



ORACLE  
NETSUITE

# LegacyTax

---

2024.1

July 3, 2024



Copyright © 2005, 2024, Oracle and/or its affiliates.

This software and related documentation are provided under a license agreement containing restrictions on use and disclosure and are protected by intellectual property laws. Except as expressly permitted in your license agreement or allowed by law, you may not use, copy, reproduce, translate, broadcast, modify, license, transmit, distribute, exhibit, perform, publish, or display any part, in any form, or by any means. Reverse engineering, disassembly, or decompilation of this software, unless required by law for interoperability, is prohibited.

The information contained herein is subject to change without notice and is not warranted to be error-free. If you find any errors, please report them to us in writing.

If this is software, software documentation, data (as defined in the Federal Acquisition Regulation), or related documentation that is delivered to the U.S. Government or anyone licensing it on behalf of the U.S. Government, then the following notice is applicable:

**U.S. GOVERNMENT END USERS:** Oracle programs (including any operating system, integrated software, any programs embedded, installed, or activated on delivered hardware, and modifications of such programs) and Oracle computer documentation or other Oracle data delivered to or accessed by U.S. Government end users are "commercial computer software," "commercial computer software documentation," or "limited rights data" pursuant to the applicable Federal Acquisition Regulation and agency-specific supplemental regulations. As such, the use, reproduction, duplication, release, display, disclosure, modification, preparation of derivative works, and/or adaptation of i) Oracle programs (including any operating system, integrated software, any programs embedded, installed, or activated on delivered hardware, and modifications of such programs), ii) Oracle computer documentation and/or iii) other Oracle data, is subject to the rights and limitations specified in the license contained in the applicable contract. The terms governing the U.S. Government's use of Oracle cloud services are defined by the applicable contract for such services. No other rights are granted to the U.S. Government.

This software or hardware is developed for general use in a variety of information management applications. It is not developed or intended for use in any inherently dangerous applications, including applications that may create a risk of personal injury. If you use this software or hardware in dangerous applications, then you shall be responsible to take all appropriate fail-safe, backup, redundancy, and other measures to ensure its safe use. Oracle Corporation and its affiliates disclaim any liability for any damages caused by use of this software or hardware in dangerous applications.

Oracle®, Java, and MySQL are registered trademarks of Oracle and/or its affiliates. Other names may be trademarks of their respective owners.

Intel and Intel Inside are trademarks or registered trademarks of Intel Corporation. All SPARC trademarks are used under license and are trademarks or registered trademarks of SPARC International, Inc. AMD, Epyc, and the AMD logo are trademarks or registered trademarks of Advanced Micro Devices. UNIX is a registered trademark of The Open Group.

This software or hardware and documentation may provide access to or information about content, products, and services from third parties. Oracle Corporation and its affiliates are not responsible for and expressly disclaim all warranties of any kind with respect to third-party content, products, and services unless otherwise set forth in an applicable agreement between you and Oracle. Oracle Corporation and its affiliates will not be responsible for any loss, costs, or damages incurred due to your access to or use of third-party content, products, or services, except as set forth in an applicable agreement between you and Oracle.

If this document is in public or private pre-General Availability status:

This documentation is in pre-General Availability status and is intended for demonstration and preliminary use only. It may not be specific to the hardware on which you are using the software. Oracle Corporation and its affiliates are not responsible for and expressly disclaim all warranties of any kind with respect to this documentation and will not be responsible for any loss, costs, or damages incurred due to the use of this documentation.

If this document is in private pre-General Availability status:

The information contained in this document is for informational sharing purposes only and should be considered in your capacity as a customer advisory board member or pursuant to your pre-General Availability trial agreement only. It is not a commitment to deliver any material, code, or functionality, and should not be relied upon in making purchasing decisions. The development, release, timing, and pricing of any features or functionality described in this document may change and remains at the sole discretion of Oracle.

This document in any form, software or printed matter, contains proprietary information that is the exclusive property of Oracle. Your access to and use of this confidential material is subject to the terms and conditions of your Oracle Master Agreement, Oracle License and Services Agreement, Oracle PartnerNetwork Agreement, Oracle distribution agreement, or other license agreement which has been executed by you and Oracle and with which you agree to comply. This document and information contained herein may not be disclosed, copied, reproduced, or distributed to anyone outside Oracle without prior written consent of Oracle. This document is not part of your license agreement nor can it be incorporated into any contractual agreement with Oracle or its subsidiaries or affiliates.

### **Documentation Accessibility**

For information about Oracle's commitment to accessibility, visit the Oracle Accessibility Program website at <https://www.oracle.com/corporate/accessibility>.

### **Access to Oracle Support**

Oracle customers that have purchased support have access to electronic support through My Oracle Support. For information, visit <http://www.oracle.com/pls/topic/lookup?ctx=acc&id=info> or visit <http://www.oracle.com/pls/topic/lookup?ctx=acc&id=trs> if you are hearing impaired.

### **Sample Code**

Oracle may provide sample code in SuiteAnswers, the Help Center, User Guides, or elsewhere through help links. All such sample code is provided "as is" and "as available", for use only with an authorized NetSuite Service account, and is made available as a SuiteCloud Technology subject to the SuiteCloud Terms of Service at [www.netsuite.com/tos](http://www.netsuite.com/tos).

Oracle may modify or remove sample code at any time without notice.

### **No Excessive Use of the Service**

As the Service is a multi-tenant service offering on shared databases, Customer may not use the Service in excess of limits or thresholds that Oracle considers commercially reasonable for the Service. If Oracle reasonably concludes that a Customer's use is excessive and/or will cause immediate or ongoing performance issues for one or more of Oracle's other customers, Oracle may slow down or throttle Customer's excess use until such time that Customer's use stays within reasonable limits. If Customer's particular usage pattern requires a higher limit or threshold, then the Customer should procure a subscription to the Service that accommodates a higher limit and/or threshold that more effectively aligns with the Customer's actual usage pattern.

### **Beta Features**

This software and related documentation are provided under a license agreement containing restrictions on use and disclosure and are protected by intellectual property laws. Except as expressly permitted in your license agreement or allowed by law, you may not use, copy, reproduce, translate, broadcast, modify, license, transmit, distribute, exhibit, perform, publish, or display any part, in any form, or by any means. Reverse engineering, disassembly, or decompilation of this software, unless required by law for interoperability, is prohibited.

The information contained herein is subject to change without notice and is not warranted to be error-free. If you find any errors, please report them to us in writing.

If this is software or related documentation that is delivered to the U.S. Government or anyone licensing it on behalf of the U.S. Government, then the following notice is applicable:

U.S. GOVERNMENT END USERS: Oracle programs (including any operating system, integrated software, any programs embedded, installed or activated on delivered hardware, and modifications of such programs) and Oracle computer documentation or other Oracle data delivered to or accessed by U.S. Government end users are "commercial computer software" or "commercial computer software documentation" pursuant to the applicable Federal Acquisition Regulation and agency-specific supplemental regulations. As such, the use, reproduction, duplication, release, display, disclosure, modification, preparation of derivative works, and/or adaptation of i) Oracle programs (including any operating system, integrated software, any programs embedded, installed or activated on delivered hardware, and modifications of such programs), ii) Oracle computer documentation and/or iii) other Oracle data, is subject to the rights and limitations specified in the license contained in the applicable contract. The terms governing the U.S. Government's use of Oracle cloud services are defined by the applicable contract for such services. No other rights are granted to the U.S. Government.

This software or hardware is developed for general use in a variety of information management applications. It is not developed or intended for use in any inherently dangerous applications, including applications that may create a risk of personal injury. If you use this software or hardware in dangerous applications, then you shall be responsible to take all appropriate fail-safe, backup, redundancy, and other measures to ensure its safe use. Oracle Corporation and its affiliates disclaim any liability for any damages caused by use of this software or hardware in dangerous applications.

Oracle and Java are registered trademarks of Oracle and/or its affiliates. Other names may be trademarks of their respective owners.

Intel and Intel Inside are trademarks or registered trademarks of Intel Corporation. All SPARC trademarks are used under license and are trademarks or registered trademarks of SPARC International, Inc. AMD, Epyc, and the AMD logo are trademarks or registered trademarks of Advanced Micro Devices. UNIX is a registered trademark of The Open Group.

This software or hardware and documentation may provide access to or information about content, products, and services from third parties. Oracle Corporation and its affiliates are not responsible for and expressly disclaim all warranties of any kind with respect to third-party content, products, and services unless otherwise set forth in an applicable agreement between you and Oracle. Oracle Corporation and its affiliates will not be responsible for any loss, costs, or damages incurred due to your access to or use of third-party content, products, or services, except as set forth in an applicable agreement between you and Oracle.

This documentation is in pre-General Availability status and is intended for demonstration and preliminary use only. It may not be specific to the hardware on which you are using the software. Oracle Corporation and its affiliates are not responsible for and expressly disclaim all warranties of any kind with respect to this documentation and will not be responsible for any loss, costs, or damages incurred due to the use of this documentation.

The information contained in this document is for informational sharing purposes only and should be considered in your capacity as a customer advisory board member or pursuant to your pre-General Availability trial agreement only. It is not a commitment to deliver any material, code, or functionality, and should not be relied upon in making purchasing decisions. The development, release, and timing of any features or functionality described in this document remains at the sole discretion of Oracle.

This document in any form, software or printed matter, contains proprietary information that is the exclusive property of Oracle. Your access to and use of this confidential material is subject to the terms and conditions of your Oracle Master Agreement, Oracle License and Services Agreement, Oracle PartnerNetwork Agreement, Oracle distribution agreement, or other license agreement which has been executed by you and Oracle and with which you agree to comply. This document and information contained herein may not be disclosed, copied, reproduced, or distributed to anyone outside Oracle without prior written consent of Oracle. This document is not part of your license agreement nor can it be incorporated into any contractual agreement with Oracle or its subsidiaries or affiliates.

# Table of Contents

Legacy Tax .....	1
Tax Accounting Overview .....	3
Enabling and Setting Up Taxation Features .....	7
Tax Permissions .....	7
Tax Setup Overview .....	11
Enabling Taxation Features in Accounts Without Advanced Taxes .....	12
Enabling Taxation Features in OneWorld Accounts and Accounts With Advanced Taxes .....	12
Taxation Features Provided by SuiteApps from NetSuite .....	13
Set Up Taxes .....	14
Setting Up Tax Agencies as Vendors .....	14
Setting Default Tax Items on Customer Records .....	15
Setting Default Tax Items on Vendor Records .....	15
Setting Tax Rounding Preferences on Customer and Vendor Records .....	16
Setting Tax Codes or Tax Schedules on Item Records .....	17
Setting Up Prompt Payment Discount Preferences .....	17
Working with Tax Periods .....	19
Tax Periods Overview .....	19
Tax Period Posting Changes .....	22
Setting Up Tax Periods .....	23
Closing Tax Periods .....	25
Editing and Deleting Tax Periods .....	26
Assigning a Tax Fiscal Calendar to a Subsidiary .....	27
Setting Up Tax Periods Using a Fiscal Calendar .....	28
Setting Up Historical and Transitional Tax Periods Using a Fiscal Calendar .....	30
Reporting by Tax Period .....	32
Advanced Taxes .....	33
Enabling Advanced Taxes .....	33
Nexuses and Subsidiaries .....	34
Creating Tax Nexuses .....	35
Deleting Tax Nexuses .....	35
Limitations for Using Preferred Tax Codes .....	36
Creating Tax Schedules .....	36
Customizing Tax Fields on Transaction Forms .....	38
Managing Tax Codes .....	39
Tax Codes Overview .....	39
Tax Code Properties .....	40
Creating Tax Codes .....	42
Adding Custom Fields to Tax Code Records .....	43
Editing Tax Codes .....	43
Inactivating or Deleting Tax Codes .....	43
Tax Groups Overview .....	44
Creating Tax Groups .....	44
Creating a Tax Group (All Countries Except US and Canada) .....	45
Tax Types Overview .....	45
Creating a Tax Type .....	47
Removing Restrictions for Tax Control Accounts .....	48
Tax Control Accounts Overview .....	49
Creating a Tax Control Account .....	50
Managing Tax Rate Changes .....	50
General International Tax Topics .....	53
Setting Tax Preferences .....	54
Setting Tax Rounding Levels, Methods, and Precision Settings .....	56
Creating Tax Codes - Other Nexuses .....	58

Creating Acquisition Tax Codes .....	60
Paying Tax Liabilities - Non-U.S. Editions and Nexus .....	61
Applying Sales Tax or VAT to Discount Items .....	61
Applying Sales Tax to Discount Items (U.S. and Canada) .....	62
Discount Methods (U.S. and Canada) .....	62
Discount Methods (VAT Nexus) .....	67
Applying VAT Before or After Discounts .....	72
Recording Nondeductible Input Tax .....	73
Setting Up Nondeductible Input Tax .....	74
Applying Nondeductible Input Tax on Transactions .....	77
Recording Nondeductible Input Tax for Reverse Charge Transactions .....	78
Posting Notional Tax Amounts .....	80
Setting Up Tax Codes to Post Notional Tax Amounts .....	82
Applying the Notional Tax Posting Feature to Transactions and Subsidiaries .....	82
Recording Tax on Prompt Payment Discount .....	83
VAT and GST Reporting .....	86
VAT and GST Reporting Overview .....	86
International Tax Reports .....	87
Installing and Setting Up International Tax Reports .....	88
Automatic Tax Code Provisioning .....	91
Automatic Tax Code Provisioning Workaround .....	92
EU One Stop Shop Tax Code Provisioning .....	92
OSS Tax Code Provisioning for Regular NetSuite Accounts .....	94
Electronic Tax Filing Using NetSuite .....	95
Setting Up Tax Filing Information .....	95
Creating or Customizing Roles to Use the International Tax Reports .....	96
Permissions to Use International Tax Reports .....	97
Granting Access to VAT/GST Reporting .....	98
Granting Access to Sales and Purchase Reports Grouped by Tax Code .....	99
Granting Access to the Manage Tax Reporting Page .....	99
Granting Access to Intradstat Reports .....	100
Granting Access to EU Sales Lists .....	101
VAT/GST Reports .....	101
Generating VAT/GST Reports .....	103
Sales and Purchase Reports Grouped by Tax Code .....	114
International Tax Reports Best Practices .....	115
Tax Audit Files .....	117
Prerequisites for Installing the Tax Audit Files SuiteApp .....	120
Installing the Tax Audit Files SuiteApp .....	121
Creating or Customizing Roles to Use Tax Audit Files .....	121
Setting Up Tax Audit Files to Use Multiple Queues or Processors .....	123
Setting Up Threshold Configuration on Tax Audit Files .....	123
Setting Tax Audit Files Report Preferences .....	124
Using Tax Audit Files .....	125
Generating a Tax Audit File .....	126
Troubleshooting Tax Audit File Generation Failures .....	128
Downloading a Tax Audit File .....	128
Deleting a Tax Audit File .....	129
Adding Custom Fields to GL Data Extracts .....	129
Statutory Chart of Accounts for Tax Audit Files .....	130
Withholding Tax .....	133
Withholding Tax Overview .....	134
Setting Up Withholding Tax .....	134
Setting Up Withholding Tax Preferences .....	137
Setting Up Withholding Tax Types .....	138

Setting Up Withholding Tax Codes .....	139
Setting Up Withholding Tax Groups .....	141
Creating or Customizing Roles to Use Withholding Tax Features .....	142
Setting Default Withholding Tax Codes .....	145
Applying Withholding Taxes on Transactions as a Buyer .....	147
Withholding Taxes on Bills .....	147
Withholding Taxes on Bill Payments .....	148
Withholding Taxes on Checks .....	150
Recording Withholding Taxes on Transactions as a Seller .....	151
Withholding Taxes on Invoices .....	152
Withholding Taxes on Payment Acceptance .....	153
Withholding Taxes on Cash Sales .....	155
Importing Withholding Tax Transactions .....	156
Importing Withholding Tax Transactions Using CSV Import .....	157
Importing Withholding Tax Transactions Using SOAP Web Services .....	159
Withholding Tax Error Codes .....	161
Withholding Tax Reporting .....	163
Withholding Tax Troubleshooting Guide .....	164
Known Limitations of the Withholding Tax SuiteApp .....	166
European Union (EU) Tax Topics .....	168
EU Notional VAT .....	168
Understanding Notional VAT for EU B2B Transactions .....	168
How NetSuite Determines the Notional Tax Code to Use for a Transaction .....	169
Understanding EU VAT Reverse Charges .....	169
EU One Stop Shop (OSS) .....	170
OSS Feature Overview .....	170
Best Practices for OSS .....	171
Enabling the OSS Feature .....	171
Setting Up OSS .....	172
OSS Invoicing and Tax Rate Determination .....	175
OSS Transactions .....	175
MOSS Reporting .....	176
Generating a MOSS Transactions Report .....	176
EU Sales List (ESL) Report .....	177
EU Sales List Overview .....	178
Identifying EU Triangulated Goods .....	179
Generating an EU Sales List Report .....	180
EU Intrastat Report .....	182
EU Intrastat Report Overview .....	183
Intrastat Reporting Fields .....	184
Intrastat Report Dispatches and Arrivals Forms .....	196
Generating an EU Intrastat Report .....	197
Austria Tax Topics .....	200
Austria Tax Codes .....	200
Setting Up Tax Filing for Austria .....	203
Austria VAT Report .....	203
What goes into each box – Austria VAT report .....	205
EU Sales List for Austria .....	208
Intrastat Report for Austria .....	209
Australia Tax Topics .....	211
Belgium Tax Topics .....	212
Bulgaria Tax Topics .....	213
Bulgaria Tax Codes .....	213
Bulgaria VAT Report .....	214
What goes into each box - Bulgaria VAT report .....	215

Canada Tax Topics .....	218
Chile Tax Topics .....	219
Chile Tax Setup .....	219
Chile Tax Codes .....	220
Chile VAT Report .....	221
What goes into each box - Chile VAT Report .....	222
Colombia Tax Topics .....	226
Colombia Tax Setup .....	226
Colombia Tax Codes .....	228
Setting Up Tax Filing for Colombia .....	230
Colombia VAT Report .....	230
What goes into each box - Colombia VAT report .....	231
Cyprus Tax Topics .....	235
Czechia Tax Topics .....	236
Czech Republic Tax Codes .....	236
Setting Up Tax Filing for Czechia .....	239
Czechia VAT Report .....	243
What goes into each box - Czechia VAT report .....	244
Czechia VAT Control Statement .....	247
What goes into each box — Czechia VAT Control Statement .....	248
EU Sales List for Czechia .....	249
Denmark Tax Topics .....	251
Finland Tax Topics .....	252
France Tax Topics .....	253
Germany Tax Topics .....	254
Gulf Cooperation Council (GCC) Tax Topics .....	255
Setting Tax Preferences for GCC States .....	255
Setting Up VAT for GCC States .....	257
Entity Records for GCC States .....	262
Set Auto-Generated Numbers for GCC States .....	262
Setting Up Tax Periods for GCC States .....	263
Applying VAT to Discount Items for GCC States .....	264
Taxation Features Provided by SuiteApps from NetSuite .....	265
Paying Tax Liabilities for GCC States .....	267
Indonesia Tax Topics .....	269
Indonesia Tax Codes .....	269
Indonesia VAT Report .....	270
What goes into each box - Indonesia VAT report .....	272
Ireland Tax Topics .....	275
Italy Tax Topics .....	276
Italy Tax Codes .....	276
Italy VAT Report .....	277
What goes into each box - Italy VAT Report .....	278
EU Sales List for Italy .....	280
Japan Tax Topics .....	282
Kenya Tax Topics .....	283
Kenya Tax Codes .....	283
Kenya VAT Report .....	283
What goes into each box - Kenya VAT Report .....	284
Luxembourg Tax Topics .....	286
Malaysia Tax Topics .....	287
Mexico Tax Topics (Mexico Compliance SuiteApp) .....	288
Mexico Compliance Features (Mexico Compliance SuiteApp) .....	289
Mexico Tax Codes (Mexico Compliance SuiteApp) .....	293
Tax Code Mapping for Mexico DIOT File (Mexico Compliance SuiteApp) .....	295

Mexico Tax Setup (Mexico Compliance SuiteApp) .....	296
Mexico DIOT File (Mexico Compliance SuiteApp) .....	296
Mexico Electronic Accounting File (Mexico Compliance SuiteApp) .....	298
Setting Up Mexico Electronic Accounting File (Mexico Compliance SuiteApp) .....	299
Generating Mexico Electronic Accounting File (Mexico Compliance SuiteApp) .....	306
Netherlands Tax Topics .....	307
New Zealand Tax Topics .....	308
Norway Tax Topics .....	309
Peru Tax Topics .....	310
Peru Tax Codes .....	310
Peru VAT Report .....	311
What goes into each box - Peru VAT Report .....	312
Philippines Tax Topics .....	315
Poland Tax Topics .....	316
Poland Tax Codes .....	316
Poland VAT Report .....	317
What goes into each box – Poland VAT Report .....	318
Portugal Tax Topics .....	323
Romania Tax Topics .....	324
Romania Tax Codes .....	324
Romania VAT Report .....	325
What goes into each box - Romania VAT report .....	326
Saudi Arabia Tax Topics .....	331
Saudi Arabia Tax Codes .....	331
Serbia Tax Topics .....	333
Serbia Tax Codes .....	333
Serbia VAT Report .....	334
What goes into each box - Serbia VAT Report .....	335
Singapore Tax Topics .....	337
Slovakia Tax Topics .....	338
Slovakia Tax Codes .....	338
Slovakia VAT Report .....	340
What goes into each box - Slovakia VAT report .....	341
Slovakia VAT Ledger Statement .....	344
What goes into each box – Slovak VAT Ledger Statement .....	345
Slovenia Tax Topics .....	347
Slovenia Tax Codes .....	347
Slovenia VAT Report .....	349
What goes into each box - Slovenia VAT Report .....	350
South Africa Tax Topics .....	353
South Africa Tax Codes .....	353
South Africa VAT Report .....	353
What goes into each box - South Africa VAT Report .....	354
South Korea Tax Topics .....	357
South Korea Tax Codes .....	357
South Korea VAT Report .....	358
What goes into each box - South Korea VAT report .....	359
Spain Tax Topics .....	361
Sweden Tax Topics .....	362
Switzerland Tax Topics .....	363
Switzerland Tax Codes .....	363
Switzerland VAT Report .....	364
What goes into each box - Switzerland VAT Report .....	365
Taiwan (Province of China) Tax Topics .....	369
Taiwan (Province of China) Tax Codes .....	369

Taiwan (Province of China) VAT Report .....	371
What goes into each box - Taiwan (Province of China) VAT report .....	372
Thailand Tax Topics .....	376
Türkiye Tax Topics .....	377
Türkiye Tax Codes .....	377
Türkiye VAT Report .....	378
Ukraine Tax Topics .....	381
Ukraine Tax Codes .....	381
Ukraine VAT Report .....	382
United Arab Emirates Tax Topics .....	384
United Arab Emirates Tax Codes .....	384
United Arab Emirates VAT Report .....	386
What goes into each box – United Arab Emirates Report .....	389
United Arab Emirates Tax Audit File .....	391
United Kingdom Tax Topics .....	400
United States Tax Topics .....	401
Uruguay Tax Topics .....	402
Uruguay Tax Codes .....	402
Uruguay VAT Report .....	403
What goes into each box - Uruguay VAT Report .....	404
Viet Nam Tax Topics .....	407
Viet Nam Tax Codes .....	407
Viet Nam VAT Report .....	408
What goes into each box - Viet Nam VAT report .....	410

# Legacy Tax



**Note:** The topics in this section pertain to the current tax logic in NetSuite. Refer to these help topics if you are using a NetSuite account without the SuiteTax feature.

- [Tax Accounting Overview](#)
- [Enabling and Setting Up Taxation Features](#)
- [Working with Tax Periods](#)
- [Advanced Taxes](#)
- [Managing Tax Codes](#)
- [General International Tax Topics](#)
- [VAT and GST Reporting](#)
- [Tax Audit Files](#)
- [Withholding Tax](#)
- [European Union \(EU\) Tax Topics](#)
- [Austria Tax Topics](#)
- [Australia Tax Topics](#)
- [Belgium Tax Topics In Accounts Without SuiteTax](#)
- [Bulgaria Tax Topics](#)
- [Canada Tax Topics](#)
- [Chile Tax Topics](#)
- [Colombia Tax Topics](#)
- [Cyprus Tax Topics For Accounts Without SuiteTax](#)
- [Czechia Tax Topics](#)
- [Denmark Tax Topics](#)
- [Finland Tax Topics](#)
- [France Tax Topics For Accounts Without SuiteTax](#)
- [Germany Tax Topics For Accounts Without SuiteTax](#)
- [Gulf Cooperation Council \(GCC\) Tax Topics](#)
- [Hungary Tax Topics](#)
- [Indonesia Tax Topics](#)
- [Ireland Tax Topics](#)
- [Italy Tax Topics](#)
- [Japan Tax Topics](#)
- [Kenya Tax Topics](#)
- [Luxembourg Tax Topics For Accounts Without SuiteTax](#)
- [Malaysia Tax Topics](#)
- [Mexico Tax Topics \(Mexico Compliance SuiteApp\)](#)
- [Netherlands Tax Topics In Accounts Without SuiteTax](#)
- [New Zealand Tax Topics](#)
- [Norway Tax Topics](#)

- Peru Tax Topics
- Philippines Tax Topics
- Poland Tax Topics
- Portugal Tax Topics
- Romania Tax Topics
- Saudi Arabia Tax Topics
- Serbia Tax Topics
- Singapore Tax Topics for Accounts Without SuiteTax
- Slovakia Tax Topics
- Slovenia Tax Topics
- South Africa Tax Topics
- South Korea Tax Topics
- Spain Tax Topics
- Sweden Tax Topics
- Switzerland Tax Topics
- Taiwan (Province of China) Tax Topics
- Thailand Tax Topics
- Türkiye Tax Topics
- Ukraine Tax Topics
- United Arab Emirates Tax Topics
- United Kingdom Tax Topics For Accounts Without SuiteTax
- United States Tax Topics
- Uruguay Tax Topics
- Viet Nam Tax Topics

# Tax Accounting Overview

NetSuite can help you track, calculate, and pay various types of taxes based on the sale or purchase of products and services. Read the following tax topics to understand how to enable and use the tax features provided by NetSuite.

## Setting Up Tax Features

To understand the tax features that you can enable in your account, read the following topics:

- [Enabling and Setting Up Taxation Features](#) – Describes what you must set up in your account to enable NetSuite to track taxes.
- [Working with Tax Periods](#) – Describes how to set up and use tax periods.
- [Advanced Taxes](#) – Describes the advanced taxes feature and how to enable it in your NetSuite account.
- [Managing Tax Codes](#) – Describes how to set up tax codes, tax groups, tax types, tax control accounts. For most countries, the various elements used to track taxes in NetSuite are already provided for you when you get a NetSuite account or create a nexus. However, you must set up those tax items to add details and to make sure they are correct.
- [EU One Stop Shop \(OSS\)](#) – Describes how you can charge the appropriate tax on B2C sales of digital services based on the VAT rate of the customer's EU member state.
- [Taxation Features Provided by SuiteApps from NetSuite](#) – provides links to information about International Tax Reports, Tax Audit Files, and Withholding Tax SuiteApps, and how to enable them

## VAT/GST Support on Intercompany Journal Entries

If your business has multiple subsidiaries, use the Intercompany Journal Entries feature to record the tax impact of intercompany transactions. Using this feature, you do not need to manually post those transactions on journal entries for each subsidiary.

You can transfer an item or asset from one subsidiary to another, even if the subsidiaries are from different nexuses or their tax rates are different. Intercompany journal entries post to both source and destination subsidiaries in one transaction. Tax values are automatically posted to appropriate tax accounts.

For information about intercompany journal entries, see the help topic [Making Intercompany Journal Entries](#).

## Tax Amounts on Transactions

- **Changing the shipping address** - Changing the shipping address on a transaction can impact the tax total and tax reporting. Depending on your tax setup, changing the shipping address may trigger a change in the nexus and tax codes.
- **Using multiple shipping routes** - To use multiple shipping routes on a transaction, see the help topic [Multiple Shipping Routes](#).
- **Changing a tax code** - You can change the tax code on a transaction line. To understand how tax is recalculated when the tax code is changed on a transaction line, see the help topic [Recalculating Line Item Amounts When the Tax Code Changes](#).

- **Tax amount rounding** -When an item quantity is in decimal, (for example, in software companies), you may notice that the tax amount does not round up correctly. This is not a defect.

Rounding differences occur because the tax amount is derived from the rounded amount and the rounded gross amount.

The way the system calculates gross amounts and tax amounts in this case is as follows:

amount = round(quantity \* rate)

gross\_amount = round(quantity \* rate \* tax\_rate)

tax\_amount = gross\_amount - amount = round(quantity \* rate \* tax\_rate) - round(quantity \* rate)

In other words, gross\_amount = amount + tax\_amount.

A notable consequence of this approach is that increasing the amount value results in non-decreasing gross amount values. It also prevents the tax amount from also being non-decreasing, as seen in the following example. This approach makes it possible to achieve any gross amount value, which is more important than the standalone tax amount.

### Example

The following tax calculation example shows this scenario (with 15% tax rate):

Quantity	Rate	Amount	Rounded	Gross Amount	Rounded	Tax Amount
1.33331	150.0	199.9965	200.00	229.995975	230.00	30.00
1.33330	150.0	199.9950	200.00	229.994250	229.99	29.99
1.33329	150.0	199.9935	199.99	229.992525	229.99	30.00

## Taxes on Discounts

For information about applying taxes on discounts on your transactions, read the following topics:

- [Applying Sales Tax or VAT to Discount Items](#)
- [Taxing Transactions with a Contingent/Volume Discount](#)
- [Recording VAT on Prompt Payment Discounts on Sales Invoices for United Kingdom](#)
- [Recording VAT on Prompt Payment Discounts on Purchases for United Kingdom](#)

## Nondeductible Input Tax

For information about applying nondeductible input tax and recording nondeductible tax amounts in the general ledger, read the following topics:

- [Recording Nondeductible Input Tax](#)
  - [Setting Up Nondeductible Input Tax](#)
  - [Applying Nondeductible Input Tax on Transactions](#)

## Tax Reporting

NetSuite provides tax reporting features for VAT, GST, and withholding tax. For information, read the following topics:

- [U.S. Tax Reports](#) – for information about US sales tax reports

- [Viewing Canadian Tax Reports](#) – for information about Canadian GST/HST and PST reports
- [Viewing Australian Goods and Services Tax \(GST\) Reports](#) – for information about Australian GST reports
- [United Kingdom Tax Topics](#) – for information about the UK VAT 100 tax return and online submission of tax reports to Her Majesty's Revenue and Customs (HMRC)
- [VAT and GST Reporting](#) – for information about country-specific VAT/GST reports, EU Sales Lists, Intrastat Reports, and saved reports for purchases and sales by tax code
- [Tax Audit Files](#) – for information about audit files that you can submit to tax authorities
- [Withholding Tax](#) – for information about tracking and reporting withholding tax

## Paying Tax Liabilities

NetSuite can also help you pay tax liabilities. For information about posting journal entries for taxes and preparing tax payments, read the following topics:

- [Paying Tax Liabilities - Non-U.S. Editions and Nexuses](#)
- [Paying Sales Tax - United States](#)
- [Paying Provincial Sales Tax - Canada](#)
- [Accounting for Goods and Services Tax \(GST\) - Australia](#)
- [Accounting for Goods and Services Tax - Singapore](#)
- [Accounting for Creditable Withholding Tax - Philippines](#)

## Country-specific Tax Topics

For information about general international and country-specific tax topics, read the following:

- [General International Tax Topics](#)
- [Australia Tax Topics](#)
- [Austria Tax Topics](#)
- [Belgium Tax Topics](#)
- [Bulgaria Tax Topics](#)
- [Canada Tax Topics](#)
- [Chile Tax Topics](#)
- [Colombia Tax Topics](#)
- [Cyprus Tax Topics For Accounts Without SuiteTax](#)
- [Czechia Tax Topics](#)
- [Denmark Tax Topics](#)
- [European Union \(EU\) Tax Topics](#)
- [Finland Tax Topics](#)
- [France Tax Topics](#)
- [Germany Tax Topics](#)
- [Indonesia Tax Topics](#)
- [Ireland Tax Topics](#)

- Italy Tax Topics
- Japan Tax Topics
- Kenya Tax Topics
- Luxembourg Tax Topics For Accounts Without SuiteTax
- Malaysia Tax Topics
- Mexico Tax Topics (Mexico Compliance SuiteApp)
- Netherlands Tax Topics In Accounts Without SuiteTax
- New Zealand Tax Topics
- Norway Tax Topics
- Peru Tax Topics
- Philippines Tax Topics
- Poland Tax Topics
- Portugal Tax Topics
- Romania Tax Topics
- Serbia Tax Topics
- Singapore Tax Topics for Accounts Without SuiteTax
- Slovakia Tax Topics
- Slovenia Tax Topics
- South Africa Tax Topics
- South Korea Tax Topics
- Spain Tax Topics
- Sweden Tax Topics
- Switzerland Tax Topics
- Taiwan (Province of China) Tax Topics
- Thailand Tax Topics
- Türkiye Tax Topics
- Ukraine Tax Topics
- United Kingdom Tax Topics For Accounts Without SuiteTax
- United States Tax Topics
- Uruguay Tax Topics
- Viet Nam Tax Topics

# Enabling and Setting Up Taxation Features

For guidance on enabling and setting up taxation features, read the following topics:

- [Tax Setup Overview](#)
- [Enabling Taxation Features in Accounts Without Advanced Taxes](#)
- [Enabling Taxation Features in OneWorld Accounts and Accounts With Advanced Taxes](#)
- [Enabling Advanced Taxes](#)
- [Taxation Features Provided by SuiteApps from NetSuite](#)
- [Working with Tax Periods](#)
- [Set Up Taxes](#)
  - [Setting U.S. Tax Preferences](#)
  - [Setting Tax Preferences for Canada](#)
  - [Setting Tax Preferences for Australia](#)
  - [Setting Up Consumption Tax - Japan](#)
  - [Setting Tax Preferences – for other nexuses](#)
- [Managing Tax Codes](#)
- [Setting Up Tax Agencies as Vendors](#)
- [Setting Default Tax Items on Customer Records](#)
- [Setting Tax Rounding Preferences on Customer and Vendor Records](#)
- [Setting Default Tax Items on Vendor Records](#)
- [Setting Tax Codes or Tax Schedules on Item Records](#)
- [VAT and GST Reporting](#)
- [Withholding Tax](#)
- [Setting Up Prompt Payment Discount Preferences](#)

## Tax Permissions

- [Tax Setup Permissions](#)
- [Other Tax Permissions](#)

## Tax Setup Permissions

Administrators can access the tax setup tasks in the Accounting section of the **Setup** tab.

If you are an administrator, you can create new roles or customize roles to add tax permissions or modify access levels for tax permissions. For information about assigning permissions to roles, see the help topic [Customizing or Creating NetSuite Roles](#).

Refer to the following table for permissions required for the tax setup tasks.

For details about permissions, see the help topic [Permissions Documentation](#).

Setup Task	Permission	Help Topic
Setup > Accounting > Set Up Taxes	Tax Items	See <a href="#">Set Up Taxes</a> and <a href="#">Customizing Tax Fields on Transaction Forms</a>

Setup Task	Permission	Help Topic
Setup > Accounting > Nexuses Setup > Accounting > Nexuses > New	Tax Items	See <a href="#">Nexuses and Subsidiaries</a>
Setup > Accounting > Tax Control Accounts Setup > Accounting > Tax Control Accounts > New	Accounts	See <a href="#">Tax Control Accounts Overview</a>
Setup > Accounting > Tax Types Setup > Accounting > Tax Types > New	Tax Items	See <a href="#">Tax Types Overview</a>
For U.S. only: Setup > Accounting > Use State Sales Tax Tables	Import State Sales Tax	See the help topic <a href="#">Importing the State Sales Tax Table</a>
Setup > Accounting > Manage Tax Periods	Manage Tax Reporting Periods  Manage Accounting Periods – Required for setting up a full year on the Manage Tax Reporting Periods page	See <a href="#">Working with Tax Periods</a> <div data-bbox="584 925 1078 1100" style="border: 1px solid #ccc; padding: 10px; background-color: #f0f8ff;"> <span style="color: #0070C0; font-size: 1.5em;">i</span> <b>Note:</b> For custom roles with Manage Tax Reporting Periods permission, the menu item link is visible only if the role or user is in a subsidiary that has at least one VAT nexus. </div>
Setup > Accounting > Tax Codes Setup > Accounting > Tax Codes > New	Tax Items	See <a href="#">Tax Codes Overview</a>
Setup > Accounting > Tax Schedules Setup > Accounting > Tax Schedules > New	Tax Schedules	See <a href="#">Creating Tax Schedules</a>
Setup > Accounting > Tax Groups Setup > Accounting > Tax Groups > New	Tax Items	See <a href="#">Tax Groups Overview</a>
Setup > Accounting > Manage Tax Reporting	For information about roles and permissions for VAT/GST reporting, see <a href="#">Creating or Customizing Roles to Use the International Tax Reports</a> .	See <a href="#">Nature of Transaction Code and Applying Nondeductible Input Tax on Transactions</a>
Setup > Withholding Tax	For information about roles and permissions for withholding tax features, see <a href="#">Creating or Customizing Roles to Use Withholding Tax Features</a> .	See <a href="#">Setting Up Withholding Tax</a>

## Other Tax Permissions

The following table shows the permissions for using tax fields, records, reports, and setup pages.

Permission	Usage
Accounts	View, edit, and create tasks for tax control account records and lists
Tax Items	<p>View, edit, create, and search tasks for the following records, lists, fields, and pages:</p> <ul style="list-style-type: none"> <li>■ Nexus</li> <li>■ Sales Tax Item</li> <li>■ State</li> <li>■ Set Up Taxes</li> <li>■ Tax Code</li> <li>■ Tax Detail</li> <li>■ Tax Group</li> <li>■ Tax Item</li> <li>■ Tax Type</li> <li>■ Taxation Type</li> </ul>
Tax Schedules	View, edit, create, and search tasks for tax schedules
Balance Sheet	View the Sales Tax Liability By Tax Agency report
Purchases	<p>View the following reports:</p> <ul style="list-style-type: none"> <li>■ GST on Purchases Detail</li> <li>■ GST on Purchases Summary</li> <li>■ GST/HST on Purchases Detail</li> <li>■ GST/HST on Purchases Summary</li> <li>■ PST on Purchases Detail</li> <li>■ PST on Purchases Summary</li> <li>■ VAT on Purchases Detail</li> <li>■ VAT on Purchases Summary</li> </ul>
Sales	<p>View the following reports:</p> <ul style="list-style-type: none"> <li>■ GST on Sales Detail</li> <li>■ GST on Sales Summary</li> <li>■ GST/HST on Sales Detail</li> <li>■ GST/HST on Sales Summary</li> <li>■ PST on Sales Detail</li> <li>■ PST on Sales Summary</li> <li>■ VAT on Sales Detail</li> <li>■ VAT on Sales Summary</li> </ul>
Tax	<p>Set up the Business Activity Statement</p> <p>View the Business Activity Statement report</p> <p>View the Tax Form for Japan</p> <p>Use the following tasks and reports:</p>

Permission	Usage
	<ul style="list-style-type: none"> <li>■ GST on Purchases Detail</li> <li>■ GST on Purchases Summary</li> <li>■ GST/HST on Purchases Detail</li> <li>■ GST/HST on Purchases Summary</li> <li>■ PST on Purchases Detail</li> <li>■ PST on Purchases Summary</li> <li>■ VAT on Purchases Detail</li> <li>■ VAT on Purchases Summary</li> <li>■ GST on Sales Detail</li> <li>■ GST on Sales Summary</li> <li>■ GST34 Worksheet</li> <li>■ GST/HST on Sales Detail</li> <li>■ GST/HST on Sales Summary</li> <li>■ PST on Sales Detail</li> <li>■ PST on Sales Summary</li> <li>■ VAT on Sales Detail</li> <li>■ VAT on Sales Summary</li> <li>■ Sales Tax Liability By Tax Agency</li> <li>■ Sales Tax Liability By Tax Item</li> <li>■ Sales Tax Liability</li> <li>■ Sales Tax on Sales Detail</li> <li>■ Sales Tax on Sales Summary</li> <li>■ Sales Tax Transaction Detail</li> <li>■ GST/HST Audit Summary</li> <li>■ GST/HST on Purchases Detail</li> <li>■ GST/HST on Purchases Summary</li> <li>■ GST/HST on Sales Detail</li> <li>■ GST/HST on Sales Summary</li> </ul>
Manage Accounting Periods	<p>Search accounting periods</p> <p>Generate tax reporting periods</p>
Manage Tax Reporting Periods	<p>Manage tax reporting periods (close and open periods)</p> <p>View, create, edit, and search tax reporting periods</p>
Pay Sales Tax	<p>Use the following tasks:</p> <ul style="list-style-type: none"> <li>■ Pay PST</li> <li>■ Pay Sales Tax</li> <li>■ Search Tax Payments</li> <li>■ Tax Payments</li> </ul>
Pay Tax Liability	<p>Use the following tasks:</p> <ul style="list-style-type: none"> <li>■ GST Liabilities</li> <li>■ Pay Tax Liability</li> <li>■ Tax Liabilities</li> </ul>

Permission	Usage
	<ul style="list-style-type: none"> <li>■ VAT Liabilities</li> <li>■ Write GST Liability</li> <li>■ Write Tax Liability</li> </ul>
Process GST Refund	Use the Process GST/HST Refund task

## Tax Setup Overview

For most countries, the various elements used to track taxes are already included in your NetSuite account when it was provisioned to you, or automatically created when you add a nexus. However, you must define the various tax settings, by adding or editing details if necessary, to make sure that taxes are correctly calculated and tracked in the system.

NetSuite editions differ in how they handle taxes. See the help topic [NetSuite Editions Overview](#).

For guidance on setting up tax items, tax periods, and other tax features in your account, read the following topics:

- Enabling Taxation Features in Accounts Without Advanced Taxes
- Enabling Taxation Features in OneWorld Accounts and Accounts With Advanced Taxes
- Enabling Advanced Taxes
- Taxation Features Provided by SuiteApps from NetSuite
- Working with Tax Periods
- Set Up Taxes
- Setting Up Tax Agencies as Vendors
- Managing Tax Codes
  - Tax Control Accounts Overview
    - Creating a Tax Control Account
  - Tax Types Overview
    - Creating a Tax Type
    - Removing Restrictions for Tax Control Accounts
  - Tax Codes Overview
    - Tax Code Properties
    - Creating Tax Codes
    - Editing Tax Codes
    - Inactivating or Deleting Tax Codes
    - Adding Custom Fields to Tax Code Records
  - Tax Groups Overview
    - Creating Tax Groups
    - Creating a Tax Group (All Countries Except US and Canada)
  - Managing Tax Rate Changes
- Setting Default Tax Items on Customer Records
- Setting Default Tax Items on Vendor Records
- Setting Tax Rounding Preferences on Customer and Vendor Records

- Setting Tax Codes or Tax Schedules on Item Records

## Enabling Taxation Features in Accounts Without Advanced Taxes

For NetSuite accounts without the Advanced Taxes feature, you must set up the following:

- **Tax Agency Vendors** – See [Setting Up Tax Agencies as Vendors](#)
- **Tax Control Accounts** – See [Tax Control Accounts Overview](#)
- **Tax Types** – See [Tax Types Overview](#)
- **Sales Tax Tables (for U.S. only)** – See the help topic [Importing the State Sales Tax Table](#)
- **Tax Periods (for all except U.S. and Canada)** – See [Working with Tax Periods](#)
- **Tax Codes** – See [Tax Codes Overview](#)
- **Tax Groups** – See [Tax Groups Overview](#)
- **Tax preferences on Setup > Accounting > Taxes > Set Up Taxes** – See [Set Up Taxes](#)



**Note:** For a list of available NetSuite SuiteApps for tax, see [Taxation Features Provided by SuiteApps from NetSuite](#).

## Enabling Taxation Features in OneWorld Accounts and Accounts With Advanced Taxes

The Advanced Taxes feature is already enabled in NetSuite OneWorld accounts.

You can enable Advanced Taxes in accounts that are not OneWorld. However, after you enable Advanced Taxes, you cannot disable it.

In the Canada edition or the United States edition without Advanced Taxes, you can create nexuses for other provinces or states you pay taxes in.

If you have Advanced Taxes enabled, Canada edition accounts can create U.S. nexuses, and U.S. edition accounts can create Canada nexuses.

If you are using a OneWorld account, you can create nexuses in other countries. And then, you add the nexuses to subsidiaries.

When the Advanced Taxes feature is enabled, the system creates tax schedules for each tax code, and links tax control accounts to a nexus.

When you enable Advanced Taxes, you must set up the following:

- **Subsidiaries and tax nexuses** – When you create a subsidiary, if a nexus does not yet exist for the subsidiary's country, the system creates it for you when you save the subsidiary record. A subsidiary can have more than one nexus (for example, U.S. has a nexus in each state, and Canada has a nexus in each province). Multiple subsidiaries can share a single nexus, as well as its related tax items (for example, the parent company may have a subsidiary company in the same country). See the following topics:
  - [Nexuses and Subsidiaries](#)
  - [Adding or Removing Nexuses from a Subsidiary](#)

- **Tax Agency Vendors** – See [Setting Up Tax Agencies as Vendors](#)
- **Tax Control Accounts** – See [Tax Control Accounts Overview](#)
- **Tax Types** – See [Tax Types Overview](#)
- **Sales Tax Tables (for U.S. only)** – If you have a U.S. subsidiary with several nexuses (each state has its own nexus), you must periodically update tax rates by importing the state sales tax table. For information, see the help topic [Importing the State Sales Tax Table](#).
- **Tax Periods (for all except U.S. and Canada)** – See [Working with Tax Periods](#)
- **Tax Codes** – See [Tax Codes Overview](#)
- **Tax Groups** – See [Tax Groups Overview](#)
- **Tax Schedules** – See [Creating Tax Schedules](#).
- **Tax preferences for each nexus** – Each country nexus has its own tab at Setup > Accounting > Taxes > Set Up Taxes (Administrator). The Set Up Taxes page for each nexus includes preferences for default tax codes, and tax codes to be used for international sales. To select the correct tax codes, be sure to review your tax code descriptions at Setup > Accounting > Taxes > Tax Codes. See [Set Up Taxes](#).
- **Tax field labels on transaction forms for each nexus** – Optionally, you can customize the tax field labels that appear on transaction forms for each nexus. See [Customizing Tax Fields on Transaction Forms](#).



**Note:** For information about the available NetSuite SuiteApps for tax, see [Taxation Features Provided by SuiteApps from NetSuite](#).

## Taxation Features Provided by SuiteApps from NetSuite

NetSuite tax SuiteApps can be accessed from the Enable Features page at Setup > Company > Enable Features. On the **Tax** subtab, links to the following SuiteApps are displayed:

- International Tax Reports
- Tax Audit Files
- Withholding Tax
- Supplementary Tax Calculation

To install a tax SuiteApp, click the SuiteApp link, and then, on the SuiteApp Details page, click **Install**. Before installing a tax SuiteApp, you must enable the following SuiteCloud features in Setup > Company > Enable Features > SuiteCloud:

- Client SuiteScript
- Server SuiteScript
- Custom Records

For Withholding Tax, in addition to the SuiteCloud features, you must also enable the following features:

- Advanced Taxes (in Setup > Company > Enable Features > Accounting)
- Expand Account Lists (in Setup > Accounting > Accounting Preferences > General)

For information about the features included in each SuiteApp, read the following topics:

- [International Tax Reports](#)
- [Tax Audit Files SuiteApp](#)

- [Withholding Tax](#)

Note that the Tax Audit Files SuiteApp is intended to be used with the following:

- Mexico Compliance SuiteApp – See [Mexico Tax Topics \(Mexico Compliance SuiteApp\)](#).
- Portugal Invoice Certification SuiteApp – See [Portugal Tax Topics](#).

## Set Up Taxes

For information about setting up tax preferences (Setup > Accounting > Taxes > Set Up Taxes), read the following topics.

- [Setting U.S. Tax Preferences](#)
- [Setting Tax Preferences for Canada](#)
- [Setting Tax Preferences for Australia](#)
- [Setting Up Consumption Tax - Japan](#)
- [Setting Tax Preferences \(for other nexuses\)](#)

For related information, read the following topics

- [Enabling Advanced Taxes](#)
- [Managing Tax Codes](#)

For information about setting up withholding tax preferences (Setup > Withholding Tax), see [Withholding Tax](#).

## Setting Up Tax Agencies as Vendors

In most countries, businesses are required to collect tax from sales. Then, the collected tax must be paid to the tax authority on behalf of the customers. Default tax agencies are automatically set up by the system when you create a subsidiary or nexus, but you must edit the tax agency vendor record to provide details such as address information.

In a OneWorld account, multiple subsidiaries can pay taxes to the same tax agency. When you add a subsidiary, and its nexus is the same as that of an existing subsidiary, NetSuite creates a copy of the preferred tax vendor for that nexus to associate it with the new subsidiary. This copy (known as a child or shadow vendor) is necessary because tax agency vendors cannot be shared between subsidiaries. However, you can share non tax agency vendors with multiple subsidiaries. For more information, see the help topic [Assigning Subsidiaries to a Vendor](#).



**Note:** The child tax vendors that NetSuite creates when subsidiaries share a tax nexus are hidden, and therefore cannot be used directly in transactions.

Accounts associated with tax agency vendors are tax control accounts. If you want to attach an A/P account to a vendor, make sure the vendor type is not tax agency.

If you use tax codes in transactions, NetSuite posts tax to the appropriate tax agency associated with the subsidiary.

Do not use Write Check to pay a tax agency. If you want to pay liabilities to a tax agency, you must go to Transactions > Bank > Write Tax Liability , where you can select the appropriate tax agency in the **Payee** field.

An administrator can create a vendor record for a tax agency if necessary.

### To set up a tax agency as a vendor:

1. Go to Lists > Relationships > Vendors > New (Administrator)
2. On the Vendor page, specify the governmental authority to which you must pay tax. For example, in the **Vendor** field, you can enter the name of the state or provincial tax agency where your business is located.
3. In the **Category** field on the **Info** subtab, be sure to select **Tax Agency**.
4. Enter any additional information as needed.
5. Click **Save**.

You can select this tax agency when you set up tax preferences and tax codes.

## Setting Default Tax Items on Customer Records

After you have set up your tax codes, you can set a default tax code on a customer record.

For example, you can set a default tax code that defines a customer as VAT-exempt or GST-exempt. Charities and nonprofit organizations are usually exempt from tax.

This default tax code will be automatically filled on all transaction forms related to this customer. However, you can override this on the transaction form.

Selecting anything other than the default 'blank' selection will override the tax engine lookup for that customer on transactions and will always use the selected tax code.



**Note:** Default tax code is automatically selected on transactions only if the tax code is available in Tax Code dropdown field. Tax codes in dropdown field are filtered based on the transaction nexus.

### To set tax items on customer records:

1. Go to Lists > Relationships > Customers.
2. Click the Edit link of the customer record, or click **New** to create a new customer.
3. Click the **Financial** subtab.
4. In the **Tax Item** field, select a default tax code for this customer.
5. Click **Save**.



**Warning:** When you deactivate a tax control account, any tax codes associated with it will no longer be available for selection when you create or edit a transaction record. Also, any existing default tax codes associated with the deactivated tax control account will be invalidated. Be sure to change the default tax codes on the affected customer records. Alternatively, you can reactivate the tax control account. For more information, see [Tax Control Accounts Overview](#).

## Setting Default Tax Items on Vendor Records

If you use the Australia, Canada, Japan, U.K., or International edition of NetSuite, you can set a default tax code for vendors. This tax code is applied by default on purchase orders and vendor bills.



**Note:** If you use NetSuite OneWorld and the vendor is shared with multiple subsidiaries, you can select a tax code that is associated with any of the secondary subsidiaries assigned to the vendor. For more information, see the help topic [Assigning Subsidiaries to a Vendor](#).

### To set a default vendor tax code:

1. Go to Lists > Relationships > Vendors.
2. Click the Edit link of the vendor record, or click **New** to create a vendor if it is not yet in the system.
3. In non-OneWorld accounts, click the **Financial** subtab.  
In OneWorld accounts, click the **Subsidiary** subtab.
4. In the **Tax Code** field, select the tax code you want applied to purchase orders and bills placed for this vendor.
5. Click **Save**.



**Important:** The default tax code you assign to a vendor must be available on purchase transactions, otherwise you will be unable to select this tax code on purchase orders or bills for that vendor. Make sure that the **Available On** field of the Tax Code record (Setup > Accounting > Tax Codes) is set to **Purchase Transactions** or **Both**.



**Warning:** When you deactivate a tax control account, any tax codes associated with it will no longer be available for selection when you create or edit a transaction record. Also, any existing default tax codes associated with the deactivated tax control account will be invalidated. Be sure to change the default tax codes on the affected vendor records. Alternatively, you can reactivate the tax control account. For more information, see [Tax Control Accounts Overview](#).

## Setting Tax Rounding Preferences on Customer and Vendor Records

You can specify a tax rounding method and rounding precision setting for a customer or vendor if the **Allow override rounding setting per Entity** box is checked on the **Set Up Taxes** page for the country nexus that the customer or vendor is associated with.

If the **Allow override rounding setting per Entity** box is not checked, tax amounts will follow the tax rounding method and precision defined for the country nexus, no matter what tax rounding method and precision have been set for customers and vendors.

If tax rounding preferences are not defined on the entity record, the system uses the preferences defined for the country nexus.

For information about setting tax rounding preferences for a country nexus, see [Setting Tax Rounding Levels, Methods, and Precision Settings](#).

See also [Tax Amounts on Transactions](#).

### To set tax rounding preferences on a customer or vendor record:

1. On the customer or vendor record, click the **Financial** subtab.
2. In the **Tax Rounding Precision** field, select the decimal or whole number precision you want to use for values entered in tax reports for this customer or vendor. The following options are available:
  - **.01 and Below** – Values in tax fields will be rounded to two decimal points. (Default)



**Note:** This option is not available in Japan edition accounts without Advanced Taxes.

- **.1 and Below** – Values in tax fields will be rounded to one decimal point.



**Note:** This option is not available in Japan edition accounts without Advanced Taxes.

- **1 and Below** – Values in tax fields will be rounded to the nearest single integer.
  - **10 and Below** – Values in tax fields will be rounded to the nearest 10 points.
  - **100 and Below** – Values in tax fields will be rounded to the nearest 100 points.
3. In the **Tax Rounding Method** field, specify how to apply the rounding precision to tax field values for this customer or vendor. The following options are available.
    - **Round off** – Values in tax fields will be rounded to the nearest integer or decimal place specified in the **Tax Rounding Precision** field.
    - **Round down** – Values in tax fields will be rounded down to the nearest integer or decimal place specified in the **Tax Rounding Precision** field.
    - **Round up** – Values in tax fields will be rounded up to the nearest integer or decimal place specified in the **Tax Rounding Precision** field.  4. Click **Save**.

## Setting Tax Codes or Tax Schedules on Item Records

On an item record, you must set a default tax code or tax schedule to be applied to that item. In U.S. editions without Advanced Taxes, you can only set an item to be either taxable or not taxable.

### To set tax items on item records:

1. Create an item record by going to Lists > Accounting > Items > New.
2. Click the item type of the item you want to create.
3. On the **Accounting** subtab of the item record, select the appropriate tax code or tax schedule:
  - For accounts without Advanced Taxes, select a tax code.
  - For accounts that have Advanced Taxes enabled, select a tax schedule.



**Warning:** When you deactivate a tax control account, any tax codes associated with it will no longer be available for selection when you create or edit a transaction record. Also, any existing default tax codes and tax schedules associated with the deactivated tax control account will be invalidated. Be sure to change the default tax codes and tax schedules on the affected item records. Alternatively, you can reactivate the tax control account. For more information, see [Tax Control Accounts Overview](#).

## Setting Up Prompt Payment Discount Preferences

Set up prompt payment discount preferences to calculate and adjust the tax on prompt payment discount per nexus and per transaction type. When enabled, the credit transaction for tax on prompt payment discount, taken on sales and purchase transactions, is automatically created.

## Prerequisites

Before setting up prompt payment discount preferences, make sure that you have enabled the following features in your account:

- **Include Tax for Term Discounts** - Go to Setup > Accounting > Accounting Preferences. This feature is available under Accounts Receivable.
- **Expand Account Lists** - Go to Setup > Accounting > Accounting Preferences. This feature is available under General Ledger.

### To set up prompt payment discount preferences:

1. Go to Setup > Accounting > Prompt Payment Discount Preferences.
2. For each nexus, check whether prompt payment discount is calculated and adjusted on sales and purchase transactions.
3. For each nexus, check whether prompt payment discount is applied as a single transaction line.
4. Click **Save**.

For information on how tax is recorded on payment discounts, see [Recording Tax on Prompt Payment Discount](#)



**Important:** Ensure that **Tax Rounding Level** is set to **Item Line Level** in **Setup > Accounting > Set Up Taxes** for this feature to work properly. See the help topic [Setting Tax Rounding Levels, Methods, and Precision Settings](#) for more information.

## Roles and Permissions

You can use Tax Reporting roles from International Tax Reports with the Tax on Prompt Payment Discount feature. If you want to customize standard accounting center roles to use this feature, do the following:

- Set the **Tax Items** permission to view level
- Add permissions to create credit transactions such as credit memo and bill or vendor credit

For more information see, [Permissions to Use International Tax Reports](#).

# Working with Tax Periods

- [Tax Periods Overview](#)
- [Tax Period Posting Changes](#)
- [Setting Up Tax Periods](#)
- [Closing Tax Periods](#)
- [Editing and Deleting Tax Periods](#)
- [Assigning a Tax Fiscal Calendar to a Subsidiary](#)
- [Setting Up Tax Periods Using a Fiscal Calendar](#)
- [Setting Up Historical and Transitional Tax Periods Using a Fiscal Calendar](#)
- [Reporting by Tax Period](#)

## Tax Periods Overview

This topic provides an overview of tax reporting periods.

- [What is a tax reporting period?](#)
- [How are tax periods related to accounting periods?](#)
- [What NetSuite editions use tax periods?](#)
- [How do I define tax periods for my company and subsidiaries?](#)
- [What roles can manage tax periods?](#)
- [When is a tax period closed or reopened?](#)
- [What happens if my tax period is not set up?](#)
- [What happens if I create a transaction and the tax period is already closed?](#)
- [What happens if I edit or delete a transaction and the tax period is already closed?](#)
- [How does the system determine a transaction's tax period?](#)
- [How do I set up and use tax periods?](#)

## What is a tax reporting period?

NetSuite has two types of periods:

- **Accounting periods** – for financial and management accounting purposes
- **Tax periods** – for VAT/GST reporting and submission in your country of operations

A tax period defines a period of time over which your company tracks tax. A tax period can be a month, a quarter, or a year, depending on the frequency of your tax submissions or what your business has agreed with the local tax agency. You can run monthly, quarterly, or annual VAT/GST reports in NetSuite.



**Note:** If you set up quarters without months, you will be able to run only quarterly tax reports. If you set up years without children, you will be able to run only annual tax reports. Consequently, you will not be able to run monthly tax reports in the event of internal or external needs such as tax audits, unless you have tax periods set up as months.

## How are tax periods related to accounting periods?

In most cases, a company's fiscal (financial) year is different from its tax year. The reporting period for tax can be monthly, bimonthly or quarterly. The frequency of submitting tax returns depends on each country's rules and on the date your company first registered for VAT/GST.

To meet the reporting requirements of various countries, NetSuite provides separate accounting and tax periods. Tax reporting periods can also vary between subsidiaries for a company that has international operations.

In NetSuite, you can define tax periods independently of your accounting periods.

There are no tax periods in US edition and Canada edition accounts that are not OneWorld, so those editions use only accounting periods.

In a OneWorld account, you can have only one tax period setup across all subsidiaries, unless the Multiple Calendars feature is enabled.

## What NetSuite editions use tax periods?

The following accounts can use accounting and tax periods:

- Australia edition
- Japan edition
- UK edition
- International edition
- OneWorld (any edition, if there is a VAT/GST nexus)

The following accounts use only accounting periods:

- U.S. edition (not OneWorld)
- Canada edition (not OneWorld)

If your account is a U.S. edition or Canada edition OneWorld account, the Manage Tax Periods page will be accessible only when you add a subsidiary or nexus that uses VAT/GST. See [VAT and GST Reporting Overview](#).

## How do I define tax periods for my company and subsidiaries?

For information about how to create, edit, delete, and close tax periods, read the following topics:

- [Setting Up Tax Periods](#) (for accounts without the Multiple Calendars feature)
- [Setting Up Tax Periods Using a Fiscal Calendar](#)
- [Closing Tax Periods](#)
- [Editing and Deleting Tax Periods](#)

## What roles can manage tax periods?

The following roles can access the Manage Tax Periods page:

- Administrator
- Custom role with the Manage Tax Periods permission

The Manage Tax Periods permission with full access level enables you to set up, edit, close, reopen, and delete tax periods.

The Manage Tax Periods menu item is visible only if the role or user is in a subsidiary that has at least one VAT nexus.

## When is a tax period closed or reopened?

You should close the tax period before running any tax reports, so that you prevent further postings to tax periods that have already been filed.

Closing a tax period for a subsidiary closes all prior tax periods for that subsidiary. Opening a tax period for a subsidiary opens that and all subsequent tax periods that have been set up for that subsidiary. See [Closing Tax Periods](#).

Prior to paying the tax liability, make sure you run the VAT/GST on Sales and VAT/GST on Purchases summary and detailed reports, or the international tax report for that subsidiary (or nexus). See [Paying Tax Liabilities - Non-U.S. Editions and Nexus](#)s and [VAT and GST Reporting](#).

If you need to make any adjustments, you can reopen the tax period and run the reports again.

If you use the International Tax Reports SuiteApp, you can click **Adjust Return** on the country tax report form. An alert message is shown if you click **Adjust Return** for a tax period that is already closed. If you want to make an adjustment for that period, you must reopen the period. See [Making Adjustments on a VAT Return](#).

## What happens if my tax period is not set up?

If you are creating an invoice and there is no open tax period in which the transaction can be reported, NetSuite prevents you from saving the transaction. This is true for all posting transactions that are taxable.

## What happens if I create a transaction and the tax period is already closed?

If you create a transaction and the tax period is already closed, the tax for the transaction is reported in the next open tax period.

## What happens if I edit or delete a transaction and the tax period is already closed?

If you have already submitted a tax report, editing or deleting past transactions may result in inconsistent GL impact and tax report values. Be aware that companies are audited by tax authorities for compliance. If you need to edit or delete a transaction in closed periods, both tax and accounting periods should be reopened. Then, after editing or deleting the transaction, you should submit an additional tax report to the tax authority to report the change in the tax amount.

## How does the system determine a transaction's tax period?

The tax period to which a transaction is posted is determined by the transaction date and the available open tax periods.

There is no **Tax Period** field on the transaction record. To see tax periods of transactions, you can customize transaction search results or customize the transactions list view to show the **Tax Period** column.

Tax period changes are saved on the **System Information** subtab of a transaction record.

 **Note:** The system does not track tax periods on deposits.

### Example

In the following example, the current month is October 2015.

If you create a new transaction this month (October 2015), the tax period will also be this month if it is available (that is, if you have set up a tax period for October 2015).

- Scenario 1 – If you edit the October 2015 transaction and change its date to the previous month, the tax period will change to September 2015 if it is still open. However, if September 2015 tax period is already closed, the tax period will still be October 2015.
- Scenario 2 – If you edit the October 2015 transaction and change its date to a future month, the tax period will change to match the new transaction date if the future tax periods are available.

## How do I set up and use tax periods?

To have a better understanding of how to set up and use tax periods in NetSuite, read the following topics:

- [Tax Period Posting Changes](#)
- [Setting Up Tax Periods](#)
- [Assigning a Tax Fiscal Calendar to a Subsidiary](#)
- [Setting Up Tax Periods Using a Fiscal Calendar](#)
- [Setting Up Historical and Transitional Tax Periods Using a Fiscal Calendar](#)
- [Reporting by Tax Period](#)
- [Editing and Deleting Tax Periods](#)
- [Closing Tax Periods](#)
- [Paying Tax Liabilities - Non-U.S. Editions and Nexus](#)
- [VAT and GST Reporting](#)
- [Making Adjustments on a VAT Return](#)

## Tax Period Posting Changes



**Important:** This section summarizes the tax period posting changes as of Version 2013 Release 2.

If you are currently using quarters or years as your lowest tier of tax periods instead of months, or if you have set up periods in mixed mode, be aware that as of NetSuite 2013.2, an **Is Posting** box has been

added to the tax period record for quarters and years. You will be required to define the quarter or year as either posting or non-posting. If there is a quarter or year without children (months or base periods), and you want to use it for tax reporting, then you must make sure that the **Is Posting** box is checked on the tax period record. On the Manage Tax Periods page, you can identify posting periods by their status icons. Non-posting periods do not have status icons.

Mixed mode posting means that within the same period, there are transactions that were posted both to a period and to its parent period. For example, if your tax period June 2013 is a child of the period Q3 2013, and you did not set up July and August tax periods, then when you close the June 2013 tax period, future transactions during the same quarter will be posted to the Q3 2013 tax period. Transactions with a July or August date will be posted to Q3 2013. Any June 2013 transaction posted after the closure of the June 2013 tax period will also get reported in the Q3 tax period.

From NetSuite 2013.2 onwards, it is no longer possible to add children to a posting period. Therefore, the ability to set up mixed mode periods has been discontinued. However, existing mixed mode periods will remain posting. The system looks at the last mixed mode posting date and determines that after that date, it is no longer possible to create mixed mode periods. Before this last mixed mode posting date, any period with transactions already posted to it will remain posting, and any period that does not have children will remain posting.

For all existing mixed modes, both the parent and children are posting, and both can be closed on a per subsidiary basis. If you close all child periods of a subsidiary, and the last child has the same end date as the parent, then the parent period will also be closed for that subsidiary.

The tax period assigned to a transaction is determined by the transaction date (applicable only if tax reporting is NOT set to cash basis). The system assigns the tax period in which the transaction date belongs, provided that the tax period is open. If the transaction date is within a tax period that is already closed, the system assigns the next open tax period. For example, if you have a transaction dated June 30, 2013 and your June 2013 tax period is either closed or does not exist, then the transaction is posted to the next tax period that is open, such as July 2013.

If you have overlapping posting tax periods that were set up prior to Version 2013 Release 2, the system chooses the lowest level period as the posting period if both periods are open. For example, if you have a transaction dated June 1, 2013, the system will choose June 2013 as the posting tax period for this transaction if both June 2013 and its parent Q3 2013 are posting and open.

As of NetSuite 2013.2, the order of assignment is by start date, and then by the lowest tier periods. If there are no months set up, then the transaction will be assigned to a quarter, and if there is no quarter, then it will be assigned to a year, provided that they are posting.

If both an open quarter and an open base period exist, then the transaction will be assigned to the one that is earliest. If no quarter exists, then the transaction will be assigned to an open base period, not the year period. A transaction will be posted to a year period, only if there is no base period or quarter period.

In addition, the ability to create adjustment tax periods has been removed. Previously, it was possible to set up a year with a one-day adjustment tax period, and it was also possible to define a tax base period as an adjustment period. In NetSuite 2013.2, the **One-day year-End Adj. Period** box and the **Period is Adjustment** box are no longer available. Note that if you already have adjustment tax periods set up in your account before 2013.2, those periods are retained, and the checked **Period is Adjustment** box is displayed on the period page as read-only.

## Setting Up Tax Periods

Setting up tax periods requires the Manage Tax Reporting Periods permission.

When setting up tax periods, the best practice is to use months for posting tax, even if you intend to run only quarterly or annual reports. Go to the Manage Tax Periods page, select the Set Up Full Year option, and then choose the Calendar Months format.

You can also create periods individually using these options: New Year Only, New Quarter Only, and Base Period. However, setting up tax periods individually can create incomplete or incorrect period rollups if you are not careful. Be sure to review all rollups on the Manage Tax Periods Page to verify that each tax year is complete and correct.

**Note:** If you set up quarters without months, you will be able to run only quarterly tax reports. If you set up years without children, you will be able to run only annual tax reports. Consequently, you will not be able to run monthly tax reports in the event of internal or external needs such as tax audits, unless you have tax periods set up as months.

**Important:** If you are currently using quarters or years as your lowest tier of tax periods instead of months, or if you have set up periods in mixed mode, be aware that as of NetSuite 2013.2, a new **Is Posting** box has been added to the tax period record for quarters and years. You will be required to define the quarter or year as either posting or non-posting. If there is a quarter or year without children (months or base periods), and you want to use it for tax reporting, then you must make sure that the **Is Posting** box is checked on the tax period record. For more information, see [Tax Period Posting Changes](#).

On the Manage Tax Periods page, you can identify posting periods by their status icons. Non-posting periods do not have status icons.

Month periods are always posting. To define a quarter or year as posting, check the **Is Posting** box on the tax period record. Note that you cannot check the **Is Posting** box for quarters and years that have children. Posting periods cannot have children.

**Note:** The following steps are for setting up tax periods without the Multiple Calendars feature enabled. If you are using the Multiple Calendars feature, see [Setting Up Tax Periods Using a Fiscal Calendar](#).

Follow these steps to set up a full year that has sub-periods.

### To set up tax periods for a full year:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.
2. Click **Set Up Full Year**.
3. In the **First Fiscal Month** field, select the first month in your company's fiscal year.
4. In the **Fiscal Year End** field, enter the year for which you are setting up tax periods.
5. In the **Period Format** field, select one of the following to divide the year into:
  - **Quarters** – three-month long sub-periods. These quarters have the Is Posting box checked by default.
  - **Calendar Months** – twelve sub-periods.
  - **4 Weeks** – thirteen four-week long sub-periods
  - **4-4-5 Weeks** – four quarters in which the weeks follow this pattern, instead of the actual calendar dates.
6. Click **Save**.

Follow these steps to set up a year.

### To set up a tax reporting year:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.

2. Click **New Year Only**.
3. In the **Period Name** field, enter a name for this year.
4. Enter or select a start date for this year.
5. Enter or select an end date for this year.
6. Check the **Is Posting** box to enable NetSuite to post tax to this year period. If the **Is Posting** box is not checked, then you must set up either quarters or months as sub-periods of this year.
7. Click **Save**.

Follow these steps to set up a quarter.

#### To set up a tax reporting quarter:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.
2. Click **New Quarter Only**.
3. In the **Period Name** field, enter a name for this quarter.
4. Enter or select a start date for this quarter.
5. Enter or select an end date for this quarter.
6. Check the **Is Posting** box to enable NetSuite to post tax to this quarter period. If the **Is Posting** box is not checked, then you must set up months as sub-periods of this quarter.
7. In the **Sub-period of** field, select the year that this quarter belongs to. The parent period must be already set up. Otherwise, it will not appear in the dropdown list. Note that you can add sub-periods to a non-posting year only.
8. Click **Save**.

Follow these steps to set up a base tax period.

#### To set up a base tax period:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.
2. Click **Base Period**.
3. In the **Period Name** field, enter a name for this base period.
4. Enter or select a start date for this base period.
5. Enter or select an end date for this period.
6. In the **Sub-period of** field, select the parent period that this base period belongs to. The parent period must be already set up. Otherwise, it will not appear in the dropdown list. Sub-periods can be added to a non-posting parent period only.
7. Click **Save**.

## Closing Tax Periods

To prevent posting to tax periods that have already been filed, you should close the tax periods for which you intend to generate a tax report.

Closing a tax period closes all prior tax periods. Opening a tax period also opens all the subsequent tax periods that have been set up.

#### To close a tax reporting period if you do not have a OneWorld account:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.
2. Click the Status icon of the posting period that you want to close.
3. Click **Close Period**.

## Closing Tax Periods Per Subsidiary

If you are using OneWorld (either with or without the Multiple Calendars feature enabled), you can close tax periods for some subsidiaries, and leave them open for other subsidiaries. The **Note** subtab on the Close Tax Period page shows a history of when the period was closed or reopened, and for which subsidiaries.

Closing a tax period for a subsidiary closes prior tax periods for that subsidiary. To reopen a subsidiary's closed tax period, clear the **Close** box of the subsidiary. Opening a tax period for a subsidiary opens subsequent tax periods that have been set up for that subsidiary.

The Manage Tax Periods page displays the following icons to indicate the status of the tax period:

- Open – The tax period is open for all subsidiaries.
- In progress – The tax period is closed for one or more subsidiaries. Position your mouse pointer over the icon to see the number subsidiaries that have closed this tax period.
- Closed – The tax period is closed for all subsidiaries.

### To close tax periods per subsidiary:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.
2. Click the Status icon of the posting period that you want to close.
3. On the Close Tax Period page, select the subsidiaries that this closed tax period applies to.
4. Click **Submit**.

## Editing and Deleting Tax Periods

- Editing Tax Periods
- Deleting a Closed Tax Period
- Deleting a Tax Base Period
- Deleting a Tax Quarter
- Deleting a Tax Year

## Editing Tax Periods

- On any tax period page, you can edit the **Period Name**, **Start Date**, **End Date**, and **Sub-period of** fields. The Edit Tax Period page provides an activity history of changes made to the period name and dates.
- For closed tax periods, you can edit the **Period Name** field, **Sub-period of** field, and **Is Posting** box. You cannot edit the dates.
- You can change a period from posting to non-posting only if the period does not have transactions associated with it.

- You can change a period from non-posting to posting only if the period does not have sub-periods.
- You cannot make months (base) periods non-posting because months (base) periods can only be posting. They do not have the Is Posting box.
- If you are using the Multiple Calendars feature, you can edit the **Fiscal Calendar** field of a tax period record.

## Deleting a Closed Tax Period

- You can delete a closed period only if it has no transactions.

## Deleting a Tax Base Period

- You can delete a base period only if the period is open and has no transactions.
- If you are using the Multiple Calendars feature, deleting a base period deletes it from all fiscal calendars.

## Deleting a Tax Quarter

- Without the Multiple Calendars feature enabled, you can delete a quarter only if it does not have any sub-periods, or if its base periods do not have any transactions. Deleting a quarter also deletes the base periods attached to it.
- If you are using the Multiple Calendars feature, deleting a quarter reassigns its base periods to the parent year.

## Deleting a Tax Year

- Without the Multiple Calendars feature enabled, you can delete a year if there is no transaction posting to this period. Deleting a year will also delete all periods under it.
- If you are using the Multiple Calendars feature, you cannot delete a year if there are sub-periods under it, even if there is no transaction posting to this period.

## Assigning a Tax Fiscal Calendar to a Subsidiary

The Multiple Calendars feature enables you to define different fiscal calendar definitions on the same subsidiary for accounting and tax periods. Fiscal calendars are defined in Setup > Accounting > Fiscal Calendars. You can open a fiscal calendar record and see a list of the subsidiaries associated with it.

### To assign accounting and tax fiscal calendars to a subsidiary:

1. Go to Setup > Company > Classifications > Subsidiaries.
2. Select a subsidiary to edit.
3. In the **Fiscal Calendar** field, select the fiscal calendar to roll up accounting periods for this subsidiary.
4. In the **Tax Fiscal Calendar** field, select the fiscal calendar to roll up tax periods for this subsidiary.
5. Click **Save**.

After defining and assigning your tax fiscal calendars, you can set up the tax periods. For new accounts, see [Setting Up Tax Periods Using a Fiscal Calendar](#). If your account already has historical data, and then you enabled the Multiple Calendars feature, you must first set up your historical and transitional periods using a fiscal calendar before setting up future tax periods. See [Setting Up Historical and Transitional Tax Periods Using a Fiscal Calendar](#).

## Setting Up Tax Periods Using a Fiscal Calendar

You can set up tax periods using a fiscal calendar if you have the Multiple Calendars feature enabled.

Several subsidiaries can share one fiscal calendar. For more information, see the help topic [Fiscal Calendars](#).



**Warning:** After enabling Multiple Calendars, this feature can only be disabled if you have not yet assigned a new fiscal calendar to a subsidiary. If you have already created a new fiscal calendar and assigned it to a subsidiary, you can no longer disable Multiple Calendars.

If the Multiple Calendars feature is enabled in your account, you can do the following:

- Set up different fiscal calendar definitions on the same subsidiary for accounting and tax calendars
- Define a tax year for a subsidiary, independently of other subsidiaries.

The Multiple Calendars feature can be enabled in OneWorld accounts only. A fiscal calendar determines the start date for an accounting year or tax year, and rolls up the accounting periods and tax periods.

### Example:

The following table shows how subsidiaries can be set up in a OneWorld account with Multiple Calendars:

Subsidiary	Fiscal Calendar (for accounting year)	Tax Fiscal Calendar (for tax year)
UK - London subsidiary	April Fiscal Calendar	July Fiscal Calendar
UK - Manchester subsidiary	April Fiscal Calendar	December Fiscal Calendar
Germany - Berlin subsidiary	January Fiscal Calendar	January Fiscal Calendar
Ireland - Dublin subsidiary	January Fiscal Calendar	March Fiscal Calendar

On the Manage Tax Periods page, you select a fiscal calendar to view tax periods that have been set up for that fiscal calendar. Periods shown as Unassigned are tax periods that have not been assigned to the selected fiscal calendar.

To set up a full year with calendar months and quarters. See [Setting Up a Full Tax Year for a Fiscal Calendar](#). To set up individual years, quarters, and periods, each with a start date and an end date that you specify, see [Setting Up Tax Periods Individually for a Fiscal Calendar](#).



**Important:** If you enable Multiple Calendars in an account that already contains transactional data, you must first set up your historical and transitional periods using a fiscal calendar before you set up future tax periods. See [Setting Up Historical and Transitional Tax Periods Using a Fiscal Calendar](#).

Make sure your Subsidiary records are set up with the correct accounting and tax fiscal calendars. You can open a fiscal calendar record to see the subsidiaries that the calendar has been assigned to. For more information, read [Assigning a Tax Fiscal Calendar to a Subsidiary](#).

## Setting Up a Full Tax Year for a Fiscal Calendar

When setting up tax periods, the best practice is to use months for posting tax, even if you only intend to run quarterly or annual reports. Go to the Manage Tax Periods page, select the Set Up Full Year option, and then choose the Calendar Months format.

### To set up a full tax reporting year using a fiscal calendar:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods (Administrator).
2. Select a fiscal calendar.
3. Click **Set Up Full Year**.
4. On the New Tax Reporting Periods for Full Year page, make sure that the values in the **Fiscal Calendar** field and **First Fiscal Month** field are correct.
5. In the **Fiscal Year End** field, enter or accept the fiscal year you want to generate tax periods for. For example, to set up tax periods for 2014, enter **2014** in the **Fiscal Year End** field.
6. In the **Period Format** field, select one of the following to divide the year into:
  - **Quarters** – three-month long sub-periods. These quarters have the Is Posting box checked by default.
  - **Calendar Months** – twelve sub-periods.
  - **4 Weeks** – thirteen four-week long sub-periods
  - **4-4-5 Weeks** – four quarters in which the weeks follow this pattern, instead of the actual calendar dates.
7. In the **Year in Period Name** field, select the starting or ending year to include in the period name.
8. Click **Save**. On the Manage Tax Periods page, the full year that you have created includes quarters and months.

## Setting Up Tax Periods Individually for a Fiscal Calendar

You can create periods individually using these options: New Year Only, New Quarter Only, and Base Period. However, setting up tax periods individually can create incomplete or incorrect period rollups if you are not careful. Be sure to review all rollups on the Manage Tax Periods Page to verify that each tax year is complete and correct.



**Note:** If you set up quarters without months, you will be able to run only quarterly tax reports. If you set up years without children, you will be able to run only annual tax reports. Consequently, you will not be able to run monthly tax reports in the event of internal or external needs such as tax audits, unless you have tax periods set up as months. The best practice is to use months for posting tax, even if you intend to run only quarterly or annual reports. Go to the Manage Tax Periods page, select the Set Up Full Year option, and then choose the Calendar Months format.

