is a method of paying certain tax to the authority. In this case, it is the duty of the purchaser that receives the taxable goods or services to withhold the tax amount. When paying the supplier, the purchaser deducts the tax amount from the invoice amount and withholds it for the tax authority. Among the countries that practice tax withholding are the Netherlands, Portugal, Spain, Thailand, and USA. The following describes how Exact Globe Next and Exact Globe+ handles the tax withholding processes in the USA and the Netherlands.

This chapter covers the following topics:

- Tax withholding settings
- Tax codes
- Tax withholding in other countries

5.1 TAX WITHHOLDING SETTINGS

You must use the tax module to enable the system to handle tax withholding. For more information on using tax module, see 2.1 *To do VAT settings*.

General ledger settings

VAT

Disable VAT

Flexible VAT system

VAT type Invoice system

Use separate GL to close VAT balances

GL to report VAT 1550

Use tax module

Show: Maximum number of tax codes 3

Non-deductible VAT

Assortment for tax use

Item assortment Type

5.2 TAX CODES

You specify tax codes for tax withholding the same way you specify those for VAT. For more information, see VAT Codes at 2.1 *Value Added Tax (VAT)*. Except that, in the **Tax type** box, you select **Withholding**.

VAT codes

007 File Edit Help

Tax code WT1 Tax type Withholding

Description Withholding tax 10%

Transaction type Both

Percentage 10.00

Tax % description Withholding tax

Calculation basis Net amount

General EU VAT boxes Log

Tax to pay account 1502

Tax to claim account 0010

Creditor 60132 Tax Authorities

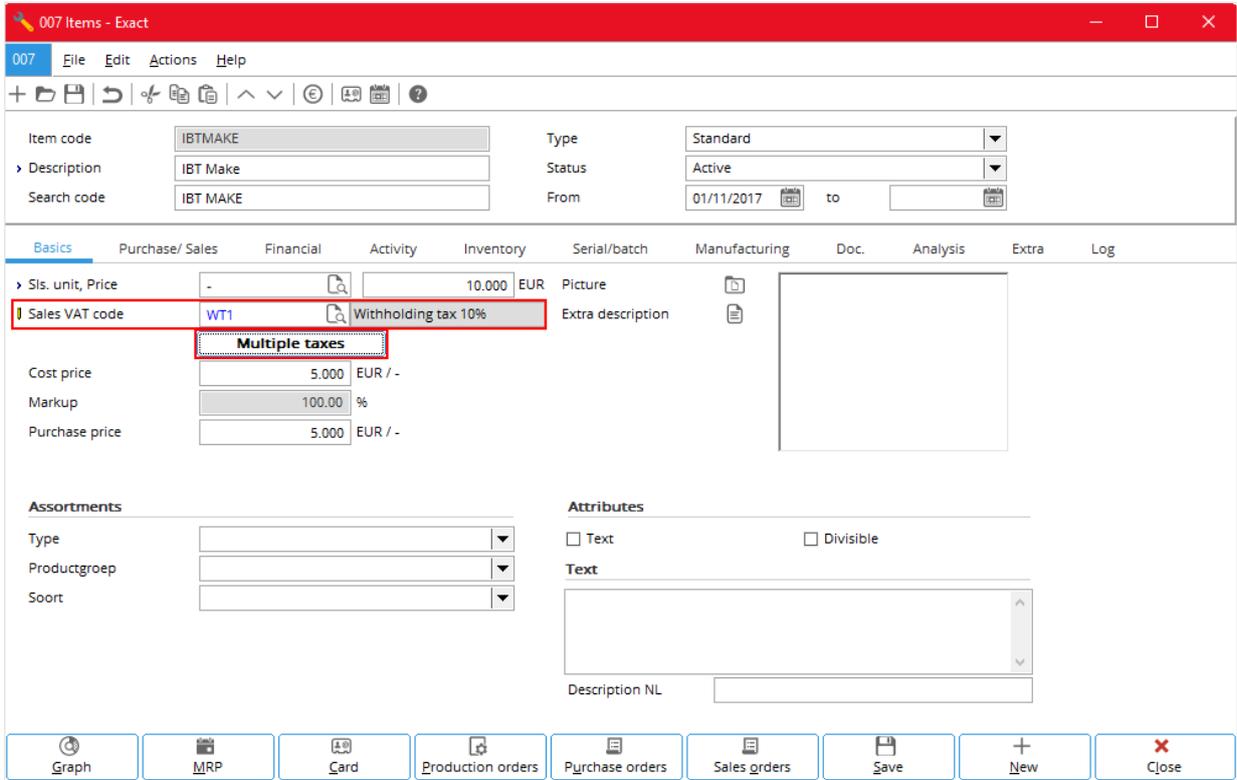
Payment Monthly

Save New Close

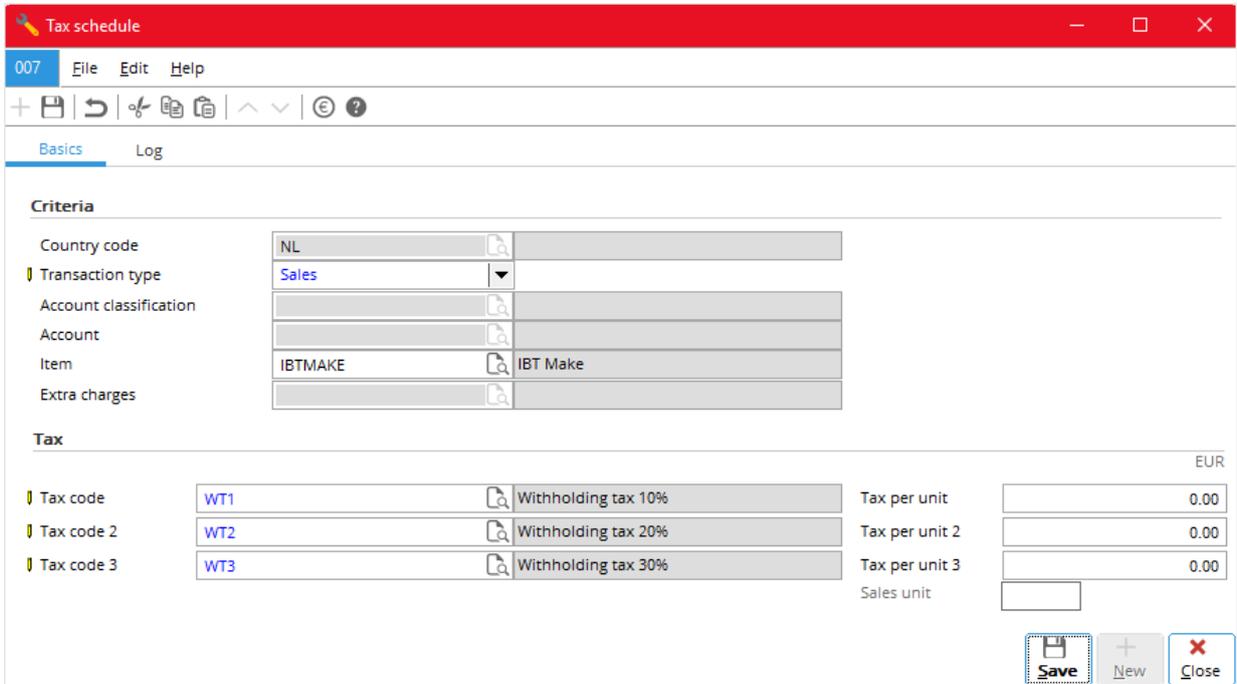
You link tax codes for tax withholding to sales and purchase items, and accounts receivable and payable, the same way you link multiple VAT codes (when you use tax module). Once you have linked the tax codes, how the system selects the default tax codes for tax withholding is the same as how it selects default multiple VAT codes (see *Appendix I: Default Tax Codes*).

To link withholding tax codes to a sales item

- Do as described in *To link multiple tax codes to a sales item* of Chapter 2.



The following shows the tax schedule after you click the **Multiple taxes** button.



To link withholding tax codes to a purchase item

- Do as described in *To link multiple tax codes to a purchase item* of Chapter 2.

The screenshot shows the '007 Items by supplier - Exact' window. The 'Purchase' tab is active. The 'VAT' field is highlighted with a red box and contains 'WT3 Withholding tax 30%'. Below it, a 'Multiple taxes' button is also highlighted with a red box. The 'Purchase' section includes fields for Purchase unit, Currency (EUR), Price (5.000 EUR / -), PO size (1.000), and Time of delivery (0 Days). The 'Sales' section includes Sales unit and Purchase price (5.000 EUR / -). At the bottom right, there are 'Save', 'New', and 'Close' buttons.

The following shows the tax schedule after you click the **Multiple taxes** button.

The screenshot shows the 'Tax schedule' window. The 'Criteria' section includes Country code (NL), Transaction type (Purchase), Account classification (DHL), Account (60088), and Item (IBTMAKE). The 'Tax' section shows three tax codes: WT3 (Withholding tax 30%), WT2 (Withholding tax 20%), and WT1 (Withholding tax 10%). The 'Tax per unit' column shows 0.00 for all three codes. The 'Sales unit' field is empty. At the bottom right, there are 'Save', 'New', and 'Close' buttons.

To link withholding tax codes to an account receivable

- Do as described in *To link multiple tax codes to an account receivable* of Chapter 2.

The screenshot shows the '007 Accounts - Debtors - Advanced - Exact' window. The 'Financial' tab is selected, and the 'VAT' section is expanded. The 'VAT' field is set to 'WT2' (Withholding tax 20%). A red box highlights the 'Multiple taxes' button. The 'Sales order - Invoice' section is also visible, showing 'Confirm sales order' set to 'No' and 'Partial delivery allowed' checked.

The following shows the tax schedule after you click the **Multiple taxes** button.

