



Summarised report from 01.01.2010

Until now you have to include only transnational supplies within the single european market under specification of the VAT number of the recipient in the summarised report.

From 01.01.2010 this obligation to report is necessary for transnational services within the single european market too.

Additional the due date for the delivery of the extended summarised report has been accelerated from the 15th of the second following month to the last day of the first following month. So for example the summarised report for january 2010 has to be delivered until 28.02.2010. The deadline for the STS formular didn't change – for example the STS for january 2010 is 15.03.2010.

Handling within EuroFib for Windows

The handling of the transnational services within the single european market is the same procedure as for the transnational deliveries.

Basic data => Company index => Tax definitions => Tax codes

Create a new record, choose the tax type "Summary services" and type in a desired identifier (e.g. L)

tax type	C	title	Post out part	Ol-cl.	ex. ex.rate	nachtr. Umrech.	active
import turnover tax	4				<input type="checkbox"/>		<input checked="" type="checkbox"/>
not taxable	X				<input type="checkbox"/>		<input checked="" type="checkbox"/>
reverse charge	B				<input type="checkbox"/>		<input checked="" type="checkbox"/>
reverse charge	R				<input type="checkbox"/>		<input checked="" type="checkbox"/>
turn over tax	3				<input type="checkbox"/>		<input checked="" type="checkbox"/>
input tax	2				<input type="checkbox"/>		<input checked="" type="checkbox"/>
Summary normal	N				<input type="checkbox"/>		<input checked="" type="checkbox"/>
Summary change of use	F				<input type="checkbox"/>		<input checked="" type="checkbox"/>
Summary goods movement	W				<input type="checkbox"/>		<input checked="" type="checkbox"/>
Summary triangle trades	D				<input type="checkbox"/>		<input checked="" type="checkbox"/>
Zusammenf. Sonstige Leistungen	L	Summarised report services			<input type="checkbox"/>		<input checked="" type="checkbox"/>



Basic data => Company index => Tax definitions => Tax accounts

Create a new record, choose the tax type "Summary services", the previous typed in identifier will be suggested automatically. Don't change the percentage of 0%, the tax code is arbitrary (**e.g. L00**). You can fill in the value "999" for the field "STS from assignment – this value means, that you don't get the sales within the STS form.

You can fill in the rest of the fields (account, discount account, amount STS, ...) as necessary.

input tax	2	20,00	220	Vorsteuer	2900		8700	1	1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
STS form assignment	060	own consumption <input type="checkbox"/>											
input tax	2	20,00	220K	KFZ	2900		8700	1	1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
STS form assignment	027	own consumption <input type="checkbox"/>											
Summary normal	N	0,00	N00	EU Länder neu Wz	3900		8700	1	5	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
STS form assignment	017	own consumption <input type="checkbox"/>											
Zusammenf. Sonstige Lei	L	0,00	L00	EU Länder Leistur	3900		8700	1	5	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
STS form assignment	999	own consumption <input type="checkbox"/>											

All postings with this tax code (e.g. L00) and a VAT number will be taken into consideration within the summarised report.

Excerpt from our local tax office:

(In case of doubt please contact your tax consultant!)

[...]Blanket clause of the new place of performance rule from 01/2010 for B2B services is the so called „recipient place principle“ according to § 3a Abs. 6 UStG.

A service is assessable in this country, where the recipient perform his enterprise. That means, that a service for a german company is assessable in germany

=> DON'T take these sales in the STS form (because they aren't national sales)

But you have to put them into the summarised report (with some execeptions)[...]



VAT number for each posting

Because of the request of **more than one VAT number for each personal account** (Topic: movement of the place of performance, one employer appear with different VAT numbers) the handling of the VAT numbers for each posting has been established. From now on it's possible to type in the **VAT number for each voucher** under "Posting => Posting Online". The VAT number will be suggested from the basic data, **with a double click on the field "VAT number"** you can change the value for this voucher.

account	30000	credit	▼	balance		UID-Nr	HU12345678
				TESTEMPLOYER			
				A ,			
contra-acc	7200	debit	▼	balance			
				Costs			

Naturally the functionality of EuroFib for Windows has been extended for this improvement (e.g. the insert of the VAT number afterwards via "Change accountlines", "Change open items", ...)

The interfaces (ASCII, Excel) has been extended for the field „VAT number“ too. Please look at the corresponding interface description for details.

WARNING:

The VAT number will only be saved on relevant postings with EU tax code:

- Acquisition tax
- Reverse charge
- Summary normal
- Summary change of use
- Summary goods movement
- Summary triangle trades
- Summary services



Reports for the summarised report

You can find the reports for the summarised report under:

Reports => Summarised report

Ø Control

Several control protocols (wrong UID-numbers, postings without UID and EU tax code)

Ø Detail certificate

A detailed report about all UID-numbers incl. the amounts you have to report.

Ø Print out

The print out of the formular. Because of statutory provisions we are allowed to print on the formular, but we aren't allowed to print out the whole formular. In practice only the export is used.

Ø Export

Here you create the XML-file for the upload for the finance online portal.

Ø Confirmation of UID-no.

With this program you are able to confirm the UID-numbers online directly (only available in EuroFib V7 and only for level 1) or print out the formular which you can send via mail to the local UID office (for level 1 and level 2)

Ø VAT-number list

A report about the UID-numbers and the corresponding status.

Ø Options

Several options (tax office, formular for the UID confirmation, ...)