### To set up a new tax reporting year using a fiscal calendar:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods (Administrator).
2. Select a fiscal calendar.
3. Click **New Year Only**.
4. In the **Period Name** field, enter a name for this tax year. For example, FY 2014.

5. Enter or select a start date for this tax year.
6. Enter or select an end date for this tax year.
7. Make sure that the value displayed in the **Fiscal Calendar** field is correct.
8. Click **Save**. On the Manage Tax Periods page, note that the tax year that you have just created does not include the sub-periods such as quarters or months.

#### To set up a new tax reporting quarter using a fiscal calendar:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods (Administrator).
2. Select a fiscal calendar.
3. Click **New Quarter Only**.
4. In the **Period Name** field, enter a name for this quarter. For example, **Q1 2014**.
5. Enter or select a start date for this quarter.
6. Enter or select an end date for this quarter.
7. Check the **Is Posting** box to enable NetSuite to post tax to this quarter period. If the **Is Posting** box is not checked, then you must set up months as sub-periods of this quarter.
8. Make sure that the fiscal calendar displayed is correct.
9. In the **Sub-period of** field, select the tax reporting year that this quarter belongs to. For example, **FY 2014**. The parent period must be already set up. Otherwise, it will not be available in the dropdown list.
10. Click **Save**.

#### To set up a new tax reporting period using a fiscal calendar:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods (Administrator).
2. Select a fiscal calendar.
3. Click **Base Period**.
4. In the **Period Name** field, enter a name for this base period.
5. Enter or select a start date for this period.
6. Enter or select an end date for this period.
7. If the period is for the Standard Fiscal Calendar, select a parent period in **Sub-period of** column of the Standard Fiscal Calendar. If this period is for a different fiscal calendar, then add a new row and select the fiscal calendar to use for this tax reporting period.
8. Click **Save**.

## Setting Up Historical and Transitional Tax Periods Using a Fiscal Calendar

When you enable Multiple Calendars, existing accounting and tax periods of all your subsidiaries are assigned to the Standard Fiscal Calendar by default. Your existing fiscal year structure determines the start date and period rollup structure for the Standard Fiscal Calendar. For example, your organization previously used a calendar year, January through December, for reporting across all subsidiaries. When you enable Multiple Calendars, the default Standard Fiscal Calendar will have a start date of January.

You can create new fiscal calendars for your subsidiaries that use a tax year with a different start date, but before you do that, make sure that your historical periods are covered. After you set up historical periods, you must set up the rollup for the transitional period.

## Example

Subsidiary	Fiscal Calendar Name	Tax Fiscal Calendar Name
<b>UK - Manchester Subsidiary</b>  In this example, the subsidiary actually uses an accounting year that starts in April, and a tax year that starts in December.	<b>April Fiscal Calendar</b>  When setting up historical and transitional accounting periods, use the same start date as the default Standard Fiscal Calendar (for example, January).  After setting up historical and transitional accounting periods, change the calendar's start date to April, and then set up the future accounting periods.	<b>December Fiscal Calendar</b>  When setting up historical and transitional tax periods, use the same start date as the default Standard Fiscal Calendar (for example, January).  After setting up historical and transitional tax periods, change the calendar's start date to December, and then set up the future tax periods.

The following table shows the historical, transitional, and future tax periods for the UK - Manchester Subsidiary example, and what you must do to set them up.

UK - Manchester Subsidiary Example		Accounting Year	Tax Year
1	<b>Historical Periods</b>  In this example, before enabling Multiple Calendars, periods were set up for a fiscal year that starts in January. With Multiple Calendars enabled, the system assigns these periods to the default Standard Fiscal Calendar.  1. Create new fiscal calendars: <ul style="list-style-type: none"><li>■ Example name: April Fiscal Calendar, but with the same start date as the Standard Fiscal Calendar (January).</li><li>■ Example name: December Fiscal Calendar, but with the same start date as the Standard Fiscal Calendar (January).</li></ul> 2. Assign the calendars to the subsidiary: <ul style="list-style-type: none"><li>■ In the Fiscal Calendar field of the Subsidiary record, select April Fiscal Calendar.</li><li>■ In the Tax Fiscal Calendar field of the Subsidiary record, select December Fiscal Calendar.</li></ul> 3. Set up accounting periods and tax periods for 2007 to 2011 using the Set Up Full Year option: <ul style="list-style-type: none"><li>■ In the Fiscal Calendar field of the Manage Accounting Periods page, select April Fiscal Calendar.</li></ul>	FY 2007 (January 2007 - December 2007)  FY 2008  FY 2009  FY 2010  FY 2011	FY 2007 (January 2007 - December 2007)  FY 2008  FY 2009  FY 2010  FY 2011

UK - Manchester Subsidiary Example		Accounting Year	Tax Year
	<ul style="list-style-type: none"> <li>■ In the Fiscal Calendar field of the Manage Tax Periods page, select December Fiscal Calendar.</li> </ul>		
2	<p><b>Transitional Period</b></p> <ol style="list-style-type: none"> <li>1. Accounting periods - Set up the transitional year (January - March 2012) using the New Year Only option. Use the New Quarter Only and Base Period options to set up quarters and months.</li> <li>2. Tax periods - Set up the transitional year (January to November 2012) using the New Year Only option. Use the New Quarter Only and Base Period options to set up quarters and months.</li> </ol>	Transitional year (January 2012 - March 2012)	Transitional year (January 2012 - November 2012)
3	<p><b>Future Periods</b></p> <ol style="list-style-type: none"> <li>1. Accounting periods - Before setting up future years, edit the April Fiscal Calendar to change the start date to April, and then go to Manage Accounting Periods and set up future accounting periods using the Set Up Full Year option.</li> <li>2. Tax periods - Before setting up future years, edit the December Fiscal Calendar to change the start date to December, and then go to Manage Tax Periods and set up future tax periods using the Set Up Full Year option.</li> </ol>	FY 2013 (April 2012-March 2013) FY 2014 FY 2015 FY 2016 FY 2017 FY 2018 FY 2019	FY 2013 (December 2012 - November 2013) FY 2014 FY 2015 FY 2016 FY 2017 FY 2018 FY 2019

## Reporting by Tax Period

To view tax reports by period, you must set the Report by Period preference to **All Reports** or **Financials Only**. Go to Home > Set Preferences, click the **Analytics** subtab, and then set the Report by Period preference.

If you use the Multiple Calendars feature, the dates for a report range are based on the tax period rollup in the context of the fiscal calendar assigned to the subsidiary.

# Advanced Taxes

The Advanced Taxes feature enables you to manage and calculate taxes for multiple nexuses within the same NetSuite account. This is done through the use of tax schedules which enable items to be taxed differently in each nexus to meet local business requirements.

The Advanced Taxes feature also links tax control accounts to a nexus to more effectively manage tax postings in your ledger.

This feature is already enabled in OneWorld accounts.

To begin using Advanced Taxes, read the following topics:

- [Enabling Advanced Taxes](#) describes how to enable this feature in your account.



**Warning:** If you enable Advanced Taxes, you cannot disable it in the future.

- [Creating Tax Nexuses](#) describes how to set up the tax nexuses, or jurisdictions, in which you must pay taxes.
- [Adding or Removing Nexuses from a Subsidiary](#) describes how to associate a nexus with a subsidiary, and how to remove a nexus from a subsidiary.
- [Deleting Tax Nexuses](#) describes how to delete a nexus from the system.
- [Creating Tax Schedules](#) describes how to apply taxes in each nexus.

For general information about nexuses and subsidiaries, read the following topics:

- [Nexuses and Taxes in OneWorld](#)
- [Nexuses and Subsidiaries](#)

For information about setting default tax items on records, read the following topics:

- [Setting Tax Codes or Tax Schedules on Item Records](#) - For example, setting a default tax code or tax schedule to be applied to a particular item, or (for U.S. editions without Advanced Taxes) setting an item to be either taxable or not taxable.
- [Setting Default Tax Items on Vendor Records](#) - For example, defining a default tax code that applies to vendor bills and purchase orders for a particular vendor.
- [Setting Default Tax Items on Customer Records](#) - For example, defining a customer as tax-exempt.



**Note:** On customer records in U.S. edition accounts **without** the Advanced Taxes feature, the tax lookup determines that a customer is not taxable only if the **Taxable** box is not checked and the **Tax Item** field is empty.

## Enabling Advanced Taxes



**Warning:** If you enable Advanced Taxes, you cannot disable it in the future.

When you enable the Advanced Taxes feature, NetSuite makes the following changes in your NetSuite account:

- NetSuite creates tax schedules for the existing tax codes and tax groups in your account. You can create tax schedules that define how NetSuite calculates and tracks taxes in each nexus at Setup > Accounting > Taxes > Tax Schedules.
- You can create nexus records at Setup > Accounting > Taxes > Nexuses > New.

When you select a customer on a transaction form, the form changes to show the appropriate tax fields for the nexus in which the customer is located, based on the customer's shipping address.



**Important:** If you have custom transaction forms that use SuiteScript, using the Advanced Taxes feature may affect your forms. You should test your transaction forms for errors when you enable this feature.

## Consistent Custom Field Labels Required

The Advanced Taxes feature requires all custom field labels to match across all forms. Otherwise, a warning appears after you try enabling the feature.

If you enable Advanced Taxes, the non-matching labels are replaced with default system values. To customize the labels, go to Setup > Accounting > Taxes > Setup Taxes, and then click the **Field Naming** subtab.

### For U.S. edition (not OneWorld):

- Without Advanced Taxes, you can add other U.S. states only.
- With Advanced Taxes enabled, you can add U.S. states and Canadian provinces.

### For Canada edition (not OneWorld):

- Without Advanced Taxes, you can add other Canadian provinces only.
- With Advanced Taxes enabled, you can add Canadian provinces and U.S. states.

**For OneWorld accounts** (any edition), the Advanced Taxes feature is enabled by default, and you can add different country nexuses.

## Enabling Advanced Taxes When Tax Inclusive Pricing is Enabled

When you enable Advanced Taxes in an account that has items with tax inclusive pricing, those item prices will be treated as tax exclusive prices. If you choose to enable Advanced Taxes, be sure to disable tax inclusive pricing, and update the prices for those items using the mass update feature.

### To enable Advanced Taxes:

1. Go to Setup > Company > Enable Features.
2. Click the **Tax** subtab.
3. In the Tax & Compliance section, check the **Advanced Taxes** box.
4. Click **Save**.

## Nexuses and Subsidiaries

If you use NetSuite OneWorld, then each subsidiary record is associated with the nexuses in which it must pay taxes. After saving a subsidiary record for the first time, you can set tax nexuses on the **Nexuses** subtab. Transactions posted to the subsidiary pay tax as configured in that nexus.

You can independently associate each subsidiary with the same tax nexuses of other subsidiaries in the company's organization.

For example, assume that a company has two subsidiaries, one in the U.S. and one in the U.K. The U.K. subsidiary does not have a nexus in the U.S., but the U.S. subsidiary does. If a sales person in the U.K. subsidiary makes a sale to a customer in the U.S., value-added tax (VAT) is charged according to the rules defined for international sales. In this example, this would normally be the zero rate for export sales.

For more information, read the following topics:

- [Nexususes and Taxes in OneWorld](#)
- [Creating Tax Nexususes](#)
- [Deleting Tax Nexususes](#)
- [Adding or Removing Nexususes from a Subsidiary](#)
- [Limitations for Using Preferred Tax Codes](#)

For more information about OneWorld, refer to the list of related topics.

## Creating Tax Nexususes

You can set tax preferences for each nexus in which you collect and pay taxes.

### To create a tax nexus:

1. Go to Setup > Accounting > Taxes > Nexususes > New.
2. In the **Country** field, select the country for which you are creating a nexus.
3. If this nexus is in the U.S. or Canada, select the state, province, or county in the **State/Province/County** field. Leave this field blank for nexususes outside of the U.S. and Canada.  
If the default list does not include a state, province, or county that you have a nexus with, you can create a new one at Setup > Company > Setup Tasks > States/Provinces/Counties.
4. In the **Description** field, enter a name for this nexus as it should appear on the Set Up Taxes page.  
For multiple nexususes in the U.S. or Canada, you can include the name of the tax jurisdiction. On the Set Up Taxes page, this name appears on the **Tax** subtab of the country nexus tab.
5. Click **Save**.

For more information about nexususes, see the following topics:

- [Adding or Removing Nexususes from a Subsidiary](#)
- [Deleting Tax Nexususes](#)
- [Adding or Deleting a U.S. State Nexus](#)
- [Set Up Taxes](#) (to set up tax preferences for each country nexus)

## Deleting Tax Nexususes

The following steps are for deleting a nexus from the system.

If you want to remove a nexus from a subsidiary, see the help topic [Adding or Removing Nexususes from a Subsidiary](#).



**Note:** Currently, the nexus with internal ID = 1 cannot be deleted from the system.

### To delete a tax nexus:

1. Go to Setup > Accounting > Taxes > Nexus.
2. In the **Description** column, click the nexus that you want to delete.
3. Click **Edit**.
4. Point to Actions and then click **Delete**.



**Important:** Be sure that there are no transactions associated with a nexus that you want to delete. If any transactions are associated with a nexus, then you must first delete those transactions or modify them.

If a nexus cannot be deleted, you can deactivate it at Setup > Accounting > Taxes > Nexus.

## Limitations for Using Preferred Tax Codes

When you create a sales order in Legacy Tax with the Advanced Taxes feature enabled, you may sometimes get incorrect tax codes being applied to items.

This happens if you set a preferred tax code for your nexus in a particular tax schedule. The item in your sales order then automatically applies this tax code from the tax schedule, and this can cause problems if the preferred tax code is incompatible with your subsidiary.

For example, you create a sales order for a customer, using a French nexus. When you enter your item name on the **Items** subtab, you get a suggested tax code for this item in the **Item** column. You get the VAT:TC for FRA\_Sub tax code instead of the VAT:UNDEF-FR tax code because the VAT:TC for FRA\_Sub is set a preferred tax code in your tax schedule.

To rectify this error, either:

- Manually select the correct tax code from the **Tax Code** list
- To avoid the inheritance of the preferred tax code from your tax schedule, go to Setup > Accounting > Taxes > Tax Schedules > Edit the tax schedule used for the item. Click your nexus and set the sales tax code to empty.



**Note:** If the EU One Stop Shop (OSS) feature is enabled on your account, this error is persistent.

## Creating Tax Schedules

Tax schedules are required in accounts with the Advanced Taxes feature enabled. Tax schedules determine how NetSuite calculates taxes for items in each nexus. The **Tax Schedule** field on an item record is located on the **Accounting** subtab, under Tax/Tariff Information.

For most countries, goods and services are charged at the same rate across the country, so there is no need for tax schedules to be set up. For the U.S. and Canada, some goods and services are not taxable in certain states or provinces, so in this case a tax schedule is useful.

In accounts without Advanced Taxes enabled, the tax treatment for an item is determined by the tax code assigned to it. For U.S. editions without Advanced Taxes, instead of a tax code, the **Taxable** box determines whether an item should be taxed or not.

### To create a tax schedule:

1. Go to Setup > Accounting > Taxes > Tax Schedules > New.
2. In the **Product** field, enter the name of the tax schedule that you want to associate with a product or item.

When you create or edit item records, you can select the name of the tax schedule on the **Accounting** subtab of standard item forms.

3. Enter a description for this tax schedule.
4. If you have nexuses in the United States, click the **US Nexuses** subtab, and then check the box in the **Taxable** column next to each state where these items are taxable.

## US Nexuses Subtab

NEXUS	TAXABLE
CA	<input type="checkbox"/>
NY	<input type="checkbox"/>
OR	<input type="checkbox"/>

5. If you have Non-U.S. nexuses, click the **Non US Nexuses** subtab, and select the sales and purchase tax codes to be used when charging customers with shipping addresses in those countries.

## Non US Nexuses Subtab

NEXUS	SALES TAX CODE	PURCHASE TAX CODE
Australia	<input type="button" value="▼"/>	<input type="button" value="▼"/>
Brazil	<input type="button" value="▼"/>	<input type="button" value="▼"/>
Canada - AB	<input type="button" value="▼"/>	<input type="button" value="▼"/>
Canada - NS	<input type="button" value="▼"/>	<input type="button" value="▼"/>
Canada - ON	<input type="button" value="▼"/>	<input type="button" value="▼"/>

6. Click **Save**.

You can create or edit an item record and choose the tax schedule that applies to the item. For more information about item records, see the help topic [Using Item Records](#).

Please note, REST web services do not support legacy tax features. To work with taxation through REST web services, you must have the SuiteTax feature enabled. For more information, see the help topic [SuiteTalk REST Web Services Overview and Setup](#).

# Customizing Tax Fields on Transaction Forms

With the Advanced Taxes feature enabled, you can change the names of tax fields that show on transaction forms, and in columns on search results, lists, and reports.

On a transaction form, when you select a customer, NetSuite displays the tax fields appropriate to the customer's shipping address. NetSuite determines tax codes based on the tax preferences set for the customer's nexus.

If you want to rename these tax fields, you cannot do so directly on the custom transaction form. You must go to the Set Up Taxes page of the nexus.

## To change the names of tax fields on transaction forms:

1. Go to Setup > Accounting > Taxes > Set Up Taxes.
2. For each country nexus tab, do the following:
  - a. Click the tab for the country nexus.
  - b. Click the **Field Naming** subtab.
  - c. For each language, enter the name you want to show for each tax field. Column fields show in columns on search results, lists, and reports, for example on the **Items** subtab of a sales order. Expense fields show on expense-related forms, for example purchase order forms. Available fields vary depending on the country.
3. Click **Save**.

The screenshot shows the 'Set Up Taxes' page with the 'Germany' tab selected. The 'Field Naming' subtab is active, displaying a table for renaming tax fields across various languages. The table includes columns for Language, Tax Amount (Body), Tax Amount (Column), Tax Amount (Expense), Tax Code (Column), Tax Code (Expense), Tax Rate (Column), Tax Rate (Expense), Tax Total (Body), and VAT Registration Number (Body). Examples of renamed fields include 'Daň' for 'Tax' in Czech and 'Skat/moms' for 'Tax' in Danish.

LANGUAGE	TAX AMOUNT (BODY)	TAX AMOUNT (COLUMN)	TAX AMOUNT (EXPENSE)	TAX CODE (COLUMN)	TAX CODE (EXPENSE)	TAX RATE (COLUMN)	TAX RATE (EXPENSE)	TAX TOTAL (BODY)	VAT REGISTRATION NUMBER (BODY)
Čeština	Daň	Částka daně	Částka daně	Daňový kód	Daňový kód	Daňová sazba	Daňová sazba	Daň celkem	Id daně
Dansk	Skat/Moms	Skat/moms_A	Skat/moms_A	Skat/moms-k	Skat/moms-k	Skat/moms-s	Skat/moms-s	Skat/moms	Skatte/moms-id
Deutsch	Steuer	Steuerbetrag	Steuerbetrag	Steuercode	Steuercode	Steuersatz	Steuersatz	Steuer Gesa	Steuernummer
English (International)	Tax	Tax Amt	Tax Amt	Tax Code	Tax Code	Tax Rate	Tax Rate	Tax Total	Tax Id
English (U.S.)	Tax	Tax Amt	Tax Amt	Tax Code	Tax Code	Tax Rate	Tax Rate	Tax Total	Tax Id

# Managing Tax Codes

To track taxes, you must specify tax codes on your transaction records. Tax codes contain information about tax rates and the types of transactions that the tax codes should be applied to. Tax codes must be set up with the right tax control accounts and tax types so that NetSuite can correctly post the taxes to your general ledger. For accounts with Advanced Taxes enabled, tax schedules must also be set up to determine how NetSuite calculates taxes for items in each nexus.

For most countries, the various elements used to track taxes in NetSuite are already provided for you when you get a NetSuite account or create a nexus.

If you have the [International Tax Reports](#) installed in your account, then when you add a new country nexus, the VAT/GST tax codes for that nexus are automatically provisioned. For details, see [Automatic Tax Code Provisioning](#).

To understand how to edit or create tax codes, tax groups, tax control accounts, and tax types, read the following topics:

1. [Tax Control Accounts Overview](#)
  - [Creating a Tax Control Account](#)
2. [Tax Types Overview](#)
  - [Creating a Tax Type](#)
  - [Removing Restrictions for Tax Control Accounts](#)
3. [Tax Codes Overview](#)
  - [Tax Code Properties](#)
  - [Creating Tax Codes](#)
  - [Editing Tax Codes](#)
  - [Inactivating or Deleting Tax Codes](#)
  - [Adding Custom Fields to Tax Code Records](#)
4. [Tax Groups Overview](#)
  - [Creating Tax Groups](#)
  - [Creating a Tax Group \(All Countries Except US and Canada\)](#)
5. [Managing Tax Rate Changes](#)

See also [Enabling and Setting Up Taxation Features](#) for more information about setting up tax preferences in your NetSuite account.



**Note:** For information about withholding tax setup preferences, tax codes, tax groups, and tax types, read the [Withholding Tax](#) topic.

## Tax Codes Overview

For most countries, tax codes are automatically provisioned when you initially set up your NetSuite account, and when you add a nexus. Your account administrator can create additional tax codes if necessary.

If you have the [International Tax Reports](#) installed in your account, then when you add a new country nexus, the VAT/GST tax codes for that nexus are automatically provisioned. The International Tax Reports SuiteApp creates tax codes only for the countries that it supports, because those tax codes are used to generate the tax reports. For more information, see [International Tax Reports](#) and [Automatic Tax Code Provisioning](#).

Review your tax codes to make sure the rates and properties are correct. To view existing tax codes in your NetSuite account, go to Setup > Accounting > Taxes > Tax Codes. You can create, edit, deactivate, or delete tax codes.

Tax codes determine how much tax is applied to each line item on your transaction records. A tax code represents the following:

- a tax that you collect from your customers located in a specific geographic area
- a tax that you pay to a taxing authority on behalf of your customers
- a tax rate for one location, to be paid to one tax authority
- a tax that is applied only to certain types of transactions

Tax codes that can be applied to one transaction can be combined in a tax group. For example, for a specific US state, combine city tax and state tax into one tax group so that when you create an invoice for a sale in that state, you can then select the tax group. For information, see [Tax Groups Overview](#).

You can associate a tax code with a customer. See [Setting Default Tax Items on Customer Records](#).

You can associate a tax code with an inventory item and nexus, if each nexus applies a different tax rate for the same item. To do this, you must create a tax schedule. Tax schedules let you assign appropriate tax codes to an item based on the country or nexus it applies to. For example, graphic design services are taxable in New York, but not taxable in Florida. When you have created the tax schedule, you can select this on the item record. For information, see [Creating Tax Schedules](#).

If you do not have Advanced Taxes enabled in your account, you can set a default tax code on an item record. If you have Advanced Taxes enabled, then you associate a tax schedule with an item record. See [Setting Tax Codes or Tax Schedules on Item Records](#).

If you use the UK or International Edition of NetSuite, you can set a default tax code for vendors. See [Setting Default Tax Items on Vendor Records](#).

If you operate a web store, you can select a default tax code to be used for a transaction when NetSuite cannot find a predefined tax code in your customer's record or in your inventory item record. To do this, go to Setup > Accounting > Taxes > Set Up Taxes. Select a tax code or tax group in the **Default Tax Code** field.

You can still change the tax code on individual transaction records.

For more information, see the Related Topics list.

## Tax Code Properties

Properties that define a tax code are shown as check boxes on a tax code record.



**Important:** Some of the tax code properties are displayed only if you have installed the [International Tax Reports](#). NetSuite uses these properties to generate values on each field of the VAT or GST reports. Properties displayed on the tax code record vary depending on the country. For information, see [VAT and GST Reporting](#).

Property	Check this box if:
Applies to Direct Cost Service Items	This tax code will be used to identify transactions involving direct costs in providing services.
Applies to Service Items	This tax code will be used for transactions related to services.
Capital Goods	This tax code will be used for transactions involving fixed assets or capital goods.
Cash Register	This tax code will be used to identify transactions where the tax invoice was issued by a cash register.

<b>Property</b>	<b>Check this box if:</b>
Default Code	This tax code will be selected by default on transactions.
Duplicate Invoice	This tax code will be used to identify transactions where duplicate copies of tax invoices need to be issued.
E-invoice	This tax code will be used to identify transactions where the tax invoice was issued electronically.
EC Code	This tax code will be used for transactions with businesses or individuals in the European Community. Transactions with EC tax codes appear on the EC Sales List report.
	<p> <b>Note:</b> Use this only for transactions outside your country but within the EU.</p>
Exclude From VAT/GST Reports	This tax code will not appear on VAT or GST reports.
Exempt	This tax code will be used to indicate that whatever this code applies to is exempt from tax.
Export	This tax code will be used for international sales.
Government	This tax code will be used to identify government related transactions.
Import	This tax code will be used for transactions involving the importation of either goods or services.
Import VAT	This tax code will be used to identify transactions that are imposed taxes by the customs agency.
No Tax Credit	This tax code will be used to identify transactions that are not eligible for tax credits.
No Tax Invoice	This tax code will be used to identify transactions where a valid tax invoice was not issued or is not necessary.
Non-Deductible	This tax code will be used to identify transactions that have nondeductible tax.
Nonoperational Transaction	This tax code will be used to identify nonoperating transactions or those not made in the normal course of business.
Nonrecoverable	This tax code will be used for transactions where the tax is not recoverable from the tax authority.
Nonresident	This tax code will be used to identify transactions by nonresidents of the country.
Nontaxable	This tax code will be used to identify transactions that are not subject to the tax law.
Other Tax Evidence	This tax code will be used to identify transactions where documents other than valid tax invoices will be used as basis to claim input tax credits.
Outside Customs Territory	This tax code will be used to identify transactions that are outside customs territory.
Paid	This tax code will be used to identify transactions that are paid.
Partial Credit	This tax code will be used to identify transactions where the tax credit can only be claimed partially.
Post Notional Tax Amount	This tax code will be used to post accounting entries for notional tax amounts. If checked, you must select the debit and credit account for notional tax amounts in the <b>Notional Tax Debit Account</b> and <b>Notional Tax Credit Account</b> fields.

Property	Check this box if:
	 <b>Note:</b> This property is available only on tax code records for EU member states if a value is set for the <b>Notional Rate Derived From</b> field. The <b>Notional Tax Debit Account</b> and <b>Notional Tax Credit Account</b> must be associated to the tax code subsidiary.
Purchaser Issued Invoice	This tax code will be used to identify transactions where the purchaser can use a self-billing tax invoice or where the tax invoice was issued by the purchaser.
Reduced Rate	This tax code will be used for transactions where the applicable tax rate is reduced from the standard tax rate.
Reverse Charge Code	This tax code will be used for transactions where reverse charge applies.
Special Territory	This tax code will be used in territories where the tax rate is different from the standard tax rate.
Special Reduced Rate	This tax code will be used for transactions that enjoy a further reduced rate which already applies to other types of transactions.
Surcharge	This tax code will be used to identify transactions that are subject to the tax law but have been suspended by a temporary legal measure.
Suspended	This tax code will be used to identify transactions where surcharges.
Triplicate Invoice	This tax code will be used to identify transactions where triplicate copies of tax invoices need to be issued.
Unknown Tax Credit	This tax code will be used to identify purchase transactions where the tax credit is determined by the usage of goods and is unknown when the transaction was made.

## Creating Tax Codes

Tax codes determine how much tax is applied to each line item on your transaction records.

To view existing tax codes in your NetSuite account, go to Setup > Accounting > Taxes > Tax Codes. You must make sure that properties on each tax code are set correctly. Changes made to tax codes are captured in system notes. For more information, see the help topic [Searching System Notes](#).

For information, see [Tax Code Properties](#).

To create tax codes, read the following topics:

- [Creating Tax Codes - U.S. Nexus](#)
- [Creating Tax Codes - United Kingdom](#)
- [Creating Tax Codes - Canada](#)
- [Creating Tax Codes - Australia](#)
- [Creating Tax Codes - Other Nexuses](#)
- [Tax Code Properties](#)
- [Setting Up Nondeductible Input Tax](#)



**Note:** For information about withholding tax codes, read the [Withholding Tax](#) topic.



**Important:** To benefit from the automatic tax code provisioning feature, you must first install the [International Tax Reports](#) in your account before you create subsidiaries. In OneWorld accounts that have the International Tax Reports SuiteApp, when you add a new subsidiary country, the system creates the nexus and VAT/GST tax codes for that country. In other words, **you must have the International Tax Reports SuiteApp already installed before you add the subsidiary.** (Without the International Tax Reports SuiteApp, when you create a subsidiary country, NetSuite adds its nexus, but only provides a few default tax codes.) For more information, see [Automatic Tax Code Provisioning](#).

## Adding Custom Fields to Tax Code Records

If you want to gather more information specific to your business needs, you can add custom fields to tax code records by going to Setup > Customization > Other Custom Fields > New and selecting Tax Code from the Record Type dropdown list.

## Editing Tax Codes

Use the edit feature to apply changes to your tax codes.

### To edit a tax code:

1. Go to Setup > Accounting > Taxes > Tax Codes.
2. Click **Edit** next to the tax code.
3. On the Tax Code page, make the necessary changes.
4. Click **Save**.



**Note:** For US sales taxes, you can import state tax tables to update the tax rates. By uploading the state sales tax tables, outdated tax rates are replaced by new rates. For information about sales tax tables, see the help topic [Importing the State Sales Tax Table](#).

## Inactivating or Deleting Tax Codes

If you have a tax code that you do not use and you do not want it to appear in your lists, you can deactivate or delete the tax code.



**Important:** Do not delete the UNDEF tax code provisioned by NetSuite. The UNDEF tax code is used when NetSuite cannot determine the appropriate tax code for transactions that have been imported into the system using CSV or Web Services.

### To deactivate a tax code:

1. Go to Setup > Accounting > Taxes > Tax Codes.
2. Check the **Show Inactives** box.
3. Check the box in the **Inactive** column next to the tax code record.

4. Click **Submit**.

This tax code no longer appears in the Tax Codes list unless the **Show Inactives** box is checked, and will not be available for selection on transactions, reports, and records.

### To delete a tax code:

1. Go to Setup > Accounting > Taxes > Tax Codes.
2. Click **Edit** next to the tax code.
3. Click **Delete**. A confirmation message is shown.
4. Click **OK** to confirm the deletion.

## Tax Groups Overview

You can create a tax group to combine several tax codes that can be applied to one transaction, even if the taxes are paid to different jurisdictions. The tax group rate is the sum of these separate tax codes.

Tax groups can track multiple tax control accounts. Each tax code in a tax group can have a different control account, allowing you to accurately account for taxes owed to each tax jurisdiction.

### Examples of when to use tax groups:

- In the United States, you can combine state tax, transit tax, and city tax into one tax group so that when you create a sales invoice, you can select the tax group to be applied to the transaction.
- In Canada, each province has GST and PST, and rates vary for each province. You can create a tax group for each province, combining GST and PST.
- In Australia, GST is added after applying wine equalisation tax (WET) to the price of wine. You can combine WET and GST in one tax group. For more information about WET, see the help topic [Using Wine Equalization Tax \(WET\)](#).

Before using tax groups, go to Setup > Accounting > Taxes > Set Up Taxes. In the **Tax Code Lists Include** field, select **Tax Groups Only** or **Tax Groups and Tax Codes**. These selections allow you to select tax groups on transactions and on customer records.

Changes made to tax groups are captured in system notes. For more information, see the help topic [Searching System Notes](#).



**Note:** As you make the transition to using tax groups, set the tax code list to include both groups and codes. When you have set up the tax groups necessary for your business, change the preference to only show tax groups.

To create tax groups, see [Creating Tax Groups](#).

## Creating Tax Groups

A tax group is a group of tax codes that are relevant to a transaction. When you have your tax codes set up, you can combine them to create tax groups.

To create tax groups, read the following topics:

- Creating a Tax Group (United States)
- Creating Tax Groups - Canada
- Creating a Tax Group (All Countries Except US and Canada)

## Creating a Tax Group (All Countries Except US and Canada)



**Note:** For US, see the help topic [Creating a Tax Group \(United States\)](#). For Canada, see the help topic [Creating Tax Groups - Canada](#).

Changes made to tax groups are captured in system notes. For more information, see the help topic [Searching System Notes](#).

### To create a tax group (all countries except US and Canada):

1. Go to Setup > Accounting > Taxes > Tax Groups > New.
2. If you are using NetSuite OneWorld, select a country in the **Item type** column.
3. On the Tax Group page, enter an abbreviation in the **Tax Name** field.
4. Enter a description of the tax group.
5. If you are using NetSuite OneWorld:
  - a. Select one or more subsidiaries from the dropdown list.
  - b. Check the **Include Children** box if you want to apply this tax group to the children of the subsidiaries.
6. Select a tax type.
7. In the **Name** column, select a tax code and then click **Add**. You can select as many tax codes as applicable. The tax code rate and tax type are automatically populated from the selected tax code. The sum of the tax code rates will be the tax group rate and it will appear in the tax group's **Rate** field.



**Important:** To make this tax group available for selection on a sales transaction, make sure that the tax codes in the tax group have Sales or Both in the **Available on** field of the tax code record. To make this tax group available for selection on a purchase transaction, make sure that the tax codes in the tax group have Purchases or Both in the **Available on** field of the tax code record.

8. Enter a value in the **Basis** column for each tax code. The default value is 100, which represents the full rate. If the tax rate is 10% and the basis is 100, then 10% is added to the tax group rate. But if the tax rate is 10% and the basis is 50, then only 5% is added to the tax group rate.
9. Click **Save**. Now, you can select this tax group when you create a transaction record.

## Tax Types Overview

A tax type determines where the tax paid or collected is tracked on the balance sheet. The balance sheet account to which NetSuite posts the collection or payment of tax is called the tax control account.

In NetSuite, the tax types are either already set up by default, or set up for you by Professional Services. When you add a subsidiary in a new country, the tax types for that country become available in the system automatically. However, an administrator can create new tax types if necessary.



**Note:** Changes made to tax types are captured in system notes. For more information, see the help topic [Searching System Notes](#).

The definition of a tax type includes the tax type's tax control accounts. This is how NetSuite tracks taxes on the balance sheet. However, in certain countries, companies are required to record tax on income or expense accounts on the general ledger, balance sheet, and income statement reports. On the Set Up Taxes page for a VAT/GST nexus, you have the option of disabling the Only Use Tax Control Accounts on Tax Types preference. With this preference turned off, you can post tax amounts to any account in your chart of accounts, provided you have created an appropriate tax type record that uses this account, and you have set up a tax code that uses the new tax type. For more information, see [Removing Restrictions for Tax Control Accounts](#).

Tax types are used to define tax codes. If your NetSuite account has the Advanced Taxes feature enabled, tax types are also linked to a country. When defining a tax code, the tax types available depend on the country selected. For example, when creating a tax code for the United States, the dropdown list for the Tax Type field includes Sales Tax. If you are creating a tax code for the United Kingdom, then the list of available tax types includes VAT.

A transaction record contains information about the tax code or tax group. The tax code or tax group holds the information about the tax type. The tax type holds the information about the tax control account.

A tax type is associated with a nexus. To create a tax type, see [Creating a Tax Type](#).

## Examples of tax types and tax control accounts (Australia)

Tax Type Name: GST

Nexus	Liability/Sales Tax Account	Asset/Purchase Tax Account
Australia	GST Collected	GST Paid

Tax Type Name: LCT

Nexus	Liability/Sales Tax Account	Asset/Purchase Tax Account
Australia	LCT Collected	LCT Paid

## Examples of tax types and tax control accounts (Canada)

Tax Type Name: PST

Nexus	Liability/Sales Tax Account	Asset/Purchase Tax Account
QC	PST Payable QC	PST Expenses QC
ON	PST Payable ON	PST Expenses ON

Tax Type Name: GST/HST

Nexus	Liability/Sales Tax Account	Asset/Purchase Tax Account
QC	GST/HST Payable	GST/HST on Purchases

Nexus	Liability/Sales Tax Account	Asset/Purchase Tax Account
ON	GST/HST Payable	GST/HST on Purchases

## Examples of tax types and tax control accounts (United States)

Tax Type Name: State

Nexus	Liability/Sales Tax Account
CA	Sales Tax Payable CA
GA	Sales Tax Payable GA
NY	Sales Tax Payable NY

Tax Type Name: Transit

Nexus	Liability/Sales Tax Account
CA	Sales Tax Payable CA
GA	Sales Tax Payable GA
NY	Sales Tax Payable NY

## Examples of tax types and tax control accounts (International)

Tax Type: VAT

Nexus	Liability/Sales Tax Account	Asset/Purchase Tax Account
Taiwan (Province of China)	VAT on Sales	VAT on Purchases

Tax Type Name: GST

Nexus	Liability/Sales Tax Account	Asset/Purchase Tax Account
Singapore	GST on Sales	GST on Purchases

## Creating a Tax Type

By default, tax types use tax control accounts for posting tax amounts. You can remove this restriction if you want to use a different account from your chart of accounts as your posting account for tax. For more information, see [Removing Restrictions for Tax Control Accounts](#).

### To create a tax type:

1. Go to Setup > Accounting > Taxes > Tax Types.
2. If you are using NetSuite OneWorld, select the country from the Tax Types page.
3. On the New Tax Type page, enter a name or abbreviation for this tax type.
4. Enter a description of this tax type.

5. Check the **OSS** box if this tax type is for tracking VAT on B2C digital services based on the customer's country. The OSS tax type is tracked separately from normal VAT.

**Note:** The OSS box is displayed only when the EU One Stop Shop feature is enabled in your account. For more information, see [EU One Stop Shop \(OSS\)](#).

6. In the **Liability/Sales Tax Account** field, select the tax control account to which NetSuite posts tax collected on sales.
7. In the **Asset/Purchase Tax Account** field, select the tax control account to which NetSuite posts tax on purchase transactions.

**Note:** For US, there is no asset/purchase tax account.

8. Click **Save**. When a tax code of this type is applied to a transaction, NetSuite posts the tax to the proper tax control account.

**Important:** Tax types and tax codes are created separately. Transactions post tax to the tax control account shown on the tax code record. Changing the tax control account on the tax type record does not automatically update the tax control account shown on the tax code record. Editing the tax type record to change its tax control account requires you to also edit and save the tax code records that share the tax type.

## Removing Restrictions for Tax Control Accounts

**Note:** This feature is available for all nexuses, except US and Canada.

In certain countries, companies are required to record tax as an expense. For example, in Brazil, inventory transfers are taxable, and because the calculated tax is not recoverable, the tax has to be treated as a business expense. In other countries, companies are required to use income accounts initially when posting taxes. For example, under the European travel industry's margin scheme, VAT on purchases is treated as part of cost of goods sold, and tracked separately on the income statement.

On the Set Up Taxes page for a nexus, the **Only Use Tax Control Accounts on Tax Types** preference is enabled by default. If you disable this preference, you can create a tax type record on which you can select any account from your chart of accounts as your posting account for tax. Note that you cannot use the same account for both sale and purchase. After setting up the tax type, you must select it on the appropriate tax code records. To re-enable this preference, make sure that there are no tax types associated with regular accounts.

Tax amounts posted to income or expense accounts are shown on the general ledger, balance sheet, and income statement reports. Bear in mind that if you want to use the Pay Tax Liability feature in NetSuite, you must manually transfer this tax from the income or expense account to the tax liability account.

### To remove restrictions for tax control accounts:

1. Go to Setup > Accounting > Taxes > Set Up Taxes.
  - a. Click the subtab of the country nexus.
  - b. On the Set Up Taxes page, clear the **Only Use Tax Control Accounts on Tax Types** box.
  - c. Click **Save**
2. Go to Setup > Accounting > Tax Types > New..
  - a. Click the country nexus.

- b. On the Tax Type page, enter a name for the new tax type.
- c. Select the income or expense account from your chart of accounts as your posting account for tax.

NEXUS		LIABILITY/SALES TAX ACCOUNT		ASSET/PURCHASE TAX ACCOUNT	
Italy	Italy	VAT on Sales [6]		Cost of Goods Sold	

- d. Click **Save**
3. Go to Setup > Accounting > Taxes > Tax Codes > New.
- a. Click the country nexus.
  - b. On the Tax Code page, select the tax type that you created in Step 2.
  - c. Enter or select values in required fields to complete the Tax Code record.
  - d. Click **Save**.

When this tax code is applied to a transaction, NetSuite posts the tax to the income or expense account defined on the tax type.

## Tax Control Accounts Overview

Tax control accounts are accounts in your general ledger or chart of accounts. These are the accounts to which the amounts computed for indirect taxes such as sales tax and VAT are posted.

Tax control accounts are used to define tax types, and tax types are used to define tax codes. Tax codes in your transaction records determine how much tax is applied to each line item on your transactions.

If the Advanced Taxes feature is enabled in your NetSuite account, tax control accounts are linked to a nexus or country to more effectively manage tax postings.

In NetSuite, the tax control accounts are either already set up by default, or set up for you by Professional Services. However, an administrator can create new tax control accounts if necessary.

You can use multiple tax control accounts to track your sales tax liability and provide more detail on your financial statements. For example, for US customers, you can create tax control accounts for each tax jurisdiction and assign them to their respective tax codes.

You can choose to separate your sales VAT and purchase VAT. For example, for UK customers, you may want have an Output VAT account to track VAT on your sales, and an Input VAT account to track VAT that you can reclaim.

Some users may prefer to see the balance due at any point in time. In this case, you need only one account that would consolidate all your VAT or GST entries.

Examples of tax control accounts are shown in the related topic, [Tax Types Overview](#).

To create a tax control account, see [Creating a Tax Control Account](#).

To remove restrictions for tax control accounts on tax types, see [Removing Restrictions for Tax Control Accounts](#).



**Warning:** When you deactivate a tax control account, any tax codes associated with it will no longer be available for selection when you create or edit a transaction record. Also, any existing default tax codes associated with the deactivated tax control account will be invalidated. Be sure to change the default tax codes on the affected nexuses, item records, customer records, and vendor records. Alternatively, you can re-activate the tax control account.

## Creating a Tax Control Account



**Note:** Tax types and tax codes are created separately. Changing the tax control account on the tax type record does not automatically update the tax control account shown on the tax code record. Transactions post tax to the tax control account shown on the tax code record. Editing the tax code record updates the tax control account fields.

### To create a tax control account:

1. Go to Setup > Accounting > Taxes > Tax Control Accounts.
2. If you are using NetSuite OneWorld, select a nexus.
3. Enter the name of the tax control account.
4. Enter a description of the tax control account.
5. Click **Save**.

After you create a tax control account, you can select this account on tax type and tax code records in the Tax Account field. Tax liability for the tax code is applied to this tax control account selected on the item record.

You can view the tax liability for each tax control account on your balance sheet and other financial reports.



**Warning:** When you deactivate a tax control account, then any tax codes associated with it will no longer be available for selection when you create or edit a transaction record. Also, any existing default tax codes associated with the deactivated tax control account will be invalidated. Be sure to change the default tax codes on the affected nexuses, item records, customer records, and vendor records. Alternatively, you can re-activate the tax control account. For information about how to delete accounts and how to make accounts inactive, see the help topic [Deleting Accounts and Making Accounts Inactive](#)

## Managing Tax Rate Changes



**Note:** This topic is not applicable to US and Canada edition accounts.

Changes to the tax rates do get announced by the tax authorities, and rules vary too. Administrators of accounts that have installed the NetSuite [International Tax Reports](#) are usually informed of rate changes coming up but it is your responsibility to ensure that the latest rates are being used. We recommend you study the rates carefully before making any changes to your NetSuite account.



**Important:** Do not edit and change the rate on the current tax codes. Doing so may affect historical records and audit accountability.

### To update tax rates:

1. Rename the current tax codes if you would like to use your own naming convention.
2. Create a new tax code by indicating the effectivity date in the **Effective Date** field. Because step 1 is renaming, step 2 requires the new tax code name to be the same name as the original.
3. Inactivate the old tax code or indicate the validity date in the **Valid Until** field.
4. If the Advanced Taxes feature is enabled in your account, update the tax schedules.
5. Update default tax codes on customer, vendor, and item records.

## When should you make these changes?

The decision on when to make these changes will depend on several factors, such as the following:

- the effective date of the new rate
- whether you trade over the weekend
- whether you have a web store
- the rules pertaining to that country

## My Item prices in NetSuite are VAT inclusive, what do I have to do?

No action is necessary because NetSuite stores prices on a net basis. When you change the tax code, your item record will be updated automatically.

## Example

The following example shows the detailed steps to manage a standard VAT rate change from 20% to 21%, with effect from January 1, 2013, in the Czechia (CZ).

1. Rename the current tax codes if you would like to use your own naming convention.
  - a. Go to Setup > Accounting > Taxes > Tax Codes.
  - b. Click the Edit link of the current Standard rate tax code.
  - c. On the Edit Tax Code page, rename the tax code (for example, rename your current standard tax code S-CZ to S2012-CZ)
  - d. For a European Union (EU) member state, you must also rename the tax codes you use for EU zero rated sales, reverse charge sales etc (for example, rename ES-CZ to ES2012-CZ).
2. Create the new Tax Code effective January 1, 2013
  - a. Go to Setup > Accounting > Taxes > Tax Codes.
  - b. Click **New**.
  - c. If Advanced Taxes is enabled, select the nexus.
  - d. Create the standard rate tax code with the new rate and the same name as the original (S-CZ with the rate of 21%).
  - e. For an EU member state, create additional tax codes for:
    - EU goods and related services
    - Reverse charge services
    - Purchase of services where the reverse charge rules apply

For each of the above tax codes, set the notional rate to the new rate, and also select the right properties for each tax code. The properties have to be the same as the old tax codes.

- f. Select a date in the **Effective From** field. In this example, January 1, 2013.
3. Inactivate the old standard rate and other tax codes that are no longer required.  
Depending on the rules in that particular country, consider the following questions:
  - Are you likely to issue credit notes for invoices raised before January 1, 2013?
  - Are you likely to have stock adjustments or have sales orders that have been fulfilled but not yet invoiced?If the answer is no to both of these, then we recommend that you make the old tax code inactive.  
If the answer is yes to either of these, then we recommend that you do nothing for now, but return to it later on and make it inactive.
  - a. Go to Setup > Accounting > Taxes > Tax Codes.
  - b. Click the Edit link of the old Standard rate tax code.
  - c. On the Edit Tax Code page, check the **Inactive** box.
4. If the Advanced Taxes feature is enabled in your account, update the tax schedules.
  - a. Go to Setup > Accounting > Taxes > Tax Schedules.
  - b. Select the tax schedule (for example, Standard).
  - c. On the **Non-US Nexuses** subtab, make sure that the new tax codes are shown.
5. Update the customer, vendor, and item records, to reflect the new tax codes, if applicable. If Advanced Taxes is enabled, select the updated tax schedule on item records.

# General International Tax Topics

You can use NetSuite to calculate, report, and pay value-added taxes (VAT) for many countries around the world, including the countries in the European Union (EU). You can define country-specific tax codes, used to calculate and report taxes, that identify basic information such as the tax percentage and the tax agency. You can also specify VAT-specific information such as whether to exclude amounts from VAT reports and whether a tax is specific to the EU.

Read the following topics for guidance:

- [Setting Tax Preferences](#)
- [Setting Tax Rounding Levels, Methods, and Precision Settings](#)
- [Creating Tax Codes - Other Nexuses](#)



**Important:** For information about VAT/GST tax codes used by NetSuite to track and report taxes in specific countries, read the [Country-specific Tax Topics](#).

- [Paying Tax Liabilities - Non-U.S. Editions and Nexuses](#)
- [Applying Sales Tax or VAT to Discount Items](#)
- [Recording Nondeductible Input Tax](#)

The following topics provide information about the tax processing elements required for administering VAT:

- [Tax Accounting Overview](#) – describes how to use NetSuite to track, calculate and pay different types of taxes
- [Enabling and Setting Up Taxation Features](#) – describes what you need to set up in your account to track your taxes
- [Managing Tax Codes](#) – describes the purpose and setup of tax types, tax control accounts, tax codes, tax groups, and tax agencies as vendors. You define these elements as part of the process of setting up NetSuite for VAT administration.
- [Tax Code Properties](#) – describes the properties used to define a tax code. Although NetSuite provides a set of predefined VAT codes, you may need to modify some of them or create new ones for your tax jurisdictions (nexuses). Country-specific help topics contain tables that show the tax codes and their corresponding tax properties.

Before you administer VAT using NetSuite, do the following:

- Set your tax preferences. See [Setting Tax Preferences](#).
- Review your tax codes, and edit or create tax codes. See [Tax Codes Overview](#) and [Creating Tax Codes - Other Nexuses](#).
- Set up appropriate tax types and tax control accounts. See [Tax Types Overview](#), [Removing Restrictions for Tax Control Accounts](#), and [Tax Control Accounts Overview](#).
- Set up an acquisition tax code if you are an EU member state. See [Creating Acquisition Tax Codes](#).
- Understand the impact of discounts on VAT calculation. See [Applying Sales Tax or VAT to Discount Items](#).
- Prepare to pay VAT to the appropriate tax agencies. See [Paying Tax Liabilities - Non-U.S. Editions and Nexuses](#).
- Review how to set up tax filing and how to generate VAT and GST reports, EU Sales List reports, and Intrastat reports. Read the following topics:

- VAT and GST Reporting
- EU Sales List (ESL) Report
- EU Intrastat Report
- Electronic Tax Filing Using NetSuite



**Note:** For information about Sales Tax, see the [United States Tax Topics](#). For information about VAT/GST for specific countries, see the [Country-specific Tax Topics](#).

## Setting Tax Preferences

The following preferences are available for VAT/GST nexuses only. For US, see the help topics [Setting U.S. Tax Preferences](#), and for Canada, see the help topic [Setting Tax Preferences for Canada](#).

### To set tax preferences for a nexus:

1. Go to Setup > Accounting > Taxes > Set Up Taxes.
2. If you have more than one nexus, click the tab for the nexus that you want to configure.
3. **Enable Tax Lookup on Sales and Purchases** – This box is checked by default to enable NetSuite to determine appropriate tax codes to use on sales and purchases. Clear this box if you do not want NetSuite to determine the correct tax code based on the shipping address of the customer or vendor. If you use SuiteScript to query third party tax services, clear this box.
4. **Print Tax Code Summary on Sales Forms** – Check this box if you want to include a summary of the taxes by tax rate on printed transaction forms such as Estimates, Sales Orders, and Sales Invoices. The tax code summary is shown only if two or more tax codes are used on the transaction.

If you check this box, you must choose your preferred PDF layout for transaction type forms. To set your transaction form PDF layout preferences, go to Customization > Forms > Transaction Form PDF Layouts. If the **Preferred** box for Transaction Layout with Tax Summary is checked, NetSuite shows the tax summary as a separate element at the bottom of the form, above the totals. If you choose any of the standard or classic transaction type layouts, NetSuite shows the tax summary in the main body of the form as part of the columns element. For more information about transaction form PDF layouts, see the help topic [Customizing Transaction Form PDF Layouts](#).

5. **Only Use Tax Control Accounts on Tax Types** – This box is checked by default. If you disable this preference, you can create a tax type record on which you can select any account from your chart of accounts as your posting account for tax. After setting up the tax type, you must select it on the appropriate tax code records. For more information, see [Removing Restrictions for Tax Control Accounts](#).
6. **Foreign Trade** – Check this box if your company conducts trade with foreign companies or individuals. If this box is checked, the system creates the Export tax code for the nexus.
7. **Tax Reporting Cash Basis** – Check this box if you submit your tax returns on a cash basis, rather than invoice or accrual basis, to the tax authority.
8. **Display Tax Registration Number Field in Web Store** – Check this box to enable customers to enter their tax identification numbers when checking out of your Web store. (The label shown for this field depends on the specific name of a country's VAT registration number or Company registration number, as appropriate.)
9. **Default Tax Code** – Choose the default tax code that the system should use in your transactions if no tax code has been predefined for the customer or items.



**Important:** The **Default Tax Code** field is mandatory for all nexuses. In a OneWorld account, if you click **Save** and the system prompts you to enter a value in the **Default Tax Code** field, you may have one or more nexuses where a default tax code has not yet been selected. Look for this nexus and supply the missing information, and click **Save**.



**Warning:** When you deactivate a tax control account, any tax codes associated with it will no longer be available for selection when you create or edit a transaction record. Also, any existing default tax codes associated with the deactivated tax control account will be invalidated. Be sure to change the default tax codes on the affected nexuses, item records, customer records, and vendor records. Alternatively, you can re-activate the tax control account. For more information, see [Tax Control Accounts Overview](#).

10. **Tax Code for Exports** – Select the default tax code for orders placed by international customers. For EU countries, this applies if the nexus is part of the EU and the customer is outside the EU.
11. **Tax Code for Imports: Service Items** – Select the default tax code for service items purchased from vendors outside the country, or outside the EU if the nexus is an EU member country. This code will be used to show Reverse Charge tax on tax reports.



**Note:** Reverse Charge reporting on imports currently does extend to Canada, Australia, and Japan.

12. **Tax Code for Imports: Non-Service Items** – Select the default tax code for non-service items purchased from vendors outside the country, or outside the EU if the nexus is an EU member country. This code will be used to show Reverse Charge tax on tax reports.



**Note:** Reverse Charge reporting on imports currently does extend to Canada, Australia, and Japan.

13. **Tax Code Lists Include** – Choose whether you want tax codes, tax groups, or both to appear on transactions. The Tax Code Lists Include preference does not apply to journals.
14. **Respect Discount Item Tax Preference** – This preference is used with the Apply Before Sales Tax preference on a Discount Item record.

For information about the **Respect Discount Item Tax Preference** box for the U.S., see the help topic [Setting U.S. Tax Preferences](#).

For information about the **Respect Discount Item Tax Preference** box for Brazil, China, and India, see [Applying VAT Before or After Discounts](#).

15. **Preferred Tax Agency** – Select the tax agency that you pay taxes to.  
If you have Advanced Taxes enabled in your account, the **Preferred Tax Agency** field appears under the **Tax** subtab. On the Field Naming subtab, you can edit the field names displayed on forms and in columns on search results, lists, and reports. See [Customizing Tax Fields on Transaction Forms](#).
16. Set the tax rounding levels, methods, and precision settings for this nexus. See [Setting Tax Rounding Levels, Methods, and Precision Settings](#).

## Example of Set Up Taxes Page with Multiple Nexuses

The screenshot shows the 'Set Up Taxes' page in NetSuite. At the top, there are tabs for Australia, Canada, Germany, Japan, Philippines, Singapore, United Kingdom, and United States. The United Kingdom tab is selected. On the left, there are several checkboxes for tax-related settings: 'ENABLE TAX LOOKUP ON SALES AND PURCHASES' (checked), 'PRINT TAX CODE SUMMARY ON SALES FORMS' (checked), 'ONLY USE TAX CONTROL ACCOUNTS ON TAX TYPES' (checked), 'FOREIGN TRADE' (unchecked), 'TAX REPORTING CASH BASIS' (unchecked), and 'DISPLAY VAT REGISTRATION NUMBER FIELD IN WEB STORE' (checked). To the right of these are dropdown menus for 'DEFAULT TAX CODE' (UNDEF-GB), 'TAX CODE FOR EXPORTS', 'TAX CODE FOR IMPORTS: SERVICE ITEMS', and 'TAX CODE FOR IMPORTS: NON-SERVICE ITEMS'. Below these, there is a section titled 'Tax - Field Naming' with a note about tracking taxes by state/province. A dropdown menu shows 'United Kingdom' under 'COUNTRY' and 'PREFERRED TAX AGENCY'. At the bottom are 'Save', 'Cancel', and 'Reset' buttons.

## Setting Tax Rounding Levels, Methods, and Precision Settings

**Important:** It is critical to specify the rounding precision and rounding method for tax values based on the requirements of your tax authority. Failure to do so could result in incorrect tax amounts being reported. Also note that at this time, it is not possible to specify Rounding Precision or Rounding Method using CSV Import, Web Services, or Mass Updates. You must specify these values either on the Setup > Accounting > Setup Taxes page under the tab for the country, or check the **Allow override rounding setting per Entity** box to specify rounding settings on each customer and vendor record.

For each nexus, on the Set Up Taxes page (Setup > Accounting > Set Up Taxes), define the tax rounding levels, methods, and precision settings that apply the preferences, described in the procedure below.

### To set tax rounding levels, methods, and precision settings:

#### 1. Tax Rounding Level

**Note:** The **Tax Rounding Level** preference is not available for U.S. and Canada. It is only available for nexuses that use VAT/GST.

Specify the tax rounding level for this nexus:

- If you select **Item Line Level**, tax is rounded per line.
- If you select **Transaction Level**, the rounding is applied at the tax total level, using this formula: round (Subtotal x Tax Rate) = Tax Total.

**Note:** Transaction level tax rounding is applicable only to the following transaction types: credit memos, opportunities, estimates, purchase orders, vendor bills, vendor credits, sales orders, invoices, and cash sales. The rounding adjustment is done on each subtab (**Item**, **Billable Item**, **Billable Time**, and **Billable Expense**).

If the nexus has been configured to calculate tax at the transaction level, then when you add an item line to the transaction, the system immediately validates the calculations. If NetSuite finds a discrepancy between the rounded total tax amount and the sum of the rounded tax amounts per line, the system adjusts the tax amount on the line that results in the minimum percentage change in tax amount. But if all the item lines have the same amounts, the system will do the adjustment on the last line.

You can manually change the tax amounts of any of the lines only if the tax rounding level has been set to Item Line Level. For roundings set at Transaction Level, the tax amount and gross amount columns on item lines are set to read-only in the user interface. If there are multiple tax codes in one transaction, the rounding is done within each group of item lines that share the same tax code, and the total tax is the sum of the rounded tax for each group.

## 2. Tax Rounding Precision

**Note:** The **Tax Rounding Precision** preference is not available for Australia, Canada, UK, and US. Also note that Japan does not use decimal places (see the help topic [Japan Tax Topics](#)).

Specify the decimal or whole number precision you want to use for values entered in tax reports for this nexus. The following options are available:

- **.01 and Below** – Values in tax fields will be rounded to two decimal points. (Default)
- **.1 and Below** – Values in tax fields will be rounded to one decimal point.
- **1 and Below** – Values in tax fields will be rounded to the nearest single integer.
- **10 and Below** – Values in tax fields will be rounded to the nearest 10 points.
- **100 and Below** – Values in tax fields will be rounded to the nearest 100 points.

## 3. Tax Rounding Method

**Note:** The **Tax Rounding Method** preference is not available for Australia, Canada, UK, and US.

Specify how to apply the Rounding Precision to tax field values for this nexus. The following options are available:

- **Round off** – Values in tax fields will be rounded to the nearest integer or decimal place specified in the Tax Rounding Precision field.
- **Round down** – Values in tax fields will be rounded down to the nearest integer or decimal place specified in the Tax Rounding Precision field.
- **Round up** – Values in tax fields will be rounded up to the nearest integer or decimal place specified in the Tax Rounding Precision field.

## 4. Apply Rounding precision setting if Currency precision is NOT 0

**Note:** The **Apply Rounding precision setting if Currency precision is NOT 0** preference is not available for Australia, Canada, UK, and US.

Check this box to use the specified Rounding Precision setting and Rounding method when the Currency setting is set to any value other than 0. By default, this box is clear, so that the level of precision specified in the currency will be applied to values in tax fields for this nexus.

If the **Apply rounding precision setting if currency precision is not 0 box** is checked, NetSuite will round every value in the specified currency, which means this preference overrides all other rounding preferences. The following scenarios illustrate this behavior:

- If the **Apply rounding precision setting if currency precision is not 0** box is checked, and the **Tax Rounding Level** field is set to **Transaction Level**, the system ignores the transaction level rounding because the amount is already rounded based on currency.
- If the **Apply rounding precision setting if currency precision is not 0** box is checked, and the **Allow override rounding setting per Entity** box is checked, the system ignores the rounding setting specified on the Entity record.

## 5. Allow override rounding setting per Entity

**Note:** The **Allow override rounding setting per Entity** preference is not available for Australia, Canada, UK, and US.

Check this box if you want to set the tax rounding method and precision for each customer or vendor individually for this nexus.

To set the tax rounding method and precision for a customer or vendor, open the customer or vendor record. On the Financial subtab, set the method and precision in the **Tax Rounding Precision** field and the **Tax Rounding Method** field.

If the **Allow override rounding setting per Entity** box is not checked, tax amounts will follow the tax rounding method and precision defined for the country nexus, no matter what tax rounding method and precision have been set for customers and vendors. If tax rounding preferences are not defined on the entity record, the system uses the preferences defined for the country nexus.

**Note:** For information about the other fields on the Set Up Taxes page, see [Setting Tax Preferences](#).

## Creating Tax Codes - Other Nexuses

Tax codes determine how much tax is paid on each transaction line item. Various tax code properties define a tax code. For more information, see the tax code tables in the country-specific tax topics.

The following steps are for creating a tax code for any country except the US, UK, and Canada.

### To create a tax code for nexuses except US, UK, and Canada:

1. Go to Setup > Accounting > Taxes > Tax Codes > New.
2. On the New Tax Code page, if your account has other subsidiaries or nexuses, click the country that you are making a tax code for.
3. On the Tax Code page, enter values in the following fields and check the tax code properties that apply to the tax code:
  - **Tax Code** – Enter the name or abbreviation for this tax code. This code appears in the Tax Code column on sales transactions.
  - **Description** – Enter a description for this tax code.
  - **Rate** – Enter the tax percentage charged on an item with this tax code.
  - **Effective From** – Enter the date this tax code first goes into effect.
  - **Valid Until** – Enter the last date this tax code is in effect.
  - For OneWorld accounts:
    - **Subsidiaries** – Select the subsidiaries that this tax code applies to.
    - **Include Children** – Check this box if you want to include child subsidiaries.
  - **EC Code** – For the European Union member states, check this box if this tax code is used for transactions with customers or vendors in the European Union.
  - **Reverse Charge Code** – Check this box if your company receives or provides services that are subject to the Place of Supply rules (that is, purchaser is liable for VAT).
  - **Notional Rate Derived From** – If this tax code is derived from another tax code, select the code you are basing this tax code on. This field applies primarily to the EU countries and the rate is applied to calculate intra-community B2B values for VAT reporting purposes only.



**Note:** You can select a value for this field only if either the **EC Code** or **Reverse Charge Code** box is also checked.

- **Applies to Service Items** – Check this box if this tax code is used for transactions related to services and is subject to reverse charges.
- **Export** – Check this box if this tax code is used for transactions involving exporting of goods.



**Important:** If you are an EU customer, carefully review your tax codes. In the EC Code tax codes provisioned by NetSuite (EC Code box is checked), you must clear the **Export** box. To edit a tax code, see [Editing Tax Codes](#).

- **Exempt** – Check this box to indicate that whatever this tax code applies to is exempt from tax.
- **Default Code** – Check this box if you want this tax code selected by default on transactions.
- **Exclude From VAT Reports** – Check this box if you do not want transactions that have this tax code to be included in VAT reports.
- **Inactive** – Check this box to deactivate this tax code. Inactive tax codes do not show in lists on transactions and records.
- **Tax Agency** – Select the tax authority to whom you submit tax reports and remit payments.  
Default tax agencies are automatically set up when a subsidiary or nexus is created. If the tax agency does not appear in the dropdown list, you can create one. For more information, see [Setting Up Tax Agencies as Vendors](#).
- **Tax Type** – Select the type of tax code (for example, **VAT**).  
When you select a tax type, the tax control accounts for this tax code type appear in the **Purchase Tax Account** field and the **Sales Tax Account** field.  
You can create new tax code types at Setup > Accounting > Taxes > Tax Types (Administrator).  
For more information about tax types, see [Tax Types Overview](#).
- **Tax Exemption Reason** – For reverse charge, zero rate, and exempt tax codes, select the legal justification for the tax exemption.



**Note:** This field is available if you are creating a tax code for Portugal.

- **Available On** – Select the types of transactions that this tax code can be applied to. You can select one of the following:
  - Purchase Transactions**
  - Sales Transactions**
  - Both**
- Check the boxes of the additional tax code properties that apply to this tax code, for example **Capital Goods**, **Government**, **Import**, **Reduced Rate**, etc.
- **GCC Member State** — Check this box if the tax code will be used in transactions with Gulf Cooperation Council (GCC) member states.

4. Click **Save**.



**Note:** Certain tax code properties are displayed only if you have installed the [International Tax Reports](#), and vary depending on the country that you are making tax codes for. NetSuite uses these tax properties to generate values on each field of [VAT/GST Reports](#). For information, see [Tax Code Properties](#).

## Tax Code Example

The screenshot shows the 'Tax Code' creation interface. Key fields include:

- TAX CODE \***: ES-DE
- DESCRIPTION**: EU sales/purchases (goods)
- RATE \***: (empty)
- EFFECTIVE FROM**: (empty)
- VALID UNTIL**: (empty)
- SUBSIDIARIES**: Parent Company : Germany (selected)
- EC CODE**: Checked
- NOTIONAL RATE DERIVED FROM**: S-DE (19%)
- APPLIES TO SERVICE ITEMS**: Unchecked
- EXPORT**: Unchecked
- EXEMPT**: Unchecked
- DEFAULT CODE**: Unchecked
- EXCLUDE FROM VAT REPORTS**: Unchecked
- INACTIVE**: Unchecked
- TAX AGENCY \***: Default Tax Agency DE
- TAX TYPE \***: VAT\_DE
- PURCHASE TAX ACCOUNT**: VAT on Purchases DE
- SALES TAX ACCOUNT**: VAT on Sales DE
- AVAILABLE ON \***: Both

## Creating Acquisition Tax Codes

Acquisition tax is calculated for goods purchased by EU businesses from vendors in other EU countries. Acquisition tax represents the tax that would have been paid had the goods been purchased outside the EU. Acquisition tax paid for purchases is offset by an equal purchase tax amount. Both the acquisition tax and the purchase tax are shown on VAT reports for transactions with vendors in other EU countries.

You can create tax codes for acquisition tax by selecting a notional tax rate on the tax code record.

### To create an acquisition tax code:

1. Go to Setup > Accounting > Taxes > Tax Codes > New.
2. Enter a name or abbreviation for this tax code.
3. In the **Rate** field, enter 0%.
4. Enter the date range this tax code is applicable.
5. Check the **EC Code** box.
6. In the **Notional Rate Derived From** field, select the tax code that this notional tax rate is based on.
7. In the **Tax Type** field, select **VAT**.
8. In the **Available On** field, select **Purchase Transactions**.
9. Click **Save**.

You can now select this tax code on purchase transactions.

When you view the VAT on Purchases Summary and Detail reports, the **Notional Tax Amount** column shows the acquisition tax amounts.

To understand tax code properties and how they are used for generating the VAT/GST reports from NetSuite, read the country-specific tax topics. For most countries, a tax code table is provided for guidance.

## Paying Tax Liabilities - Non-U.S. Editions and Nexus

### To pay a tax liability:

1. Enter the appropriate tax codes whenever you create sales and purchase transaction records.
2. Close the tax period before you do your tax reporting and tax payments. (Go to Setup > Accounting > Taxes > Manage Tax Periods.)
3. Run and review the VAT on Sales and VAT on Purchases summary and detailed reports. If necessary for adjustments, reopen the tax period and run the reports again.
4. If VAT on Sales is greater than VAT on purchases, prepare and post an appropriate journal entry that:
  - Debits the VAT on Sales account for the amount shown on the VAT on Sales report
  - Credits the VAT on Purchases account for the amount shown on the VAT on Purchases report
  - Credits the VAT Liability account for the net amount

When it is time to pay your tax liability, you can write a check to the tax agency.

You can write a tax liability check for any non-U.S. edition or nexus at Transactions > Bank > Write Tax Liability.

### To write a tax liability check:

1. Go to Transactions > Bank > Write Tax Liability.
2. Select the appropriate bank account from which the payment is made.
3. Select the VAT or GST liability tax account for the net amount.
4. In the **Payee** field, select the tax agency you are writing this check to. To set a tax agency to appear by default in this field, go to Setup > Set Up Accounting > Taxes > Set Up Taxes, and select the default agency in the **Tax Agency** field.
5. Enter the date for this transaction.
6. Select a posting period for this check.
7. In the **Amount** field, enter the amount of the tax liability payment.
8. In the **Memo** field, enter the memo that should appear on the check.

## Applying Sales Tax or VAT to Discount Items

Discounts can be set as fixed amounts or percentages for items. Discounts can also be specified across a group of items or for a single line item. How and when a discount is applied depends on the method in

which it is applied, and on the NetSuite edition being used when applying the discount. Consequently, the tax that is calculated on your items can vary. It is important to understand the different discount methods available for your NetSuite edition.

To help you choose the correct method, read the following topics:

- [Applying Sales Tax to Discount Items \(U.S. and Canada\)](#)
- [Discount Methods \(U.S. and Canada\)](#)
- [Discount Methods \(VAT Nexus\)](#)
- [Applying VAT Before or After Discounts](#)



**Note:** On a discount item in a OneWorld account with a U.S. base subsidiary, NetSuite always applies VAT after applying the discount for transactions in non-U.S. nexus, even if you disable the Apply Before Sales Tax preference on the discount item record. Note that the UK edition and other non-OneWorld editions (except US) do not have the Apply Before Sales Tax box because countries that use VAT/GST always apply the discount before tax. For Brazil, China, and India, see [Applying VAT Before or After Discounts](#).

## Applying Sales Tax to Discount Items (U.S. and Canada)

To apply sales tax to discount items, do the following:

1. Understand the discount methods that can be applied to the items. For more information, see [Discount Methods \(U.S. and Canada\)](#).
2. Review the [Calculation Logic for Sales Tax on Discount Items](#) to help you understand how the choice of discount methods can affect the tax charged for a sales order or invoice.
3. Choose to apply the discount before or after sales tax has been added to the items. By default, discounts are applied after sales tax. See [Applying a Discount After Sales Tax](#). To apply a discount before sales tax, see [Applying a Discount Before Sales Tax](#).

## Discount Methods (U.S. and Canada)

The following discount methods are available:

- [Method 1: Applying a Discount to all Items from the Discount Field \(U.S. and Canada Editions\)](#)
- [Method 2: Applying a Discount to a Line Item \(U.S. and Canada Editions\)](#)
- [Method 3: Applying a Discount to a Group of Line Items with a Subtotal \(U.S. and Canada Editions\)](#)

Read [Calculation Logic for Sales Tax on Discount Items](#) to understand the implications of choosing each of these methods.

### Method 1: Applying a Discount to all Items from the Discount Field (U.S. and Canada Editions)

You can apply a specific discount percentage or dollar amount by selecting an option from the Discount dropdown list on the Item tab for the Sales Order or Invoice. The choices available in the Discount dropdown list are based on discount items that have already been created in your account.

When you choose a discount method from the dropdown list, the % or amount of the discount is populated in the Rate field and is applied to all items on the sales order or invoice.

The screenshot shows the Oracle NetSuite Invoice screen for an invoice titled "39 Bakers Best". The "Primary Information" section includes fields for Custom Form (Standard Product Invoice), Posting Period (Jun 2014), Due Date, PO #, and Memo. The "Summary" section displays Subtotal (295.00), Discount Item (-30.60), Tax Item (15.33), and Total (279.73). The "Sales Information" section shows Opportunity, Sales Effective Date (6/23/2014), and Lead Source. The main grid displays items with their details: Ipod Nano, Exempted Item, iPhone, and Service Item. A discount item row is present between the first two items, with a Rate of -30.60 highlighted. The "Items" tab is selected in the navigation bar. At the bottom, there are buttons for Save, Cancel, Reset, and Actions.

ITEM *	BACK ORDERED	QUANTITY	DESCRIPTION	PRICE LEVEL	UNIT PRICE	AMOUNT	TAX	OPTIONS	GIFT CERTIFICATE	COST ESTIMATE TYPE	EST. EXTENDED COST	EXCLUDE ITEM FROM RATE REQUEST
Ipod Nano		1		Custom	25.00	25.00	Yes			Average Cost	0.00	
Exempted Item		1		Custom	10.00	10.00				Average Cost	0.00	
iPhone		2		Custom	100.00	200.00	Yes			Average Cost	0.00	
Service Item		12		Custom	5.00	60.00	Yes			Last Purchase Price	0.00	

## Method 2: Applying a Discount to a Line Item (U.S. and Canada Editions)

You can apply a discount amount or percentage for a single line item on a sales order or invoice. You can accomplish this by adding a discount item directly below the line item that you want the discount to apply to.

If you choose this discount method, the discount is applied only to the previous line item on the sales order or invoice. No other line items are affected.

The screenshot shows the Oracle NetSuite 'Invoice' screen for '39 Bakers Best'. The 'Primary Information' section includes fields for 'Custom Form' (Standard Product Invoice), 'Posting Period' (Jun 2014), 'Customer/Project' (Bakers Best), 'Date' (6/23/2014), and 'Start Date' and 'End Date'. The 'Summary' panel on the right shows a subtotal of 264.40, a discount item of 0.00, and a tax item of 15.26. The 'Sales Information' section includes fields for 'Opportunity' and 'Sales Effective Date' (6/23/2014). The 'Items' tab is selected, displaying a list of items with their details. A subtotal item for '264.40' is listed, followed by individual items like 'Ipod Nano', 'Exempted Item', 'iPhone', 'Service Item', and 'Discount Corporate'. The 'Tax Item' field for the 'Service Item' is highlighted with a red box. The bottom of the screen shows standard save, cancel, and reset buttons.

## Method 3: Applying a Discount to a Group of Line Items with a Subtotal (U.S. and Canada Editions)

You can apply a percentage discount to a group of line items on a transaction. You can accomplish this by first creating a subtotal item that contains a set of items. After creating the subtotal item, you then add a discount item as a line item directly below the subtotal item.

The screenshot shows the Oracle NetSuite 'Invoice' screen for '39 Bakers Best'. The 'Primary Information' section includes fields for Custom Form (Standard Product Invoice), Posting Period (Jun 2014), Due Date, PO #, and Memo. The 'Summary' panel on the right shows Subtotal (264.40), Discount Item (0.00), Tax Item (15.33, highlighted with a red border), and Total (279.73). The 'Sales Information' section includes Opportunity, Sales Effective Date (6/23/2014), and Lead Source. The 'Items' tab of the item list shows a subtotal of 264.40 and a discount item of -30.60. The 'Discount Item' dropdown is set to 'Discount Corporate'. The 'Items' list table has columns for ITEM\*, BACK ORDERED, QUANTITY, DESCRIPTION, PRICE LEVEL, UNIT PRICE, AMOUNT, TAX, OPTIONS, GIFT CERTIFICATE, COST ESTIMATE TYPE, EST. EXTENDED COST, and EXCLUDE ITEM FROM RATE REQUEST. The table shows items like iPod Nano, Exempted Item, iPhone, Service Item, and a subtotal row. The 'Discount Corporate' row is also highlighted with a red border. The bottom of the screen shows standard Save, Cancel, Reset, and Actions buttons.

If you use this discount method, the discount is applied to all of the items in the subtotal.

## Calculation Logic for Sales Tax on Discount Items

It is important to understand how using the different discount methods affect your tax calculation. In the screenshots, the items, tax, and value of the discount are the same, but the choice of discount method yielded different tax amounts.

**Note:** The following examples are for a discount item with the Apply Before Sales Tax preference enabled.

The following scenarios represent calculations for Methods 1 and 2 with the same items, tax, and discount value. Scenario 1 uses Method 1, which applies a discount amount to all items. Scenario 2 uses Method 2, which applies a line item discount only to the line directly above the discount item. The tax owed (\$15.33) for Scenario 1 is correct. However, the tax owed (\$15.26) for Scenario 2 is incorrect. This is because Scenario 2 does not take into account the proportion of the discount that should be applied to nontaxable items across the invoice, which affects the amount of tax owed for the items.

### Scenario 1: Discount Rate Across All Items

If you use Method 1 to apply a discount to all items on a transaction (using the Discount dropdown list as shown in the screenshot), the following calculations will apply:

**Discount to All Items using Discount Field**

	<b>Net Price</b>	<b>Tax</b>	<b>Total</b>	<b>Notes</b>
<b>Taxable Items (96.6% of total)</b>	\$285.00	<ul style="list-style-type: none"> <li>■ \$17.10</li> <li>■ (6% of \$285.00)</li> </ul>	\$302.10	
<b>Non Taxable Items (3.4% of total)</b>	\$10.00	0.00		
<b>Subtotal</b>	<b>\$295.00</b>	<b>\$17.10</b>	<b>\$312.10</b>	
<b>Taxable discount portion</b>	<ul style="list-style-type: none"> <li>■ -\$29.56</li> <li>■ <b>96.6% of discount amount (\$30.60) applied for taxable items</b></li> </ul>	<ul style="list-style-type: none"> <li>-\$1.77</li> <li>tax to deduct from taxable portion of discount (6% of \$29.56)</li> </ul>	-\$31.33	Applied to whole transaction. Tax is prorated based on taxable and nontaxable net totals
<b>Nontaxable discount portion</b>	<ul style="list-style-type: none"> <li>■ -\$1.04</li> <li>■ <b>3.4% of discount amount (\$30.60) applied for nontaxable items</b></li> </ul>	<ul style="list-style-type: none"> <li>0.00</li> <li>no tax to deduct</li> </ul>	-\$1.04	
<b>Totals</b>	\$264.40	\$15.33	\$279.33	 <b>Important:</b> In this case, the Discount Rate across all items takes nontaxable items into account and prorates the tax discount accordingly.
Taxable Discount 96.6% of \$30.60	-\$29.56	\$1.77	-\$31.33	
Non-tax Discount	-\$1.04	0		
<b>Discount Totals</b>	<b>-\$30.60</b>	<b>-\$1.77</b>	<b>-\$31.33</b>	

**Scenario 2: Line Item Discount for a Single Line item**

By default, if you use Method 2 to apply a discount on a single line item on a sales order or invoice (using a line item discount as shown in the screenshot), the following calculations will apply:

**Discount to All Items using Discount Field**

	<b>Net Price</b>	<b>Tax</b>	<b>Total</b>	<b>Notes</b>
<b>Taxable Items</b>	\$285.00	\$17.10	\$302.10	
<b>Non Taxable</b>	\$10.00	0.00	\$10.00	
<b>Discount</b>	-\$30.60	-\$1.84	-\$32.44	Tax calculated on previous line item where tax = T

#### Discount to All Items using Discount Field

<b>Total</b>	\$264.40	\$15.26	\$279.66
--------------	----------	---------	----------



**Important:** In this case, the Discount applied to the single line item does not take nontaxable items into account so the tax calculation is under by .07 cents.

## Applying a Discount After Sales Tax

By default, when you create a discount item, the discount is applied after sales tax has been calculated and applied to the items.

## Applying a Discount Before Sales Tax

If you want the discount to be applied before sales tax is calculated and applied to the item, you must enable the **Apply Before Sales Tax** option for the discount item.

## Respect Discount Item Tax Preference

The **Respect Discount Item Tax Preference** box is available for certain countries only.

For information about the **Respect Discount Item Tax Preference** box for Brazil, China, and India, see [Applying VAT Before or After Discounts](#).

For information about the **Respect Discount Item Tax Preference** box for the U.S., see the help topic [Setting U.S. Tax Preferences](#).

### To enable the **Apply Before Sales Tax** preference:

1. Go to Lists > Accounting > Items.
2. Click the discount item to modify.
3. On the Discount Item record, click the **Accounting** subtab.
4. Check the **Apply Before Sales Tax** box.
5. Click **Save**.

## Discount Methods (VAT Nexuses)

To apply VAT to discount items, you should understand the types of discount methods available in NetSuite and how they will affect your tax calculation.

