



## Workshop Prosjekt SAF-T Financial 2.0

**Dato: 12.06.2025.**

**Sted: Skattekvartalet i Oslo, Schweigaards gate 17-19**

**Møterom: A237 Ekeberg 2.**

**Tema: Assets (Masterfiles) og AssetTransactions (SourceDocuments).**

### **Agenda:**

Kl 09:00 Velkommen til workshop, vi starter med gjennomgang av innholdet i Assets i Masterfiles

Kl 09:50 Pause

Kl 10:00 Vi fortsetter gjennomgangen av Assets i Masterfiles

Kl 11:15 Lunsj

Kl 12:00 Gjennomgang av innholdet i AssetTransactions i SourceDocuments

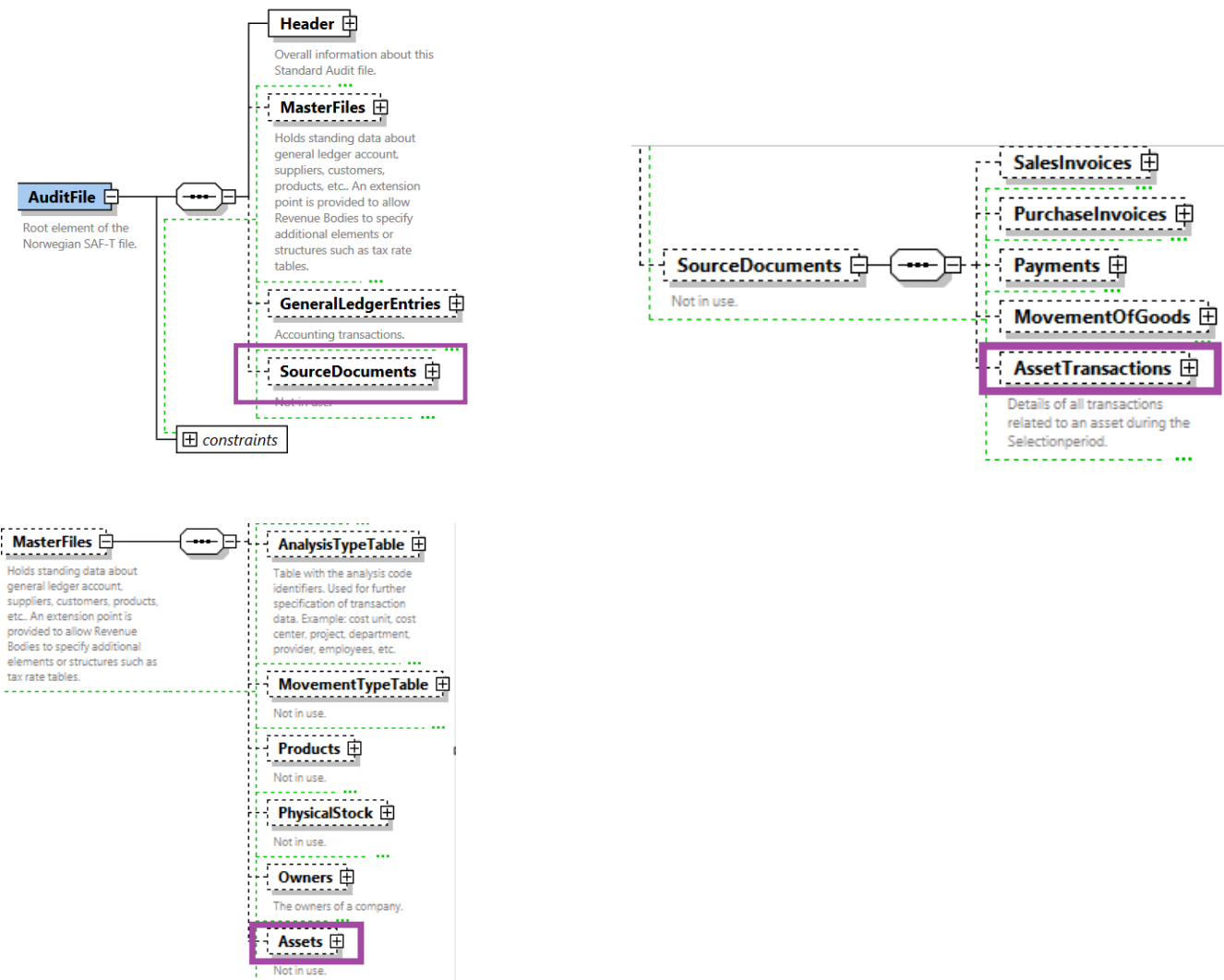
Kl 13:00 Pause

Kl 13:10 Vi fortsetter gjennomgangen av AssetTransactions

Kl 13:45 Momenter til diskusjon

Kl 14.30 Vi avslutter workshopen

Utklippene under viser plasseringen av AssetTransactions i SAF-T Financial.