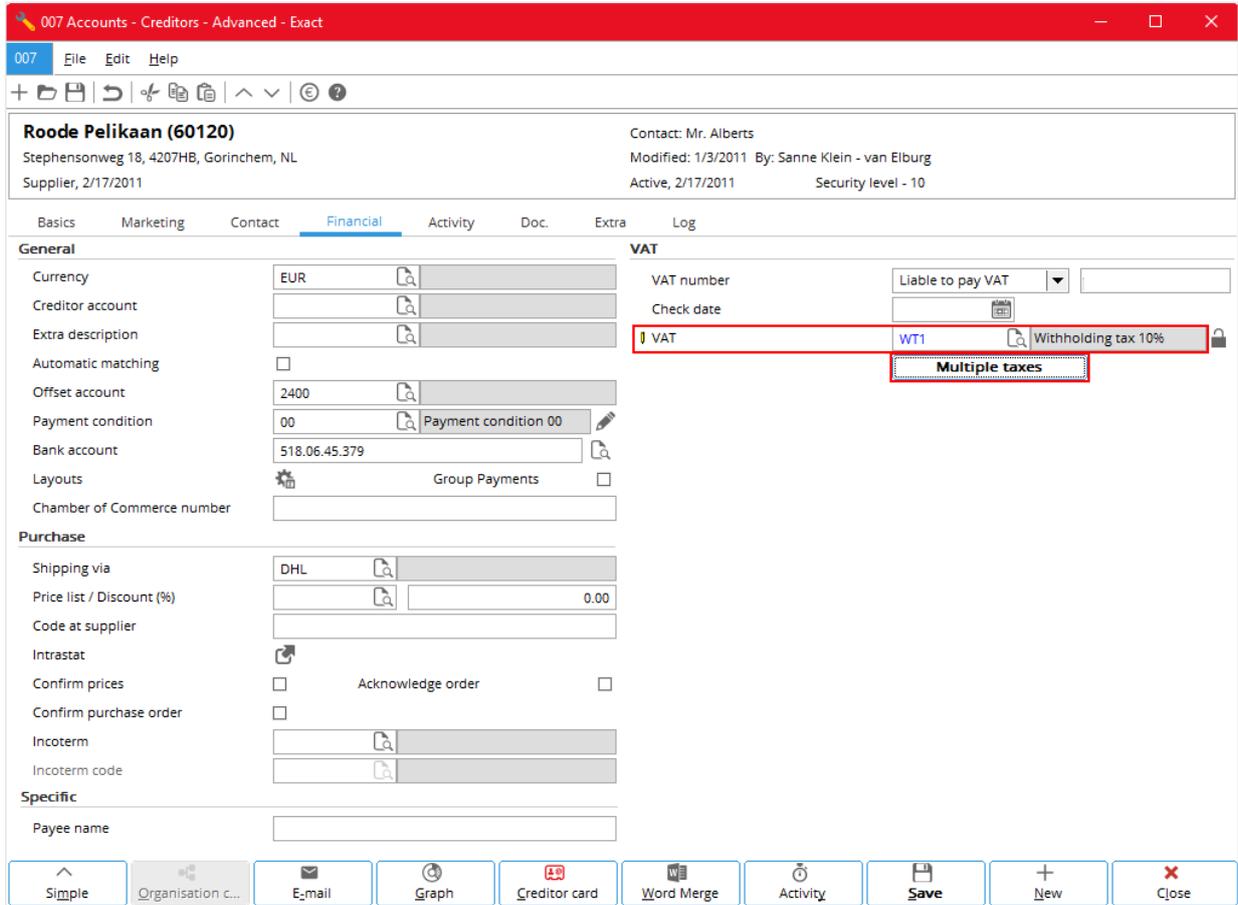
The 'Tax schedule' window shows the following criteria and tax schedule:

Criteria	
Country code	NL
Transaction type	Sales
Account classification	
Account	Het Witte paard 60104
Item	BEK0001 bek0001
Extra charges	

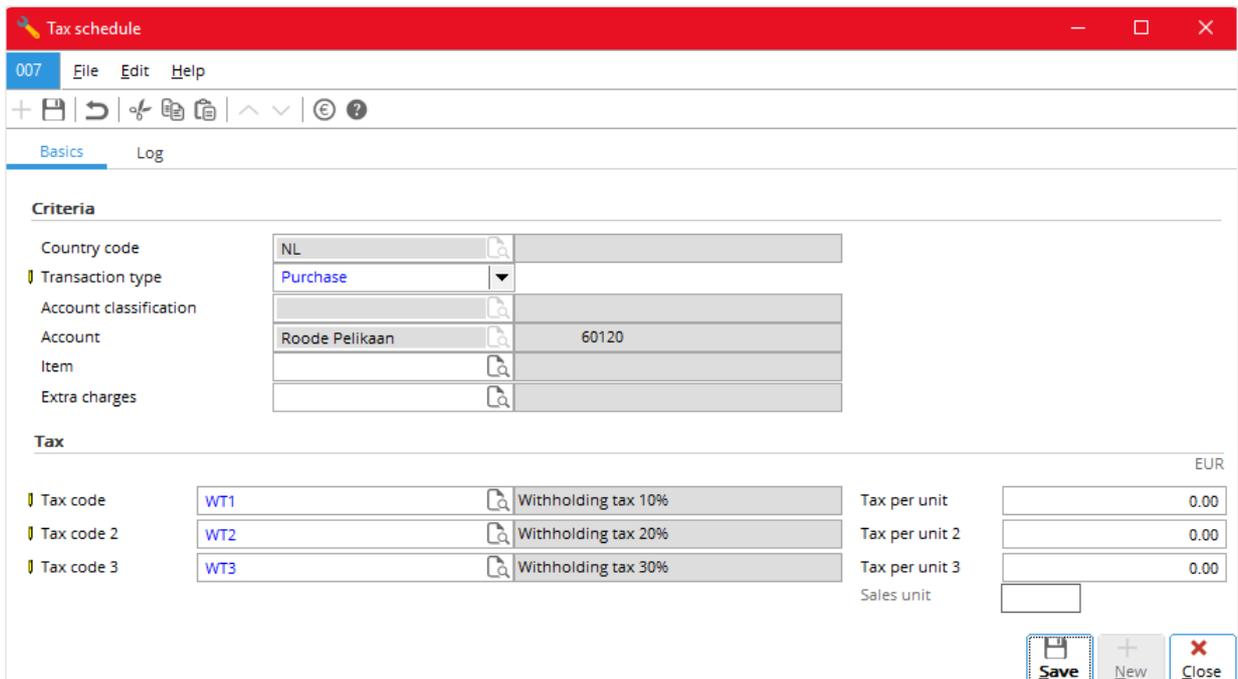
Tax		EUR	
Tax code	WT2 Withholding tax 20%	Tax per unit	0.00
Tax code 2	WT3 Withholding tax 30%	Tax per unit 2	0.00
Tax code 3	WT1 Withholding tax 10%	Tax per unit 3	0.00
		Sales unit	

To link withholding tax codes to an account payable

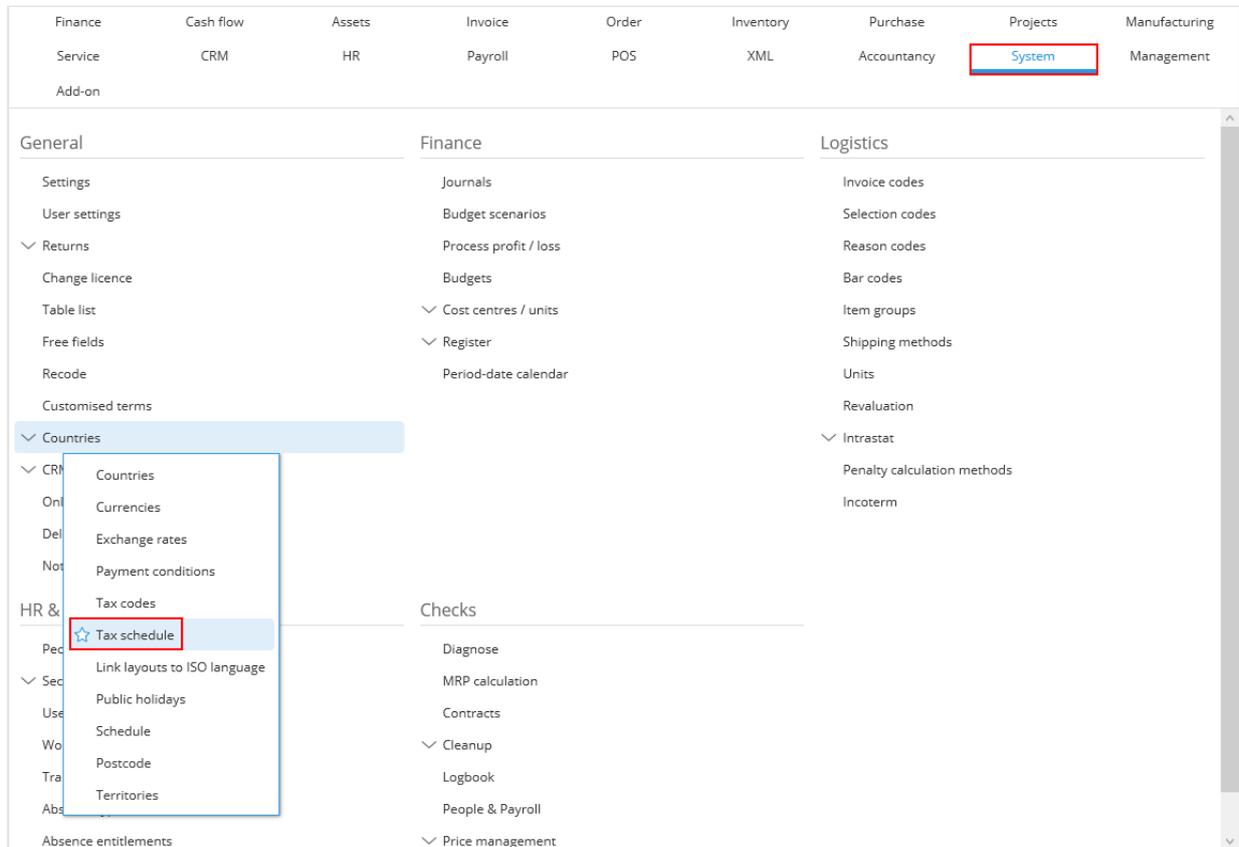
- Do as described in *To link multiple tax codes to an account payable* of Chapter 2.



The following shows the tax schedule after you click the **Multiple taxes** button.



Besides through linking tax codes to items and accounts, you can also create new tax schedules for tax withholding and change or edit their details through System → Countries → Tax schedule. This is useful when you cannot create tax schedules through linking tax codes to items and accounts.