The following discount methods are available:

- Method 1: Applying a Discount to all Items from the Discount Field (U.K. and International Editions)
- Method 2: Applying a Discount to a Line Item (U.K. and International Editions)
- Method 3: Applying Discount to a Group of Line Items with Subtotal (U.K. and International Editions)



**Note:** For countries that have VAT, the discount is **always** applied before tax and never after. Applying a discount after tax results in incorrect VAT being reported to the tax authorities. The UK edition and International edition non-OneWorld accounts therefore do not have the Apply Before Tax option for discount items. Only Brazil, China, and India nexuses have the option to apply discounts after tax. See [Applying VAT Before or After Discounts](#).

## Method 1: Applying a Discount to all Items from the Discount Field (U.K. and International Editions)

You can apply a specific discount percentage or dollar amount by selecting an option from the Discount dropdown list on the Item subtab for the sales order or invoice. The choices available in the Discount dropdown list are based on discount items that have already been created in your account.

When you choose a discount method from the dropdown list, the % or amount of the discount is populated in the **Rate** field and is applied to all items on the sales order or invoice. It is critical to remember that when using this method, the percentage or fixed amount you enter for the discount is always applied to the group of items before tax is applied. In addition, U.K. users should always enter net amounts in the **Discount** field to get the end desired result. If you want to use different tax codes for different line items in the sales order or invoice, you should use [Method 2: Applying a Discount to a Line Item \(U.K. and International Editions\)](#).

The following examples show correct tax calculations for discounts applied to all items. The only difference is that Example 1 is based on a percentage (10%) discount, and Example 2 is based on a fixed amount (-112.50) for the discount.

### Example 1: Percentage Discount Applied to all Items (UK and International Editions)

The screenshot shows the Oracle NetSuite 'Invoice' screen for invoice number 40, titled 'GDLC - customer'. The 'Primary Information' section includes fields for Custom Form (Standard Product Invoice), Posting Period (Jun 2014), Due Date, PO #, Memo, and a summary table. The 'Sales Information' section includes fields for Opportunity, Sales Effective Date (6/23/2014), and Lead Source. The 'Items' tab is selected, showing a grid of items with their details like Description, Price Level, and Tax Code. A fixed discount of -10.0% is applied across all items. The 'Actions' bar at the bottom includes Save, Cancel, Reset, and Actions.

ITEM *	BACK ORDERED	QUANTITY	DESCRIPTION	PRICE LEVEL	UNIT PRICE	AMOUNT	TAX CODE *	TAX RATE	TAX AMT	GROSS AMT	OPTIONS	GIFT CERTIFICATE	COST ESTIMATE TYPE	EST. EXTENDED COST	EXCLUDE ITEM FROM RATE REQUEST
Mac Notebook		1	Custom	1,000.00	1,000.00	VAT:S-GB	20.0%	200.00	1,200.00			Average Cost	0.00		
iPhone		1	Custom	125.00	125.00	VAT:S-GB	20.0%	25.00	150.00			Average Cost	0.00		

### Example of Fixed Amount Discount Applied to All Items (U.K. and International Editions)

The screenshot shows the NetSuite Invoice screen for invoice number 40, titled "40 GDLC - customer". The "Actions" button is set to "OPEN". The "Primary Information" section includes fields for Custom Form (Standard Product Invoice), Posting Period (Jun 2014), Due Date, PO #, and Memo. The "Summary" section displays Subtotal (1,125.00), Discount Item (-112.50), Tax Total (202.50), and a highlighted Total (1,215.00). The "Sales Information" section shows Opportunity (selected), Sales Effective Date (6/23/2014), and Lead Source. The "Items" tab is selected, showing a table of items with their descriptions, quantities, prices, and taxes. A "Discount Item" dropdown is set to "Discount - Fixed" and the "Rate" field is highlighted with a red box containing "-112.50". The "Promotion" dropdown is set to "None". The "Items" table shows two items: "Mac Notebook" and "iPhone", both with average cost estimated at 0.00. The "Actions" button is again set to "OPEN".

### Calculating Discount Before Tax Versus After Tax (U.K. and International Editions)

In both examples, you might have expected the price, tax, and overall discount to be greater. This could occur if you incorrectly assume that the discount will be applied after tax.

Table 1 shows the correct calculation of a discount and its ensuing tax as it is applied before tax by NetSuite. Notice that the total amount applied as a discount (132.19) is greater than the original discount amount (112.50) because tax is applied to the amount of the items after the discount is applied.

**Table 1: Correct Calculation of Discount Across All Items**

	Net Price	Tax	Total
<b>Item 1</b>	1000	175	1175
<b>Item 2</b>	125	21.88	146.88
	1125	196.88	1321.88
<b>Discount Field</b>	112.50	19.69	132.19
<b>Totals</b>	1012.50	177.19	1189.69

Table 2 shows **incorrect** application and calculation of discount and tax. The numbers are incorrect because the discount amount has been applied after tax when it should have been applied before tax.

**Table 2: Incorrect Calculation of Discount Across All Items**

	<b>Net Price</b>	<b>Tax</b>	<b>Total</b>
<b>Item 1</b>	1000	175	1175
<b>Item 2</b>	125	21.88	146.88
	1125	196.88	1321.88
<b>Discount Field</b>	95.75	16.75	112.50
<b>Totals</b>	1029.25	180.13	1209.38

## Method 2: Applying a Discount to a Line Item (U.K. and International Editions)

You can apply a discount amount or percentage for a specific line item on a sales order or invoice. You can accomplish this by adding a discount item directly below the line item that you want the discount to apply to.

When you choose the line item discount method, the discount is applied only to the previous line item on the sales order or invoice. No other line items are affected. If you assign a VAT code to the discount item, the amount of VAT charged to the customer is reduced. You must select and match the discount item's VAT code to the VAT codes for the products or services on the sales order or invoice.

The following screenshot shows a fixed discount applied to the previous line item. The calculations shown are correct but required manual selection of the correct discount and tax rate.

The screenshot shows the NetSuite 'Invoice' screen for a customer named 'GDLC - customer'. The 'Primary Information' section includes fields for Custom Form (Standard Product Invoice), Posting Period (Jun 2014), Due Date, PO #, Memo, and various dates. A 'Summary' box on the right provides a breakdown of the transaction: Subtotal (1,058.89), Discount Item (0.00), Tax Total (211.78), Gift Certificate (0.00), Total (1,270.67), and Amount Due (1,215.00). The 'Sales Information' section includes fields for Opportunity, Sales Effective Date (6/23/2014), and Lead Source. The main grid displays three line items: Mac Notebook, iPhone, and a subtotal item 'Discount - Fixed'. The 'Items' tab is selected, showing detailed columns for each item like Back Ordered, Quantity, Description, Price Level, Unit Price, Amount, Tax Code, Tax Rate, Tax Amt, Gross Amt, Options, Gift Certificate, Cost Estimate Type, Extended Cost, and Exclude Item From Rate Request. Buttons at the bottom of the grid allow for adding new items, upselling, and clearing all lines.

## Method 3: Applying Discount to a Group of Line Items with Subtotal (U.K. and International Editions)

You can apply a percentage discount to a group of line items on a transaction. You can accomplish this by first creating a subtotal item that contains a set of items. After creating the subtotal item, you then add a discount item as a line item directly below the subtotal.

If you use this discount method, the discount is applied to all of the items in the subtotal.

**Note:** For countries that have VAT, the discount must be applied before tax. Applying a discount after tax results in incorrect VAT being reported to the tax authorities. The UK edition and International edition non-OneWorld accounts therefore do not have the Apply Before Tax option for discount items. Only Brazil, China, and India nexuses have the option to apply discounts after tax. See [Applying VAT Before or After Discounts](#).

## Applying VAT Before or After Discounts

On a discount item in a OneWorld account with a U.S. base subsidiary, NetSuite always applies VAT after applying the discount for transactions in non-U.S. nexuses. The system does this even if you disable the Apply Before Sales Tax preference on the discount item record. Also Apply Before Sales Tax preference has no effect with per-line taxes on. If a discount is used on line level, Tax Code for it is determined based

on its Tax Schedule, i.e. the Apply Before Sales Tax preference is relevant when the discount is used on transaction level (Discount Item field).

Note that the U.K. edition and other non-OneWorld editions (except U.S.) do not have the Apply Before Sales Tax box. This is because countries that use VAT/GST always apply the discount before tax.

## Respect Discount Item Tax Preference



**Important:** The following section is intended for Brazil, China, and India

The Set Up Taxes page for Brazil, China, and India (either in a OneWorld or non-OneWorld account) has the Respect Discount Item Tax Preference option, but it is not enabled by default. To define a discount item as not taxable, you must enable the Respect Discount Item Tax Preference option on the Set Up Taxes page for the nexus, and disable the Apply Before Sales Tax preference on the discount item record. This will ensure that NetSuite applies the tax before applying the discount. If you have a Brazil, China, or India nexus, you must review your Set Up Taxes page and your discount item records, and make sure you have set up the correct tax calculation preference.

### Example: Calculate tax before discounts are applied

The following example shows the steps to define a discount item as **not taxable**, so that on a transaction for this discount item, NetSuite will calculate tax before applying the discount.

1. On the Set Up Taxes page for Brazil, China, or India, check the **Respect Discount Item Tax Preference** box.
2. On the Discount Item record, clear the **Apply Before Sales Tax** box on the Accounting subtab.

## Recording Nondeductible Input Tax



**Important:** Supplementary Tax Calculation SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

You can apply nondeductible tax on vendor bills, expense reports, checks, and vendor bill credits in NetSuite. Purchase orders are not included because they are nonposting transactions. Cash basis tax reporting for nondeductible tax is also not supported.

## Overview of nondeductible input tax



**Important:** Supplementary Tax Calculation SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

A VAT-registered business can usually reclaim VAT on purchases and payments made to VAT registered suppliers. However, there are expenditures that are disallowed for VAT purposes. Input VAT on the purchase of motor cars cannot be reclaimed, but VAT on vans or other vehicles solely for the purpose of the business use are reclaimable. Other expenses where input taxes are not reclaimable are business entertaining expenses and, in some countries, capital goods. The nondeductible VAT element has to be treated as an expense of your business.

For example, in Italy, the deductible portion of VAT on fuel purchases is only 40%. Therefore, if a bill has a value of 100,00 Euros and the VAT rate applied is the standard rate of 21%, then the deductible VAT amount is 8,40 Euros and the nondeductible VAT amount is 1,260 Euros.

For more information, read the following topics:

- [Setting Up Nondeductible Input Tax](#)
- [Applying Nondeductible Input Tax on Transactions](#)
- [Recording Nondeductible Input Tax for Reverse Charge Transactions](#)

## Setting Up Nondeductible Input Tax

Supplementary Tax Calculation SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, do not install this SuiteApp.

### Prerequisites

To use the nondeductible input tax feature, make sure the following prerequisites are either installed or enabled on your account:

- [International Tax Reports SuiteApp](#) (Bundle ID: 43003)
  - [Supplementary Tax Calculation SuiteApp](#) (Bundle ID: 123426)
- For more information on how to install a SuiteApp or bundle, see the help topic [Installing a Bundle](#).
- Go to Setup > Company > Enable Features and check the box for the following features on the SuiteCloud subtab:
    - Custom Records
    - Client SuiteScript
    - Server SuiteScript
    - Custom GL Lines

Before you can use the nondeductible input tax feature in NetSuite, you must do the following:

- Set up the tax control account and tax codes for nondeductible tax. See [Setting Up Tax Control Account and Tax Codes for Nondeductible Tax](#).
- Make sure that the Supplementary Tax Calculation plug-in is properly configured. See [Configuring the Supplementary Tax Calculation Plug-in](#).
- Make sure that your role has the appropriate permissions. See [Permissions to Use International Tax Reports](#).
- If you do not have OneWorld account, make sure to enter an address on the vendor record. In particular, make sure that the Country field is not blank. The saved search used for nondeductible tax codes checks the Country defined in the vendor record to properly subtract the nondeductible amount from the reclaimed VAT.

## Setting Up Tax Control Account and Tax Codes for Nondeductible Tax

Before you use the nondeductible input tax feature, you have to set up a tax control account where the nondeductible tax will initially post to. After posting to the tax control account, the system will automatically reclassify this tax amount to the appropriate expense account. For more information about specifying the expense account, see [Creating a Tax Code for the Reclaimable Portion of the VAT](#).

You also need to set up tax codes to be used for purchases and expenses that have nondeductible tax. You can create as many tax codes as needed to represent different rates applied to nondeductible purchases. If you want to use any of your existing tax codes, you must edit the tax code and, in the

**Nondeductible Rate Derived From** field, select the nondeductible tax code. You can also create a tax code for 100% nondeductible tax.



**Important:** You should set up new tax codes for partially reclaimable input tax. Make sure that other properties of the existing tax code (e.g. reduced rate tax code) are copied to the new tax code for partially reclaimable input tax. For example, if you need a partially reclaimable reduced rate tax code, you need to check the **Reduced Rate** box on the tax code setup for both the partially reclaimable and nondeductible tax codes. This ensures that the tax code will be reported properly.

## Creating a Tax Control Account

1. Go to Setup > Accounting > Taxes > Tax Control Accounts > New.
2. If you are using OneWorld, click the nexus that you are creating a tax control account for.
3. Enter a name for the tax control account, for example **Nondeductible VAT on Purchases**.
4. Enter a description for this tax control account.
5. In the **Tax Account Type** field, select **Purchase**.
6. Click **Save**.
7. If you are using OneWorld, you must assign this account to subsidiaries:
  - a. Click the **Edit** link of the account, for example **Nondeductible VAT on Purchases**.
  - b. Select the parent company.
  - c. Make sure the **Include Children** box is checked.
  - d. Click **Save**.

## Creating a Tax Type for Nondeductible Tax

1. Go to Setup > Accounting > Taxes > Tax Types > New.
2. If you are using OneWorld, click the nexus that you are creating a tax control account for.
3. Enter a name for the tax type, for example **Nondeductible VAT**.
4. Enter a description for this tax type.
5. In the **Asset/Purchase Tax Account** column, select the tax control account that you created.
6. Click **Save**.

## Creating a Tax Code for the Nondeductible Portion of the VAT

1. Enter a name for the tax code, for example **Nondeductible Tax Code**.
2. Enter a description for the tax code, for example **60% nondeductible**.
3. Enter a rate that represents the nondeductible portion, for example **60%**.
4. Select the subsidiaries that you want this tax code to be available to.
5. In the **Tax Agency** field, make sure the correct tax agency is selected.
6. In the **Tax Type** field, select **Nondeductible VAT**.
7. In the **Purchase Tax Account** field, select **Nondeductible VAT on Purchases**.
8. In the **Available on** field, select **Purchase Transactions**.
9. Check the **Nondeductible** box.
10. Click **Save**.

## Creating a Tax Code for the Reclaimable Portion of the VAT

1. Enter a name for the tax code, for example **40% Reclaimable VAT**.
2. Enter a description for the tax code, for example **40% reclaimable**.
3. Enter the VAT rate that should be applied to purchases, for example **21%** (the standard rate for purchases).
4. In the **Tax Agency** field, make sure the correct tax agency is selected.
5. In the **Tax Type** field, select **VAT**.
6. In the **Purchase Tax Account** field, select **VAT on Purchases**.
7. In the **Available on** field, select **Purchase Transactions**.
8. In the **Nondeductible Rate Derived From** field, select the tax code that represents the nondeductible portion. For example, in the previous procedure, the tax code for the nondeductible portion of the VAT is called **Nondeductible Tax Code (60%)**.
9. In the **Nondeductible Expense Account** field, select the expense account that the nondeductible tax should be posted to, for example **Miscellaneous Expense**.  
The selected expense account is the default value for the expense account column on the transaction. You can change this setting before saving the transaction.
10. Click **Save**.



**Important:** If you are using customized transaction forms for Vendor Bill, Vendor Credit, Expense Report, and Write Check, you must set the following custom tax transaction fields to show on your custom forms, otherwise the nondeductible feature will not work.

- Custom Transaction Form > Screen Fields > Tax Reporting:
  - **Nondeductible Tax Adjusted**
  - **Nondeductible Adjustment Journal**
- Custom Transaction Form > Screen Fields > Expenses:
  - **Expense Account**
- Custom Transaction Form > Screen Fields > Items:
  - **Expense Account**

For information about displaying custom fields on transaction forms, see the help topic [Custom Fields](#).

## Configuring the Supplementary Tax Calculation Plug-in

### To Configure the Supplementary Tax Calculation Plug-in:

1. Go to Customization > Plug-ins > Plug-in Implementations.
2. On the Plug-In Implementations page, click the **View** link next to Supplementary Tax Calculation, and then click **Configure**.
3. On the Custom GL Lines: Configuration page, set the values for the following fields:
  - **Transaction Type** – Set the values to **Bill**, **Bill Credit**, **Check**, and **Expense Report**.
  - **Subsidiary** (for OneWorld accounts) – Set the value to the applicable subsidiaries, or check the **All** box below the field.
  - **Accounting Book** (for Multi-Book Accounting) – Set the value to **Primary Accounting Book** only.

If you have multiple Custom GL Lines plug-in implementations in your account, you need to configure the Supplementary Tax Calculation plug-in implementation for a unique set of transaction types, subsidiaries, and accounting books.

4. Click **Save**.
5. Go to Customization > Plug-ins > Manage Plug-ins.
6. Check the **Supplementary Tax Calculation** box.
7. Click **Save**.

## Applying Nondeductible Input Tax on Transactions



**Important:** Supplementary Tax Calculation SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, do not install this SuiteApp.



**Note:** This feature is available for vendor bills, expense reports, checks, and vendor bill credits for countries that the [International Tax Reports](#) SuiteApp supports.



**Important:** NetSuite does not recommend memorizing transactions or using the Make Copy function on existing transactions (with nondeductible tax) generated using the International Tax Reports SuiteApp. Doing so will cause inaccuracies with the computation of the Supplementary Tax Calculation SuiteApp. You can create a new transaction instead, and manually copy the details of the existing transaction onto the new one.

### To apply nondeductible tax on a transaction:

1. Create a new transaction.
2. Add items or expenses with nondeductible tax by using a tax code that represents the reclaimable portion of the VAT.
3. In the **Expense Account** column, make sure that the correct account is selected.
4. To view the computed nondeductible tax amount on the transaction, open the transaction record, and then click **Actions > GL Impact**.

GL Impact									
ACCOUNTING BOOK	ACCOUNT	AMOUNT (DEBIT)	AMOUNT (CREDIT)	BASE CURRENCY	POSTING	MEMO	NAME	SUBSIDIARY	DEPARTMENT
									CLASS
Primary Accounting Book	Accounts Payable	1,200.00	USD	Yes			ES Vendor	Parent Company : 1	Spain
Primary Accounting Book	Advertising	1,000.00	USD	Yes			Parent Company : Spain		
Primary Accounting Book	ES [ND] Tax Account	120.00	USD	Yes	Non-Deductible Tax Tax Code:1316		Parent Company : Spain		Supplementary Tax Calculation
Primary Accounting Book	VAT on Purchases [14]	120.00	USD	Yes	Non-Deductible Tax Tax Code:1317		Parent Company : Spain		Supplementary Tax Calculation
Primary Accounting Book	VAT on Purchases [14]	200.00	USD	Yes	VAT	Tax Agency ES	Parent Company : Spain		

## Reporting of Nondeductible Input Tax

For boxes in the VAT returns that require nondeductible input tax, the amount is calculated by deducting the nondeductible input tax from the full input tax amount.

Tax Code	Date	Name	Number	Type ▾	Net Amount	Tax Amount
Deduct_R2-PT	20/06/2016	PT [IND] Vendor 1	*	Bill	£ 100.00	£ 13.00
ND_R2-PT	20/06/2016	PT [IND] Vendor 1	*	Bill	£ 0.00	£ -1.69

 **Note:** Consolidated or group reporting is not supported.

## Recording Nondeductible Input Tax for Reverse Charge Transactions

The Supplementary Tax Calculation SuiteApp (STC) enables you to calculate and record partial and 100% nondeductible input tax for reverse charge purchase transactions. The calculation of the nondeductible input tax is derived from the notional rate of the reverse charge tax code.

### Prerequisites

To use this feature, make sure the following prerequisites are either installed or enabled on your account:

- [International Tax Reports](#) SuiteApp (Bundle ID: 43003)
- [Supplementary Tax Calculation SuiteApp](#) (Bundle ID: 123426)
 

For more information on how to install a SuiteApp or bundle, see the help topic [Installing a Bundle](#).
- Go to Setup > Company > Enable Features and check the box for the following features on the SuiteCloud subtab:
  - Custom Records
  - Client SuiteScript
  - Server SuiteScript
  - Custom GL Lines

Before you can use the nondeductible input tax feature in NetSuite, you must do the following:

- Make sure that the Supplementary Tax Calculation plug-in is properly configured. See [Configuring the Supplementary Tax Calculation Plug-in](#).
- Make sure that your role has the appropriate permissions. See [Permissions to Use International Tax Reports](#).
- If you do not have OneWorld account, make sure to enter an address on the vendor record. In particular, make sure that the Country field is not blank. The saved search used for nondeductible tax codes checks the Country defined in the vendor record to properly subtract the nondeductible amount from the reclaimed VAT.

## Nondeductible Input Tax for Reverse Charge Transactions

Before you can use this feature, you must do the following:

- Create the tax control account.
- Create the tax type.
- Create the tax code for nondeductible tax.
- Create the tax code for reverse charge transactions of partially deductible VAT.

### To create a tax control account:

1. Go to Setup > Accounting > Taxes > Tax Control Accounts > New.
2. If you are using OneWorld, click the nexus that you are creating a tax control account for.
3. Enter a name for the tax control account, for example **Nondeductible VAT on Purchases**.
4. Enter a description for this tax control account.
5. In the **Tax Account Type** field, select **Purchase**.
6. Click **Save**.
7. If you are using OneWorld, you must assign this account to subsidiaries:
  - a. Click the **Edit** link of the account, for example **Nondeductible VAT on Purchases**.
  - b. Select the parent company.
  - c. Make sure the **Include Children** box is checked.
  - d. Click **Save**.

### To create a tax type for nondeductible tax:

1. Go to Setup > Accounting > Taxes > Tax Types > New.
2. If you are using OneWorld, click the nexus that you are creating a tax control account for.
3. Enter a name for the tax type, for example **Nondeductible VAT**.
4. Enter a description for this tax type.
5. In the **Asset/Purchase Tax Account** column, select the tax control account that you created.
6. Click **Save**.

### To create a nondeductible portion of the VAT:

1. Go to Setup > Accounting > Taxes > Tax Codes > New.
2. Enter a name for the tax code, for example **Nondeductible Tax Code**
3. Enter a description for the tax code, for example **60% nondeductible**.
4. Enter a rate that represents the nondeductible portion, for example **60%**.
5. Select the subsidiaries that you want this tax code to be available to.
6. In the **Tax Agency** field, make sure the correct tax agency is selected.
7. In the **Tax Type** field, select **Nondeductible VAT**.
8. In the **Purchase Tax Account** field, select **Nondeductible VAT on Purchases**.
9. In the **Available on** field, select **Purchase Transactions**.
10. Check the **Non-deductible** box.
11. Click **Save**.

### To create a tax code for the reclaimable portion of the VAT in reverse charge transactions:

1. Enter a name for the tax code, for example **40% Reclaimable VAT**.
2. In the **Rate** field, enter **0%**.
3. Check the **Reverse Charge Code** box.
4. In the **Notional Rate Derived** from list, select the appropriate tax rate. This will be the basis for the calculation of your nondeductible input tax.

5. In the **Tax Agency** field, make sure the correct tax agency is selected.
6. In the **Tax Type** field, select **VAT**.
7. In the **Available On** field, select **Purchase Transactions**.
8. In the **Notional Tax Debit Account** list, select **VAT on Purchase**.
9. Check the **Post to Notional Tax Amount** box.
10. In the **Notional Tax Credit Account** list, select **VAT on Sales**.
11. In the **Non-deductible Rate Derived From** field, select the tax code that represents the nondeductible portion.  
For example, in the previous procedure, the tax code for the nondeductible portion of the VAT is called **Nondeductible Tax Code (60%)**.
12. In the **Nondeductible Expense Account** field, select the expense account that the nondeductible tax should be posted to, for example **Miscellaneous Expense**.
13. Click **Save**.

## 100% Nondeductible Input Tax for Reverse Charge Transactions

This feature can be enabled for purchase transactions that have reverse charge tax codes.

### To create 100% nondeductible input tax codes for reverse charge transactions:

1. Select the Tax Code where the 100% nondeductible input tax should be applied to. For Tax Codes to be used with this feature, you can:
  - a. Manually create a tax code you can apply this feature to. For more information, see [Creating Tax Codes](#).
  - b. Select a Tax Code that has been automatically provisioned for your account. For more information, see the help topic [Automatic Tax Code Provisioning](#).
2. Click **Edit**.
3. Check the **100% Non-deductible** box.  
When the 100% non-deductible box is checked, the **Reverse Charge Code** box is automatically checked and cannot be modified.
4. In the **Notional Rate Derived** from list, select the tax code with the correct rate. This will be the basis for the calculation of your 100% nondeductible input tax.
5. In the **Nondeductible Expense Account** field, select the expense account that the nondeductible tax should be posted to, for example **Miscellaneous Expense**.
6. Click **Save**.

## Posting Notional Tax Amounts

This feature automates the creation of accounting entries for notional tax amounts. Notional tax amounts are posted using custom GL lines, if the tax code charged on the transaction is configured to post notional tax amounts. The notional tax amounts will be debited and credited to the corresponding debit and credit accounts that are specified on the tax code record. On the GL Impact of a transaction, the Memo column will have the following information:

- **Reverse Charge Notional Tax Posting** – if Reverse Charge or both Reverse Charge and EC Code are enabled for the tax code used on the transaction

- **Intracommodity Notional Tax Posting** – if EC Code is enabled for the tax code used on the transaction

## Sample GL Posting

Transaction Details:

- Item purchase price: 1,000.00
- Notional tax rate: 20%
- Transaction subsidiary: Czechia subsidiary (Base currency: CZK)

Entity Details:

- Vendor A – assigned to the Czechia subsidiary, with CZK as the primary currency.
- Vendor B – assigned to the Czechia subsidiary, with EUR as the primary currency. CZK-EUR exchange rate is at .037.

GL Impact – Bill for Vendor A

Account	Debit	Credit	Memo
Expense	1,000.00		
Accounts Payable		1,000.00	
Notional VAT on Sale	20.00		Reverse Charge Notional Tax Posting
Notional VAT on Purchase		20.00	Reverse Charge Notional Tax Posting

GL Impact – Bill for Vendor B

Account	Debit	Credit	Memo
Expense	37.00		
Accounts Payable		37.00	
Notional VAT on Sale	7.40		Reverse Charge Notional Tax Posting
Notional VAT on Purchase		7.40	Reverse Charge Notional Tax Posting

GL Impact – Bill Credit

Account	Debit	Credit	Memo
Expense		1,000.00	
Accounts Payable	1,000.00		
Notional VAT on Sale		20.00	Reverse Charge Notional Tax Posting
Notional VAT on Purchase	20.00		Reverse Charge Notional Tax Posting

## Roles and Permissions

You can use Tax Reporting roles from International Tax Reports with the Notional Tax Posting feature. If you want to customize standard accounting center roles to use this feature, make sure to set the Tax Items permission to View. For more information, see [Permissions to Use International Tax Reports](#).

## Setting Up Tax Codes to Post Notional Tax Amounts



**Important:** Supplementary Tax Calculation SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

You can set up a tax code to post accounting entries for notional tax amounts for EU countries and nexuses.

### Prerequisites

To use the notional tax amounts feature, make sure the following prerequisites are either installed or enabled on your account:

- [International Tax Reports](#) SuiteApp (Bundle ID: 43003)
- Supplementary Tax Calculation SuiteApp (Bundle ID: 123426)



**Note:** For more information on how to install a SuiteApp or bundle, see the help topic [Installing a Bundle](#).

- Go to Setup > Company > Enable Features and check the box for the following features on the SuiteCloud subtab:
  - Custom Records
  - Client SuiteScript
  - Server SuiteScript
  - Custom GL Lines

#### To set up tax codes to post notional tax amounts:

1. Create or edit a tax code record. For more information, see [Creating Tax Codes](#) and [Editing Tax Codes](#).
2. On the Tax Code page, check the **Post Notional Tax Amount** property.



**Note:** This property is available only on tax code records for EU member states if a value is set for the **Notional Rate Derived From** field.

3. In the **Notional Tax Debit Account** and Notional Tax Credit Account fields, select the debit and credit account for notional tax amounts.



**Note:** The Notional Tax Debit Account and Notional Tax Credit Account must be associated to the tax code subsidiary.

4. Click **Save**.

## Applying the Notional Tax Posting Feature to Transactions and Subsidiaries

After setting up the tax code, you must configure Supplementary Tax Calculation to define transactions and subsidiaries where the notional tax posting feature is applied.

## To configure Supplementary Tax Calculation:

1. Go to Customization > Plug-ins > Plug-in Implementations.
  2. On the Plug-In Implementations page, click the **View** link next to Supplementary Tax Calculation, and then click **Configure**.
  3. On the Custom GL Lines: Configuration page, set the values for the following fields:
    - **Transaction Type** – Select the transaction types where you want to apply the notional tax posting feature.
    - **Subsidiary** (for OneWorld accounts) – Set the value to the applicable subsidiaries, or check the **All** box below the field.
    - **Accounting Book** (for Multi-Book Accounting) – Set the value to **Primary Accounting Book** only.
- i Note:** If you have multiple Custom GL Lines plug-in implementations in your account, you must configure the Supplementary Tax Calculation plug-in implementation for a unique set of transaction types, subsidiaries, and accounting books.
4. Click **Save**.
  5. Go to Customization > Plug-ins > Manage Plug-ins.
  6. Check the **Supplementary Tax Calculation** box.
  7. Click **Save**.

## Recording Tax on Prompt Payment Discount



**Important:** Supplementary Tax Calculation SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.



**Note:** To set up preferences for prompt payment discount, see [Setting Up Prompt Payment Discount Preferences](#).

## Prerequisites

To use the prompt payment discount feature, make sure the following prerequisites are either installed or enabled on your account:

- [International Tax Reports](#) SuiteApp (Bundle ID: 43003)
- Supplementary Tax Calculation SuiteApp (Bundle ID: 123426)



**Note:** For more information on how to install a SuiteApp or bundle, see the help topic [Installing a Bundle](#).

- Go to Setup > Company > Enable Features and check the box for the following features on the SuiteCloud subtab:
  - Custom Records
  - Client SuiteScript
  - Server SuiteScript

- Go to Setup > Accounting > Preferences > Accounting Preferences and check the box for the following preferences on the General subtab:
  - Expand Account Lists
  - Include Tax for Term Discounts

Tax on prompt payment discount is the tax due on the amount after the discount is taken. For businesses that offer early payment discounts, NetSuite can automatically calculate tax adjustments when customers settle their invoice within the discount period. The system creates a credit memo or bill credit (for purchase transactions) for the tax adjustments. A link to the credit memo and bill credit is available on the invoice and bill where the payment is applied, respectively.

The tax adjustment is recorded using the Other Charge for Resale item. The **Prompt Payment Discount Item** property on the item record is automatically checked to indicate that the item is used to record the tax adjustment.

On the Billing subtab of the invoice, the following fields will be displayed if the Terms include prompt payment discount:

- **Amount After Discount** – This field displays the total discounted amount (excluding tax) of the items on the invoice.
- **Tax After Discount** – This field displays the applicable tax on the invoice after discount is applied.
- **Total After Discount** – This field displays the total discounted price of the items on the invoice.

**Note:** To set up terms of payment, go to Setup > Accounting > Accounting Lists > New, and then select Term from the list. For more information, see the help topic [Creating Terms of Payment](#).

For example, if a discount is applied to an invoice amounting to \$480.00 (inclusive of 20% VAT), with Terms: 2% 10 Net 30, NetSuite would compute the total amount as follows:

**Note:** The terms '2% 10 Net 30' means that customers must pay within 30 days. And, if they pay within 10 days, a 2% discount will be applied to their payment.

Invoice Details	Amount Before Discount	Discount	Amount After Discount
<b>Net Amount</b>	\$400.00	\$8.00	\$392.00
<b>Tax Amount</b>	\$80.00	\$1.60	\$78.40
<b>Total Amount</b>	\$480.00	\$9.60	\$470.40

## Applying Prompt Payment Discount as a Single Transaction Line

NetSuite can record your VAT calculations and credit memo for early payments as a single transaction line. This is especially useful if your transaction record has multiple line items and would want to apply the discount for the total amount.

Enabling this feature will calculate tax discounts in credit memo and will display it as a single line grouped according to the applied tax code.

This feature is enabled in your prompt payment discount preferences. For more information, see [Setting Up Prompt Payment Discount Preferences](#).



**Important:** This is only applicable if **Tax Rounding Level** is set to **Item Line Level** in **Setup > Accounting > Set Up Taxes**. See the help topic [Setting Tax Rounding Levels, Methods, and Precision Settings](#) for more information.

# VAT and GST Reporting



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

- VAT and GST Reporting Overview
- International Tax Reports
  - Installing and Setting Up International Tax Reports
- Automatic Tax Code Provisioning
  - Automatic Tax Code Provisioning Workaround
  - EU One Stop Shop Tax Code Provisioning
  - OSS Tax Code Provisioning for Regular NetSuite Accounts
- Electronic Tax Filing Using NetSuite
- Setting Up Tax Filing Information
- Creating or Customizing Roles to Use the International Tax Reports
  - Permissions to Use International Tax Reports
  - Granting Access to VAT/GST Reporting
  - Granting Access to Sales and Purchase Reports Grouped by Tax Code
  - Granting Access to the Manage Tax Reporting Page
  - Granting Access to Intrastat Reports
  - Granting Access to EU Sales Lists
- VAT/GST Reports
  - Generating VAT/GST Reports
    - Formatting Dates and Numbers for VAT Reports
    - Viewing VAT Report Transaction Details
    - Making Adjustments on a VAT Return
    - Flagging Tax Periods in a VAT Return
    - Viewing the VAT Return Submission History
    - Multi-Book Accounting for International Tax Reports
  - Sales and Purchase Reports Grouped by Tax Code
  - International Tax Reports Best Practices

## VAT and GST Reporting Overview



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

You can use NetSuite to generate VAT or GST reports, Intrastat reports, and EU sales list reports. These features are provided by the NetSuite International Tax Reports SuiteApp. (SuiteApps are also known as bundles.)

VAT or GST applies in many countries and each country has its own system, rules, tax rates, and reporting requirements. In some countries, VAT grouping is allowed by the taxation authority. The International Tax Reports SuiteApp can generate reports for VAT groups.

VAT/GST reports are based on your transaction records. It is important that your NetSuite account has the correct settings for tax so that NetSuite can track taxes and generate correct figures for the tax reports. Also important are the VAT/GST registration numbers of your subsidiaries, customers, and vendors.

On your item and transaction records, you must provide complete and correct data that are needed on the tax reports. The International Tax Reports SuiteApp provides additional data fields necessary for the various tax reports.

If you are a VAT-registered business, and you sell or move goods to other VAT-registered businesses within the European Union (EU), you must record and report data on your activities using Intrastat and the EU Sales List (ESL).

VAT-registered EU businesses that trade in goods with other EU member states are required to submit Intrastat reports. Intrastat monitors trade between EU member states. Movements of goods between EU member states are called Arrivals (acquisitions, purchases or imports) and Dispatches (removals, sales or exports).

If your business trade goods within the EU and the value of either your Arrivals (goods acquired from suppliers in other EU member states) or Dispatches (goods supplied to customers in other EU member states) exceeds the threshold for the calendar year, you must provide details on a monthly basis by submitting Supplementary Declarations to the Intrastat system.

Each EU member state has its own threshold beyond which Intrastat Supplementary Declaration reporting becomes compulsory. Review the requirements of your country to determine whether this report is required for your tax agency. Thresholds may change as they are reviewed annually.

VAT-registered businesses that supply goods to other VAT-registered businesses in the EU must provide details of the transactions on the ESL. VAT-registered businesses supplying services that are subject to the reverse charge mechanism to VAT-registered businesses in the EU must also submit ESL declarations.

To understand and use the VAT/GST reporting features, read the following topics:

- [International Tax Reports](#)
- [Installing and Setting Up International Tax Reports](#)
- [Automatic Tax Code Provisioning](#)
- [Electronic Tax Filing Using NetSuite](#)
- [Creating or Customizing Roles to Use the International Tax Reports](#)
- [VAT/GST Reports](#)
- [Sales and Purchase Reports Grouped by Tax Code](#)
- [Generating VAT/GST Reports](#)
- [Making Adjustments on a VAT Return](#)
- [EU Sales List \(ESL\) Report](#)
- [EU Intrastat Report](#)
- [International Tax Reports Best Practices](#)

## International Tax Reports



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

The International Tax Reports SuiteApp (Bundle ID 43003) developed by NetSuite is a free SuiteApp that you can install in your account.

The following features are available:

- [VAT/GST Reports](#) – Localized VAT/GST reports for several countries in Europe, Asia, and Latin America
- [Sales and Purchase Reports Grouped by Tax Code](#) – Customizable saved reports that can be used by any country
- [EU Sales List \(ESL\) Report](#) – Localized EU sales list reports (in English and native language where applicable) for Austria, Belgium, Czechia, Finland, Germany, Ireland, Italy, Netherlands, Portugal, Spain, Sweden, and the UK, and generic EU Sales List reports for other EU member states
- [EU Intrastat Report](#) – Localized Intrastat reports for Germany, Italy, and the UK, and customizable Intrastat reports for other EU member states
- [Automatic Tax Code Provisioning](#) – Automatic creation of VAT/GST tax codes upon adding a new country nexus
- [Electronic Tax Filing Using NetSuite](#) – VAT/GST reports that can be used for electronic filing in certain countries (Austria, Belgium, Czechia, Denmark, Germany, Ireland, Philippines, and the UK)
- [Recording Nondeductible Input Tax](#) – Applying nondeductible tax on vendor bills, expense reports, checks, vendor bill credits, and journal entries (available only for Belgium, Czechia, and Italy)
- [Making Adjustments on a VAT Return](#) – Adjusting tax amounts on the VAT form and automatically creating an adjustment journal entry
- [Flagging Tax Periods in a VAT Return](#) – Flagging of tax periods that have already been reported so that they are excluded from subsequent VAT returns
- [Multi-Book Accounting for International Tax Reports](#) – Generating localized VAT/GST reports in secondary accounting books, available for country VAT/GST reports with electronic filing capability

For installation and setup steps, see [Installing and Setting Up International Tax Reports](#).

The International Tax Reports SuiteApp is a managed bundle, so updates such as bug fixes and new features will be installed in your account automatically. Any changes will be communicated in the Release Notes section of the Help Center. To use the SuiteApp, refer to the related topics list.



**Important:** The International Tax Reports SuiteApp requires the Tax Reporting Periods feature. This SuiteApp can only be used in OneWorld, International, UK, Australia, and Japan editions. For more information, see the help topic [NetSuite Editions Overview](#).

## Installing and Setting Up International Tax Reports



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

If you are an account administrator, you can install the International Tax Reports SuiteApp in your account.

- The International Tax Reports SuiteApp (previously named Tax Reporting and Filing Bundle 8375) has been changed to a managed bundle, effective June 1, 2011. This change means that updates will be automatically installed in your account, with a list of fixes and changes documented in the accompanying release notes.
- If you already have the bundle installed before it became a managed bundle, then to get automatic updates, you must first go to Customization > SuiteBundler > Search & Install Bundles > List, find the bundle and click Update. A message is displayed to inform you that the bundle is now a managed bundle and asks you to permit NetSuite to install future updates to your account. Click OK to agree.
- The International Tax Reports SuiteApp requires the tax reporting periods feature. This SuiteApp can only be used in OneWorld, International, UK, Australia, and Japan editions. For more information, see the help topic [NetSuite Editions Overview](#).

## Prerequisites

Make sure you perform the following prerequisites before you install the International Tax Reports SuiteApp:

- Set up tax reporting periods. For more information, see [Working with Tax Periods](#) and [Setting Up Tax Periods](#).
- Enable the following SuiteCloud features. Go to Setup > Company > Enable Features and check the box for the following features on the SuiteCloud tab:
  - Custom Records
  - Client SuiteScript
  - Server SuiteScript

### To install the International Tax Reports SuiteApp:

1. Go to Customization > SuiteBundler > Search & Install Bundles.
2. On the Search & Install Bundles page, click **Advanced**.
3. Enter the following:
  - Keywords = International Tax Reports
  - Location = Production Account
  - Account ID = 3776651
4. Click **Search**.
5. Click the link for **International Tax Reports** (Bundle ID: 43003).
6. On the SuiteApp Details page for International Tax Reports, click **Install**.



**Warning:** Removing the bundle from your account deletes the histories of your UK VAT 100 and EC Sales online submissions, as well as the custom fields on item and transaction records (such as Commodity Code, Delivery Terms, Nature of Transaction Codes, and Customs Registration Number fields used for Intrastat Reports and Türkiye Customs Declaration for Exports). Any data that you have entered on those custom fields will also be deleted and there is no way to retrieve them. You will also lose all the custom tax code properties on your tax code records.

## Additional Setup

After installing the International Tax Reports SuiteApp, perform the following setup steps:

### 1. Roles and Permissions

Use the following roles provided by the International Tax Reports SuiteApp. These roles have already been set up with all the required permissions and access to script deployments:

- Tax Reporting Accountant
- Tax Reporting Accountant Reviewer
- Tax Reporting CFO
- Tax Reporting Bookkeeper

If you want to use your own customized roles, read [Creating or Customizing Roles to Use the International Tax Reports](#).



**Note:** The standard Bookkeeper role cannot access the reports in the International Tax Reports SuiteApp even if you add permissions and grant the role access to scripts and reports. You should use the pre-configured Tax Reporting Bookkeeper role instead.

## 2. Report By Period

Make sure that the Report By Period field in Home > Set Preferences > Analytics subtab is set to either Financials Only or All Reports. Report By Period should not be set to Never. The Report by Period user preference determines whether report data is calculated by date range or by period. See the help topic [Reporting Preferences on the Set Preferences Page](#).

## 3. Manage Tax Reporting

For EU nexuses, set up nature of transaction codes to be used for Intrastat reporting. See [Nature of Transaction Code](#).

## 4. For Türkiye only: Customs Registration Number

Display the Customs Registration Number field on your transaction forms. This field is hidden by default upon installation of the SuiteApp. The customs registration number is required for the Customs Declaration for Exports. To display the field on your forms, follow the steps in [Displaying the Customs Registration Number Field on Transaction Forms](#).

## 5. For Thailand only: Location filter

The Location filter on the Thailand VAT report is not available to the Tax Reporting roles and the Accountant (Reviewer) role. To access the VAT reporting by location feature for Thailand, the Administrator must give those roles the Locations permission with Edit access level.

## 6. Commodity Code

Be sure to add commodity codes to item records used in EU transactions. The commodity code is used for Intrastat reporting. The Commodity Code field is found on the EU Intrastat Reporting subtab of the Item record. For an example, and for information about Item types that use commodity codes, see [Commodity Code](#).

## 7. VAT Registration Number

Be sure to add valid VAT registration numbers to your customer records and vendor records. The Tax Reg. Number or VAT Registration No. field is found on the Financial subtab of the Customer record and Vendor record. For customers and vendors located in any of the member states of the European Union, the system validates the VAT number you enter in the field. In addition, a VIES Validation link is provided. You can also click this link to validate the number.

Each EU country has its own VAT prefix and numbering format. For information, refer to the [VAT identification number structure](#) published by the European Commission.

## 8. Formats of dates and numbers

For each nexus associated with your subsidiaries, define how dates and numbers are displayed on VAT reports. The formats that you set up are applied to the VAT form, PDF, and drilldown reports. For more information, see [Formatting Dates and Numbers for VAT Reports](#).

## 9. Scripted Records

Move the International Tax Reports Scripts at the top of the list to avoid conflict with other scripts. For more information, see the help topic [International Tax Reports Best Practices](#).

# Automatic Tax Code Provisioning



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

To benefit from the automatic tax code provisioning feature, you must first install the International Tax Reports SuiteApp in your account before you create subsidiaries. In OneWorld accounts that have the International Tax Reports SuiteApp, when you add a new subsidiary country, the system creates the nexus for it and, at the same time, creates the VAT/GST tax codes for that nexus. In other words, **you must have the International Tax Reports SuiteApp already installed before you add the subsidiary.** (Without the International Tax Reports SuiteApp, when you create a subsidiary country, NetSuite also adds its nexus, but provides only a few default tax codes.)

## Important things to note:

- For some tax codes provisioned by the International Tax Reports SuiteApp, you must set the correct value in the **Available on** field of the Tax Code page, because this preference is currently not automatically set by the automatic tax code provisioning feature. See [Editing Tax Codes](#) for instructions on how to do this, and read the country-specific tax topics to see the tax code tables for each country. Consult your tax agency to make sure the rates on your tax codes are correct.
- Without the International Tax Reports SuiteApp, NetSuite makes default tax codes available when a nexus is added to the account. (In some NetSuite implementations, the nexus may have already been added before the SuiteApp was installed. And when a NetSuite account is initially provisioned, the home nexus is automatically created.) You should review the tax codes and edit them or add new ones if necessary. Use the country-specific tax code tables in the Help Center for guidance on setting the correct properties. Note that The International Tax Reports SuiteApp creates VAT/GST tax codes only for the countries that it supports, because those tax codes are used to generate the tax reports. For a list of countries supported by the International Tax Reports SuiteApp, see [VAT/GST Reports](#).
- Tax codes for nondeductible tax are not included in the automatic tax code provisioning, so you must create them manually. For more information, see [Recording Nondeductible Input Tax](#).
- When you add a nexus for Colombia or Singapore, the tax codes are provisioned by the SuiteApp but you have to manually create additional tax control accounts and tax types, and then edit the relevant tax code to set the correct tax type. For details, see [Colombia Tax Topics](#) and [Singapore Tax Topics for Accounts Without SuiteTax](#).
- Tax codes for Mexico are also provisioned when you add a Mexico nexus. These are used to generate the DIOT file. For more information, see [Mexico Tax Topics \(Mexico Compliance SuiteApp\)](#) and [Tax Audit Files](#).

You can also create other tax codes, but be aware that these are not picked up in the VAT/GST reports if the tax codes do not follow the properties defined in the tax code matrix. So make sure that you use the correct properties for those tax codes to be picked up by the VAT/GST reports. Refer to the country-specific topics to see each country's tax code settings.

You can use any tax code name you prefer, provided you have set the correct properties for them to be picked up by the VAT/GST reports. Tax reports identify transactions by looking at the tax code properties, not the tax code names. For information about current tax rates, be sure to consult your tax agency.

Some country-specific tax topics have tables that show what goes into each box of the VAT/GST reports.

Read the following topics for more information about tax code provisioning:

- [Automatic Tax Code Provisioning Workaround](#) – Procedure for activating the automatic tax code provisioning feature if you installed the International Tax Reports SuiteApp after the subsidiary and nexus were created.
- [EU One Stop Shop Tax Code Provisioning](#) – Automatic tax code provisioning of OSS tax codes for OneWorld accounts with EU nexuses.

- [OSS Tax Code Provisioning for Regular NetSuite Accounts](#) – Procedure for provisioning OSS tax codes to non-OneWorld accounts.

## Automatic Tax Code Provisioning Workaround

If your subsidiary and nexus have been created before the International Tax Reports SuiteApp is installed, you can activate the Automatic Tax Code Provisioning feature by running the **Create Tax Code SS** script. This workaround can be applied to all countries being supported by the International Tax Reports SuiteApp. To check the list of supported countries, see [VAT/GST Reports](#).



**Important:** You must have an Administrator role to run the **Create Tax Code SS** script.

### To create tax codes using the **Create Tax Code SS** script:

1. Go to Customization > Scripting > Script Deployments.
2. On the Script Deployments page, click the **Edit** link next to the **Create Tax Code SS** (customdeploy\_create\_taxcodes\_ss) script.
3. On the **Parameters** subtab, select your nexus in the **Tax Code Nexus** field.
4. Click **Save and Execute** in the **Save** button dropdown menu.

After performing these steps, the tax codes are automatically created based on the selected nexus. If you already have created tax codes in your subsidiary, the script will check for duplicates and will not provision or overwrite the existing tax code. To check and view tax codes, go to Setup > Accounting > Tax Codes.

## EU One Stop Shop Tax Code Provisioning



**Note:** Starting July 1, 2021, One Stop Shop (OSS) tax codes are provisioned to NetSuite OneWorld accounts with newly enabled OSS feature.

When you enable the EU VAT One Stop Shop (OSS) feature and assign an OSS nexus to a subsidiary, NetSuite automatically provisions OSS tax codes to your OneWorld account. For non-OneWorld accounts, OSS tax codes are provisioned only after you follow the procedure on [OSS Tax Code Provisioning for Regular NetSuite Accounts](#).

This feature requires the [International Tax Reports](#) SuiteApp. If you created the subsidiary record before you installed the SuiteApp, read the help topic [Automatic Tax Code Provisioning Workaround](#) to activate the provisioning of OSS tax codes to your subsidiary.

The following records are created when you assign an OSS nexus to a subsidiary:

- **OSS tax control account**
  - Name: OSS VAT on Sales <OSS Nexus>
  - Description: Tax Control Account of OSS VAT on Sales for <OSS Nexus>
  - Tax Account Type: Sale
- **OSS tax type**
  - Name: OSS <OSS Nexus>
  - OSS box: Checked
  - Description: OSS Tax Type of <OSS Nexus>
  - Liability/Sales Tax Account: OSS VAT on Sales <OSS Nexus>
  - Asset/Purchase Tax Account: <Blank>

- OSS tax codes with standard, reduced, and special reduced rates for 27 EU countries (OSS nexus excluded)

The provisioned OSS tax codes have fixed properties set and have the same rates as that of the regular tax codes for EU countries. Tax codes with reduced and special reduced rates are only provisioned to OSS countries where it is available. For information about tax rates, see the country's tax topics. For Croatia, Estonia, Greece, Hungary, Latvia, Lithuania, and Malta OSS tax code rates, refer to [OSS Tax Code Rates for Croatia, Estonia, Greece, Hungary, Latvia, Lithuania, and Malta](#).



**Note:** Country of consumption refers to the EU member state where the customer belongs, and the tax code and rate associated with it.

Tax Code	Rate	Description	Properties	Tax Type	Sale Tax Account
S-<Country of Consumption>-<OSS Nexus>	Country of consumption standard rate	OSS Standard Rate	<ul style="list-style-type: none"> <li>□ Effective from July 1, 2021</li> <li>□ Available on Sales Transaction</li> </ul>	OSS <OSS Nexus>	OSS VAT on Sales <OSS Nexus>
R-<Country of Consumption>-<OSS Nexus>	Country of consumption reduced rate	OSS Reduced Rate	<ul style="list-style-type: none"> <li>□ Effective from July 1, 2021</li> <li>□ Reduced Rate</li> <li>□ Available on Sales Transaction</li> </ul>	OSS <OSS Nexus>	OSS VAT on Sales <OSS Nexus>
SR-<Country of Consumption>-<OSS Nexus>	Country of consumption special reduced rate	OSS Special Reduced Rate	<ul style="list-style-type: none"> <li>□ Effective from July 1, 2021</li> <li>□ Special Reduced Rate</li> <li>□ Available on Sales Transaction</li> </ul>	OSS <OSS Nexus>	OSS VAT on Sales <OSS Nexus>

## OSS Tax Code Rates for Croatia, Estonia, Greece, Hungary, Latvia, Lithuania, and Malta

The following table lists the tax rates of the OSS tax codes provisioned to Croatia, Estonia, Greece, Hungary, Latvia, Lithuania, and Malta.

EU Country	OSS Standard Tax Code Rate	OSS Reduced Tax Code Rate	OSS Super Reduced Tax Code Rate
Croatia	25%	13%	5%
Estonia	20%	9%	—
Greece	24%	13%	6%
Hungary	27%	18%	5%
Latvia	21%	12%	5%
Lithuania	21%	9%	5%

EU Country	OSS Standard Tax Code Rate	OSS Reduced Tax Code Rate	OSS Super Reduced Tax Code Rate
Malta	18%	7%	5%

## OSS Tax Code Provisioning for Regular NetSuite Accounts

One Stop Shop (OSS) tax codes are automatically provisioned to OneWorld accounts when you enable the OSS feature and assign an OSS nexus to your company or subsidiary. For more information, see [EU One Stop Shop Tax Code Provisioning](#). For non-OneWorld accounts, you must first create an **OSS Provisioning Status record** and execute the **OSS Provisioning Processor script** for the OSS tax codes to be provisioned on your account.

**Note:** You must have the [International Tax Reports](#) SuiteApp installed in your account and have an Administrator role to perform this procedure.

### To provision OSS tax codes to a regular NetSuite account:

1. Go to Setup > Company > Company Information.
2. Check the **OSS Applies** box.
3. From the **OSS Nexus** dropdown list, select the EU member state where you are registered for EU One Stop Shop.
4. Click **Save**.
5. Go to Customization > Lists, Records, & Fields > Record Types.
6. Look for the **OSS Provisioning Status** record and click **New Record**.
7. On the OSS Provisioning Status record, specify the values for the following fields:
  - **Nexus** – Enter the two-digit country code of the OSS nexus (selected in Step 3). Refer to the following table for the list of country codes.

Austria (AT)	Estonia (EE)	Italy (IT)	Portugal (PT)
Belgium (BE)	Finland (FI)	Latvia (LV)	Romania (RO)
Bulgaria (BG)	France (FR)	Lithuania (LT)	Slovakia (SK)
Croatia (HR)	Germany (DE)	Luxembourg (LU)	Slovenia (SI)
Cyprus (CY)	Greece (EL)	Malta (MT)	Spain (ES)
Czechia (CZ)	Hungary (HU)	Netherlands (NL)	Sweden (SE)
Denmark (DK)	Ireland (IE)	Poland (PL)	-

- **Provisioning Status** – Enter **Pending**.
- 8. Click **Save**.
- 9. Go to Customization > Scripting > Script Deployment.
- 10. Look for the **OSS Provisioning Processor** script and click **Edit**.
- 11. On the script deployment record, hover over the dropdown arrow beside the **Save** button and select **Save and Execute**.

After executing the script, the OSS tax account, OSS tax type, and OSS tax codes will be created for your account. For more information about the OSS tax account, tax type, and tax codes, see [EU One Stop Shop Tax Code Provisioning](#).

# Electronic Tax Filing Using NetSuite



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

NetSuite provides VAT/GST reports that can be used for electronic filing. The electronic tax filing feature is provided in the International Tax Reports SuiteApp.

The following capabilities are supported:

- End-to-end submission – generate a tax report in NetSuite and directly submit the form to the tax agency
- File upload – export a file from NetSuite in a format acceptable for upload to the tax agency website
- Online VAT/GST form – enter details in the online VAT/GST form from the tax agency website

Electronic tax filing is available for the following countries:

- Austria
- Belgium
- Czechia
- Denmark
- Germany
- Ireland
- Philippines
- United Kingdom

Be sure to complete the Tax Filing Setup page before generating the reports. For setup instructions see [Setting Up Tax Filing Information](#).

NetSuite-generated XML files of EU intra-community sales reports (EU sales lists) can also be submitted to the tax authorities in Austria, Belgium, Czechia, Germany, Ireland, and the United Kingdom.

On VAT reports with electronic filing capability, the System Notes tab provides an audit trail related to files (XML, CSV, or DAT) intended for electronic filing. The log shows the date when the file was generated, the name of the user, the reporting period, and a link to the file. If the Multi-Book Accounting feature is enabled, the log on the System Notes tab also shows the accounting book used to generate the report.



**Important:** You must review and verify that the values are accurate before you submit the report to the tax agency for electronic filing.

For more information, read the tax topics for the countries where electronic tax filing is available.

## Setting Up Tax Filing Information



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

The tax filing setup is currently only available for certain countries. The fields displayed by the system vary, depending on the nexus. However, the information you enter on the Tax Filing Setup page applies to the subsidiary selected on the VAT form.

If you intend to use NetSuite to generate an XML file of your VAT return for electronic filing, you must set up your electronic tax filing details before you generate the XML file.

For other nexuses for which NetSuite does not currently provide electronic filing capability, the Tax Filing Setup page enables you to enter information that the system displays in the appropriate boxes when you generate a VAT form. Examples are VAT Registration Number and Reporting Period.

For more information, read the following topics:

- [Setting Up Tax Filing for Austria](#)
- [Setting Up Tax Filing for Belgium](#)
- [Setting Up Tax Filing for Colombia](#)
- [Setting Up Tax Filing for Czechia](#)
- [Setting Up Tax Filing for Denmark](#)
- [Setting Up Tax Filing for Germany](#)
- [Setting Up Tax Filing for Ireland](#)
- [Setting Up Tax Filing for the Philippines](#)
- [Setting Up Tax Filing for United Kingdom](#)

## Creating or Customizing Roles to Use the International Tax Reports



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

The international tax reporting features are accessible to the following standard NetSuite roles: Administrator, Accountant, Accountant Reviewer, and Chief Financial Officer. In addition, the following roles provided by the International Tax Reports SuiteApp have already been set up with all the required permissions, and can be used as templates for creating customized roles:

- Tax Reporting Accountant
- Tax Reporting Accountant Reviewer
- Tax Reporting CFO
- Tax Reporting Bookkeeper

If you are an Administrator, you can create a new role, or create a customized role based on a standard role or tax reporting role, and grant those new roles access to the international tax reporting features. But before you do that, take note of the following:

- If you customize any standard NetSuite role, then you must add permissions and access to scripts and other components to the new custom role so that the role can use the international tax reporting features.
- The standard Bookkeeper role cannot access the reports in the International Tax Reports SuiteApp even if you add permissions and grant the role access to scripts and reports. You should use the Tax Reporting Bookkeeper role provided by the SuiteApp.
- If you create a new role, then you must add permissions to use other NetSuite features, not those required for the International Tax Reports SuiteApp.

- If you have previously created a script that has parameters, then the new role must be granted access to both the script deployments and the script deployment parameters.



**Important:** Copying a tax reporting role and saving it as a new role does not copy the script deployments and custom fields used for tax reporting. If you want to use your own customized roles to use the international tax reporting features, you should customize the Tax Reporting Accountant, Tax Reporting Accountant Reviewer, Tax Reporting CFO, or Tax Reporting Bookkeeper roles that are already included in the International Tax Reports SuiteApp. You must give your customized roles access to script deployments and other custom fields.

To enable your custom roles to use the features provided by the International Tax Reports SuiteApp, complete the steps in the following topics:

## For all countries

- Permissions to Use International Tax Reports
- Granting Access to VAT/GST Reporting
- Granting Access to Sales and Purchase Reports Grouped by Tax Code

## For European Union member states

- Permissions to Use International Tax Reports
- Granting Access to VAT/GST Reporting
- Granting Access to Sales and Purchase Reports Grouped by Tax Code
- Granting Access to the Manage Tax Reporting Page
- Granting Access to Intrastat Reports
- Granting Access to EU Sales Lists



**Important:** Before granting access to Intrastat Reports and EU Sales Lists, you must first grant access to scripts for VAT/GST Reporting. See [Granting Access to VAT/GST Reporting](#).

## Permissions to Use International Tax Reports

Use the following table as a guide when adding International Tax Reports permissions to custom roles that you create:

Subtab	Permission	Level
Reports	Sales	View
Reports	Purchases	View
Lists	Documents and Files	Full
Lists	Subsidiaries	Full
Lists	Customers	Full
Lists	Tax Records	View

Subtab	Permission	Level
	 <b>Note:</b> All custom roles that create and edit Journal Entries need to have at least the View level of the Tax Records permission.	
Lists	Fiscal Calendars  (if your account has the Multiple Calendars feature enabled)	View
Setup	Custom Fields	Full
Setup	Custom Record Types	Full
Setup	Manage Tax Reporting Periods	Full
Setup	Set Up Company	Full

 **Important:** See [Creating or Customizing Roles to Use the International Tax Reports](#) for additional information about the required script deployments and access to custom fields.

## Granting Access to VAT/GST Reporting

### To grant access to script deployments for international VAT/GST reporting:

1. Go to Customization > Scripting > Script Deployments.
2. Click the **Edit** link of each of the following script deployments.
  1. On the **Audience** tab of each script deployment, select the roles that you want to give access to.



**Important:** Only roles should be given access. Do not select subsidiaries, departments, employees, groups, or partners.

2. Click **Save**.

#### Script Deployment Type: Suitelet

Purpose	Script Deployment Name (Suitelet)	Deployment ID
To filter subsidiaries	Tax Report Subsidiary Filter	customdeploy_vat_filter
To access the country-specific tax forms	Tax Reporting Main	customdeploy_vat_ui
To export VAT reports	Tax Reporting Main	customdeploy_vat_export
To print VAT reports	Tax Reporting Main	customdeploy_vat_printing
To submit the UK VAT 100 report online	3127 GB Online Filing	customdeploy_3127_submit_online
To digitally submit and retrieve the UK VAT100 through MTD	Online Filing Runner Suitelet Online Filing Suitelet Authorization Suitelet	customdeploy_online_filing_runner_su customdeploy_online_filing_su customdeploy_authorization_su

Purpose	Script Deployment Name (Suitelet)	Deployment ID
To submit the United Kingdom VAT100 in a CSV file	Online Filing Import Suitelet	customdeploy_online_filing_import_su

## Granting Access to Sales and Purchase Reports Grouped by Tax Code



**Important:** For any custom role that you create in NetSuite OneWorld, you should grant the role access to all of these sales and purchase reports provided by the International Tax Reports SuiteApp. The reports are filtered by subsidiary so that when you go to the Reports menu in NetSuite, you will see only the reports for the subsidiaries that you have access to. For information about these reports, see [Sales and Purchase Reports Grouped by Tax Code](#).

### To grant access to script deployments for sales and purchase reports by tax code:

1. Go to Customization > Scripting > Script Deployments.
  2. Click the **Edit** link of each of the following Suitelets.
    1. On the **Audience** tab of each script deployment, select the roles that you want to give access to.
- 
- Important:** Only roles should be given access. Do not select subsidiaries, departments, employees, groups, or partners.
2. Click **Save**.

Purpose	Script Deployment Name (Suitelet)	Deployment ID
To dispatch the VAT saved reports	VAT Saved Report Dispatcher	customdeploy_4110_report_dispatcher
To generate the Purchases By Tax Code (Details)	Report Dispatcher Filter	customdeploy_4110_vat_purchase_detail
To generate the Purchases By Tax Code (Summary)	Report Dispatcher Filter	customdeploy_4110_vat_purchase_summary
To generate the Sales By Tax Code (Details)	Report Dispatcher Filter	customdeploy_4110_vat_sales_detail
To generate the Sales By Tax Code (Summary)	Report Dispatcher Filter	customdeploy_4110_vat_sales_summary

## Granting Access to the Manage Tax Reporting Page

### To grant access to script deployments for the Manage Tax Reporting page:

1. Go to Customization > Scripting > Script Deployments.
2. Click the **Edit** link of each of the following:

1. On the **Audience** tab of each script deployment, select the roles that you want to give access to.



**Important:** Only roles should be given access. Do not select subsidiaries, departments, employees, groups, or partners.

2. Click **Save**.

#### Deployment ID

customdeploy\_tax\_return\_setup

customdeploy\_tax\_return\_inactivate\_notc

customdeploy\_tax\_return\_add\_default\_notc

## Granting Access to Intrastat Reports



**Important:** Before granting access to Intrastat Reports, the role must have access to both the subsidiary and its immediate parent subsidiary, and you must first grant the role access to scripts for VAT/GST Reporting. See the help topics [NetSuite Users & Roles](#) and [Granting Access to VAT/GST Reporting](#).

### To grant access to Item Fields for Intrastat reporting:

1. Go to Customization > Lists, Records, & Fields > Item Fields.
2. Click **Commodity Code**.
3. Click the **Access** subtab.
4. Add the custom role.
5. Click **Save**.
6. Click **Nature of Transaction Codes**.
7. Click the **Access** subtab.
8. Add the custom role.
9. Click **Save**.

### To grant access to Transaction Body Fields for Intrastat reporting:

1. Go to Customization > Lists, Records, & Fields > Transaction Body Fields.
2. Click **Delivery Terms**.
3. Click the **Access** subtab.
4. Add the custom role.
5. Click **Save**.

### To grant access to Transaction Column Fields for Intrastat reporting:

1. Go to Customization > Lists, Records, & Fields > Transaction Column Fields.
2. Click **NoTC**.
3. Click the **Access** subtab.
4. Click **Save**.

## To grant access to script deployments for Intrastat reporting:

1. Go to Customization > Scripting > Script Deployments.
  2. Click the **Edit** link of the following script deployment used for Intrastat reporting:
    - customdeploy\_itr\_intrastat
  3. On the **Audience** tab of the script deployment, select the roles that you want to give access to.
- Important:** Only roles should be given access. Do not select subsidiaries, departments, employees, groups, or partners.
4. Click **Save**.

## Granting Access to EU Sales Lists

**Important:** Before granting access to EU Sales Lists, you must first grant access to scripts for VAT/GST Reporting. See [Granting Access to VAT/GST Reporting](#).

## To grant access to EU Sales List reports:

1. Go to Customization > Scripting > Script Deployments.
2. Click the **Edit** link of each of the following scripts used for generating and exporting an EU sales list report.
  1. On the **Audience** tab of each script deployment, select the roles that you want to give access to.

**Important:** Only roles should be given access. Do not select subsidiaries, departments, employees, groups, or partners.

  2. Click **Save**.

### Script Deployment Type: User Event

Purpose	Script	Deployment ID
To access the EU Sales List Report page	EU Sales List Report	customdeploy_new_ec_sales_listdisp
To display the ESL audit trail details	ESL Audit Trail Details- UE	customdeploy_eslauditlock_error_ue2
To display the ESL audit trail summary	UK ESL Audit Trail Restrict Edit - UE	customdeploy_eslauditlock_error_ue

## VAT/GST Reports

**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

Through the International Tax Reports SuiteApp, NetSuite provides country-specific VAT/GST reports. The reports are automatically generated by NetSuite from your transactions, but some boxes in the forms

may require you to manually enter data. It is important that you save the PDF files of the VAT/GST reports for your own records because NetSuite cannot audit manually entered data.



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency. For certain countries, NetSuite enables you to export the VAT return in a format that you can manually upload to the tax agency portal for electronic filing (XML, CSV, or DAT file).

The International Tax Reports SuiteApp can be accessed from the Enable Features page at Setup > Company > Enable Features. On the Tax tab, a link to the International Tax Reports SuiteApp is displayed. For more information, see [Installing and Setting Up International Tax Reports](#).

To access VAT/GST reports, go to Reports > VAT/GST > Tax Reports (International). Available reports depend on the subsidiaries and nexuses that have been set up in your NetSuite account. The following countries are provided by the International Tax Reports SuiteApp:

1. Austria – See [Austria Tax Topics](#)
2. Belgium – See [Belgium Tax Topics](#)
3. Bulgaria – See [Bulgaria Tax Topics](#)
4. Chile – See [Chile Tax Topics](#)
5. Colombia – See [Colombia Tax Topics](#)
6. Cyprus – See the help topic [Cyprus Tax Topics For Accounts Without SuiteTax](#)
7. Czechia – See [Czechia Tax Topics](#)
8. Denmark – See [Denmark Tax Topics](#)
9. Finland – See [Finland Tax Topics](#)
10. France – See [France Tax Topics](#)
11. Germany – See [Germany Tax Topics](#)
12. Indonesia – See [Indonesia Tax Topics](#)
13. Ireland – See [Ireland Tax Topics](#)
14. Italy – See [Italy Tax Topics](#)
15. Kenya – See [Kenya Tax Topics](#)
16. Luxembourg – See [Luxembourg Tax Topics](#)
17. Malaysia – See the help topic [Malaysia Tax Topics](#)
18. Netherlands – See the help topic [Netherlands Tax Topics In Accounts Without SuiteTax](#)
19. New Zealand – See the help topic [New Zealand Tax Topics](#)
20. Norway – See [Norway Tax Topics](#)
21. Peru – See [Peru Tax Topics](#)
22. Philippines – See the help topic [Philippines Tax Topics](#)
23. Poland – See [Poland Tax Topics](#)
24. Portugal – See [Portugal Tax Topics](#)
25. Romania – See [Romania Tax Topics](#)
26. Serbia – See [Serbia Tax Topics](#)
27. Singapore – See the help topic [Singapore Tax Topics for Accounts Without SuiteTax](#)
28. Slovakia – See [Slovakia Tax Topics](#)
29. Slovenia – See [Slovenia Tax Topics](#)

30. South Africa – See [South Africa Tax Topics](#)
31. South Korea – See [South Korea Tax Topics](#)
32. Spain – See [Spain Tax Topics](#)
33. Sweden – See [Sweden Tax Topics](#)
34. Switzerland – See [Switzerland Tax Topics](#)
35. Taiwan (Province of China) – See [Taiwan \(Province of China\) Tax Topics](#)
36. Thailand – See the help topic [Thailand Tax Topics](#)
37. Türkiye – See [Türkiye Tax Topics](#)
38. Ukraine – See [Ukraine Tax Topics](#)
39. United Kingdom – UK users can also submit their VAT 100 and EC Sales List directly from NetSuite to Her Majesty's Revenue and Customs (HMRC). See [United Kingdom Tax Topics](#).
40. Uruguay – See [Uruguay Tax Topics](#)
41. Viet Nam – See [Viet Nam Tax Topics](#)

For other tax reports provided by the International Tax Reports SuiteApp, read the following topics:

- [Sales and Purchase Reports Grouped by Tax Code](#)
- [EU Sales List \(ESL\) Report](#) (for all EU member states)
- [EU Intrastat Report](#) (for all EU member states)

For information about multi-book support for tax reports, see [Multi-Book Accounting for International Tax Reports](#).

For information about other country-specific tax features that are not provided by the International Tax Reports SuiteApp, read the following topics:

- [Australia Tax Topics](#)
- [Canada Tax Topics](#)
- [Japan Tax Topics](#)
- [Mexico Tax Topics \(Mexico Compliance SuiteApp\)](#)
- [United States Tax Topics](#)

## Generating VAT/GST Reports



**Note:** VAT/GST reporting requires the International Tax Reports SuiteApp.

NetSuite supports VAT/GST reporting for various countries in Europe, Asia, and Latin America. For some countries, NetSuite also provides reports in XML or CSV format required by tax agencies for electronic filing. For a list of country-specific VAT forms available, see [VAT/GST Reports](#). For information about using NetSuite generated reports for electronic filing, see [Electronic Tax Filing Using NetSuite](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency. For certain countries, NetSuite enables you to export the VAT return in a format that you can manually upload to the tax agency portal for electronic filing (XML, CSV, or DAT file). You should review all the values in the report prior to submission.

### To generate an international VAT/GST report:

1. Go to Reports > VAT/GST > Tax Reports (International).
2. On the Tax Reports page, select a subsidiary.

**Note:** The dropdown list shows only the subsidiaries that your role can access.

3. If you want to generate a consolidated report that includes child subsidiaries, check the **Group** box. Consolidated reporting is used if the company and its child subsidiaries are registered as a single tax entity for VAT purposes (they belong to one VAT group).
4. Select a report.
  - a. In the **Country Form** field, select the VAT report that you want to generate.
  - b. In the **Tax Period** fields, select the tax reporting period to use for the report.
  - c. In the **Accounting Book** field, select which accounting book will be used to generate the report. This field is only available if the Multi-Book Accounting feature is enabled. The dropdown list shows all active books associated with the selected subsidiary. For more information, see [Multi-Book Accounting for International Tax Reports](#).

**Note:** Adjusting tax amounts and group reporting are currently not supported for secondary accounting books.



**Important:** Click **Refresh** to reload the report each time you change the reporting period or accounting book.

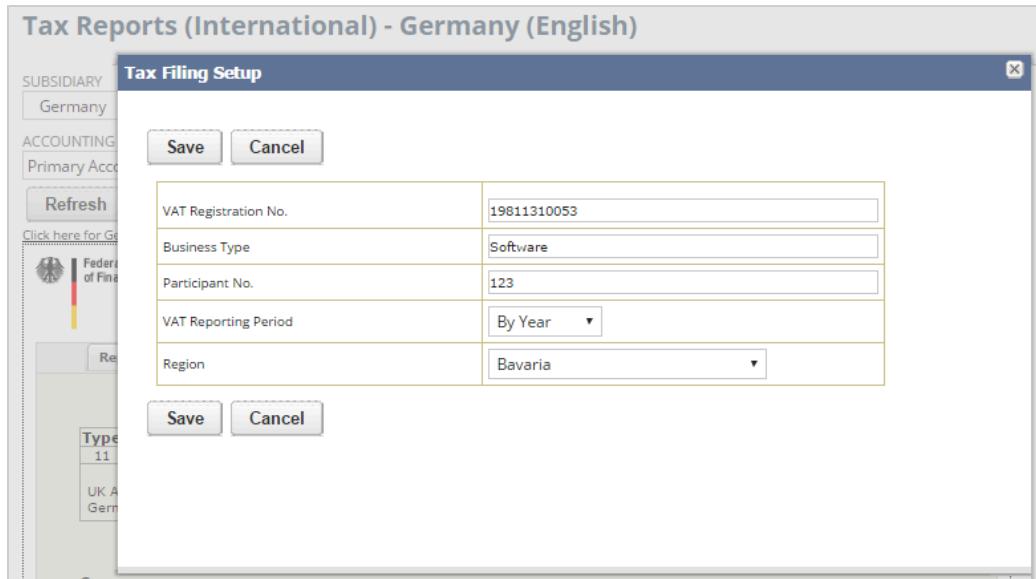
For some countries, supplementary VAT reports are available. Click the **Supplementary** button provided on the Tax Reports page to generate supplementary reports.

5. Setup tax filing details.

**Note:** Currently, the Tax Filing Setup page is available for certain countries only. For more information, see [Setting Up Tax Filing Information](#).

- a. Click **Setup**.
- b. Click **Tax Filing**.
- c. Enter tax filing details. The fields displayed by the system vary, depending on the nexus. However, the information you enter on the Tax Filing Setup page apply to the subsidiary selected on the VAT form.
- d. Click **Save**.

Example:  
LegacyTax



**6.** Set up date and number formatting.

If you want to change the formats of the dates and numbers on the report, click **Setup** and then click **Formatting**. For more information, see [Formatting Dates and Numbers for VAT Reports](#).

**7.** Drill down to review data.

Carefully review the report. There may be some boxes for which figures cannot be automatically generated, so you must manually edit or enter data. For system-generated data, you can click the figures in the boxes to view detailed transaction information. To view detailed reports, see [Viewing VAT Report Transaction Details](#).

Example:

Taxable base Euros and Cents		
000		800.00
001	+	1,000.00
021	-	80.00
<b>Total</b>		1,880.00
011	-	0.00

- |   |                     |
|---|---------------------|
| 1 | Enter or edit data  |
| 2 | Click to drill down |

- 1 Enter or edit data
- 2 Click to drill down

**8.** Adjust tax amounts.

If you need to make changes to the tax amounts on the VAT report, click **Adjust Return**. To adjust tax amounts, see [Making Adjustments on a VAT Return](#).

**9.** Print PDF.

Click **Print** to save the VAT report in PDF format. NetSuite saves the file in the VAT Folder of the File Cabinet. Saving and printing a PDF ensures that you have a record of manually entered values, because for some VAT reports, there may be boxes that NetSuite cannot automatically generate values for. You should use Adobe Acrobat Reader for viewing the PDF.

**10.** Export to XML.

For some countries, NetSuite can generate files that you can submit to the tax agency for electronic tax filing. Click the **Export to XML** or **Export to CSV** button to export the VAT report into a format that can be submitted to your tax agency. When you generate an XML, CSV, or DAT file intended for electronic filing, you can flag the tax period in the report so that they are excluded from subsequent VAT returns. For more information, read [Flagging Tax Periods in a VAT Return](#). The **System Notes** tab on the VAT form stores a copy of each exported file and a PDF of the final/submitted copy of the VAT form. For more information, see [Viewing the VAT Return Submission History](#).

The screenshot shows the 'Tax Reports (International) - Germany (English)' page. At the top, there are dropdown menus for 'SUBSIDIARY' (Germany), 'COUNTRY FORM' (Germany (English)), 'TAX PERIOD' (Q3 2016), and 'TO' (Q3 2016). Below these are sections for 'ACCOUNTING BOOK' (Primary Accounting Book) and 'GROUP'. A toolbar below the dropdowns includes 'Refresh', 'Print', 'Setup', 'Export to XML' (which is highlighted with a red box and a cursor icon), and 'Adjust Return'. A link 'Click here for Germany VAT Help Topics' is also present. The main content area displays the 'Preliminary VAT Return' for Germany, Period: 03/2016. At the bottom, there are 'Report' and 'System Notes' buttons.

## Formatting Dates and Numbers for VAT Reports

For each nexus associated with your subsidiaries, define how dates and numbers are displayed on VAT reports. The formats that you set up are applied to the VAT form, PDF, and drilldown reports. Note that the normal behavior of Microsoft Excel is to follow the regional settings of the computer, not the browser. Your computer's regional settings control how numbers, dates, and currencies are displayed in Excel.

If you have a OneWorld account, all amounts are reported in the base currency of the subsidiary. If you do not have a OneWorld account, amounts are reported based on the currency in the Company Information page. The applicable currency symbol is shown on the PDF, drilldown report, and Excel file.

The Formatting setup page for dates and numbers can be accessed from the VAT report page at Reports > VAT/GST > Tax Reports (International).

Anyone who has access to the VAT report page for a particular nexus can set up the date and number formats for that nexus. When set, the formats are applied to VAT reports of that nexus, regardless of subsidiary.

If you have not set up the formats for the VAT dates and numbers, NetSuite uses the logged in user's preferences for date, long date, number, negative number, and reporting period defined on the General Preferences (Setup > Company > General Preferences) for NetSuite accounts, and on the Preferences subtab of the subsidiary record (Setup > Company > Subsidiaries) for NetSuite OneWorld accounts. The Formatting setup page on the VAT form provides more options. When the date and number formatting for a VAT report has been set up for a nexus, NetSuite overrides the logged in user's preferences.

### To set up date and number formatting for a VAT report:

1. Go to Reports > VAT/GST > Tax Reports (International).
2. On the Tax Reports page, select a subsidiary.
3. Select a country form.
4. On the VAT form, click **Setup**, and then click **Formatting**.
5. On the Formatting setup page, select the formats of the dates and numbers to display on the VAT report.

1. **Date Format** – Select a format for the short form of the date. The date appears on the Detailed Report page (drilldown report) and on the System Notes.
  2. **Long Date Format** – Select a format for the long form of the date. The long date appears on the footer of the PDF.
  3. **Negative Number Format** – Select a format for negative numbers.
  4. **Number Format** – Select a format for numbers and decimal indicators.
  5. **Use Tax Period Name** – Check this box to use the tax period names from the Tax Period fields of the VAT form. (These are the period names defined in your tax period setup.) If this box checked, the Reporting Period Separator, Monthly Format, Quarterly Format, and Year Format preferences are disabled.
  6. **Reporting Period Separator** – Select a format for the separator between the start and end dates. The separator applies to monthly and quarterly periods.
  7. **Monthly Format** – Select a format for the monthly reporting period.
  8. **Quarterly Format** – Select a format for the quarterly reporting period.
  9. **Year Format** – Select a format for the annual reporting period.
6. Click **Save**.

## Viewing VAT Report Transaction Details

On a VAT report, when you click the system-generated value in a box or field, the system displays the Detailed Report showing all the transactions that make up the box value.

### Example

Taxable base Euros and Cents		
000		800.00
001	+	1,000.00
021	-	80.00
Total		1,880.00
011	-	0.00

1 System-generated value. Click this figure to view the detailed report for Box 021.

Each row of the report shows the following information:

- Tax code
- Date (transaction date)
- Entity name
- Transaction number – If there is no transaction number entered on the transaction record, an asterisk (\*) is shown on the detailed report.
- Transaction type
- Net amount
- Tax amount

**Note:** For Belgium and United Kingdom (UK), the tax amount total is rounded up to the nearest two decimal places.

- Notional amount

**Note:** For Belgium and United Kingdom (UK), the notional amount total is rounded up to the nearest two decimal places.