### Oversikt over fargebruk i tabellene:

XML Element	Description	Type	Req/Rep.		Example
<Element name>	A normal element.	<Element type>	O	0..1	
<Element name>	A new element added to the Norwegian version of the audit file.	<Element type>	O	0..1	
<Structure name>	<i>A structure of elements. Definition of the structure is listed elsewhere in this document.</i>	<Structure type>	O	0..1	
<Element name>	<i>Not in use. This element is included in the original audit file, but are not currently in use in the Norwegian version.</i>	<Element type>	0	0..1	
<Element name>	An element changed from the original SAF-T file. Typically, this change is the requirement, e.g. changed from optional to mandatory.	<Element type>	M	1..1	

### Simple Types (gjeldende datatyper)

Name	Description	Type	Example
SAFmonetaryType	Monetary amount. 18 digits max, of which 2 can be fractional digits.	xs:decimal	1000.00
SAFlongmonetaryType	Monetary amount. 38 digits max, of which 18 can be fractional digits.	xs:decimal	1234.56789101
<i>SAFexchangerateType</i>	<i>NOT IN USE</i>	<i>xs:decimal</i>	
SAFquantityType	Used to describe a quantity. Monetary amount. 22 digits max, of which 6 can be fractional digits.	xs:decimal	123.456789
SAFweightType	Describes a weight. Monetary amount. 14 digits max, of which 3 can be fractional digits.	xs:decimal	123.456
SAFcodeType	Text of max 9 characters.	xs:string	ABCDEF123
SAFshorttextType	18 character text.	xs:string	Lorem ipsum dolor
SAFmiddle1textType	35 character text.	xs:string	Lorem ipsum dolor sit ...
SAFmiddle2textType	70 character text.	xs:string	Lorem ipsum dolor sit ...

SAFLongtextType	256 character text.	xs:string	Lorem ipsum dolor sit ...
ISOCountryCode	Two-letter country code according to ISO 3166-1 alpha 2 standard.	xs:string	NO
ISOCurrencyCode	Three-letter currency code according to ISO 4217 standard.	xs:string	NOK

## Masterfiles:

### Assets

*Optional. Repetitions: 0..1*

*Mandatory. Element: Asset. Repetitions: 1..U*

XML Element	Description	Type	Req/Rep.		Example
AssetID	Unique identifier of the asset	SAFmiddle1textType	M	1..1	12345
AccountID	General Ledger Account code. Can be including sub-account id. It can contain many different levels to identify the Account. It could include cost centres such as company, division, region, group and branch/department.	SAFmiddle2textType	M	1..1	1238
Description	Description of this asset	SAFlongtextType	M	1..1	Company car
<i>Supplier</i>	<i>Contains the information of all suppliers, including the historical suppliers.</i>		O	<i>0..U</i>	
PurchaseOrderDate	Date of the purchase order of this asset	xs:date	O	0..1	2024-08-01
DateOfAcquisition	Date of the acquisition of the asset (usually the date of delivery).	xs:date	M	1..1	2025-03-01
StartUpDate	Commissioning date of the asset.	xs:date	O	0..1	2025-03-01
<i>Valuations</i>	<i>The data can be reported for different purposes. More than one can be in this standard audit file.</i>		<i>M</i>	<i>1..1</i>	

## Supplier

*Optional. Repetitions: 0..U*

XML Element	Description	Type	Req/Rep.		Example
SupplierName	Name of the supplier of the asset	Endres fra SAFmiddle2textType til SAFlongtextType	M	1..1	Van Dealer AS
SupplierID	Unique code for the supplier	SAFmiddle1textType	O	0..1	24001
PostalAddress	Address information of the supplier of the asset	AddressStructure	O	0..1	