To create a new tax schedule for tax withholding

System > General > Countries > Tax schedule

Search Clear 50 Rows

Filter starts with contains

Country code Type All

Tax code Tax code 2

Tax code 3 Tax code 4

Country code	Type	Account classification	Accounts	Item	ID	Tax code	Tax code 2	Tax code 3	Tax code 4	Tax code 5
GB	Sales			BON0002	1	G10				
NL	Purchase		60088	IBTMAKE	3	WT3	WT2	WT1		
NL	Sales			IBTMAKE	2	WT1	WT2	WT3		

Batch updates Delete New Open Close

1. Go to System → Countries → Tax schedule and click **New**.
2. In **Tax schedule**, in the **Basics** tab, fill in the required details.
3. If you need to create another tax schedule, click **New** and follow steps 1 and 2.
4. Click **Save**.

To edit a tax schedule for tax withholding

Tax schedule

007 File Edit Help

Basics Log

Criteria

Country code NL

Transaction type Both

Account classification

Account Chicken Corner (region zuid) 60128

Item DIV0001

Extra charges

Tax

Tax code WT1 Withholding tax 10% Tax per unit 0.00 EUR

Tax code 2 92 VAT 19% excl. Tax per unit 2 0.00

Tax code 3 Tax per unit 3 0.00

Sales unit

Save New Close

1. Go to System → Countries → Tax schedule.
2. From the list, either:
 - Click to select the required tax schedule (row) and click **Open**.
 - Double-click the required tax schedule.
3. In **Tax schedule**, in the **Basics** tab, fill in the required details.
4. Click **Save**.

You enter tax codes for tax withholding in sales order (sales invoice), sales journal entries, purchase order, purchase journal entries, and general journal entries the same way you enter multiple VAT codes (see 2. *Value Added Tax (VAT)*). The system selects the default tax codes for tax withholding the same way it selects the default multiple VAT codes (see *Appendix I: Default Tax Codes*). Once you have entered or selected the default tax codes, the system automatically calculates and fills in tax-related items in the entry.

Note:

A tax code for tax withholding provides the amount of tax to be withheld, and generally it involves a set of multiple tax codes.

The following shows how you enter tax codes for tax withholding in the related entries.

To enter tax codes for tax withholding in a sales order (sales invoice)

- Do as described in *To enter multiple tax codes in a sales order (sales invoice)* of Chapter 2.

The screenshot displays the '602 Sales invoices - Exact' window. The 'Invoice code' is 10. The 'Ordered by' is 991065, 'Delivery to' is 991065, and 'Invoice to' is 991065. The customer is 'De KoffieLeeuw (Customer, Active)'. The transaction date is 03/01/2017. The person is Olaf Smulders. The warehouse/shipping via is 1 TNT. The price list is Debtor. The description is 'Demo set'. The table below shows the items and their tax codes.

Item	Description	Quantity	Unit	Fulfilment date	Sales price	Tax code 1	Tax code 2	Tax code 3	Tax code 4	Tax code 5	Amount	Amount incl. VAT	Tax
1	MCBDEMO Demo set	15	piece	03/01/2017	49.735	W2	1	G10			746.03	790.79	
2	00 Payment with	1	-	03/01/2017	0.000	1					0.00	0.00	
3	00 Payment with	1	-	03/01/2017	0.000	G10					0.00	0.00	

Summary values:

- Net: 746.03 EUR
- Taxes: 44.76 EUR
- Specific: 0.00 EUR
- Total: 790.79 EUR

To enter tax codes for tax withholding in a sales journal entry

- Do as described in *To enter multiple tax codes in a sales journal entry* of Chapter 2.

The screenshot shows the '007 Sales invoices - Exact' window. The invoice code is 10, and it is a sales invoice. The ordered by and delivery to fields are both set to 60129. The invoice is for Van der Vogel hotels (Customer, Active) at De heer G. van der Vogel, Valkweg 22, 5391gh Nuland. The transaction date is 02/16/2017, and the person is Sanne Klein - van Elburg. The warehouse and shipping via are both set to 1 and TNT. The invoice table shows two items: MAC0004 (SALESPRICE) with quantity 2 and MAC0026 (SALESPRICE) with quantity 1. The tax codes WT1, WT2, and WT3 are entered for the items. The total net amount is 15,558.94 EUR, and the total tax amount is 0.00 EUR.

Item	Price list	Quantity	Unit	Fulfilment date	Sales price	Net price	Tax code 1	Tax code 2	Tax code 3	Amount	Tax basis 1	Tax basis 2	Tax basis 3	Tax amount	Tax amount	Tax amount
1	MAC0004	SALESPRICE	2	stuk	02/16/2017	7,297.850	WT1	WT2	WT3	14,595.70	14,595.70	14,595.70	14,595.70	1,459.57	2,919.14	-4,378.71
2	MAC0026	SALESPRICE	1	stuk	02/16/2017	963.235	WT1	WT2	WT3	963.24	963.24	963.24	963.24	96.32	192.65	-288.97

To enter tax codes for tax withholding in a purchase order

- Do as described in *To enter multiple tax codes in a purchase order* of Chapter 2.

The screenshot shows the '007 Purchase order - Exact' window. The ordered at field is 60122, and the delivery to (warehouse) is 1. The invoice to (warehouse) is also 1. The purchase order is for Bruinsma Horeca Groothandel (Supplier, Active) at Mr. H. Bruinsma, Molenaarstraat 33, Amsterdam. The PO date is 02/16/2017, and the person is Bas de Waal. The purchase invoice and price agreement are both set to Supplier. The purchase order table shows two items: REI0004 (Doos) with total quantity 1.000 and SER0002 (Doos) with total quantity 3.000. The tax codes 0, 1, and 2 are entered for the items. The total net amount is 189.30 EUR, and the total tax amount is 51.11 EUR.

Item	Total quantity	Pur. unit	Original planned date	Fulfilment date	Price	Disc. %	Net price	Tax code 1	Tax code 2	Tax code 3	Tax code 5	Country	Person
1	1.000	Doos	02/19/2017	02/19/2017	135.000	0.00	135.000	0	1	2			1004
2	3.000	Doos	02/19/2017	02/19/2017	18.100	0.00	18.100	0	1	2			1004

To enter tax codes for tax withholding in a purchase journal entry

- Do as described in *To enter multiple tax codes in a purchase journal entry* of Chapter 2.

007 Make purchase entry [60 - Inkoop] - Exact

007 File Edit View Help

60 Inkoop Created by: Siti 2/16/2017 1:38:17 PM

Fulf.date	Date	Reporting date	Entry no.	Creditor	Your reference	Amount	Type
02/16/2017	02/16/2017	02/16/2017	17600008	60110	MBC000001	254.65	Purchase invoice

	G/L	Tax code	Tax code 2	Tax code 3	Amount	Tax basis 1	Tax basis 2	Tax basis 3	Tax amount 1	Tax amount 2
1	1740	1	2	3	89.56	89.56	89.56	89.56	5.37	1
2	1511	1			5.37	89.56	0.00	0.00	5.37	
3	1511	0	2		18.81	0.00	89.56	0.00	0.00	1
4	1511	0		3	5.37	0.00	0.00	89.56	0.00	
5	1740	0					0.00	0.00		

Creditor: 60110 / MacBean Coffeeworld Person: 1006/ Sanne Klein - van Elburg Invoice amount : 254.65
 Address: Fregatweg 151 Cost centre: Entered : 119.11
 6222 NZ Maastricht / Cost unit: VAT basis : 89.56
 Bank account: 0118292161EUR Item cd.: Tax total : 29.55
 VAT number: Unknown (Liable to pay VAT) Difference : 135.54
 VAT / G/L / Cur.: / / EUR Project code
 Type / Status: Supplier / Active

Recurring entries... G/L Card... Creditor card Creditor New creditor Match... Edit New Close

To enter tax codes for tax withholding in a general journal entry

- Do as described in *To enter multiple tax codes in a general journal entry* of Chapter 2.

The following shows the general journal entries for a sales invoice.

007 Make general journal entries [90 - Memoriaal] - Exact

007 File Edit View Help

90 Memoriaal Date: 02/16/2017 Entry no.: 17900009

	Date	Reporting date	G/L	Debit	Credit	Amount (EUR)	Tax code	Tax code 2	Tax code 3
2	02/16/2017	02/16/2017	1511	4.58		4.58	WT1		
3	02/16/2017	02/16/2017	1511	9.16		9.16	0	WT2	
4	02/16/2017	02/16/2017	0020		13.74	-13.74	0		WT3
5	02/16/2017	02/16/2017	2600		73.28	-73.28	0		
6	02/16/2017	02/16/2017		27.48		27.48	0		

G/L : Person : 1/ Siti Debit total (EUR) : 59.54
 Deb/Crd : CCtr. : Credit total (EUR) : 87.02
 Contact person : Cst.unit : Difference (EUR) : -27.48
 Address : Item cd. :
 Project code :

Bank account :
 VAT number :

Recurring... Terms... Card... Our ref.... Your ref.... Maintain... New deb... New cred... Reverse Match... Edit New Close

The following shows the general journal entries for a purchase invoice.

Jrnl	Description (Jrnl)	Date	Entry no.	Opening balance								
90	General	02/16/2017	17900001	0.00								
1	Code	Type	Your reference	Our ref.	Debit	Credit	Amount (EUR)	Line type	Tax code	Tax code 2	Tax code 3	PC
	1016	Creditor		10000362	85.00		85.00	Other	3	0	11	00
2	60085	Creditor	55875	10000362	5.10		5.10	Purchase invoice	3			00
3	60085	Creditor	98636	10000362	12.75		12.75	Purchase invoice	0		11	00
4	60085	Creditor	78889	10000362		12.75	-12.75	Purchase invoice	0		11	00
5	1016	Creditor	78889	10000362		90.10	-90.10	Other	0			

G/L	:		Person	:	1016 / Anneke Diepstraeten	Debit total (EUR)	:	102.85
Deb/Crd	:	1016 / Anneke Diepstraeten	Cctr.	:	ALG MAN/ General Management	Credit total (EUR)	:	12.75
Contact person	:	-- / 040-2361199	Cst.unit	:		Difference (EUR)	:	90.10
Address	:	Theaterpad 52283	Item cd.	:				
		5615 EN Eindhoven / Netherlands	Project code	:				
Bank account	:							
VAT number	:	Unknown (Liable to pay VAT)						

5.3 TAX WITHHOLDING IN OTHER COUNTRIES

Read the following document (in your Exact e-Synergy system) for information on tax withholding in other countries.

Document ID	Document title and description	Countries applicable
09.599.225	Tax Withholding and Tax Invoices in Thailand	Thailand
09.598.253	Tax Withholding in Spain and Portugal	Spain and Portugal

6. PER-UNIT TAXING

There are taxes that are calculated basing on the sales quantity - the number of units sold - instead of on a percentage of the sales amount. Such method of per-unit taxing is found in ecological taxes, where taxes are imposed for ecological reasons. Exact Globe Next and Exact Globe+ supports the per-unit taxing method for countries where it applies through a special tax module that handles a number of taxes.