- Gross amount
- Total amounts (grand total, column total, and page total)

**Note:** The number of lines shown on each page depends on the value saved in the **Number of Rows in List Segments** field in Home > Set Preferences > General. For a large volume of transactions, you may have to wait a few minutes for the report to load. The system displays a progress bar while the report is loading.

The Detailed Report can show only 100,000 lines per saved report. If the number of lines exceeds this limitation, the total amount on the Detailed Report may not match the system-generated value in the box. For more information about row limitations and suggested workaround, see the help topic [Row Limitations for Report Results](#).

When viewing the Detailed Report, you can do the following:

- Click the entity name to open the entity record
- Click the transaction number to open the transaction record

**Note:** If there is no transaction number entered on the transaction record, an asterisk (\*) is shown on the detailed report. You can click the asterisk to view the transaction record.

- Sort all rows by column, in ascending or descending order
- Select the page to view (in the paging toolbar)
- Resize columns
- Move columns (for example, you can move the date column before the tax code column)
- Export the report to Microsoft Excel format

**Note:** The exported file uses the default column order and column sort, even if you change them in the UI. In addition, the normal behavior of Microsoft Excel is to follow the regional settings of the computer, not the browser. Your computer's regional settings control how numbers, dates, and currencies are displayed in Excel.

## To view the entity record:

Click the customer or vendor name in the **Name** column.

## To view the transaction record:

Click the transaction number in the **Number** column. If there is no transaction number entered on the transaction record, an asterisk (\*) is shown on the detailed report. You can click the asterisk to view the transaction record.

## To sort rows by column:

1. Place your mouse pointer on a column header to reveal a dropdown arrow.
2. Click the arrow.
3. Select **Sort Ascending** or **Sort Descending**.

**United Kingdom**  
Box 6  
June/2014

## To select a page to view:

In the paging toolbar at the bottom of the page, click the arrows until you see the desired page, or type the page number and press **Enter**.



## To resize a column:

1. Place your mouse pointer on the right border of a column header. The pointer becomes a double-sided arrow that looks like a cross.
  2. Click and drag the double-sided arrow to the right or to the left, and then release the mouse when the column is as wide or as narrow as you want it to be.

## To move a column:

Click and drag the column header and drop it to the new location.

For example, if you want to make the **Date** column the first column on the table, click and hold the **Date** column header, drag it to the left border of the **Tax Code** column, and release the mouse to drop the column.

Detailed Report	
Tax Code	Date
ER-GB	06/18/2014
ER	06/18/2014
ES-GB	06/18/2014
ES-GB	06/18/2014
ESSN-GB	06/18/2014
ESSN-GB	06/18/2014

## To export to Excel:

- At the bottom right corner of the Detailed Report page, click the arrow on the **Export** button, and then click **Export Microsoft Excel**. The system exports the entire report.



- On the export popup window, you can choose to save the file or open it.

**Note:** Choose the **Save File** option if the report contains a large amount of data.

- If you choose **Save File**, verify that the saved file has the .xls extension, and then open it using Microsoft Excel.
- If you choose the **Open with** option, do not open it from the browser. Instead, select Microsoft Excel to open the file. When the file is opened, save it using **Save As** and select the **Save as type** that has the .xls file extension.

## Making Adjustments on a VAT Return

**Note:** This feature requires the International Tax Reports SuiteApp.

In certain cases, you may need to increase or decrease VAT on sales or purchases and VAT liability. For example, you may need to reclaim tax already paid on sales that are now bad debts. There may also be events that render sales as taxable or not taxable, or events that render VAT on purchases as creditable or not, which require you to adjust the tax amounts on your VAT return.

The ability to adjust your VAT return within NetSuite is important if you intend to use the XML files generated by NetSuite for electronic tax filing. You can make adjustments to the report on the VAT report page before clicking Export to XML (or Submit Online if the report is UK VAT 100).

For each adjustment that you make on the VAT report, you do not have to manually create an adjustment journal entry. NetSuite automatically creates the journal entry for you.

### Important Things to Note:

- The adjustment journal entry is posted automatically, even if the **Require Approvals on Journal Entries** preference is enabled in your account.
- The posting date for the adjustment journal entry is the last day of the selected tax period.
- Adjustment journals are not included in the saved reports for Sales by Tax Code or Purchase by Tax Code, but they are included in the VAT drilldown report.
- If you need to reverse the automatically created tax adjustment journal, you must manually edit the journal and enter the reversal date. This ensures that the VAT report drilldown report is correct.

### To adjust a VAT return:

- Go to Reports > VAT/GST > Tax Reports (International).
- Select the subsidiary, country form, and tax period, and then click **Refresh** to display the report.
- Click **Adjust Return** to open the Adjust Return page.

Only values for tax amounts will be available for adjustment. The page does not display fields or boxes for net amounts, notional amounts, or boxes that derive values from other boxes (for example, sum of box 1 and 2).



**Important:** NetSuite displays an alert message if you click Adjust Return for a tax period that is already closed. If you want to make an adjustment for that period, you must reopen the period. Remember to close the period after the adjustment has been made. In any case, you can still click the Generate XML button even if your tax period is open. Note that for UK electronic filing, you can only click the Submit Online button if the selected tax period on the report is closed (see the help topic [Submitting a VAT100 Tax Return Online for UK](#) for more information).

4. For each VAT form field or box that you want to adjust:
  1. **Tax Code** - Select the tax code that you want to associate with this adjustment. Only tax codes relevant to the particular box or field are available for selection, provided the tax rate is not 0%.
  2. **Tax Control Account** - Displays the tax control account based on the field or box being adjusted. This field is populated automatically but you can edit as necessary.
  3. **Amount** - Displays the total amount of transactions that use the selected tax code. This field is populated automatically.
  4. **Adjustment** - Enter the amount of the adjustment to make (enter a positive number).
  5. **Action** - Select **Increase** or **Decrease** to specify if you are increasing or decreasing the value. The **New Value** field automatically shows the adjusted amount.
  6. **Memo** - Accepts the default text or enter a new text to describe the adjustment on the journal entry.
  7. **Memo** - Select a name to associate with the journal entry.
  8. **Department, Class, Location** - If enabled, select the department, class, or location to categorize the journal entry. (An asterisk indicates that the field is required.)
5. Click **Save**. NetSuite applies the adjustments to the VAT report and creates a journal entry for each adjusted tax amount.

## Example of Adjust Return Page

Field	Tax Code	Tax Account	Amount	Adjustment	Action	Account	New Value	Memo	Name	Department	Class	Location
Box 81	Choose	Choose tax	0.00	Input adjust	Increases	Choose account...	Adjustment to Box 81	Choose name...	Choose de	Choose cl	Choose lo	
Box 86	Choose	Choose tax	0.00	Input adjust	Increases	Choose account...	Adjustment to Box 86	Choose name...	Choose de	Choose cl	Choose lo	
Box 36	Choose	Choose tax	0.00	Input adjust	Increases	Choose account...	Adjustment to Box 36	Choose name...	Choose de	Choose cl	Choose lo	
Box 53	Choose	Choose tax	0.00	Input adjust	Increases	Choose account...	Adjustment to Box 53	Choose name...	Choose de	Choose cl	Choose lo	
Box 66	Choose	Choose tax	0.00	Input adjust	Increases	Choose account...	Adjustment to Box 66	Choose name...	Choose de	Choose cl	Choose lo	
Box 67	Choose	Choose tax	0.00	Input adjust	Increases	Choose account...	Adjustment to Box 67	Choose name...	Choose de	Choose cl	Choose lo	

## Flagging Tax Periods in a VAT Return

Flagging a tax period in a VAT return means marking the tax period as final and ready for submission.

You can flag a tax period when you export the VAT return to a file format required for electronic tax filing. For information about the required file format for your country's online VAT submission, refer to the country's VAT report help topics. See [VAT/GST Reports](#) for a list of tax topics per country.



**Note:** Tax period flagging is available to VAT returns in Austria, Belgium, Czechia, Denmark, Germany, Ireland, and the Philippines only. Furthermore, this feature becomes unavailable if you check the **Group** box on the VAT form.

When you click the **Export to CSV**, **Export to XML**, or **Export to DAT** button on the generated VAT report, a popup message asks if you want to flag the transactions included in the report. If you click **Yes**, the tax period on the generated VAT form will be flagged and the reported transactions will be excluded from subsequent VAT returns. The VAT return form for that particular tax period will also be updated with a **Final** status. This action cannot be undone. If you click **No**, the file will be exported but the tax period will not be flagged.



**Note:** You should first close the tax period before you generate, export, and flag it in the VAT return.

## Viewing the VAT Return Submission History

The System Notes tab of the VAT form stores a copy of each exported file and a PDF of the submitted or final VAT return. The exported file can be downloaded and a copy of the submitted/final VAT form can be printed.

The submission history shows the following:

- Date – Date of VAT return generation
- User – Name of the user who generated the VAT return
- Date From – Submitted period start date
- Date To – Submitted period end date
- Status link (available for the U.K. only) – Indicates the status of the submission (success or failure), and opens the VAT Online Submitted Periods record.
- Type (available for the Czechia and Ireland only) – Indicates whether the file is an original (the first submission for the period), an amendment (correction), or an additional (supplementary) return.
- File Name link (not available for U.K.) – Downloads the CSV, XML, or DAT file of the submitted VAT return for the period. The file name differentiates reports for flagged and unflagged tax periods. Reports with flagged tax periods have 'Final' in the file name. Reports where you chose to not flag the tax period have 'Draft' in the file name.
- View & Print link (available for submitted/final reports only) – Opens a copy of the VAT form containing the submitted or final values for the period.
- Accounting Book (available if Multi-Book Accounting feature is enabled) – Shows the accounting book used to generate the report.

### To download a copy of the exported file:

1. Click the file name of the report.
2. On the download window, choose **Save** to download the file to your computer.



**Note:** The file name differentiates reports for flagged and unflagged tax periods. Reports with flagged tax periods have 'Final' in the file name while reports with unflagged tax periods have 'Draft' in the file name. For more information about flagging tax periods, see [Flagging Tax Periods in a VAT Return](#).

### To print a PDF and view details of the VAT report:

1. Click the **View & Print** link of the report.
2. To view details of the VAT return, click the amounts in the fields or boxes. The system opens the Detailed Report that contains a list of transactions.



**Note:** The International Tax Reports SuiteApp can only support one million characters of long text or about 5000 transaction lines for sales or purchases. When this limit is reached, you will not be able to view the transaction details of the report.

3. To print a copy of the VAT return, click **Print**.



**Note:** The header of the printed form has a 'Submitted' stamp (for UK) or 'Final' stamp (for other countries). The footer shows name of the user who generated the final report, and the time and date of the report generation.

## Multi-Book Accounting for International Tax Reports

If you have the International Tax Reports SuiteApp and the Multi-Book Accounting feature is enabled in your account, you can generate the following reports in secondary accounting books:

- Localized VAT/GST reports
- EU Sales List
- Intrastat reports
- Supplementary tax reports



**Note:** Adjusting tax amounts and group reporting are currently not supported for secondary accounting books.

## Prerequisites

- Install the International Tax Reports SuiteApp. For more information, see [Installing and Setting Up International Tax Reports](#).
- Enable the Multi-Book Accounting feature. Contact your account representatives or NetSuite Professional Services to find out how to get Multi-Book Accounting.
- Set up accounting books. For more information about multi-book accounting, see the help topic [Multi-Book Accounting Overview](#).

### To generate a localized VAT/GST or supplementary tax report in a secondary accounting book:

1. Go to Reports > VAT/GST > Tax Reports (International).
2. On the Tax Reports page, select a subsidiary, country form, and tax period.
3. In the **Accounting Book** field, select which accounting book will be used to generate the report.
4. If you want to generate a supplementary report, click the **Supplementary** button on the Tax Reports page.
5. Click **Refresh** to display the report.
6. Review the report. See [Generating VAT/GST Reports](#) for more information about generating tax reports.

### To generate an EU Sales List in a secondary accounting book:

1. Go to Reports > VAT/GST > EU Sales List Report.
2. On the EU Sales List (ESL) Report page, select a subsidiary, country form, and tax period.
3. In the **Accounting Book** field, select which accounting book will be used to generate the report.
4. Click **Refresh** to display the report.
5. Review the report. See [Generating an EU Sales List Report](#) for more information about generating tax reports.

#### To generate an EU Intrastat Report in a secondary accounting book:

1. Go to Reports > VAT/GST > EU Intrastat Report.
2. On the EU Intrastat Report page, select a subsidiary, country form, and tax period.
3. In the **Accounting Book** field, select which accounting book will be used to generate the report.
4. Click **Refresh** to display the report.
5. Review the report. See [Generating an EU Intrastat Report](#) for more information about generating tax reports.

## Sales and Purchase Reports Grouped by Tax Code



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

The International Tax Reports SuiteApp provides the following standard reports that can be used by any country nexus:

- Purchase By Tax Code (Detail)
- Purchase By Tax Code (Summary)
- Sales By Tax Code (Detail)
- Sales By Tax Code (Summary)

The reports can be accessed at Reports > VAT/GST. You can also create custom versions of these saved reports if you require additional columns to be shown.

#### To view sales and purchase reports by tax code:

1. Go to Reports > VAT/GST.
2. Select one of the following saved reports:
  - **Purchase By Tax Code (Detail)**
  - **Purchase By Tax Code (Summary)**
  - **Sales By Tax Code (Detail)**
  - **Sales By Tax Code (Summary)**
3. At the bottom of the report page, select a tax period.
4. Select a subsidiary.
5. Click **Refresh** to reload the report each time you change the subsidiary or tax period. Wait for the page to finish loading then click **Run in Background**.



**Important:** For the saved reports in the International Tax Reporting SuiteApp, results are limited to 25,000 rows. A truncated report will display this note at the bottom of the page: "The results of this report are too large. Please narrow your results." If you want to request an increase in the limit, you must file a Support case.

6. Go to Reports > Scheduled Reports > Report Results.
7. In the **Status** column, wait for the complete status and click **View** to open the report.
8. You can also click any of the following:
  - **Print** - to print the report
  - **Email** - to email the report
  - **Schedule** - to create a schedule to automatically email the report
  - **Export - CSV** - to export the report as a CSV file
  - **Customise** - to create and save a custom version of the report
  - **Options** - to change viewing and printing preferences
  - **Expand** - to view all top levels and sublevels of the report
  - **Collapse** - to view only top levels of the report
  - **Graph** - to display a graph of current report results

## International Tax Reports Best Practices



**Important:** International Tax Reports SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

Follow these guidelines when you use the International Tax Reports SuiteApp:

- Make sure your tax code set up is correct. You can rename tax codes, but you must make sure the properties on each are set correctly.
- Close tax periods before generating tax reports for filing.
- Click Refresh each time you change a subsidiary or tax period when generating a report.
- Click Print to save PDF files of your reports in the NetSuite File Cabinet.
- Do not rename the saved reports provided by International Tax Reports SuiteApp to avoid having issues with report generation.
- After installing the ITR SuiteApp, make sure the ITR scripts are at the top of the list to avoid conflicts with other scripts.

### To reorder your scripts:

1. Go to Customization > Scripting > Scripted Records (Administrator).
2. Click the **Record** column heading to sort the list by record.
3. Click **Edit** next to the **Vendor Bill** record, and then do both of the following:
  - On the **User Event Scripts** subtab, drag the Tax Transaction Fields UE script to the top of the list.
  - On the **Client Scripts** subtab, drag the Tax Transaction Fields CS script to the top of the list.
4. Click **Save**.

## For EU users

- Ensure that your customer and vendor records have VAT numbers. Each EU country has its own VAT number format so be sure to use the correct VAT number formats. For more information, see the Additional Setup Steps under [Installing and Setting Up International Tax Reports](#).
- Verify that the customer and vendor VAT registration IDs are valid on the current date by clicking the VIES link on the Financial subtab of the customer or vendor record. Regularly check your EU customer's VAT registration ID to ensure that the details are still valid and the number has not been deregistered. Doing so will help avoid errors in your EU Sales List and Intrastat reports.

Each EU country has its own VAT prefix and numbering format. For information, refer to this [VAT identification number structure](#) published by the European Commission.

- Make sure that each customer record has a shipping address. If there is no shipping address, then NetSuite will get the billing address saved on the customer record. If the invoice is charged to a project, then NetSuite will get the address saved on the customer record that the project is associated with.

# Tax Audit Files



**Important:** Tax Audit Files SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, do not install this SuiteApp.

Tax authorities in different countries require an export of general ledger (GL) data for auditing purposes to verify if businesses are reporting their tax returns correctly. Taxpayers can provide this electronic record to tax auditors in support of their tax returns, and to review accounting records.

With the Tax Audit Files SuiteApp, you can generate an extract of the following general ledger data to a format compliant with government requirements.

Supported Tax Audit Files	Description	Related Help Topic
Malaysia GST Audit Files	<p>The Malaysian tax bureau, Jabatan Kastam Diraja Malaysia (JKDM), requires local businesses to submit their tax data to facilitate audits for GST compliance.</p> <p>With Tax Audit Files, you can generate the Malaysia GST Audit File (GAF) in the format prescribed by JKDM. The tax audit file is available in XML or text file format, and can be used for submission to JKDM.</p>	<a href="#">Malaysia GST Audit File (GAF)</a>
Mexico DIOT File	<p>The Mexico tax authority, Servicio de Administración Tributaria (SAT), requires taxpayers to submit the Mexico Declaración Informativa de Operaciones con Terceros (DIOT) File to declare third-party transactions.</p> <p>SAT requires taxpayers to submit a monthly declaration of all third-party transactions, with details of the applicable value-added tax.</p> <p>With Tax Audit Files, you can generate DIOT files that comply with requirements specified by SAT. You can also submit this online using the DIOT_11 software.</p>	<a href="#">Mexico DIOT File (Mexico Compliance SuiteApp)</a>
Mexico Electronic Accounting File	<p>The Second Amendment to the Temporary Tax Regulations defines the tax reporting requirements for accounting information in Mexico. Under these rules, taxpayers in Mexico have to file accounting information with the tax authorities on a monthly basis.</p> <p>With Tax Audit Files, you can generate Mexico Electronic Accounting File records that comply with the Mexico tax authority.</p>	<a href="#">Mexico Electronic Accounting File (Mexico Compliance SuiteApp)</a>
Norway SAF-T Financial	<p>The Norway Standard Audit File for Tax (SAF-T) is a standard file format for exporting various types of accounting transactional data in XML format. The report structure is based on the SAF-T standard format by the Organization for Economic Cooperation and Development (OECD).</p>	<a href="#">Norway Standard Audit File for Tax (SAF-T) Financial</a>
Philippines RR No. 09-2009 Audit Files	<p>Businesses in the Philippines must generate and export tax audit files in the format prescribed by the Bureau of Internal Revenue (BIR) in Revenue Regulations (RR) No. 09-2009.</p> <p>With Tax Audit Files, you can generate the following data exports that are compliant with RR No. 09-2009:</p> <ul style="list-style-type: none"> <li>▪ General Ledger</li> <li>▪ General Journal</li> <li>▪ Sales Journal</li> <li>▪ Purchase Journal</li> <li>▪ Cash Receipts Journal</li> <li>▪ Cash Disbursements Journal</li> </ul>	<a href="#">Philippines Tax Audit Files</a>

<b>Supported Tax Audit Files</b>	<b>Description</b>	<b>Related Help Topic</b>
	<ul style="list-style-type: none"> <li>■ Inventory Book</li> </ul>	
Singapore IAF	<p>The IRAS Audit File, or IAF is a standard electronic file that the Inland Revenue Authority of Singapore (IRAS) requests from businesses for auditing purposes. IRAS conducts periodic audits to ensure that tax returns are being prepared correctly. If chosen, a Singapore-based company is required to submit a detailed breakdown of their business transactions through the IAF.</p> <p>IRAS does not assume that a business selected for audit has made GST errors. Audits are conducted on a broad range of industries to check the general level of compliance. You should maintain sales and purchases listings that support the figures reported in your GST returns.</p> <p>Acceptable IAF formats are flat files that can be either XML or pipe delimited text files. The NetSuite Tax Audit Files SuiteApp provides both options.</p> <p>You can generate an IAF file from data entries in your general ledger or chart of accounts, together with master file data of customers and suppliers, and details of invoices, orders, payments, and adjustments.</p>	<a href="#">Singapore Tax Topics for Accounts Without SuiteTax</a>
Spain Online VAT Register Reports	<p>The Spain tax agency (Agencia Estatal de Administración Tributaria) requires companies to electronically submit invoices issued and received to their institution through the AEAT online system.</p> <p>With Tax Audit Files, you can generate reports in the format specified by the tax authority.</p>	<a href="#">Spain Online VAT Register</a>
OECD SAF-T	<p>For many countries, the Organisation for Economic Co-operation and Development (OECD) has issued the Standard Audit File for Tax (SAF-T) standard to assist auditors in determining if a business has paid the correct tax at the right time, in accordance with domestic tax legislation. It results from a specification of one of the principles set out in the  <a href="#">Guidance on Tax Compliance for Business and Accounting Software</a>.</p> <p>The NetSuite SAF-T in XML complies with the format specified by OECD as the minimum necessary to obtain meaningful information for audit purposes. This file can be submitted to tax authorities.</p> <p>The file captures the following data from several areas found in your general ledger or chart of accounts:</p> <ul style="list-style-type: none"> <li>■ Master data of customers and suppliers</li> <li>■ Details of invoices, orders, payments and adjustments</li> </ul>	 <a href="#">Guidance on Tax Compliance for Business and Accounting Software</a>
United Arab Emirates FTA VAT Audit File	<p>The United Arab Emirates tax authority, Federal Tax Authority (FTA), audits businesses at its discretion to ensure accurate and timely tax declarations. As part of the audit process, business are required to provide accounting information to validate their submitted tax declarations.</p> <p>The FTA VAT Audit File (FAF) is an export of accounting entries in comma separated values (CSV) file format specified by the FTA. The file is based on general ledger chart of accounts entries, master file data for customers and suppliers, and details of invoices, payments, and adjustments.</p>	<a href="#">United Arab Emirates Tax Audit File</a>

Supported Tax Audit Files	Description	Related Help Topic
GL Data Extract	<p><b>Important:</b> Before you generate a GL data extract, ensure that the GL Audit Numbering feature has been enabled, and you have run the GL numbering sequence. Otherwise, file generation and download will fail. For more information, see the help topics <a href="#">GL Audit Numbering</a> and <a href="#">Running GL Audit Numbering Sequences</a>.</p> <p>With Tax Audit Files, you can generate a general ledger data extract (GL Data Extract) that can be used by any country for audit purposes. The GL Data Extract contains key transaction data such as posting date, account, debit amounts, credit amounts, document currency, reporting currency, and others in CSV format.</p> <p><b>Note:</b> If the generated CSV file contains special characters, the data will not be properly displayed and may have inaccurate information when viewed in Microsoft Excel. To avoid this problem, ensure that your transaction line items do not contain special characters.</p>	<a href="#">GL Audit Numbering</a> <a href="#">Running GL Audit Numbering Sequences</a> <a href="#">Adding Custom Fields to GL Data Extracts</a>

To use the Tax Audit Files SuiteApp, read the following help topics:

- Prerequisites for Installing the Tax Audit Files SuiteApp
- Installing the Tax Audit Files SuiteApp
- Creating or Customizing Roles to Use Tax Audit Files
- Setting Up Tax Audit Files to Use Multiple Queues or Processors
- Setting Up Threshold Configuration on Tax Audit Files
- Setting Tax Audit Files Report Preferences
- Using Tax Audit Files
  - Generating a Tax Audit File
  - Troubleshooting Tax Audit File Generation Failures
  - Downloading a Tax Audit File
  - Deleting a Tax Audit File
  - Adding Custom Fields to GL Data Extracts
  - [Statutory Chart of Accounts for Tax Audit Files](#)

For country-specific information about tax audit files, read the following topics:

- [Malaysia GST Audit File \(GAF\)](#)
- [Mexico DIOT File \(Mexico Compliance SuiteApp\)](#)
- [Mexico Electronic Accounting File \(Mexico Compliance SuiteApp\)](#)
- [Norway Standard Audit File for Tax \(SAF-T\) Financial](#)
- [Philippines Tax Audit Files](#)
- [Singapore Tax Topics for Accounts Without SuiteTax](#)
- [Spain Online VAT Register](#)
- [United Arab Emirates Tax Audit File](#)

# Prerequisites for Installing the Tax Audit Files SuiteApp



**Important:** Tax Audit Files SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, do not install this SuiteApp.

Before you can Tax Audit Files, your account administrator must enable additional features and preferences in your NetSuite account.

## Required Features

Enable the required features for Tax Audit files.

### To enable features

1. Go to Setup > Company > Setup Tasks > Enable Features.
2. Click the **SuiteCloud** subtab and check the box for each of the following features:
  - a. Item Option
  - b. Custom Records
  - c. Client SuiteScript
  - d. Server SuiteScript
  - e. SuitFlow
3. Click **Save**.

For more information, see the help topic [Enabling Features](#).



**Important:** Be sure to review and give your consent to the SuiteCloud Terms of Service when prompted on activation.

## Additional Requirements

After you enable the required features, ensure you configure the following:

- Install the [International Tax Reports](#) SuiteApp (Bundle ID 43003).
- Set up tax reporting and accounting periods. For more information, see [Working with Tax Periods](#), [Setting Up Tax Periods](#) and [Accounting Period Setup](#).
- To use Tax Audit Files for Singapore, you must set up your Singapore subsidiary and nexus, and create Singapore tax codes. For more information, see the help topic [Singapore Tax Topics for Accounts Without SuiteTax](#).
- To use Tax Audit Files for Mexico, you must install the Mexico Compliance SuiteApp. For more information, see [Mexico Tax Topics \(Mexico Compliance SuiteApp\)](#).

# Installing the Tax Audit Files SuiteApp

**Note:** To run properly, this SuiteApp requires the [International Tax Reports](#) SuiteApp installed in your account. To avoid installation errors, make sure you have this SuiteApp installed, and the required features enabled before installing Tax Audit Files. For more information see [Prerequisites for Installing the Tax Audit Files SuiteApp](#).

## Installation

To install this SuiteApp, you must have an Administrator role.

### To install the Tax Audit Files SuiteApp:

1. Go to Setup > Company > Enable Features.
2. Click the **Tax** subtab.
3. Click **Tax Audit Files**.
4. On the SuiteApp Details page for Tax Audit Files (Bundle ID 47492), click **Install**.

## Creating or Customizing Roles to Use Tax Audit Files



**Important:** Tax Audit Files SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

The tax audit files require access to all transaction data from NetSuite. Only an administrator or someone with full permission over transaction records can use tax audit file reporting features.

The Tax Audit Files Accountant and Tax Audit Files CFO are custom roles that are automatically provided when you install the Tax Audit Files SuiteApp. With these custom roles, you can do the following:

- Have automatic access to the Tax Audit Files Suitelets and records
- Assign roles to users
- Create or customize any role to access the tax audit file reporting features

To create or customize a role with access to tax audit file reporting features, you must add permissions and grant the roles access to the required script deployments.

## Adding Permissions to Custom Roles for Tax Audit Files

### To add permissions to a custom role:

1. Go to Setup > Users/Roles > Manage Roles.
2. Click Customize or Edit to customize a role
3. Click the **New Role** button to create a new role.

4. Enter the following information for the role:
  1. **Name:** Type a new name for the role.
  2. Select a Center Type (for new roles only).
5. You set the following restrictions:
  1. For OneWorld accounts only: Restrict access to subsidiaries.
  2. Employee restrictions: Use the Employee Restrictions dropdown list to select the following restriction type:
    - None –no default
    - None – default to own
    - Own, subordinate, and unassigned
    - Own and subordinates only
  3. Click the **Restrictions** subtab to set department, class, and location restrictions
6. Set other restrictions that you want to apply to the role (Issue role, Web Services Only role, IP address).
7. Click the **Permissions** subtab to set the following permissions for the role on Transactions, Reports, Lists, Setup, and Custom Records:

Subtab	Permission	Level	Comments
Transactions	Find Transaction	Full	Required
Lists	Subsidiaries	View	This is necessary only if you are using a OneWorld account
Lists	Tax Items	View	Required
Setup	Manage Accounting Periods	Full	Required
Setup	Manage Tax Reporting Periods	Full	Required
Setup	Set Up Company	Full	Required
Custom Records	Record: 4599 Custom Record	Full	Required
Custom Records	Record: 4599 System Note	Full	Required

8. Click the **Forms** subtab to set default forms and restrictions for the role.
9. Click the **Searches** subtab to set search defaults for the role.
10. Click the **Dashboard** subtab to select a dashboard to be used by the role.
11. Click **Save**.

## Granting Access to Scripts for Tax Audit Files

### To grant access to script deployments for Tax Audit Files:

1. Go to Customization > Scripting > Script Deployments.
2. Click the Edit link of the following scripts:

Purpose	Script Deployment Name	Deployment ID	Execute As Role
To use Tax Audit Files features	Tax Audit Files Suitelet	customdeploy_4599_main_s	Administrator

Purpose	Script Deployment Name	Deployment ID	Execute As Role
To grant access to custom roles	Tax Audit Files Filter	customdeploy_taf_filter	Current Role

3. On the Audience tab, select the roles that you want to give access to.
4. Refer to the preceding table to set the appropriate value for the **Execute As Role** field.
5. Click **Save**.

## Setting Up Tax Audit Files to Use Multiple Queues or Processors



**Important:** Tax Audit Files SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

You can use multiple queues or processors for script processing to divide the generation of tax audit files and run it in parallel for improved performance.

As of 2017.2, the SuiteCloud Processors feature supports a new system based on script processors rather than queues. It is possible to change script deployments to use processors instead of queues. With this feature, even queue-based processing runs on processors in the server. For more information about this feature, see the help topic [SuiteCloud Processors](#). You can increase the number of queues or processors available to your account by purchasing SuiteCloud Plus licenses. For information, see the help topic [SuiteCloud Plus Settings](#).

## Setting Up Threshold Configuration on Tax Audit Files



**Important:** The Tax Audit Files Report Threshold Configuration is currently available only for the Mexico Journal (XML) report.

When you generate a report using Tax Audit Files, the system runs a scheduled script and queues it for processing. When your scheduled script executes depends on the number of unfinished jobs in the system, their priority, and their execution time. Reports with a large amount of data will take a longer time to generate. When the instruction limit is reached, the script will fail and the report will not be generated. To avoid reaching the instruction limit, you can configure the report threshold of your Tax Audit Files.

### To set threshold configuration:

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. On the Record Types page, click the **New Record** link next to the **TAF Report Threshold Configuration** record.
3. On the TAF Report Threshold Configuration page, provide values for the following fields:
  - **Name** - Enter the ID of the Tax Audit File report.



**Note:** For Mexico Journal (XML) report, the report ID is **JOURNAL\_MX\_XML**.

- **Runtime Limit** - Enter a runtime limit in milliseconds. This limit determines when the system reschedules the script for your TAF report.



**Important:** The preferred runtime limit value is from 600,000 through 900,000 milliseconds. If the Runtime Limit is left blank, the reschedule time for the Tax Audit Files scheduled script will be set to 30 minutes (1,800,000 milliseconds).

4. Click **Save**.

## Setting Tax Audit Files Report Preferences



**Important:** Tax Audit Files SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, do not install this SuiteApp.

The Tax Audit Files Report Preferences define the filters on the Audit Files page. In the Tax Reporting page, you can:

- Include Period End Journal Entries for Mexico subsidiaries.
- Use tax point dates to generate reports for Philippines subsidiaries.

### Period End Journal

Tax Audit Files include Period End Journal support in generating audit files. This feature is automatically supported per subsidiary and is validated through your subsidiary settings. See the help topic [Defining Subsidiary Settings for the Period End Journal Entries Feature](#) for more information.

Reporting of Period End Journal entries is only supported in **Mexico Auxiliary Report of Accounts**. The Period End Journal Entries enables Mexico subsidiaries that have statutory requirements to record entries in the general ledger for period end transactions.

#### To set period end journal reporting preferences:

1. Go to Setup > Tax Audit Files > Report Preferences.
2. On the **Subsidiary** list, select a Mexico subsidiary.



**Note:** The Subsidiary list shows all available subsidiaries set up for the account, regardless of the nexus. To change the Period End Journal reporting preferences, select a subsidiary with a Mexico nexus.

3. In the **Include Period End Journal** subtab, check the **Balance Sheet Closing** and **Balance Sheet Opening** box.

The **Income Statement Closing** option is disabled by default as it is not needed in the report.

Include Period End Journal Entries options are automatically validated through your Period End Journal Entries setting in your subsidiary. See the help topic [Defining Subsidiary Settings for the Period End Journal Entries Feature](#) for more information.

4. Click **Save**.

### Tax Point Date

Tax Audit Files lets you change the period filters of Philippines reports from accounting periods to tax point dates. When the **Use Tax Point Date** box is checked, the report you generate will use the Start Date and End Date of transactions as reference points. This feature is only available for Philippines subsidiaries.

For information about managing accounting periods, see the help topic [Accounting Period Management](#).

### To set tax point date reporting preferences:

1. Go to Setup > Tax Audit Files > Report Preferences.
2. On the **Subsidiary** list, select a Philippines subsidiary.
3. The **Period Filters** subtab shows the default report setting for the selected subsidiary. Review and change the settings of the following preferences as needed:
  - **Report** – This column lists the following Philippines reports you can generate:
    - General Ledger
    - General Journal
    - Sales Journal
    - Purchase Journal
    - Cash Receipts Journal
    - Cash Disbursements Journal
    - Inventory Book
  - **Use Tax Point Date** – Check this box to use the tax point dates, or Start Date and End Date, as the report filter of the Philippines report listed in the Report column. Clear this box if you want to use accounting periods or Start Period and End Period instead of tax point dates for the corresponding Philippines report.



**Important:** To generate reports using tax point dates, check your reporting preferences and make sure the **Report By Period** field is set to **Never**. For more information, see the help topic [Reporting Preferences on the Set Preferences Page](#).

4. Click **Save**.
5. Make sure the reporting preferences in your Set Preferences page matches the Tax Audit Files preferences you have enabled. Refer to the following table for the required settings:

Report Filter	Tax Audit Files Period Filter	Report By Period Preferences
Filter by tax point date: ■ Start Date ■ End Date	<b>Use Tax Point Date</b> box is checked.	Set to <b>Never</b> .
Filter by accounting period: ■ Start Period ■ End Period	<b>Use Tax Point Date</b> box is cleared.	Set to <b>All Reports or Financials Only</b>

For more information, see the help topic [Reporting Preferences on the Set Preferences Page](#).

## Using Tax Audit Files



**Important:** Tax Audit Files SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

Tax audit files can be generated by NetSuite if your account has the Tax Audit Files SuiteApp.

You can generate, download, or delete any tax audit file from the Audit Files page at Reports > Tax > Audit Files.

The System Notes subtab saves a history of everything you do using the Tax Audit Files SuiteApp. The system records events such as:

- Create
- Delete
- Cancel
- Generate
- Download
- User names
- Dates

Specific file details are also recorded, such as period, subsidiary, and report type.

**Important:** By using the NetSuite Tax Audit Files SuiteApp, you assume all responsibility for determining whether the data you generate and download is accurate or sufficient for your purposes. You also assume all responsibility for the security of any data that you download from NetSuite and subsequently store outside of the NetSuite system.

Audit Files							More																																																															
<a href="#">Generate</a>		<a href="#">Reset</a>																																																																				
Report *	Subsidiary *	Group	Period *	To *																																																																		
GL Data Extract	Parent Company	<input type="checkbox"/>	FY 2014	FY 2014																																																																		
Important: By using the NetSuite Tax Audit Files Bundle, you assume all responsibility for determining whether the data you generate and download is accurate or sufficient for your purposes. You also assume all responsibility for the security of any data that you download from NetSuite and subsequently store outside of the NetSuite system.																																																																						
<b>Audit Files • System Notes</b> <table border="1"> <thead> <tr> <th>Refresh</th> <th>DATE CREATED</th> <th>REPORT</th> <th>PERIOD</th> <th>SUBSIDIARY</th> <th>CREATED BY</th> <th>DOWNLOAD</th> <th>DELETE +</th> </tr> </thead> <tbody> <tr> <td><a href="#">1 to 25 of 38</a></td> <td>6/2/2014 12:04 AM</td> <td>Portugal SAF-T</td> <td>Jun 2014</td> <td>Parent Company : Portugal_1000_accounts</td> <td>Z Wolfe</td> <td><a href="#">Download</a></td> <td><a href="#">Delete</a></td> </tr> <tr> <td></td> <td>6/1/2014 10:06 PM</td> <td>Portugal SAF-T</td> <td>Jun 2014</td> <td>Parent Company : Portugal_1000_accounts</td> <td>Z Wolfe</td> <td><a href="#">Download</a></td> <td><a href="#">Delete</a></td> </tr> <tr> <td></td> <td>6/1/2014 9:36 PM</td> <td>Portugal SAF-T</td> <td>Jun 2014</td> <td>Parent Company : Portugal_1000_accounts</td> <td>Z Wolfe</td> <td><a href="#">Download</a></td> <td><a href="#">Delete</a></td> </tr> <tr> <td></td> <td>6/1/2014 9:29 PM</td> <td>GDPdU - DTD [2]</td> <td>Jan 2014</td> <td>Parent Company : Germany</td> <td>Z Wolfe</td> <td><a href="#">Download</a></td> <td><a href="#">Delete</a></td> </tr> <tr> <td></td> <td>6/1/2014 9:29 PM</td> <td>GDPdU - Index [2]</td> <td>Jan 2014</td> <td>Parent Company : Germany</td> <td>Z Wolfe</td> <td><a href="#">Download</a></td> <td><a href="#">Delete</a></td> </tr> <tr> <td></td> <td>6/1/2014 9:29 PM</td> <td>GDPdU - Tax Codes [2]</td> <td>Jan 2014</td> <td>Parent Company : Germany</td> <td>Z Wolfe</td> <td><a href="#">Download</a></td> <td><a href="#">Delete</a></td> </tr> <tr> <td></td> <td>6/1/2014 9:29 PM</td> <td>GDPdU - Annual VAT Report [2]</td> <td>Jan 2014</td> <td>Parent Company : Germany</td> <td>Z Wolfe</td> <td><a href="#">Download</a></td> <td><a href="#">Delete</a></td> </tr> </tbody> </table>							Refresh	DATE CREATED	REPORT	PERIOD	SUBSIDIARY	CREATED BY	DOWNLOAD	DELETE +	<a href="#">1 to 25 of 38</a>	6/2/2014 12:04 AM	Portugal SAF-T	Jun 2014	Parent Company : Portugal_1000_accounts	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>		6/1/2014 10:06 PM	Portugal SAF-T	Jun 2014	Parent Company : Portugal_1000_accounts	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>		6/1/2014 9:36 PM	Portugal SAF-T	Jun 2014	Parent Company : Portugal_1000_accounts	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>		6/1/2014 9:29 PM	GDPdU - DTD [2]	Jan 2014	Parent Company : Germany	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>		6/1/2014 9:29 PM	GDPdU - Index [2]	Jan 2014	Parent Company : Germany	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>		6/1/2014 9:29 PM	GDPdU - Tax Codes [2]	Jan 2014	Parent Company : Germany	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>		6/1/2014 9:29 PM	GDPdU - Annual VAT Report [2]	Jan 2014	Parent Company : Germany	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>
Refresh	DATE CREATED	REPORT	PERIOD	SUBSIDIARY	CREATED BY	DOWNLOAD	DELETE +																																																															
<a href="#">1 to 25 of 38</a>	6/2/2014 12:04 AM	Portugal SAF-T	Jun 2014	Parent Company : Portugal_1000_accounts	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>																																																															
	6/1/2014 10:06 PM	Portugal SAF-T	Jun 2014	Parent Company : Portugal_1000_accounts	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>																																																															
	6/1/2014 9:36 PM	Portugal SAF-T	Jun 2014	Parent Company : Portugal_1000_accounts	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>																																																															
	6/1/2014 9:29 PM	GDPdU - DTD [2]	Jan 2014	Parent Company : Germany	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>																																																															
	6/1/2014 9:29 PM	GDPdU - Index [2]	Jan 2014	Parent Company : Germany	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>																																																															
	6/1/2014 9:29 PM	GDPdU - Tax Codes [2]	Jan 2014	Parent Company : Germany	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>																																																															
	6/1/2014 9:29 PM	GDPdU - Annual VAT Report [2]	Jan 2014	Parent Company : Germany	Z Wolfe	<a href="#">Download</a>	<a href="#">Delete</a>																																																															

For more information about tax audit files, read the following topics:

- [Generating a Tax Audit File](#)
- [Troubleshooting Tax Audit File Generation Failures](#)
- [Downloading a Tax Audit File](#)
- [Deleting a Tax Audit File](#)
- [Adding Custom Fields to GL Data Extracts](#)
- [Statutory Chart of Accounts for Tax Audit Files](#)

## Generating a Tax Audit File

Before generating tax audit files, you must first configure your TAF Enhanced Trial Balance Saved Reports.



**Note:** The configuration steps are applicable to the following tax audit files and reports:

- Mexico Trial Balance report
- Mexico Complementary Trial Balance report
- Mexico Auxiliary Report of Accounts
- Portugal Standard Audit File for Tax Purposes (SAF-T)
- Portugal SAF-T Invoicing
- Portugal SAF-T Accounting

### To Configure TAF Enhanced Trial Balance Saved Reports:

1. Go to Reports > Saved Reports > TAF Enhanced Trial Balance > Customize.
2. On the Report Builder page, click Edit Columns.
3. In the Report Preview pane, do the following:
  - Click the **Last Debit** column.
    - On the **Alternate Period Range Type** dropdown list, select **Relative to report date**.
    - Check the **Cumulative Value** box.
    - Click the **Alternate Period Range** popup list. Select **This Period**.
  - Click the **Last Credit** column.
    - On the **Alternate Period Range Type** dropdown list, select **Relative to report date**.
    - Check the **Cumulative Value** box.
    - Click the **Alternate Period Range** popup list. Select **This Period**.
  - Click the **Current Debit** column.
    - On the **Alternate Period Range Type** dropdown list, select **Relative to report date**.
    - Click the **Alternate Period Range** popup list. Select **This Period**.
  - Click the **Current Credit** column.
    - On the **Alternate Period Range Type** dropdown list, select **Relative to report date**.
    - Click the **Alternate Period Range** popup list. Select **This Period**.
4. Click **Save**.

### To generate a tax audit file:

1. Go to Reports > Tax > Audit Files.
2. On the Audit Files page, set values for the following fields:
3. Provide values for the following fields:
  - **Report** — Select a tax audit file to generate.
  - **Subsidiary** (for OneWorld accounts) — Select the subsidiary for which you want to generate a tax audit file report. The dropdown list shows only the subsidiaries that your role has access to.
  - **Period** — Select the starting period for the report.
  - **To** — Select the ending period for the report.

- **Group** (for OneWorld accounts) — Check this box if group reporting is allowed by your tax authority. Group reporting includes data from child subsidiaries.
- **Accounting Book** — Select the accounting book that will be used to generate the report. The dropdown list shows the active accounting books associated to the selected subsidiary.



**Note:** The following features are currently not supported:

- Group reporting for secondary accounting books
- Advanced intercompany journal entries

- **Accounting Context** — Select the applicable accounting context for the report. The generated file uses the information in the selected accounting context to map the account name and numbers.



**Note:** The Accounting Context filter is available when there is at least one accounting context defined in the account. For more information, see the help topic [Accounting Contexts](#).

4. Click **Generate**.

The system queues the process for generation. When file generation is finished, NetSuite sends you an email that includes a link to download the file. While the tax audit file is being generated, you can see its progress in the Download column of the Audit Files table. Click **Refresh** to update the Download column. When file generation is finished, the Download status displays a link to the file.

If file generation fails, see [Troubleshooting Tax Audit File Generation Failures](#).

5. To generate a new report, click **Reset** and repeat steps **2 to 3**.

You can download the successfully generated tax audit file and save it on your computer for submission to your tax authority. To download a tax audit file, see [Downloading a Tax Audit File](#).

## Troubleshooting Tax Audit File Generation Failures

NetSuite sends you an email to inform you whether your generated file succeeded or failed.

### If your tax audit file generation fails:

1. Go to Reports > Tax > Audit Files and look for your data export.
2. Review the parameters of your data export. For example, check if the date range is correct.
3. Set the correct parameters and generate the file again.

If you are still getting an error, contact Support through your normal support channels for assistance on how to resolve this error.

You can delete the failed data export file to remove it from the list.

## Downloading a Tax Audit File

### To download a tax audit file:

1. Generate a tax audit file. For information, see [Generating a Tax Audit File](#).
2. While a tax audit file is being generated, you can see its progress in the Download column of the Audit Files table. Click **Refresh** to update the Download column. When the file generation is complete, the Download status displays a link to the file.
3. Your generated files can be accessed at Reports > Tax > Audit Files. Click the link in the Download column.



**Important:** The maximum file size that you can download is 500 MB.

4. On the download window, click Save to download the file to your computer.



**Note:** The file size displayed by the system may not be the same as the definite file size.

Unless deleted, all previously generated audit files are available at Reports > Tax > Audit Files. You can click the link in the Download column to download a file.

## Deleting a Tax Audit File

To make space in your NetSuite File Cabinet, you should periodically delete tax audit files that you no longer need.

### To delete a tax audit file:

1. Go to Reports > Tax > Audit Files.
2. Click the Delete link of the file you want to delete.

## Adding Custom Fields to GL Data Extracts

The NetSuite Tax Audit Files SuiteApp supports custom fields that you have created in your account. For example, if you created a custom field called Transfer Voucher and you want NetSuite to get the values from that field to include them in the GL Data Extract file, you must add that custom field to the GL Data Extract.

### To add a custom field to the GL Data Extract:

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. On the Record Types page, under the **New Record** column, click the **New Record** link for 4599 GL Export Custom Field.

4599 GL Export Custom Field	
<b>Name*</b>	<b>Label*</b>
<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Inactive	Custom List Id
<input type="text"/>	<input type="text"/>
<input type="button" value="Save"/> <input type="button" value="Cancel"/> <input type="button" value="Reset"/> <span>List</span> <span>Search</span> <span>Customise</span> <span>More</span>	

3. Provide the following information:
  - **Name** – Enter a name for this record.

- **Custom Field ID** – Enter the field ID of the custom field that you want to add to the GL Export. To make the field ID visible, go to Home > Set Preferences > General subtab and check the box for Show Internal IDs.
- **Label** – Enter a label that you want to use as the column header on the GL Extract.
- **Custom List ID** – If the custom field retrieves values from a Custom List, enter the ID of the custom list. Otherwise, leave this field blank.

4. Click **Save**.

## Statutory Chart of Accounts for Tax Audit Files



**Important:** Statutory Chart of Accounts for Tax Audit Files is available only on OneWorld accounts.

Some countries require companies to submit a tax audit file that includes chart of account names and numbers in the formats that comply with statutory requirements.

If your standard Chart of Accounts does not comply with regulatory requirements for tax audit files, then you must use the Statutory Chart of Accounts.

The Statutory Chart of Accounts is included in the Tax Audit Files SuiteApp.

Use the Statutory Chart of Accounts if:

- The standard chart of accounts is shared with other subsidiaries
- The parent company requires a subsidiary to use account names and numbers that are not in the formats required for statutory compliance in the subsidiary's country.

This feature is only available for the Mexico Electronic Accounting File. For more information, see the help topic [Mexico Electronic Accounting File \(Mexico Compliance SuiteApp\)](#).



**Note:** The Statutory Chart of Accounts mapping only works for primary accounting books.

### To set up or update the Statutory Chart of Accounts:

1. Go to Setup > Tax Audit Files > Statutory Chart of Accounts.

Statutory Chart of Accounts		
<b>Save</b>	<b>Cancel</b>	
Subsidiary	Account Type	
Portugal	Accounts Receivable	
<b>Chart of Accounts *</b>		
ACCOUNT #	ACCOUNT NUMBER	ACCOUNT NAME
Accounts Receivable	001	Ad - Clientes - e/a - mercado nacional
Accounts Receivable 1	002	Ad - Clientes - e/c - mercado nacional
Accounts Receivable1	003	Ad - Clientes - e/m - mercado nacional

2. In the **Subsidiary** field, select a subsidiary.



**Note:** All active subsidiaries are displayed in the **Subsidiary** field except for elimination subsidiaries.

3. In the **Account Type** field, select an account type.



**Note:** All active account types for the selected subsidiary are displayed in the **Account Type** field except for non-posting accounts.

4. The **Account** column on the Statutory Chart of Accounts page shows the standard chart of account names and numbers for the selected subsidiary and account type. For each account that requires a statutory account name or statutory account number, do the following:
  - In the **Account Number** column, enter the statutory account number to be used in the subsidiary's tax audit file.
  - In the **Account Name** column, enter the statutory account name to be used in the subsidiary's tax audit file.

You can enter alphanumeric characters and special characters.

If a statutory account number or name is not provided, the standard account number or name will be used in the tax audit file.

Example:

The following table shows how the statutory chart of accounts data will be used in the tax audit file:

Standard Chart of Accounts		Statutory Chart of Accounts		What appears in the Tax Audit File	
Number	Name	Number	Name	Number	Name
6022	Gas & Oil	60221	60221 – Combustibles	60221	60221 – Combustibles
6150	Office Expense	—	—	6150	Office Expense

5. Click **Save** to create a custom record for each account.



**Note:** Only 160 records can be saved at a time.

6. Repeat Steps **2** to **5** for other subsidiaries and account types.



**Note:** Remember to save any changes you made on the Statutory Chart of Accounts setup page before selecting a different account type or subsidiary. Otherwise, the data you entered will be lost.

You can also set up or update the Statutory Chart of Account records using CSV import.

### To set up or update the Statutory Chart of Accounts using CSV import:

1. Prepare a CSV import file with your statutory chart of accounts data.
  1. Create a saved search of the subsidiary's accounts. Go to Lists > Search > Saved Searches > New.
  2. On the New Saved Search page, click the **Account** link.
    - On the **Criteria** subtab, set the filter for the subsidiary. Select which subsidiary will use the Statutory Chart of Accounts.
    - On the **Results** subtab, set the results to only include the **Subsidiary** and **Name** columns.
 Click **Preview**. On the results page, click **Export – CSV** and save the CSV file.
  3. Open the saved CSV file.
  4. Add columns for the Statutory Chart of Accounts data. Use the following column headers for automatic field mapping during CSV import:

Column Header	Data
<b>Subsidiary</b>	Name of subsidiary that will use this statutory chart of account
<b>Account</b>	Account of the selected subsidiary
<b>Name</b>	Statutory chart of account name
<b>Number</b>	Statutory chart of account number

5. Save the CSV file with the Statutory Chart of Accounts data.
2. Import the saved CSV file to NetSuite. For information about how to import a CSV file, see the help topic [Importing CSV Files with the Import Assistant](#). Select the following options for CSV import:
  - Import Type = Custom Records
  - Record Type = Statutory Chart of Accounts

# Withholding Tax



**Important:** The topics in this section pertain to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

- [Withholding Tax Overview](#)
- [Setting Up Withholding Tax](#)
  - [Prerequisites](#)
  - [Installing the Withholding Tax SuiteApp](#)
  - [Withholding Tax Setup Steps](#)
    - [Setting Up Withholding Tax Preferences](#)
    - [Setting Up Withholding Tax Types](#)
    - [Setting Up Withholding Tax Codes](#)
    - [Setting Up Withholding Tax Groups](#)
- [Creating or Customizing Roles to Use Withholding Tax Features](#)
- [Setting Default Withholding Tax Codes](#)
  - [Setting Default Withholding Tax Codes on Item Records](#)
  - [Setting Default Withholding Tax Codes on Vendor Records](#)
  - [Setting Default Withholding Tax Codes on Customer Records](#)
- [Applying Withholding Taxes on Transactions as a Buyer](#)
  - [Withholding Taxes on Bills](#)
  - [Withholding Taxes on Bill Payments](#)
  - [Withholding Taxes on Checks](#)
- [Recording Withholding Taxes on Transactions as a Seller](#)
  - [Withholding Taxes on Invoices](#)
  - [Withholding Taxes on Payment Acceptance](#)
  - [Withholding Taxes on Cash Sales](#)
- [Importing Withholding Tax Transactions](#)
  - [Importing Withholding Tax Transactions Using CSV Import](#)
  - [Importing Withholding Tax Transactions Using SOAP Web Services](#)
  - [Withholding Tax Error Codes](#)
- [Withholding Tax Reporting](#)
  - [Viewing Withholding Tax Reports](#)
- [Withholding Tax Troubleshooting Guide](#)
- [Known Limitations of the Withholding Tax SuiteApp](#)

# Withholding Tax Overview



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

You can use NetSuite to calculate withholding taxes on transactions and generate withholding tax reports.

In many countries, governments require buyers to withhold a portion of the amount they pay to sellers or service providers, and to remit this withheld amount to the local tax agency. Withholding tax ensures that the government is able to collect the income tax due from those transactions.

With the NetSuite Withholding Tax SuiteApp, you can record the effect of withholding tax on both sales and purchases, either at the time of accrual or at the time of payment, depending on the country's taxation rules.

On bills, checks, invoices, and cash sales, you can choose to deduct withholding tax from individual line items, or from the total amount.

To understand how to use NetSuite to track and report withholding taxes, read the following topics:

- [Setting Up Withholding Tax](#)
- [Setting Default Withholding Tax Codes](#)
- [Applying Withholding Taxes on Transactions as a Buyer](#)
- [Recording Withholding Taxes on Transactions as a Seller](#)
- [Importing Withholding Tax Transactions](#)
- [Withholding Tax Reporting](#)

## Setting Up Withholding Tax



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

To use the withholding tax features in NetSuite, you must install the Withholding Tax SuiteApp.



**Note:** US and Canada nexuses are not supported.

## Prerequisites

### Before installing the Withholding Tax SuiteApp:

1. Make sure that the following features are enabled in your account prior to installing the Withholding Tax SuiteApp:
  - a. Advanced Taxes
  - b. Custom Records
  - c. Server SuiteScript
  - d. Client SuiteScript

To enable these features, go to Setup > Company > Enable Features. For Server SuiteScript and Client SuiteScript, you must agree to the SuiteCloud Terms of Service when you enable these features. For more information, see the help topic [Enabling Features](#).

2. Make sure that Expand Account Lists is enabled in your account. To enable this preference, go to Setup > Accounting > Accounting Preferences. For more information, see the help topic [Accounting Preferences](#).
3. For newly provisioned OneWorld accounts, install the International Tax Reports SuiteApp. The International Tax Reports SuiteApp enables the automatic creation of tax codes when you add a new country nexus to your NetSuite account. For more information, see [International Tax Reports](#). Alternatively, you can manually create tax codes. You can refer to country-specific tax topics for guidance.
4. For each nexus where withholding tax is used, make sure that you have VAT/GST or sales tax codes defined as follows:
  - Exclude from VAT reports
  - Tax Rate: 0%

You can use the UNDEF tax code provisioned by NetSuite.

Tax Code		Actions	
<a href="#">Edit</a>	<a href="#">Back</a>	<a href="#">List</a> <a href="#">Search</a>	
Tax Code	UNDEF_PH	Applies To Service Items	Tax Type
Description	Used when NetSuite cannot determine the appropriate tax code for a transaction.	<input type="checkbox"/>	VAT_PH
Rate	0.0%	<input type="checkbox"/>	Purchase Tax Account
Effective From		<input type="checkbox"/>	VAT on Purchases PH
Valid Until		<input type="checkbox"/>	Sale Tax Account
Subsidiaries	Parent Company	<input type="checkbox"/>	VAT on Sales PH
<input checked="" type="checkbox"/> Include Children		<input checked="" type="checkbox"/>	Available on
		<input type="checkbox"/>	Both
		<input type="checkbox"/>	Import
		<input type="checkbox"/>	Capital Goods
		<input type="checkbox"/>	Government

5. If you are using the Multi-Location Inventory feature, make sure that the Location field is displayed on custom forms. The Location field is mandatory when the Multi-Location Inventory feature is enabled. Hiding this field may cause issues. To configure fields on custom transaction forms, see the help topic [Configuring Fields or Screens](#).

## Installing the Withholding Tax SuiteApp

The Withholding Tax SuiteApp is a managed bundle and is automatically updated whenever there are improvements or new features added.

You can install the Withholding Tax SuiteApp in any NetSuite account, including OneWorld.

### To install the Withholding Tax SuiteApp:

1. Go to Setup > Company > Enable features.
2. Click the **Tax** subtab.
3. Click **Withholding Tax**.
4. On the SuiteApp Details page for Withholding Tax (Bundle ID: 47459), click **Install**.



**Important:** Move the International Tax Reports and Withholding Tax scripts at the top of the scripts lists to avoid conflicts with other scripts. For more information, see [Withholding Tax Troubleshooting Guide](#).

For information about installing SuiteApps, see the help topic [Installing a Bundle](#).

For information about the limitations of the Withholding Tax SuiteApp, see [Known Limitations of the Withholding Tax SuiteApp](#).

## Withholding Tax Setup Steps

After installing the Withholding Tax SuiteApp, set up the withholding tax preferences, tax types, tax codes, and tax groups for each of your nexuses that use withholding tax. You can also set default withholding tax codes on items, customers, and vendors. Read the following topics:

1. [Setting Up Withholding Tax Preferences](#)
2. [Setting Up Withholding Tax Types](#)
3. [Setting Up Withholding Tax Codes](#)
4. [Setting Up Withholding Tax Groups](#)
5. [Setting Default Withholding Tax Codes](#)

For information about roles and permissions for withholding tax features, see [Creating or Customizing Roles to Use Withholding Tax Features](#).

Upon installation, the Withholding Tax SuiteApp shows withholding tax fields by default on all existing custom transaction forms. In the custom form definition, the Show box is already checked for the withholding tax fields.



**Important:** The withholding tax fields will only be displayed on the form if withholding tax is enabled for the subsidiary. For new custom transaction forms, ensure that the withholding tax fields are shown.

The following transaction column fields are used for withholding tax on transactions:

- Withholding Tax Amount - Expense
- Apply WH Tax?
- Item's Default WT Code
- Withholding Tax Base Amount - Expense
- Withholding Tax Rate - Expense
- Withholding Tax Code - Expense
- Withholding Tax Line - Expense

# Setting Up Withholding Tax Preferences



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

Withholding tax preferences enable you to set rules for the following:

- Make withholding tax codes available on either purchases or sales, or both
- Specify whether to post withholding tax either at the time of payment or at the time of invoice
- Specifying whether tax codes should be applied to each line item in a transaction, or to the sum of the transaction

## To set up withholding tax preferences for each nexus:

1. Go to Setup > Withholding Tax > Set Up Withholding Tax.
2. Provide values for the following fields:
  1. **Nexus** – Select the nexus that this withholding tax setup applies to.
  2. **Enable Tax Lookup on Transactions** – Check this box to automatically select the default withholding tax code of the item or entity on transactions. You can change this on a transaction.
  3. **Auto Apply Withholding Tax** – Check this box to automatically select Yes in the **Apply WH Tax?** column per line on transactions. You can change this on a transaction.



**Note:** You can opt to include or exclude certain lines of a transaction when computing the base amount for withholding tax.

NetSuite does not apply withholding tax to the following line items:

- Description item type
- Subtotal item type
- Group item type
- End of Group line (the amount of the group item)

4. **Available on Purchases** – Check this box to make withholding tax codes available on purchase transaction forms (Check payments, Purchase Orders, Bills, and Bill payments).
  - a. **Disable Withholding Tax in Purchase Orders** – Check this box to disable withholding tax in purchase orders.



**Note:** When withholding tax is disabled in POs, the **Apply WH Tax?** column will be not be automatically set to **Yes** on a bill that was created from a PO, even if Auto Apply Withholding Tax was enabled in the tax setup. However, you can check the **Apply WH Tax?** box for each line item that you want to apply withholding tax to.

- b. **Tax Point** – Set the point of recording of withholding tax as a buyer. Select **On Accrual** to post withholding tax on bill creation. Select **On Payment** to post withholding tax at the time of payment (write check/bill payment). The withholding

tax amounts are automatically posted to the appropriate general ledger accounts. On a transaction record, you can go to the More Actions menu and click **GL Impact** to view the GL Impact page for the transaction.

- c. **Applies To** – Specify whether the selection of appropriate withholding tax codes can be applied to the entire sum of the transaction, or should be defined individually per line item. You can change this on a transaction.
- 5. **Available on Sales** – Check this box to make withholding tax codes available on sales transaction forms (Cash Sales, Sales Orders, Invoices, and Invoice Payments).
  - a. **Disable Withholding Tax in Sales Orders** – Check this box to disable withholding tax in sales orders.



**Note:** When withholding tax is disabled in SOs, the **Apply WH Tax?** column will not be automatically set to **Yes** on an invoice that was created from an SO, even if Auto Apply Withholding Tax was enabled in the tax setup. However, you can check the **Apply WH Tax?** box for each line item that you want to apply withholding tax to.

- b. **Tax Point** – Set the point of recording of withholding tax as a seller. Select **On Accrual** to post withholding tax on invoice creation. Select **On Payment** to post withholding tax on payment (cash sale/payment acceptance). The withholding tax amounts are automatically posted to the appropriate general ledger accounts. On a transaction record, you can go to the More Actions menu and click **GL Impact** to view the GL Impact page for the transaction.



**Note:** Currently, header discounts are not supported when withholding tax is set to record on accrual in sales transactions. To correctly calculate withholding tax for invoices with header discounts, set the tax point to **On Payment** for sales transactions.

- c. **Applies To** – Specify whether the selection of appropriate withholding tax codes can be applied to the entire sum of the transaction, or should be defined individually per line item. You can change this on a transaction.

3. Click **Save**. The next step is to set up withholding tax types. See [Setting Up Withholding Tax Types](#).

## Setting Up Withholding Tax Types



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

A withholding tax type determines where withholding tax is tracked in the chart of accounts. You must specify the tax control accounts to which NetSuite should post the collection or payment of tax. You must also specify the tax type's tax base. The tax base determines whether withholding tax should be applied to the line item net amount, or the line item gross amount, or the line item tax amount (VAT).

### To create a withholding tax type for a nexus:

1. Go to Setup > Withholding Tax > Tax Types.

2. Click **New**.
  3. Provide values for the following fields:
    1. **Name** – Enter a name for this withholding tax type.
    2. **Description** – Enter a description for this withholding tax type.
    3. **Nexus** – Select the nexus that this withholding tax type applies to.
    4. **Withholding Tax Base** – Select the tax base. Specify whether the withholding tax applies to the line item net amount, line item gross amount, or line item tax amount (VAT/GST or sales tax).
-  **Warning:** The Pay Tax Liability functionality in NetSuite cannot pick up withholding tax amounts posted to an account that is not a tax control account. The Tax Account field on the Tax Liability Check (Transactions > Bank > Write Tax Liability) only shows tax control accounts that have been created from Setup > Accounting > Tax Control Accounts. For more information, see [Creating a Tax Control Account](#).
5. **Liability/Purchase Tax Account** : Select the account to which NetSuite posts tax withheld on purchase transactions.
  6. **Asset/Sales Tax Account** : Select the account to which NetSuite posts tax withheld on sales transactions.
4. Click **Save**. The next step is to set up withholding tax codes. See [Setting Up Withholding Tax Codes](#).

## Setting Up Withholding Tax Codes



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

Tax codes are used to calculate tax on transactions.



**Note:** The Withholding Tax SuiteApp can only support a maximum of 400 withholding tax codes per nexus. If this limit is exceeded, you will get an error on your transaction. To resolve the error, you must deactivate all unused withholding tax codes. For information about deactivating tax codes, see [Inactivating or Deleting Withholding Tax Codes](#).

## Creating Withholding Tax Codes

### To create a withholding tax code:

1. Setup > Withholding Tax > Tax Codes.
2. Click **New**.
3. Click the nexus that you are creating a tax code for.
4. Provide values for the following fields:
  1. **Tax Code** – Enter a name for the tax code.

2. **Description** – Enter a description for the tax code.
  3. **Rate** – Enter the appropriate withholding tax rate as a percentage. Example: 8%. This percentage will be calculated when you select this withholding tax code in bills or payments.
  4. **Effective From** – Enter the first date this withholding tax code is effective.
  5. **Valid Until** – Enter the latest date this withholding tax code is effective.
  6. **Percentage of Base** – If the withholding tax should be applied to a percentage of the tax base, specify the percentage.
  7. **Tax Agency** – Select the government agency this tax is paid to. You can set up a vendor as a tax agency by selecting Tax Agency in the Category field of the vendor record.
  8. **Withholding Tax Type** – Select the tax type of this withholding tax code.
  9. **Available On** – Select the type of transactions this withholding tax code can be applied to.
  10. **Subsidiaries** – Select the subsidiaries that this withholding tax code should be available in. In the Subsidiaries field, colons separate Parents (on the left) from their Children (on the right). To select multiple subsidiaries, hold down the Ctrl key on your keyboard while clicking each subsidiary.
  11. **Include Children** – Check this box to make this tax code available to children of the selected subsidiaries.
5. Click **Save**. The next step to set up tax groups. See [Setting Up Withholding Tax Groups](#).

## Editing Withholding Tax Codes

You can make changes to a tax code. For example, if a tax rate changes, you must manually update the Rate field on the tax code record.

### To edit an existing withholding tax code:

1. Go to Setup > Withholding Tax > Tax Codes.
2. Click **Edit** next to the code you want to update.
3. On the Tax Code page, make necessary changes.
4. Click **Save**.

## Inactivating or Deleting Withholding Tax Codes

If you do not use a tax code and do not want it displayed in your lists, you can deactivate or delete the tax code.

### To deactivate a withholding tax code:

1. Go to Setup > Withholding Tax > Tax Codes.
2. Click **Edit** next to the code you want to deactivate.
3. On the Tax Code page, check the **Inactive** box.
4. Click **Save**.

After saving, this withholding tax code can no longer be selected in transactions, reports, or records.

## To delete a withholding tax code:

1. Go to Setup > Withholding Tax > Tax Codes.
2. Click **Edit** next to the withholding tax code record you want to delete.
3. Click **Delete**.
4. Click **OK** to confirm deletion of the withholding tax code record.

This tax code no longer appears in the Withholding Tax Codes list. Also, you can no longer select this withholding tax code in transactions, reports, or records.

## Setting Up Withholding Tax Groups

**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

Tax codes that can be applied to one transaction can be combined to create a Withholding Tax Group. You can create a group of tax codes from different withholding tax types provided that these tax types have the same applicable withholding tax base and tax nexus. For example, net amount tax codes can be grouped together from the same nexus, even though they may have different tax types. The Withholding Tax Base field shows the tax base for the tax group.

TAX CODE*	RATE	BASIS	TYPE
PAYMENT_WTBASE_NET_12PCT	12%	100.0	Payment_Net
PAYMENT_WTBASE_NET_3PCT	3%	100.0	Payment_Net

## To create a withholding tax group:

1. Setup > Withholding Tax > Tax Groups.
2. Click **New**.
3. Click the nexus that you are creating a tax group for.
4. Provide values for the following fields:
  1. **Name** – Enter a name for this tax group. You select this name on transactions.
  2. **Description** – Enter a description for this tax group.
  3. **Rate** – The system automatically displays the sum of the rates of the tax codes in this tax group. This sum takes into account the percentage base that applies to the tax codes.
  4. **Subsidiaries** – Select the subsidiaries that this withholding tax group should be available to. In the **Subsidiaries** field, colons separate parents (on the left) from their children (on the right). To select multiple subsidiaries, hold down the Ctrl key on your keyboard while clicking each subsidiary.
  5. **Include Children** – Check this box to make this tax group available to children of the selected subsidiaries.
  6. **Withholding Tax Type** – Select the withholding tax type of the tax group you are creating. You can create a new tax type at Setup > Withholding Tax > Tax Types > New.
  7. **Available On** – Select the type of transactions that this withholding tax group can be applied to.
5. Add the tax codes that you want to include in this tax group.
  1. In the **Tax Code** column, select a tax code. Tax codes in the dropdown list are filtered so that you can only choose from tax codes for this nexus that have the same applicable withholding tax base and nexus.
  2. In the **Basis** column, enter the basis for the selected tax code. The default value is 100, which represents the full rate. If the tax rate is 10% and the basis is 100, then 10% is added to the tax group rate. But if the tax rate is 10% and the basis is 50, then only 5% is added to the tax group rate.
  3. To add more tax codes, click **Add** and repeat steps **a** and **b**.
6. Click **Save**. The next step is to set default withholding tax codes on item, customer, and vendor records. See [Setting Default Withholding Tax Codes](#).



**Note:** When you try to edit a tax code a tax code that already belongs to a tax group, the system will warn you that any change you make to the tax code will affect the behavior of the tax group that it belongs to.

## Creating or Customizing Roles to Use Withholding Tax Features



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

By default, the NetSuite withholding tax features are accessible to the following standard roles:

- Accountant
- Accountant (Reviewer)
- Administrator
- CFO

In addition, the Withholding Tax SuiteApp provides the following roles that have already been set up with all the required permissions:

- Withholding Tax Accountant
- Withholding Tax Accountant (Reviewer)
- Withholding Tax Bookkeeper
- Withholding Tax CFO

You can assign these Withholding Tax roles to users to access withholding tax features, or use the roles as templates for creating your own customized roles. If you are already using customized roles and want to add permissions to those roles to use the withholding tax features, use the following permission tables for guidance.

You can set permissions for a role on the Permissions subtab of the Role record. Permissions are divided into four different types on the Transactions, Reports, Lists, Setup, and Custom Record subtabs.

- To add a permission, click a line in a list, click Insert, and select a permission, or click the blank line at the bottom of a list, select a permission, and click Add.
- To remove a permission, click it in a list, and click Remove.
- To set the level of access for a permission, click a line in a list and select from the Level column. For information about these levels, see the help topic [Access Levels for Permissions](#).

## To be able to enter withholding tax in transactions

Subtab	Permission	Level
Transactions	Bill	Full
Transactions	Cash Sale	Full
Transactions	Check	Full
Transactions	Credit Memo	Full
Transactions	Customer Payment	Full
Transactions	Enter Vendor Credits	Full
Transactions	Invoice	Full
Transactions	Make Journal Entry	Full
Transactions	Pay Bills	Full
Transactions	Purchase Order	Full
Transactions	Sales Order	Full
Lists	Accounts	View
Lists	Customers	Full

Subtab	Permission	Level
Lists	Items	Full
Lists	Subsidiaries	View
Lists	Tax Records	View
Lists	Vendors	Full
Setup	Accounting Lists	View
Setup	Manage Accounting Periods	View
Custom Record	Grouped Withholding Tax Code	View
Custom Record	Withholding Tax Code	View
Custom Record	Withholding Tax Setup	View
Custom Record	Withholding Tax Type	View
Custom Record	WTax Job	Full

## To be able to view withholding tax reports (including country-specific reports)

Subtab	Permission	Level
Transactions	Bill	View or Full
Transactions	Cash Sale	View or Full
Transactions	Check	View or Full
Transactions	Credit Memo	View or Full
Transactions	Customer Payment	View or Full
Transactions	Enter Vendor Credits	View or Full
Transactions	Invoice	View or Full
Transactions	Make Journal Entry	View or Full
Transactions	Pay Bills	View or Full
Transactions	Purchase Order	View or Full
Transactions	Sales Order	View or Full
Lists	Accounts	View
Lists	Currency	View
Lists	Customers	View
Lists	Documents and Files	View
Lists	Fiscal Calendars	View
	(if your account has the Multiple Calendars feature enabled)	

Subtab	Permission	Level
Lists	Items	View
Lists	Subsidiaries	View
Lists	Tax Records	View
Lists	Vendors	View
Setup	Accounting Lists	View
Setup	Manage Tax Reporting Periods	Full
Setup	Set Up Company	Full
Custom Record	Company Information Loader	Full
Custom Record	Grouped Withholding Tax Code	View
Custom Record	Withholding Tax Code	View
Custom Record	Withholding Tax Setup	View
Custom Record	Withholding Tax Type	View
Custom Record	WTax Journal Type	Full
Custom Record	WTax Cache	Full

## Setting Default Withholding Tax Codes



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

When you have completed the steps to set up your withholding tax preferences, tax types, tax codes, and tax groups, you can associate default withholding tax codes with items, customers, and vendors, so that they are automatically selected in transactions. However, you can override them in transactions.



**Warning:** When setting default tax codes on item, customer, and vendor records, bear in mind that if you deactivate a tax control account in the future, then any existing default tax codes associated with that tax control account will be invalidated. When this happens, remember to change the default tax codes on the affected item, customer, and vendor records to make sure invalid tax codes are not used in transactions. Alternatively, you can re-activate the tax control account. For more information, see [Tax Control Accounts Overview](#).

## Setting Default Withholding Tax Codes on Item Records

As a buyer, you can associate a default withholding tax code with an item. In a transaction, if the customer has a default withholding tax code, then NetSuite applies the customer's default withholding tax code.

If the customer does not have a default withholding tax code, then NetSuite applies the item's default withholding tax code.

### To set a default withholding tax code on an item record:

1. Go to Lists > Accounting > Items.
2. Click the **Edit** link of an item record, or click **New** to create an item.
3. Click the **Accounting** subtab.
4. In the **WH Tax Code** field, select the withholding tax code that should apply to this item by default on transactions.
5. Click **Save**.

## Setting Default Withholding Tax Codes on Vendor Records

As a buyer, you can associate a default withholding tax code with a vendor. NetSuite applies the vendor's default withholding tax code on purchase orders and vendor bills.

### To set a default withholding tax code on a vendor record:

1. Go to Lists > Relationships > Vendors.
2. Click the **Edit** link of the vendor record, or click **New** to create a vendor.
3. Click the **Financial** subtab.
4. In the **WH Tax Code** field, select the withholding tax code that you want to apply by default to purchase orders and bills created for this vendor.
5. Click **Save**.

## Setting Default Withholding Tax Codes on Customer Records

As a seller, you can associate a default withholding tax code with a customer so that, when receiving payments on open invoices from a customer, the appropriate withholding tax code is already selected. If a customer does not have a default withholding tax code, NetSuite will apply the default withholding tax code of the item on the transaction.

### To set a default withholding tax code on a customer record:

1. Go to Lists > Relationships > Customers.
2. Click the **Edit** link of the customer record, or click **New** to create a customer.
3. Click the **Financial** subtab.
4. In the **WH Tax Code** field, select the withholding tax code that you want to apply by default to invoices and cash sales created for this customer.
5. Click **Save**.

# Applying Withholding Taxes on Transactions as a Buyer



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

You can record withholding taxes as a buyer on creation of vendor bills or checks.

- If your withholding tax setup has Tax Point = On Accrual, then when you save the bill, withholding tax amounts are automatically posted to appropriate general ledger accounts. See [Withholding Taxes on Bills](#).
- If your withholding tax setup has Tax Point = On Payment, then withholding tax is recognized when you pay the bill. See [Withholding Taxes on Bill Payments](#) and [Withholding Taxes on Checks](#).



**Important:** If Tax Point = On Payment, and if Available on Purchases is checked under Withholding Tax Setup, the system ensures that the withholding tax calculation matches the posted amounts in the general ledger by disabling the editing of the withholding tax vendor credits and their associated bills when payment has been applied. However, you can unapply, cancel or delete a bill payment to make the related withholding tax vendor credit and associated bill editable again. Note that when you delete a bill payment, the associated vendor credit to record withholding tax in the GL is also deleted. If Available on Purchases is NOT checked, the withholding tax vendor credits and the associated bills become editable, regardless if withholding tax has been associated with the transaction.

## Withholding Taxes on Bills



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

### To apply withholding taxes on creation of a vendor bill:

1. Go to Transactions > Purchases/Vendors > Enter Bills.
2. Select the vendor for this bill. If the vendor is from a nexus where withholding tax is used, the system reloads the form to display the withholding tax objects.
3. Enter expenses or items for this bill.
  1. **To apply withholding tax to the total of the bill**, do the following:
    - On the **Withholding Tax** tab under Expenses and Items, set the **Applies To** field to **Total Amount**.
    - In the **Tax Code** field, select the appropriate withholding tax code. You can also select a tax code in the **Tax Code** column of the Expenses and Items list.

2. To apply withholding tax to individual items, do the following:
  - On the **Withholding Tax** tab under Expenses and Items, set the **Applies To** field to **Individual Line Items**.
  - On the **Expenses and Items** subtab, check the **Apply WH Tax?** box for each line item that you want to apply withholding tax to. In the **Withholding Tax Code** column, select the appropriate withholding tax code that will be applied to the item (if not already selected).
4. After entering line items, review the information on the **Withholding Tax tab** under Expenses and Items to make sure the values are correct in the **Base Amount** and **Tax Amount** fields.
5. Enter other details required for this transaction.
6. Click **Save**.

## Withholding Taxes on Bill Payments



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

### To record withholding tax on bill payments:

1. To pay multiple vendors, go to Transactions > Payables > Pay Bills. To pay a single vendor, go to Transactions > Payables > Pay Single Vendor.
2. On the Bill Payment page, select the bank account you want to use to pay these bills.
3. Select a posting period.
4. The Bill Payment page displays all your open bills. Check the **Apply** box next to the bills you want to pay.

When paying a single vendor, NetSuite calculates and shows the total amount to be withheld from the selected payments.

When paying bills from multiple vendors, NetSuite does not show the amount to be withheld from the selected payments, but deducts the appropriate withholding tax on posting of the payments. You can enter a date in the **Start Date** and **End Date** fields to limit the transactions that appear in the list.

5. For each item to be paid, enter the payment amount net of withholding tax.



**Note:** When paying a single vendor, if you want to see the amount of tax to be withheld from each individual bill, you can customize the payment sublist on the **Apply** tab to show the withholding tax amount and total amount, including withholding tax for each bill. See [Displaying the Withholding Tax Amount and Total Amount Columns on the Bill Payment Page](#).

6. **To apply a partial payment for a bill**, enter the payment amount (net of withholding tax) in the **Payment** column of the bill. The system calculates the withholding tax amount (to come up with the total amount due, including withholding tax).
7. **To apply a discount on a payment**, enter an amount in the **Disc. Taken** column of the bill. The system recalculates, and the amount in the **Payment** column changes, taking into effect the cash discount.



**Note:** Currently, cash discounts only affect the final cash payment, and are not included when computing the withholding tax amount.

8. Click **Save**. Upon saving the bill payment, NetSuite automatically deducts the withholding tax amounts from the payment.
  - When paying a single vendor, the amount to be withheld is shown.

The screenshot shows the 'Bill Payment' screen in NetSuite. The 'Primary Information' section contains the following fields:

- Transaction Number: To Be Generated
- Account\*: Checking
- Balance: -102000.00
- Payee\*: Bureau of Internal Revenue
- Amount: 45,900.00
- WH Tax Amount: 4,500.00 (highlighted with a red box)
- Currency\*: PHL
- Exchange Rate\*: 1.00
- Date\*: 6/26/2014
- Posting Period: Jun 2014

- When paying bills from different vendors, the calculated withholding tax amount is not shown but will be posted after completion of payment processing.
- Posting of the withholding tax amounts might take a few minutes to complete. The withholding tax amounts are posted to the appropriate general ledger accounts. NetSuite creates a bill credit memo for each bill paid but can only process up to 1000 bill records. When paying a vendor, you must only have up to 1000 open bills for NetSuite to create a bill credit memo.



**Note:** The payment record cannot be edited while the posting of withholding tax is ongoing.

- To see all associated credit records, click the **Withholding Tax** tab. This tab is available only on the parent payment record. The credit records are also associated with the parent payment record.

The screenshot shows the 'Withholding Tax' tab on the bill payment record. It displays a single credit record:

DATE	TYPE	REF NO	AMOUNT
6/26/2014	Bill Credit		4,500.00

- In the More Actions menu, click **GL Impact** to view the GL Impact page for this transaction.