## Valuations

*Mandatory. Element Valuation. Repetitions: 1..U*

XML Element	Description	Type	Req/Rep.		Example
AssetValuationType	Describes the purpose for the reporting: f.i. commercial, tax in country 1, tax in country 2, etc.	SAFshorttextType	O	0..1	Commercial
ValuationClass	This describes the classification of the asset for (tax) reporting purposes.	SAFshorttextType	O	0..1	Van Class 2
AcquisitionAndProduction CostsBegin	Total costs of acquisition and/or production of the asset at SelectionStartDate in the header's default currency.	SAFmonetaryType	M	1..1	0.00
AcquisitionAndProduction CostsEnd	Total costs of acquisition and/or production of the asset at SelectionEndDate in the header's default currency.	SAFmonetaryType	M	1..1	600000.00
InvestmentSupport	Total amount of investment support for this asset in the header's default currency.	SAFmonetaryType	O	0..1	0.00
	Choice between AssetLifeYear and AssetLifeMonth:				
AssetLifeYear	Period of useful life in years	xs:decimal	M	1..1	10

AssetLifeMonth	Period of useful life in months	xs:decimal	M	1..1	
AssetAddition	Book value of the acquisition and/or production of the asset in the Selectionperiod in the header's default currency.	SAFmonetaryType	O	0..1	600000.00
Transfers	Book value of the transfers of the asset during the Selectionperiod in the header's default currency.	SAFmonetaryType	O	0..1	0.00
AssetDisposal	Book value of the disposals of the asset during the Selectionperiod in the header's default currency.	SAFmonetaryType	O	0..1	0.00
BookValueBegin	Book value at the beginning of the selection period in the header's default currency.	SAFmonetaryType	O	0..1	0.00
DepreciationMethod	Method of normal depreciation during the Selectionperiod.	SAFmiddle1textType	O	0..1	Linear
DepreciationPercentage	The rate of the normal depreciation per year or month (depends on choice useful life period)	xs:decimal	O	0..1	20
DepreciationForPeriod	Total amount of normal depreciation during the Selectionperiod in the header's default currency.	SAFmonetaryType	M	1..1	15000.00
AppreciationForPeriod	Total amount of appreciation during the Selectionperiod in the header's default currency.	SAFmonetaryType	O	0..1	0.00
<i>ExtraordinaryDepreciations ForPeriod</i>	<i>Extraordinary depreciations for this asset during the Selectionperiod.</i>		O	0..1	
AccumulatedDepreciation	Total amount of depreciation for this asset	SAFmonetaryType	O	0..1	15000.00
BookValueEnd	Book value at the end of the selection period in the header's default currency.	SAFmonetaryType	M	1..1	585000.00

ExtraordinaryDepreciationsForPeriod

Optional. Repetitions: 0..1

Mandatory. Element: ExtraordinaryDepreciationForPeriod. Repetitions: 1..U

XML Element	Description	Type	Req/Rep.		Example
ExtraordinaryDepreciation Method	Method of extraordinary depreciation during the Selectionperiod.	SAFmiddle1textType	M	1..1	None
ExtraordinaryDepreciation ForPeriod	Amouunt of extraordinary depreciation during the Selectionperiod in the header's default currency.	SAFmonetaryType	M	1..1	0.00

Eksempel (Periodestart: 01.01.2025 PeriodeSlutt: 31.05.2025, kjøp av bil + påkostning 01.03.2025):

```
<Assets>
  <Asset>
    <AssetID>12345</AssetID>
    <AccountID>1238</AccountID>
    <Description> Company car </Description>
    <Supplier>
      <SupplierName>Van Dealer AS</SupplierName>
      <SupplierID>24001</SupplierID>
      <PostalAddress>
        <StreetName>Main Street</StreetName>
        <Number>12</Number>
        <AdditionalAddressDetail>2nd floor</AdditionalAddressDetail>
        <Building>Building A</Building>
        <City>Bergen</City>
        <PostalCode>5000</PostalCode>
        <Region>Vestland</Region>
        <Country>Norway</Country>
        <AddressType>StreetAddress</AddressType>
      </PostalAddress>
    </Supplier>
    <PurchaseOrderDate>2024-08-01</PurchaseOrderDate>
```



```
<DateOfAcquisition>2025-03-01</DateOfAcquisition>
<StartDate>2025-03-01</StartDate>
<Valuations>
  <Valuation>
    <AssetValuationType>Commercial</AssetValuationType>
    <ValuationClass>Van Class 2</ValuationClass>
    <AcquisitionAndProductionCostsBegin>0.00</AcquisitionAndProductionCostsBegin>
    <AcquisitionAndProductionCostsEnd>600000.00</AcquisitionAndProductionCostsEnd>
    <InvestmentSupport>0.00</InvestmentSupport>
    <AssetLifeYear>10</AssetLifeYear>
    <AssetLifeMonth>0</AssetLifeMonth>
    <AssetAddition>600000.00</AssetAddition>
    <Transfers>0.00</Transfers>
    <AssetDisposal>0.00</AssetDisposal>
    <BookValueBegin>0.00</BookValueBegin>
    <DepreciationMethod>Linear</DepreciationMethod>
    <DepreciationPercentage>20</DepreciationPercentage>
    <DepreciationForPeriod>15000.00</DepreciationForPeriod>
    <AppreciationForPeriod>0.00</AppreciationForPeriod>
    <ExtraordinaryDepreciationsForPeriod>
      <ExtraordinaryDepreciationForPeriod>
        <ExtraordinaryDepreciationMethod>None</ExtraordinaryDepreciationMethod>
        <ExtraordinaryDepreciationForPeriod>0.00</ExtraordinaryDepreciationForPeriod>
      </ExtraordinaryDepreciationForPeriod>
    </ExtraordinaryDepreciationsForPeriod>
    <AccumulatedDepreciation>15000.00</AccumulatedDepreciation>
    <BookValueEnd>585000.00</BookValueEnd>
  </Valuation>
</Valuations>
</Asset>
</Assets>
```