This chapter describes the per-unit taxing method in the USA and other countries and it covers the following topics:

- Per-unit tax settings
- Per-unit tax codes
- Per-unit tax returns

6.1 PER-UNIT TAX SETTINGS

You must use the tax module to enable the system to handle per-unit taxing method. For more information on using tax module, see 2. 1 *To do VAT settings*.

General ledger settings	
VAT	
Disable VAT <input type="checkbox"/>	Use tax module <input checked="" type="checkbox"/>
Flexible VAT system <input type="checkbox"/>	Show: Maximum number of tax codes 3
VAT type Invoice system	Non-deductible VAT <input type="checkbox"/>
Use separate GL to close VAT balances <input checked="" type="checkbox"/>	Assortment for tax use <input type="checkbox"/>
GL to report VAT 1550	Item assortment Type

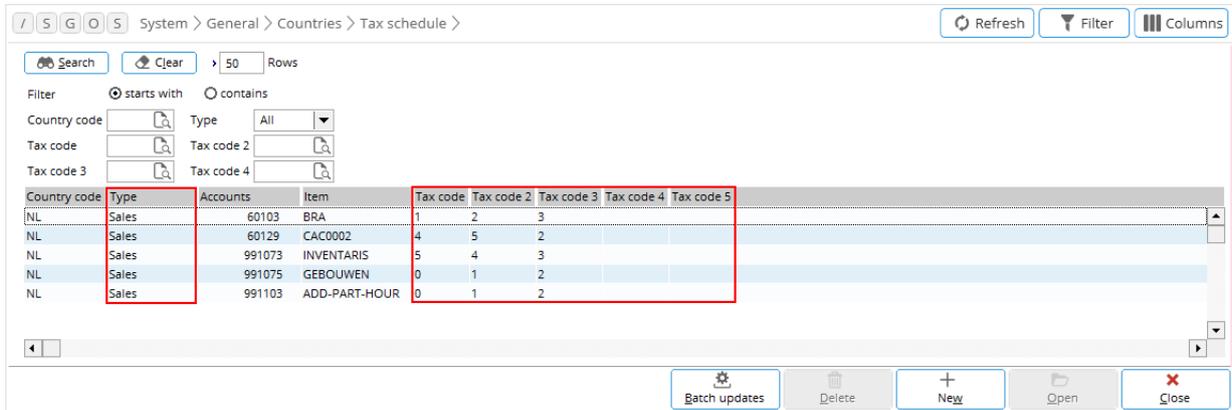
6.2 PER-UNIT TAX CODES

You specify per-unit tax codes the same way you specify those for VAT. For more information, see 2.2 *VAT Codes*. Except that, in the **Tax type** box, you select **Tax per unit**. Per-unit tax is only applicable for sales transactions, therefore, the system has selected the **Transaction type** to be **Sales** and you cannot change it. The **Percentage**, **Tax % description**, **Calculation Basis**, and **Tax to claim account** boxes are not available because they are not applicable to per-unit tax.

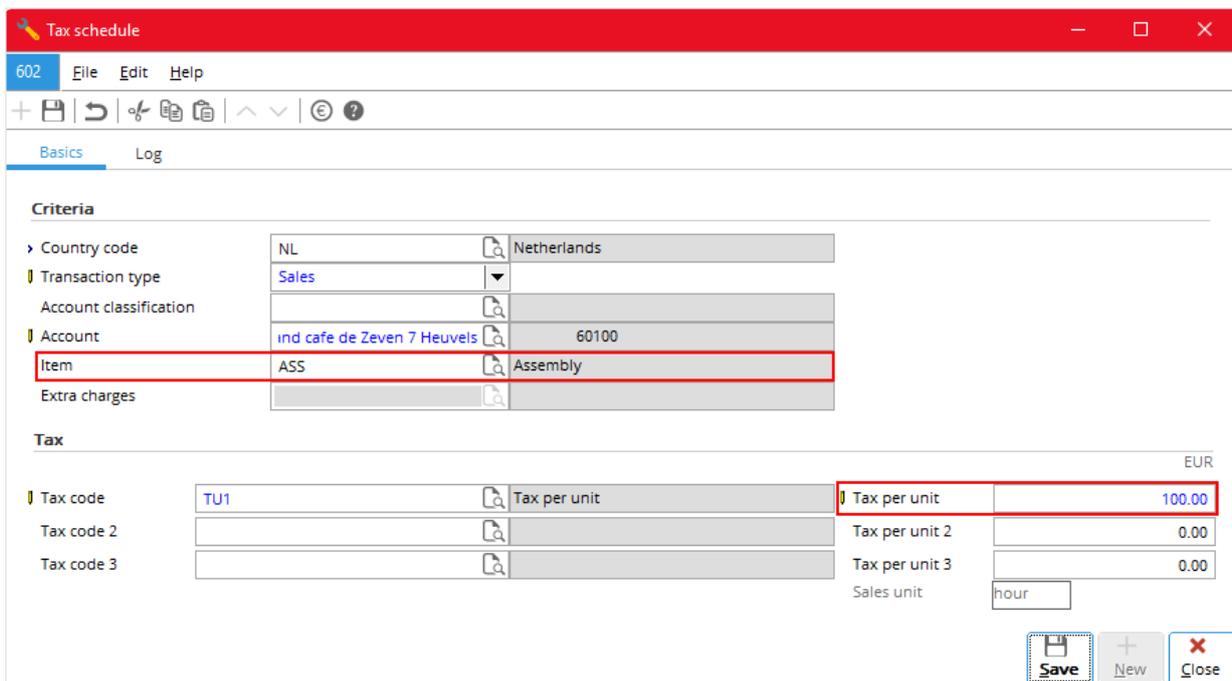
VAT codes	
602	File Edit Help
+ [Icons]	
Tax code	TU1 Tax type Tax per unit
Description	Tax per unit
Transaction type	Sales
Percentage	0.00
Tax % description	
Calculation basis	Net amount
General EU VAT boxes Log	
Tax to pay account	1502 VAT to pay
Tax to claim account	
Creditor	60125 Aalbers Verpak B.V.
Payment	Monthly
Save + Close	

6.2.1 Linking US Per-unit Tax Codes

How you link per-unit tax codes to sales items depends on which countries the per-unit tax is applicable. For the USA, you link per-unit tax codes and their individual per-unit tax amounts to the sales tax classifications in the tax schedule for sales tax through System → General → Countries → Tax schedules (see 4.3 Tax Schedule and images that follow)



From the list, select and open the required tax schedule and then fill in the required per-unit tax amounts in the **Tax per unit** boxes.



6.2.2 Linking Non-US Per-unit Tax Codes

For other countries, you link the per-unit tax codes and their individual per-unit tax amounts to the sales items in the tax schedule (see 2. *Value Added Tax (VAT)*, 3.3 *To link multiple tax codes to a sales item* and the images that follow), except that you have to type the corresponding per-unit tax amounts in the **Tax per unit** boxes.

The screenshot shows the '602 Items - Exact' dialog box. The 'Sales VAT code' is set to '4', which is highlighted with a red box and a 'Multiple taxes' warning icon. The 'Purchase price' is 28.600 EUR / Box, and the 'Sls. unit, Price' is 56.840 EUR. The 'Description NL' is 'Filterrol 89 mm'. The 'Type' is 'Standard' and the 'Status' is 'Active'. The 'From' date is 01/28/2011. The 'Picture' field shows an image of a roll of filter paper.

Note that you can edit the details of an existing tax schedule but you cannot create another new tax schedule from this **Tax schedule** dialog box because there is no **New** button.

The screenshot shows the 'Tax schedule' dialog box. The 'Criteria' section includes 'Country code' (NL - Netherlands), 'Transaction type' (Sales), 'Account classification', 'Account', 'Item' (DIV0003 - Filter roll 89 mm), and 'Extra charges'. The 'Tax' section shows 'Tax code' (TU1) with a 'Tax per unit' of 100.00 EUR. The 'Sales unit' is 'Box'. The 'Tax code 2' and 'Tax code 3' fields are empty. The 'Tax per unit 2' and 'Tax per unit 3' fields are 0.00. The 'Save' button is highlighted with a red box.

The **Tax per unit** boxes are only available, when:

- In **Tax schedule**, in the **Transaction type** box, select **Sales** and not Both or **Purchase**; per-unit tax is not applicable to purchase transactions.
- Under **Tax**, in the corresponding **Tax code** boxes, select tax codes of the **Tax per unit** type and not **VAT**, **Withholding**, or **Sales** type; you specify tax code types through System → General → Countries → Tax codes → Maintain tax codes.

The system displays the default currency above the **Tax per unit** boxes. When you have typed an amount in at least one of the **Tax per unit** boxes, the system displays the sales unit applicable in the **Unit** box. You cannot change the sales unit displayed.

Note:

When you change the sales unit, the system automatically updates the per-unit tax amounts according to the new sales unit. For example, the per-unit tax amount is 120 euros per box. You change the sales unit from a box to a piece. And 1 box = 12 pieces. Then the system automatically changes the per-unit tax amount to 10 euros.

6.2.3 Entering Per-unit Tax Codes

You enter per-unit tax codes in sales orders (sales invoices), sales journal entries, purchase orders, purchase journal entries, and general journal entries, the same way you enter other tax codes. Once you have entered or selected the default per-unit tax codes, the system calculate the tax amounts based on tax per unit multiplied by quantity in sales units (tax amount = tax per unit × quantity).

6.3 PER-UNIT TAX RETURNS

Per-unit tax is a type of sales tax, and like sales tax, the users file in their final per-tax returns on their own. Exact Globe Next and Exact Globe+ provides these users with a generic tax report through Finance → Reports → Tax report (see also *4.6 Sales Tax Returns*).

7. MULTIPLE INDIRECT TAX TYPES

The tax module of Exact Globe Next and Exact Globe+ allows you to enter different types of indirect tax in an sales or purchase entry.

This chapter shows how you can do that and it covers the following topics:

- Using tax module
- Different tax schedules
- US tax schedules
- Non-US tax schedules

7.1 USING TAX MODULE

You must use the tax module to enable the system to handle multiple indirect tax types. For more information on using tax module, see 2.1 *To do VAT settings*.