## Displaying the Withholding Tax Amount and Total Amount Columns on the Bill Payment Page

When paying a single vendor, if you want to see the amount of tax to be withheld from each individual bill, you can customize the payment sublist on the Apply tab to show the withholding tax amount and total amount, including withholding tax for each bill.



**Important:** Each user who wants to see these columns must customize the payment sublist in his own account. You can perform this step only one time, after which the columns will show up each time the Pay Single Vendor page is displayed.

### To customize the payment sublist of a bill payment to show the Withholding Tax Amount and Total Amount columns:

1. On the **Apply** subtab, click **Customize**.
2. On Customize Sublist page, under Additional Columns, select the **Tax Withheld** and **Total Amount** fields. Click **Save**.

The **Tax Withheld** and **Total Amount** columns will now show up in the sublist next to the payment amount.



**Note:** If there are more than 100 unpaid bills on the page, you should clear the Apply box next to the bill you want to pay, and then check the box again, to show the payment amount net of withholding tax.

The screenshot shows the 'Apply' subtab of a bill payment screen. At the top, there are tabs for 'Apply', 'Relationships', and 'Communication'. Below the tabs, there's a search bar labeled 'Select Item' and buttons for 'Mark All', 'Unmark All', and 'Customize'. The main area displays a table with the following data:

APPLY	DATE DUE	TYPE	REF NO.	ORIG. AMT.	AMT. DUE	CURRENCY	DISC. DATE	DISC. AVAIL.	DISC. TAKEN	PAYMENT	TAX WITHHELD	TOTAL AMOUNT
<input checked="" type="checkbox"/>	6/26/2014	Bill		50,400.00	50,400.00	PHL				45,900.00	4,500.00	50,400.00

The 'TAX WITHHELD' and 'TOTAL AMOUNT' columns are highlighted with a red border.

## Withholding Taxes on Checks



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

### To apply withholding taxes on a check:

1. Go to Transactions > Bank > Write Check.
2. Select an account.
3. Select the payee for this check. If the payee is a vendor from a nexus where withholding tax is used, the system reloads the form to display the withholding tax objects.
4. Enter expenses or items for this check.
  1. **To apply withholding tax to the total of the bill**, do the following:
    - On the **Withholding Tax** tab under Expenses and Items, set the **Applies To** field to **Total Amount**.
    - In the **Tax Code** field, select the appropriate withholding tax code. You can also select a tax code in the **Tax Code** column of the Expenses and Items list.

**2. To apply withholding tax to individual items**, do the following:

- On the **Withholding Tax** tab under Expenses and Items, set the **Applies To** field to **Individual Line Items**.
- On the **Expenses and Items** subtab, check the **Apply WH Tax?** box for each line item that you want to apply withholding tax to. In the **Withholding Tax Code** column, select the appropriate withholding tax code that will be applied to the item (if not already selected).
- 5. After entering line items, review the information on the **Withholding Tax** tab under Expenses and Items to make sure the values are correct in the **Base Amount** and **Tax Amount** fields.
- 6. Enter other details required for this transaction.
- 7. Click **Save**. The withholding tax amounts are automatically posted to the appropriate general ledger accounts. In the More Actions menu, click **GL Impact** to view the GL Impact page for this transaction.

## Recording Withholding Taxes on Transactions as a Seller



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

You can record withholding taxes as a seller on invoice creation, on acceptance of payments, or on cash sales.

- If your withholding tax setup has Tax Point = On Accrual, then withholding tax is recognized upon saving the invoice. See [Withholding Taxes on Invoices](#).



**Note:** The Withholding Tax SuiteApp does not support bulk processing of invoices. You must edit and save each invoice to trigger the calculation of withholding tax.

- If your withholding tax setup has Tax Point = On Payment, then withholding tax is recognized when the customer pays the invoice, and on cash sale transactions. See [Withholding Taxes on Payment Acceptance](#) and [Withholding Taxes on Cash Sales](#).



**Important:** If Tax Point = On Payment, and if Available on Sales is checked under Withholding Tax Setup, the system ensures that the withholding tax calculation matches the posted amounts in the general ledger by disabling the editing of the withholding tax credit memos and their associated invoices when payment has been applied. However, you can unapply, cancel or delete a payment to make the related withholding tax credit memo and the associated invoice editable again. Note that when you delete an invoice payment, the associated credit memo to record withholding tax in the GL is also deleted. If Available on Sales is NOT checked, the withholding tax credit memos and the associated invoices become editable, regardless if withholding tax has been associated with the transaction.

## Withholding Taxes on Invoices



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

### To record withholding taxes on an invoice:

1. Go to Transactions > Sales > Create Invoices.
2. Select the customer for this invoice. If the customer is from a nexus where withholding tax is used, the system reloads the form to display the withholding tax objects.
3. On the Items subtab, enter line items.
  1. **To apply withholding tax to the total of the invoice**, do the following:
    - On the **Withholding Tax** tab under Items, set the **Applies To** field to **Total Amount**.
    - In the **Tax Code** field, select the appropriate withholding tax code. You can also select a tax code in the **Tax Code** column of the Expenses and Items list.
  2. **To apply withholding tax to individual items**, do the following:
    - On the **Withholding Tax** tab under Items, set the **Applies To** field to **Individual Line Items**.
    - On the **Items** subtab, check the **Apply WH Tax?** box for each line item that you want to apply withholding tax to. In the **Withholding Tax Code** column, select the appropriate withholding tax code that will be applied to the item (if not already selected).
  3. **To apply withholding tax to transaction discounts**, the withholding tax point must be set to **On Payment**. Withholding tax will not apply to transaction discounts when the withholding tax point is set to **On Accrual**. The tax point is the point in time when withholding tax is recorded. For more information on setting up the tax point, see [Setting Up Withholding Tax Preferences](#).
4. After entering line items, review the information on the **Withholding Tax** tab under Items to make sure the values are correct in the **Base Amount** and **Tax Amount** fields.
5. Enter other details required for this transaction.
6. Click **Save**.

## Withholding Taxes on Payment Acceptance



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

### To record withholding taxes on acceptance of a customer payment:

1. Go to Transactions > Customers > Accept Customer Payments.
2. On the Payment form, select a customer that you want to accept payment from. The Payment page displays a list of all open invoices.
3. Check the boxes in the **Apply** column next to the invoices that the customer payment should be applied to. Or click **Pay All** to apply the customer payment to all the invoices.



**Note:** When accepting a payment from a customer, NetSuite calculates and shows the total tax withheld by the customer from the selected invoices.

4. Enter payment amounts, net of withholding tax, in the **Payment** column.



**Note:** If you want to see the amount of tax withheld by the customer from each individual invoice, you can customize the payment sublist on the **Apply** tab to show the withholding tax amount and total amount, including withholding tax for each invoice. See [Displaying the Withholding Tax Amount and Total Amount Columns on the Payment Page](#).

5. **To apply a partial payment for an invoice**, enter the payment amount (net of withholding tax) in the **Payment** column of the invoice. The system calculates the withholding tax amount (or the gross amount still including the withholding tax).

6. To apply a discount on a payment, enter an amount in the **Disc. Taken** column of the invoice. The system recalculates and the amount in the **Payment** column changes, taking into effect the cash discount.



**Note:** Currently cash discounts only affect the final cash payment and are not included when computing the withholding tax amount.

7. Click **Save**. The withholding tax amounts are automatically posted to the appropriate general ledger accounts.

- NetSuite creates a credit memo for each invoice paid to record the effect of withholding tax on customer payments. Posting of the withholding tax amounts might take a few minutes to complete and can only process up to 1000 invoice records. When accepting a payment, you must only have up to 1000 open invoices for NetSuite to create a credit memo.



**Note:** The payment record cannot be edited while the posting of withholding tax is ongoing.

- To see all associated credit records, click the **Withholding Tax** tab. This tab is available only on the parent payment record. The credit records are also associated with the parent payment record.
- In the More Actions menu, click **GL Impact** to view the GL Impact page for this transaction.

DATE	TYPE	REF NO	AMOUNT
6/26/2014	Credit Memo	965	1,500.00

## Displaying the Withholding Tax Amount and Total Amount Columns on the Payment Page

You can customize the payment sublist on the Apply tab of the Payment page to show the withholding tax amount and total amount, including withholding tax for each invoice.



**Important:** Users who want to see these columns must customize the payment sublist in their own account. These columns will only show values in Create and Edit mode. You can perform this step only one time, after which the columns will show up each time the Payment page is displayed.

### To show the Withholding Tax Amount and Total Amount columns:

1. On the Payment page, go to the **Apply** subtab, and click **Customize**.
2. On the Customize Sublist page, under Additional Columns, select the **Tax Withheld** and **Total Amount** fields.
3. Click **Save**.

The **Tax Withheld** and **Total Amount** columns will now show up in the sublist next to the payment amount.

**Note:** If there are more than 100 unpaid bills on the page, you should clear the Apply box next to the bill you want to pay. Check the Apply box again to show the payment amount net of the withholding tax.

APPLY	DATE	TYPE	REF NO.	ORIG. AMT.	AMT. DUE	CURRENCY	DISC. DATE	DISC. AVAIL.	DISC. TAKEN	PAYMENT	TAX WITHHELD	TOTAL AMOUNT
<input checked="" type="checkbox"/>	6/26/2014	Invoice	3141	16,800.00	16,800.00	PHL					1,500.00	16,800.00

## Withholding Taxes on Cash Sales



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

### To record withholding taxes on a cash sale:

1. Go to Transactions > Sales > Enter Cash Sales.
2. Select the customer for this cash sale. If the customer is from a nexus where withholding tax is used, the system reloads the form to display the withholding tax objects.
3. Enter line items.
  1. **To apply withholding tax to the total of the cash sale**, do the following:
    - On the **Withholding Tax** tab under Items, set the **Applies To** field to **Total Amount**.
    - In the **Tax Code** field, select the appropriate withholding tax code. You can also select a tax code in the **Tax Code** column of the Items list.
  2. **To apply withholding tax to individual items**, do the following:
    - On the **Withholding Tax** tab under Items, set the **Applies To** field to **Individual Line Items**.
    - On the **Items** subtab, check the **Apply WH Tax?** box for each line item that you want to apply withholding tax to. In the **Withholding Tax Code** column, select the appropriate withholding tax code that will be applied to the item (if not already selected).
  3. **To apply withholding tax to transaction discounts**, the withholding tax point must be set to **On Payment**. Withholding tax will not apply to transaction discounts when the withholding tax point is set to **On Accrual**. The tax point is the point in time when withholding tax is recorded. For more information on setting up the tax point, see [Setting Up Withholding Tax Preferences](#).
4. After entering line items, review the information on the **Withholding Tax** tab under Expenses and Items to make sure the values are correct in the **Base Amount** and **Tax Amount** fields.

5. Enter other details required for this transaction.
6. Click **Save**. The withholding tax amounts are automatically posted to the appropriate general ledger accounts. In the More Actions menu, click **GL Impact** to view the GL Impact page for this transaction.

## Importing Withholding Tax Transactions



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

You can use CSV import, scheduled script, and web services to add or update the following transactions that have withholding tax:

- Purchase Orders (if withholding tax is enabled for this transaction type)
- Vendor Bills
- Check (For vendors)
- Sales Orders (if withholding tax is enabled for this transaction type)
- Customer Invoice
- Cash Sale

The following table lists the required withholding tax fields and their corresponding field IDs when adding or updating transactions:

Fields	Custom Field ID
<b>Items Sublist</b>	
Apply WH Tax?	custcol_4601_witaxapplies
Withholding Tax Code	custcol_4601_witaxcode
Withholding Tax Rate	custcol_4601_witaxrate
Withholding Tax Base Amount	custcol_4601_witaxbaseamount
Withholding Tax Amount	custcol_4601_witaxamount
<b>Expenses Sublist</b>	
Apply WH Tax?	custcol_4601_witaxapplies
Withholding Tax Code	custcol_4601_witaxcode
Withholding Tax Rate	custcol_4601_witaxrate
Withholding Tax Base Amount	custcol_4601_witaxbaseamount
Withholding Tax Amount	custcol_4601_witaxamount

## Importing Withholding Tax Transactions Using CSV Import



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

You can use the CSV import feature in NetSuite to add or update transactions that have withholding tax. For more information about importing withholding tax transactions in NetSuite, see [Importing Withholding Tax Transactions](#). When a withholding tax transaction is created or updated using CSV import or by a scheduled script, the transaction's withholding tax is applied on individual line items.



**Note:** Before you start the CSV import, you must make sure that withholding tax codes are already set up in NetSuite. For more information, see [Setting Up Withholding Tax Codes](#). To post withholding tax on payments, you must use the user interface.

### To add or update transactions with withholding tax:

1. Go to Setup > Import/Export > CSV Import Preferences.
2. Check the box to enable Run Server SuiteScript and Trigger Workflows.
3. Go to Setup > Import/Export > Import CSV Records and follow the steps in the Import Assistant.
4. In Step 1 (Scan & Upload CSV File):
  1. In the **Import Type** field, select **Transactions**.
  2. In the **Record Type** field, select an accrual record type (Vendor Bill or Invoice).
  3. Make sure the appropriate character encoding format is selected.
  4. Choose one file or multiple files to upload.
  5. Select the file or files to upload.
  6. Click **Next**.
5. In Step 2 (Import Options), choose the appropriate data handling option and click **Next**.
6. If you are importing multiple files, complete Step 3 (File Mapping) and click **Next**. If you are importing only one file, the system directs you to Step 4.
7. In Step 4 (Field Mapping):
  1. Provide field mappings for the following fields in the Expense and Item sublists of transactions:



**Note:** Withholding Tax columns for the Item sublist are hidden by default. You must unhide these custom columns so they can be mapped during CSV import. To show the custom columns, go to Customization > Lists, Records, & Fields > Transaction Column Fields. Edit the following Item sublist fields for Withholding Tax. On the **Display** subtab, select **Normal** in the **Display Type** field.

- Item sublist
  - Withholding Tax Code (by Internal ID)
  - Withholding Tax Rate

- Withholding Tax Base Amount
- Withholding Tax Amount
- Expenses sublist
  - Withholding Tax Code - Expense (by Internal ID)
  - Withholding Tax Rate - Expense
  - Withholding Tax Base Amount - Expense
  - Withholding Tax Amount - Expense
- Expenses sublist
  - Withholding Tax Code
  - Withholding Tax Rate
  - Withholding Tax Base Amount
  - Withholding Tax Amount

2. Click **Next**.

8. In Step 5, you can save your settings and run the import.

When the withholding tax is posted for sales and purchase transactions, note the values of the amounts displayed in the **Withholding Tax Base** and **Withholding Tax Amount** columns. The values displayed will have a positive or negative numeric value to indicate the withholding tax deductions.

For purchase transactions, the **Withholding Tax Amount** column displays a negative numeric value.



**Note:** This applies to both expense and item sublists.

For example, ABC LTD rented an office space for \$1000.00. This is subject to 5% withholding tax. When you add the purchase transaction, the values for the withholding tax amounts will be displayed in the CSV template as follows:

Amount	Withholding Tax Rate	Withholding Tax Base	Withholding Tax Amount
1000.00	5%	1000.00	-50.00

For sales transactions, the **Withholding Tax Base** column displays a negative numeric value.



**Note:** This applies only to item sublists.

For example, XYZ INC billed their customer for services rendered. The professional fee is \$5000.00 and is subject to 10% withholding tax. When the sales transaction is entered, the values for the withholding tax amounts will be displayed in the CSV template as follows:

Amount	Withholding Tax Rate	Withholding Tax Base	Withholding Tax Amount
5000.00	10%	-5000.00	500.00

For more information about importing CSV files, read the following topics:

- [Guidelines for CSV Import Files](#)
- [Transactions Import Type](#)
- [Importing CSV Files with the Import Assistant](#)

## Importing Withholding Tax Transactions Using SOAP Web Services



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

You can use SOAP web services in NetSuite to add or update transactions that have withholding tax. For more information about importing withholding tax transactions in NetSuite, see [Importing Withholding Tax Transactions](#).



**Note:** If you are using WSDL v2012\_2 to import withholding tax transactions, use the custom field ID. If you are using WSDL v2013\_2 onwards, use the internal ID of the customer field. For more information about WSDL versioning, see the help topic [NetSuite Versioning and WSDL Versioning Overview](#).

The following SOAP web services operations are supported:

- add
- addList
- update
- updateList
- upsert
- upsertList
- asyncAddList
- asyncUpdateList
- asyncUpsertList

For more information about SOAP web services, see the help topic [SOAP Web Services Operations](#).

You must provide the values for the following fields in the Expense and Item sublists of transactions:



**Note:** Withholding Tax columns for the Item sublist are hidden by default. You must show these custom columns so they can be mapped through SOAP web services. To show the custom columns, go to Customization > Lists, Records, & Fields > Transaction Line Fields. Edit the following item sublist fields for Withholding Tax. On the **Display** subtab, select **Normal** in the **Display Type** field.

- Item sublist
  - Withholding Tax Code
  - Withholding Tax Rate
  - Withholding Tax Base Amount
  - Withholding Tax Amount
- Expense sublist
  - Withholding Tax Code - Expense
  - Withholding Tax Rate - Expense

- Withholding Tax Base Amount - Expense
- Withholding Tax Amount – Expense
- Expenses sublist
  - Withholding Tax Code
  - Withholding Tax Rate
  - Withholding Tax Base Amount
  - Withholding Tax Amount

When the withholding tax is posted for sales and purchase transactions, note the values of the amounts displayed in the **Withholding Tax Base** and **Withholding Tax Amount** columns. The values displayed will have a positive or negative numeric value to indicate the withholding tax deductions.

For purchase transactions, the **Withholding Tax Amount** column displays a negative numeric value.

 **Note:** This applies to both expense and item sublists.

For example, ABC LTD rented an office space for \$1000.00. This is subject to 15% withholding tax. When you add the purchase transaction, the values for the withholding tax amounts should be entered in the SOAP request as follows:

Amount	Withholding Tax Rate	Withholding Tax Base	Withholding Tax Amount
1000.00	15%	1000.00	-150.00

The following is a sample SOAP request with the withholding tax amounts for the purchase transaction:

```

1 <tranPurchases:itemList>
2   <tranPurchases:item>
3     <tranPurchases:item xsi:type="platformCore:RecordRef" internalId="4561"/>
4     <tranPurchases:quantity>1</tranPurchases:quantity>
5     <!-- Amount -->
6     <tranPurchases:amount>1000.00</tranPurchases:amount>
7     <tranPurchases:taxCode internalId="357"/>
8     <tranPurchases:location xsi:type="platformCore:RecordRef" internalId="8"/>
9     <tranPurchases:customFieldList>
10       <!-- Apply WH Tax? Column -->
11       <nsCore:customField xsi:type="nsCore:BooleanCustomFieldRef" scriptId="custcol_4601_witaxapplies">
12         <nsCore:value>true</nsCore:value>
13       </nsCore:customField>
14       <!-- Withholding Tax Code Column -->
15       <nsCore:customField xsi:type="nsCore>SelectCustomFieldRef" scriptId="custcol_4601_witaxcode">
16         <nsCore:value internalId="2"/>
17       </nsCore:customField>
18       <!-- Withholding Tax Rate Column -->
19       <nsCore:customField xsi:type="nsCore:DoubleCustomFieldRef" scriptId="custcol_4601_witaxrate">
20         <nsCore:value>15.0</nsCore:value>
21       </nsCore:customField>
22       <!-- Withholding Tax Base Amount Column -->
23       <nsCore:customField xsi:type="nsCore:DoubleCustomFieldRef" scriptId="custcol_4601_witaxbaseamount">
24         <nsCore:value>1000.0</nsCore:value>
25       </nsCore:customField>
26       <!-- Withholding Tax Amount Column -->
27       <nsCore:customField xsi:type="nsCore:DoubleCustomFieldRef" scriptId="custcol_4601_witaxamount">
28         <nsCore:value>-150.0</nsCore:value>
29       </nsCore:customField>
30     </tranPurchases:customFieldList>
31   </tranPurchases:item>
32 </tranPurchases:itemList>
```

For sales transactions, the **Withholding Tax Base** column displays a negative numeric value.



**Note:** This applies only to item sublists.

For example, XYZ INC billed their customer for services rendered. The professional fee is \$5000.00 and is subject to 10% withholding tax. The values for the withholding tax amounts of the sales transaction should be entered in the SOAP request as follows:

Amount	Withholding Tax Rate	Withholding Tax Base	Withholding Tax Amount
5000.00	10%	-5000.00	500.00

The following is a sample SOAP request with the withholding tax amounts for the sales transaction:

```

1 <tranSales:itemList>
2   <tranSales:item>
3     <tranSales:item xsi:type="platformCore:RecordRef" internalId="4561"/>
4     <tranSales:quantity>1</tranSales:quantity>
5     <!-- Amount -->
6     <tranSales:amount>5000.00</tranSales:amount>
7     <tranSales:taxCode internalId="357"/>
8     <tranSales:customFieldList>
9       <!-- Apply WH Tax? Column -->
10      <nsCore:customField xsi:type="nsCore:BooleanCustomFieldRef" scriptId="custcol_4601_witaxapplies">
11        <nsCore:value>true</nsCore:value>
12      </nsCore:customField>
13      <!-- Withholding Tax Code Column -->
14      <nsCore:customField xsi:type="nsCore>SelectCustomFieldRef" scriptId="custcol_4601_witaxcode">
15        <nsCore:value internalId="2" />
16      </nsCore:customField>
17      <!-- Withholding Tax Rate Column -->
18      <nsCore:customField xsi:type="nsCore:DoubleCustomFieldRef" scriptId="custcol_4601_witaxrate">
19        <nsCore:value>10.0</nsCore:value>
20      </nsCore:customField>
21      <!-- Withholding Tax Base Amount Column -->
22      <nsCore:customField xsi:type="nsCore:DoubleCustomFieldRef" scriptId="custcol_4601_witaxbaseamount">
23        <nsCore:value>-5000.0</nsCore:value>
24      </nsCore:customField>
25      <!-- Withholding Tax Amount Column -->
26      <nsCore:customField xsi:type="nsCore:DoubleCustomFieldRef" scriptId="custcol_4601_witaxamount">
27        <nsCore:value>500.0</nsCore:value>
28      </nsCore:customField>
29    </tranSales:customFieldList>
30  </tranSales:item>
31 </tranSales:itemList>
```

## Withholding Tax Error Codes



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

The following table lists the withholding tax error codes that you may encounter when importing transactions using CSV and SOAP web services:

Error Code	Message	Details
WTAX_FLD_REQD	Please enter value(s) for {id} on line {line}.	There is a missing value on one of the required fields. Sample error message:

Error Code	Message	Details
		<p>Please enter value(s) for custcol_4601_witaxcode on line 1.</p> <p>For a list of the required fields, see <a href="#">Importing Withholding Tax Transactions Using SOAP Web Services</a> and <a href="#">Importing Withholding Tax Transactions Using CSV Import</a>.</p>
WTAX_INCORRECT_SIGN	You have entered an invalid field value {value} for the following field: {id} on line {line}.	<p>The sign of the numeric value is incorrect.</p> <p>Sample error message:</p> <p>You have entered an invalid field value 50 for the following field: custcol_4601_witaxamount on line 5.</p> <p>When the withholding tax is posted for sales and purchase transactions, the values in the <b>Withholding Tax Base</b> and <b>Withholding Tax Amount</b> columns will have a positive or negative numeric value to indicate the withholding tax deductions.</p>
WTAX_HEADERDISC_NOT_ALLOWED	You cannot apply a transaction discount when the withholding tax point is set to <b>On Accrual</b> .	Header discount is not allowed when the withholding tax point is set to <b>On Accrual</b> .
WTAX_CHEQUE_CUSTOMER_NOT_ALLOWED	You cannot select a customer on a cheque transaction with withholding tax.	Withholding tax cannot be applied to a cheque transaction if the entity selected is a customer.
WTAX_APPLY_ERROR	Check the Apply WH Tax? box on line {line} to apply withholding tax.	<p>Apply WH Tax? field (custcol_4601_witaxapplies) should be set to 'true'.</p> <p>Sample error message:</p> <p>Check the Apply WH Tax? box on line 1 to apply withholding tax.</p>
WTAX_TOTAL_VALIDATION	The total Withholding Tax Amount for all Withholding Tax Types cannot be zero or less. This includes the breakdown of amounts for all applicable Withholding Tax Groups applied on the transaction.	The negative withholding tax total amount cannot be zero or negative.
INSUFFICIENT_PERMISSION	You do not have permissions to set a value for the field {id}. Check if the Display Type of the withholding tax transaction fields are set to Normal. If it is, the error may have been caused by any of the following: 1) The field is read-only; 2) An associated feature is disabled; 3) The feature is available only when a record is either created or updated, but not in both cases.	<p>Sample error message:</p> <p>You do not have permissions to set a value for the field custcol_4601_witaxcode. Check if the Display Type of the withholding tax transaction fields are set to Normal. If it is, the error may have been caused by any of the following: 1) The field is read-only; 2) An associated feature is disabled; 3) The field is available only when a record is either created or updated, but not in both cases.</p>

Error Code	Message	Details
	field is available only when a record is either created or updated, but not in both cases.	 <b>Note:</b> To set the Display Type of the withholding tax field to Normal, go to Customization > Lists, Records, & Fields > Transaction Column Fields. Edit the fields for Withholding Tax on the Display Subtab

## Withholding Tax Reporting



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

The following withholding tax reports are provided by the Withholding Tax SuiteApp:

- Purchases by Withholding Tax Code (Summary)
- Purchases by Withholding Tax Code (Detail)
- Sales by Withholding Tax Code (Summary)
- Sales by Withholding Tax Code (Detail)
- Tax Withheld for Vendor (Detail)
- Tax Withheld for Vendor (Summary)
- Tax Withheld by Customer (Detail)
- Tax Withheld by Customer (Summary)

Under Withholding Tax Reports are the country-specific withholding tax reports. The reports for the following countries are available:

- Philippines – See the help topic [Philippines Tax Topics](#)

## Viewing Withholding Tax Reports

### To view a withholding tax report:

1. Go to Reports > Withholding Tax.
2. Select a report.



**Note:** Reports > Withholding Tax > Withholding Tax Reports are for country-specific reports. Currently, only reports for the Philippines are available, if you have a Philippines nexus.

3. Select a subsidiary.
4. Select a tax period.
5. Select a tax type.

6. Click **Submit**.
7. When the report is displayed, you can do the following:
  - Sort each column by clicking the column title
  - Click **Print PDF** to save a PDF copy
  - Click **Export - CSV** to export in CSV format
  - Click **Export - DAT** to export in DAT format
  - Click **Return to Criteria** to change the subsidiary, tax period, and tax type



**Important:** The inverted comma (Arabic comma) cannot be displayed properly on Microsoft Excel. Exported CSV files with inverted commas should not be opened using Microsoft Excel. Instead, use Notepad or Notepad++.

## Withholding Tax Troubleshooting Guide



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

The following errors can occur when NetSuite posts the withholding tax for transactions.

### When posting the withholding tax for my payment, I get an error asking me to enter the value for a column.

This error occurs when a mandatory Transaction Column field is present in a credit memo or vendor credit record. You must make all Transaction Column fields optional to post the withholding tax for a payment successfully.

#### To make a Transaction Column field optional:

1. Go to Customization > Lists, Records, & Fields > Transaction Column Fields.
2. Find the mandatory **Transaction Column** field and click it to edit it.
3. On the **Validation & Defaulting** subtab, clear the **Mandatory** box.
4. Click **Save**.
5. Rerun the WTax Job by clicking the URL provided in the email notification.

### I am unable to void a bill payment with withholding tax using reversing journals.

This error occurs because voiding bill payments with withholding tax using reversing journals is not supported. Disable this feature to prevent the error from occurring.

#### To disable the Void Transactions Using Reversing Journals feature:

1. Go to Setup > Accounting > Preferences > Set Up Accounting.
2. On the **General** subtab, clear the **Void Transactions Using Reversing Journals**.
3. Click **Save**.

## **When deleting a payment with withholding tax, I get an error telling me that the associated bill credit or credit memo cannot be deleted.**

This error can occur if you have scripts or workflows that prevent the SuiteApp from deleting the credit record.

### **To check your scripts and workflows and resolve this error:**

1. Go to Customization > Scripting > Scripted Records.
2. Click on the record type that needs deleting to edit it.
3. On the **User Event Scripts** subtab, clear the **Deployed** box next to the script or workflow that prevents the deletion of the record.
4. Click **Save**.
5. Rerun the WTax Job by clicking the URL provided in the email notification.

## **Can I run the WTax Job Processor manually?**

Yes. When an error occurs during the processing of withholding tax for payments, a link to the WTax Job record is provided in the email notification. Click this link to go to the record, then click **Run** to process the WTax Job.

## **Withholding Tax is not calculating on Vendor Bill**

This error occurs when the Withholding Tax (WHT) and International Tax Reports (ITR) scripts are conflicting with other scripts. Make sure the WHT and ITR scripts at the top of the scripts list. For more information, see the help topic [International Tax Reports Best Practices](#).

### **To check that WHT and ITR scripts are active:**

1. Go to Customization > Scripting > Scripts.
2. On the Filters subtab, select **47459** from the **From Bundle** field.
3. Check **Show Inactives** box.
4. Find all scripts that has the **Inactive** box checked and uncheck them.
5. Click **Submit**.

### **To move your WHT and ITR scripts and resolve this error:**

1. Go to Customization > Scripting > Scripted Records (Administrator).
2. Click the **Record** column heading to sort the list by record.
3. Click **Edit** next to the **Vendor Bill** record, and then do the following:
  - On the **User Event Scripts** subtab, drag these scripts to the top of the list:
    1. WT for Accruals
    2. WT Transaction Edit Warning

3. Hide Withholding Tax Fields
  4. Tax Transaction Fields UE
- On the **Client Scripts** subtab, drag these scripts to the top of the list:
    1. WT for Accruals
    2. Tax Transaction Fields CS
4. Click **Save**.

## Known Limitations of the Withholding Tax SuiteApp



**Important:** This topic pertains to withholding tax in NetSuite accounts that do not have the SuiteTax feature enabled. If you are using a NetSuite account where the SuiteTax feature is enabled, go to [Withholding Taxes in SuiteTax](#).

Withholding tax is no longer being updated for new features and reports in accounts that do not have the SuiteTax feature. All version upgrades of the Withholding Tax SuiteApp include fixes for reported issues only.

The Withholding Tax SuiteApp has the following limitations:

- It is not compatible with the SuiteTax feature. For information about withholding tax in SuiteTax, see the help topic [Withholding Taxes in SuiteTax](#).
- The SuiteApp supports a maximum of 400 withholding tax codes per nexus only. For more information, see [Setting Up Withholding Tax Codes](#).
- It does not apply withholding tax to the following line items:
  - Description item type
  - Subtotal item type
  - Group item type
  - End of Group line (the amount of the group item)
- It does not support the Installments feature. Withholding tax cannot be applied to invoices with installment terms.
- It does not support bulk processing of invoices. You must edit and save each invoice to trigger the calculation of withholding tax. For more information, see [Recording Withholding Taxes on Transactions as a Seller](#).
- It can only process up to 1000 bills or invoice records and 1000 open bills or invoices.
- It does not support the Void Transactions Using Reversing Journals feature. You cannot void a bill payment with withholding tax using reversing journals.
- Header discounts are not supported when withholding tax is set to record on accrual in sales transactions. For more information, see [Setting Up Withholding Tax Preferences](#).
- The Pay Tax Liability functionality in NetSuite cannot pick up withholding tax amounts posted to an account that is not a tax control account. For more information, see [Setting Up Withholding Tax Types](#).
- Cash discounts are not included when computing the withholding tax amount. For information about applying discounts on a bill payment, see Step 7 of [Withholding Taxes on Bill Payments](#). For information about applying discounts on a payment for an invoice, see Step 6 of [Withholding Taxes on Payment Acceptance](#).
- When importing transactions using CSV and SOAP web services, withholding tax cannot be applied to a cheque transaction for a customer. For information about withholding tax errors that you may encounter when using CSV import and SOAP web services, see [Withholding Tax Error Codes](#).

- Localized withholding tax reports are only available in accounts with a Philippines nexus. For more information about the withholding tax reports provided by the Withholding Tax SuiteApp, see [Withholding Tax Reporting](#).
- Automatic provisioning of withholding tax codes is available to Philippine nexus only.
- Withholding tax recalculates on nexus change triggered by changes related to entity, address, or subsidiary. If the nexus change is related to adding or editing a One Stop Shop (OSS) item, withholding tax will not be recalculated.
- Withholding tax values are not displayed on Payment type line items in View mode. You can only view the withholding tax values when creating or editing a payment.
- When saving a bill payment record, a bill credit is created with withholding tax regardless of the approval status.
- The computation of withholding tax only works when processing transactions through the following method:
  - NetSuite User Interface
  - Scheduled Script
  - CSV Import
  - Web Services

# European Union (EU) Tax Topics

- EU Notional VAT
  - Understanding Notional VAT for EU B2B Transactions
  - How NetSuite Determines the Notional Tax Code to Use for a Transaction
  - Understanding EU VAT Reverse Charges
- EU One Stop Shop (OSS)
  - OSS Feature Overview
  - Best Practices for OSS
  - Enabling the OSS Feature
  - Setting Up OSS
  - Assigning an OSS Nexus to a Company or Subsidiary
  - OSS Tax Codes, Tax Types, and Tax Control Accounts
  - Marking OSS Items
  - OSS Invoicing and Tax Rate Determination
  - MOSS Reporting
- EU Sales List (ESL) Report
  - EU Sales List Overview
  - Identifying EU Triangulated Goods
  - Generating an EU Sales List Report
- EU Intrastat Report
  - EU Intrastat Report Overview
  - Intrastat Report Dispatches and Arrivals Forms
  - Commodity Code
  - Nature of Transaction Code
  - Delivery Terms
  - Generating an EU Intrastat Report

## EU Notional VAT

- Understanding Notional VAT for EU B2B Transactions
- How NetSuite Determines the Notional Tax Code to Use for a Transaction
- Understanding EU VAT Reverse Charges

## Understanding Notional VAT for EU B2B Transactions

Notional VAT applies to B2B sales and purchases, and reverse charges on services within the European Union (EU).

For cross border transactions between EU member states, you would charge VAT only to buyers who are not tax registered (mostly individual consumers, but can include companies too). However, for B2B transactions with VAT registered companies, you use a zero rated tax for sales transactions if the buyer

is VAT registered in a different EU country. For example, you are a seller in the U.K. and the buyer is in Germany.

Notional VAT is used purely for tax reporting purposes. For a B2B transaction with a zero rated tax, the customs or tax authorities need to know what the tax amount would have been if VAT had been charged. This amount is the notional amount. No cash is paid or received. It is also not on any bill or invoice, and has no G/L impact in NetSuite.

For more information, see [How NetSuite Determines the Notional Tax Code to Use for a Transaction](#).

 **Note:** Each EU nexus you do business in must be set up with the appropriate tax codes. For a list of tax codes, see the country tax topic for each EU member state.

## How NetSuite Determines the Notional Tax Code to Use for a Transaction

The notional tax rate is based on the tax code set for the item. For example, if an item has a standard tax rate of 20% for sales within the same country, then the notional rate would also be 20% for a B2B sale to a customer in a different EU country. Because it is a notional rate, the actual rate charged is 0% (zero rated tax).

In NetSuite, the item record must have a tax code or tax schedule set for the particular nexus so that the system can find the appropriate tax code to use for a transaction.

**Example:**

- You are a seller based in Germany.
- Your buyer is VAT-registered in Romania (customer record has a VAT number).
- The invoice has one item (item record has **S-DE** tax code set in the **Tax Schedule** field).
- The system looks at the buyer's shipping address (Romania) and determines that an EU notional tax code should be used on the invoice.
- The system gets the appropriate tax code (tax code record has the **EC Code** box checked and the **Notional Rate Derived From** field is set to **S-DE**). Therefore, a notional tax amount is applied on the transaction, and the actual rate charged is zero.

 **Note:** NetSuite does not validate your tax registration number. Therefore, it is your responsibility to provide a correct tax registration number.

If no tax code is set in the **Tax Schedule** field of the item record, the system gets the tax code from the Default Tax Code field on the Set Up Taxes page. The absence of a tax schedule on the item can result in an incorrect tax amount charged on the transaction.

## Understanding EU VAT Reverse Charges

Reverse charges apply to B2B supplies of services from an EU country to another EU country. The reverse charge is a tax mechanism that requires the buyer or receiver of the service to account for and pay VAT for the transaction. If the buyer is entitled to VAT recovery, the buyer claims an input VAT credit for the self-assessed output VAT on the same VAT return, thus creating a notional VAT charge. The net amount is zero.

In NetSuite, the supplier creates an invoice with the appropriate tax code for reverse charge transactions. The tax code record must have the **Reverse Charge Code** box checked.

# EU One Stop Shop (OSS)

To understand the OSS feature and how to use it, read the following topics:

- [OSS Feature Overview](#)
- [Best Practices for OSS](#)
- [Enabling the OSS Feature](#)
- [Setting Up OSS](#)
- [Assigning an OSS Nexus to a Company or Subsidiary](#)
- [OSS Tax Codes, Tax Types, and Tax Control Accounts](#)
- [Marking OSS Items](#)
- [OSS Invoicing and Tax Rate Determination](#)
- [OSS Transactions](#)
- [MOSS Reporting](#)
- [Generating a MOSS Transactions Report](#)

## OSS Feature Overview



**Important:** NetSuite supports the One Stop Shop (OSS) taxation scheme for the supply of physical goods and digital goods and services in the European Union (EU). If your company has an OSS registration, you can enable the OSS feature. OSS can be enabled in NetSuite OneWorld, as well as most UK and International edition accounts that are not OneWorld but have Advanced Taxes enabled. The OSS feature must be used together with the OSS tax codes, tax types, and tax control accounts provided by the International Tax Reports SuiteApp. Be sure to read [Best Practices for OSS](#).

The EU One Stop Shop (OSS) feature in NetSuite enables you to charge the appropriate tax on B2C sales of physical goods and some services, including digital services, based on the VAT rate of the customer's EU member state.

Under European Union (EU) taxation rules prior to January 2015, the sale of digital services to non-VAT registered EU customers was taxed at the VAT rate in the country where the seller's business is established. Digital services include telecommunications, broadcasting, and electronically supplied services (e-services).

Under the local VAT registration scheme, a company must do the following in EU countries where they sell to or handle stock:

- Maintain a VAT registration
- Submit VAT returns according to the local rules of each country the company is registered in
- Report in the currency of the countries the company is registered in
- Deal with local tax authorities in each country the company is registered in

To simplify taxation, the EU introduced the Mini One Stop Shop (MOSS) scheme so that digital services suppliers do not have to register in every EU member state where they do business. With the MOSS scheme, businesses submit their MOSS tax returns to one tax agency only, in the country where they are registered for MOSS.

As of July 1, 2021, the EU expanded the Mini One Stop Shop scheme to include physical goods and services as well as digital services such as downloads and subscriptions. The new scheme was named One Stop Shop (OSS). At the same time, the VAT threshold on online sales was set at a union-wide EUR 10,000 (net), replacing the previous regime of individual member state thresholds.

Under the OSS scheme, VAT-registered companies and individuals selling digital services to non-VAT registered customers in the EU do not have to register for VAT in every EU member state where they do business.

Charging VAT according to the customer's location is obligatory, but registration for OSS is optional for both EU based and non-EU based companies. A business can choose either an OSS registration or local VAT registrations.

There are two different OSS schemes—one for non-EU based business (non-Union scheme) and another for EU based businesses (Union scheme). Both are optional. However, when you register for OSS, you must use the scheme on all your sales of digital services to customers in EU countries.

OSS is only used to declare the output VAT on transactions. Input VAT (VAT charged by suppliers) must be recovered through the standard local VAT returns.

For more information about OSS, refer to the  European Commission Guide to the VAT One Stop Shop.

## Best Practices for OSS

If your company is registered for the EU One Stop Shop (OSS) VAT scheme, do the following:

1. Enable the OSS feature in your NetSuite account. See [Enabling the OSS Feature](#).
2. Identify the service items that are subject to OSS VAT. Goods are automatically subject to OSS VAT in NetSuite. You can update your item records using CSV import or web services.
3. Install the International Tax SuiteApp (Bundle ID 43003) if it is not yet in your account. This SuiteApp provides the OSS tax codes and tax types. To install the SuiteApp, see [Installing and Setting Up International Tax Reports](#).
4. On the Subsidiary page, check the MOSS Applies box.
5. Assign an OSS nexus to the subsidiary.

See [Assigning an OSS Nexus to a Company or Subsidiary](#).

In OneWorld accounts with the International Tax Reports SuiteApp, saving a subsidiary with an OSS nexus creates the OSS tax types and tax codes for the other 27 EU member states automatically. You can deactivate OSS tax codes for countries where you are sure you will not be getting orders from. If you expect sales from all EU countries, do not deactivate any OSS tax code so that the system can correctly calculate the VAT for digital services.

In accounts that are not One-World, you create the OSS tax codes by editing a custom record and running a script provided by the International Tax Reports SuiteApp. For steps on how to edit the related custom record and to run the script, see [OSS Tax Code Provisioning for Regular NetSuite Accounts](#).

## Enabling the OSS Feature



**Important:** OSS can be enabled in NetSuite OneWorld, as well as most UK and International edition accounts that are not OneWorld but have Advanced Taxes enabled. Be sure to read [Best Practices for OSS](#) before enabling this feature.

## Enabling OSS

To enable the OSS feature, the Advanced Taxes feature must already be enabled in your account. For more information, see [Advanced Taxes](#).

## To enable OSS:

1. Go to Setup > Company > Enable Features.
2. Click the **Tax** subtab.
3. Check the **EU One Stop Shop (OSS)** box.
4. Click **Save**.

For next steps, see [Setting Up OSS](#).

## Disabling OSS

You can disable OSS if you are no longer registered for the OSS VAT scheme.

When you disable OSS, item records previously marked for OSS will no longer have the MOSS Applies box.



**Important:** Disabling the OSS feature has no effect on OSS transactions created in the past.

## To disable the OSS feature:

1. Make sure that all past tax periods with OSS transactions are closed.
2. Generate the OSS tax return.
3. Go to Setup > Company > Enable Features.
4. Click the **Accounting** subtab.
5. Clear the **EU One Stop Shop (OSS)** box.
6. Click **Save**.

## Setting Up OSS

After enabling the OSS feature, the following additional setup steps are required so that NetSuite can calculate the tax to be applied to OSS transactions, and generate OSS reports:

- [Assigning an OSS Nexus to a Company or Subsidiary](#)
- [OSS Tax Codes, Tax Types, and Tax Control Accounts](#)
- [Marking OSS Items](#)

## Assigning an OSS Nexus to a Company or Subsidiary

For NetSuite to determine the appropriate tax to apply to OSS transactions, you must select an OSS nexus for each subsidiary that supplies goods and services to B2C customers in the EU. You can only have one nexus per subsidiary.

OSS rules allow EU subsidiaries that are registered for OSS to change their OSS registration country after three years. Non-EU subsidiaries can change their OSS nexus each quarter.

In NetSuite, you cannot delete an OSS nexus if there are OSS transactions associated with it, but you can change to a different OSS nexus at any time.



**Warning:** If you edit an existing OSS transaction after changing your OSS nexus, when you save the transaction, NetSuite will use the tax codes of the new nexus on new transaction lines. Some actions may replace all existing tax codes on the transaction with the new tax code. You should only change a subsidiary's OSS nexus after all periods are closed to avoid changing the tax code on existing transactions.

## Assigning an OSS Nexus

### To assign an OSS nexus to a subsidiary:

1. Go to Setup > Company > Subsidiaries.
2. Click the Edit link of the subsidiary.
3. Check the **MOSS Applies** box.
4. In the **OSS Nexus** field, select the country where you are registered for OSS. Only EU nexuses associated with this subsidiary are available in the dropdown list. You can only select one OSS nexus per subsidiary.
5. Click **Save**. Saving the subsidiary record triggers the automatic provisioning of the OSS tax codes, tax control accounts, and tax types by the International Tax Reports SuiteApp if it is installed in your account. See [OSS Tax Codes, Tax Types, and Tax Control Accounts](#).

## Changing the OSS Nexus

If you change the country where you are registered for OSS, you can change your OSS nexus in NetSuite.

In NetSuite, you cannot delete an OSS nexus if there are OSS transactions associated with it, but you can change to a different OSS nexus at any time.



**Warning:** If you edit an existing OSS transaction after changing your OSS nexus, when you save the transaction, NetSuite will use the tax codes of the new nexus on new transaction lines. Some actions may replace all existing tax codes on the transaction with the new tax code. You should only change a subsidiary's OSS nexus after all periods are closed to avoid changing the tax code on existing transactions.

If your subsidiary is in a non-EU country, when you select a Master State of Identification (OSS Nexus), you should not change it in the current year or for the following two calendar years. To change the OSS nexus on the subsidiary record, you should first close all past periods and generate the OSS report. To change the OSS nexus on the subsidiary record, you should first close all past periods and generate the OSS report.

See [Assigning an OSS Nexus to a Company or Subsidiary](#).

### To change the OSS nexus of a subsidiary:

1. Make sure all past tax periods with OSS transactions are closed.
2. Generate the OSS tax return.
3. Go to Setup > Company > Subsidiaries
4. Click the Edit link of the subsidiary.
5. In the **OSS Nexus** field, select a new OSS nexus.

If you want to change a subsidiary back to a non-OSS registration, clear the OSS Nexus field and the OSS Applies box.

6. Click **Save**.



**Note:** Changes in the **OSS Nexus** field are saved on the **System Notes** subtab of the subsidiary record.

## OSS Tax Codes, Tax Types, and Tax Control Accounts

In OneWorld accounts, the OSS tax codes, tax types, and tax control accounts are automatically created when you assign an OSS nexus to a subsidiary. This automatic provisioning requires the International Tax Reports SuiteApp. See [EU One Stop Shop Tax Code Provisioning](#).

In accounts that are not OneWorld, you create the OSS tax codes by editing a custom record and running a script provided by the International Tax Reports SuiteApp. For detailed steps, see [OSS Tax Code Provisioning for Regular NetSuite Accounts](#).

OSS tax codes for the other 27 EU member states include standard, reduced, and special reduced rates. You can deactivate OSS tax codes for countries where you are sure you will not be getting orders from. If you expect sales from any EU country, then we recommend that you do not deactivate any OSS tax code so that the system can correctly calculate the VAT.

For information about how NetSuite determines the tax code to use on OSS transactions, see [OSS Invoicing and Tax Rate Determination](#).

## Marking OSS Items

If you are registered for the OSS VAT scheme, electronically supplied service items that you sell to customers in EU member states must have the **MOSS Applies** box checked on the item record. NetSuite automatically applies OSS VAT to goods.



**Warning:** If you check the MOSS Applies box for a physical good, that good will be treated as a service for tax purposes. This can affect the tax code NetSuite uses as in the following examples:

- If you clear the MOSS Applies box on a physical good, NetSuite will use the tax code where the Ship To address is located.
- If you check the MOSS Applies box for a physical good, NetSuite will use the tax code where the Bill To address is located.

When you disable OSS, item records previously marked for OSS will no longer have the MOSS Applies box.

### To mark items for OSS:

1. Go to Lists > Accounting > Items.
2. Click the link for the item that you want to mark for OSS.
3. On the item record, check the **MOSS Applies** box.

**4.** Click **Save**.

You can also use CSV import or web services to mark items for OSS.

## OSS Invoicing and Tax Rate Determination

As a seller, you must be aware of the relevant rules in all the EU member states where you make B2C supplies.

Your invoices must comply with each EU member state's VAT invoicing rules.

This compliance requirement means that, in many countries, you cannot have both OSS and non-OSS transactions on the same invoice.

On web stores, an error message pops up when a customer tries to include a non-OSS service with OSS goods or services in the same order. The customer must create two separate orders.



**Note:** You can customize the web store popup message if you are using SuiteCommerce Site Builder. For more information about customizing web store error messages, see the help topic [Customizing Website Text](#).

The tax rate to be applied to web store orders for services is determined by the customer's IP address, in conjunction with the billing address, thus providing the two pieces of evidence required under the OSS legislation. Orders for services which are not created via e-commerce use the Bill To address of the customer to determine the tax rate. Orders for goods use the customer's Ship To address to determine the tax rate.

Customers identified for OSS are those that do not have a VAT registration number on the customer record, and who are associated with a subsidiary that is marked for OSS and has an OSS nexus. On an OSS transaction, the default tax code on the customer record will not be applied. Instead, the system will apply the appropriate OSS tax code for the customer's country. So there is no need to change the default tax code on the customer record.



**Note:** NetSuite provisions all tax rates, including standard, reduced, and super reduced, where applicable, and automatically applies the standard rate on transactions. You must manually apply any reduced rates to transactions.

## OSS Transactions

In NetSuite, the following criteria define an OSS transaction:

- Your company or subsidiary is registered for VAT in a single country under the OSS scheme
- Your company or subsidiary is marked for OSS and is assigned an OSS nexus
- You are selling a physical good, digital good, or electronically supplied service item
- The item record is a service marked as an OSS item, or is a physical good which NetSuite automatically considers an OSS item. If you mark a physical good as OSS Applies, NetSuite will treat it as an OSS service.
- The transaction is a B2C transaction (The customer does not have a VAT ID on the customer record.)
- The customer is in an EU country (Country is based on the IP address. If there is none, then country is based on the billing address.)

An OSS transaction charges VAT based on the country where the customer is located. The tax rate and country are determined by the buyer's IP address. See [OSS Invoicing and Tax Rate Determination](#).

The following NetSuite transaction types are supported for OSS:

- Sales Order
- Cash Sale
- Invoice
- Credit Memo
- Cash Refund
- Return Authorization

The following transaction types are not supported:

- Estimates
- Opportunities

## MOSS Reporting



**Important:** From July 01, 2021, users should generate OSS transaction reports using the Tax Reporting Framework Suiteapp (see the help topic [Tax Reporting Framework](#))

As of July 01 2021, the EU's MOSS scheme was superseded by the OSS scheme. The reporting of transactions created under the new OSS regulations are now handled by the Tax Reporting Framework SuiteApp (see the help topic [Tax Reporting Framework](#)) However, legacy transactions created under the previous MOSS scheme can still be reported. Please see [Generating a MOSS Transactions Report](#).

You must submit your return before the following dates:

- April 20 for returns covering January 1 – March 31
- July 20 for returns covering April 1 – June 30
- October 20 for returns covering July 1 – September 30
- January 20 for returns covering October 1 – December 31

## Generating a MOSS Transactions Report



**Important:** This information applies to transactions created before July 01, 2021, using the MOSS scheme. For transactions created after 01 July, using the OSS scheme, customers should use the reporting solution in the Tax Reporting Framework SuiteApp (see the help topic [Tax Reporting Framework](#)).

MOSS reporting varies from country to country. You can customize the Sales by Tax Code Detail report such that it includes all your MOSS transactions grouped by tax code.

By default, NetSuite shows the amounts in all tax reports using the subsidiary's base currency. If your subsidiary's base currency is different from the tax reporting currency, then you should customize the report to include the foreign currency (transaction currency) amounts. For example, if your subsidiary's

base currency is USD, but your MOSS nexus is Germany, customize the report to show the foreign currency amounts from the transactions, because you will need to report in Euros.

After renaming and saving the customized MOSS report, you can run it at the end of each quarter to get the values that you need for your MOSS VAT returns.

For information about the criteria that define a MOSS transaction, see [OSS Transactions](#).

### To customize the Sales by Tax Code Detail report to generate a MOSS report:

1. Go to Reports > VAT/GST > Sales by Tax Code (Detail).
  2. In the **Name** field, enter a name for this customized report (for example, **OSS Sales by Consumer Country**).
  3. Add the OSS filter:
    - a. In the **Search Fields** box, enter **OSS**.
    - b. Click **Search**.
    - c. Click **OSS Transaction** in the search result.
- For more information about adding filters, see the help topic [Filtering Data on Reports](#).
4. If your OSS transactions are in different currencies, show the transaction currency net amount and tax amount:
    - a. In the **Add Fields** field, select the following:
      - **Amount (Foreign Currency)**
      - **Foreign Tax Amount (Inverse)**
    - b. Enter a new heading for each column or leave the default heading.
    - c. Reorder the report columns, if desired.
  5. Click **Save As**.

For more information about customizing reports, see the help topic [Report Customization](#).

After saving your customized OSS report, you can use it to generate a report of OSS transactions for a specific period and subsidiary.

## EU Sales List (ESL) Report

To use the EU sales list reporting feature provided by the International Tax Reports SuiteApp, read the following topics:

- [EU Sales List Overview](#)
- [Identifying EU Triangulated Goods](#)
- [Generating an EU Sales List Report](#)

For information about the International Tax Reports SuiteApp, read the following topics:

- [International Tax Reports](#)
- [Creating or Customizing Roles to Use the International Tax Reports](#)
- [Electronic Tax Filing Using NetSuite](#)

- International Tax Reports Best Practices

## EU Sales List Overview

If you send goods to customers that are in another European Union (EU) country, you may be able to record these as zero-rated supplies of goods, provided you have the VAT number of those customers. If those EU customers are not VAT registered, or if you do not have their VAT number, then the appropriate VAT must be charged. Part of the reporting procedure in all EU countries is the need for monthly or quarterly EU sales lists to be submitted. The timing of the returns and the threshold limits vary from country to country.

NetSuite can generate an EU sales list report for any of your EU subsidiaries, provided that you have installed the International Tax Reports SuiteApp in your NetSuite account.

For electronic filing, the EU sales list created by the system includes only invoices to customers where the Ship To address is an EU member state. On the customer record of each registered trader that you deal with, you must enter a valid VAT number in the correct format of the relevant member state. Make sure that the VAT identification number of each customer is valid, because financial penalties may be imposed by the tax agency for incorrect or invalid VAT numbers.

Localized EU sales list reports (in English and native language where applicable) are available for the following EU countries:

- Austria
- Belgium
- Czechia
- Finland
- Germany
- Ireland
- Italy
- Netherlands
- Portugal
- Spain
- Sweden
- United Kingdom



**Note:** Effective January 1, 2021, businesses located in Great Britain are no longer required to submit EU Sales List. However, it is still required for businesses located in Northern Ireland.

The EU sales list report for the other EU countries is a standard report but with all the key information in it.

To understand how to use the EU sales list reporting features, read the following topics:

- [Granting Access to EU Sales Lists](#)
- [Identifying EU Triangulated Goods](#)
- [Generating an EU Sales List Report](#)

For information about localized EU sales list reports, read the country-specific tax topics.

For some countries, the NetSuite-generated EU sales list report can be submitted to tax authorities. Before generating a report to be used for electronic filing, you must set up your EU sales filing details. For more information about the electronic tax filing feature, see [Electronic Tax Filing Using NetSuite](#).

## Identifying EU Triangulated Goods

European Union (EU) triangulation means a sale that involves supplies of goods between three VAT-registered traders in three different EU member states.

For example:

- A company in the UK receives an order from a company in Austria.
- The UK company sources the goods for the Austrian customer from a supplier in Germany.
- The German company invoices the UK company.
- The German company delivers the goods to the Austrian company.
- The UK company invoices the Austrian company.

NetSuite's International Tax Reports SuiteApp enables you to identify goods involved in EU triangulation.

When you select an EU customer on a transaction record (sales order, invoice, cash sale, credit memo, or cash refund), the **EU Triangulation** column is added on the **Items** subtab.

- To mark a line item as EU triangulated goods, check its corresponding box in the **EU Triangulation** column.
- To mark all line items as EU triangulated goods, click the **Mark EU Triangulation Column** button after entering all line items. To clear EU Triangulation boxes for all line items, click the **Clear EU Triangulation Column** button.
- To add shipping charge on an EU triangulation transaction:
  1. Create an item record for the shipping charge. Select Other Charge as the item type. For more information, see the help topic [Creating Item Records](#).
  2. On the sales transaction record, select the shipping charge item as a line item and check its corresponding box in the **EU Triangulation** column.

PRICE LEVEL	RATE	AMOUNT	LICENSE CODE	TAX CODE	TAX RATE	GROSS AMT	TAX AMT	OPTIONS	GIFT CERTIFICATE	REV. REC. SCHEDULE	REV. REC. START DATE	REV. REC. END DATE	INCLUDE ITEM FROM RATE REQUEST	EU TRIANGULATION
Base Price	100.00	100.00		VAT:UNDEF-GB	0.0%	100.00	0.00							<input checked="" type="checkbox"/>



**Note:** Make sure that the EU Triangulation column is shown on customized sales transaction forms. By default, the Show box for the EU Triangulation column is checked in the custom form definition. Do not clear this box when you customize transaction forms.

When you generate an EU Sales List (ESL) report, the transactions you marked as part of an EU triangulation deal will have a default indicator of Triangulated Goods. For more information, see [Generating an EU Sales List Report](#).

## Generating an EU Sales List Report



**Note:** This feature requires the International Tax Reports SuiteApp.



**Important:** Provided you have entered the VAT registration number and country of your EU customers correctly, and the right VAT tax code has been used on your sales transactions, you should be able to get the data generated on the reports. It is your responsibility to check that the VAT registration IDs of your customers and vendors are validated against the Europa database (or alternative if you have one) by clicking the VIES link on the Financial tab of the customer record. If there is no VAT number specified on the customer record, NetSuite will show an error on the report. If there is no VAT number for a subcustomer record, NetSuite will use the parent customer's VAT number.



**Important:** Make sure that each customer record has a shipping address, as the tax rules on reporting are based on the Ship To address. If there is no shipping address, then NetSuite will get the Bill To address from the customer record. If the invoice is charged to a project, then NetSuite will get the address saved on the customer record that the project is associated with.

### Example of an EU Sales List in English:

The screenshot shows the 'EU Sales List (ESL) Report' interface. At the top, there are filters for Subsidiary (United Kingdom), Country Form (United Kingdom (English)), Tax Period (Jan 2011 - Dec 2016), and Group (unchecked). Below the filters are buttons for Refresh, Print, Export, Setup, and Submit Online. A legend on the right indicates: Customer is in same country (green), Non-EU country transaction (orange), and Customer without valid VAT ID/shipping address (red). The main table lists sales data with columns: EXCLUDE, LINE, CUSTOMER, COUNTRY, CUSTOMER VAT REGISTRATION NUMBER, TOTAL VALUE OF SUPPLIES IN POUNDS STERLING, and INDICATOR. The table includes rows for various customers like Dilley Holdings BV, EU GB - FR, and UK No VAT, with corresponding VAT numbers and transaction details. The bottom of the screen shows navigation buttons (PAGE, OF 1, etc.) and a message DISPLAYING 1 TO 17 OF 17 RECORDS.

### To generate an EU Sales List Report:

1. Go to Reports > VAT/GST > EU Sales List Report.
2. Select a subsidiary.
3. Check the **Group** box if you want a consolidated report that includes child subsidiaries. Use this for companies that are part of a VAT group.
4. Select a country form.
5. Select a reporting period by entering the **Tax Period** From and To dates. You can select a month or a quarter.

6. In the **Accounting Book** field, select which accounting book will be used to generate the report. This field is available if the Multi-Book Accounting feature is enabled. The dropdown list shows all active books associated with the selected subsidiary. For more information, see [Multi-Book Accounting for International Tax Reports](#).
7. To display the report, click **Refresh**.



**Important:** Click **Refresh** each time you change the reporting criteria (tax period).

8. Review the report.
  - Be sure to review all pages of the report. To specify the number of rows displayed on each page, go to the **General** subtab in Home > Set Preferences.
  - Click the customer names to view the customer records.
  - For the **Country Code** column, NetSuite gets the value from the customer's VAT registration number. If the customer has a defined VAT registration number with a country code prefix, then NetSuite displays this prefix. The country code is blank if the defined VAT registration number has no prefix.
  - For Italy only: Click the **Invoice Number** links to view the transaction records.



**Important:** For the saved reports in the International Tax Reports SuiteApp, results are limited to 25,000 rows. A truncated report will display this note at the bottom of the page: "The results of this report are too large. Please narrow your results." If you want to request for an increase in the limit, you must file a Support case.

9. Verify and correct data as necessary. Any inconsistencies that NetSuite finds in your data, based on your selected reporting criteria, are indicated by color codes on the ESL report. By default, the system checks the **Exclude** box for those transactions with data inconsistencies, except for VAT number errors.

Legend:	
Customer is in same country	Red
Non-EU country transaction	Brown
Customer without valid VAT ID/shipping address	Blue

Code	Definition
Customer is in same country	If the customer name is red, it means that the country of the EU Sales List form and the country on the customer's transaction record are the same. Make sure that you have used the correct shipping country on the transaction.
Non-EU country transaction	If the customer name is brown, it means that the country in the shipping address of the transaction record is not an EU country. Make sure that you have used the correct shipping country on the transaction.
Customer without valid VAT ID/shipping address	If the customer name is blue, it means that there is no identified shipping or billing address on the customer's transaction record. If VAT number is blue, it could mean that the VAT country code does not match the country indicated on the shipping address, or it could mean that the VAT number is not in the correct format for that country.



**Note:** Each EU country has its own VAT prefix and numbering format. For information, refer to this [VAT identification number structure](#) published by the European Commission.

10. Check the **Exclude** box for lines that you want to omit from your report, or clear any checked boxes for lines that you want to include in the report. Check the box in the column header to exclude all lines on the current page.

11. In the **Indicator** column for each line, review the transaction type, and edit it if necessary:
  - **B2B Goods** - products that you deliver directly to a customer.
  - **Triangulated Goods** - sales that involve supplies of goods between three VAT-registered traders in three different EU member states. This is the default indicator for transactions that you marked as part of an EU triangulation deal. For more information, see [Identifying EU Triangulated Goods](#).
  - **Services** - services that you provided to your customer.
12. To select a page to view, use the paging toolbar at the bottom of the page. Click the arrows to go to the next page, or type the page number and press **Enter**.
13. To save the report, click any of the following options. Lines with the **Exclude** box checked are not included in the exported file.
  - **Print** - generates a PDF version of the report that you can print or save for your own records.
  - **Export** - saves the ESL report as a Microsoft Excel (.xls) file.
  - **Export to XML** - generates an XML file of the ESL report that you can submit for electronic filing. This option is available only for Austria, Belgium, Czechia, and Ireland.



**Important:** For **Belgium**, you can generate XML file only for monthly or quarterly tax period. Tax period specified in the **From** and **To** fields must be the same.

The following options are for UK only:

- **Export (HMRC)** - converts the ESL into a CSV file that complies with the format required by the UK tax agency (HMRC). When asked to open or save the file, click Save File. Opening the file in Microsoft Excel causes the format to change, which results in errors in your submission. Save the file first, and if you want to open it, use a text editor such as Notepad.
- **Submit Online** - submits the EU sales list directly to the UK tax agency (HMRC).



**Important:** Before submitting the EU Sales List Report for UK, you need to perform the following steps to update the URL in the system.

### To update the URL:

1. Go to Reports > VAT/GST > EU Sales List Report.
2. On the EU Sales List (ESL) Report page, click **Setup** and select **EU Sales Filing**.
3. On the EU Sales Filing Setup window, click **Save**.

For more information about ESL online filing for UK, see the help topics [EU Sales List for United Kingdom](#) and [Submitting an EU Sales List \(ESL\) Online in the United Kingdom to HMRC](#).



**Note:** NetSuite also saves a copy of the file in the File Cabinet, and sends you an email containing a URL of the file location. The file size limit is 5 MB, and the File Cabinet storage limit is 10 GB.

For more information about the localized EU sales list reports, see the country-specific tax topics.

## EU Intrastat Report

To make the best use of the EU Intrastat reports provided by the International Tax Reports SuiteApp, read the following topics:

- EU Intrastat Report Overview
- Intrastat Reporting Fields
- Intrastat Report Dispatches and Arrivals Forms
- Generating an EU Intrastat Report
- Intrastat Report for Austria
- Intrastat Report for Belgium
- Intrastat Report for Denmark
- Intrastat Report for Finland
- France Intrastat Declaration of Exchange of Goods (DEB) Report
- Intrastat Report for Germany
- Intrastat Report for Netherlands
- Intrastat Report for United Kingdom
- Creating or Customizing Roles to Use the International Tax Reports
- International Tax Reports Best Practices

The International Tax Reports SuiteApp provides localized Intrastat Dispatches Forms and Arrivals Forms for the following countries:

- Austria
- Belgium
- Denmark
- Finland
- France
- Germany
- Italy
- Netherlands
- United Kingdom

For more information, read the country-specific tax topics.

The SuiteApp also provides customizable Intrastat reports that can be used by any EU country. You can access these custom reports from Reports > Saved Reports.

- Intrastat Purchases Report [Custom]
- Intrastat Sales Report [Custom]

## EU Intrastat Report Overview

Intrastat is the system for collecting information and producing statistics on the trade in goods between the Member States of the European Union (EU). The requirements of Intrastat are similar in all Member States.

Larger VAT-registered businesses may be required to supply additional information for dispatches and arrivals on Intrastat Supplementary Declaration forms. The EU Intrastat Report in NetSuite provides the ability to generate the dispatches and arrivals information required to complete and submit the Intrastat Supplementary Declaration form.

NetSuite can also generate an EU Intrastat report for any of your EU subsidiaries, provided that you have installed the International Tax Reports SuiteApp in your NetSuite account.

You can export the report in electronic format and upload the file to the tax agency website. The following are the formats used for EU Intrastat Filing:

CSV	XML	XLS
Belgium	Belgium	Denmark
Finland		France
Germany		Netherlands
U.K.		

**i Note:** Take note of the following:

- Each EU Member State has its own threshold beyond which Intrastat Supplementary Declaration reporting becomes compulsory. Review the requirements of your country to determine whether this report is mandatory for your tax agency.
- Starting January 1, 2022, Germany and the Netherlands will no longer accept submission of file reports in ASCII format beyond 2021. Reports in ASCII format are replaced by CSV and XLS to standardize file formats across EU member states.

## Intrastat Reporting Fields

### Prerequisite

To use the Intrastat Reporting feature, the International Tax Reports SuiteApp must be installed in your NetSuite account. For more information, see [International Tax Reports](#).

### Intrastat Reporting Fields on Transaction Forms

Upon installation of the International Tax Reports SuiteApp, if your NetSuite account nexus is a member of the European Union (EU), expect the following system behavior:

- If you choose an EU vendor or EU customer on a transaction form, the Tax Reporting subtab is displayed on the form.
- If you choose a non-EU vendor or non-EU customer on a transaction form, the Tax Reporting subtab is not displayed on the form.

The Tax Reporting subtab on transaction forms contains the following fields:

Field Name	Countries	Field Description
Nature of Transaction Code	All EU Countries	<p>This field describes the type of the transaction in the Intrastat declaration.</p> <p>The International Tax Reports SuiteApp already includes nature of transaction codes for some countries. For others, you must set them up first before you can select them on transactions. The codes will be picked up by NetSuite in the Intrastat report.</p> <p>This field is mandatory in Intrastat reporting.</p>

Field Name	Countries	Field Description
		For information about setting up and selecting nature of transaction codes, see <a href="#">Nature of Transaction Code</a> .
Delivery Terms	All EU Countries except Sweden, Luxembourg, Hungary, Bulgaria and Greece	This field indicates the applicable delivery terms (for example, FOB). This field is not required if the delivery terms do not exceed the threshold. For more information, see <a href="#">Delivery Terms</a> .
Mode of Transport	All EU countries except UK	This field indicates the active vehicle that moves goods for every arrival or dispatch transaction. For more information, see <a href="#">Mode of Transport</a> .
Region of Origin	Belgium Finland France Germany	Region of an EU member state of dispatch where the goods were produced or manufactured, assembled, processed, repaired or maintained, or where the commercial process took place. This field includes a dropdown list of available regions for the selected customer country. This field is not required.
Statistical Procedure	Austria	Statistical procedure distinguishes different types of arrivals/dispatches for statistical purposes.
Statistical Value	All EU countries except UK, Netherlands, Belgium, France, Denmark, and Italy	<p>This field is displayed in the <b>Items</b> sublist of transaction forms. It is not automatically populated by the system. You must manually enter the statistical value for the item.</p> <p>For more information, see <a href="#">Statistical Value</a>.</p>
Supplementary Unit	All EU Countries	Field that indicates the possible units measuring quantity. For more information, see <a href="#">Supplementary Unit</a> .
Country of Origin	For Dispatch reports ■ All EU Countries For Arrival reports ■ France	<p>This field is shown on the <b>Tax Reporting</b> subtab and on the <b>Items</b> sublist of the transaction.</p> <p>For more information, see <a href="#">Country of Origin</a>.</p>
Partner ID	For Dispatch reports only ■ All EU Countries	<p>This field refers to the client's VAT Number. This field is shown on the <b>Tax Reporting</b> subtab. You must enter the partner's VAT number in the member state of destination.</p> <p>For more information, see <a href="#">Partner ID</a>.</p>



**Note:** When a customer or vendor is selected on a transaction form, the Statistical Value, Country of Origin, and Partner ID columns are also added on the Items sublist. These fields are not automatically populated. You must manually enter the values for each column on the line item.

For more information about country-specific fields used in Intrastat reports, see the following topics:

- [Intrastat Report for Austria](#)
- [Intrastat Report for Belgium](#)
- [Intrastat Report for Denmark](#)
- [Intrastat Report for Finland](#)
- [France Intrastat Declaration of Exchange of Goods \(DEB\) Report](#)
- [Intrastat Report for Germany](#)
- [Intrastat Report for Netherlands](#)
- [Intrastat Report for United Kingdom](#)

## Intrastat Reporting Fields on Item Records

If the International Tax Reports SuiteApp is installed in your account, the following fields are displayed on some item record types:

The **Tax Reporting** subtab on item records contains the following field:

Field Name	Countries	Field Description
Commodity Code and Commodity Code Validation link	All EU Countries	<p>You must enter a commodity code on item records that you use for EU transactions.</p> <p>This field is mandatory in Intrastat reporting.</p> <p>For more information, see <a href="#">Commodity Code</a>.</p>
Supplementary Unit	All EU Countries	<p>For certain goods, a supplementary quantity is provided in addition to the net mass. Supplementary units are units other than kilograms such as liters, numbers of pieces, carats, terajoules or square meters.</p> <p>You may provide a supplementary unit on item records that you use for EU transactions. If it is not required, you can leave the field blank. For more information, see <a href="#">Supplementary Unit</a>.</p>

The Tax Reporting subtab and EU Intrastat Reporting subtabs appear on the following item record types:

- Inventory Item
  - Lot Numbered Inventory Item
  - Serialized Inventory Item
- Non-inventory Item
- Other Charge
- Kit/Package



**Important:** NetSuite treats a kit as a single line item in transactions. It cannot be broken down into its member items with distinct prices and commodity codes. If you want your Intrastat report to include all items, be sure to use Item Group instead of Kit/Package. For more information, see the help topic [Key Differences Between Kits, Groups, and Assemblies](#).

## Commodity Code

The commodity code is the most important data field on the Supplementary Declaration (SD). It is the basis for most of the statistical information used by government departments, the European Commission, United Nations agencies and businesses.

Every year, the European Commission publishes an updated list of commodity codes to accommodate changes in the tariff and statistical nomenclature on an international level. You must have the correct commodity code to file an Intrastat report. This eight-digit number identifies the type of goods which are the subject of a Dispatch or Arrival declaration. See [European Commission's Combined Nomenclature](#) page for more information.



**Note:** For some EU subsidiaries, you can enter up to 10 digits in the Commodity Code field on an Item record.

NetSuite can generate an EU Intrastat Dispatch or Arrival declaration for any of your EU subsidiaries, if you have installed the International Tax Reports SuiteApp in your NetSuite account.

Enter the commodity code on the Tax Reporting subtab of the Item record. After entering a commodity code, click the Commodity Code Validation link. The system displays a message to let you know if the code is valid or not. Note that the validation only checks if the code is in the Combined Nomenclature (CN). The system does not check if the item and the code match. Be sure to assign the appropriate commodity code to the item. See [European Commission's Combined Nomenclature](#) page for more information.

**Note:** For Netherlands, you can enter up to 10 digits in the Commodity Code field on an Item record. However, only the first 8 digits will be generated on the report.

The Commodity Code field is available on the following Item types:

- Inventory Item
  - Lot Numbered Inventory Item
  - Serialized Inventory Item
- Non-inventory Item
- Other Charge
- Kit/Package

**Important:** NetSuite treats a kit as a single line item in transactions. It cannot be broken down into its member items with distinct prices and commodity codes. If you want your Intrastat report to include all items, be sure to use Item Group instead of Kit/Package.

## Country of Origin

The **Country of Origin** field on transaction forms refers to the country where the goods were harvested, manufactured, or substantially changed.

This field is shown as a dropdown list of countries on the **Tax Reporting** subtab and on the **Items** sublist of the transaction.

When you generate the Intrastat report, the system looks for this value in the item line. If no value is found, the system then looks at the **Country of Origin** field on the **Tax Reporting** subtab. If the field is also blank, the generated Intrastat report shows the values below:

- **QU** in Germany, Belgium, and United Kingdom (Northern Ireland) Intrastat Dispatch (Sales) report
- **QV** in Netherlands Intrastat Dispatch (Sales) report

You can also select the following entries from the **Country of Origin** field to display specific codes on the Intrastat Dispatch report:

- **Unspecified countries and territories** – QU
- **Unspecified countries and territories (Intra-EU trade)** – QV
- **Unspecified countries and territories (Extra-EU trade)** – QW

**Note:** Effective January 1, 2022, the country or origin of goods from Great Britain and Northern Ireland must be specified because Northern Ireland remains part of the European Union. From the **Country of Origin** dropdown list, select **United Kingdom (excluding Northern Ireland)** for goods coming from Great Britain and **United Kingdom (Northern Ireland)** for goods coming from Northern Ireland. The Intrastat report displays XU for Great Britain and XI for Northern Ireland.

## Partner ID

The Partner ID refers to the client's VAT number. The value from the Partner ID field must be the VAT number of the party receiving the goods in the EU member state of destination.

The Partner ID field appears on the **Tax Reporting** and **Items** subtabs on sales transactions between EU countries. When you generate the Intrastat report, the system looks for this value in the item line. You can assign a different Partner ID for every item line.

If no value is found on the **Items** subtab, the system looks at the **Partner ID** field on the **Tax Reporting** subtab. When you enter the Partner ID value on the **Tax Reporting** subtab, it is automatically assigned to all items on the **Items** subtab.

If the **Partner ID** field is blank on both subtabs, the Intrastat Dispatch report gets the value of the **Tax Registration Number** field from the customer record provided that the value is valid.

**Note:** A valid Partner ID is alphanumeric and consists of up to fourteen (14) characters and a minimum of four (4) characters. The first two (2) characters indicate the alpha code of the respective member state, see [Alpha Codes of EU Member States](#). An example of a valid Partner ID is **LT123456789123**.

## Alpha Codes of EU Member States

The following table contains the alpha codes of countries in EU member states:

Country	Alpha Code
Austria	AT
Belgium	BE
Bulgaria	BG
Croatia	HR
Cyprus	CY
Czech Rep	CZ
Denmark	DK
Estonia	EE
Finland	FI
France	FR
Germany	DE
Greece	EL

Country	Alpha Code
Hungary	HU
Ireland	IE
Italy	IT
Latvia	LV
Lithuania	LT
Luxembourg	LU
Malta	MT
Netherlands	NL
Northern Ireland	XI
Poland	PL
Portugal	PT
Romania	RO
Slovakia	SK
Slovenia	SI
Spain	ES
Sweden	SE

## Nature of Transaction Code

The Nature of Transaction Code (NoTC) indicates the type of transaction declared in your Intrastat Supplementary Declaration.

On a transaction form, when you choose a vendor or customer located in the EU, the **Tax Reporting** subtab displays the Nature of Transaction Code field. You must fill out this field for it to be included in the Intrastat report.

To understand how to track and report nature of transaction codes in NetSuite, read the following topics:

- [Setting Up Nature of Transaction Codes](#)
- [Creating a Nature of Transaction Code](#)
- [Setting Up Default Nature of Transaction Codes on Transaction Records](#)
- [Country-Specific Nature of Transaction Codes](#)

## Setting Up Nature of Transaction Codes

The International Tax Reports SuiteApp includes nature of transaction codes for some countries. However, if the code you need is not provided by NetSuite, you can create a new nature of transaction code which will be picked up by NetSuite in the Intrastat report, see [Creating a Nature of Transaction Code](#).

Nature of transaction codes should be set up separately for each nexus. After setting up nature of transaction codes for your nexuses, you can set up a default nature of transaction code for each

transaction type of each nexus, see [Setting Up Default Nature of Transaction Codes on Transaction Records](#).

### To set up a nature of transaction code for a nexus:

1. Go to Setup > Accounting > Manage Tax Reporting.
2. Click the **Intrastat Reporting** subtab.
3. Select a nexus.
4. Select the nature of transaction codes that you need for the nexus.



**Tip:** Press and hold the CTRL key to select multiple codes in the list.

5. Click **Save**.

After you have set up nature of transaction codes for your nexus, they will become available for selection in the **Nature of Transaction Code** dropdown field on transaction records. For information about selecting nature of transaction codes on transaction records, see [Setting Up Default Nature of Transaction Codes on Transaction Records](#).



**Note:** The nature of transaction codes that you set up on the **Intrastat Reporting** subtab are also available on the **Intrastat Defaults** subtab.

### Manage Tax Reporting

Save
Reset

Intrastat Reporting
Intrastat Defaults
Non-Deductible Tax

**Select Nature of Transaction Codes**

Nexus

United Kingdom (GB) ▾

List of Nature of Transaction Codes

- 10 - All transactions involving actual or intended change of ownership for a consideration
- 16 - Credit note (where the goods are not returned). To reconcile the figures on the SD with the VAT return, credit note
- 17 - Transactions which must be included on SDs but not shown in boxes 8 or 9 of VAT return
- 18 - Transactions which must be included in boxes 8 or 9 of the VAT return but are not required on the SD
- 20 - Returned goods and replacement goods (free of charge)
- 30 - Free of charge (FOC) transactions involving permanent change of ownership. Goods that are supplied free of charge
- 37 - Free of charge (FOC) transactions which must be declared on SDs but are not shown in boxes 8 or 9 of the VAT retur
- 38 - Free of charge (FOC) transactions which are declared in boxes 8 or 9 of the VAT Return, but are only required on th
- 40 - Goods sent or received for processing
- 50 - Goods returned or received following processing
- 70 - Joint defence or other joint inter-governmental production programmes (eg airbus)
- 77 - Joint defence projects or other joint inter-governmental production programmes which must be declared on SDs b
- 78 - Joint defence projects or other joint inter-governmental production programmes which are declared in boxes 8 or

New NOTC
Save
Reset

## Creating a Nature of Transaction Code

The International Tax Reports SuiteApp includes nature of transaction codes for some countries. If the code you need is not provided by the SuiteApp, you must create a nature of transaction code.

### To create a new NoTC:

1. Go to Setup > Accounting > Manage Tax Reporting.
  2. Click the **Intrastat Reporting** subtab.
  3. Select a nexus.
  4. Click **New NOTC**:
    1. Enter a description in the **NOTC Description** field. The NoTC Description field truncates text of more than 300 characters.
    2. Enter a code in the **NOTC Code** field. This code is the two-digit number provided by each country's statistics authorities that identifies the type of transaction.
-  **Note:** Starting January 1, 2022, transaction codes must have two digits.

  3. The **NoTC Country** field is automatically set to the nexus chosen.
  5. Click **Save**.

## Setting Up Default Nature of Transaction Codes on Transaction Records

You can set default nature of transaction codes for bills, cash refunds, cash sales, checks, credit memos, invoices, purchase orders, and sales orders. The default NoTC is automatically selected by the system in the **Nature of Transaction Code** field when you create a transaction record for the nexus. If a purchase or sales order has been created and processed up to the creation of a credit memo or invoice, respectively, the NoTC value is retained.



**Important:** For some countries, tax agencies do not allow you to edit your transaction records, so be sure to select the correct code before saving the transaction.