## SourceDocuments:

### AssetTransactions

Details of all transactions related to an asset during the selection period.

*Optional. Repetitions: 0..1*

*Sequence: Mandatory. Repetitions: 1..1*

XML Element	Description	Type	Req/Rep.		Example
NumerOfAssetTransactions	Number of movementlines during selected period	xs.nonNegativeInteger	M	1..1	2
<i>AssetTransaction</i>			<i>M</i>	<i>1..U</i>	

### AssetTransaction

*Mandatory. Repetitions: 1..U*

XML Element	Description	Type	Req/Rep.		Example
AssetTransactionID	Unique Identification of the transaction	SAFmiddle2textType	M	1..1	46464 46465
AssetID	Unique identifier of the asset	SAFmiddle1textType	M	1..1	12345
AssetTransactionType	Code for the type of the transaction	SAFcodeType	M	1..1	PI (purchase invoice)
Description	Description of the type of the transaction.	SAFlongtextType	O	0..1	Purchase of company car  Car accessories

AssetTransactionDate	Recording date of the transaction type (e.g. assets: date of the addition of the asset)	xs:date	M	1..1	2025-03-01 2025-03-01
Supplier	Information about the supplier of the asset		O	0..1	
TransactionID	Cross-reference to GL posting in the journal. It can contain many different levels to identify the transaction. It could include cost centres such as company, division, region, group and branch/department.	SAFmiddle2text Type	O	0..1	9001 9010
AssetTransactionValuations	These amounts of the transaction can differ per asset valuation type.		M	1..1	

## Supplier

Information about the supplier of the asset

*Optional. Repetitions: 0..1*

XML Element	Description	Type	Req/Rep.		Example
SupplierName	Name of the supplier of the asset	Endres fra SAFmiddle2textType til SAFlongtextType	M	1..1	Van Dealer AS Car Accessories AS
SupplierID	Unique code for the supplier	SAFmiddle1textType	O	0..1	24001 24020
PostalAddress	Address information of the supplier of the asset	AddressStructure	O	0..1	

## AssetTransactionValuation

*Mandatory. Element: AssetTransactionValuations. Repetitions: 1..U*

XML Element	Description	Type	Req/Rep.		Example
AssetValuationType	Describes the purpose for the reporting: f.i. commercial, tax in country 1, tax in country 2, etc.	SAFshorttextType	O	0..1	Commercial

AcquisitionAndProduction CostsOnTransaction	Costs of acquisition and/or production of related asset transaction in the header's default currency at date of transaction.	SAFmonetaryType	M	1..1	540000.00 60000.00
BookValueOnTransaction	Bookvalue of related asset transaction in the header's default currency at date of transaction.	SAFmonetaryType	M	1..1	540000.00 60000.00
AssetTransactionAmount	Net Amount of related asset transaction in the header's default currency, for instance the net sales revenue.	SAFmonetaryType	M	1..1	0.00

## Eksempel:

```

<AssetTransactions>
  <NumberOfAssetTransactions>2</NumberOfAssetTransactions>
  <AssetTransaction>
    <AssetTransactionID>46464</AssetTransactionID>
    <AssetID>12345</AssetID>
    <AssetTransactionType>PI</AssetTransactionType>
    <Description>Purchase of company car</Description>
    <AssetTransactionDate>2025-03-01</AssetTransactionDate>
    <Supplier>
      <SupplierName>Van Dealer AS</SupplierName>
      <SupplierID>24001</SupplierID>
      <PostalAddress>
        <StreetName>Main Street</StreetName>
        <Number>12</Number>
        <AdditionalAddressDetail>2nd floor</AdditionalAddressDetail>
        <Building>Building A</Building>
        <City>Bergen</City>
        <PostalCode>5000</PostalCode>
        <Region>Vestland</Region>
        <Country>Norway</Country>
        <AddressType>StreetAddress</AddressType>
      </PostalAddress>
    </Supplier>
    <TransactionID>9001</TransactionID>
    <AssetTransactionValuations>