7.2 DIFFERENT TAX SCHEDULES

Different countries use different tax systems, therefore, different types of indirect tax appears in the tax schedules of different countries. Exact Globe Next and Exact Globe+ provides the following two types of tax schedule and the available types of indirect tax:

- US type -- Sales tax, withholding tax, and per-unit tax
- Non-US type -- VAT, GST, withholding tax, and per-unit tax

For both type the tax schedules, you create and maintain tax schedules through System → General → Countries → Tax schedules.

7.3 US TAX SCHEDULES

For more information on US tax schedules, refer to the following chapters:

- Chapter 4, "Sales Tax"
- Chapter 5, "Tax Withholding"
- Chapter 6, "Per-unit Taxing"

The following shows a list of US tax schedules with sales tax classification of standard goods and multiple sales tax codes.

System > General > Countries > Tax schedule >

Refresh Filter Columns

Search Clear 50 Rows

Filter starts with contains

Country code Type All

Tax code Tax code 2

Tax code 3 Tax code 4

Country code	Type	Accounts	Item	ID	Tax code	Tax code 2	Tax code 3	Tax code 4	Tax code 5
NL	Both	60103	BRA	1	1	2	3		
NL	Both	60129	CAC0002	2	4	5	2		
NL	Both	991073	INVENTARIS	3	5	4	3		
NL	Sales		DIV0003	7	TU1				
NL	Sales	60100	ASS	6	TU1				
NL	Sales	991075	GEBOUWEN	4	0	1	2		
NL	Sales	991103	ADD-PART-HOUR	5	0	1	2		

Batch updates Delete New Open Close

The following shows a US tax schedule with a sales tax classification of standard goods and a combination of a sales tax and a withholding tax being created.

Tax schedule

602 File Edit Help

Basics Log

Criteria

Country code: NL Netherlands

Transaction type: Both

Account classification:

Account: Het Witte paard 60104

Item: DIV0001 Stir rod display

Extra charges:

Tax

Tax code	Description	Tax per unit	Value
1	VAT 6% excl.	Tax per unit	0.00
2	Vat 6% incl.	Tax per unit 2	0.00
3	Others 15%	Tax per unit 3	0.00
		Sales unit	<input type="text"/>

Save New Close

The following shows a US tax schedule with a sales tax classification of standard goods and a combination of a per-unit tax and a withholding tax being edited. Note that the **Tax per unit** box is available for the tax code of the per-unit tax type and the sales unit appears.

The screenshot shows a software window titled "Tax schedule" with a red header bar. Below the header is a menu bar with "602", "File", "Edit", and "Help". A toolbar contains icons for file operations and navigation. The main content area is divided into two sections: "Criteria" and "Tax".

Criteria

Country code	NL	Netherlands
Transaction type	Sales	
Account classification		
Account	991102	991103
Item	ADD-PART-HOUR	Additional Part / Hour
Extra charges		

Tax

			EUR
Tax code	TU1	Tax per unit	100.00
Tax code 2	W2	Withholding tax 20%	0.00
Tax code 3			0.00
Tax code 4			0.00
Tax code 5			0.00
		Sales unit	-

At the bottom right of the window are three buttons: "Save", "New", and "Close".

7.3.1 Linking to Sales Tax Classifications

US indirect tax involves sales tax classifications. You specify the sales tax classification in the **Classification (Tax)** box of an item in the **Basics** tab of its **Items** dialog box (see the image that follows).

The screenshot shows the '602 Items - Exact' dialog box with the following details:

- Item code:** BON0005
- Description:** R.P. Espresso beans 1863
- Search code:** KOFBONBEA
- Type:** Standard
- Status:** Active
- From:** 01/28/2011
- Basics Tab:**
 - Sls. unit, Price:** kg, 23.589 EUR
 - Classification (Tax):** Food (highlighted with a red box)
 - Tax schedule:** (dropdown menu)
 - Cost price:** 10.167 EUR / kg
 - Markup:** 132.02 %
 - Purchase price:** 10.167 EUR / kg
 - Assortments:**
 - Type: Products
 - Product Group: Coffee
 - Sort: Beans
 - Attributes:**
 - Text
 - Divisible
 - Text:** The 1863 Espresso beans have been part of our assortment from the beginning. The ideal choice for lovers of mild coffee blends with a light caramel overtone. Grind finely for a full-bodied blend.
 - Picture:** ESPRESSO 1863 1000 g e
 - Description NL:** R.P. Espresso beans 1863

7.4 NON-US TAX SCHEDULES

For more information on non-US tax schedules, refer to the following chapters:

- Chapter 2, "Value Added Tax (VAT)"
- Chapter 3, "Goods and Services Tax (GST)"
- Chapter 5, "Tax Withholding"
- Chapter 6, "Per-unit Taxing"

The following shows a list of non-US tax schedules with combinations of withholding tax and sales tax, and withholding tax and VAT.

Country code	Type	Accounts	Item	ID	Tax code	Tax code 2	Tax code 3	Tax code 4	Tax code 5
NL	Both	60103	BRA	1	1	2	3		
NL	Both	60129	CAC0002	2	4	5	2		
NL	Both	991073	INVENTARIS	3	5	4	3		
NL	Sales		DIV0003	7	TU1				
NL	Sales	60100	ASS	6	TU1				
NL	Sales	991075	GEBOUWEN	4	0	1	2		
NL	Sales	991103	ADD-PART-HOUR	5	0	1	2		

The following shows a non-US tax schedule with a combination of withholding tax, VAT, and GST.

Criteria

- Country code: NL (Netherlands)
- Transaction type: Sales
- Account classification: 991102 (991103)
- Item: ADD-PART-HOUR (Additional Part / Hour)
- Extra charges: (empty)

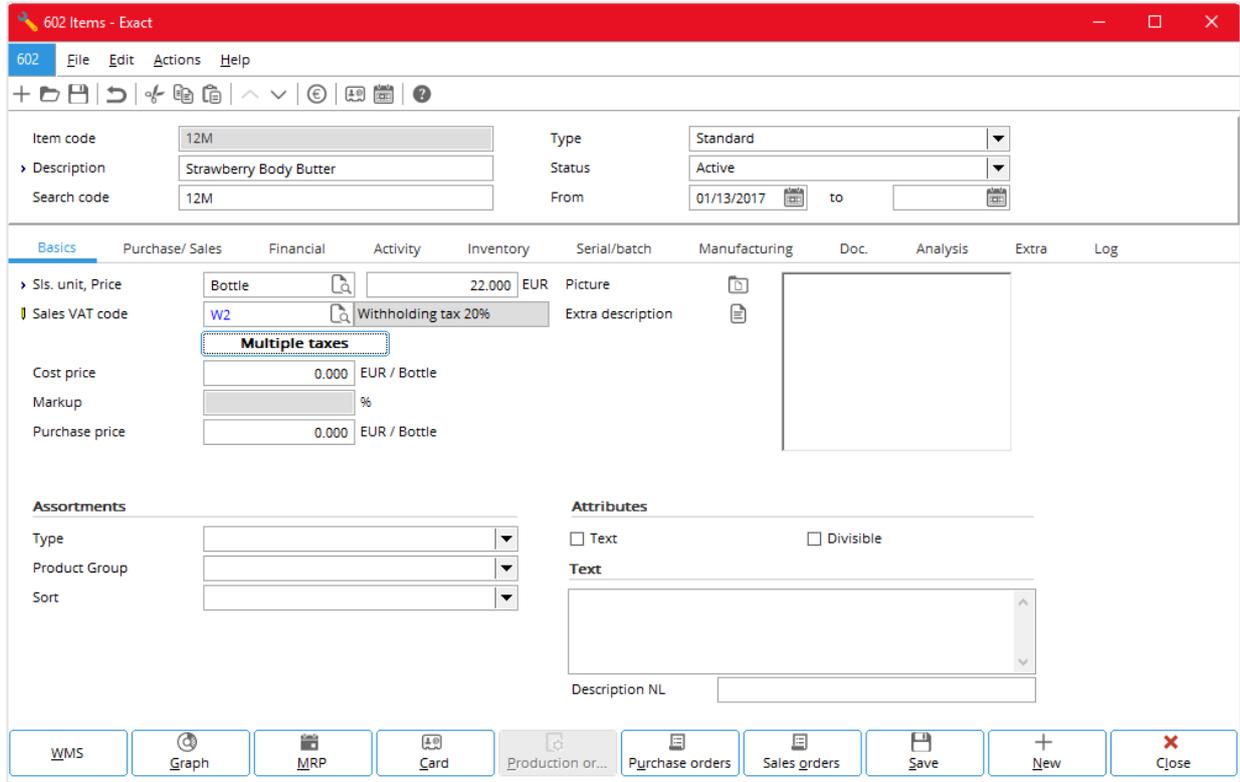
Tax

Tax code	Description	Tax per unit	Value
W2	Withholding tax 20%	Tax per unit	0.00
0	Standard VAT code	Tax per unit 2	0.00
G10	GST 10%	Tax per unit 3	0.00
		Tax per unit 4	0.00
		Tax per unit 5	0.00