### To set a default nature of transaction code for a transaction type:

1. Go to Setup > Accounting > Manage Tax Reporting.
2. Click the **Intrastat Defaults** subtab.
3. Select a nexus.
4. Select a nature of transaction code from the **NOTC** dropdown list.



**Note:** The dropdown list shows the codes saved on the **Intrastat Reporting** subtab.

5. Select the transaction type in which this code should appear by default. You can assign multiple transaction types for one NoTC.



**Tip:** Press and hold the CTRL key to select multiple transaction types.

6. Click **Add**.

**Select Default Nature of Transaction Code**

Nexus  
United Kingdom (GB)

NOTC  
10 - All transactions involving actual or intended change of ownership for a consideration

List of Transaction Types

Cash Refund
Cash Sale
Check
Credit Memo
Invoice

Add

**Nature of Transaction •**

NATURE OF TRANSACTION	TRANSACTION TYPE
10 - All transactions involving actual or intended change of ownership for a consideration	Invoice

Save Reset

### Inactivating Default NoTC

If you want to change the default NoTC for a transaction type, you must deactivate or delete the old default NoTC first before adding a new one. When you deactivate or delete a default NoTC, the Nature of Transaction Code field on the Tax Reporting subtab will be blank for new transactions only. Deactivating a default NoTC does not affect previous transactions.

#### To deactivate or delete a default nature of transaction code:

1. Go to Setup > Accounting > Manage Tax Reporting.
2. Click the **Intrastat Defaults** subtab.
3. Check the box beside the Default Nature of Transaction Code to be deleted.
4. Click **Inactivate**.

### Country-Specific Nature of Transaction Codes

The International Tax Reports SuiteApp includes nature of transaction codes (NoTC) for Germany and United Kingdom. To set up your nature of transaction codes, see [Setting Up Nature of Transaction Codes](#).

The following help topic includes the updated nature of transaction codes for Germany:

- [Nature of Transaction Codes for Germany](#)

Refer to the following topics to set up the nature of transaction codes for Denmark and Finland:

- [Nature of Transaction Codes for Denmark](#)
- [Nature of Transaction Codes for Finland](#)

To create nature of transaction codes, see [Creating a Nature of Transaction Code](#).

## Delivery Terms

Delivery terms refer to international commercial terms (Incoterms) defined by the International Chamber of Commerce (ICC). These terms are periodically updated so make sure you have the newest Incoterms.

Delivery Terms are used for Intrastat reporting by the International Tax Reports SuiteApp.

In NetSuite, the Delivery Terms field is displayed on the Tax Reporting subtab of sales and purchase transactions (estimate, sales order, invoice, cash sale, purchase order, bill, and vendor return authorization), if your account nexus is a member state of the European Union.

## Mode of Transport

The mode of transport is defined according to the active vehicle that moves goods for every arrival or dispatch transaction. The mode of transport uses the following one-digit codes:

Code	Description
1	Sea transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignments
7	Fixed transport installations
8	Inland waterway transport
9	Own propulsion



**Note:** In version 3.126.0 of International Tax Reports SuiteApp, the internal ID of the **Mode of Transport** field changed from `custbody_mode_of_transport` to `custpage_mode_of_transport`. If you have any customization in your NetSuite account related to this field, update the internal ID to `custpage_mode_of_transport`.

You can also create a new mode of transport through the transaction record depending on your business requirements.

### To create new mode of transports:

1. Open the corresponding transaction page of where you want to create a new mode of transport:
  - **Purchase Order** – Go to Transactions > Purchases > Enter Purchase Orders > New.
  - **Sales Order** – Go to Transactions > Sales > Enter Sales Orders > New.
2. On the transaction page, click the **Tax Reporting** subtab.
3. Click the plus icon next to the **Mode of Transport** field.
4. On the ITR Mode of Transport page, complete the following fields:
  - a. **Name** – Enter a name for the mode of transport.
  - b. **Code** – Enter a one-digit code for the mode of transport to display in the Intrastat report.
  - c. **Nexus** – Enter the country codes of the EU member states where this entry will be available on transactions.

The following table contains a list of accepted alpha codes for each EU member state:

Country	Alpha Code
Austria	AT
Belgium	BE
Bulgaria	BG
Croatia	HR
Cyprus	CY
Czech Rep	CZ
Denmark	DK
Estonia	EE
Finland	FI
France	FR
Germany	DE
Greece	GR
Hungary	HU
Ireland	IE
Italy	IT
Latvia	LV
Lithuania	LT
Luxembourg	LU
Malta	MT
Netherlands	NL
Northern Ireland	XI
Poland	PO
Portugal	PT
Romania	RO
Slovakia	SK
Spain	ES
Sweden	SE

5. Click **Save**.

## Supplementary Unit

The following are the codes used for the supplementary units:

Abbreviation	Supplementary Unit
c/k	Carats (1 metric carat = $2 \times 10^{-4}$ kg)
ce/el	Number of cells

Abbreviation	Supplementary Unit
ct/l	Carrying capacity in tonnes<1>
g	Gram
gi F/S	Gram of fissile isotopes
GT	Gross tonnage
kg C5H14ClNO	Kilogram of choline chloride
kg H2O2	Kilogram of hydrogen peroxide
kg K2O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P2O5	Kilogram of diphosphorus pentaoxide
kg U	Kilogram of uranium
kg 90 % sdt	Kilogram of substance 90 % dry
1,000 kWh	Thousand kilowatt hours
l	Litre
l alc. 100%	Litre pure (100 %) alcohol
1,000 l	Thousand litres
m	Metre
m2	Square metre
m3	Cubic metre
1000 m3	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1,000 p/st	Thousand items
TJ	Terajoule (gross calorific value)

## Statistical Value

Statistical Value is the value of goods crossing the free German border (all costs without value added tax).

The **Statistical Value** field is found on each item line of a transaction. When you enter an EU customer or vendor on a transaction form for your Germany subsidiary, you must enter the statistical value in full

Euros in the **Statistical Value** field. The Intrastat Arrivals and Dispatches report for Germany declares the statistical value of goods in full Euros.

## Intrastat Report Dispatches and Arrivals Forms

The International Tax Reports SuiteApp provides localized Intrastat Dispatches Forms and Arrivals Forms for the following countries:

- Austria
- Belgium
- Denmark
- Finland
- France
- Germany
- Italy
- Netherlands
- United Kingdom

For more information, read the country-specific tax topics.

In the EU Intrastat Report page, you can choose the type of report form to display:

- **Dispatches (Sales) Form** – provides information about goods shipped to customers in another EU Member State.
- **Arrivals (Purchases) Form** – provides information about goods received from suppliers in another EU Member State.

The SuiteApp also provides customizable Intrastat reports that can be used by any EU country. You can access these custom reports from Reports > Saved Reports.

- Intrastat Purchases Report [Custom]
- Intrastat Sales Report [Custom]

EU Member States usually publish their required Intrastat codes. For example, the UK publishes updates to the Intrastat General Guide, Notice 60. Consult your tax authority for any changes in Intrastat codes and reporting requirements.

The information displayed on the Dispatches and Arrivals Forms are based on your item records and transaction records in NetSuite and include the following:

- Commodity Code
- Country of Origin
- Partner ID
- Net Mass (in kg) – weight including immediate packaging
- Supplementary Unit (if required for the commodity code)



**Note:** The Supplementary Unit is derived from the quantity of the items in the transaction.

- Delivery Terms

- Nature of Transaction Code
- Value of good shipped or received

**Note:** This is equivalent to **Invoice Value** for Finland and Netherlands subsidiaries, and **Value in Euro** for Belgium subsidiary.

- Country code from which the goods were received or to which the goods were sent

**Important:** The country code is sourced from the default shipping address set on the customer or vendor record.

- Customer/Supplier VAT No. (for Denmark subsidiaries)
- Region of Origin (for Belgium, Finland, France, and Germany subsidiaries)
- **Mode of Transport** (for all EU countries except UK)
- Statistical Value (for all EU countries except UK, Netherlands, Belgium, France, Denmark, and Italy)

**Note:** For Finland, if the amount in the Statistical Value field is zero or blank, then the report will display the amount from the Invoice Value field.

- Statistical Procedure (for Austria subsidiaries)

## Generating an EU Intrastat Report

The EU Intrastat Report collates the information for the monthly Intrastat Supplementary Declaration form for goods sold to or purchased from another EU member state. You can directly send the information to your tax agency or save the report as a CSV file and submit electronically, if your country permits it.

### To generate an EU Intrastat Report:

1. Go to Reports > VAT/GST > EU Intrastat Report.
2. Select a subsidiary.
3. In the **Report Type** field, select **Sale** for Dispatches or **Purchase** for Arrivals.
4. Select a country form.
5. Select a reporting period. Using the date selector, select the start date in **Tax Period** and the end date in **To**. Note that Intrastat reports are submitted monthly.
6. In the **Accounting Book** field, select which accounting book will be used to generate the report. The dropdown list shows all active books associated with the selected subsidiary.

**Note:** This field is available if the Multi-Book Accounting feature is enabled in your account. For more information, see [Multi-Book Accounting for International Tax Reports](#).

7. To display the report, click **Refresh**. Note that you have to click **Refresh** each time you change the reporting criteria.



**Important:** For saved reports in the International Tax Reporting SuiteApp, results are limited to 25,000 rows. The following note is displayed at the bottom of the page for truncated reports:

"The results of this report are too large. Please narrow your results." If you want to request for an increase in the limit, you must file a support case through the NetSuite Partner Center.

The following countries have specific conditions for transaction consolidation in saved reports:

- For the Netherlands, transaction lines with values less than 200 Euros are consolidated per member state and declared as one transaction. For consolidated transactions, the value of Commodity Code is 9950 0000. Credit memos and vendor credits are not consolidated. Instead, the report displays the amounts as negative numbers for these transactions.
- For Belgium, transaction lines with the same values of Commodity Code, Member State, NOTC, Region of Origin, Mode of Transport, and Incoterm are consolidated and declared as one transaction. For consolidated transactions, Net Mass, Value in Euro, and Supplementary Unit columns are added.
- For Denmark, transaction lines with the same values of Commodity Code, Member State, and NOTC are consolidated and declared as one transaction.

8. Review the report. Take note of the following when reviewing reports:

- Review all pages of the report.
- To specify the number of rows displayed on each page, go to the **General** subtab in Home > Set Preferences.
- Column headers vary depending on the country form selected.
- For some country forms, you can click the customer name to view the customer record or click the reference number to view transaction record.

9. Check the **Exclude** box for each transaction that you want to omit from your report. You can also click **Mark All** or **Unmark All**.

10. To save the report, click any of the following options:

- **Print** - to generate a PDF version of the report that you can print or save for your own records. Lines with the Exclude box checked are not included in the PDF.
- **Export to Excel** - to save the Intrastat report as a Microsoft Excel (.xls) file. Lines with the Exclude box checked are not included in the .xls file.

## Electronic Filing of Intrastat Reports

For Belgium, Denmark, Finland, Germany, the Netherlands, and United Kingdom, NetSuite's International Tax Reports SuiteApp lets you export Intrastat reports in a format acceptable for upload to the tax agency website.

You can export the report in electronic format and upload the file to the tax agency website. The following are the formats used for EU Intrastat Filing:

- When you select a Netherlands subsidiary on the EU Intrastat Report page, click **Export to ASCII** to generate an ASCII file of the report.
- When you select a Belgium, Finland, Germany, or UK subsidiary on the EU Intrastat Report page, click **Export to CSV** to generate a CSV file of the report.



**Important:** When asked to open or save a CSV file, click **Save File**. Opening the file in Microsoft Excel causes the format to change. Save the file first, and then if you want to open it, use a text editor such as Notepad.

- When you select a Belgium subsidiary on the EU Intrastat Report page, click **Export to XML** to generate an XML file of the report.
- When you select a Denmark subsidiary on the EU Intrastat Report page, click **Export to Excel** to generate an XLS file of the report.

## Customizable EU Intrastat Reports

The following customizable EU Intrastat reports can be used by any EU country, and are available from Reports > Saved Reports.

- Intrastat Purchases Report [Custom]
- Intrastat Sales Report [Custom]

For information about how to customize a report, see the help topic [Report Customization](#).

# Austria Tax Topics

If you have an Austria subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Value Added Tax report for Austria, in English or German. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code, EU sales list reports, and Intrastat reports.

For more information, read the following Austria tax topics:

- [Austria Tax Codes](#)
  - [Austria Tax Code Changes](#)
  - [Tax Code Table for Austria](#)
  - [Tracking VAT Paid on Imports into Austria](#)
- [Setting Up Tax Filing for Austria](#)
- [Austria VAT Report](#)
  - [What goes into each box – Austria VAT report](#)
- [EU Sales List for Austria](#)
- [Intrastat Report for Austria](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Austria Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Austria are set up correctly.

## Austria Tax Code Changes

If you are using the NetSuite International Tax Reports SuiteApp, take note of the following:

- You must use the tax code properties provided by the SuiteApp. The Austria VAT reporting feature uses Reduced Rate, Special Reduced Rate, Special Territory, Paid, Import, and Import VAT properties. These are in addition to the properties that are common to all nexuses. Carefully review your current tax codes and edit them to match the settings in the [Tax Code Table for Austria](#). For more information about tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).
- The ESSP tax code used for purchases of services from EU must have a check mark on the box for Reverse Charge Code, EC Code, and Applies to Service Items.

## Tax Code Table for Austria

The following table shows the tax properties required to correctly generate the Austria tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters presented in the table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

To understand how NetSuite uses the tax codes to get the values for the Austrian VAT report, see [What goes into each box – Austria VAT report](#).

For information about notional rates in EU B2B transactions and VAT reports, see [EU Notional VAT](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Notional Rate	Available On
E-AT	Exempt	Exempt	0%	—	Both (Sales and Purchases)
ER-AT	EU sales/purchases (goods) – reduced rate	EC Code Reduced Rate	0%	R-AT	Both (Sales and Purchases)
ER3-AT	EC sales and purchases (goods) – reduced rate at 5% according to Section 28 Abs. 52 Z 1 from July 1, 2020 – December 31, 2020	EC Code Reduced Rate	0%	R3-AT	Both (Sales and Purchases)
ES-AT	EU sales and purchases (goods)	EC Code	0%	S-AT	Both (Sales and Purchases)
ESR-AT	EU sales/purchases (goods) – special reduced rate	EC Code Special Reduced Rate	0%	R2-AT	Both (Sales and Purchases)
ESSP-AT	EU purchases (services)	EC Code Reverse Charge Code Applies to Service Items	0%	S-AT	Purchases
ESSS-AT	EU sales (services)	EC Code Applies to Service Items	0%	S-AT	Sales
EZ-AT	EU sales/purchases – zero rate	EC Code	0%	Z-AT	Both (Sales and Purchases)
I-AT	Purchase of goods from outside of EU	Import	0%	—	Purchases
Import VAT- P	VAT paid to customs on imports	Paid Import VAT	0%	—	Purchases
Import VAT- U	VAT not yet paid on imports	Import VAT	0%	—	Purchases
IS-AT	Purchase of services from outside of EU	Import Applies to Service Items Reverse Charge	0%	S-AT	Purchases
O-AT	Sales outside of EU	Export	0%	—	Sales
R-AT	Reduced rate	Reduced Rate	10%	—	Both (Sales and Purchases)

Tax Code	Description	Property	Rate	Notional Rate	Available On
R2-AT	Special Reduced Rate	Special Reduced Rate	13%	—	Both (Sales and Purchases)
R3-AT	Reduced Rate at 5% according to Section 28 Abs. 52 Z 1 from July 1, 2020 – December 31, 2020	Reduced Rate	5%	—	Both (Sales and Purchases)
RC-AT	Reverse charge	Reverse Charge Code	0%	S-AT	Both (Sales and Purchases)
S-AT	Standard rate	—	20%	—	Both (Sales and Purchases)
S2-AT	Standard rate – other (Jungholz and Mittelberg)	Special Territory	19%	—	Both (Sales and Purchases)
Z-AT	Zero rated sales	—	0%	—	Sales

## Supported Tax Codes

The following tax codes are not provisioned by the International Tax Reports SuiteApp but supported in NetSuite. You can create the following tax codes for Austria and use it for tax reporting. For more information about creating new tax codes, see [Creating Tax Codes - Other Nexus](#).

Tax Code	Property	Available On	Category
D-AT	Customs Duty	Both (Sales and Purchases)	S0 (None)
DP-AT	Paid Customs Duty	Both (Sales and Purchases)	S0 (None)
EG-AT	EC Code	Both (Sales and Purchases)	S1 (Fixed Asset)
EK-AT	EC Code	Both (Sales and Purchases)	S2 (Other Goods and Services)
G-AT	—	Both (Sales and Purchases)	S1 (Fixed Asset)
K-AT	—	Both (Sales and Purchases)	S2 (Other Goods and Services)

## Tracking VAT Paid on Imports into Austria

Quite often, the customs office levies VAT on imports at the border crossing (inland or airports), and this levy is paid either by the transporter (paid before the goods are released) or by you directly (on an account basis). These costs are essentially 100% VAT bills. To ensure that these taxes are picked up by NetSuite in the Austrian VAT report, you must have the following tax codes:

Tax Code	Description	Property	Rate	Notional Rate	Applies To
Import VAT-P	VAT paid to Customs on imports	Paid Import VAT	0%	—	Purchases
Import VAT-U	VAT not yet paid on imports	Import VAT	0%	—	Purchases

When entering the transaction, you must record this cost as input tax, where the total amount represents the VAT amount. The full tax amount shown on the vendor bill must be entered in the Net Amount field (bills or journals).

Examples:

- In most cases, at the point of import (at the border, or airport, or customs house), the customs office will value the goods and impose VAT, which your company must pay before the goods are released. Record this input tax using the Import VAT-P (VAT paid) tax code. The net amount for this tax will be picked up in box 61 of the Austrian VAT report.
- In some cases, the freight or transport company will pay the VAT to the customs office on your behalf, and then pass on the charge to you. Record this input tax using the Import VAT-P (VAT paid) tax code. The net amount for this tax will be picked up in box 83 of the Austrian VAT report.
- In other cases, the customs office bills your company and you pay the VAT bill like any other vendor bill. Record this input tax using the Import VAT-U (VAT unpaid) tax code.

## Setting Up Tax Filing for Austria

If you have an Austria nexus, you must set up your Austrian VAT registration number in NetSuite. This information is required by the Austria VAT report and EU sales list report provided by the International Tax Reports SuiteApp.

### To set up tax filing for Austria:

1. Go to Reports > VAT/GST > Tax Reports (International).
2. If you are using OneWorld, select the Austrian VAT-registered subsidiary.
3. Select the country form for Austria.
4. Click **Setup**, and click **Tax Filing**.
5. Complete the Tax Filing Setup page:
  1. In the **Tax Registration No.** field, enter your company's tax registration number. This is needed for the XML file of the VAT report.
  2. In the **VAT Registration No. field**, enter the VAT number to be used for Austrian VAT reporting. This is needed for the VAT form and EU sales list.
6. Click **Save**.

The VAT number entered here will be the VAT number that appears in the VAT report or EU sales list report for the nexus of the subsidiary. When you generate a VAT report or EU sales list without first setting up your tax filing details for your nexuses, the report will get the VAT number that is saved on your Company Information page (if you are using a non-OneWorld account) or on the Subsidiary record (if you are using a OneWorld account).

To set up the Intrastat Reporting and Intrastat Defaults subtabs, see [Setting Up Nature of Transaction Codes](#).

## Austria VAT Report

If you have an Austria subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Austria VAT report, in English or German, from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Austria, use the tax code properties provided by the International Tax Reports SuiteApp. See [Austria Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Austria VAT report, see [What goes into each box – Austria VAT report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency. For Austria, NetSuite provides an XML file that you can manually upload to the tax agency portal for online filing. You should still review all the values in the report prior to submission.

## VAT Report Online Filing

The XML file generated by NetSuite complies with the specifications of the tax authority in Austria. You can manually upload it to the tax agency portal for online filing. To generate a report, see [Generating VAT/GST Reports](#). When the Austria VAT report is displayed, click Export to XML.

Before generating a report to be used for online filing, be sure to complete the Tax Filing Setup page. For information, see [Setting Up Tax Filing for Austria](#).

The System Notes subtab lists all the VAT XML files generated for the selected subsidiary. The list also shows the user name, date, reporting period, and a link to the file for downloading.



**Important:** You should review all the values in the report prior to submission.

## Tax Reports (International) - Austria (English) 2014

Subsidiary	Country Form	Tax Period	To																																																																																					
Austria	Group Austria (English) 2014	Jul 2014	Jul 2014																																																																																					
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Export to XML"/> <input type="button" value="Adjust Return"/>																																																																																								
<a href="#">Click here for Austria VAT Help Topics</a>																																																																																								
<div style="border: 1px solid black; padding: 5px;"> <div style="display: flex; justify-content: space-between;"> <span></span> <span><b>VAT Report</b></span> </div> <p>Austria  <b>VAT No:</b> ATU75422244  <b>Period:</b> July/2014</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Report</th> <th style="width: 10%;">System Notes</th> <th colspan="3"></th> </tr> </thead> <tbody> <tr> <td colspan="4"><b>Calculation of sales tax:</b></td> <td style="text-align: right;"><b>Taxable base</b> Euros and Cents</td> </tr> <tr> <td colspan="2"><b>Total Supplies of Goods and Services:</b></td> <td style="text-align: right;"><b>000</b></td> <td></td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">a) Total amount of all taxable sales</td> <td style="text-align: right;">000</td> <td style="text-align: center;">+</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">b) plus own consumption</td> <td style="text-align: right;">001</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">c) less sales for which the tax liability has been transferred to the receiver.</td> <td style="text-align: right;">021</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;"><b>Total</b></td> <td></td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2"><b>Tax free sales WITH input tax deduction</b></td> <td style="text-align: right;"><b>011</b></td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">a) Sales to non EU countries (Exports)</td> <td style="text-align: right;">011</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">b) Subcontracting wages</td> <td style="text-align: right;">012</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">c) Sea traffic, aviation, cross-border passenger transport, etc</td> <td style="text-align: right;">015</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">d) Intra-Community supplies</td> <td style="text-align: right;">017</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">e) Supplies of new vehicles to customers without a VAT number</td> <td style="text-align: right;">018</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2"><b>Tax free sales WITHOUT input tax deduction</b></td> <td style="text-align: right;"><b>019</b></td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">a) Land sales</td> <td style="text-align: right;">019</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">b) Small businesses</td> <td style="text-align: right;">016</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td colspan="2">c) Other tax free sales without input tax deduction</td> <td style="text-align: right;">020</td> <td style="text-align: center;">-</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> </div>				Report	System Notes				<b>Calculation of sales tax:</b>				<b>Taxable base</b> Euros and Cents	<b>Total Supplies of Goods and Services:</b>		<b>000</b>		0.00	a) Total amount of all taxable sales		000	+	0.00	b) plus own consumption		001	-	0.00	c) less sales for which the tax liability has been transferred to the receiver.		021	-	0.00			<b>Total</b>		0.00	<b>Tax free sales WITH input tax deduction</b>		<b>011</b>	-	0.00	a) Sales to non EU countries (Exports)		011	-	0.00	b) Subcontracting wages		012	-	0.00	c) Sea traffic, aviation, cross-border passenger transport, etc		015	-	0.00	d) Intra-Community supplies		017	-	0.00	e) Supplies of new vehicles to customers without a VAT number		018	-	0.00	<b>Tax free sales WITHOUT input tax deduction</b>		<b>019</b>	-	0.00	a) Land sales		019	-	0.00	b) Small businesses		016	-	0.00	c) Other tax free sales without input tax deduction		020	-	0.00
Report	System Notes																																																																																							
<b>Calculation of sales tax:</b>				<b>Taxable base</b> Euros and Cents																																																																																				
<b>Total Supplies of Goods and Services:</b>		<b>000</b>		0.00																																																																																				
a) Total amount of all taxable sales		000	+	0.00																																																																																				
b) plus own consumption		001	-	0.00																																																																																				
c) less sales for which the tax liability has been transferred to the receiver.		021	-	0.00																																																																																				
		<b>Total</b>		0.00																																																																																				
<b>Tax free sales WITH input tax deduction</b>		<b>011</b>	-	0.00																																																																																				
a) Sales to non EU countries (Exports)		011	-	0.00																																																																																				
b) Subcontracting wages		012	-	0.00																																																																																				
c) Sea traffic, aviation, cross-border passenger transport, etc		015	-	0.00																																																																																				
d) Intra-Community supplies		017	-	0.00																																																																																				
e) Supplies of new vehicles to customers without a VAT number		018	-	0.00																																																																																				
<b>Tax free sales WITHOUT input tax deduction</b>		<b>019</b>	-	0.00																																																																																				
a) Land sales		019	-	0.00																																																																																				
b) Small businesses		016	-	0.00																																																																																				
c) Other tax free sales without input tax deduction		020	-	0.00																																																																																				

You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#). For EU sales list and Intrastat reports, see [EU Sales List for Austria](#) and [EU Intrastat Report](#).

## What goes into each box – Austria VAT report

The following table shows how NetSuite uses the tax codes to get the values for the Austria VAT report.

<b>Calculation of sales tax:</b>		<b>Taxable base</b>	
		<b>Euros and Cents</b>	
<b>Total Supplies of Goods and Services</b>			
a) Total amount of all taxable sales	<b>000</b>	Net amount of sales with O-AT, ES-AT, ER-AT, ER3-AT, EZ-AT, ESR-AT, S-AT, R-AT, R2-AT, R3-AT, S2-AT +052+007	
b) plus own consumption	<b>001</b>	+	Editable field
c) less sales for which the tax liability has been transferred to the receiver	<b>021</b>	-	Net amount of sales with RC-AT
	<b>Total</b>		000+001-021
<b>Tax free sales WITH input tax deduction</b>			
a) Sales to non EU countries (Exports)	<b>011</b>	-	Net amounts of sales with O-AT
b) Subcontracting wages	<b>012</b>	-	Editable field
c) Sea traffic, aviation, cross-border passenger transport, etc	<b>015</b>	-	Editable field
d) Intra-Community supplies	<b>017</b>	-	Net amount of sales with ES-AT, ER-AT, ER3-AT, EZ-AT, ESR-AT
e) Supplies of new vehicles to customers without a VAT number	<b>018</b>	-	Editable field
<b>Tax free sales WITHOUT input tax deduction</b>			
a) Land sales	<b>019</b>	-	Editable field
b) Small businesses	<b>016</b>	-	Editable field
c) Other tax free sales without input tax deduction	<b>020</b>	-	Editable field
<b>Total of Taxable Supplies of Goods and Services (including prepayments)</b>			(000+001-021)-011-012-015-017-018-019-016-020
<b>Sales subject to</b>	<b>Tax Base</b>	<b>VAT</b>	
Sales at 20% standard rate	<b>022</b>	Net amount of sales with S-AT	Tax amount of sales with S-AT + Tax amount of sales adjustment in 022b with S-AT
Sales at 10% reduced rate	<b>029</b>	Net amount of sales with R-AT +	Tax amount of sales with R-AT + Tax amount of sales adjustment in 029b with R-AT

<b>Calculation of sales tax:</b>		<b>Taxable base</b>		
		<b>Euros and Cents</b>		
Sales at 13% reduced rate	<b>006</b>	Net amount of sales with R2-AT	+	Tax amount of sales with R2-AT + Tax amount of sales adjustment in 006b with R2-AT
Sales at 19% (Jungholz and Mittelberg)	<b>037</b>	Net amount of sales with S2-AT	+	Tax amount of sales with S2-AT + Tax amount of sales adjustment in 037b with S2-AT
Sales at 10% agricultural enterprises	<b>052</b>	Editable field	+	Tax amount of 052
Sales at 8% agricultural enterprises	<b>007</b>	Editable field	+	Tax amount of 007
Sales at 5% according to § 28 Abs. 52 Z 1 from July 1, 2020 until December 31, 2020	<b>009</b>	Net amount of sales R3-AT	+	Tax amount of sales with R3-AT + Tax amount of sales adjustment in 009b with R3-AT
<b>Carry over</b>				022+029+006+037+052+007+009
Tax liability according to § 11 Abs. 12 and 14, § 16 Abs. 2 and according to 7 Abs. 4	<b>056</b>	+	Editable field	
Tax liability according to § 19 Abs. 1 zweiter Satz, § 19 Abs. 1c, Abs. 1d and according to Art. 25 Abs. 5 Abs. 5	<b>057</b>	+	Notional tax amount of purchases with RC-AT, IS, ESSP-AT	
Tax liability according to § 19 Abs. 1a (construction works)	<b>048</b>	+	Editable field	
Tax liability according to § 19 Abs. 1b (pledged property, land in compulsory auctions)	<b>044</b>	+	Editable field	
Tax liability (scrap waste)	<b>032</b>	+	Editable field	
<b>Tax Base</b>				
<b>Intra-Community purchases</b>				
Total value of Intra-Community purchases	<b>070</b>	Net amount of purchases with ES-AT, ER-AT, ER3-AT, ESR-AT, EZ-AT		
of which tax free amounts according to Art. 6 Abs. 2	<b>071</b>	Net amount of purchases with EZ-AT		
<b>Total amount</b> of taxable intra-community purchases		070-071		
<b>Thereof subject to sales tax with:</b>				

<b>Calculation of sales tax:</b>		<b>Taxable base</b>	
		<b>Euros and Cents</b>	
20% standard tax rate	<b>072</b>	Net amounts of purchases with ES-AT	+ Notional amounts of purchases with ES-AT
10% reduced tax rate	<b>073</b>	Net amounts of purchases with ER-AT	+ Notional amounts of purchases with ER-AT
13% reduced rate	<b>008</b>	Net amount of purchases ESR-AT	+ Notional amount of purchases ESR-AT
19% for Jungholz and Mittelberg	<b>088</b>	Editable field	+ Notional amount of 088
5% according to § 28 Abs. 52 Z 1 from July 1, 2020 until December 31, 2020	<b>010</b>	Net amount of purchases ER3-AT	+ Notional amount of purchases ER3-AT
<b>Purchases not to be taxed:</b>			
Purchases which have been taxed in a member country of the destination country	<b>076</b>	Editable field	
Purchases which count as being taxed inland	<b>077</b>	Editable field	
		<b>Total</b>	022+029+006+037+052+007+ 056+057+048+044+032+072+073+008+088+010
<b>Calculation of the deductible input tax</b>			
Total amount of input tax excluding amounts shown separately below	<b>060</b>		Tax amount of purchases of S-AT, R-AT, R2-AT, S2-AT, K-AT, G-AT, R3-AT, Deduct, Non-Deduct, tax amount of purchase adjustment accrued in 060 with S-AT, R-AT, R2-AT, S2-AT, K-AT, G-AT, R3-AT
Third Country Imports (outside the EU)	<b>061</b>		Net amount of purchases with DUTY-P, I-AT, tax amount of purchase adjustment in 061 with I-AT
Input tax concerning owing importation VAT recorded on tax account	<b>083</b>		Net amounts of purchases with DUTY-U
Input tax from intra-Community purchases	<b>065</b>		Notional amount of purchases with ES-AT, ER-AT, ER3-AT, ESR-AT, EK-AT, EC-G

Calculation of sales tax:	Taxable base
	Euros and Cents
Input tax for supplies subject to Reverse Charge	<b>066</b>
	Notional tax amount of purchases with RC-AT, IS, ESSP-AT
Input tax - construction works	<b>082</b>
	- Editable field
Input tax - pledged property, land in compulsory auctions	<b>087</b>
	- Editable field
Input tax concerning tax liabilities according to § 19 Abs. 1d (scrap and waste)	<b>089</b>
	- Editable field
Input tax concerning intra-Community deliveries of new vehicles from vehicle deliverers according to Art. 2	<b>064</b>
	- Editable field
Thereof according to § 12 Abs. 3iVm Abs. 4 and 5	<b>062</b>
	- Editable field
Correction according to § 12 Abs. 10 and 11	<b>063</b>
	- Editable field
Correction according to § 16	<b>067</b>
	- Editable field
<b>Total amount of deductible input tax</b>	060+061+083+065+ 066+082+ 087+089+ 064+062+063+067
Input tax for motor vehicles	<b>027</b>
<b>Note:</b> For the 2014 VAT form, line 27 is no longer included.	- Tax amount of purchases with K-AT, Notional amount of purchases with EK-AT, Tax amount of purchase adjustments of 027 with K-AT
Input for buildings and other assets	<b>028</b>
<b>Note:</b> For the 2014 VAT form, line 28 is no longer included.	- Tax amount of purchases with G-AT, Notional amount of purchases with EG-AT, Tax amount of purchase adjustments of 028 with G-AT
<b>Other corrections:</b>	<b>090</b>
Remaining VAT/advance payment	<b>095</b>
	(006+007+008+022+ 029+037+052+056+ 057+048+044+032+ 072+073+088)  - (060+061+083+065+ 066+082+ 087+089+ 064+062+ 063+067)  - 27 - 28 + 90

## EU Sales List for Austria

If you have an Austria nexus, and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate a localized EU Sales List (ESL) report for Austria. To generate an ESL report, go to Reports > VAT/GST > EU Sales List Report. The form can be displayed in English or German.

The form displays the following information:

- **Customer** - Click the customer name to view the customer record
- **Country Code** - Country code prefix of the customer's VAT registration number
- **VAT Number** - Customer's VAT number without the country prefix
- **Total Value of Supplies** - Displayed in the appropriate format for Austria
- **Indicator** - Editable field that specifies if the transaction is for goods, services, or triangulation
- **Exclude** - Check this box for lines that you want to exclude from your report

Verify and correct the data as necessary. Any inconsistencies that NetSuite finds in your data, based on your selected reporting criteria, are indicated by color codes on the ESL report. By default, the system checks the Exclude box for those transactions with data inconsistencies, except for VAT number errors.

You can save the file in PDF, Microsoft Excel (.xls), or XML format. Lines with the Exclude box checked are not included in the exported file. NetSuite saves a copy of the file in the File Cabinet, and sends you an email containing a URL of the file location.

For more information about using the EU Sales List reporting feature, read the following topics:

- [EU Sales List Overview](#)
- [Generating an EU Sales List Report](#)

### **EU Sales List Online Filing**

You can export the Austrian EU Sales List report from NetSuite to an XML file that you can submit for online filing. The XML file generated by NetSuite complies with the specifications of the tax authority in Austria.

To generate the EU Sales List report, see [Generating an EU Sales List Report](#). When the EU Sales List report for Austria is displayed, click Export to XML.

Before generating a report to be used for online filing, be sure to complete the EU Sales Filing setup page. For information, see [Setting Up Tax Filing for Austria](#).

You should review all the values in the report prior to submission.

## Intrastat Report for Austria

This feature requires the [International Tax Reports](#).

NetSuite's International Tax Reports SuiteApp enables you to generate the Austrian Intrastat report for Arrivals and Dispatches. The Austrian Intrastat report is generated monthly, and must be submitted on the 10<sup>th</sup> working day after the end of the month. The reports are available in PDF and Excel format.

On the EU Intrastat Report page, the following columns are added to the report when you select an Austrian Subsidiary:

- Mode of Transport
- Statistical Procedure
- [Supplementary Unit](#)
- Statistical Value

NetSuite gets the values for these fields from your transactions. For more information, see [Intrastat Reporting Fields](#).

To use the Intrastat reporting feature, read the following topics:

- [Setting Up Tax Filing for Austria](#)
- [EU Intrastat Report](#)
- [EU Intrastat Report Overview](#)
- [Intrastat Reporting Fields](#)
  - [Commodity Code](#)
  - [Nature of Transaction Code](#)
  - [Delivery Terms](#)
  - [Supplementary Unit](#)
- [Intrastat Report Dispatches and Arrivals Forms](#)
- [Generating an EU Intrastat Report](#)
- [Creating or Customizing Roles to Use the International Tax Reports](#)

When you save an EU Intrastat Report, NetSuite saves it as a PDF file in the File Cabinet folder that you specified on the Tax Filing Setup page as the Output Folder for Intrastat. The default name for this folder is Austria Intrastat, and it is stored in the root folder of the file cabinet. Go to Documents > Files > File Cabinet and click the Intrastat folder to download and view the report.

For information about the Tax Filing Setup page, see [Setting Up Tax Filing for Austria](#).

# Australia Tax Topics

Australia Tax topics are moved to the Country-Specific Features, see the help topic [Australia Tax Topics](#) under [Australia Help Topics](#).

# Belgium Tax Topics

Belgium Tax topics are moved to the Country-Specific Features, see the help topic [Belgium Tax Topics In Accounts Without SuiteTax](#) under [Belgium Help Topics](#).

# Bulgaria Tax Topics

If you have a Bulgaria subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Bulgarian or English version of the Bulgaria VAT Report. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code, EU sales list reports, and Intrastat reports.

For more information, read the following Bulgaria tax topics:

- [Bulgaria Tax Codes](#)
  - [Tax Code Table for Bulgaria](#)
- [Bulgaria VAT Report](#)
  - [What goes into each box - Bulgaria VAT report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Bulgaria Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Bulgaria are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Bulgaria

The following table shows the tax properties required to correctly generate the Bulgaria tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

For information about notional rates in EU B2B transactions and VAT reports, see [EU Notional VAT](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Notional Rate	Available On
E-BG	Exempt	Exempt	0%	0%	Both (Sales and Purchases)
ER-BG	EU sales/purchases (goods) - reduced rate	EC Code	0%	R-BG	Both (Sales and Purchases)
ES-BG	EU sales/purchases (goods)	EC Code	0%	S-BG	Both (Sales and Purchases)
ESSP-BG	EU purchases (services)	EC Code	0%	S-BG	Purchases

Tax Code	Description	Property	Rate	Notional Rate	Available On
		Applies to Service Items			
		Reverse Charge Code			
ESSS-BG	EU sales (services)	EC Code	0%	S-BG	Sales
		Applies to Service Items			
EZ-BG	EU sales/purchases (goods) - zero rate	EC Code	0%	Z-BG	Both (Sales and Purchases)
I-BG	Purchase of goods from outside of EU	Import	0%	—	Purchases
IS-BG	Purchase of services from outside of EU	Import	0%	S-BG	Purchases
		Applies to Service Items			
		Reverse Charge Code			
O-BG	Sale of goods outside of EU	Export	0%	—	Sales
OS-BG	Supply of services outside of EU	Export	0%	—	Sales
		Applies to Service Items			
P-BG	Protocol related purchases	Category: Protocol	20%	—	Both (Sales and Purchases)
PC-BG	Partial credit	Partial Tax Credit	20%	—	Purchases
PC2-BG	Partial credit - reduced rate	Partial Tax Credit	9%	—	Purchases
		Reduced Rate			
R-BG	Reduced rate	Reduced Rate	9%	—	Both (Sales and Purchases)
RC-BG	Reverse charge	Reverse Charge Code	0%	S-BG	Both (Sales and Purchases)
S-BG	Standard rate	—	20%	—	Both (Sales and Purchases)
T-BG	Zero rated NATO, Tourism transactions	Category: Tourism	0%	—	Both (Sales and Purchases)
TR-BG	Transactions involving triangulation	Category: Triangulation	0%	—	Both (Sales and Purchases)
Z-BG	Zero rated sales	—	0%	—	Both (Sales and Purchases)

## Bulgaria VAT Report

If you have a Bulgaria subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Bulgaria VAT Report, in English or Bulgarian, from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Bulgaria, use the tax code properties provided by the International Tax Reports SuiteApp. See [Bulgaria Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the forms may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Bulgaria VAT report, see [What goes into each box - Bulgaria VAT report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency.

## Tax Reports (International) - Bulgaria (English)

Subsidiary: Bulgaria      Country Form: Bulgaria (English)      Tax Period: Jul 2014      To: Jul 2014

Refresh Print Setup Adjust Return

[Click here for Bulgaria VAT Help Topics](#)

**VALUE ADDED TAX RETURN**  
 Bulgaria  
 VAT No:  
 Period: July/2014

**Section A: Data about the VAT charged**

Total amount of the taxable bases subject to VAT (sum from cell 11 to cell 16)	0.00 01	Total VAT charged (sum from cell 21 to cell 24)	0.00 20	
Taxable base subject to VAT rate:				
- taxable base of the taxable supplies, including supplies qualifying for distance sales with a place of supply in Bulgaria	0.00 11	VAT charged	0.00 21	
- taxable base of the intra-community acquisitions and taxable base of supplies received under ART. 82, para 2-5 of the VAT Act	0.00 12	VAT charged for intra-community acquisitions and for supplies received under Art. 82, para 2-5 of the VAT Act	0.00 22	
		VAT charged () in other cases stipulated in the VAT Act	0.00 23	
Taxable base of the supplies subject to VAT rate		0.00 13	VAT charged ()	0.00 24



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#). For EU sales list and Intrastat reports, see [EU Intrastat Report](#).

## What goes into each box - Bulgaria VAT report

The following table shows how NetSuite uses the tax codes to get the values for the Bulgaria VAT report.

### Section A: Data about the VAT charged

<b>Total amount of the taxable bases subject to VAT</b>	Cell 11 + 12 + 13    01	Total VAT charged	Cell 21 + 22 + 23    20 + 24
---	-------------------------	-------------------	---------------------------------

**Section A: Data about the VAT charged****Taxable base subject to VAT rate:**

- taxable base of the taxable supplies, including supplies qualifying for distance sales with a place of supply in Bulgaria	Net amount of sales S-BG	11	VAT charged	Tax amount of sales S-BG	21
- taxable base of the intra-community acquisitions and taxable base of supplies received under Art. 82, para 2-5 of the VAT Act	Net amount of purchases RC-BG, ES-BG, ESSP-BG	12	VAT charged for intra-community acquisitions and for supplies received under Art. 82, para 2-5 of the VAT Act	Notional VAT of purchases ES-BG, RC-BG, ESSP-BG	22
			VAT charged () in other cases stipulated in the VAT Act	Tax amount sales protocol	23

Taxable base of the supplies subject to VAT rate	Net amount of sales R-BG	13	VAT charged ()	Tax amount of sales R-BG	24
--	--------------------------	----	----------------	--------------------------	----

**Taxable base subject to 0% VAT rate:**

- taxable base of supplies under Chapter 3 of the VAT Act	Net amount of sales RC-BG, Z-BG, O-BG, OS-BG, EZ-BG	14
- taxable base of the intra-community supplies of goods	Net amount of sales ES-BG, ER-BG	15
- taxable base of the supplies under Art. 140, 146 and 173, para 1 and 4 of the VAT Act	Net amount of sales T-BG	16
Taxable base of the supplies of services as per Art. 21, para 2 of the VAT Act with a place of supply in another EU member state	Net amount of sales ESSS-BG	17
Taxable base of the supplies under Art. 69, para 2 of the VAT Act, Including supplies qualifying as distance sales with a place of supply in another EU member state, as well as of supplies carried out as an intermediary in a triangular transaction	Net amount of sales TR-BG	18
Taxable base of the exempt supplies and exempt intra-community acquisitions	Net amount of purchases EZ-BG, Net amount of sales E-BG	19

**Section B: Data about exercised right to VAT Credit**

Taxable base and VAT of the supplies received, Intra-community acquisitions, supplies received under Art. 82, para 2-5 of the VAT	Net amount of purchases E-BG, Z-BG, EZ-BG, I-BG, IS-BG	30
---	--	----

**Section B: Data about exercised right to VAT Credit**

Act and import not entitled to VAT credit or without VAT

Taxable base of the supplies received, Intra-community acquisitions, supplies received under Art. 82, para 2-5 of the VAT Act, Import, as well as taxable base of the supplies received which are used for carrying out supplies under Art. 69, para 2 of the VAT Act:

- entitled to full VAT Credit	Net amount of purchases S-BG, R-BG, RC-BG, ES-BG, ESSP-BG	31	VAT entitled to full tax credit	Tax amount of purchases S-BG, R-BG, RC-BG, ES-BG + Notional amount of purchases RC-BG, ES-BG, ESSP-BG + Tax amount of purchase adjustments of box 41 with S-BG, R-BG, RC-BG	41
- entitled to partial VAT Credit	Net amount of PC-BG, PCR-BG, Deduct_Partial	32	VAT entitled to partial tax credit	Tax amount of purchases PC-BG, PCR-BG, Deduct_Partial, NonDeduct_Partial + Tax amount of purchase adjustments of box 42 with PC-BG, PCR-BG	42
Coefficient determined under Art. 73, para 5 of the VAT Act	Editable field	33	Annual adjustment under Art. 73, para 8 (+/-) of the VAT Act	Editable field	43
			<b>Total VAT Credit</b>	Cell 41 + (Cell 42 × Cell 33) + Cell 43	40

**Section C: Net result for the period**

VAT payable	(Cell 20 – Cell 40) # 0	50	VAT reclaimable	(Cell 20 - Cell 40) < 0	60
-------------	-------------------------	----	-----------------	-------------------------	----

# Canada Tax Topics

Canada Tax Topics are moved to the Country-Specific Features, see the help topic [Canada Tax Topics For Accounts Without SuiteTax](#) under [Canada Help Topics](#).

# Chile Tax Topics

The Chilean tax authority, SII (Servicio de Impuestos Internos) requires all tax legal entities in Chile that are subject to IVA (value added tax) tax law to present a monthly declaration of all credits and debits related to this tax. This declaration is accomplished using the official form called Formulario 29.

If you have a Chile subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Formulario 29 tax report. The report is available in English and Spanish, and can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code.

For more information, read the following Chile tax topics:

- [Chile Tax Setup](#)
  - [Chile Tax Control Accounts](#)
  - [Chile Tax Types](#)
- [Chile Tax Codes](#)
  - [Tax Code Table for Chile](#)
- [Chile VAT Report](#)
  - [What goes into each box - Chile VAT Report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Chile Tax Setup

Following are the settings required to enable NetSuite to correctly generate the Chile tax reports provided by the International Tax Reports SuiteApp.

### Chile Tax Control Accounts

Tax control accounts are automatically created upon creation of a Chile nexus. Go to Setup > Accounting > Taxes > Tax Control Accounts and make sure that you have the following tax control accounts:

Tax Control Account Name	Tax Account Type
VAT on Sales CL	Sale
VAT on Purchases CL	Purchase
VAT Liability CL	Sale

## Chile Tax Types

Tax types are automatically created upon creation of a Chile nexus. Go to Setup > Accounting > Tax Types and make sure that you have the following tax type:

Tax Type	Liability/Sales Tax Account Type	Asset/Purchase Tax Account Type
IVA_CL	VAT on Sales CL	VAT on Purchases CL

For information about required tax codes for Chile, see [Chile Tax Codes](#).

## Chile Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Chile are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Chile

The following table shows the tax properties required to correctly generate the Chile tax reports provided by the International Tax Reports SuiteApp. The tax code names used in the following table are suggested names. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

 **Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Rate	Property	Available On
E-CL	IVA Exempt	0%	Exempt	Both (Sales and Purchases)
EElec-CL	IVA Exempt Electronic	0%	E-invoice Exempt	Both (Sales and Purchases)
ENop-CL	IVA Exempt Nonoperational	0%	Exempt Nonoperational Transaction	Both (Sales and Purchases)
I-CL	IVA Import	19%	Import	Both (Sales and Purchases)
INoc-CL	IVA Import Without Tax Credit	19%	Import No Tax Credit	Both (Sales and Purchases)
INop-CL	IVA Import Nonoperational	19%	Import Nonoperational Transaction	Both (Sales and Purchases)
S-CL	IVA Standard	19%	Default	Both (Sales and Purchases)
SElec-CL	IVA Standard Electronic Invoice	19%	E-invoice	Both (Sales and Purchases)
SElecNoc-CL	IVA Standard Electronic Invoice Without Tax Credit	19%	E-invoice No Tax Credit	Both (Sales and Purchases)
SNoc-CL	IVA Standard Without Tax Credit	19%	No Tax Credit	Both (Sales and Purchases)
SNop-CL	IVA Standard Nonoperational	19%	Nonoperational Transaction	Both (Sales and Purchases)
X-CL	IVA Export	0%	Export	Both (Sales and Purchases)

# Chile VAT Report

If you have a Chile subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Formulario 29 tax report in English or Spanish.



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency.

To enable NetSuite to track taxes and generate tax reports, make sure you have the correct tax set up and tax code settings for Chile. For information, see:

- [Chile Tax Setup](#)
- [Chile Tax Codes](#)

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Chile VAT report, see [What goes into each box - Chile VAT Report](#).



**Important:** You must enter a unique number in the Reference No. field for each purchase transaction record so that NetSuite can extract the correct information to put in the purchase fields of the Chile VAT report.

## Tax Reports (International) - Chile (English)

Subsidiary	Country Form	Tax Period	To																																																																								
Chile	Chile (English)	Jul 2014	Jul 2014																																																																								
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/>																																																																											
<a href="#">Click here for Chile VAT Help Topics</a>																																																																											
<b>Monthly Tax Declaration and Simultaneous Payment Form 29</b>																																																																											
 <b>Chile</b> <b>VAT No:</b> <b>Period: July/2014</b>																																																																											
<table border="1"> <thead> <tr> <th colspan="2">VALUE ADDED TAX D.L. 825/74</th> <th>Number of Documents</th> <th>Net Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Exportation</td> <td>585</td> <td>0 20 0</td> </tr> <tr> <td>2</td> <td>Exempt or non-taxable operational sales and/or provided services.</td> <td>586</td> <td>0 142 0</td> </tr> <tr> <td>3</td> <td>Sales with withholding tax values (Withholding Taxpayers)</td> <td>731</td> <td>0 732 0</td> </tr> <tr> <td>4</td> <td>Exempt or non-taxable non-operational sales and/or provided services.</td> <td>714</td> <td>0 715 0</td> </tr> <tr> <td>5</td> <td>Purchase invoices received with total tax value withheld and first invoices issued.</td> <td>515</td> <td>0 587 0</td> </tr> <tr> <td>6</td> <td>Purchase invoices received with partial tax value withheld (Total net value according to line 14)</td> <td>720</td> <td>0 0 0</td> </tr> <tr> <td colspan="2"></td> <th>Number of Documents</th> <th>Debits</th> </tr> <tr> <td>7</td> <td>Operational sales or services invoices issued</td> <td>503</td> <td>0 502 0 +</td> </tr> <tr> <td>8</td> <td>Non-operational sales and services invoices and/or debit memos (fixed assets and others)</td> <td>716</td> <td>0 717 0 +</td> </tr> <tr> <td>9</td> <td>Tickets</td> <td>110</td> <td>0 111 0 +</td> </tr> <tr> <td>10</td> <td>Operational debit memos issued</td> <td>512</td> <td>0 513 0 +</td> </tr> <tr> <td>11</td> <td>Operational credit memos</td> <td>509</td> <td>0 510 0 -</td> </tr> <tr> <td>12</td> <td>Credit memos issued by vouchers by authorized machines</td> <td>708</td> <td>0 709 0 -</td> </tr> <tr> <td>13</td> <td>Credit memos issued by non-operational sales and services (fixed assets and others)</td> <td>733</td> <td>0 734 0 -</td> </tr> <tr> <td>14</td> <td>Purchase invoices received with partial tax values withheld (withholding taxpayers)</td> <td>516</td> <td>0 517 0 +</td> </tr> <tr> <td>15</td> <td>Clearance and settlement bill</td> <td>500</td> <td>0 501 0 +</td> </tr> <tr> <td>16</td> <td>Additions to monthly fiscal debit originated by excessive returns registered in other periods. Art. 27 bis</td> <td>154</td> <td>0 0 +</td> </tr> </tbody> </table>				VALUE ADDED TAX D.L. 825/74		Number of Documents	Net Amount	1	Exportation	585	0 20 0	2	Exempt or non-taxable operational sales and/or provided services.	586	0 142 0	3	Sales with withholding tax values (Withholding Taxpayers)	731	0 732 0	4	Exempt or non-taxable non-operational sales and/or provided services.	714	0 715 0	5	Purchase invoices received with total tax value withheld and first invoices issued.	515	0 587 0	6	Purchase invoices received with partial tax value withheld (Total net value according to line 14)	720	0 0 0			Number of Documents	Debits	7	Operational sales or services invoices issued	503	0 502 0 +	8	Non-operational sales and services invoices and/or debit memos (fixed assets and others)	716	0 717 0 +	9	Tickets	110	0 111 0 +	10	Operational debit memos issued	512	0 513 0 +	11	Operational credit memos	509	0 510 0 -	12	Credit memos issued by vouchers by authorized machines	708	0 709 0 -	13	Credit memos issued by non-operational sales and services (fixed assets and others)	733	0 734 0 -	14	Purchase invoices received with partial tax values withheld (withholding taxpayers)	516	0 517 0 +	15	Clearance and settlement bill	500	0 501 0 +	16	Additions to monthly fiscal debit originated by excessive returns registered in other periods. Art. 27 bis	154	0 0 +
VALUE ADDED TAX D.L. 825/74		Number of Documents	Net Amount																																																																								
1	Exportation	585	0 20 0																																																																								
2	Exempt or non-taxable operational sales and/or provided services.	586	0 142 0																																																																								
3	Sales with withholding tax values (Withholding Taxpayers)	731	0 732 0																																																																								
4	Exempt or non-taxable non-operational sales and/or provided services.	714	0 715 0																																																																								
5	Purchase invoices received with total tax value withheld and first invoices issued.	515	0 587 0																																																																								
6	Purchase invoices received with partial tax value withheld (Total net value according to line 14)	720	0 0 0																																																																								
		Number of Documents	Debits																																																																								
7	Operational sales or services invoices issued	503	0 502 0 +																																																																								
8	Non-operational sales and services invoices and/or debit memos (fixed assets and others)	716	0 717 0 +																																																																								
9	Tickets	110	0 111 0 +																																																																								
10	Operational debit memos issued	512	0 513 0 +																																																																								
11	Operational credit memos	509	0 510 0 -																																																																								
12	Credit memos issued by vouchers by authorized machines	708	0 709 0 -																																																																								
13	Credit memos issued by non-operational sales and services (fixed assets and others)	733	0 734 0 -																																																																								
14	Purchase invoices received with partial tax values withheld (withholding taxpayers)	516	0 517 0 +																																																																								
15	Clearance and settlement bill	500	0 501 0 +																																																																								
16	Additions to monthly fiscal debit originated by excessive returns registered in other periods. Art. 27 bis	154	0 0 +																																																																								



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - Chile VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the [Chile VAT Report](#).

Line	Description	Box Number	Tax Codes	Value
1	Exportation	585	X-CL	Number of export invoices issued
		20	X-CL	Net amount of export invoices issued
2	Exempt or non-taxable operational sales and/or provided services	586	E-CL	Number of IVA-exempt operational invoices issued
		142	E-CL	Net amount of VAT-exempt operational invoices issued
3	Sales with withholding tax values (Withholding Taxpayers)	731	—	Editable field
		732	—	Editable field
4	Exempt or non-taxable non-operational sales and/or provided services	714	ENop-CL	Number of non-operational invoices issued that were IVA-exempt
		715	ENop-CL	Net amount of non-operational invoices issued that were IVA-exempt
5	Purchase invoices received with total tax value withheld and first invoices issued	515	—	Editable field
		587	—	Editable field
6	Purchase invoices received with partial tax value withheld (Total net value according to line 14)	720	—	Editable field
7	Operational sales or services invoices issued	503	S-CL	Number of operational invoices issued
		502	S-CL	Tax amount of operational invoices issued + Tax amount of sales adjustment in box 502
8	Non-operational sales and services invoices and/or debit memos (fixed assets and others)	716	SNop-CL	Number of non-operational invoices issued
		717	SNop-CL	Tax amount of non-operational invoices issued + Tax amount of sales adjustment in box 717
9	Tickets	110	—	Editable field
		111	—	Editable field
10	Operational debit memos issued	512	—	Editable field

Line	Description	Box Number	Tax Codes	Value
		513	—	Editable field
11	Operational credit memos	509	S-CL, E-CL, X-CL, SNoc-CL, I-CL, INoc-CL	Number of credit memos issued
		510	S-CL, E-CL, X-CL, SNoc-CL, I-CL, INoc-CL	Tax amount of credit memos issued + Tax amount of sales adjustment in box 510
12	Credit memos issued by vouchers by authorized machines	708	—	Editable field
		709	—	Editable field
13	Credit memos issued by non-operational sales and services (fixed assets and others)	733	SNop-CL	Number of non-operational credit memos issued
		734	SNop-CL	Tax amount of non-operational credit memos issued + Tax amount of sales adjustment in box 734
14	Purchase invoices received with partial tax values withheld (withholding taxpayers)	516	—	Editable field
		517	—	Editable field
15	Clearance and settlement bill	500	—	Editable field
		501	—	Editable field
16	Additions to monthly fiscal debit originated by excessive returns registered in other periods. Art. 27 bis	154	—	Editable field
17	Additional refund by proportion of exempt and/or non-taxable operations. Art. 27 bis, inc. 2° (Law N° 19.738)	518	—	Editable field
18	Refund of stamps tax Art. 3° Law N° 20.259	713	—	Editable field
19	Additional debits by IEPD, Law 20.493	738	—	Editable field
		739	—	Editable field
		740	—	Editable field
		741	—	Editable field
20	TOTAL DEBITS	538	—	$502 + 717 + 111 + 513 - 510 - 709 - 734 + 517 + 501 + 154 + 518 + 713 + 741$
21	IVA in received electronic invoices	511	SElec-CL	Number of electronic bills received with tax amount + Tax amount of sales adjustment in box 511
		514	SElecNoc-CL	Number of electronic bills received without tax amount +

Line	Description	Box Number	Tax Codes	Value
				Tax amount of sales adjustment in box 514
22	National taxable	564	SNoc-CL	Number of purchase bills received without tax credit
		521	SNoc-CL	Net amount of purchase bills received without tax credit
23	Importation	566	INoc-CL	Number of import bills received without tax credit
		560	INoc-CL	Net amount of import bills received without tax credit
24	National exempt or non-taxable	584	E-CL, ENop-CL, SNoc-CL	Number of tax-exempt bills received
		562	E-CL, ENop-CL, SNoc-CL	Net amount of tax-exempt bills received
25	Operational invoices received and purchase invoices issued	519	S-CL	Number of operational bills received
		520	S-CL	Tax amount of operational bills received + Tax amount of sales adjustment in box 520
26	Fixed assets invoices	524	SNop-CL	Number of non-operational bills received
		525	SNop-CL	Tax amount of non-operational bills received + Tax amount of sales adjustment in box 525
27	Received credit memos	527	S-CL, E-CL, X-CL, ENop-CL, SNop-CL, SNoc-CL, I-CL, INoc-CL, INop-CL	Number of credit memos received
		528	S-CL, E-CL, X-CL, ENop-CL, SNop-CL, SNoc-CL, I-CL, INoc-CL, INop-CL	Tax amount of credit memos received + Tax amount of sales adjustment in box 528
28	Received debit memos	531	—	Editable field
		532	—	Editable field
29	Entrance statement (DIN) operational import	534	I	Number of operational import bills received
		535	I	Tax amount of operational import bills received + Tax amount of sales adjustment in box 535
30	Entrance statement (DIN) fixed assets import	536	INop-CL	Number of non-operational import bills received
		553	INop-CL	Tax amount of non-operational import bills received + Tax amount of sales adjustment in box 553

Line	Description	Box Number	Tax Codes	Value
31	Remaining fiscal credit from previous period	504	—	Editable field
32	Return request Art. 36 (Exporters)	593	—	Editable field
33	Return request Art. 27 bis (Fixed Assets)	594	—	Editable field
34	Allocation certificate Art. 27 bis (Fixed Assets)	592	—	Editable field
35	Return request Art. 3° (Change of subject)	539	—	Editable field
36	Return request Law N° 20.258 by remaining CF IVA originated by specific Diesel Oil tax (Electricity Generation)	718	—	Editable field
37	Amount repaid by improper refund of tax credits D.S. 348 (Exporters)	164	—	Editable field
38	Refund of the specific Diesel Oil tax (Art. 7° Law 18.502, Arts. 1° and 3° D.S. N°311/86)	730	—	Editable field
		742	—	Editable field
		743	—	Editable field
		127	—	Editable field
39	Refund of the specific Diesel Oil tax supported cargo carrier (Art. 2° Law 19.764)	729	—	Editable field
		744	—	Editable field
		745	—	Editable field
		544	—	Editable field
40	Credit of Art. 11° Law 18.211 (corresponding to the extended tax free zone)	523	—	Editable field
41	Credit for the stamps tax, Art. 3° Law 20.259	712	—	Editable field
42	TOTAL CREDITS	537	—	$520 + 525 + 532 + 535 + 553 + 504 - 593 - 594 - 592 - 539 - 718 + 164 + 127 + 544 + 523 + 712 - 528$
43	Remaining fiscal credit for the next tax period	77	—	Box 537 – Box 538 (if Box 537 is greater than or equal to Box 538) or empty (if Box 537 is less than Box 538)
	Determined IVA	89	—	Box 538 – Box 537 (if Box 537 is less than Box 538) or empty (if Box 537 is greater than or equal to Box 538)

# Colombia Tax Topics

The Colombian tax authority, DIAN (Dirección de Impuestos y Aduanas Nacionales) requires all tax legal entities in Colombia that are subject to IVA (value added tax) tax law to present a declaration of all credits and debits related to this tax. This declaration can be accomplished through the official form number 300.

If you have a Colombia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the VAT report for Colombia. The report is available in English and Spanish, and can be used as a source for filling in the official tax form for submission to the tax authority. You can also view sales and purchase reports by tax code.

For more information, read the following Colombia tax topics:

- [Colombia Tax Setup](#)
  - [Account Settings for Colombia](#)
  - [Colombia Tax Control Accounts](#)
  - [Colombia Tax Types](#)
  - [Colombia Tax Preferences](#)
- [Colombia Tax Codes](#)
  - [Tax Code Table for Colombia](#)
- [Setting Up Tax Filing for Colombia](#)
- [Colombia VAT Report](#)
  - [What goes into each box - Colombia VAT report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Colombia Tax Setup

For guidance on setting up your NetSuite account to track and report taxes in Colombia, read the following topics:

- [Account Settings for Colombia](#)
- [Colombia Tax Control Accounts](#)
- [Colombia Tax Types](#)
- [Colombia Tax Preferences](#)
- [Colombia Tax Codes](#)

## Account Settings for Colombia

Following are recommended settings for Colombia:

1. [Setup > Company > Company Information](#)
  - [Country: Colombia](#)
  - [Time Zone: GMT -500 hours](#)

- Currency format: Colombian Peso \$1.234,56
- 2. Setup > Company > Enable Features
  - Check Multiple Currencies
- 3. Setup > Company > General Preferences
  - Date Format: DD/MM/YYYY
  - Long Date Format: DD Month YYYY
  - Time Format: hh:mm AM/PM
  - Do not check the box for Use State Abbreviations in Addresses
- 4. Setup > Company > Printing & Fax
  - Do not check the box for Print Business Number on Forms
- 5. Setup > Company > Accounting Preferences
  - Check Use Account Numbers
- 6. Lists > Accounting > Currencies
  - Base currency: Colombian Peso (COP)
- 7. Lists > Relationships > Vendors
  - Default tax collection agency: Direccion de Impuestos y Aduanas Nacionales
- 8. Setup > Company > States/Provinces/Counties

Amazonas	Choco	Putumayo
Antioquia	Cordoba	Quindio
Arauca	Cundinamarca	Risaralda
Atlantico	Guainia	San Andres, Providencia
Bolivar	Guaviare	Santander
Boyaca	Huila	Sucre
Caldas	La Guajira	Tolima
Caqueta	Magdalena	Valle del Cauca
Casanare	Meta	Vaupes
Cauca	Nariño	Vichada
Cesar	Norte de Santander	Bogota Capital District

## Colombia Tax Control Accounts

To create a tax control account, go to Setup > Accounting > Taxes > Tax Control Accounts > New. Use the following tax control accounts for Colombia:

Tax Control Account Name	Tax Account Type
IVA on Purchases at 16% CO	Purchase

Tax Control Account Name	Tax Account Type
IVA on Purchases at 5% CO	Purchase
IVA on Sales at 16% CO	Sale
IVA on Sales at 5% CO	Sale

## Colombia Tax Types

To create a tax type, go to Setup > Accounting > Taxes > Tax Types > New. Use the following tax types for Colombia:

Tax Type	Liability/Sales Tax Account	Asset/Purchase Tax Account
IVA_CO	IVA on Sales at 16% CO	IVA on Purchases at 16% CO
IVA5_CO	IVA on Sales at 5% CO	IVA on Purchases at 5% CO

## Colombia Tax Preferences

To set tax preferences, go to Setup > Accounting > Set Up Taxes. Use the following preferences for Colombia:

- Tax Code for International Sale: X-CO
- Default Tax Code: S-CO
- Tax Rounding Method: Round Off

For information about setting up tax codes for Colombia, see [Colombia Tax Codes](#).

## Colombia Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Colombia are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Colombia



**Important:** Tax codes and tax rates for Colombia have changed for 2013. Be sure to edit your pre-2013 tax code records and set the Valid Until date to 31 December 2012. For 2013 transactions, create the following new tax codes with an Effective From date of 1 January 2013.

The following table shows the tax properties required to correctly generate the Colombia VAT report provided by the International Tax Reports SuiteApp. The tax code names or letters presented in the table

are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

To understand how NetSuite uses the tax codes to get the values for the Colombia VAT report, see [What goes into each box - Colombia VAT report](#).

 **Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Rate	Property	Tax Type	Purchase Tax Account	Sales Tax Account	Available On
S-CO	IVA Default	19%		IVA_CO	IVA on Purchases	IVA on Sales	Both (Sales and Purchases)
S5-CO	IVA Reduced Rate	5%	Reduced Rate	IVA5_CO	IVA on Purchases	IVA on Sales	Both (Sales and Purchases)
E-CO	IVA Exempt	0%	Exempt	IVA_CO	IVA on Purchases	IVA on Sales	Both (Sales and Purchases)
X-CO	IVA Export	0%	Export	IVA_CO		IVA on Sales	Sales
XS-CO	IVA Export - Services	0%	Export	IVA_CO		IVA on Sales	Sales
I-CO	IVA Import	19%	Import	IVA_CO	IVA on Purchases	Purchases	
						Purchases	
						Purchases	
I5-CO	IVA Import - Reduced Rate	5%	Import Reduced Rate	IVA5_CO	IVA on Purchases	Purchases	
IS-CO	IVA Import - Services (reduced rate)	5%	Import Applies to Service Items Reduced Rate	IVA5_CO	IVA on Purchases	Purchases	
S5S-CO	IVA Reduced Rate - Services	5%	Applies to Service Items Reduced Rate	IVA5_CO	IVA on Purchases	Purchases	
SS-CO	IVA Default - Services	19%	Applies to Service Items	IVA_CO	IVA on Purchases	Purchases	
SB-CO	Special IVA rate - Beer	19%	Category: Beer	IVA_CO		IVA on Sales	Sales
SG-CO	Special IVA rate - Game of chance	19%	Category: Gambling	IVA_CO		IVA on Sales	Sales
NT-CO	No Tax Credit	0%	No Tax Credit	IVA_CO		IVA on Sales	Sales
N-CO	Non Taxable	0%	Non-Taxable	IVA_CO	IVA on Purchases	IVA on Sales	Both (Sales and Purchases)
NI-CO	Non Operational Import	0%	Non-Taxable Import	IVA_CO	IVA on Purchases	Purchases	

# Setting Up Tax Filing for Colombia



**Note:** This feature requires the International Tax Reports SuiteApp.

The information you enter on the Tax Filing Setup page for Colombia is used in certain fields of the Colombia VAT return.

## To set up tax filing information for Colombia:

1. Go to Reports > VAT/GST > Tax Reports (International).
2. If you are using OneWorld, select the Colombia VAT-registered subsidiary.
3. Select the country form for Colombia.
4. Click **Setup**, and click **Tax Filing**.
5. Complete the Tax Filing Setup page:
  - a. Enter the Colombia VAT number to be used for the selected subsidiary. This VAT number is displayed in Box 5 of the VAT return.
  - b. In the **Reporting Period** field, select the tax reporting period for the VAT return that you intend to generate. You can select **Bi-Monthly**, **Four-Monthly/Trimester**, or **Annual**. The system marks the corresponding reporting frequency in Box 24 of the VAT form.
6. Click **Save**.

## Colombia VAT Report

If you have a Colombia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the tax report for Colombia in English or Spanish.



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency.

To enable NetSuite to track taxes and generate tax reports, make sure you have the correct tax set up and tax code settings for Colombia. For information, see:

- [Colombia Tax Setup](#)
- [Colombia Tax Codes](#)

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to manually enter data. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view details.

## Tax Reports (International) - Colombia (English) 2013

Subsidiary: Colombia | Country Form: Colombia (English) 2013 | Tax Period: Jul 2014 | To: Jul 2014

Refresh | Print | Setup | Adjust Return | Click here for Colombia VAT Help Topics

REPUBLICA DE COLOMBIA  DIAN Dirección de Impuestos y Aduanas Nacionales		Declaration of Sales Tax - VAT				Private	300
1) Year 2014      3) Period Invalid Code      4. Form Number							
Colombia a commitment that we cannot evade Please read the instructions carefully							
Declarant's details	5. Tax ID Number	6. DV.	7. First Surname	8. Second Surname	9. First Name	10. Other Names	
	11. Company Name Colombia					12. Local Department Number	
24. Periodicity of the Declaration, please mark "X". Bimonthly <input type="checkbox"/> Four-monthly <input type="checkbox"/> Annual <input type="checkbox"/>							
In case of correction please write:		25. Code		26. Previous Form Number			
For operations taxed at 5%	27	0	Generated Tax	On removal from inventory for fixed assets, consumption, free samples or donations	61	0	
For operations taxed at the general rate	28	100	VAT recovered through refunds of voided, rescinded or resolved purchases	62	0		
Overhead, contingencies, and profit(s) for taxed operations (special tax base)	29	0	<b>Total tax generated through taxed operations (Add 56 to 62)</b>	63	16		
For the export of goods	30	0	For imports taxed at 5% rate	64	0		
For the export of services	31	0	For imports taxed at the general rate	65	0		
For sales to international trading companies	32	0	Of taxed goods and services from Free Zones	66	0		

**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - Colombia VAT report

The following table shows how NetSuite uses the tax codes to get the values for the Colombia VAT report.

**Note:** This table is for the 2013 Colombia VAT Form 300.

Box	Description	Content
	<b>Income</b>	
27	For operations taxed at 5%	Net amount of sales S5-CO
28	For operations taxed at the general rate	Net amount of sales S-CO
29	Overhead, contingencies, and profit(s) for taxed operations (special tax base)	Editable field
30	For the export of goods	Net amount of sales X-CO
31	For the export of services	Net amount of sales XS-CO
32	For sales to international trading companies	Editable field

<b>Box</b>	<b>Description</b>	<b>Content</b>
33	For sales to Free Zones	Editable field
34	For gambling and games of chance	Net amount of sales S16B-CO. Zero if there is no sale.
35	For exempt operations (Articles 477, 478, and 481 of the Tax Code)	Net amount of sales E-CO
36	For the sale of national or imported beer	Net amount of sales S16B-CO. Zero if there is no sale.
37	For excluded operations	Net amount of sales NT-CO
38	For untaxed operations	Net amount of sales N-CO
39	Total gross income (Sum of 27 to 38)	Sum of boxes 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, and 38
40	Returns on voided, rescinded or resolved sales	Net amount of sales returns/credit memos S-CO, S16G-CO, S16B-CO, E-CO, X-CO, XS-CO, S5-CO. Zero if there is no return.
41	Total net income for the period (39 – 40)	39 – 40
<b>Purchases</b>		
<b>Imported</b>		
42	Of goods taxed at 5% rate	Net amount of purchases I5-CO
43	Of goods taxed at the general rate	Net amount of purchases I-CO
44	Of taxed goods and services from Free Zones	Editable field
45	Of untaxed goods	Net amount of purchases NI-CO
46	Of untaxed goods and services from Free Zones	Editable field
47	Of Services	Net amount of purchases IS-CO
<b>National</b>		
48	Of goods taxed at 5% rate	Net amount of purchases S5-CO
49	Of goods taxed at the general rate	Net amount of purchases S-CO
50	Of services taxed at 5% rate	Net amount of purchases S5S-CO
51	Of services taxed at the general rate	Net amount of purchases SS-CO
52	Of untaxed goods and services	Net amount of purchases N-CO
53	Total purchases and gross imports (Sum of 42 to 52)	Sum of boxes 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, and 52
54	Returns on voided, rescinded, or resolved purchases in this period	Net amount of purchase returns S-CO, SS-CO, I-CO, I5-CO, IS-CO, S5-CO, S5S-CO, N-CO
55	Total net purchases made during the period (53 – 54)	53 – 54

<b>Box</b>	<b>Description</b>	<b>Content</b>
	<b>Private liquidation</b>	
	<b>Generated tax</b>	
56	At 5% rate	Sales tax amount S5-CO. Zero if there is no sale.
57	At the general rate	Sales tax amount S-CO. Zero if there is no sale.
58	Over overhead, contingencies, and profit(s) on taxed operations (special tax base)	Editable field. Zero if there is no value.
59	On gambling and games of chance	Sales tax amount S16G-CO. Zero if there is no value.
60	On the sale of national or imported beer	Sales tax amount S16B-CO. Zero if there is no value.
61	On removal from inventory for fixed assets, consumption, free samples or donations	Editable field
62	VAT recovered through refunds of voided, rescinded or resolved purchases	Tax amount of purchase returns from box 54
63	Total tax generated through taxed operations (Sum of 56 to 62)	Sum of boxes 56, 57, 58, 59, 60, 61, and 62
	<b>Deductible tax</b>	
64	For imports taxed at 5% rate	Purchase tax amount I5-CO
65	For imports taxed at the general rate	Purchase tax amount I-CO
66	Of taxed goods and services from Free Zones	Editable field
67	For purchases of goods taxed at 5% rate	Purchase tax amount S5-CO
68	For purchases of goods taxed at the general rate	Purchase tax amount S-CO
69	For services taxed at 5% rate	Purchase tax amount S5S-CO
70	For services taxed at the general rate	Purchase tax amount SS-CO and IS-CO
71	Total tax paid or billed (Sum of 64 to 70)	Sum of boxes 64, 65, 66, 67, 68, 69, and 70
72	VAT retained on simplified regime operations	Editable field
73	VAT retained for services rendered in Colombia by non-resident or non-domiciled persons	Editable field
74	VAT resulting from returns on voided, rescinded, or resolved sales	Sales tax amount of sales returns (sale transactions from box 40)
75	Deductible VAT for National Fuel Tax and Motor Fuel Oil Tax	Editable field
76	Deductible tax adjustment (loss, theft, or inventory write-offs)	Editable field

<b>Box</b>	<b>Description</b>	<b>Content</b>
77	Total deductible taxes ( $71 + 72 + 73 + 74 + 75 - 76$ )	Sum of boxes 71, 72, 73, 74, 75, minus 76
78	Balance payable for the tax period ( $63 - 77$ , if the result is less than zero, please write 0)	$63 - 77$ Zero if the result is less than zero.
79	Balance in favor for the tax period ( $77 - 63$ , if the result is less than zero, please write 0)	$77 - 63$ Zero if the result is less than zero.
80	Balance in favor for the previous tax period	Editable field
81	VAT withholdings made	Editable field
82	Balance payable for tax ( $78 - 80 - 81$ , if the result is less than zero, please write 0)	$78 - 80 - 81$ Zero if the result is less than zero.
83	Penalties	Editable field
84	Total balance payable for this period ( $78 - 79 - 80 - 81 + 83$ , if the result is zero, please write 0)	$78 - 79 - 80 - 81 + 83$ Zero if the result is less than zero
85	or Total balance in favor for this period ( $79 + 80 + 81 - 78 - 83$ , if the result is less than zero, please write 0)	$79 + 80 + 81 - 78 - 83$ Zero if the result is less than zero
<b>Deductible excess</b>		
86	Due to a difference in the rate for this period if you have a balance in favor	Editable field
87	Due to a difference in the rate accumulated in previous periods awaiting application	Editable field
88	Due to a difference in the rate to be applied in the following period (86 + 87)	86 + 87
<b>VAT withholding</b>		
89	Made in this period but not applied	Editable field
90	Made in previous periods not applied	Editable field
91	To be applied in the following period (89 + 90)	89 + 90
92	Deductible for sales in the period	Editable field
93	Deductible previous periods over the sales for the period	Editable field
94	Excess deductible tax not eligible to be offset and/or returned ( $85 - 88 - 91$ )	$85 - 88 - 91$
980	Total payment \$	Editable field

# Cyprus Tax Topics

Cyprus Tax topics are moved to the Country-Specific Features, see the help topic [Cyprus Tax Topics For Accounts Without SuiteTax](#) under [Cyprus Help Topics](#).

# Czechia Tax Topics

If you have a Czechia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Value Added Tax Report and VAT control statement for Czechia, in English or Czech. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code, EU sales list reports, and Intrastat reports.

For more information, read the following Czechia tax topics:

- [Czech Republic Tax Codes](#)
  - [Czechia Tax Code Changes](#)
  - [Tax Code Table for Czechia](#)
- [Setting Up Tax Filing for Czechia](#)
  - [VAT Online Filing Setup](#)
  - [EU Sales List Online Filing Setup](#)
- [Czechia VAT Report](#)
  - [What goes into each box - Czechia VAT report](#)
- [Czechia VAT Control Statement](#)
  - [What goes into each box — Czechia VAT Control Statement](#)
- [EU Sales List for Czechia](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Czech Republic Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Czech Republic are set up correctly.

### Czechia Tax Code Changes

If you are using the International Tax Reports SuiteApp, take note of the following:

- You must use the tax code properties provided by the SuiteApp. The Czechia VAT reporting feature uses Reduced Rate and Import properties. These are in addition to the properties that are common to all nexuses. Carefully review your current tax codes and edit them to match the settings in the [Tax Code Table for Czechia](#). For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).
- The ESSP tax code used for purchases of services from EU must have a check mark on the boxes for Reverse Charge Code, EC Code, and Applies to Service Items.

### Tax Code Table for Czechia

The following table shows the tax properties required to correctly generate the Czechia tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters presented in the table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

To understand how NetSuite uses the tax codes to get the values for the Czechia VAT report, see [What goes into each box - Czechia VAT report](#).