```

```
        <AssetTransactionValuation>
            <AssetValuationType>Commercial</AssetValuationType>
            <AcquisitionAndProductionCostsOnTransaction>540000.00</AcquisitionAndProductionCostsOnTransaction>
            <BookValueOnTransaction>540000.00</BookValueOnTransaction>
            <AssetTransactionAmount>0.00</AssetTransactionAmount>
        </AssetTransactionValuation>
    </AssetTransactionValuations>
</AssetTransaction>
<AssetTransaction>
    <AssetTransactionID>46465</AssetTransactionID>
    <AssetID>12345</AssetID>
    <AssetTransactionType>PI</AssetTransactionType>
    <Description>Car accessories</Description>
    <AssetTransactionDate>2025-03-01</AssetTransactionDate>
    <Supplier>
        <SupplierName>Car Accessories AS</SupplierName>
        <SupplierID>24020</SupplierID>
        <PostalAddress>
            <StreetName>Main Street</StreetName>
            <Number>14</Number>
            <AdditionalAddressDetail>1nd floor</AdditionalAddressDetail>
            <Building>Building A</Building>
            <City>Bergen</City>
            <PostalCode>5000</PostalCode>
            <Region>Vestland</Region>
            <Country>Norway</Country>
            <AddressType>StreetAddress</AddressType>
        </PostalAddress>
    </Supplier>
    <TransactionID>9010</TransactionID>
    <AssetTransactionValuations>
        <AssetTransactionValuation>
            <AssetValuationType>Commercial</AssetValuationType>
            <AcquisitionAndProductionCostsOnTransaction>60000.00</AcquisitionAndProductionCostsOnTransaction>
            <BookValueOnTransaction>60000.00</BookValueOnTransaction>
            <AssetTransactionAmount>0.00</AssetTransactionAmount>
        </AssetTransactionValuation>
    </AssetTransactionValuations>
</AssetTransaction>
</AssetTransactions>
```

**Momenter til diskusjon (vil i all hovedsak bli tatt underveis i gjennomgangen):**

## **Masterfiles**

### **Assets**

1. Beskrivelsen til elementet AccountID: "General Ledger Account code. Can be including sub-account id. It can contain many different levels to identify the Account. **It could include cost centres such as company, division, region, group and branch/department.**" Har det noen hensikt at denne setningen står slik i dette tilfellet? Vil ikke hver konto alltid fremgå av kontoplanen?
2. Elementet PurchaseOrderDate: Er dette elementet nødvendig å ha med? Finnes dette elementet i driftsmiddelkartotekene?

### **Valuations**

1. Elementet AssetValuationType: Finnes dette elementet i driftsmiddelkartotekene?
2. Elementet InvestmentSupport: Vi er usikre på hva dette elementet skal benyttes til. Kan det være investeringstilskudd? Eller f.eks. dokumentavgift?
3. Elementet Transfer: Vi oppfatter det som overføring av en del av eiendelen. Andre tanker om betydningen av dette elementet?

## SourceDocument

### AssetTransactions

1. Foreslår å endre datatype i elementet SupplierName til SAFLongtextType
2. Foreslår å endre elementet PostalAddress fra Mandatory til Optional.
3. Beskrivelsen til elementet TransactionID: "Cross-reference to GL posting in the journal. It can contain many different levels to identify the transaction. It could include cost centres such as company, division, region, group and branch/department."  
Holder det med første setning som beskrivelse for dette elementet?

### AssetTransactionValuations

1. Kan det være tilfeller hvor elementene AcquisitionAndProductionCostsOnTransaction og BookValueOnTransaction har ulik verdi? Eller kan et av elementene utgå?
2. Elementet AssetTransactionAmount: Kan dette elementet være tenkt brukt til noe annet enn salg? Er det behov for å skille på positivt/negativt beløp?

### Generelt:

1. Finnes det elementer dere oppfatter som overflødige?
2. Utfra deres erfaringer med eiendelskartoteker: Kan det være elementer som bør legges til?