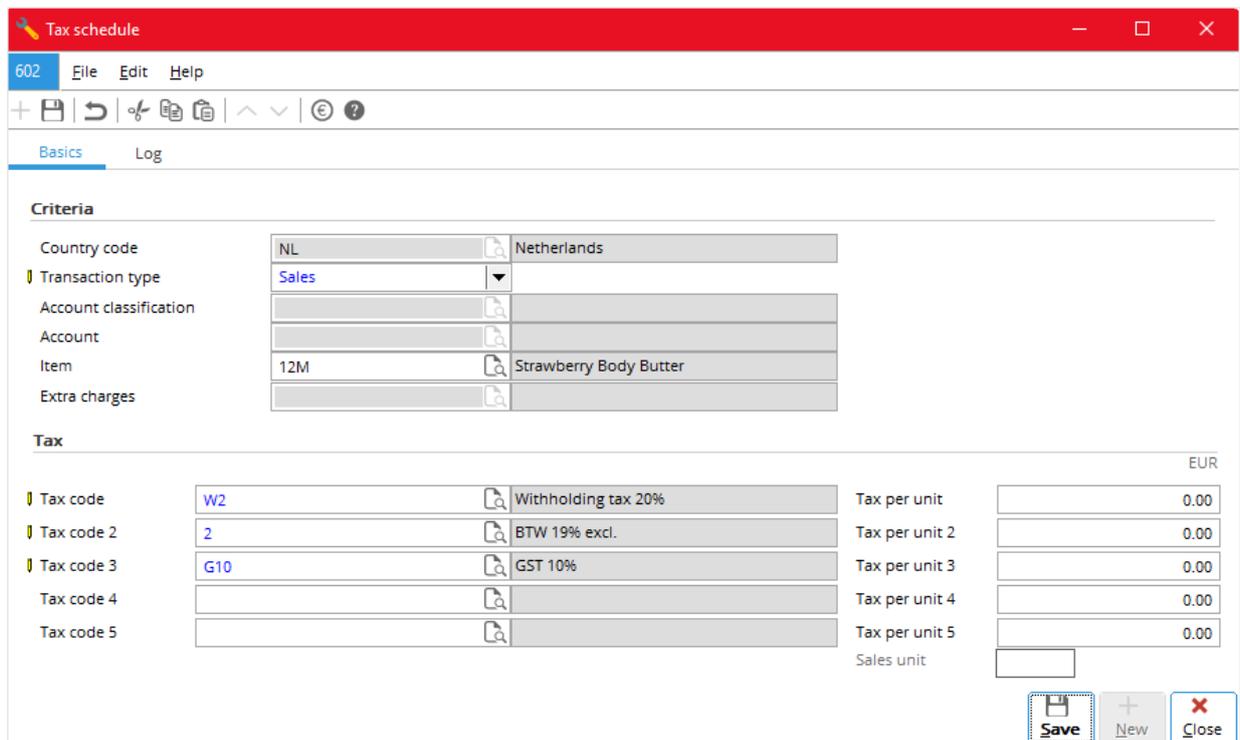
Sales unit: (empty)

7.4.1 Linking to Sales Items

The following two images show how you can link multiple indirect taxes to a sales item.

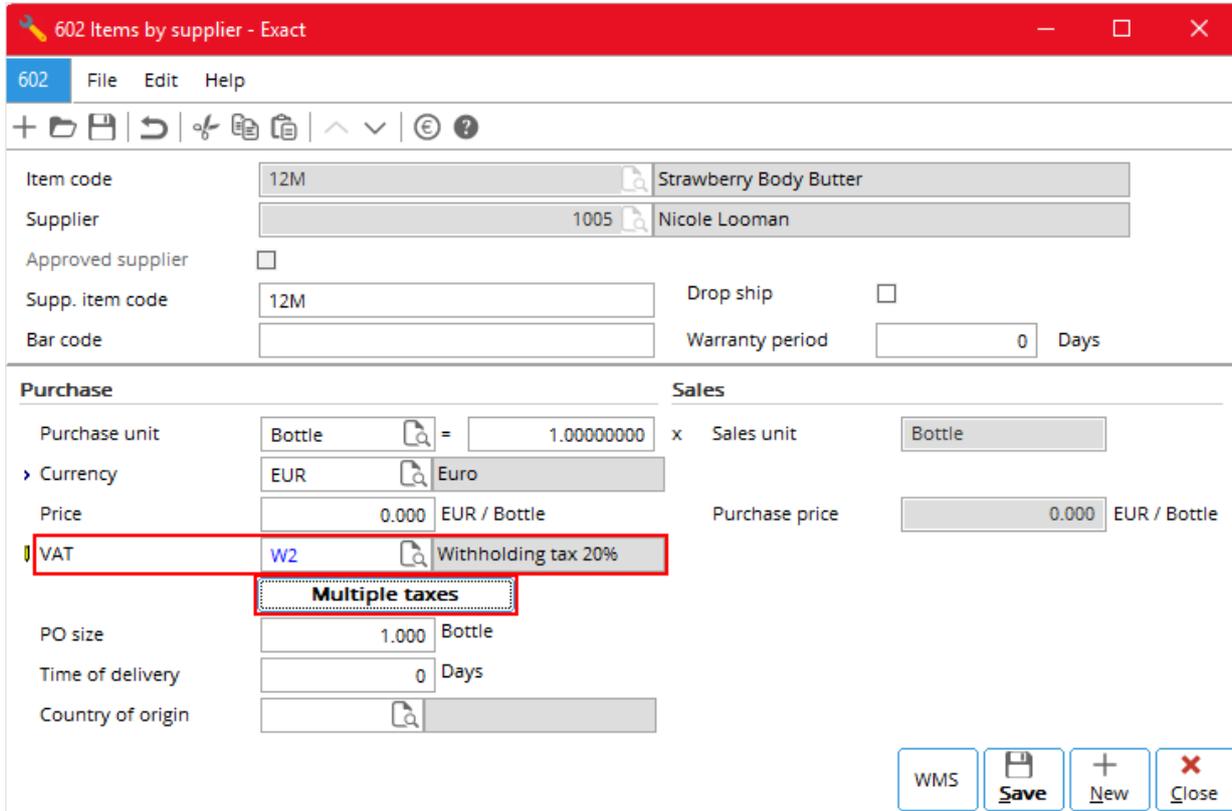


In **Items**, click the **Multiple taxes** button; in **Tax schedule**, enter the required tax codes (showing a combination of withholding tax, VAT, and GST).

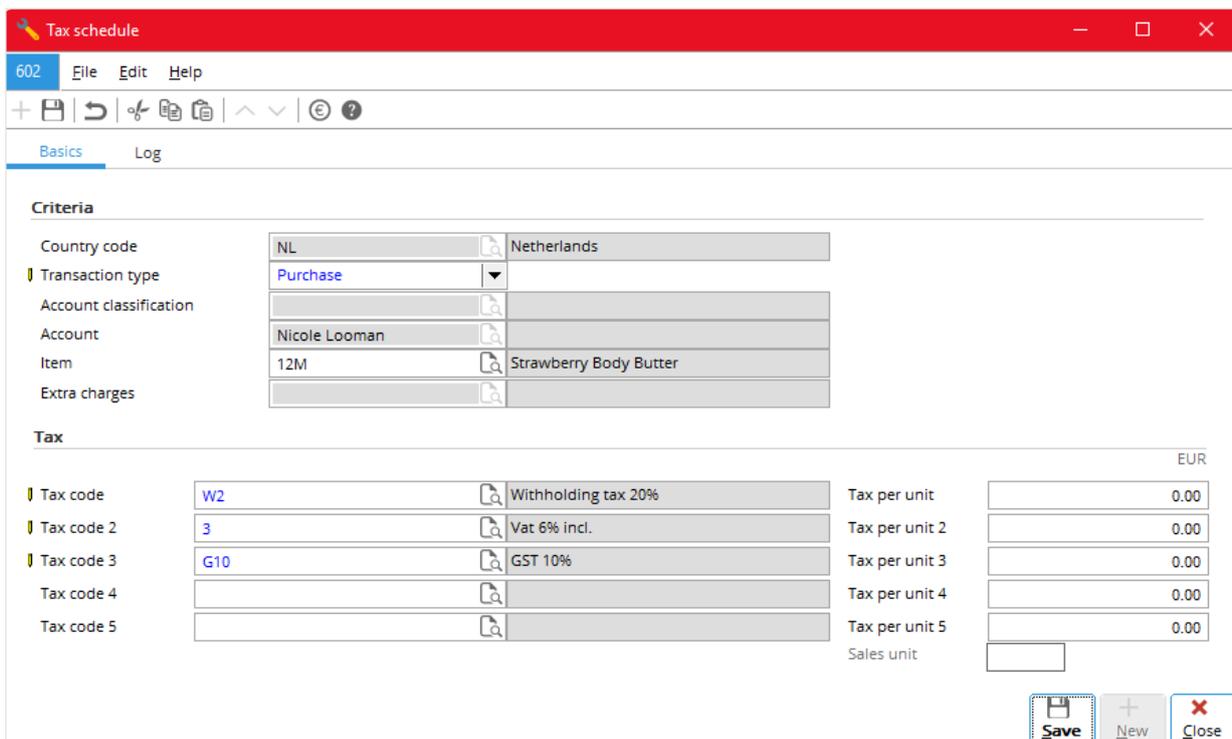


7.4.2 Linking to Purchase Items

The following two images show how you can link multiple indirect taxes to a purchase item.

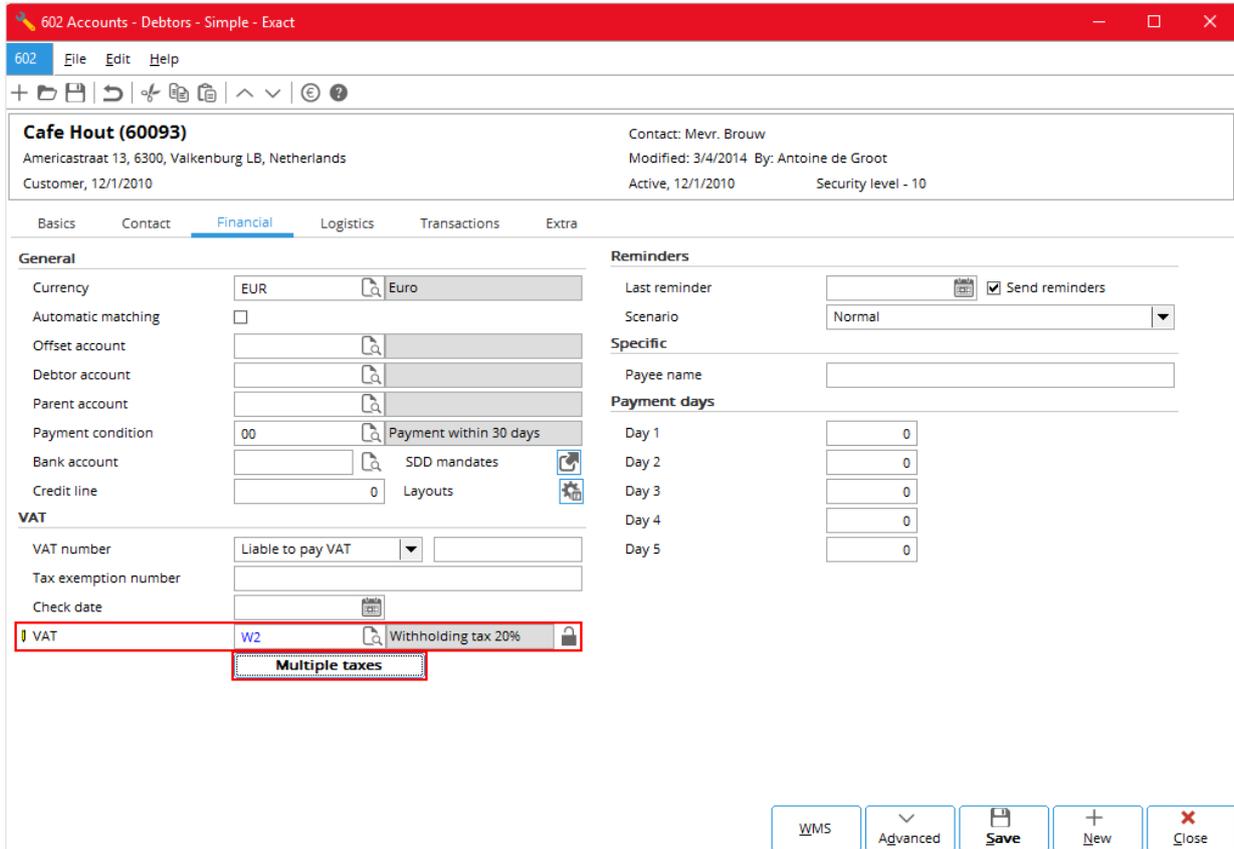


In **Items by supplier**, click the **Multiple taxes** button; in **Tax schedule**, enter the required tax codes (showing a combination of withholding tax, VAT, and GST).

