**FUNCIONAL AND TECHNICAL SPECIFICATION**

**DOOSAN - DIFAL – NEW BASE CALC**

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1. Projeto

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| **DATA** | **PROJETO/CHAMADO** | **AUTOR** |
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1. oBJETIVO DO DOCUMENTO

In order to be able to comply with the localization Brazil, which alters the calculation of the differential rate in interstate transactions (sales) between taxpayers, it will be necessary to make the changes described in topic 4 of this document.

1. pROCESSO DE NEGÓCIO

ICMS DIFAL is due in operations with final consumers and carried out by Doosan where they are responsible for the collection of ICMS DIFAL ST, that is, in which DIFAL ST is highlighted in NF-e.

The new calculation provides for recomposition of the calculation base to arrive at the ICMS DIFAL ST due to the contributing Final Consumer.

1. dETALHAMENTO TÉCNICO

This development aims to meet the need to recompose the ICMS calculation base for the collection of the differential tax rates in interstate transactions between taxpayers.

There are currently 5 possibilities (procedures) foreseen, as shown below, and it is necessary to observe the legislation of each State to interpret which procedure regulated by it.

• Procedure No. 1: \*\*\* Already in use \*\*\* (SAP standard)

Procedure adopted with "general rule", previously used as new policies disciplined by States.

o - Method used by the buyer, recipient of the goods:

o $ 1,000.00 x 18% = $ 180.00

o R $ 180.00 - R $ 120.00 = R $ 60.00 (Value of the rate differential), or

o R $ 1,000.00 x 6% (18% - 12%) = R $ 60.00 (Value of the rate differential)

• Procedure 2:

o Recomposition excluding the interstate rate of the Base of Calculation of the origin and including the internal rate of the State of destination:

o R $ 1,000.00 - R $ 120.00 (ICMS value inside) = R $ 880.00

o R $ 880.00 / 0.82 (18% destination rate)

o R $ 1,073.17 (Calculated basis recomposed)

o - Calculation using the internal rate of the State of destination, on the recomputed calculation base, and deducting the ICMS paid in the interstate operation (origin):

o R $ 1,073.17 x 18% = R $ 193.17

o R $ 193.17 - R $ 120.00 = R $ 73.17 (Value of the rate differential)

• Procedure 3:

o Recomposition excluding the interstate rate of the Base of Calculation of the origin and including the internal rate of the State of destination:

o R $ 1,000.00 - R $ 120.00 (ICMS value inside) = R $ 880.00

o R $ 880.00 / 0.82 (18% destination rate)

o R $ 1,073.17 (Calculated basis recomposed)

o - Calculation by applying the percentage differential of rates on the recomposed calculation base:

o R $ 1,073, 17 x 6% = R $ 64.39 (Value of the rate differential)

• Procedure 4:

o Recomposition including the percentage differential of rates in the Base of calculation of the origin:

o R $ 1,000.00 / 0.94 (18% -12% = 6%) = R $ 1,063.82 (Calculated basis recomposed)

o - Calculation using the internal rate of the State of destination, on the recomputed calculation base, and deducting the ICMS paid in the interstate operation (origin):

o R $ 1,063.82 x 18% = R $ 191.48

o R $ 191.48 - R $ 120.00 = R $ 71.48 (Value of the rate differential)

• Procedure No. 5:

o Recomposition including the percentage differential of rates in the Base of calculation of the origin:

o R $ 1,000.00 / 0.94 (18% -12% = 6%) = R $ 1,063.82 (Calculated basis recomposed)

o - Calculation applying the percentage differential of rates on the recomposed calculation base:

o R $ 1,063.82 x 6% = R $ 63.78 (Value of the rate differential)

Until the date of this document, only 9 UFs have already adopted this change and have already legislated to recompose the calculation base, being:

|  |  |
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| **Estate** | **Calc procedure** |
| Alagoas |  |
| Procedure "nº 5". |
|  |
| Bahia |  |
| Procedure “nº 5". |
|  |
| Goiás |  |
| Procedure “nº 2". |
|  |
| Minas Gerais |  |
| Procedure “nº 2". |
|  |
| Paraná |  |
| Procedure “nº 2". |
|  |
| Piauí |  |
| Procedure “nº 5". |
|  |
| Rio Grande do Sul |  |
| Procedure “nº 2". |
|  |
| Sergipe |  |
| Procedure “nº 5". |
|  |
| Tocantins |  |
| Procedure “nº 5". |
|  |

In order to be able to calculate the DIFAL (SD), based on the new calculation procedures highlighted in the recent legislation Brazil that came into force, SAP has made available a new Badi (BADI\_J1B\_EXTEND\_TAXES) so that the DIFAL can be implemented.