For information about notional rates in EU B2B transactions and VAT reports, see [EU Notional VAT](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Notional Rate	Available On
E-CZ	Exempt	Exempt	0%	—	Both (Sales and Purchases)
ER-CZ	EU sales/purchases (goods and related services) - reduced rate	EC Code Reduced Rate	0%	R-CZ	Both (Sales and Purchases)
ES-CZ	EU sales/purchases (goods and related services)	EC Code	0%	S-CZ	Both (Sales and Purchases)
ESPR-CZ	Purchase of services from another EU country - reduced rate	EC Code Reverse Charge Code  Applies to Service Items  Reduced Rate	0%	R-CZ	Purchases
ESSP-CZ	Purchase of services from another EU country	EC Code Reverse Charge Code  Applies to Service Items	0%	R-CZ	Purchases
ESSS-CZ	Supply of services to another EU country	EC Code  Applies to Service Items	0%	S-CZ	Sales
EZ-CZ	EU sales/purchases - zero rate	EC Code	0%	Z-CZ	Both (Sales and Purchases)
I-CZ	Purchase of goods from outside of EU	Import	20%	—	Purchases
IE-CZ	Imports - exempted goods	Import	0%	—	Purchases
IG-CZ	Investment gold	Category: Investment Gold	0%	—	Purchases
IR-CZ	Purchase of goods from outside of EU - reduced rate	Import Reduced Rate	10%	—	Purchases
IS-CZ	Purchase of services from outside of EU - standard	Import  Applies to Service Items  Reverse Charge Code	0%	S-CZ	Purchases
ISR-CZ	Purchase of services from outside of EU – reduced	Import	0%	R-CZ	Purchases

<b>Tax Code</b>	<b>Description</b>	<b>Property</b>	<b>Rate</b>	<b>Notional Rate</b>	<b>Available On</b>
		Applies to Service Items			
		Reverse Charge Code			
		Reduced Rate			
ISSR-CZ	Purchase of services from outside of EU – special reduced	Import Applies to Service Items Reverse Charge Code Special Reduced Rate	0%	SR-CZ	Purchases
IZ2-CZ	Tax Codes are supported but not provisioned	Import Reverse Charge Code Category: S0	0%	—	Both (Sales and Purchases)
NV-CZ	New vehicles	Category: New vehicles	21%	—	Purchases
O-CZ	Sale of goods outside of EU	Export	0%	—	Sales
OS-CZ	Supply of services outside of EU	Export Applies to Service Items	0%	—	Sales
OT-CZ	Other taxable transactions – standard rate	Category: Others	21%	—	Sales
OTR-CZ	Other taxable transactions – reduced rate	Reduced Rate Category: Others	15%	—	Sales
OTSR-CZ	Other taxable transactions – special reduced rate	Special reduced rate Category: Others	10%	—	Sales
R-CZ	Reduced rate	Reduced Rate	15%	—	Sales and Purchases
RC-CZ	Reverse charge in country	Reverse Charge Code	0%	S-CZ	Both (Sales and Purchases)
RCOND-CZ	Other taxable supplies where the tax is nondeductible – standard rate	Category: Others Reverse Charge	0%	S-CZ	Purchases
RCOND2-CZ	Other taxable supplies where the tax is nondeductible – reduced rate	Reduced Rate Category: Others Reverse Charge	0%	R-CZ	Purchases
RCOND3-CZ	Other taxable supplies where the tax is nondeductible – special reduced rate	Special Reduced Rate Category: Others	0%	SR-CZ	Purchases

Tax Code	Description	Property	Rate	Notional Rate	Available On
		Reverse Charge			
RCR-CZ	Reverse charge	Reverse Charge Code	0%	R-CZ	Purchases
		Reduced Rate			
RCSR-CZ	Reverse charge – special reduced rate	Reverse charge code	0%	SR-CZ	Both (Sales and Purchases)
		Special Reduced Rate			
S-CZ	Standard rate	—	21%	—	Sales and Purchases
SR-CZ	Special reduced rate	Special reduced rate	10%	—	Both (Sales and Purchases)
Z-CZ	Zero rated sales	—	0%	—	Sales

## Setting Up Tax Filing for Czechia

 **Note:** This feature requires the International Tax Reports SuiteApp.

If you have a Czechia nexus and you intend to use the NetSuite to generate your Czechia VAT return and EU sales list, you must set up your online tax filing details before you generate the report. For more information, read the following topics:

- [VAT Online Filing Setup](#)
- [EU Sales List Online Filing Setup](#)

### VAT Online Filing Setup

#### To set up VAT online filing for Czechia:

1. Go to Reports > VAT/GST > Tax Reports (International).
2. Select your Czechia VAT-registered subsidiary.
3. Click **Setup**, and select **Tax Filing**.
4. Choose or enter values in the fields of the Online Filing Setup page.

 **Note:** The fields on this page are used to complete Sections A and B of the XML file of the VAT return. The Czechia VAT form displayed in NetSuite contains only Section C, which shows transaction amounts and VAT amounts. The XML file generated by NetSuite complies with requirements of the tax agency, and can be used for online tax filing. You can submit the XML file to your tax agency's Web portal.



**Important:** Mandatory fields (marked with \*) must be filled in before you can generate the XML file of the VAT report.

Field	Description
<b>SECTION A</b>	
Tax Returns	Choose the type of tax return to be filed:

Field	Description
	<p><b>B</b> – the tax return is correct</p> <p><b>O</b> – the tax return is being filed to correct a previous return</p> <p><b>D</b> – the tax return contains additions</p> <p><b>E</b> – the tax return contains additions and corrections</p>
Code of tax period the following year	<p>Choose the tax period code:</p> <p><b>Q2</b> – if turnover for the previous calendar year reached 2,000,000 and tax period is a quarter</p> <p><b>M10</b> – if turnover for the previous year amounted to CZK 10 million and tax period is a month</p> <p><b>Q</b> – if turnover for the previous calendar year reached the amount of CZK 10 million, and tax period is a quarter</p> <p><b>M</b> – if turnover for the previous year amounted to at least 2 million CZK, but has not reached the amount of CZK 10 million, and tax period is a month</p>
Payer Type	<p>Choose the payer type:</p> <ul style="list-style-type: none"> <li>■ <b>Taxpayer</b></li> <li>■ <b>Group</b></li> <li>■ <b>Person identified for tax</b></li> </ul>
If no data exists for page 2, cross out (X)	If the tax return has no data on page 2 (SECTION C), check this box to place a cross mark (X) on this field on the VAT return
Type of Taxpayer	<p>Choose the type of taxpayer:</p> <ul style="list-style-type: none"> <li>■ <b>F</b> – individual</li> <li>■ <b>P</b> – a legal entity</li> </ul>
*Revenue Office	Enter the 3-digit code of the tax office.
*Tax Identification No.	Enter the 10-digit tax identification number of the taxpayer.
Company Name	Enter the name of the company.
City	Enter the name of the company's city.
Post code	Enter the company's post code.
Telephone	Enter the company's telephone number.
Street	Enter the company's street address.
E-mail	Enter the company's email address.
Country	Enter the company's country.
Main economic activity	Enter the company's main economic activity.
<b>SECTION B</b>	
Type of representative	<p>In case of a group, choose the type of representative (group member) who is filing this tax return:</p> <ul style="list-style-type: none"> <li>■ <b>F</b> – individual</li> <li>■ <b>P</b> – a legal entity</li> </ul>
Code of the representative	<p>Choose the code of the representative:</p> <ul style="list-style-type: none"> <li>■ <b>1</b> – guardian</li> <li>■ <b>2</b> – appointed representative</li> <li>■ <b>3</b> – joint representative agent</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>■ <b>4a</b> – attorney general (person or legal entity)</li> <li>■ <b>4b</b> – individual tax advisor or lawyer (person)</li> </ul>
Last name	Enter the representative's last name.
Name	Enter the representative's first name.
Date of birth	Enter the representative's date of birth.
Registration number of the tax consultant	If a tax consultant is filing this tax return, enter the consultant's registration number.
Name of the legal entity	If a legal entity is filing this tax return, enter the name of the legal entity.
ID of the legal entity	If a legal entity is filing this tax return, enter the ID of the legal entity.
<b>INDIVIDUAL AUTHORIZED TO SIGN</b>	
Last name	Enter the last name of the person authorized to sign this tax return.
Name	Enter the first name of the person authorized to sign this tax return.
Relationship to the legal entity	Enter the relationship of this authorized person to the legal entity.
<b>The declaration was compiled by</b>	
Last name	Enter the last name of the person who compiled this tax declaration.
Name	Enter the first name of the person who compiled this tax declaration.
Telephone	Enter the telephone number of the person who compiled this tax declaration.
VAT Reporting Period	Select the VAT reporting period for your VAT return submissions.
	<ul style="list-style-type: none"> <li>■ <b>By Month</b></li> <li>■ <b>By Quarter</b></li> </ul>

5. Click **Save**.

## EU Sales List Online Filing Setup

### To set up EU sales list online filing for Czechia:

1. Go to Reports > VAT/GST > EU Sales List Report.
2. Select your Czechia VAT-registered subsidiary.
3. Click **Setup**, and select **EU Sales Filing**.
4. Choose or enter values in the fields of the EU Sales Filing Setup page.



**Important:** Mandatory fields (marked with \*) must be filled in before you can generate the XML file of the EU Sales List report.

Field	Description
Form SH	Choose the type of report to be filed: <ul style="list-style-type: none"> <li>■ <b>R</b> – Recapitulative Statement</li> <li>■ <b>N</b> – Corrective Recapitulative Statement</li> </ul>
Type of Taxpayer	Choose the type of taxpayer: <ul style="list-style-type: none"> <li>■ <b>F</b> – individual</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>■ <b>P</b> – a legal entity</li> </ul>
*Revenue Office	Enter the 3-digit code of the tax office.
*Tax Identification No.	Enter the 10-digit tax identification number of the taxpayer.
Company Name	Enter the name of the company.
City	Enter the name of the company's city.
Post code	Enter the company's post code.
Telephone	Enter the company's telephone number.
Street	Enter the company's street address.
Type of representative	<p>In case of a group, choose the type of representative (group member) who is filing this tax return:</p> <ul style="list-style-type: none"> <li>■ <b>F</b> – individual</li> <li>■ <b>P</b> – a legal entity</li> </ul>
Code of the representative	<p>Choose the code of the representative:</p> <ul style="list-style-type: none"> <li>■ <b>1</b> – guardian</li> <li>■ <b>2</b> – appointed representative</li> <li>■ <b>3</b> – joint representative agent</li> <li>■ <b>4a</b> – attorney general (person or legal entity)</li> <li>■ <b>4b</b> – individual tax advisor or lawyer (person)</li> </ul>
Last name	Enter the representative's last name.
Name	Enter the representative's first name.
Date of birth	Enter the representative's date of birth.
Registration number of the tax consultant	If a tax consultant is filing this tax return, enter the consultant's registration number.
Name of the legal entity	If a legal entity is filing this tax return, enter the name of the legal entity.
ID of the legal entity	If a legal entity is filing this tax return, enter the ID of the legal entity.
<b>INDIVIDUAL AUTHORIZED TO SIGN</b>	
Last name	Enter the last name of the person authorized to sign this tax return.
Name	Enter the first name of the person authorized to sign this tax return.
Relationship to the legal entity	Enter the relationship of this authorized person to the legal entity.
<b>The declaration was compiled by</b>	
Last name	Enter the last name of the person who compiled this tax declaration.
Name	Enter the first name of the person who compiled this tax declaration.
Telephone	Enter the telephone number of the person who compiled this tax declaration.
VAT Reporting Period	<p>Select the VAT reporting period for your EU sales list submissions.</p> <ul style="list-style-type: none"> <li>■ <b>By Month</b></li> <li>■ <b>By Quarter</b></li> </ul>

5. Click **Save**.

# Czechia VAT Report

If you have a Czechia subsidiary or nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Value Added Tax Return for Czechia, in English or Czech, from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Czechia, use the tax code properties provided by the International Tax Reports SuiteApp. See [Czech Republic Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Czechia VAT report, see [What goes into each box - Czechia VAT report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency. For the Czechia, NetSuite provides an XML file that you can manually upload to the tax agency portal for online filing. You should still review all the values in the report prior to submission.

## VAT Report Online Filing

The XML file generated by NetSuite complies with the specifications of the tax authority in Czechia. You can manually upload it to the tax agency portal for online filing. To generate a report, see [Generating VAT/GST Reports](#). When the Czechia VAT report is displayed, click Generate XML.

The System Notes subtab lists all the Czechia VAT XML files generated for the selected subsidiary. The list also shows the user name, date, reporting period, and a link to the file for downloading.

Before generating a report to be used for online filing, be sure to complete the Tax Filing setup page. For information, see [Setting Up Tax Filing for Czechia](#).



**Important:** Make sure that the tax period you select on the VAT report matches the tax period defined in your tax filing setup.

## Tax Reports (International) - Czech Republic (English)

Subsidiary      Country Form      Tax Period      To

Czech Republic	Group	Czech Republic (English)	Jul 2014	Jul 2014
<a href="#">Refresh</a>	<a href="#">Print</a>	<a href="#">Setup</a>	<a href="#">Export to XML</a>	<a href="#">Adjust Return</a>

[Click here for Czech Republic VAT Help Topics](#)

**Ministry of Finance of the CZECH REPUBLIC VALUE ADDED TAX**  
 Czech Republic  
**Tax Identification Number:**  
**Period:** July/2014

Report		System Notes	
<b>I. Taxable supplies</b>			
		Line	<b>Tax base</b>
<b>Delivery of goods or provision of service with a domestic delivery place (e.g. Sections 13, 14, 18)</b>		Base	1
		Reduced	2
<b>Purchase of goods from another member state (Section 16; Section 17 (6) (e); Section 19 (3))</b>		Base	3
		Reduced	4
<b>Receiving services with place of supply according to section 9 (1) from an entity registered for tax in another member state</b>		Base	5
		Reduced	6
<b>Import of goods (Section 23 (3 - 5))</b>		Base	7
		Reduced	8
<b>Purchase of a new transport vehicle (Section 19 (4))</b>		9	0
<b>Regime of tax liability transfer (Section 92a) - goods supplier or service provider</b>		Base	10
		Reduced	11
<b>Other taxable supplies where the tax is to be declared by the taxpayer upon receipt (Section 108)</b>		Base	12
		Reduced	13
<b>II. Supplies exempt from tax and with a foreign delivery place and a tax abatement claim</b>			<b>Value</b>
<b>Delivery of goods to another member state (Section 64)</b>			20



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#). For EU sales list and Intrastat reports, see [EU Sales List for Czechia](#) and [EU Intrastat Report](#).

## What goes into each box - Czechia VAT report

The following table shows how NetSuite uses the tax codes to get the values for the Czechia VAT report.

<b>I. Taxable supplies</b>			<b>Tax base</b>	<b>Output tax</b>
<b>Delivery of goods or provision of service with a domestic delivery place (e.g. Sections 13, 14, 18)</b>	Base	<b>1</b>	Net amount of sales S	Tax amount of sales S
	Reduced	<b>2</b>	Net amount of Sales R, SR	Tax amount of Sales R, SR
<b>Purchase of goods from another member state (Section 16; Section 17 (6) (e); Section 19 (3))</b>	Base	<b>3</b>	Net amount of Purchases ES	Tax amount of Purchases ER
	Reduced	<b>4</b>	Net amount of Purchases ER	Tax amount of Purchases ER

<b>I. Taxable supplies</b>			<b>Tax base</b>	<b>Output tax</b>
Receiving services with place of supply according to section 9 (1) from an entity registered for tax in another member state	Base	<b>5</b>	Net amount of Purchases ESSP	Tax amount of Purchases ESSP
	Reduced	<b>6</b>	Net amount of Purchases ESPR	Tax amount of Purchases ESPR
Import of goods (Section 23 (3-5))	Base	<b>7</b>	Net amount of Purchases I, I2	Tax amount of Purchases I, I2
	Reduced	<b>8</b>	Net amount of Purchases IR	Tax amount of Purchases IR
Purchase of new transport vehicle (Section 19 (4))		<b>9</b>	Net amount of Purchases NV	Tax amount of Purchases NV
Regime of tax liability transfer (Section 92a) - goods supplier or service provider	Base	<b>10</b>	Net amount of Purchases RC	Tax amount of Purchases RC
	Reduced	<b>11</b>	Net amount of Purchases RCR, RCSR	Tax amount of Purchases RCR, RCSR
Other taxable supplies where the tax is to be declared by the taxpayer upon receipt (Section 108)	Base	<b>12</b>	Net amount of Sales OT, Net amount of Purchases IS, RCOND	Tax amount of sales, OT, Notional tax amount of Purchases IS, RCOND
	Reduced	<b>13</b>	Net amount of Sales OTR, OTSR, Net amount of Purchases ISR, ISSR, RCOND2, RCOND3	Tax amount of sales OTR, OTSR; Notional tax amount of Purchases ISR, ISSR, RCOND2, RCOND3
<b>II. Supplies exempt from tax and with a foreign delivery place and a tax abatement claim</b>			<b>Value</b>	
Delivery of goods to another member state (Section 64)		<b>20</b>	Net amount of sales ES, ER, EZ	
Provision of services with a delivery place in other member state specified in section 102 clause 1 letter d		<b>21</b>	Net amount of sales ESS	
Export of goods (Section 66)		<b>22</b>	Net amount of sales O	
Delivery of a new vehicle to an entity not registered for tax in another member state (Section 19 (4))		<b>23</b>	Editable field	
Shipment of goods to another member state (Section 18)		<b>24</b>	Editable field	
Regime of tax liability transfer (section 92a) - goods supplier or service provider		<b>25</b>	Net amount of sales RC, RCR, RCSR	
Other performed supplies with a tax abatement claim (e.g. Sections 24a, 67, 68, 69, 70, 89, 90, 92)		<b>26</b>	Net amount of sales Z, E, OS, Net amount of purchases IG	
<b>III. Additional data</b>				
Simplified procedure for delivery of goods in the form of a trilateral business (Section 17) by an intermediary	Purchase of goods	<b>30</b>	Editable field	
	Delivery of goods	<b>31</b>	Editable field	
Exempted import of goods according to section 71g		<b>32</b>	Net amount of purchases IE	

<b>III. Additional data</b>			
Tax correction for receivables from debtors involved in insolvency proceedings (section 44)	Creditor	<b>33</b>	Editable field
	Debtor	<b>34</b>	Editable field

<b>IV. Claim for tax abatement</b>		<b>Tax base</b>	<b>In full amount</b>	<b>Reduced claim</b>
From received taxable supplies from taxpayers	Base	<b>40</b>	Purchases S	Purchases S Editable field
	Reduced	<b>41</b>	Purchases R, SR	Purchases R, SR Editable field
Upon import of goods when the tax administrator is the customs duty office		<b>42</b>	Editable field	Editable field
From taxable supplies recorded on lines 3 to 13	Base	<b>43</b>	3+5+7+9+10+12	3+5+7+9+10+12 Tax amount of purchases NV; Excludes RCOND2 and RCOND3
	Reduced	<b>44</b>	4+6+8+11+13	4+6+8+11+13 Editable field Excludes RCOND2 and RCOND3
Tax deduction correction according to section 75 (4) 77 and 79		<b>45</b>		Editable field
Tax abatement total		<b>46</b>	40+41+42+43+44+45	Editable field
Value of purchased assets specified in Section 4 (3d and 3e)		<b>47</b>	Editable field	Editable field

<b>Reduction of tax abatement</b>					
Supplies exempt from tax without a tax abatement claim	<b>50</b>	Editable field			
Value of supplies not included in the calculation of Section 76 (4)	<b>51</b>	<b>Tax abatement claim</b>		<b>No tax abatement claim</b>	
		Editable field		Editable field	
Reduced tax deduction proportion	<b>52</b>	<b>Coefficient (%)</b>	Editable field	<b>Abatement</b>	Editable field
Settlement of tax abatement (Section 76 (7) to (10))	<b>53</b>	<b>Settlement coefficient (%)</b>	Editable field	<b>Change of tax abatement</b>	Editable field

<b>VI. Calculation of tax liability</b>			
Adjustment of tax abatement (Section 78 to 78c) + deduction adjustment according to section 78 and equalisation according to section 79 of the VAT Act in force until the end of the year 2010		<b>60</b>	Editable field
Tax return (Section 84)		<b>61</b>	Editable field
Output tax (1+2+3+4+5+6+7+8+9+10+11+12+13-61+ tax according to Section 108 (1k))		<b>62</b>	1+2+3+4+5+6+7+8+9+10+11+12+13-61+ tax according to Section 108 (1k)

<b>VI. Calculation of tax liability</b>		
Tax abatement (46 in full amount + 52 abatement + 53 change of abatement + 60)	<b>63</b>	46 in full amount + 52 abatement + 53 change of abatement + 60
Real tax liability (62-63)	<b>64</b>	62-63
Excess abatement (63-62)	<b>65</b>	63-62
Change of tax liability upon submission of additional declaration (62-63)	<b>66</b>	62-63

## Czechia VAT Control Statement

If you have a Czechia subsidiary or nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the VAT Control Statement for the Czechia, in English or Czech, from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the VAT Control Statement for Czechia, use the tax code properties provided by the International Tax Reports SuiteApp. See [Czech Republic Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For more information, see [Generating VAT/GST Reports](#).

You should review all the values in the statement. To understand how NetSuite uses the tax codes to get the values for the Czechia VAT Control Statement, see [What goes into each box - Czechia VAT report](#).



**Important:** The NetSuite VAT Control Statement is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency. For the Czechia, NetSuite provides an XML file that you can manually upload to the tax agency portal for online filing. You should still review all the values in the report prior to submission.

### Czechia Tax Reporting Fields

You must set up the following fields to be added to transaction forms and item records:

- **Code of Supply** - This is found on an item record. This indicates the classification of the supply provided or received by the company.
- **Regime Code of Supply** - This is located on a transaction form. This indicates whether the transaction falls under a special VAT schedule or not.
- **Date of Taxable Supply (DUZP, DPPD, DUP)** - This is found on the **Tax Reporting** subtab of a transaction form. Enter the date of taxable supply here if it is different from the transaction date. If you leave this field blank, the transaction date will be displayed on the Czechia VAT Control Statement.



**Important:** Make sure the **Regime Code of Supply** field is shown on customized transaction forms. By default, the **Show** box for the **Regime Code of Supply** field is checked in the custom form definition. Do not clear this box when you customize transaction forms.

### VAT Control Statement Online Filing

The XML file generated by NetSuite complies with the specifications of the tax authority in the Czechia. You can manually upload it to the tax agency portal for online filing. To generate a report, go to Reports

> VAT/GST > Tax Reports (International). Select your Czechia subsidiary and click **Supplementary**. Select **VAT Control Statement**, then select **XML** from the dropdown list.

Before generating a VAT Control Statement to be used for online filing, be sure to complete the Tax Filing setup page. For information, see [Setting Up Tax Filing for Czechia](#).



**Important:** Make sure that the tax period you select on the VAT Control Statement matches the tax period defined in your tax filing setup.

## What goes into each box — Czechia VAT Control Statement

The following table shows how NetSuite uses the tax codes to get the values for the Czechia VAT Control Statement.

A1. Taxable supplies in domestic reverse charge regime from which an acquirer is obliged to declare tax according to Article 92a of the VAT Act	Tax Base	Net amount of Sales RC, RCR				
A.2. Taxable acquisition from which an acquirer is obliged to declare tax according to Article 108 section 1b) and c) (Articles 24 and 25 of the VAT Act)	Tax Base 1 Net amount of Purchases ES, ESSP, NV, IS, RCOND; Net amount of Sales OT	VAT 1 Tax amount of Purchases ES, ESSP, NV, IS; Notional tax amount of Purchases RCOND; Tax amount of sales OT	Tax Base 2 Net amount of Purchases ER, ESPR, ISR, RCOND2; Net amount of Purchases OTR	VAT 2 Tax amount of purchases ER, ESPR, ISR; Notional tax amount of Purchases RCOND2; Tax amount of sales OTR	Tax Base 3 Net amount of Sales OTSR, Net amount of Purchases ISSR, RCOND3	VAT 3 Tax amount of sales OTSR, Tax amount of purchases ISSR; Notional tax amount of Purchases RCOND3
A.3. Supplies in special regime for investment gold according to Article 101c section 1c) point 2 of the VAT Act	Amount of exempt supply	Net amount of Purchases IG				
A.4. Taxable supplies and received payments with obligation to declare tax according to Article 108 section 1a) of the VAT Act in the amount over of 10.000,- CZK including VAT and all corrections according to Article 44 of the VAT Act regardless of the threshold	Tax Base 1 Net amount of Sales S	VAT 1 Tax amount of Sales Tax S	Tax Base 2 Net amount of Sales R	VAT 2 Tax amount of Sales Tax R	Tax Base 3 Net amount of Sales SR	VAT 3 Tax amount of Sales Tax SR
A.5. Other taxable supplies and received payments with obligation to declare tax according to Article 108 section 1a) of the VAT Act with the amount up to 10.000,- CZK including VAT, or supplies with no obligation to issue a tax document	Tax Base 1 Net amount of Sales S	VAT 1 Tax amount of Sales Tax S	Tax Base 2 Net amount of Sales R	VAT 2 Tax amount of Sales Tax R	Tax Base 3 Net amount of Sales SR	VAT 3 Tax amount of Sales Tax SR

B.1. Received taxable supplies in domestic reverse charge regime from which an acquirer is obliged to declare tax according to Article 92a of the VAT Act	Tax Base 1	VAT 1	Tax Base 2	VAT 2	Tax Base 3	VAT 3
	Net amount of Purchases RC	Notional tax amount of Purchases Tax RC	Net amount of Purchases RCR	Notional tax amount of Purchases Tax RCR	Net amount of Purchases RCSR	Notional tax amount of Purchases Tax RCSR
B.2. Received taxable supplies and providing payments from which an acquirer claims tax deduction according to Article 73 section 1a) of the VAT Act with the amount over of 10.000,- CZ including VAT and all received corrections according to Article 44 of the VAT Act regardless of the threshold	Tax Base 1	VAT 1	Tax Base 2	VAT 2	Tax Base 3	VAT 3
	Net amount of Purchases S, ND	Tax amount of Purchases Tax S, ND	Net amount of Purchases R	Tax amount of Purchases Tax R	Net amount of Purchases SR	Tax amount of Purchases Tax SR
B.3. Received taxable supplies and providing payments from which an acquirer claims tax deduction according to Article 73 section 1a) with the amount up to 10.000,-CZ including VAT	Tax Base 1	VAT 1	Tax Base 2	VAT 2	Tax Base 3	VAT 3
	Net amount of Purchases S, ND	Tax amount of Purchases Tax S, ND	Net amount of Purchases R	Tax amount of Purchases Tax R	Net amount of Purchases SR	Tax amount of Purchases Tax SR

## EU Sales List for Czechia

If you have a Czechia nexus, and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate a localized EU Sales List (ESL) report for Czechia. To generate an ESL report, go to Reports > VAT/GST > EU Sales List Report. The form can be displayed in English or Czech.

The form displays the following information:

- **Country Code** - Country code prefix of the customer's VAT registration number
- **Customer's VAT number** - Customer's VAT number without the country prefix
- **Customer** - Click the customer name to view the customer record
- **Supplies Code** - Specifies the type of transaction. For each line in the report, you must select the appropriate supplies code:
  - 0** - Delivery of goods
  - 1** - Movement of business property
  - 2** - Delivery of goods in the form of triangular trade
  - 3** - Delivery of services
- **Number of Supplies** - Number of transactions

- **Total Value of Supplies in CZK** - Displayed in the appropriate format for Czechia
- **Exclude** - Check this box for lines that you want to exclude from your report
- **Cancel** - Check this box to cancel lines



**Note:** The Cancel option becomes available only when you have selected the Corrective Recapitulative Statement in the Form SH field on the EU Sales Filing Setup page. See [Setting Up Tax Filing for Czechia](#).

Verify and correct the data in the report as necessary. Any inconsistencies that NetSuite finds in your data, based on your selected reporting criteria, are indicated by color codes on the ESL report. By default, the system checks the Exclude box for those transactions with data inconsistencies, except for VAT number errors.

You can save the report in PDF, Microsoft Excel (.xls), or XML format. Lines with the Exclude box checked are not included in the exported file. NetSuite saves a copy of the file in the File Cabinet, and sends you an email containing a URL of the file location.

For more information about using the EU Sales List reporting feature, read the following topics:

- [EU Sales List Overview](#)
- [Generating an EU Sales List Report](#)

### EU Sales List Online Filing

You can export the Czechia EU Sales List report from NetSuite to an XML file that you can submit for online filing. The XML file generated by NetSuite complies with the specifications of the tax authority in Czechia.

To generate the EU Sales List report, see [Generating an EU Sales List Report](#). When the Czechia EU Sales List report is displayed, click Export to XML.

Before generating a report to be used for online filing, be sure to complete the EU Sales Filing setup page. For information, see [Setting Up Tax Filing for Czechia](#).

You should review all the values in the report prior to submission.

# Denmark Tax Topics

Denmark Tax Topics are moved to the Country-Specific Features, see the help topic [Denmark Tax Topics For Accounts Without SuiteTax](#) under [Denmark Help Topics](#).

# Finland Tax Topics

Finland Tax Topics are moved to the Country-specific Features, see the help topic [Finland Tax Topics](#) under [Finland Help Topics](#).

# France Tax Topics

France Tax topics are moved to the Country-Specific Features, see the help topic [France Tax Topics For Accounts Without SuiteTax](#) under [France Help Topics](#).

# Germany Tax Topics

Germany Tax topics are moved to the Country-Specific Features, see the help topic [Germany Tax Topics For Accounts Without SuiteTax](#) under [Germany Help Topics](#).

# Gulf Cooperation Council (GCC) Tax Topics

A new VAT framework is being introduced in the GCC Member States from 2018, with the United Arab Emirates (UAE) and Saudi Arabia as the first countries to roll out VAT from 1 January 2018. Other Gulf countries have time until the end of next year to implement the new tax system.

## Definition of Terms

- **Zero-Rated** — The agreement across the GCC region is that some supplies are zero-rated such as medicine, medical equipment, goods and passenger transportation, healthcare and education services, etc.
- **Out of Scope of VAT** — Certain supplies will be considered as being out of scope of VAT for the UAE. The most common are sales outside of the country, or supplies made from a non-registered entity. Other examples for out of scope VAT are certain government activities or supplies made with no economic benefit. This includes providing goods or services to a different department in your own business.
- **Reverse Charge** — Reverse charging of VAT is required when you receive an item that has no tax applied on it, but VAT is due at the same time. An example of this is receiving of services from the UK to a business in the UAE. As the supply of service from outside of the UAE is considered out of scope of VAT, then no tax is listed on the invoice. For this example, it is better to buy the same service from overseas because it has no VAT on it and would appear cheaper. This is where the reverse charge is required, because any purchases that are made from overseas need to have the domestic tax rate applied. Application of reverse charge also means there is no financial advantage of buying a service from overseas compared to buying domestically.

For more information, read the following Gulf Cooperation Council (GCC) tax topics:

- [Setting Tax Preferences for GCC States](#)
- [Tax Code Provisioning for GCC States](#)
- [Entity Records for GCC States](#)
- [Set Auto-Generated Numbers for GCC States](#)
- [Setting Up Tax Periods for GCC States](#)
- [Applying VAT to Discount Items for GCC States](#)
- [Taxation Features Provided by SuiteApps from NetSuite](#)
  - [International Tax Reports](#)
  - [VAT Reporting](#)
- [Paying Tax Liabilities for GCC States](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Setting Tax Preferences for GCC States

The following preferences are available for VAT nexuses only.

### To set tax preferences for a nexus:

1. Go to Setup > Accounting > Taxes > Set Up Taxes.

## Set Up Taxes Page

The screenshot shows the 'Set Up Taxes' page with the 'United Arab Emirates' tab selected. On the left, there's a list of checkboxes for various tax-related preferences. On the right, there are dropdown menus for setting default tax codes and rounding levels. A note at the top says: 'Each nexus is configured on its own tab below. To create a new nexus, go to Setup > Accounting > Taxes > Nexus > New. For more information, click [Here](#) or click Help at the top of the page.'

Set Up Taxes	
<input type="button" value="Save"/>	<input type="button" value="Cancel"/>
Each nexus is configured on its own tab below. To create a new nexus, go to <a href="#">Setup &gt; Accounting &gt; Taxes &gt; Nexus &gt; New</a> . For more information, click <a href="#">Here</a> or click Help at the top of the page.	
<input type="button" value="France"/> <input type="button" value="Saudi Arabia"/> <input checked="" type="button" value="United Arab Emirates"/>	
<input checked="" type="checkbox"/> ENABLE TAX LOOKUP ON SALES AND PURCHASES <input checked="" type="checkbox"/> PRINT TAX CODE SUMMARY ON SALES FORMS <input checked="" type="checkbox"/> ONLY USE TAX CONTROL ACCOUNTS ON TAX TYPES <input checked="" type="checkbox"/> FOREIGN TRADE <input type="checkbox"/> TAX REPORTING CASH BASIS	
DEFAULT TAX CODE * S-UAE	TAX ROUNDING LEVEL Item Line Level
TAX CODE FOR EXPORTS EX-UAE	TAX ROUNDING PRECISION 0.01 and Below
TAX CODE FOR IMPORTS: SERVICE ITEMS IMS-UAE	TAX ROUNDING METHOD Round Off
TAX CODE FOR IMPORTS: NON-SERVICE ITEMS IMG-UAE	<input type="checkbox"/> APPLY ROUNDING PRECISION SETTING IF CURRENCY PRECISION IS NOT 0 <input checked="" type="checkbox"/> ALLOW OVERRIDE ROUNDING SETTING PER ENTITY
TAX CODE LISTS INCLUDE Tax Codes Only	

2. If you have more than one nexus, click the tab for the nexus that you want to configure.
3. **Enable Tax Lookup on Sales and Purchases** – This box is checked by default to enable NetSuite to determine appropriate tax codes to use on sales and purchases. Clear this box if you do not want NetSuite to determine the correct tax code based on the shipping address of the customer or vendor. If you use SuiteScript to query third party tax services, clear this box.
4. **Print Tax Code Summary on Sales Forms** – Check this box if you want to include a summary of the taxes by tax rate on printed transaction forms such as Estimates, Sales Orders, and Sales Invoices. The tax code summary is shown only if two or more tax codes are used on the transaction.  
  
If you check this box, you must choose your preferred PDF layout for transaction type forms. To set your transaction form PDF layout preferences, go to Customization > Forms > Transaction Form PDF Layouts. If the **Preferred** box for Transaction Layout with Tax Summary is checked, NetSuite shows the tax summary as a separate element at the bottom of the form, above the totals. If you choose any of the standard or classic transaction type layouts, NetSuite shows the tax summary in the main body of the form as part of the columns element. For more information about transaction form PDF layouts, see the help topic [Customizing Transaction Form PDF Layouts](#).
5. **Only Use Tax Control Accounts on Tax Types** – This box is checked by default. If you disable this preference, you can create a tax type record on which you can select any account from your chart of accounts as your posting account for tax. After setting up the tax type, you must select it on the appropriate tax code records. For more information, see [Removing Restrictions for Tax Control Accounts](#).
6. **Foreign Trade** – Check this box if your company conducts trade with foreign companies or individuals. If this box is checked, the system creates the Export tax code for the nexus.
7. **Tax Reporting Cash Basis** – Check this box if you submit your tax returns on a cash basis, rather than invoice or accrual basis, to the tax authority.
8. **Display Tax Registration Number Field in Web Store** – Check this box to enable customers to enter their tax identification numbers when checking out of your Web store. (The label shown for this field depends on the specific name of a country's VAT registration number or Company registration number, as appropriate.)
9. **Default Tax Code** – Choose the default tax code that the system should use in your transactions if no tax code has been predefined for the customer or items.



**Important:** The **Default Tax Code** field is mandatory for all nexuses. In a OneWorld account, if you click **Save** and the system prompts you to enter a value in the **Default Tax Code** field, you may have one or more nexuses where a default tax code has not yet been selected. Look for this nexus and supply the missing information, and click **Save**.



**Warning:** When you deactivate a tax control account, any tax codes associated with it will no longer be available for selection when you create or edit a transaction record. Also, any existing default tax codes associated with the deactivated tax control account will be invalidated. Be sure to change the default tax codes on the affected nexuses, item records, customer records, and vendor records. Alternatively, you can re-activate the tax control account. For more information, see [Tax Control Accounts Overview](#).

10. **Tax Code for Exports** – Select the default tax code for orders placed by international customers.
11. **Tax Code for Imports: Service Items** – Select the default tax code for service items purchased from vendors outside the country. This code will be used to show Reverse Charge tax on tax reports.
12. **Tax Code for Imports: Non-Service Items** – Select the default tax code for non-service items purchased from vendors outside the country. This code will be used to show Reverse Charge tax on tax reports.
13. **Tax Code Lists Include** – Choose whether you want tax codes, tax groups, or both to appear on transactions. The Tax Code Lists Include preference does not apply to journals.
14. **Preferred Tax Agency** – Select the tax agency that you pay taxes to.  
If you have Advanced Taxes enabled in your account, the **Preferred Tax Agency** field appears under the **Tax** subtab. On the Field Naming subtab, you can edit the field names displayed on forms and in columns on search results, lists, and reports. See [Customizing Tax Fields on Transaction Forms](#).
15. Set the tax rounding levels, methods, and precision settings for this nexus. See [Setting Tax Rounding Levels, Methods, and Precision Settings](#).

## Setting Up VAT for GCC States

Tax codes determine how much tax is charged on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for the GCC States are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Provisioning for GCC States

To benefit from the automatic tax code provisioning feature, you must first install the International Tax Reports SuiteApp (Bundle ID: 43003) in your account before you create subsidiaries.

For more information on how to install the International Tax Reports SuiteApp, see [Installing and Setting Up International Tax Reports](#).

If the GCC subsidiary and nexus have already been created before the SuiteApp is installed, you can create the GCC tax codes by running the **Create Tax Code SS** script.

**To create tax codes for GCC States using a script:**

1. Go to Customization > Scripting > Script Deployments.
2. On the Script Deployments page, click the **Edit** link next to the **Create Tax Code SS** (customdeploy\_create\_taxcodes\_ss) script.
3. On the **Parameters** subtab, select a GCC State in the **Tax Code Nexus** field.
4. Click **Save and Execute** in the **Save** button dropdown menu.



**Important:** To run the **Create Tax Code SS** script, you need to have an Administrator role.



**Important:** If you already have created tax codes in the GCC subsidiary, the script will check for duplicates, and will not provision or overwrite the existing tax code.

After performing these steps, the tax codes for the GCC States are automatically created. To check and view the GCC States tax codes, go to Setup > Accounting > Tax Codes.

## Tax Code Table for GCC States

You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the Tax Code page, check the boxes of the properties that apply to the tax code.



**Important:** If the tax code is to be used for Intra GCC trading, you must check the **GCC Member State** box on the Tax Code page

For more information about tax code properties, see [Tax Code Properties](#).

### Tax Code Table for Saudi Arabia:

Tax Code	Description	Property	Rate	Notional Rate	Available On
S-KSA	Standard Rate - Domestic		5%		Both (Sales and Purchases)
Z-KSA	Zero Rate - Domestic		0%		Both (Sales and Purchases)
Z-S GCC	Sales to registered customers in GCC states	Custom Check box - 0% GCC State  Default to checked			Sales
EX-KSA	Zero Rate- Exports	Exports	0%		Sales
IMZ-KSA	Zero Rate - Imports (Goods and services)	Imports Reverse Charge Code	0%	5%	Purchases
IMG-KSA	Standard Rate - Imports (Goods)	Imports	5%		Purchases
IMS-KSA	Standard Rate - Imports (Services)	Reverse Charge Code  Applies to Service Items  Imports	0%	5%	Purchases

Tax Code	Description	Property	Rate	Notional Rate	Available On
RCS-KSA	Reverse Charge - Sales	Reverse Charge Code	0%		Sales
RCP-KSA	Reverse Charge - Purchases	Reverse Charge Code	0%	5%	Purchases
		Applies to Service Items			
X-KSA	Exempt	Exempt			Both (Sales and Purchases)
No_Tax-KSA	Out of Scope	Exclude from VAT Reports	Blank		

#### Tax Code Table for United Arab Emirates:

Tax Code	Description	Property	Rate	Notional Rate	Available On
S-UAE	Standard Rate - Domestic		5%		Both (Sales and Purchases)
Z-UAE	Zero Rate - Domestic		0%		Both (Sales and Purchases)
X-UAE	Exempt				Both (Sales and Purchases)
ZS-GCC	Sales to tax registered customers in GCC states	GCC State - Checked by default	0%	5%	Sales
		Reverse Charge Code - Checked			
EX- UAE	Zero Rate - Exports	Exports	0%		Sales
IMZ-UAE	Zero Rate - Imports (Goods and services)	Imports	0%	5%	Purchases
		Reverse Charge Code			
IMG- UAE	Standard Rate - Imports (Goods)	Imports	5%		Purchases
IMS-UAE	Standard Rate - Imports (Services)	Imports	0%	5%	Purchases
		Reverse Charge Code			
		Applies to Service items			
RCS-UAE	Reverse Charge - Sales	Reverse Charge	0%		Sales
RCP-UAE	Reverse Charge - Purchases	Reverse Charge	0%	5%	Purchases
No_Tax-UAE	Out of Scope	Exclude from VAT Reports	Blank		

For more information about Setting Tax Preferences and Setting Up Tax Periods, see [Setting Tax Preferences](#) and [Setting Up Tax Periods](#).

## Setting Default Tax Items on Customer Records

After you have set up your tax codes, you can set a default tax code on a customer record.

For example, you can set a default tax code that defines a customer as VAT Exempt if they provide financial services, life insurance, or if they are based in a Designated Free Tax Zone. Charities and nonprofit organizations are usually exempt from tax.

This default tax code will be automatically filled on all transaction forms related to this customer. However, you can override this on the transaction form.

Selecting anything other than the default 'blank' selection will override the tax engine lookup for that customer on transactions and will always use the selected tax code.

### To set tax items on customer records:

1. Go to Lists > Relationships > Customers.
2. Click the Edit link of the customer record, or click **New** to create a new customer.
3. Click the **Financial** subtab.
4. In the **Tax Item** field, select a default tax code for this customer.
5. Click **Save**.

## Setting Up Tax Agencies as Vendors

In most countries, businesses are required to collect tax from sales. Then, the collected tax must be paid to the tax authority on behalf of the customers. Default tax agencies are automatically set up by the system when you create a subsidiary or nexus, but you must edit the tax agency vendor record to provide details such as address information and change the name of the tax agency.

In a OneWorld account, multiple subsidiaries can pay taxes to the same tax agency. When you add a subsidiary, and its nexus is the same as that of an existing subsidiary, NetSuite creates a copy of the preferred tax vendor for that nexus to associate it with the new subsidiary. This copy (known as a child or shadow vendor) is necessary because tax agency vendors cannot be shared between subsidiaries. However, you can share non tax agency vendors with multiple subsidiaries. For more information, see the help topic [Assigning Subsidiaries to a Vendor](#).

**Note:** The child tax vendors that NetSuite creates when subsidiaries share a tax nexus are hidden, and therefore cannot be used directly in transactions.

Accounts associated with tax agency vendors are tax control accounts. If you want to attach an A/P account to a vendor, make sure the vendor type is not tax agency.

Tax agency vendors are not available for selection in the **Name** column when you create a journal entry. If you use tax codes in transactions, NetSuite posts tax to the appropriate tax agency associated with the subsidiary.

Do not use Write Check to pay a tax agency. If you want to pay liabilities to a tax agency, you must go to Transactions > Bank > Pay Tax Liability, where you can select the appropriate tax agency in the **Payee** field.

An administrator can create a vendor record for a tax agency if necessary.

### To set up a tax agency as a vendor:

1. Go to Lists > Relationships > Vendors > New.
2. On the Vendor page, specify the governmental authority to which you must pay tax. For example, in the **Vendor** field, you can enter the name of the state or provincial tax agency where your business is located.
3. In the **Category** field on the **Info** subtab, be sure to select **Tax Agency**.
4. Enter any additional information as needed.
5. Click **Save**.

You can select this tax agency when you set up tax preferences and tax codes.

## Creating Tax Schedules

Tax schedules are required in accounts with the Advanced Taxes feature enabled. Tax schedules determine how NetSuite calculates taxes for items in each nexus. The **Tax Schedule** field on an item record is located on the **Accounting** subtab, under Tax/Tariff Information.

For most countries, goods and services are charged at the same rate across the country, so there is no need for tax schedules to be set up.

In accounts without Advanced Taxes enabled, the tax treatment for an item is determined by the tax code assigned to it.

### To create a tax schedule:

1. Go to Setup > Accounting > Taxes > Tax Schedules > New.
  2. In the **Product** field, enter the name of the tax schedule that you want to associate with a product or item.
- When you create or edit item records, you can select the name of the tax schedule on the **Accounting** subtab of standard item forms.
3. Enter a description for this tax schedule.
  4. Click the **Non US Nexus** subtab, and select the sales and purchase tax codes to be used when charging customers with shipping addresses in those countries.

## Non US Nexus Subtab

NEXUS	SALES TAX CODE	PURCHASE TAX CODE
United Kingdom	▼	▼
United Arab Emirates	▼	▼
Switzerland	▼	▼
Sweden	▼	▼
Singapore	▼	▼
Serbia	▼	▼
Saudi Arabia	▼	▼
Portugal	▼	▼
Norway	▼	▼
New Zealand	▼	▼
Netherlands	▼	▼
Malaysia	▼	▼

5. Click **Save**.

You can create or edit an item record and choose the tax schedule that applies to the item. For more information about item records, see the help topic [Using Item Records](#).

## Entity Records for GCC States

VAT numbers are required to be validated by the tax authority.

NetSuite recommends that someone in your organization should be responsible for obtaining the VAT ID from your customers and suppliers, as well as providing your VAT to those you do business with.

You need to enter the VAT information in NetSuite either manually, or you can import the information via CSV if you have many records.

For more information on CSV Imports, see the help topics [CSV Imports Overview](#) and [Guidelines for CSV Import Files](#).

## VAT Registration Number

Be sure to add valid VAT registration numbers to your customer records and vendor records. The Tax Reg. Number or VAT Registration No. field is found on the Financial subtab of the Customer record and Vendor record.



**Note:** For OneWorld accounts, specify the tax code at the line-level on the **Subsidiaries** subtab.

The **Tax Code** field is not available in non-OneWorld accounts.

## Set Auto-Generated Numbers for GCC States

The Set Up Auto-Generated Numbers page enables you to choose the record types that should be automatically numbered in the order in which they are created. On this page you can also add prefixes and suffixes to auto-generated numbers. Prefixes and suffixes are useful in determining a record, transaction, or document's type and estimated age at a glance.

For example, you may choose to enable auto-generated numbering for the customer record type in your account and prefix the number with CUST. Each time you add a new customer record, the record number increases sequentially by one. When you view your customer list, you can quickly see that CUST0025 is a newer customer than CUST0004.

When you set a record type to have auto-generated numbers, the number replaces the name that was stored in the Company Name field. Record numbers cannot be reverted back to names after auto-generated numbering has been enabled and the records have been updated.

For more information on how to set up auto-generated numbers, read the following topics:

- [Setting Up Auto-Generated Numbering](#)
- [Auto-Generated Document Numbers](#)
- [Auto-Generated Transaction Numbers](#)
- [Reset Initial Transaction and Document Numbering Sequences](#)

# Setting Up Tax Periods for GCC States

Setting up tax periods requires the Manage Tax Reporting Periods permission.

When setting up tax periods, the best practice is to use months for posting tax, even if you intend to run only quarterly or annual reports. Go to the Manage Tax Periods page, select the Set Up Full Year option, and then choose the Calendar Months format.

You can also create periods individually using these options: New Year Only, New Quarter Only, and Base Period. However, setting up tax periods individually can create incomplete or incorrect period rollups if you are not careful. Be sure to review all rollups on the Manage Tax Periods Page to verify that each tax year is complete and correct.

**Note:** If you set up quarters without months, you will be able to run only quarterly tax reports. If you set up years without children, you will be able to run only annual tax reports. Consequently, you will not be able to run monthly tax reports in the event of internal or external needs such as tax audits, unless you have tax periods set up as months.

**Important:** If you are currently using quarters or years as your lowest tier of tax periods instead of months, or if you have set up periods in mixed mode, be aware that as of NetSuite 2013.2, a new **Is Posting** box has been added to the tax period record for quarters and years. You will be required to define the quarter or year as either posting or non-posting. If there is a quarter or year without children (months or base periods), and you want to use it for tax reporting, then you must make sure that the **Is Posting** box is checked on the tax period record. For more information, see [Tax Period Posting Changes](#).

On the Manage Tax Periods page, you can identify posting periods by their status icons. Non-posting periods do not have status icons.

Month periods are always posting. To define a quarter or year as posting, check the **Is Posting** box on the tax period record. Note that you cannot check the **Is Posting** box for quarters and years that have children. Posting periods cannot have children.

**Note:** The following steps are for setting up tax periods without the Multiple Calendars feature enabled. If you are using the Multiple Calendars feature, see [Setting Up Tax Periods Using a Fiscal Calendar](#).

## To set up tax periods for a full year that has sub-periods:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.
2. Click **Set Up Full Year**.
3. In the **First Fiscal Month** field, select the first month in your company's fiscal year.
4. In the **Fiscal Year End** field, enter the year for which you are setting up tax periods.
5. In the **Period Format** field, select one of the following to divide the year into:
  - **Quarters** – three-month long sub-periods. These quarters have the Is Posting box checked by default.
  - **Calendar Months** – twelve sub-periods.
6. Click **Save**.

## To set up a tax reporting year:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.

2. Click **New Year Only**.
3. In the **Period Name** field, enter a name for this year.
4. Enter or select a start date for this year.
5. Enter or select an end date for this year.
6. Check the **Is Posting** box to enable NetSuite to post tax to this year period. If the **Is Posting** box is not checked, then you must set up either quarters or months as sub-periods of this year.
7. Click **Save**.

#### To set up a tax reporting quarter:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.
2. Click **New Quarter Only**.
3. In the **Period Name** field, enter a name for this quarter.
4. Enter or select a start date for this quarter.
5. Enter or select an end date for this quarter.
6. Check the **Is Posting** box to enable NetSuite to post tax to this quarter period. If the **Is Posting** box is not checked, then you must set up months as sub-periods of this quarter.
7. In the **Sub-period of** field, select the year that this quarter belongs to. The parent period must be already set up. Otherwise, it will not appear in the dropdown list. Note that you can add sub-periods to a non-posting year only.
8. Click **Save**.

#### To set up a base tax period:

1. Go to Setup > Accounting > Taxes > Manage Tax Periods.
2. Click **Base Period**.
3. In the **Period Name** field, enter a name for this base period.
4. Enter or select a start date for this base period.
5. Enter or select an end date for this period.
6. In the **Sub-period of** field, select the parent period that this base period belongs to. The parent period must be already set up. Otherwise, it will not appear in the dropdown list. Sub-periods can be added to a non-posting parent period only.
7. Click **Save**.

## Applying VAT to Discount Items for GCC States

Discounts can be set as fixed amounts or percentages for items. Discounts can also be specified across a group of items or for a single line item. How and when a discount is applied depends on the method in which it is applied, and on the NetSuite edition being used when applying the discount. Consequently, the tax that is calculated on your items can vary. It is important to understand the different discount methods available for your NetSuite edition.

To help you choose the correct method, read the following topics:

- [Discount Methods \(VAT Nexus\)](#)
- [Applying VAT Before or After Discounts](#)

# Taxation Features Provided by SuiteApps from NetSuite

## International Tax Reports

The International Tax Reports SuiteApp (Bundle ID 43003) developed by NetSuite is a free SuiteApp that you can install in your account.

For installation and setup steps, see [Installing and Setting Up International Tax Reports](#).

### Prerequisites

Make sure to perform the following prerequisites before you install the International Tax Reports SuiteApp:

- Set up tax reporting periods. For more information, see [Working with Tax Periods](#) and [Setting Up Tax Periods](#).
- Enable the following SuiteCloud features. Go to Setup > Company > Enable Features and check the box for the following features on the SuiteCloud tab:
  - Custom Records
  - Client SuiteScript
  - Server SuiteScript

### To install the International Tax Reports SuiteApp:

1. Go to Customization > SuiteBundler > Search & Install Bundles.
2. On the Search & Install Bundles page, click **Advanced**.
3. Enter the following:
  - Keywords = International Tax Reports
  - Location = Production Account
  - Account ID = 3776651
4. Click **Search**.
5. Click the link for **International Tax Reports** (Bundle ID: 43003).
6. On the SuiteApp Details page for International Tax Reports, click **Install**.

### Additional Setup Steps

After installing the International Tax Reports SuiteApp, perform the following setup steps:

#### 1. Roles and Permissions

Use the following roles provided by the International Tax Reports SuiteApp. These roles have already been set up with all the required permissions and access to script deployments:

- Tax Reporting Accountant
- Tax Reporting Accountant Reviewer
- Tax Reporting CFO

- Tax Reporting Bookkeeper

If you want to use your own customized roles, read [Creating or Customizing Roles to Use the International Tax Reports](#).



**Note:** The standard Bookkeeper role cannot access the reports in the International Tax Reports SuiteApp even if you add permissions and grant the role access to scripts and reports. NetSuite recommends that you use the pre-configured Tax Reporting Bookkeeper role instead.

## 2. Report By Period

Make sure that the Report By Period field in Home > Set Preferences > Reporting/Search is set to either Financials Only or All Reports. Report Period should not be set to Never. The Report by Period user preference determines whether report data is calculated by date range or by period. See the help topic [Reporting Preferences on the Set Preferences Page](#).

# VAT Reporting

## Sales and Purchase Reports Grouped by Tax Code

The International Tax Reports SuiteApp provides the following standard reports that can be used by any country nexus:

- Purchase By Tax Code (Detail)
- Purchase By Tax Code (Summary)
- Sales By Tax Code (Detail)
- Sales By Tax Code (Summary)

The reports can be accessed at Reports > VAT/GST. You can also create custom versions of these saved reports if you require additional columns to be shown.

### To view sales and purchase reports by tax code:

1. Go to Reports > VAT/GST.
2. Select one of the following saved reports:
  - **Purchase By Tax Code (Detail)**
  - **Purchase By Tax Code (Summary)**
  - **Sales By Tax Code (Detail)**
  - **Sales By Tax Code (Summary)**
3. At the bottom of the report page, select a tax period.
4. Select a subsidiary.
5. Click **Refresh** to reload the report each time you change the subsidiary or tax period.



**Important:** For the saved reports in the International Tax Reporting SuiteApp, results are limited to 25,000 rows. A truncated report will display this note at the bottom of the page: "The results of this report are too large. Please narrow your results." If you want to request an increase in the limit, you must file a Support case.

6. You can also click any of the following:

- **Print** - to print the report
- **Email** - to email the report
- **Schedule** - to create a schedule to automatically email the report
- **Export - CSV** - to export the report as a CSV file
- **Customise** - to create and save a custom version of the report
- **Options** - to change viewing and printing preferences
- **Expand** - to view all top levels and sublevels of the report
- **Collapse** - to view only top levels of the report
- **Graph** - to display a graph of current report results

## Reporting by Emirate in the UAE

If the tax authority requires reporting by Emirate in the UAE, you must select the place of supply where the goods are delivered or the services are provided on the **Emirate** column on supported sales and purchase transaction records.

### To add Emirate column to sales and purchase reports:

1. Click **Customize** in the footer of the report.
2. On the Report Builder page, click **Edit Columns**.
3. In the Add fields pane, enter **Emirate** on the Search Fields and click the Search icon.
4. Click the **Emirate (Custom Column)** name from the Add Fields pane to add it as the last column of your report. You can also click and drag the **Emirate (Custom Column)** name and drop it in the order you want in the Report Preview pane.



**Important:** To group the column by Emirate, click the **Move Left** button to move the Emirate column to the left most part of the report until the **Group** box is shown.

5. In the Report Preview pane, enter a new Emirate name for your column on the **Column Label** field.
6. Click **Save**.

## Paying Tax Liabilities for GCC States

### To pay a tax liability:

1. Close the tax period before you do your tax reporting and tax payments. (Go to Setup > Accounting > Taxes > Manage Tax Periods.)
2. Run and review the VAT on Sales and VAT on Purchases summary and detailed reports. If necessary for adjustments, reopen the tax period and run the reports again.
3. If VAT on Sales is greater than VAT on purchases, prepare and post an appropriate journal entry that:
  - Debits the VAT on Sales account for the amount shown on the VAT on Sales report
  - Credits the VAT on Purchases account for the amount shown on the VAT on Purchases report
  - Credits the VAT Liability account for the net amount

When it is time to pay your tax liability, you can write a cheque or do a bank transfer.

You can write a tax liability cheque for any non-U.S. edition or nexus at Transactions > Bank > Write Tax Liability.

### To write a tax liability check:

1. Go to Transactions > Bank > Pay Tax Liability.
2. Select the appropriate bank account from which the payment is made.
3. Select the VAT liability tax account for the net amount.
4. In the **Payee** field, select the tax agency you are writing this cheque to. To set a tax agency to appear by default in this field, go to Setup > Accounting > Taxes > Set Up Taxes, and select the default agency in the **Tax Agency** field.
5. Enter the date for this transaction.
6. Select a posting period for this cheque.
7. In the **Amount** field, enter the amount of the tax liability payment.
8. In the **Memo** field, enter the memo that should appear on the printed cheque.

You can print this check at Transactions > Management > Print Checks and Forms (Administrator).

# Indonesia Tax Topics

If you have an Indonesia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the VAT Declaration Form 1111 and its attachments, in English or Bahasa Indonesia. The tax reports can be used as a guide for preparing the tax returns to be submitted periodically to the tax authority in Indonesia.

With NetSuite International Tax Reports, you can also generate sales and purchase reports by tax code.

For more information, read the following Indonesia tax topics:

- [Indonesia Tax Codes](#)
  - [Tax Code Table for Indonesia](#)
- [Indonesia VAT Report](#)
  - [What goes into each box - Indonesia VAT report](#)

For more information about the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Indonesia Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Indonesia are set up correctly.

For more information about tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Indonesia

The following table shows the tax properties required to correctly generate the Indonesia VAT reports provided by the International Tax Reports SuiteApp. The tax code names or letters presented in the table are suggested names or default system preferences. You can rename the tax codes if you want.

Tax reports identify transactions by looking at the tax code properties, not the tax code names. On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

To understand how NetSuite uses the tax codes to get the values for the VAT Declaration Form 1111 and Form 1111AB, see [What goes into each box - Indonesia VAT report](#).

 **Note:** Effective April 1, 2022, the VAT rate for Indonesia increased to 11%.

Tax Code	Description	Rate	Property	Purchase Tax Account	Sales Tax Account	Available On
S-ID	Standard rate (VAT Invoice Transaction Code 01, 04, 06 and 09)	11%	Default	PPN on Purchases ID	PPN on Sales ID	Both (Sales and Purchases)
Z-ID	Zero rated	0%	Export	PPN on Purchases ID	PPN on Sales ID	Both (Sales and Purchases)
G-ID	Delivery of taxable goods and services to designated VAT collectors	11%	Government	PPN on Purchases ID	PPN on Sales ID	Both (Sales and Purchases)

Tax Code	Description	Rate	Property	Purchase Tax Account	Sales Tax Account	Available On
	or VAT withholding agents (VAT Invoice Transaction Code 02 and 03)					
NV-ID	Delivery of taxable goods and services where VAT was not collected (VAT Invoice Transaction Code 07)	11%	No Tax Invoice	PPN on Purchases ID	PPN on Sales ID	Both (Sales and Purchases)
EX-ID	Delivery of taxable goods and services exempt from VAT (VAT Invoice Transaction Code 08)	11%	Exempt	PPN on Purchases ID	PPN on Sales ID	Both (Sales and Purchases)
IMPT-ID	Importation of goods, consumption of foreign intangible goods, and services outside the customs area where input VAT cannot be credited	11%	Import	PPN on Purchases ID	PPN on Sales ID	Both (Sales and Purchases)
NC-ID	Imports or acquisitions where input VAT cannot be credited	11%	No Tax Credit	PPN on Purchases ID	PPN on Sales ID	Both (Sales and Purchases)
UNDEF_ID	Used when NetSuite cannot determine the appropriate tax code for a transaction	0%	Exclude from VAT Reports	PPN on Purchases ID	PPN on Sales ID	Both (Sales and Purchases)

## Indonesia VAT Report

If you have an Indonesia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the VAT Declaration Form 1111 and its attachments, in English or Bahasa Indonesia, from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the VAT report for Indonesia, use the tax code properties provided by the International Tax Reports SuiteApp. See [Indonesia Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the VAT Declaration Form 1111 and Form 1111AB, see [What goes into each box - Indonesia VAT report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency.

### To generate the Form 1111 VAT Declaration and attachments:

1. Go to Reports > VAT/GST > Tax Reports (International).
2. If you are using OneWorld, select the Indonesian subsidiary. In the **Country Form** field, select the **English VAT form** or the **Bahasa Indonesia VAT form**.
3. Select a tax period for the report.
4. Click **Refresh** to generate the report.



**Important:** Each time you change a subsidiary or tax period, click **Refresh**.

5. Click **Print** to save a PDF file of Form 1111: Value Added Tax Declaration Form (Periodic VAT Return) and Form 1111 AB (Summary of Deliveries and Acquisitions for the Period).
6. Click the following to generate the supplementary reports:
  - **A1** – to download Form 1111 A1: List of Exports whether Tangible or Intangible Goods (BKP) and/or Services (JKP)
  - **A2** – to download Form 1111 A2: List of Output VAT from Domestic Deliveries with Tax Invoice
  - **B1** – to download Form 1111 B1: List of Creditable Input from Importation of Tangible Goods (BKP) or Consumption of Intangible Goods (BKP) and/or Services (JKP) from Outside the Customs Area
  - **B2** – to download Form 1111 B2: List of Creditable Input VAT from the Domestic Acquisitions of Goods and/or Services from Outside the Customs Area
  - **B3** - to download Form 1111 B3: List of Non-creditable Input VAT or Facilitated Acquisitions



**Note:** Although fields for Luxury Sales Tax (PpnBM) are provided, currently these are not automatically computed from the system.

### Tax Reports (International) - Indonesia (English)

Subsidiary	Country Form	Tax Period	To																																
Indonesia	<input type="checkbox"/> Group <b>Indonesia (English)</b>	Jul 2014	Jul 2014																																
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Supplementary"/> <input type="button" value="Adjust Return"/>																																			
<a href="#">Click here for Indonesia VAT Help Topics</a>																																			
<div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> <b>Value Added Tax Declaration (Periodic VAT Return)</b>            Indonesia  <b>Tax Id:</b> _____  <b>Period:</b> July/2014         </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><b>FORM 1111</b></td> <td style="width: 10%;"><b>FORM 1111 AB</b></td> </tr> <tr> <td colspan="2"> <b>I. DELIVERY OF GOODS AND SERVICES</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Amount</th> <th style="width: 50%;">VAT</th> </tr> </thead> <tbody> <tr> <td><b>A. VAT Payable:</b></td> <td></td> </tr> <tr> <td>1. Exports</td> <td><input type="text" value="Rp. 0"/></td> </tr> <tr> <td>2. Deliveries subject to VAT</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>3. Deliveries to Designated VAT Collectors</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>4. Deliveries where VAT was not collected</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>5. Deliveries exempt from VAT</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>Amount (I.A.1 + I.A.2 + I.A.3 + I.A.4 + I.A.5)</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td><b>B. VAT not Due</b></td> <td><input type="text" value="Rp. 0"/></td> </tr> <tr> <td><b>C. Total of all Deliveries (I.A + I.B)</b></td> <td><input type="text" value="Rp. 0"/></td> </tr> </tbody> </table> </td> </tr> <tr> <td colspan="2"> <b>II. CALCULATION OF VAT PAYABLE / OVERPAYMENT</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 50%;">A. Output VAT due for collection (VAT due on I.A.2)</td> <td style="width: 50%; text-align: right;"><input type="text" value="Rp. 0"/></td> </tr> <tr> <td>B. VAT paid in advance in the same period</td> <td><input type="text" value="Rp. 0"/></td> </tr> <tr> <td>C. Input VAT that can be credited</td> <td><input type="text" value="Rp. 0"/></td> </tr> </tbody> </table> </td> </tr> </table>				<b>FORM 1111</b>	<b>FORM 1111 AB</b>	<b>I. DELIVERY OF GOODS AND SERVICES</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Amount</th> <th style="width: 50%;">VAT</th> </tr> </thead> <tbody> <tr> <td><b>A. VAT Payable:</b></td> <td></td> </tr> <tr> <td>1. Exports</td> <td><input type="text" value="Rp. 0"/></td> </tr> <tr> <td>2. Deliveries subject to VAT</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>3. Deliveries to Designated VAT Collectors</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>4. Deliveries where VAT was not collected</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>5. Deliveries exempt from VAT</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>Amount (I.A.1 + I.A.2 + I.A.3 + I.A.4 + I.A.5)</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td><b>B. VAT not Due</b></td> <td><input type="text" value="Rp. 0"/></td> </tr> <tr> <td><b>C. Total of all Deliveries (I.A + I.B)</b></td> <td><input type="text" value="Rp. 0"/></td> </tr> </tbody> </table>		Amount	VAT	<b>A. VAT Payable:</b>		1. Exports	<input type="text" value="Rp. 0"/>	2. Deliveries subject to VAT	<input type="text" value="Rp. 0 Rp. 0"/>	3. Deliveries to Designated VAT Collectors	<input type="text" value="Rp. 0 Rp. 0"/>	4. Deliveries where VAT was not collected	<input type="text" value="Rp. 0 Rp. 0"/>	5. Deliveries exempt from VAT	<input type="text" value="Rp. 0 Rp. 0"/>	Amount (I.A.1 + I.A.2 + I.A.3 + I.A.4 + I.A.5)	<input type="text" value="Rp. 0 Rp. 0"/>	<b>B. VAT not Due</b>	<input type="text" value="Rp. 0"/>	<b>C. Total of all Deliveries (I.A + I.B)</b>	<input type="text" value="Rp. 0"/>	<b>II. CALCULATION OF VAT PAYABLE / OVERPAYMENT</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 50%;">A. Output VAT due for collection (VAT due on I.A.2)</td> <td style="width: 50%; text-align: right;"><input type="text" value="Rp. 0"/></td> </tr> <tr> <td>B. VAT paid in advance in the same period</td> <td><input type="text" value="Rp. 0"/></td> </tr> <tr> <td>C. Input VAT that can be credited</td> <td><input type="text" value="Rp. 0"/></td> </tr> </tbody> </table>		A. Output VAT due for collection (VAT due on I.A.2)	<input type="text" value="Rp. 0"/>	B. VAT paid in advance in the same period	<input type="text" value="Rp. 0"/>	C. Input VAT that can be credited	<input type="text" value="Rp. 0"/>
<b>FORM 1111</b>	<b>FORM 1111 AB</b>																																		
<b>I. DELIVERY OF GOODS AND SERVICES</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Amount</th> <th style="width: 50%;">VAT</th> </tr> </thead> <tbody> <tr> <td><b>A. VAT Payable:</b></td> <td></td> </tr> <tr> <td>1. Exports</td> <td><input type="text" value="Rp. 0"/></td> </tr> <tr> <td>2. Deliveries subject to VAT</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>3. Deliveries to Designated VAT Collectors</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>4. Deliveries where VAT was not collected</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>5. Deliveries exempt from VAT</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td>Amount (I.A.1 + I.A.2 + I.A.3 + I.A.4 + I.A.5)</td> <td><input type="text" value="Rp. 0 Rp. 0"/></td> </tr> <tr> <td><b>B. VAT not Due</b></td> <td><input type="text" value="Rp. 0"/></td> </tr> <tr> <td><b>C. Total of all Deliveries (I.A + I.B)</b></td> <td><input type="text" value="Rp. 0"/></td> </tr> </tbody> </table>		Amount	VAT	<b>A. VAT Payable:</b>		1. Exports	<input type="text" value="Rp. 0"/>	2. Deliveries subject to VAT	<input type="text" value="Rp. 0 Rp. 0"/>	3. Deliveries to Designated VAT Collectors	<input type="text" value="Rp. 0 Rp. 0"/>	4. Deliveries where VAT was not collected	<input type="text" value="Rp. 0 Rp. 0"/>	5. Deliveries exempt from VAT	<input type="text" value="Rp. 0 Rp. 0"/>	Amount (I.A.1 + I.A.2 + I.A.3 + I.A.4 + I.A.5)	<input type="text" value="Rp. 0 Rp. 0"/>	<b>B. VAT not Due</b>	<input type="text" value="Rp. 0"/>	<b>C. Total of all Deliveries (I.A + I.B)</b>	<input type="text" value="Rp. 0"/>														
Amount	VAT																																		
<b>A. VAT Payable:</b>																																			
1. Exports	<input type="text" value="Rp. 0"/>																																		
2. Deliveries subject to VAT	<input type="text" value="Rp. 0 Rp. 0"/>																																		
3. Deliveries to Designated VAT Collectors	<input type="text" value="Rp. 0 Rp. 0"/>																																		
4. Deliveries where VAT was not collected	<input type="text" value="Rp. 0 Rp. 0"/>																																		
5. Deliveries exempt from VAT	<input type="text" value="Rp. 0 Rp. 0"/>																																		
Amount (I.A.1 + I.A.2 + I.A.3 + I.A.4 + I.A.5)	<input type="text" value="Rp. 0 Rp. 0"/>																																		
<b>B. VAT not Due</b>	<input type="text" value="Rp. 0"/>																																		
<b>C. Total of all Deliveries (I.A + I.B)</b>	<input type="text" value="Rp. 0"/>																																		
<b>II. CALCULATION OF VAT PAYABLE / OVERPAYMENT</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 50%;">A. Output VAT due for collection (VAT due on I.A.2)</td> <td style="width: 50%; text-align: right;"><input type="text" value="Rp. 0"/></td> </tr> <tr> <td>B. VAT paid in advance in the same period</td> <td><input type="text" value="Rp. 0"/></td> </tr> <tr> <td>C. Input VAT that can be credited</td> <td><input type="text" value="Rp. 0"/></td> </tr> </tbody> </table>		A. Output VAT due for collection (VAT due on I.A.2)	<input type="text" value="Rp. 0"/>	B. VAT paid in advance in the same period	<input type="text" value="Rp. 0"/>	C. Input VAT that can be credited	<input type="text" value="Rp. 0"/>																												
A. Output VAT due for collection (VAT due on I.A.2)	<input type="text" value="Rp. 0"/>																																		
B. VAT paid in advance in the same period	<input type="text" value="Rp. 0"/>																																		
C. Input VAT that can be credited	<input type="text" value="Rp. 0"/>																																		



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - Indonesia VAT report

Refer to the following table to understand how NetSuite uses the tax codes to get the values for the VAT Declaration Form 1111 and Form 1111AB.

### Form 1111

		Amount	VAT
<b>I. Delivery of Goods and Services</b>			
A. VAT Payable:			
1. Exports	A.1	Sales Z	Sales Z
2. Deliveries subject to VAT	1	Total from Form 1111AB Section I.C.1	Total from Form 1111AB Section I.C.1
3. Deliveries to designated VAT collectors	2	Sales G	Sales G, Sales Adjustment VAT box + G
4. Deliveries where VAT was not collected	3	Sales NV	Sales NV, Sales Adjustment VAT box + NV
5. Deliveries exempt from VAT	4	Sales EX	Sales EX
Amount (I.A.1 + I.A.2 + I.A.3 + I.A.4 + I.A.5)		I.A.1 + I.A.2 + I.A.3 + I.A.4 + I.A.5	I.A.1 + I.A.2 + I.A.3 + I.A.4 + I.A.5
B. VAT not Due		Editable field	
C. Total of all Deliveries (I.A + I.B)		I.A total + I.B	
<b>II. Calculation of VAT Payable/Overpayment</b>			
A. Output VAT due for collection (VAT due on I.A.2)	1		Total from Form 1111AB Section I.C.1
B. VAT paid in advance in the same period			Editable field
C. Input VAT that can be credited	5		Total from Form 1111AB Section III.C
D. VAT still payable (overpayment) (II.A - II.B - II.C)			II.A - II.B - II.C
E. VAT still payable (overpayment) in the corrected SPT form			Editable field
F. VAT payable (overpayment) for correction (II.D - II.E)			II.D - II.E
G. Underpayments of VAT on (dd-mm-yyyy)			Editable field

		Amount	VAT
<b>III. VAT Payable on Construction Activities</b>			
A. Tax Base		Editable field	
B. VAT Due		Editable field	
C. Settled On (dd-mm-yyyy)			Editable field
<b>IV. Repayment of Input Tax for Failed Production</b>			
A. VAT to be paid back		Editable field	
B. Settled On (dd-mm-yyyy)			Editable field
<b>V. Sales Tax on Luxury Goods</b>			
A. LST due for collection	1		This is the same value entered in Form 1111AB I.C.1 under the LST column
B. LST tax paid in advance in the same period			Editable field
C. LST still payable (overpayment) (V.A - V.B)			V.A - V.B
D. LST still payable (overpayment) in the corrected form			Editable field
E. LST still payable (overpayment) for correction (V.C - V.D)			V.C - V.D
F. LST payable (overpayment) settled on (dd-mm-yyyy)			Editable field

## Form 1111 AB

**i Note:** Although Luxury Sales Tax (PPnBM) fields are provided, NetSuite does not automatically calculate the values for them.

Description	Tax Base	VAT	LST
<b>I. Summary of Deliveries</b>			
A. Export of Tangible/Intangible Goods and/or Services	A.1	Sales Z	
B. Domestic Deliveries			
1. Domestic deliveries without pre-totaled VAT invoice	A.1	Sales G, NV, EX Sales Adjustment VAT box, S, G, NV, EX	Sales G, NV, EX + Sales Adjustment VAT box, S, G, NV, EX LST (PPnBM) - Editable field for user input
2. Domestic deliveries with pre-totaled VAT invoice		Editable field	Editable field (LST entered here goes into Form IIII V.A.1 under LST column)
C. Details of Domestic Deliveries			

<b>Description</b>		<b>Tax Base</b>	<b>VAT</b>	<b>LST</b>
1. Deliveries subject to VAT and LST (The amount in I.B.1 with VAT Invoice Code 01, 04, 06 and 09 plus I.B.2)	1	Sales S + value in I.B.2	Sales S + value in I.B.2	Editable field
2. Deliveries with VAT where the VAT and LST were collected by the VAT/LST collector (The amount in I.B.1 with VAT Invoice Code 02 and 03)	2	Sales G	Sales G + Sales Adjustment VAT box, G	Editable field
3. Deliveries with VAT where VAT and LST were not collected (The amount in I.B.1 with VAT Invoice Code 07)	3	Sales NV	Sales NV + Sales Adjustment VAT box, NV	Editable field
4. Deliveries exempt from VAT and luxury sales tax (The amount in I.B.1 with VAT Invoice Code 08)	4	Sales EX	Sales EX	Editable field
<b>II. Summary of Acquisitions</b>				
A. Importation of Goods (BKP), Consumption of Foreign Intangible Goods (BKP) and Services (JKP) outside the customs area where input VAT can be credited	B.1	Purchases IMPT	Sales IMPT + Sales Adjustment VAT box, IMPT	Editable field
B. Acquisition of domestic goods/services BKP where input VAT can be credited	B.2	Purchases S	Sales S + Sales Adjustment VAT box, S	Editable field
C. Imports or acquisitions where input VAT cannot be credited	B.3	Purchases NC	Sales NC + Sales Adjustment VAT box, NC	Editable field
D. Number of acquisitions (II.A + II.B + II.C)		II.A + II.B + II.C	II.A + II.B + II.C	II.A + II.B + II.C
<b>III. Calculation of Input VAT which can be Credited</b>				
A. Input VAT on acquisitions which can be credited			Purchases S and IMPT + Purchases Adjustment VAT box, S, IMPT	
B. Other Input VAT				
1. Compensation of excess VAT from previous tax period			Editable field	
2. Payment of excess for correction in the current form (SPT) submission			Editable field	
3. Additional items that can be included as an addition (deduction) to input VAT			Editable field	
4. Amount (III.B.1 + III.B.2 + III.B.3)			III.B.1 + III.B.2 + III.B.3	
C. Total Input VAT which can be included (III.A+ III.B.4)	5		III.A+ III.B.4	

# Ireland Tax Topics

The Ireland Tax Topics are moved to the Country-Specific Features, see the help topic [Ireland Tax Topics For Accounts Without SuiteTax](#) under [Ireland Help Topics](#).

# Italy Tax Topics

If you have an Italy subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Italy IVA 2011 Information. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code, EU sales list reports, and Intrastat reports.

For more information, read the following Italy tax topics:

- [Italy Tax Codes](#)
  - [Tax Code Table for Italy](#)
- [Italy VAT Report](#)
  - [What goes into each box – Italy VAT Report](#)
- [EU Sales List for Italy](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Italy Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Italy are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Italy

The following table shows the tax properties required to correctly generate the Italy tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

For information about notional rates in EU B2B transactions and VAT reports, see [EU Notional VAT](#).



**Important:** Please consult your tax agency for the correct tax rates. The standard VAT rate was increased to 22%, effective from October 1, 2013.

Tax Code	Description	Property	Rate	Notional Rate	Available On
E-IT	Exempt	Exempt	0%	—	Both (Sales and Purchases)
ER-IT	EU sales/purchases (goods) – reduced rate	EC Code Reduced Rate	0%	R1-IT	Both (Sales and Purchases)
ES-IT	EU sales/purchases (goods)	EC Code	0%	S-IT	Both (Sales and Purchases)
ESSP-IT	EU purchases (services)	EC Code Applies to Service Items	0%	S-IT	Purchases

Tax Code	Description	Property	Rate	Notional Rate	Available On
		Reverse Charge Code			
ESSS-IT	EU sales (services)	EC Code	0%	S-IT	Sales
	Applies to Service Items				
EZ-IT	EU sales/purchases (goods) - zero rate	EC Code	0%	Z-IT	Both (Sales and Purchases)
I-IT	Purchase of goods from outside of EU	Import	0%	—	Purchases
IS-IT	Purchase of services from outside of EU	Import	0%	S-IT	Purchases
	Applies to Service Items				
	Reverse Charge Code				
O-IT	Sale of goods outside of EU	Export	0%	—	Sales
OS-IT	Supply of services outside of EU	Export	0%	—	Sales
	Applies to Service Items				
R1-IT	Reduced rate	Reduced Rate	10%	—	Both (Sales and Purchases)
R2-IT	Special reduced rate	Special Reduced Rate	4%	—	Both (Sales and Purchases)
RC-IT	Reverse charge sales in country	Reverse Charge Code	0%	S-IT	Both (Sales and Purchases)
S-IT	Standard rate	—	22%	—	Both (Sales and Purchases)
U-IT	Non taxable	Non-Taxable	0%	—	Both (Sales and Purchases)
Z-IT	Zero rated sales	—	0%	—	Both (Sales and Purchases)

## Italy VAT Report

If you have an Italy subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Italy IVA 2011 Information from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Italy, use the tax code properties provided by the International Tax Reports SuiteApp. See [Italy Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Italy VAT report, see [What goes into each box – Italy VAT Report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

### Tax Reports (International) - Italy (English)

Subsidiary	Country Form	Tax Period	To																																																																	
Italy	Group <input type="checkbox"/> Italy (English)	Jul 2014	Jul 2014																																																																	
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/>																																																																				
<a href="#">Click here for Italy VAT Help Topics</a>																																																																				
 <p><b>Italy IVA 2011 Information</b></p> <p>Italy VAT No: Period: July/2014</p> <table border="1"> <thead> <tr> <th colspan="5">CALCULATIONS TOWARDS BUSINESS TURNOVER</th> </tr> <tr> <th></th> <th>RATE</th> <th>TAXABLE AMOUNT</th> <th>VAT</th> <th>NOTIONAL TAX*</th> </tr> </thead> <tbody> <tr> <td>VE22 Taxable sales within the State</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>VE21 Taxable sales within State at reduced rate</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>VE20 Taxable sales with State at super reduced rate</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total VE20+VE21+VE22</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>VE30 Intra-community Sales-Goods</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Intra-community Sales-Services</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Supply of Goods - exports to non-EU countries</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Supply of Services - non-EU countries</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>VE33 Exempt operations</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>VE34 Operations subject to reverse charge</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>VE32 Taxable sales - zero rated</td> <td></td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				CALCULATIONS TOWARDS BUSINESS TURNOVER						RATE	TAXABLE AMOUNT	VAT	NOTIONAL TAX*	VE22 Taxable sales within the State		0	0	0	VE21 Taxable sales within State at reduced rate		0	0	0	VE20 Taxable sales with State at super reduced rate		0	0	0	Total VE20+VE21+VE22		0	0	0	VE30 Intra-community Sales-Goods		0	0	0	Intra-community Sales-Services		0	0	0	Supply of Goods - exports to non-EU countries		0	0	0	Supply of Services - non-EU countries		0	0	0	VE33 Exempt operations		0	0	0	VE34 Operations subject to reverse charge		0	0	0	VE32 Taxable sales - zero rated		0	0	0
CALCULATIONS TOWARDS BUSINESS TURNOVER																																																																				
	RATE	TAXABLE AMOUNT	VAT	NOTIONAL TAX*																																																																
VE22 Taxable sales within the State		0	0	0																																																																
VE21 Taxable sales within State at reduced rate		0	0	0																																																																
VE20 Taxable sales with State at super reduced rate		0	0	0																																																																
Total VE20+VE21+VE22		0	0	0																																																																
VE30 Intra-community Sales-Goods		0	0	0																																																																
Intra-community Sales-Services		0	0	0																																																																
Supply of Goods - exports to non-EU countries		0	0	0																																																																
Supply of Services - non-EU countries		0	0	0																																																																
VE33 Exempt operations		0	0	0																																																																
VE34 Operations subject to reverse charge		0	0	0																																																																
VE32 Taxable sales - zero rated		0	0	0																																																																



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#). For EU sales list and Intrastat reports, see [EU Sales List for Italy](#) and [EU Intrastat Report](#).