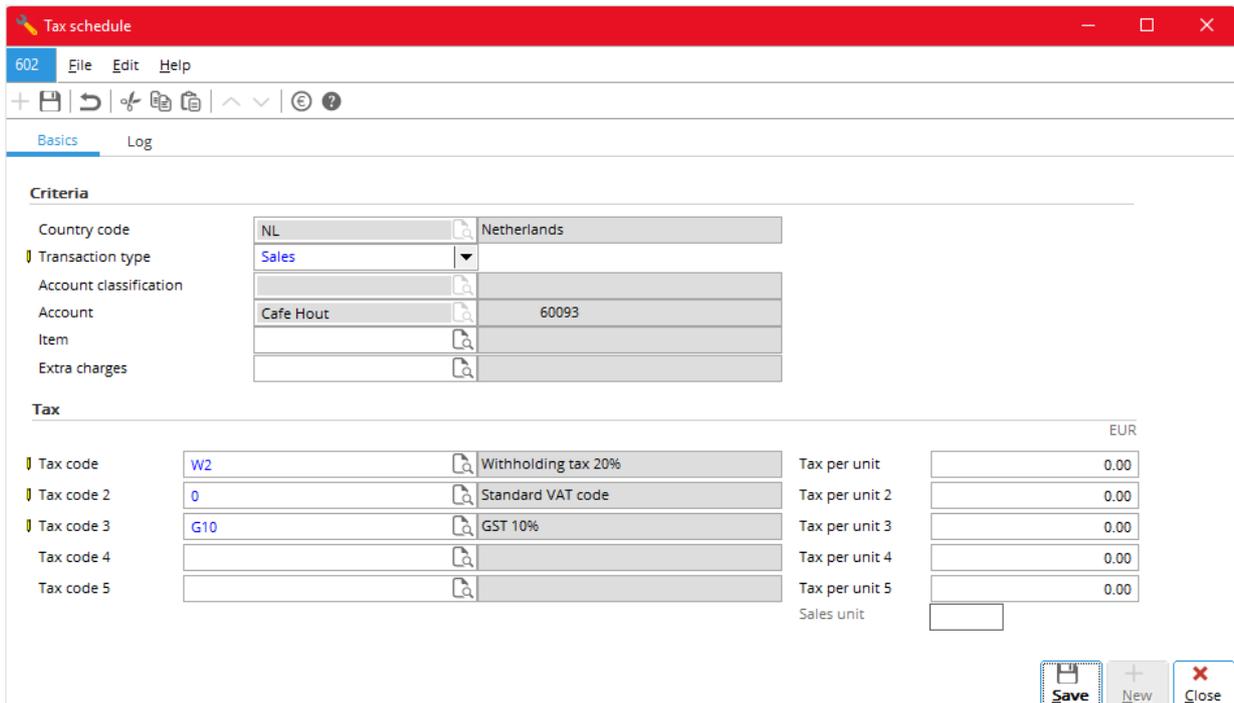


7.4.3 Linking to Accounts Receivable

The following two images show how you can link multiple indirect taxes to an account receivable.

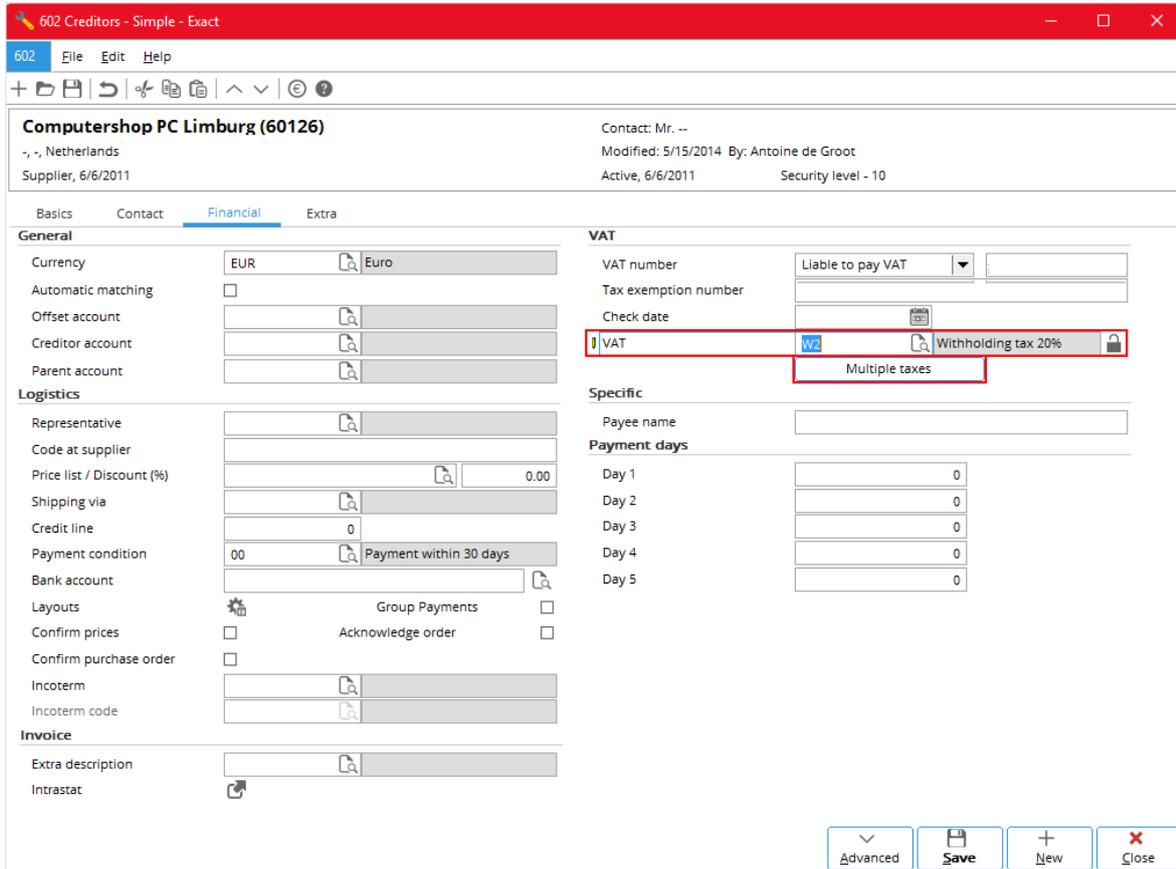


In **Accounts - Debtors**, click the **Multiple taxes** button; in **Tax schedule**, enter the required tax codes (showing a combination of withholding tax, VAT, and GST).

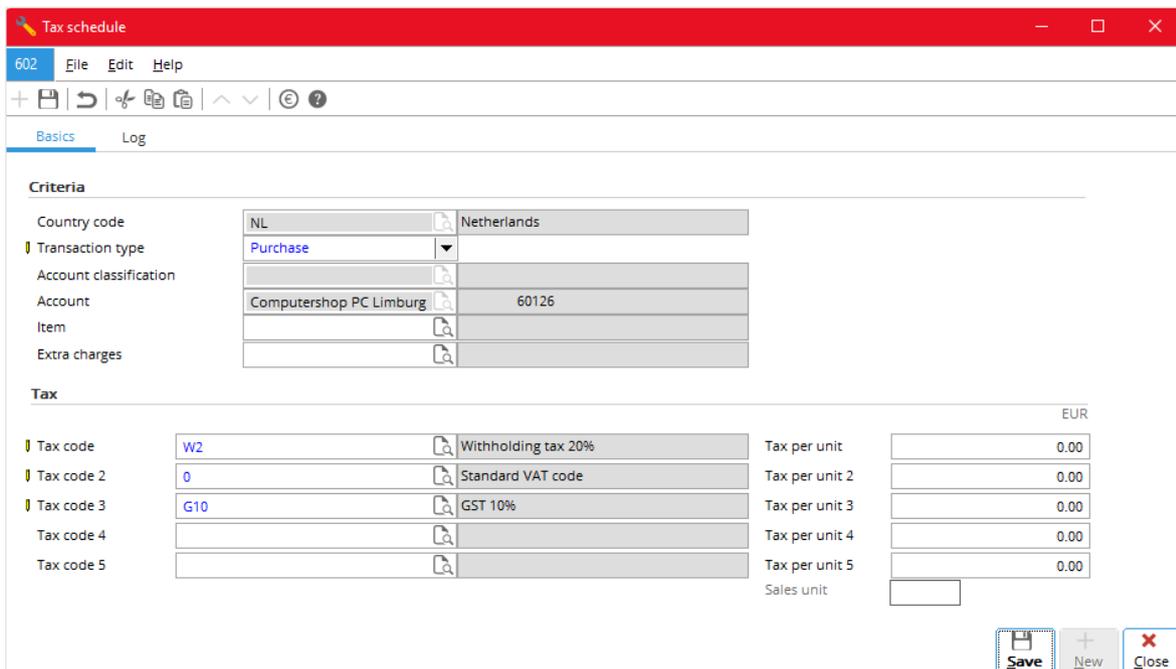


7.4.4 Linking to Accounts Payable

The following two images show how you can link multiple indirect taxes to an account payable.



In **Accounts - Creditors**, click the **Multiple taxes** button; in **Tax schedule**, enter the required tax codes (showing a combination of withholding tax, VAT, and GST).



7.4.5 Entering in Sales Orders (Sales Invoices)

In **Sales order (Sales invoice)**, in the **Tax code** columns, enter the required tax codes (showing a combination of withholding tax, VAT, and GST).