Below is a list of SAP Notes that are prerequisites for implementing the solution:

• 2407805 - Call ICMS ST BAdI in TAXBRA Process

• 2407798 - Brazil: BAdI for Recalculation of ICMS ST Base and Amount in a Consumption of Goods or Assets Process

• 2406621 - Extension Class for ICMS ST Customer Implementation

IMPORTANT: SAP Notes are already correctly implemented in Doosan's environment.

Transaction / Configuration Table (ABAP)

Create cluster view (with transaction) where the user enters the transaction and informs the company. After that, the following fields will be displayed:

• Table 1 - Calculation rule (ZSD\_DIFAL\_REGR)

Company (BUKRS)

UF Destination (SHIP\_TO)

DIFAL Rule (Dropdown 1 to 5)

Initial Validity

Final Validity

• Table 2 - Customer Exception (ZSD\_DIFAL\_CLI)

Company (BUKRS)

UF Destination (SHIP\_TO)

the customer (KUNNR)

• Table 3 - NCM Exception (ZSD\_DIFAL\_NCM)

Company (BUKRS)

UF Destination (SHIP\_TO)

the NCM (STEUC)

Implementation of BADI\_J1B\_EXTEND\_TAXES (Method ICMS\_ST\_RECALCULATION)

The following logic should be implemented in BADI\_J1B\_EXTEND\_TAXES (Method ICMS\_ST\_RECALCULATION) and encapsulated in INCLUDE ZSD\_NOVA\_BC\_DIFAL (Needed create).

Check for exceptions in the calculation:

* Check if Company x UF Destination X Customer are in the exception table (table 2 - ZSD\_DIFAL\_CLI). If yes, exit the calculation.

(SAPLV61A) KOMK-BUKRS

(SAPLV61A) KOMP-TXREG\_ST

(SAPLV61A) KOMK-KUNNR

* Check if Company x UF Destination X NCM are in the exception table (table 3 - ZSD\_DIFAL\_NCM). If yes, exit the calculation.

(SAPLV61A) KOMK-BUKRS

(SAPLV61A) KOMP-TXREG\_ST

(SAPLV61A) KOMP-STEUC

Check if the process in question is being executed by SD:

* Check if komk-kappl = V, if other, the system should not process the calculation.
* Check if j\_1btxscd-custusage = 2 (Consumption), if other, the system should not process the calculation.

Select the custusage field in the table j\_1btxscd where taxcode = komp- j\_1btxscd.

* Check if is\_icms\_st\_recalculation-icms\_destination\_rate> is\_icms\_st\_recalculation-icms\_rate, otherwise the system must exit the calculation.

Check calculation rule

* Check calculation rule by UF, selecting from table 1 (ZSD\_DIFAL\_REGR) using the keys komk-bukrs, komp-txreg\_st and komk-prsdt. Retrieve rule.
* If rule 1 -🡪 Do nothing.
* If rule 2 -🡪 cv\_icms\_st\_base = (cv\_icms\_st\_base - is\_icms\_st\_recalculation-icms\_amount) \* (1 - is\_icms\_st\_recalculation-icms\_destination\_rate).

cv\_icms\_st\_amount = (cv\_icms\_st\_base \* is\_icms\_st\_recalculation-icms\_destination\_rate) - is\_icms\_st\_recalculation-icms\_amount.

* If rule 3 -🡪 cv\_icms\_st\_base = (cv\_icms\_st\_base - is\_icms\_st\_recalculation-icms\_amount) \* (1 - is\_icms\_st\_recalculation-icms\_destination\_rate).

cv\_icms\_st\_amount = cv\_icms\_st\_base \* (is\_icms\_st\_recalculation-icms\_destination\_rate - is\_icms\_st\_recalculation-icms\_rate).

* If rule 4-🡪 cv\_icms\_st\_base = cv\_icms\_st\_base / (1 - (is\_icms\_st\_recalculation-icms\_destination\_rate - is\_icms\_st\_recalculation-icms\_rate))

cv\_icms\_st\_amount = (cv\_icms\_st\_base \* is\_icms\_st\_recalculation-icms\_destination\_rate) - is\_icms\_st\_recalculation-icms\_amount.

* If rule 5-🡪 cv\_icms\_st\_base = cv\_icms\_st\_base / (1 - (is\_icms\_st\_recalculation-icms\_destination\_rate - is\_icms\_st\_recalculation-icms\_rate))

cv\_icms\_st\_amount = cv\_icms\_st\_base \* (is\_icms\_st\_recalculation-icms\_destination\_rate - is\_icms\_st\_recalculation-icms\_rate).

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