7.4.6 Entering in Sales Journal Entries

In **Make sales entry**, in the **Tax code** columns, enter the required tax codes (showing a combination of withholding tax, VAT, and GST).

7.4.7 Entering in Purchase Orders

In **Purchase order**, in the **Tax code** columns, enter the required tax codes (showing a combination of withholding tax, VAT, and GST).

7.4.8 Entering in Purchase Journal Entries

In **Make purchase entry**, in the **Tax code** columns, enter the required tax codes (showing a combination of withholding tax, VAT, and GST).

7.4.9 Entering in General Journal Entries

In **Make general journal entries**, in the **Tax code** columns, enter the required tax codes (showing a combination of withholding tax, VAT, and GST).

The following shows the general journal entries for a sales invoice.

The screenshot shows the '602 Make general journal entries [90 - General] - Exact' window. The main table displays the following entries:

Jrnl	Description (Jrnl)	Date	Entry no.	G/L	Opening balance	Current balance
90	General	03/01/2017	17900005	2600	18,800.00	18,800.00

	Date	G/L	G/L - Description	Account	Your referen	Debit	Credit	Amount (EUR)	Line type	Tax code	Tax code 2	Tax code 3	Tax co	Tax
1	03/01/2017	2700	Unallocated	Cafe Hout	GL231237	856.23		856.23	Other	0	W2	G10		
2	03/01/2017	1502	VAT to pay	Dijk leasing	GL231557	536.11		536.11	Sales invoice	0	W2			
3	03/01/2017	1511	VAT purchases	Levensloop	GL231995	0.00		0.00	Other	0		G10		

Summary information:

G/L	: 1502 / VAT to pay	Person	: 1004/ Bas de Waal	Debit total (EUR)	: 1,392.34
Creditor	: 60098 / Dijk leasing	Cctr.	: LOGIST/ Logistics	Credit total (EUR)	: 0.00
Contact person	: Dijk /	Cst.unit	:	Difference (EUR)	: 1,392.34
Address	: Merelkamp 20 6301 Valkenburg LB / Netherlands	Item cd.	:		
Bank account	:	Project code	:		
VAT number	: Unknown (Liable to pay VAT)				

The following shows the general journal entries for a purchase invoice.

The screenshot shows the '602 Make general journal entries [90 - General] - Exact' window. The main table displays the following entries:

Jrnl	Description (Jrnl)	Date	Entry no.	G/L	Opening balance	Current balance
90	General	03/01/2017	17900004	2600	-7,700.00	-34,200.00

	Date	G/L	G/L - Description	Account	Your referen	Debit	Credit	Amount (EUR)	Line type	Tax code	Tax code 2	Tax code 3	Tax co	Tax
1	03/01/2017	3000	Stock			25,000.00		25,000.00	Other	1	W2	G10		
2	03/01/2017	1511	VAT purchases	Belastingdienst CBA Apeldoorn	23896412389	1,500.00		1,500.00	Purchase invoice	1				
3	03/01/2017	1502	VAT to pay	Belastingdienst	48923174897	150.00		150.00	Purchase invoice	0	W2			
4	03/01/2017	1511	VAT purchases	Belastingdienst CBA Apeldoorn	37123617826	25.00		25.00	Purchase invoice	0		G10		
5	03/01/2017	2600	Suspense ledger general				26,500.00	-26,500.00	Other	0				

Summary information:

G/L	:	Person	: 1013/ Antoine de Groot	Debit total (EUR)	: 26,675.00
Deb/Crd	:	Cctr.	: VERKOOP/ Sales	Credit total (EUR)	: 26,500.00
Contact person	:	Cst.unit	:	Difference (EUR)	: 175.00
Address	:	Item cd.	:		
Bank account	:	Project code	:		
VAT number	:				

APPENDIX 1: DEFAULT TAX CODES

Once you have linked the tax codes to the relevant items, accounts receivable, accounts payable, and general ledger accounts, they are automatically selected when you enter related transactions, such as sales orders or sales invoices, and sales journal entries, purchase orders and purchase journal entries, and general journal entries, into the system. The following describes how the system selects the default tax codes of various types of tax.

VAT

For value added tax (VAT), how the system selects the (so-called "default") tax codes depends on whether you have selected or cleared the **Use tax module** check box under **General ledger settings** (see 2.1 *VAT Settings*). When you have selected the check box, the tax module and multiple tax codes are in use. When you have cleared the check box, the tax module is not in use and only single tax codes are involved.

Single Tax Codes

For single tax codes of VAT, the system selects the default tax code basing on a sequence. For example, for a sales journal entry, that sequence is as follows:

- Item
- Account receivable
- General ledger account.

That is if the tax codes linked to the related item is available, it is chosen as the tax code to appear in the transaction entry. If it is absent or it is 0%, the tax codes linked to the related account receivable or account payable are selected. If these are again not available, those linked to the related general ledger account are selected. If there is no linked tax code, no default tax code is selected. The sequences for other entries are given in the table that follows. If necessary, you can enter another tax code to replace the default tax code. For a sales journal or purchase journal entry the item quantity must be entered otherwise the tax code of account receivable or account payable, if available, is selected.

A summary of how the system selects the single tax codes of VAT are as follows.

Entry type	First choice	Second choice	Third choice
Sales order (sales invoice)	Account receivable	Item	
Sales journal entry	Item*	Account receivable	General ledger account
General journal entry for a sales invoice	Account receivable	Revenue G/L account	
Purchase order	Item per supplier	Account payable	
Purchase journal entry	Item per supplier*	Account payable	General ledger account
General journal entry a for purchase invoice	Account payable	Cost G/L account	

* The quantity must be filled in the entry then only the VAT code linked to item is selected; if not the VAT code linked to account receivable or account payable is selected.

G/L - general ledger

Multiple Tax Codes

When you have selected the **Use tax module** check box, multiple tax codes are used in the system. The following describes how the system selects the default sets of multiple tax codes for the various taxes.

- For sales related entries, those in the tax schedule first, then the related item and finally the related account receivable.
- For purchase related entries, those linked the account payable (therefore, tax codes must be linked to the account payable).

If there are no linked multiple tax codes, no default tax codes are selected. If necessary, you can enter another tax code to replace any default tax code.

A summary of how the default multiple tax codes for VAT are selected is given in the following.

Entry type	Are tax codes available?			Transaction type	Multiple tax codes selected from
	Item	Account receivable	Account payable		
Sales order (sales invoice). Sales journal entry, or general journal entry for a sales invoice	Yes	Yes	NA	Both for Sales	Tax schedule
	Yes	No	NA		Item
	No	Yes	NA		Account receivable
Purchase order, purchase journal entry, or general journal entry for a purchase invoice	Yes	NA	Yes	Both or Purchase	Account payable
	Yes	NA	No		Not allowed
	No	NA	Yes		Account payable

NA - not applicable

GST (Canada)

For GST of Canada and for entries involving single tax codes, how the system selects the default tax codes is similar to that for VAT. The following table is a summary.

Entry type	First choice	Second choice	Third choice
Sales order (sales invoice)	Item		
Sales journal entry	Item*	Account receivable	General ledger account
General journal entry for a sales invoice	Account receivable	Revenue G/L account	
Purchase journal entry	Item per supplier*	Account payable	General ledger account
General journal entry a for purchase invoice	Account payable	Cost G/L account	

* The quantity must be filled in the entry then only the tax code linked to item is selected; if not the tax code linked to account receivable or account payable is selected.

G/L - general ledger

For entries involving multiple tax codes, the system selects the default tax codes by matching the details in the entry with those in the tax schedule (see the table that follows). In Canada, GST and hence the tax codes concerned are always based on account receivable and the delivery address (state) and not the supplier's address.

Entry type	Are tax codes available?				Tax codes selected from
	Item	Account receivable	Account payable	Account payable	
Sales order (sales invoice) or sales journal entry	Yes	Yes	NA	Yes	Tax schedule
	Yes	No	NA	Yes	Item
	Yes	Yes	NA	No	Account receivable
	Other cases				No default
Purchase order or purchase journal entry	Yes	NA	Yes	Yes	Tax schedule
	Other cases				No default

NA - not applicable

Sales Tax (USA)

For sales tax in USA and for entries involving single tax codes, the following table summarizes how the system selects the default tax codes.

Entry type	First choice	Second choice
Sales order (sales invoice)	Item	
Sales journal entry	Item*	Revenue G/L account
General journal entry for a sales invoice	Revenue G/L account	
Purchase order	Item per supplier	
Purchase journal entry	Item per supplier*	Cost G/L account
General journal entry for a purchase invoice	Revenue G/L account	

*The quantity must be filled in the entry then only the tax code linked to item is selected; if not the tax code linked to revenue G/L account or account payable is selected.

G/L - general ledger

For an entry involving multiple tax codes, the system selects the default tax codes by finding the tax schedule with details that best match the details in the entry.

The details involved are:

- Tax item classification
- Delivery address - country, state, city, county (optional), and postcode
- Invoiced account receivable or account payable (optional; entered in the **Name** box)
- Item (optional)

The system selects the default multiple tax codes as follows:

If there is a tax schedule which has all its details matching the details in the entry (a perfect match), the system selects the default tax codes from that tax schedule. Therefore, it is necessary that each tax schedule is unique. You use the **Name** and **Item** boxes to specify the tax schedules for specific invoiced accounts receivable or accounts payable and specific items.

If there is no perfect match, then:

- If the tax item classifications do not match then there are no default tax codes.
- If the tax item classifications match then the system look for the best match of the delivery address components in the following order: country, state, city, city, and postcode to select the tax schedule.

For purchase order, quotation, sales order, or sales invoice, the system first checks whether tax is exempted basing on the invoice address before it proceeds to selecting the default tax codes basing on the delivery address. You specify the tax-exempt status of the accounts through CRM → Accounts → Maintain accounts.

For purchase journal entries and general journal entries for purchase invoices, you must specify the items. This prevents the system from unnecessarily assigning default tax codes to entries for transactions not subject to taxation but involving accounts receivable or accounts payable. The system automatically selects the tax codes only when you first enter the item code. If you change the item code later, there is no change to the tax codes and no recalculation of tax.

Tax Withholding

For tax withholding, the system selects the default tax codes the same way it selects default multiple VAT codes (*see VAT, Multiple Tax Codes*).

APPENDIX 2: PRODUCT UPDATE CHANGES

Product Update	Chapter
413	All chapters (screens changed)