## What goes into each box – Italy VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the Italy IVA 2011 Information report.

Box/Line Number	Description	Rate	Taxable Amount	VAT	Notional Tax
<b>Calculations towards business turnover</b>					

Box/Line Number	Description	Rate	Taxable Amount	VAT	Notional Tax
VE22	Taxable sales within the State	Rate of S-IT	Sales net amount of S-IT	Sales tax amount of S-IT + Tax amount of sales adjustment in box VE22 with S	
VE21	Taxable sales within State at reduced rate	Rate of R-IT	Sales net amount of R-IT	Sales tax amount of R-IT + Tax amount of sales adjustment in box VE21 with R	
VE20	Taxable sales with State at super reduced rate	Rate of SR-IT	Sales net amount of SR-IT	Sales tax amount of SR-IT + Tax amount of sales adjustment in box VE20 with SR	
<b>Total VE20 + VE21 + VE22</b>					
VE30	Intra-community Sales-Goods	Rate of ES-IT	Sales net amount of ES-IT		
	Intra-community Sales-Services	Rate of ESSS-IT	Sales net amount of ESSS-IT		
	Supply of Goods - exports to non-EU countries	Rate of O-IT	Sales net amount of O-IT		
	Supply of Services - non-EU countries	Rate of OS-IT	Sales net amount of OS-IT		
VE33	Exempt operations	Rate of E-IT	Sales net amount of E-IT		
VE34	Operations subject to reverse charge	Rate of RC-IT	Sales net amount of RC-IT		
VE32	Taxable sales - zero rated	Rate of Z-IT	Sales net amount of Z-IT		
	Non-taxable operations	Rate of U-IT	Sales net amount of U-IT		
<b>Business Turnover (sum of above) VE20 + VE21 + VE22 + VE30 + VE33 + VE34 + VE32</b>					

#### Purchases - Domestic, Intra-Community and Imports

VFX	Non-Deductible purchases		Non-deductible purchase net amount	Non-deductible purchase tax amount
VF11	Taxable domestic purchases	Rate of S-IT	Purchase net amount of S-IT	Purchase tax amount of S-IT + Tax amount of purchases adjustment in box VF11 with S

Box/Line Number	Description	Rate	Taxable Amount	VAT	Notional Tax
VF9	Taxable domestic purchases at reduced rate	Rate of R-IT	Purchase net amount of R-IT	Purchase tax amount of R-IT + Tax amount of purchases adjustment in box VF9 with R	
VF2	Taxable domestic purchases at super reduced rate	Rate of SR-IT	Purchase net amount of SR-IT	Purchase tax amount of SR-IT + Tax amount of purchases adjustment in box VF2 with SR	
	Reverse Charge – in country	Rate of RC-IT	Purchase net amount of RC-IT		Purchase notional amount of RC-IT
VF12	Taxable purchases – zero rated	Rate of Z-IT	Purchase net amount of Z-IT		
VF13	Other non-taxable purchases	Rate of U-IT	Purchase net amount of U-IT		
VF14	Exempt purchases	Rate of E-IT	Purchase net amount of E-IT		
VF23	Intra community purchases of goods	Rate of ES-IT	Purchase net amount of ES-IT		Purchase notional amount of ES-IT
	Intra community purchase of services (reverse charge)	Rate of ESSP-IT	Purchase net amount of ESSP-IT		Purchase notional amount of ESSP-IT
	Import of Goods – non-EU	Rate of I-IT	Purchase net amount of I-IT	Purchase tax amount of I-IT	
	Purchases of services – non-EU	Rate of IS-IT	Purchase net amount of IS-IT		Purchase notional amount of IS-IT

## EU Sales List for Italy

If you have an Italy nexus, and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate a localized EU Sales List (ESL) report for Italy. To generate an ESL report, go to Reports > VAT/GST > EU Sales List Report. The form can be displayed in English or Italian.

The form displays the following information:

- **Customer** - Click the customer name to view the customer record
- **Country** - Country code prefix of the customer's VAT registration number
- **VAT Number** - Customer's VAT number without the country prefix
- **Amount in Euros** - Displayed in the appropriate format for Italy
- **Invoice Number** - Click the invoice number to view the transaction record
- **Invoice Date** - Date on the transaction record

- **Indicator** - Editable field that specifies if the transaction is for goods, services, or triangulation
- **Exclude** - Check this box for lines that you want to exclude from your report

Verify and correct the data as necessary. Any inconsistencies that NetSuite finds in your data, based on your selected reporting criteria, are indicated by color codes on the ESL report. By default, the system checks the Exclude box for those transactions with data inconsistencies, except for VAT number errors.

You can save the file in PDF or Microsoft Excel (.xls) format. Lines with the Exclude box checked are not included in the exported file. NetSuite saves a copy of the file in the File Cabinet, and sends you an email containing a URL of the file location.

To use the ESL reporting feature, read the following topics:

- [EU Sales List Overview](#)
- [Generating an EU Sales List Report](#)

# Japan Tax Topics

Japan Tax topics are moved to the Country-Specific Features, see the help topic [Japan Tax Topics](#) under [Japan Help Topics](#).

# Kenya Tax Topics

If you have a Kenya subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Kenya VAT Return (VAT 3). The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code.

For more information, read the following Kenya tax topics:

- [Kenya Tax Codes](#)
  - [Tax Code Table for Kenya](#)
- [Kenya VAT Report](#)
  - [What goes into each box - Kenya VAT Report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Kenya Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Kenya are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Kenya

The following table shows the tax properties required to correctly generate the Kenya tax report provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Available On
S-KE	Standard rate		16%	Both (Sales and Purchases)
Z-KE	Zero rate		0%	Both (Sales and Purchases)
E-KE	VAT exempt sales	Exempt		Sales

## Kenya VAT Report

If you have a Kenya subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Kenya VAT Return (VAT 3) from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Kenya, use the tax code properties provided by the International Tax Reports SuiteApp. See [Kenya Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Kenya VAT report, see [What goes into each box - Kenya VAT Report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

## Tax Reports (International) - Kenya (English)

Subsidiary	Country Form	Tax Period	To
Kenya	<input type="checkbox"/> Group Kenya (English)	Jul 2014	Jul 2014
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/>			
<a href="#">Click here for Kenya VAT Help Topics</a>			
 <b>KENYA REVENUE AUTHORITY</b> <b>VAT RETURN</b> Kenya VAT No: Period: July/2014		<b>VAT 3</b>	
<b>SALES FOR THIS PERIOD</b>		<b>VALUE ( EXCL. VAT ) KSHS</b>	<b>RATE</b>
1	TAXABLE SALES (GENERAL RATE) TAXABLE	0.00	
2	TAXABLE SALES (OTHER RATES)	0.00	
3	ZERO RATED SALES	0.00	
4	EXEMPT SALES	0.00	NIL
5	TOTAL SALES AND OUTPUT TAX CHARGED	0.00	
<b>PURCHASES FOR THIS PERIOD</b>		<b>VALUE ( EXCL. VAT ) KSHS</b>	<b>RATE</b>
6	TAXABLE PURCHASES (GENERAL RATE)	0.00	
7	TAXABLE PURCHASES (OTHER RATES)	0.00	
8	ZERO RATED PURCHASES	0.00	
9	TOTAL TAXABLE PURCHASES AND INPUT CHARGED (6+7+8)		0.00
10	LESS NON DEDUCTIBLE INPUT TAX (see Note 5)		0.00
11	DEDUCTIBLE INPUT TAX (9-10)		0.00
12	TAX DUE (OR CLAIMABLE) FOR THE PERIOD (5-11)		0.00
<b>ADJUSTMENTS</b>			
13	LESS VAT WITHHELD (ATTACH A SCHEDULE)		0.00



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - Kenya VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the [Kenya VAT Report](#).

<b>Box</b>	<b>Description</b>	<b>Value</b>	<b>VAT Charged</b>
<b>Sales For This Period</b>			
1	Taxable sales (general rate) taxable	Net amount of sales S	Tax amount of sales S + Tax amount of sales adjustment in box 1 with S
2	Taxable sales (other rates)	Net amount of sales R	Tax amount of sales R + Tax amount of sales adjustment in box 2 with R
3	Zero rated sales	Net amount of sales Z	—
4	Exempt sales	Net amount of sales E	—
5	Total sales and output tax charged	Box 1+2+3+4	Box 1+2
<b>Purchases For This Period</b>			
6	Taxable purchases (general rate)	Net amount of purchases S	Tax amount of purchases S + Tax amount of purchases adjustment in box 6 with S
7	Taxable purchases (other rates)	Net amount of purchases R	Tax amount of purchases R + Tax amount of purchases adjustment in box 7 with R
8	Zero rated purchases	Net amount of purchases Z	—
9	Total taxable purchases and input charged (6+7+8)	—	Box 6+7+8
10	Less non-deductible input tax	—	Editable field
11	Deductible input tax (9-10)	—	Box 9-10
12	Tax due (or claimable) for this period (5-11)	—	Box 5-11
<b>Adjustments</b>			
13	Less VAT withheld	—	Editable field
14	Less credit balance from previous month	—	Editable field
15	Add refund claim paid and disallowed	—	Editable field
16	Final tax payable/credit carried forward for this period (12-13-14-15)	—	Box 12-13-14+15

# Luxembourg Tax Topics

Luxembourg Tax topics are moved to the Country-Specific Features, see the help topic [Luxembourg Tax Topics For Accounts Without SuiteTax](#) under [Luxembourg Help Topics](#).

# Malaysia Tax Topics

Malaysia Tax topics are moved to the Country-Specific Features, see the help topic [Malaysia Tax Topics](#) under [Malaysia Help Topics](#).

# Mexico Tax Topics (Mexico Compliance SuiteApp)



**Warning:** As of June 2019, the Mexico Compliance SuiteApp is not available for new installations. Oracle NetSuite will end support for the Mexico Compliance SuiteApp on July 1, 2020. You can continue using the SuiteApp, but the bundle will not receive additional fixes or updates after support has ended. We encourage you to transition to the Mexico Localization SuiteApp. The Mexico Localization SuiteApp supports electronic bank payments and electronic invoicing for Mexico. It is also compatible with the SuiteTax feature. For information about the Mexico Localization SuiteApp, see the help topic [Mexico Help Topics](#).

NetSuite provides the following Mexico tax audit files:

- Mexico Declaración Informativa de Operaciones con Terceros (DIOT) – a text file which contains a monthly declaration of all payments made to third parties, with details of the applicable value added tax (VAT), known as Impuesto al Valor Agregado (IVA). For more information, see [Mexico DIOT File \(Mexico Compliance SuiteApp\)](#)
- Mexico Electronic Accounting File – XML files of monthly accounting information, including chart of accounts, trial balance, and journal entries. For more information, see [Mexico Electronic Accounting File \(Mexico Compliance SuiteApp\)](#)

## Installing SuiteApps for Mexico

- Mexico Compliance SuiteApp — provides custom fields, validations, and other customizations for Mexican businesses to comply with tax and other government requirements in Mexico. For more information, see [Mexico Compliance Features \(Mexico Compliance SuiteApp\)](#).
  - Bundle ID: 131375
- Tax Audit Files SuiteApp — provides the Mexico Declaración Informativa de Operaciones con Terceros (DIOT) file and Mexico Electronic Accounting File. For more information, see the help topic [Tax Audit Files](#).
  - Bundle ID: 47492



**Important:** The Mexico Compliance SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

- International Tax Reports SuiteApp — provides the tax code properties needed for Mexico tax codes. This SuiteApp also creates Mexico tax codes automatically when you add a Mexico nexus. Note that the automatic tax code provisioning feature requires that you first install the International Tax Reports SuiteApp in your account before you add the Mexico subsidiary/nexus. If the nexus already exists before you install the International Tax Reports SuiteApp, the tax codes for Mexico will not be automatically created for you, so you must create them manually. For more information, see [International Tax Reports](#).
  - Bundle ID: 43003

For more information, read the following Mexico tax topics:

- Mexico Compliance Features (Mexico Compliance SuiteApp)
- Mexico Tax Codes (Mexico Compliance SuiteApp)
  - Tax Code Table for Mexico
  - Tax Code Mapping for Mexico DIOT File (Mexico Compliance SuiteApp)
- Mexico Tax Setup (Mexico Compliance SuiteApp)
  - Mexico Tax Preferences
- Mexico DIOT File (Mexico Compliance SuiteApp)
  - Required Fields for Mexico DIOT Reporting
  - Generating the Mexico DIOT File
- Mexico Electronic Accounting File (Mexico Compliance SuiteApp)
  - Setting Up Mexico Electronic Accounting File (Mexico Compliance SuiteApp)
    - Field Mapping for Mexico (Mexico Compliance SuiteApp)
    - Setting Up Mexico Tax Audit Files Configuration (Mexico Compliance SuiteApp)
    - Developing a Mexico UUID Plug-in Implementation
  - Generating Mexico Electronic Accounting File (Mexico Compliance SuiteApp)

## Mexico Compliance Features (Mexico Compliance SuiteApp)



**Important:** The Mexico Compliance SuiteApp is not compatible with the SuiteTax feature. If the SuiteTax feature is enabled in your NetSuite account, please do not install this SuiteApp.

The Mexico Compliance SuiteApp provides custom fields, validations, and other customizations for Mexican businesses to comply with tax and other government requirements in Mexico. These requirements are defined in the Mexican VAT law, Ley del Impuesto al Valor Agregado, published on July 12, 2009.



**Note:** The Mexico Compliance SuiteApp is intended to be used with the Tax Audit Files SuiteApp, which provides the Mexico DIOT and Electronic Accounting feature, and the International Tax Reports SuiteApp, which provides the tax code properties used for Mexico tax codes.

The Mexico Compliance SuiteApp includes the following:

- Mexico Compliance Custom Roles
- Mexico Compliance Custom Fields
- Mexico Compliance Validations
- Mexico Compliance Validation Tool
- Mexico Compliance Vendor Payment Method

### Mexico Compliance Custom Roles

To use the Mexico features, you can use any of the following custom roles that are included in the Mexico Compliance SuiteApp:

- Mexico Accountant
- Mexico A/P Clerk
- Mexico A/R Clerk
- Mexico Bookkeeper
- Mexico CEO
- Mexico CFO

If you want to use your own customized role, make sure that the role has these permissions:

Subtab	Permission	Level
Lists	Subsidiary	View
Lists	Tax Items	View

You can set permissions for a role by going to the Permissions subtab of the Role record. For more information, see the help topic [Customizing or Creating NetSuite Roles](#). For information about access levels, see the help topic [Access Levels for Permissions](#).

## Mexico Compliance Custom Fields

The Mexico Compliance SuiteApp provides the following custom fields:

### Field name

RFC Available on the following records:

- Employee
- Vendor
- Customer

Operation Type Available on the following records for Mexico company or subsidiary only:

- Purchase Order
- Vendor Bill
- Expense Report
- Vendor Credit

Vendor Available on the following records:

- Expense Report

## Mexico Compliance Validations

The Mexico Compliance SuiteApp validates the following fields:

### Field name

RFC (custom field)

- The Registro Federal de Contribuyentes (RFC) code is required for DIOT reporting.
- The system checks the format and length of the RFC code.
- Customer, vendor, and employee records can be saved without an RFC code.

**Field name**

	<ul style="list-style-type: none"> <li>■ Customer, vendor, and employee records cannot be saved if the format and length of the RFC code are incorrect.</li> <li>■ The system does not perform RFC check digit validation.</li> <li>■ Company type entity records can be saved with the generic RFC code for foreign entities.</li> </ul>
Operation Type (custom field)	<ul style="list-style-type: none"> <li>■ The operation type for a transaction is required for DIOT reporting.</li> <li>■ Allowable values are Professional Services, Real Estate Leasing, or Others.</li> <li>■ Real Estate Leasing is not available in the Operation Type dropdown list for foreign vendors and foreign employees.</li> <li>■ If you save the record without an operation type, the system will use Others as the default value, and this is what will be reported in the DIOT file.</li> </ul>
Country (standard field on vendor record)	<ul style="list-style-type: none"> <li>■ If a vendor is Mexican, transactions for that vendor are included in the DIOT file.</li> <li>■ In OneWorld accounts, if no billing address country is found on the vendor record, the system will look at the subsidiary country to check if the vendor is Mexican.</li> <li>■ If you do not have a OneWorld account, the system will assume the vendor is in Mexico if there is no billing address country on the vendor record.</li> </ul>
Tax code (standard field on transactions)	<ul style="list-style-type: none"> <li>■ The system runs the Mexico compliance tax code validation on vendor bills, vendor credits, expense reports, checks, and credit card transactions for Mexico companies or subsidiaries.</li> <li>■ If a transaction has no tax code, or if the tax code is marked as Exclude from VAT reports, the transaction will not be included in the DIOT file.</li> <li>■ Tax codes with the Import property are allowed only on transactions for a non-Mexican vendor.</li> <li>■ Non-import tax codes are allowed only on transactions for Mexican vendors.</li> <li>■ The system runs the Mexico compliance tax code validation only on manually created transactions on the user interface, not during data import.</li> </ul>
Vendor (custom field on expense report)	<ul style="list-style-type: none"> <li>■ The vendor name is not required when saving an expense report in NetSuite.</li> <li>■ The vendor name is required for all lines in expense reports that are included in the DIOT file.</li> <li>■ If you run the Mexico Compliance Validation tool, the system checks expense reports of employees in Mexican companies or subsidiaries to verify that each line item indicates the name of the vendor or supplier.</li> </ul>

## Mexico Compliance Validation Tool

The Mexico Compliance SuiteApp comes with a validation tool that checks the integrity of data to help you generate a complete and accurate [Mexico DIOT File \(Mexico Compliance SuiteApp\)](#). The validation tool identifies which records have missing fields or incorrect information, so that you can fix them before you generate a DIOT file.

The validation tool can filter records by:

- type (Vendor, Employee, Customer, Bill, Bill Credit, Expense Report, Check)
- subsidiary
- transaction date

Use the validation tool filters to narrow the search result. Then, when you run the validation, the system displays a list of records and the corresponding validation rules that apply. For each record, you should

add or modify a value to conform to the indicated rule. For example, if the rule says that the Vendor record must have an RFC number, click the record's link to edit the record and add the RFC number.

To understand the validations being implemented by the Mexico Compliance SuiteApp, see [Mexico Compliance Validations](#).

### To use the Mexico compliance validation tool:

1. Go to Reports > Tax > Mexico Validation Tool.
2. Select a record type. If you want to run the validation for all record types at the same time, select the value **(all)**.
3. Select a subsidiary. If you want to validate records for all subsidiaries at the same time, select the value **(all)**.
4. To validate records that were created within a specific date range, select a period. To validate records without specifying a date range, select the value **(all)**.
5. To start the validation, click **Run**.
6. To edit a record, click the record's link in the **Name** column.

## Mexico Compliance Vendor Payment Method

The Mexico Compliance SuiteApp supports vendor payment through the Payment Method subtab, which offers payment method options when creating bill payment records. The Payment Method subtab gets essential information such as the bank account number and bank name from bank information records. Therefore, you must create vendor bank information records first, before using the payment method.

Aside from the user interface, the vendor payment method is also supported when creating bill payment records through CSV, Web Service or script.

## Creating a Bank Information Record

Bank information records contain the details of where the payment will be sent using EFT or bank transfer.

### To create a bank information record:

1. Open the vendor or employee record that you want to create a bank information record for. On the Vendor or Employee page, click the **Bank Information Details** subtab.
  2. Click **New Bank Information**.
  3. On the Bank Information page, complete the following fields:
    - **Name** — Enter the name of the bank information record or select from the list. You can enter the bank name for easy reference.
- Note:** The Name of the bank information record must be unique, or no two records should have the same name.
- **Account Number** — Enter the bank account number that will receive the payment.
  - Bank Name** — Enter the bank name.
4. Click **Save**.

The new bank information record is added in the table on the Bank Information subtab.

You can also add bank information records using Saved CSV Imports. For more information, see the help topic [Working with Saved CSV Imports](#).



**Important:** Before generating the Mexico Electronic Accounting files, bank accounts on vendor and employee records must be mapped to the corresponding national bank ID codes. Doing so ensures that the Mexico Electronic Accounting Files complies with SAT requirements. For more information, see [Mapping Bank Accounts and Payment Methods for Mexico Journal Entries](#).

## Deleting a Bank Information Record

### To delete a bank information record:

1. On the **Bank Information Details** subtab, click the bank information record you want to delete, or click its **Edit** link.
2. On the Bank Information page, click the **Actions** dropdown list and then select **Delete**.

## Using the Payment Method Subtab

After creating bank information records, you can proceed with making payments using the **Payment Method** subtab. For OneWorld accounts, the **Payment Method** subtab is displayed only if the nexus of the subsidiary is in Mexico, otherwise the subtab will not be displayed. For single instance accounts, the subtab is always displayed. The **Payment Method** subtab is available on the Bill Payment page.

### To use the Payment Method subtab:

1. Go to Transactions > Payables > Pay Single Vendor. The Bill Payment page is displayed.
2. If you are using a OneWorld account, in the **Payee** field, select either a vendor, partner or employee. If the Payee is a multisubsidiary vendor, select a Mexico subsidiary in the **Subsidiary** field.  
If you are using a single instance account, the Payment Method subtab is always displayed regardless of the selected Payee.  
If you want to change the Payee, select a new Payee and click Leave on the confirmation message that appears. The page will display the bank information details of the new Payee.
3. Click the **Payment Method** subtab.
4. In the **Payment Method** field, select a payment method.
5. In the **Bank Information** field, select the name of the bank information record you want to use. The Account Number and Bank Name is automatically provided with values from the selected bank information record.
6. Click **Save**.

## Mexico Tax Codes (Mexico Compliance SuiteApp)

Tax codes determine how much tax is paid on each transaction line item. Make sure that the properties and rates of your tax codes are correct.



**Note:** The tax code properties required for Mexico tax codes are provided by the International Tax Reports SuiteApp.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Mexico



**Note:** The tax code properties required for Mexico tax codes are provided by the International Tax Reports SuiteApp.

The following table shows the tax properties required to generate the [Mexico DIOT File \(Mexico Compliance SuiteApp\)](#). The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. To understand how NetSuite uses the tax codes to get the values for DIOT reporting, see [Tax Code Mapping for Mexico DIOT File \(Mexico Compliance SuiteApp\)](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Rate	Property	Tax Type	Purchase Tax Account	Sales Tax Account	Available On
S-MX	Standard default tax rate for sales and purchases of goods and services traded/provided in Mexico, except for the bordering region	16%	Default Code	VAT_MX	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
R-MX	Reduced tax rate for sales and purchases of goods and services traded/provided in Mexico for specific regions.	8%	Reduced Rate	VAT_MX	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
Z-MX	Zero IVA rate for specifically defined goods and services	0%	Special Reduced Rate	VAT_MX	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
E-MX	Transactions exempt of IVA	0%	Exempt	VAT_MX	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
IS-MX	Standard IVA on import	16%	Import	VAT_MX	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
IR-MX	Reduced IVA on import	11%	Import Reduced Rate	VAT_MX	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
IZ-MX	Zero IVA rate on import	0%	Import Special Reduced Rate	VAT_MX	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
IE-MX	IVA Exempt on import	0%	Import	VAT_MX	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)

Tax Code	Description	Rate	Property	Tax Type	Purchase Tax Account	Sales Tax Account	Available On
	Exempt						
ZX-MX	Zero IVA rate for export transactions	0%	Export	VAT_MX	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)

## Tax Code Mapping for Mexico DIOT File (Mexico Compliance SuiteApp)



**Note:** Only transactions with IVA (VAT) relevant tax codes are included in the DIOT file. If a transaction has no tax code, or if the tax code is marked as Exclude from VAT reports, the transaction will not be included in the DIOT file.

Make sure that your transactions conform to the following rules:

- For transactions with non-Mexican vendors, use tax codes with the Import property.
- For transactions with Mexican vendors, use tax codes that do not have the Import property.
- For transactions with either Mexican or non-Mexican vendors, you can use tax codes with 0% rate or tax codes with the Exempt property.



**Important:** When you click Save on a transaction record, the system checks if there are line items that do not conform to the rules for import or non-import tax codes. If validation errors are found, the system displays the errors in a confirmation message. You can change the tax codes before saving, or you can choose to save the record without changing the tax codes.

The following table shows how NetSuite uses the Mexico VAT codes to get the values for the DIOT file. Tax codes for Mexico are described in the [Tax Code Table for Mexico](#).

DIOT Column Number	Content
8	Sum of the value of the bills paid, before IVA, where tax code S-MX was applied
9	0 (not supported)
10	0 (not supported)
11	0 (not supported)
12	0 (not supported)
13	Sum of the value of the bills paid, before IVA, where tax code R-MX was applied
14	0 (not supported)
15	Sum of the value of the bills paid, before IVA, where tax code DR-MX was applied
16	Sum of the value of the bills paid, before IVA, where tax code IS-MX was applied
17	0 (not supported)
18	0 (not supported)

DIOT Column Number	Content
19	0 (not supported)
20	Sum of the value of the bills paid, before IVA, where tax code IE-MX was applied
21	Sum of the value of the bills paid, before IVA, where tax code Z-MX or IZ-MX or ZX-MX was applied
22	Sum of the value of the bills paid, before IVA, where tax code E-MX was applied
23	Withholding VAT
24	Returns and discounts on bills that have any of the following tax codes:
	<ul style="list-style-type: none"> <li>■ S-MX</li> <li>■ R-MX</li> <li>■ Z-MX</li> <li>■ E-MX</li> <li>■ IS-MX</li> <li>■ IR-MX</li> <li>■ IZ-MX</li> <li>■ IE-MX</li> <li>■ ZX-MX</li> <li>■ DR-MX</li> </ul>

## Mexico Tax Setup (Mexico Compliance SuiteApp)

### Mexico Tax Preferences

To set tax preferences, go to Setup > Accounting > Set Up Taxes. Use the following tax preferences for Mexico:

- **Tax Code for International Sale :** S-MX
- **Default Tax Code :** S-MX
- **Tax Rounding Method :** Round Off
- **Tax Reporting Cash Basis :** Check this box

To set up tax codes, see [Mexico Tax Codes \(Mexico Compliance SuiteApp\)](#).

## Mexico DIOT File (Mexico Compliance SuiteApp)



**Important:** To use the Mexico DIOT reporting feature, you must install the Mexico Compliance SuiteApp, the Tax Audit Files SuiteApp, and the International Tax Reports SuiteApp. See [Installing SuiteApps for Mexico](#).

In Mexico, taxpayers must submit a monthly declaration of all payments made to third parties, with details of the applicable value added tax.

Using the NetSuite Tax Audit Files SuiteApp, you can generate a Declaración Informativa de Operaciones con Terceros (DIOT) file that conforms to the requirements specified by the Mexican tax authority Servicio de Administración Tributaria (SAT), and can be submitted online to SAT using the DIOT\_11 software.

The Mexico DIOT file is a text file that contains a list of all payments made by a subsidiary to third parties within a selected period, and includes details of applicable value added tax. Only transactions with IVA (VAT) relevant tax codes are included in the DIOT file. If a transaction has no tax code, or if the tax code is marked as Exclude from VAT reports, the transaction will not be included in the DIOT file. Tax codes for Mexico are described in the [Tax Code Table for Mexico](#). For information about transactions included in the DIOT file, see [Tax Code Mapping for Mexico DIOT File \(Mexico Compliance SuiteApp\)](#).

For vendor bills, only those that have been paid (through any of the payment transactions) and reconciled with the bank account will be included in the DIOT file.



**Important:** The DIOT report shows only cleared transactions. Be sure to reconcile transactions before generating the DIOT report. For more information about reconciling bank statements, see the help topic [Bank Account Reconciliation and Reporting](#).

## Required Fields for Mexico DIOT Reporting

For DIOT reporting, you must complete the following fields on entity and transaction records for companies or subsidiaries in Mexico:

- **Billing address Country field on the vendor record**

In the DIOT file, vendors must be classified as national vendor, foreign vendor, or global vendor. Be sure to provide a value in the Country field of the vendor billing address. Currently, NetSuite cannot identify global vendors.

- **Mexico RFC field on the employee, vendor, and customer record**

If there is no value in the RFC code field on the employee record, vendor record, and customer record, the DIOT report also shows an empty RFC field for the entity.

- **Operation Type field**

Each transaction must have an indication of its operation type, which could be Professional Services, Real Estate Leasing, or Others. If you do not enter a value, the DIOT report uses Others as the default operation type for the transaction.

- **Vendor field**

In the DIOT file, all lines on expense reports must indicate the name of the vendor or supplier.



**Note:** For information about custom fields and validations for Mexico, see [Mexico Compliance Features \(Mexico Compliance SuiteApp\)](#).

## Generating the Mexico DIOT File

### To generate a Mexico DIOT file:

1. Go to Reports > Tax > Audit Files.
2. Select DIOT (Text) from the Report dropdown.
3. If you are using a OneWorld account, select the Mexico parent company or a Mexico subsidiary company.

4. Select an accounting period.
5. Click Generate.

The system queues the process for generation, and then notifies you by email when the audit file has been generated. The email notification includes a link to the downloadable file. While the tax audit file is being generated, you can see its progress in the Download column of the Audit Files table. Click Refresh to update the Download column. When file generation is complete, the Download status displays a link to the downloadable file.

6. To generate a new report, click Reset and repeat steps **2 to 5**.
7. When a Mexico DIOT file has been successfully generated, you can download it for submission to Servicio de Administración Tributaria. To download, see [Downloading a Tax Audit File](#). To delete a DIOT file, see [Deleting a Tax Audit File](#).

The System Notes subtab makes a record of everything you do using the Tax Audit Files SuiteApp (create, delete, cancel, generate, and download), including user names and dates. Specific file details are also recorded, such as period, subsidiary, and report type.

For information about roles and permissions to use the Tax Audit Files SuiteApp, see [Creating or Customizing Roles to Use Tax Audit Files](#).

## Mexico Electronic Accounting File (Mexico Compliance SuiteApp)

The Second Amendment to the Temporary Tax Regulations defines the tax reporting requirements for accounting information in Mexico. Under these rules, taxpayers in Mexico are required to file accounting information monthly with tax authorities.

Using the Tax Audit Files SuiteApp, you can generate Mexico Electronic Accounting File records in the format prescribed by the Mexican tax authority.



**Important:** The **Mexico Electronic Accounting File Version 1.3** complies with the updated Mexico Tax Administration Service (SAT) requirements, using the updated XML layout for Mexico Tax Audit Files.

## Prerequisites

Before you can generate the Mexico electronic accounting file, you must perform the following prerequisite tasks:

- Install the necessary SuiteApps. See [Installing SuiteApps for Mexico](#).
- Set up your chart of accounts. See the help topic [Chart of Accounts Management](#).

If your standard chart of accounts does not comply with regulatory requirements for tax audit files, use the Statutory Chart of Accounts. To set up statutory chart of account names and numbers, see [Statutory Chart of Accounts for Tax Audit Files](#).

For bank accounts, you must specify a bank account number in the **Bank Account Number** field on the account record.

- Enable GL Audit Numbering and run GL Numbering Sequences. Go to Setup > Company > Enable Features and check the **GL Audit Numbering** box on the Accounting subtab. For more information, see the help topic [GL Audit Numbering](#).



**Important:** Make sure that GL Audit Numbering is enabled and that you have run GL numbering sequences as part of accounting period closing tasks before generating the Mexico Electronic Accounting File records. Otherwise, file generation and download will fail.

This step is not required for accounting periods earlier than 2015.

- For OneWorld accounts that use the Multiple Calendars feature, ensure that all periods are assigned to a fiscal calendar. Incomplete or incorrect tax year setup may cause errors when generating the Mexico Chart of Accounts. For more information, see [Setting Up Tax Periods Using a Fiscal Calendar](#).
- Set up the required fields for Mexico Electronic Accounting File:
  - Map fields to categories required by the Mexico Tax Administration Service (SAT). See [Field Mapping for Mexico \(Mexico Compliance SuiteApp\)](#).
    - [Mapping Account Group Codes for Mexico Chart of Accounts](#)
    - [Mapping Bank Accounts and Payment Methods for Mexico Journal Entries](#)
  - Set the values for the TipoSolicitud, NumOrden, and NumTramite columns of the Mexico Journal audit file. See [Setting Up Mexico Tax Audit Files Configuration \(Mexico Compliance SuiteApp\)](#).
  - Create a custom plug-in implementation to retrieve universally unique identifier (UUID) values for the Mexico Journal audit file. See [Developing a Mexico UUID Plug-in Implementation](#).
- Check that the fiscal calendar used by the subsidiary is properly set up. Make sure that there are no unassigned base periods.

For information on generating the Mexico Electronic Accounting File records, see [Generating Mexico Electronic Accounting File \(Mexico Compliance SuiteApp\)](#).

## Setting Up Mexico Electronic Accounting File (Mexico Compliance SuiteApp)

- [Field Mapping for Mexico \(Mexico Compliance SuiteApp\)](#)
- [Setting Up Mexico Tax Audit Files Configuration \(Mexico Compliance SuiteApp\)](#)
- [Developing a Mexico UUID Plug-in Implementation](#)

## Field Mapping for Mexico (Mexico Compliance SuiteApp)



**Important:** If you are using the Mexico Localization SuiteApp, see the help topic [Mexico Localization Field Mapping](#).

The Mexico Tax Administration Service (SAT) requires fields with specific values to be included in the Mexico Electronic Accounting File.

The Audit Files Field Mapping feature enables you to map standard NetSuite fields to categories required by tax authorities. The mapped values will be included in the generated tax audit files after they are saved in the system.

This feature is included in the Tax Audit Files SuiteApp, and can be used in accounts with a Mexico nexus or subsidiary.

Read the following topics for more information:

- [Mapping Account Group Codes for Mexico Chart of Accounts](#)

- Mapping Bank Accounts and Payment Methods for Mexico Journal Entries

## Mapping Account Group Codes for Mexico Chart of Accounts

The Mexico Chart of Accounts audit file must include the account group codes defined by SAT.

You can map the accounts assigned to your Mexico subsidiary to SAT-defined group codes using CSV import.



**Note:** Accounts without an assigned SAT group code will not be included in the Mexico Electronic Accounting File.

### To map group codes for Mexico accounts using CSV import:

1. For the list of valid SAT group code values, download the CSV template for Mexico SAT Account Grouping from the NetSuite File Cabinet. You can also use the template as a reference when you format the CSV file for import.
  1. Go to Documents > File > File Cabinet.
  2. On the file cabinet, go to SuiteBundles > Bundle 47492 > Tax Audit Files CSV Templates.
  3. Click **MX Account Group Codes template.csv** to download the file.
  4. Save the template on your computer.
2. Create a saved search of the subsidiary's accounts. You can export the results to a CSV file, which you can edit and use for Mexico Account Group Code CSV import.
  1. Go to Lists > Search > Saved Searches > New.
  2. Click **Account**.
  3. On the **Criteria** subtab, set the filter for subsidiary and select your Mexico subsidiary.
  4. On the **Results** subtab, set the results to only include the Internal ID and Name columns.
  5. Click **Preview**.
  6. On the results page, click the icon for **Export - CSV**.
  7. Save the CSV file with account search results.
3. Open the CSV file of the account search from Step 2. For automatic field mapping during CSV import, edit the file so that the column headers match the columns in the CSV template (from Step 1).
  1. Add two columns for **Mapping Category** and **Mapping Value**.
  2. Replace the column header for **Internal ID** with **Mapping Key**.

	A	B	C	D
1	Mapping Category	Mapping Value	Mapping Key	Name
2			1403	8007-02 MX Bank
3			1404	8007-03 MX Deferred Expense
4			1405	8007-04 MX Fixed Asset
5			1406	8007-05 MX Other Asset

4. Using the same CSV file above, specify values for the **Mapping Category** and **Mapping Value** cells for each account.
  - Mapping Category – Enter **MX SAT: Account Grouping**.
  - Mapping Value – Enter the group code value. To make sure that you are entering the correct values, copy the SAT group code values listed in the template that you downloaded in Step 1, and paste the exact value in the Mapping Value column of the CSV file.

Copy from the template			
	A		
1	Mapping Category	Mapping Value	
2	MX SAT: Account Grouping	101 - Caja	
3	MX SAT: Account Grouping	101.01 - Caja y efectivo	
4	MX SAT: Account Grouping	102 - Bancos	1
5	MX SAT: Account Grouping	102.01 - Bancos nacionales	
6	MX SAT: Account Grouping	102.02 - Bancos extranjeros	

Paste in the CSV file			
	A	B	C
	Mapping Category	Mapping Value	Mapping Key
1	MX SAT: Account Grouping	102 - Bancos	1403 8007-02 MX Bank
2			1404 8007-03 MX Deferred Expense
3			1405 8007-04 MX Fixed Asset
4			1406 8007-05 MX Other Asset
5			

- |   |   |
|---|---|
| 1 | The SAT group codes are listed in the template that you downloaded in Step 1. Look for the appropriate group code in the Mapping Value column of the template and copy the value. |
| 2 | In the CSV file with account internal IDs, paste the exact value copied from the template in the appropriate cell in the Mapping Value column.                                    |

5. Save the CSV file with accounts and group code information.
6. Import the saved CSV file to NetSuite. Go to Setup > Import/Export > Import CSV Records. Select the following options for CSV import:
  - Import Type = Custom Records
  - Record Type = TAF Mapping
  - Character Encoding = Western (Windows 1252)
 For more information on importing CSV files, see the help topic [Importing CSV Files with the Import Assistant](#).
7. Verify if the record submitted using CSV import is mapped correctly.
  1. Go to Setup > Tax Audit Files > Audit Files Field Mapping.
  2. Select **MX SAT: Account Grouping** in the **Category** field.
  3. In the **Subsidiary** field, select your Mexico subsidiary.
  4. In the **Account Type** field, select an account type. Verify the accounts under each account type.

## Mapping Bank Accounts and Payment Methods for Mexico Journal Entries

The Mexico Journal audit file must include SAT-defined values for bank accounts and payment methods. You can map these NetSuite standard fields to categories required by SAT on the Audit Files Field Mapping page.

### To map standard NetSuite fields to required categories for Mexico Journal:

1. Go to Setup > Tax Audit Files > Audit Files Field Mapping.
2. In the **Category** field, select which fields to map.

The following field mapping options are available for Mexico Journal:

- **MX SAT: Bank** – Maps bank accounts, including those added to vendor and employee records, to SAT-defined bank categories.
  - **MX SAT: Payment Method** – Maps payment methods to SAT-defined categories.
3. For **MX SAT: Bank**, select a subsidiary in the **Subsidiary** field.
  4. Map the fields by specifying a value on the right column.
  5. Click **Save**.

## Setting Up Mexico Tax Audit Files Configuration (Mexico Compliance SuiteApp)

Before generating the Mexico Electronic Accounting File, you must set the values for the **TipoSolicitud**, **NumOrden**, and **NumTramite** columns of the Mexico Journal audit file.

### To configure the values for the Mexico Journal fields:

1. Go to Customization > Lists, Records, & Fields > Record Types.
2. Look for MX Setup Configuration and click its corresponding List link.
3. Click **New MX Setup Configuration** to create a custom record. Create the following records for your Mexico subsidiary.



**Important:** Only one custom record for each field must be created per subsidiary.

TAF Setup Configuration Field	Value	Required?
MX Polizas: TipoSolicitud	Specify application type: ■ AF ■ FC ■ DE ■ CO	Yes
MX Polizas: NumOrden	Serial number assigned	Yes, if <b>TipoSolicitud</b> is set to AF or FC
MX Polizas: NumTramite	Processing number assigned to the request for refund or compensation	Yes, if <b>TipoSolicitud</b> is set to DE or CO

4. Click **Save**.

## Developing a Mexico UUID Plug-in Implementation

You can develop a custom plug-in implementation to retrieve universally unique identifier (UUID) values for the Mexico Journal audit file.

The following table describes the basic steps in developing a single plug-in implementation of the Mexico UUID plug-in.

Step	Description
Enable features	Enable the Server SuiteScript feature.

Step	Description
	Go to Setup > Company > Enable Features. On the <b>SuiteCloud</b> subtab, check the <b>Server SuiteScript</b> box under the SuiteScript section.
Create script file	Create the script file that contains the Mexico UUID plug-in implementation. See <a href="#">Create a Mexico UUID Plug-in Implementation Script File</a> .
Add the plug-in implementation	<p>Add the plug-in implementation using the plug-in script file and any required utility files that you created in the previous step to the development account. See <a href="#">Add the Mexico UUID Plug-in Implementation</a>.</p> <p>The plug-in implementation must be enabled in your account before you can test or use it. See <a href="#">Enable the Mexico UUID Plug-in Implementation</a>.</p>
Test the plug-in implementation	Verify the behavior of the plug-in implementation. See <a href="#">Test the Mexico UUID Plug-in Implementation</a>

For best practices for developing Mexico UUID plug-in implementation, see [Mexico UUID Plug-in Implementation Best Practices](#).

For a sample code, see [Mexico UUID Plug-in Implementation Sample Code](#).

## Create a Mexico UUID Plug-in Implementation Script File

You can use SuiteCloud IDE, or another JavaScript IDE or text editor, to create a JavaScript file that includes the business logic for your Mexico UUID plug-in implementation script file.

The following table describes the functions and objects available in a Mexico UUID plug-in implementation script file.

Function/Interface Object	Description
getUUID(transactionType, internalID)	<p>You must create an implementation of this function in the plug-in implementation script file. The script file can contain other helper functions.</p> <p>The Tax Audit Files SuiteApp executes this function during generation of the Mexico Journal audit file. The SuiteApp executes this function one time for each transaction processed.</p>
Transaction Type	<p>The transaction type ID of the transaction currently being processed by the Tax Audit Files SuiteApp (for example, VendBill and CustInv).</p> <p>For a list of NetSuite transaction types and their corresponding transaction type IDs, see the help topic <a href="#">Transactions</a>.</p>
InternalID	The internal ID of the transaction currently being processed by the Tax Audit Files SuiteApp.

## Add the Mexico UUID Plug-in Implementation

After creating the plug-in implementation script file, create a new plug-in implementation. When you create the plug-in implementation, you upload the script file and other utility files as required.

### To add the script files and create the plug-in implementation:

1. Go to Customization > Plug-ins > Plug-in Implementation > New.

2. On the Select Plug-in Type page, click **MX UUID**.
3. On the Plug-in Implementation page, enter the following information:

Field	Description
Name	User-friendly name for the implementation. The plug-in implementation appears on the following locations: <ul style="list-style-type: none"> <li>■ Manage Plug-ins page – Page used by administrators to enable/disable the plug-in implementation in their account.</li> <li>■ Bundle Builder – Select this name in the Bundle Builder to distribute the plug-in implementation to other accounts.</li> </ul>
ID	Internal ID for the implementation for use in scripting. If you do not provide an ID, NetSuite will provide one for you upon saving the record.
Status	Current status for the implementation. Choose <b>Testing</b> to have the implementation accessible to the owner of the implementation. Choose <b>Released</b> to have the implementation accessible to all accounts in a production environment.
Log Level	Logging level you want for the script. Select <b>Debug</b> , <b>Audit</b> , <b>Error</b> , or <b>Emergency</b> . These messages appear on the Execution Log subtab for the plug-in implementation.
Description	Description of the implementation. The description appears for the implementation on the Plug-in Implementation page. This field is optional.
Owner	User account that owns the implementation. Default value is the name of the logged-in user.
Inactive	Indicates the plug-in implementation does not run in the account. Inactivate a plug-in implementation, for example, to temporarily disable it for testing purposes.

4. On the **Scripts** subtab:
    - In the **Implementation** dropdown list, select the script file that contains the implementation of the plug-in.
    - In the **Library Script File** dropdown list, select any utility script files required by the plug-in script file.
  5. On the **Unhandled Errors** subtab, select which individuals will be notified if script error occurs. By default, the **Notify Script Owner** box is selected.
- To enter multiple email addresses in the **Notify Emails** field, separate email addresses with a semi-colon.
6. Click **Save**. You can access the list of implementations by going to Customization > Plug-ins > Plug-in Implementations.

To enable the Mexico UUID plug-in implementation, see [Enable the Mexico UUID Plug-in Implementation](#).

## Enable the Mexico UUID Plug-in Implementation

You must enable the plug-in implementation in your account before you can test or use it.

### To enable the Mexico UUID plug-in implementation:

1. Go to Customization > Plug-ins > Manage Plug-ins.
2. In the **Active Plug-in** field under MX UUID, select the Mexico UUID plug-in implementation that you created.
3. Click **Save**.

## Test the Mexico UUID Plug-in Implementation

To test the Mexico UUID plug-in implementation, perform the following tasks:

- Set up a custom record or custom field that will contain the UUID for each transaction.
  - For more information about custom records, see the help topic [Custom Records](#).
  - For more information about custom fields, see the help topic [Custom Fields](#).
- Enable the plug-in implementation. See [Enable the Mexico UUID Plug-in Implementation](#).
- Generate the Mexico Journal tax audit file. See [Generating Mexico Electronic Accounting File \(Mexico Compliance SuiteApp\)](#).
- Examine the generated report. Make sure that the plug-in implementation performs as expected.

## Mexico UUID Plug-in Implementation Best Practices

This section provides best practices for developing Mexico UUID plug-in implementation.

- The plug-in script file can have any name, as long as it contains an implementation of the interface function. See [Create a Mexico UUID Plug-in Implementation Script File](#).
- It is recommended that the UUID values of the transactions are stored in NetSuite. You can use a custom record type where the UUID values will be stored. For more information about creating custom record types, see the help topic [Custom Records](#).
- You can use SuiteScript API functions in a plug-in implementation. However, using these APIs may negatively affect the performance of the plug-in implementation. NetSuite recommends limiting the use of these APIs, where possible, to improve performance of the plug-in implementation. In general, **searching for record yields better performance than loading NetSuite records**.

Governance limits also apply to these functions, these add up to the usage limits of the Tax Audit Files scheduled script. For more information, see the help topic [SuiteScript Governance and Limits](#).

## Mexico UUID Plug-in Implementation Sample Code

This section provides a sample code as a reference when you create a Mexico UUID plug-in implementation.

You can use a custom record to store transaction UUID values and retrieve them through SuiteScript. For more information about creating custom record types, see the help topic [Custom Records](#).

In the following example, the `getUUID(transactionType, internalId)` function searches a custom record using transaction type and transaction internal ID as filters, then returns the UUID if found.

It is recommended to use search instead of load for better performance. For more information, see [Mexico UUID Plug-in Implementation Best Practices](#).

### Sample Code for Mexico UUID Plug-in Implementation:

```

1  function getUUID(transactionType, internalId)
2  {
3      var uuid = '';
4      var filters = [new nlobjSearchFilter('custrecord_uuid_txn_type', null, 'is', transactionType),
5                     new nlobjSearchFilter('custrecord_uuid_txn_id', null, 'is', internalId)];
6
7      var column = new nlobjSearchColumn('custrecord_uuid_id');
8      var sr = nlapiSearchRecord('customrecord_uuid_container', null, filters, column);
9      if (sr && sr.length > 0) {
10          uuid = sr[0].getValue('custrecord_uuid_id');
11      }
12  }

```

## Generating Mexico Electronic Accounting File (Mexico Compliance SuiteApp)

With the Tax Audit Files SuiteApp, you can generate the Mexico Electronic Accounting File in XML file format.



**Important:** Make sure that you have completed the prerequisite tasks before generating the Mexico tax audit files. For more information, see [Mexico Electronic Accounting File \(Mexico Compliance SuiteApp\)](#).

NetSuite provides the following Mexico tax audit files:

- **Mexico Chart of Accounts (XML)** – Report that includes chart of accounts used in the period, with account group codes as defined by SAT.
- **Mexico Trial Balance (XML)** – Report that includes the trial balance with beginning balances, movement for the period, and ending balances for each account.



**Note:** The generated Mexico Trial Balance XML file only shows the balance for the selected account. Balances for sub-accounts will not be consolidated into the generated XML report.

- **Mexico Complementary Trial Balance (XML)** – Updated trial balance that includes opening balances, movements during the period, and final balances of each of the accounts corresponding to assets, liabilities, capital and reserves, and results (revenue, costs, expenses).

The generated XML report shows 'C' as the value for the 'TipoEnvio' tag. The tag 'FechaModBai' is also reflected, which refers to the date when the XML was generated.

- **Mexico Journal (XML)** – Report that includes journal entries in the accounting records, with transaction details.
- **Mexico Auxiliary Report of Accounts (XML)** – Report that includes chart of accounts used in the period for auxiliary accounts.

### Important Things to Note:

- Active or inactive accounts with assigned SAT group codes and with balances are included in the Mexico Chart of Accounts, Mexico Auxiliary Report of Accounts, Mexico Trial Balance, and Mexico Complementary Trial Balance.
- Active or inactive accounts with assigned SAT group codes but have a 0.00 balance are included in the Mexico Chart of Accounts, Mexico Auxiliary Report of Accounts, Mexico Trial Balance, and Mexico Complementary Trial Balance.
- Active or inactive accounts without assigned SAT group codes are not included in the Mexico Chart of Accounts, Mexico Auxiliary Report of Accounts, Trial Balance, and Complementary Trial Balance. For information on mapping SAT group codes, see [Mapping Account Group Codes for Mexico Chart of Accounts](#).

Ensure that you first configure your TAF Enhanced Trial Balance Saved Reports before generating tax audit files. For more details about generating tax audit files, see [Generating a Tax Audit File](#).

# Netherlands Tax Topics

Netherlands Tax topics are moved to the Country-Specific Features, see the help topic [Netherlands Tax Topics In Accounts Without SuiteTax](#) under [Netherlands Help Topics](#).

# New Zealand Tax Topics

New Zealand Tax topics are moved to the Country-Specific Features, see the help topic [New Zealand Tax Topics](#) under [New Zealand Help Topics](#).

# Norway Tax Topics

Norway Tax Topics are moved to Country-Specific Features, see the help topic [Norway Tax Topics For Accounts Without SuiteTax](#) under [Norway Help Topics](#).

# Peru Tax Topics

The Peruvian tax authority, SUNAT (Superintendencia Nacional de Administración Tributaria) requires all legal entities in Peru that are subject to IGV (value added tax) tax law to present a monthly declaration of all credits and debits related to this tax. This declaration can be accomplished through the PDT (Programa de Declaracióm Telemática) application (Form 0621), which is made available by SUNAT in its Web site.

If you have Peru subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate a Form 0621. The report is available in English and Spanish, and can be used as a source for filling in the official tax form for submission to the tax authority. You can also view sales and purchase reports by tax code.

For more information, read the following Peru tax topics:

- [Peru Tax Codes](#)
  - [Tax Code Table for Peru](#)
- [Peru VAT Report](#)
  - [What goes into each box - Peru VAT Report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Peru Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Peru are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Peru

The following table shows the tax properties required to correctly generate the Peru tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters presented in the table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Rate	Property	Tax Type	Purchase Tax Account	Sales Tax Account	Available On
S-PE	Standard IGV	18%	Default	IGV_PE	IGV on Purchases	IGV on Sales	Both (Sales and Purchases)
E-PE	IGV Exempt	0%	Exempt	IGV_PE	IGV on Purchases	IGV on Sales	Both (Sales and Purchases)
I-PE	IGV Import	18%	Import	IGV_PE	IGV on Purchases		Purchases

Tax Code	Description	Rate	Property	Tax Type	Purchase Tax Account	Sales Tax Account	Available On
X-PE	IGV Export	0%	Export	IGV_PE		IGV on Sales	Sales
SNop-PE	IGV Non Operational Sales	18%	Non Operational	IGV_PE		IGV on Sales	Sales
SNoc-PE	IGV Without Tax Credit	18%	No Tax Credit	IGV_PE	IGV on Purchases		Purchases
IE-PE	IGV Exempt on Import	0%	Import Exempt	IGV_PE	IGV on Purchases		Purchases
INoc-PE	IGV Import Without Tax Credit	18%	Import No Tax Credit	IGV_PE	IGV on Purchases		Purchases
SUn-PE	IGV Purchases With Unknown Credit	18%	Unknown Tax Credit	IGV_PE	IGV on Purchases		Purchases
IUn-PE	IGV Import With Unknown Credit	18%	Import Unknown Tax Credit	IGV_PE	IGV on Purchases		Purchases

## Peru VAT Report

If you have a Peru subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the tax report for Peru in English or Spanish.



**Important:** To generate the tax report for Peru, use the tax code properties provided by the International Tax Reports SuiteApp. See [Peru Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Peru VAT report, see [What goes into each box - Peru VAT Report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

## Tax Reports (International) - Peru (English)

Subsidiary	Country Form	Tax Period	To
Peru	Group Peru (English)	Jul 2014	Jul 2014
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/>			
Click here for Peru VAT Help Topics			
<b>PDT IGV-Monthly Income</b>  Peru RUC: Period: July/2014			
<b>Form 0621</b>			
<b>IGV SALES</b>	<b>IGV OWN CALCULATION</b>		
	TAX BASE		TAX AMOUNT
	Net Sales	100	0 101 0
	Discounts and/or sales returns	102	0 103 0
	Sales assumed by the government	124	0 125 0
	Discounts and/or sales returns (sales assumed by the government)	126	0 128 0
	Goods Sales (law 27037 sec. 11.1,12.1,12.3 and 12.4)	160	0 161 0
	Discounts and Returns (law 27037)	162	0 163 0
	Export	Invoiced during the period	106 0
		Shipped during the period	127 0
Non-taxable sales (without export)	105 0		
Non-taxable sales (No effect on ratio)	109 0		



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - Peru VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the [Peru VAT Report](#).

IGV SALES		IGV OWN CALCULATION			
		TAX BASE		Box Number	Tax Code
		Box Number	Tax Code		
TAXABLE	Net Sales	100	Net amount of sales invoices and receipts with tax code S-PE	101	Tax amount of sales invoices and receipts with tax code S-PE + Tax amount of sales adjustment in box 101 with S-PE
	Discounts and/or sales returns	102	Net amount of sales returns and discounts		

			with tax code S-PE		adjustment in box 103 with S-PE	
Sales assumed by the government	124	Editable field	125	Editable field		
Discounts and/or sales returns (sales assumed by the government)	126	Editable field	128	Editable field		
Goods Sales (law 27037 sec. 11.1,12.1,12.3 and 12.4)	160	Net amount of sales invoices and receipts with tax code SNop-PE	161	Tax amount of sales invoices and receipts with tax code SNop-PE + Tax amount of sales adjustment in box 161 with SNop-PE		
Discounts and Returns (law 27037)	162	Net amount of sales returns and discounts with tax code SNop-PE	163	Tax amount of sales returns and discounts with tax code SNop-PE + Tax amount of sales adjustment in box 163 with SNop-PE		
Export	Invoiced during the period	106	Net amount of sales with tax code X-PE			
	Shipped during the period	127	Net amount of sales with tax code X-PE			
Non-taxable sales (without export)	105	Net amount of sales with tax code E-PE				
Non-taxable sales (No effect on ratio)	109	Editable field				
Other Sales (section ii), item 6.2 - clause 6 of law	112	Net amount of sales with tax code I-PE, SNoc-PE, IE-PE, INoc-PE, SUnc-PE, and IUnc-PE				
Total			131	101-103+125-128+161-163		
IGV PURCHASES			IGV OWN CALCULATION			
			TAX BASE		TAX AMOUNT	
			Box Number	Tax Code	Box Number	
NATIONAL			107	Net amount of purchases with tax code S-PE	108	Tax amount of purchases with tax code S-PE + Tax amount of purchases adjustment in box 108 with S-PE

	Intended for taxable and non-taxable sales	Net Purchases	110	Net amount of purchases with tax code SUh-PE	111	Tax amount of purchases with tax code SUh-PE + Tax amount of purchases adjustment in box 111 with SUh-PE
	Intended for non-taxable sales only	Net Purchases	113	Net amount of purchases with tax code SNoc-PE		
IMPORT	Intended for taxable sales only	Net Purchases	114	Net amount of purchases with tax code I-PE	115	Tax amount of purchases with tax code I-PE + Tax amount of purchases adjustment in box 115 with I-PE
	Intended for taxable and non-taxable sales	Net Purchases	116	Net amount of purchases with tax code IUn-PE	117	Tax amount of purchases with tax code IUn-PE + Tax amount of purchases adjustment in box 117 with IUn-PE
	Intended for non-taxable sales only	Net Purchases	119	Net amount of purchases with tax code INoc-PE		
NON-TAXABLE	Internal	Net Purchases	120	Net amount of purchases with tax code E-PE		
	Import	Net Purchases	122	Net amount of purchases with tax code IE-PE		
TOTAL				178	108+111+115+117	
SPECIAL TAX CREDIT				172	Editable field	
OTHER CREDITS				169	Editable field	
OTHER CREDITS IVAP				182	Editable field	
Coefficient			173	Editable field		

# Philippines Tax Topics

Philippines Tax topics are moved to [Philippines Tax Topics](#) in Philippines Help Topics.

# Poland Tax Topics

If you have a Poland subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Poland VAT Return Form (VAT-7) in English or Polski. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code, EU sales list reports, and Intrastat reports.

For more information, read the following Poland tax topics:

- [Poland Tax Codes](#)
  - [Tax Code Table for Poland](#)
- [Poland VAT Report](#)
  - [What goes into each box – Poland VAT Report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Poland Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Poland are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Poland

The following table shows the tax properties required to correctly generate the Poland tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

To understand how NetSuite uses the tax codes to get the values for the Poland VAT report, see [What goes into each box – Poland VAT Report](#).

For information about notional rates in EU B2B transactions and VAT reports, see [EU Notional VAT](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Notional Rate	Available On
E-PL	Exempt or non taxable	Exempt	0%	—	Both (Sales and Purchases)
ER-PL	EU sales/purchases (goods) - reduced rate	EC Code Reduced Rate	0%	R-PL	Both (Sales and Purchases)
ES-PL	EU sales/purchases (goods)	EC Code	0%	S-PL	Both (Sales and Purchases)
ESSP-PL	EU purchases (services)	EC Code	0%	S-PL	Purchases

Tax Code	Description	Property	Rate	Notional Rate	Available On
		Applies to Service Items Reverse Charge Code			
ESSS-PL	EU sales (services)	EC Code	0%	S-PL	Sales
		Applies to Service Items			
EZ-PL	EU sales/purchases (goods) - zero rate	EC Code	0%	Z-PL	Both (Sales and Purchases)
FA-PL	Fixed assets	Capital Goods	23%	—	Purchases
I-PL	Purchase of goods from outside of EU	Import	23%	—	Purchases
IS-PL	Purchase of services from outside of EU	Import Applies to Service Items Reverse Charge Code	0%	S-PL	Purchases
O-PL	Sale of goods outside of EU	Export	0%	—	Sales
OS-PL	Supply of services outside of EU	Export Applies to Service Items	0%	—	Sales
R-PL	Reduced rate	Reduced Rate	8%	—	Both (Sales and Purchases)
R1-PL	Super reduced rate	Special Reduced Rate	5%	—	Both (Sales and Purchases)
RC-PL	Reverse charge	Reverse Charge Code	0%	S-PL	Both (Sales and Purchases)
S-PL	Standard rate		23%	—	Both (Sales and Purchases)
Z-PL	Zero rated sales		0%	—	Both (Sales and Purchases)

## Poland VAT Report

If you have a Poland subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Poland VAT Return Form (VAT-7) in English or Polski from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Poland, use the tax code properties provided by the International Tax Reports SuiteApp. See [Poland Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Poland VAT report, see [What goes into each box – Poland VAT Report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

### Tax Reports (International) - Poland (English)

Subsidiary	Country Form	Tax Period	To																																							
Poland	Group Poland (English)	Jul 2014	Jul 2014																																							
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/>																																										
<a href="#">Click here for Poland VAT Help Topics</a>																																										
 Ministry of Treasury Poland <b>VAT No:</b> <b>Period:</b> July/2014	<b>VALUE ADDED TAX RETURN FORM</b> <b>VAT-7</b>																																									
<b>C. SETTLEMENT OF TAXABLE TRANSACTIONS AND THE OUTPUT TAX</b> <table border="1"> <thead> <tr> <th></th> <th>Taxable basis in PLN</th> <th>Output VAT in PLN</th> </tr> </thead> <tbody> <tr> <td>1. Supply of goods and services, within the territory of the country, exempt from tax</td> <td>10</td> <td>0.00</td> </tr> <tr> <td>2. Supply of goods and services, outside of the territory of the country</td> <td>11</td> <td>0.00</td> </tr> <tr> <td>    2a. including the supply of services according to art. 100, point 4 of Act on VAT</td> <td>12</td> <td>0.00</td> </tr> <tr> <td>3. Supply of goods and services, within the territory of the country, taxable at 0%</td> <td>13</td> <td>0.00</td> </tr> <tr> <td>    3a. including the supply of goods according to art. 129 of Act on VAT</td> <td>14</td> <td>0.00</td> </tr> <tr> <td>4. Supply of goods and services, within the territory of the country, taxable at 3% or 5%</td> <td>15</td> <td>0.00 16 0.00</td> </tr> <tr> <td>5. Supply of goods and services, within the territory of the country, taxable at 7% or 8%</td> <td>17</td> <td>0.00 18 0.00</td> </tr> <tr> <td>6. Supply of goods and services, within the territory of the country, taxable at 22% or 23%</td> <td>19</td> <td>0.00 20 0.00</td> </tr> <tr> <td>7. Intra-Community supply of goods</td> <td>21</td> <td>0.00</td> </tr> <tr> <td>8. Exportation of goods</td> <td>22</td> <td>0.00</td> </tr> <tr> <td>9. Intra-Community acquisition of goods</td> <td>23</td> <td>0.00 24 0.00</td> </tr> <tr> <td>10. Import of goods according to art. 33a of Act on VAT</td> <td>25</td> <td>0.00 26 0.00</td> </tr> </tbody> </table>					Taxable basis in PLN	Output VAT in PLN	1. Supply of goods and services, within the territory of the country, exempt from tax	10	0.00	2. Supply of goods and services, outside of the territory of the country	11	0.00	2a. including the supply of services according to art. 100, point 4 of Act on VAT	12	0.00	3. Supply of goods and services, within the territory of the country, taxable at 0%	13	0.00	3a. including the supply of goods according to art. 129 of Act on VAT	14	0.00	4. Supply of goods and services, within the territory of the country, taxable at 3% or 5%	15	0.00 16 0.00	5. Supply of goods and services, within the territory of the country, taxable at 7% or 8%	17	0.00 18 0.00	6. Supply of goods and services, within the territory of the country, taxable at 22% or 23%	19	0.00 20 0.00	7. Intra-Community supply of goods	21	0.00	8. Exportation of goods	22	0.00	9. Intra-Community acquisition of goods	23	0.00 24 0.00	10. Import of goods according to art. 33a of Act on VAT	25	0.00 26 0.00
	Taxable basis in PLN	Output VAT in PLN																																								
1. Supply of goods and services, within the territory of the country, exempt from tax	10	0.00																																								
2. Supply of goods and services, outside of the territory of the country	11	0.00																																								
2a. including the supply of services according to art. 100, point 4 of Act on VAT	12	0.00																																								
3. Supply of goods and services, within the territory of the country, taxable at 0%	13	0.00																																								
3a. including the supply of goods according to art. 129 of Act on VAT	14	0.00																																								
4. Supply of goods and services, within the territory of the country, taxable at 3% or 5%	15	0.00 16 0.00																																								
5. Supply of goods and services, within the territory of the country, taxable at 7% or 8%	17	0.00 18 0.00																																								
6. Supply of goods and services, within the territory of the country, taxable at 22% or 23%	19	0.00 20 0.00																																								
7. Intra-Community supply of goods	21	0.00																																								
8. Exportation of goods	22	0.00																																								
9. Intra-Community acquisition of goods	23	0.00 24 0.00																																								
10. Import of goods according to art. 33a of Act on VAT	25	0.00 26 0.00																																								



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#). For EU sales list and Intrastat reports, see [EU Sales List \(ESL\) Report](#) and [EU Intrastat Report](#).

## What goes into each box – Poland VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the [Poland VAT Report](#).

### C. Settlement of Taxable Transactions and the Output Tax

Taxable Basis	Output VAT
1. Supply of goods and services, within the territory of the country, taxable at 0%	Net amount of sales E-PL

territory of the country, exempt from tax				
2. Supply of goods and services, outside of the territory of the country	11	Net amount of sales OS-PL, ESSS-PL		
2a. including the supply of goods and services according to art. 100, point 4 of Act on VAT	12	Net amount of sales ESSS-PL		
3. Supply of goods and services, within the territory of the country, taxable at 0%	13	Net amount of sales Z-PL, RC-PL		
3a. including the supply of goods according to art. 129 of Act on VAT	14	Net amount of sales Z-PL		
4. Supply of goods and services, within the territory of the country, taxable at 5%	15	Net amount of sales R1-PL	16	Tax amount of sales R1-PL + Tax amount of Sales Adjustment box16, R1-PL
5. Supply of goods and services, within the territory of the country, taxable at 7% or 8%	17	Net amount of sales R-PL	18	Tax amount of sales R-PL + Tax amount of Sales Adjustment box18, R-PL
6. Supply of goods and services, within the territory of the country, taxable at 22% or 23%	19	Net amount of sales S-PL	20	Tax amount of sales S-PL + Tax amount of Sales Adjustment box20, S-PL
7. Intra-Community supply of goods	21	Net amount of sales ES-PL, ER-PL, EZ-PL		
8. Exportation of goods	22	Net amount of sales O-PL		
9. Intra-Community acquisition of goods	23	Net amount of purchases ES-PL, ER-PL, EZ- PL	24	Notional tax amount of purchases ES-PL, ER-PL
10. Import of goods according to art. 33a of Act on VAT	25	Net amount of purchases I-PL	26	Tax amount of purchases I- PL, DEDUCT_I, NonDeduct_I + Tax amount of purchases
11. Import of services with the exception of services purchased from the taxpayers of value added tax, to which Article 28b of the Act applies	27	Net amount of purchases IS-PL	28	Notional tax amount of purchases IS-PL
12. Import of services purchased from the taxpayers of value added tax, to which Article 28b of the Act applies	29	Net amount of purchases ESSP-PL	30	Notional tax amount of purchases ESSP-PL

13. Supply of goods and services for which the taxpayer is the buyer pursuant to Article 17 paragraphs 1 point 7 or 8 of the Act (to be completed by supplier)	31	Net amount of sales RC-PL		
14. Delivery of goods for which the taxable purchaser in accordance with Article 17 paragraph 1 point 5 of the Act (to be completed by the purchaser)	32	Editable field	33	Editable field
15. Supply of goods and services for which the taxpayer is the purchaser in accordance with Article 17 paragraph 1 point 7 or 8 of the Act (to be completed by purchaser)	34	Net amount of purchases RC-PL	35	Notional tax amount of purchases RC-PL
16. The amount of tax payable on goods and services covered by the census of the nature referred to in Article 14 paragraph 5 of the Act	36			Editable text
17. return deducted or refunded the amount spent on the purchase of cash registers, referred to in Art. 111 paragraph 6 of the Act	37			Editable text
18. The amount of tax due on the intra-community acquisitions of means of transport, shown in the item 24, subject to a deposit within the period referred to in Article 103 paragraph 3, in conjunction with paragraph 4 of the Act	38			Editable text
19. The amount of tax on intra-community acquisition of motor fuel, subject to the payment of the dates referred to in Article 103 paragraph 5a and 5b of the Act	39			Editable text
Total ( <b>Pos. 40</b> = sum of the item 10, 11, 13, 15, 17, 19, 21, 22, 23, 25, 27, 29, 31, 32 and 34. <b>Pos. 41</b> = sum of the item 16, 18, 20, 24, 26, 28, 30, 33, 35, 36 and 37 reduced by the amount of the item 38, 39)	40	10+11+13+15+17+19+21+22+23+25+27+29+31+32+34	41	16+18+20+24+26+28+30+33+35+36+37(38+39)

#### D. Settlement of Input Tax

<b>D.1. Amounts Carried Forward</b>	<b>Tax eligible for deduction</b>
The amount of the surplus from the previous declaration	42
The amount of the item. "The amount to be transferred to the following period" from the previous declaration or resulting from the decision.	

#### **D.2. Acquisitions of Goods and Services as well as Input Tax after Adjustments**

Net Value	Input VAT
-----------	-----------

The acquisition of goods and services included in taxpayer's fixed assets	43	Net amount of purchases FA-PL, Deduct_FA	44	Tax amount of purchases FA-PL, Deduct_FA, NonDeduct_FA + Tax amount of purchase adjustment box044, FA-PL
The acquisition of other goods and services	45	Net amount of purchases S-PL, R-PL, R1-PL, Z-PL, E-PL, RC-PL, ES-PL, ER-PL, ESSP-PL, EZ-PL, I-PL, IS-PL, Deduct_S, Deduct_R, Deduct_SR, Deduct_I	46	Tax amount of purchases S-PL, R-PL, R1-PL, I-PL, E-PL, Z-PL, Deduct_S, Deduct_R, Deduct_SR, Deduct_I, NonDeduct_S, NonDeduct_R, NonDeduct_SR, NonDeduct_I + Notional tax amount of purchases RC-PL, IS-PL, ES-PL, ER-PL, ESSP-PL +
<b>D.3. Input VAT – Deductible (in PLN)</b>				
Correction of the input tax on the acquisition of fixed assets	47			Editable field; Tax Amount of purchases NonDeduct_FA + Tax amount of nondeductible NonDeduct_FA
Correction of input tax on the remaining purchase	48			Editable field; Tax Amount of purchases NonDeduct_S, NonDeduct_R, NonDeduct_SR, NonDeduct_I + Tax amount of nondeductible NonDeduct_S, NonDeduct_R, NonDeduct_SR, NonDeduct_I
Correction of input tax referred to in Article. 89b paragraph. 1 of the Act	49			Editable field
Correction of input tax referred to in Article. 89b paragraph. 4 of the Act	50			Editable field
Total amount of input tax deduction	51			42+44+46+47+48+49+50
Enter the sum of the amounts of the item 42, 44, 46, 47, 48, 49 and 50.				
<b>E. Calculation of the Amount of Tax Liability or Refund</b>				
The amount spent on the purchase of cash registers, to be deducted in a given period	52			41-51; zero if negative
The amount shown in pos. 52 can not be greater than the difference between the amounts of pos. 41 and 51.				
If the difference between the amounts of item. 41 and 51 is less than or equal to 0, then enter 0.				

The amount of tax included omission of pre-emptive This amount can not be higher than the difference between the amount of the item. 41 and the sum of the amounts of the item. 51 and 52. If the difference between the amounts of item. 41 and 51, less the amount of the item. 52 is less than 0, then enter 0.	53	41-(51+52); zero if negative
The amount of tax subject to payment to the tax office If the difference between the amounts of item. 41 and 51 is greater than 0, then the item. 54 = pos.41 - pos. 51 - pos. 52 - pos. 53 otherwise enter 0.	54	41-51-52-53 (if box 41-box 51 is greater than 0) Otherwise, enter 0
The amount spent on the purchase of cash registers, due for repayment in a given period	55	Editable field
The surplus of input VAT If the difference between the amounts of item. 51 and 41 is greater than or equal to 0, then the item. 56 = pos. 51 - pos. 41 + item. 55, otherwise enter 0.	56	Editable field Otherwise, enter 0
The amount of the refund to the bank account indicated by the taxpayer Including the amount 58 within 25 days 59 within 60 days 60 within 180 days to be refunded (Editable field) (Editable field) (Editable field)	57	Editable field
The amount to be transferred to the following period Since the amount of the item. 56 be deducted the amount of the item. 57	61	56-57; zero if negative

# Portugal Tax Topics

Portugal Tax topics have been moved to the Country-Specific Features. See the help topic [Portugal Tax Topics In Accounts Without SuiteTax](#) under [Portugal Help Topics](#).

# Romania Tax Topics

If you have a Romania subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Romania Value Added Tax Return. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code, EU sales list reports, and Intrastat reports.

For more information, read the following Romania tax topics:

- [Romania Tax Codes](#)
  - [Tax Code Table for Romania](#)
- [Romania VAT Report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Romania Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Romania are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Romania

The following table shows the tax properties required to correctly generate the Romania tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

For information about notional rates in EU B2B transactions and VAT reports, see [EU Notional VAT](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Notional Rate	Available On
S-RO	Standard rate		19%		Both (Sales and Purchases)
R1-RO	Reduced rate	Reduced Rate	9%		Both (Sales and Purchases)
R2-RO	Special reduced rate	Special Reduced Rate	5%		Both (Sales and Purchases)
RC-RO	Reverse charge in country	Reverse Charge Code		S-RO	Both (Sales and Purchases)
Z-RO	Zero rated sales		0%		Both (Sales and Purchases)

Tax Code	Description	Property	Rate	Notional Rate	Available On
E-RO	Exempt	Exempt	0%		Both (Sales and Purchases)
O-RO	Sale of goods outside of EU	Export			Sales
OS-RO	Supply of services outside of EU	Export Applies to Service Items			Sales
ES-RO	EU sales/purchases (goods)	EC Code		S-RO	Both (Sales and Purchases)
I-RO	Purchase of goods from outside of EU	Import			Purchases
IS-RO	Purchase of services from outside of EU	Import Reverse Charge Code Applies to Service Items		S-RO	Purchases
ER-RO	EU sales/purchases (goods) – reduced rate	EC Code Reduced Rate		R1-RO	Both (Sales and Purchases)
EZ-RO	EU sales/purchases (goods) – zero rate			Z-RO	Both (Sales and Purchases)
ESSS-RO	EU sales (services)	EC Code Applies to Service Items		S-RO	Sales
ESSP-RO	EU purchases (services)	EC Code Reverse Charge Code Applies to Service Items		S-RO	Purchases

## Romania VAT Report

If you have a Romania subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Romania Value Added Tax Return from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Romania, use the tax code properties provided by the International Tax Reports SuiteApp. See [Romania Tax Codes](#).

NetSuite gets the values in the report from your transactions but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details.



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

## Tax Reports (International) - Romania (English)

Subsidiary	Country Form	Tax Period	To																																																				
Romania	<input type="checkbox"/> Group Romania (English)	Jul 2014	Jul 2014																																																				
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/>																																																							
Click here for Romania VAT Help Topics																																																							
 Ministerul Finanțelor Publice Agenția Națională de Administrație Fiscală																																																							
<b>VALUE ADDED TAX RETURN</b> Romania <b>Fiscal identification number:</b> 300 <b>Fiscal Period:</b> July/2014																																																							
<table border="1"> <thead> <tr> <th colspan="2">OUTPUT VALUE ADDED TAX</th> <th>Value</th> <th>VAT</th> </tr> <tr> <th>Indicators</th> <th>Name</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td colspan="4"><b>INTRA-COMMUNITY AND NON-EU TRADE</b></td> </tr> <tr> <td>1</td> <td>Intra-community supplies of goods, exempt according to art. 143 par.(2) let.a) and d) of the Fiscal code</td> <td>0.00</td> <td></td> </tr> <tr> <td>2</td> <td>Adjustments of VAT exempt intra-community supplies according to art. 143 par. (2) let. a) and d) of the Fiscal code</td> <td>0.00</td> <td></td> </tr> <tr> <td>3</td> <td>Supplies of goods or services for which the place of supply is outside Romania (EU or non-EU), as well as intra-community supplies of goods, exempt according to art. 143 par.(2) let.b) and c) of the Fiscal code, out of which</td> <td>0.00</td> <td></td> </tr> <tr> <td>3.1</td> <td>Intra-community supplies of services which are not VAT exempt in the Member State where the tax is due</td> <td>0.00</td> <td></td> </tr> <tr> <td>4</td> <td>Adjustments of intra community supplies of services which are not VAT exempt in the Member State where the tax is due</td> <td>0.00</td> <td></td> </tr> <tr> <td>5</td> <td>Intra-community acquisition of goods for which the beneficiary is liable to pay VAT (reverse charge), out of which:</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>5.1</td> <td>Intra-community acquisitions for which the beneficiary is liable to pay VAT (reverse charge), and the supplier is registered for VAT purposes in the Member State where the intra-community supply occurred</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>6</td> <td>Adjustments of intra-community acquisitions of goods for which the beneficiary is liable to pay VAT (reverse charge)</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>7</td> <td>Acquisitions of goods except for those in line 5 and 6 and acquisitions of services for which the Romanian beneficiary is liable to pay VAT ( reverse charge), out of which:</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>7.1</td> <td>Acquisitions of intra-community services for which the beneficiary is liable to pay VAT (reverse charge), out of which:</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table>				OUTPUT VALUE ADDED TAX		Value	VAT	Indicators	Name			<b>INTRA-COMMUNITY AND NON-EU TRADE</b>				1	Intra-community supplies of goods, exempt according to art. 143 par.(2) let.a) and d) of the Fiscal code	0.00		2	Adjustments of VAT exempt intra-community supplies according to art. 143 par. (2) let. a) and d) of the Fiscal code	0.00		3	Supplies of goods or services for which the place of supply is outside Romania (EU or non-EU), as well as intra-community supplies of goods, exempt according to art. 143 par.(2) let.b) and c) of the Fiscal code, out of which	0.00		3.1	Intra-community supplies of services which are not VAT exempt in the Member State where the tax is due	0.00		4	Adjustments of intra community supplies of services which are not VAT exempt in the Member State where the tax is due	0.00		5	Intra-community acquisition of goods for which the beneficiary is liable to pay VAT (reverse charge), out of which:	0.00	0.00	5.1	Intra-community acquisitions for which the beneficiary is liable to pay VAT (reverse charge), and the supplier is registered for VAT purposes in the Member State where the intra-community supply occurred	0.00	0.00	6	Adjustments of intra-community acquisitions of goods for which the beneficiary is liable to pay VAT (reverse charge)	0.00	0.00	7	Acquisitions of goods except for those in line 5 and 6 and acquisitions of services for which the Romanian beneficiary is liable to pay VAT ( reverse charge), out of which:	0.00	0.00	7.1	Acquisitions of intra-community services for which the beneficiary is liable to pay VAT (reverse charge), out of which:	0.00	0.00
OUTPUT VALUE ADDED TAX		Value	VAT																																																				
Indicators	Name																																																						
<b>INTRA-COMMUNITY AND NON-EU TRADE</b>																																																							
1	Intra-community supplies of goods, exempt according to art. 143 par.(2) let.a) and d) of the Fiscal code	0.00																																																					
2	Adjustments of VAT exempt intra-community supplies according to art. 143 par. (2) let. a) and d) of the Fiscal code	0.00																																																					
3	Supplies of goods or services for which the place of supply is outside Romania (EU or non-EU), as well as intra-community supplies of goods, exempt according to art. 143 par.(2) let.b) and c) of the Fiscal code, out of which	0.00																																																					
3.1	Intra-community supplies of services which are not VAT exempt in the Member State where the tax is due	0.00																																																					
4	Adjustments of intra community supplies of services which are not VAT exempt in the Member State where the tax is due	0.00																																																					
5	Intra-community acquisition of goods for which the beneficiary is liable to pay VAT (reverse charge), out of which:	0.00	0.00																																																				
5.1	Intra-community acquisitions for which the beneficiary is liable to pay VAT (reverse charge), and the supplier is registered for VAT purposes in the Member State where the intra-community supply occurred	0.00	0.00																																																				
6	Adjustments of intra-community acquisitions of goods for which the beneficiary is liable to pay VAT (reverse charge)	0.00	0.00																																																				
7	Acquisitions of goods except for those in line 5 and 6 and acquisitions of services for which the Romanian beneficiary is liable to pay VAT ( reverse charge), out of which:	0.00	0.00																																																				
7.1	Acquisitions of intra-community services for which the beneficiary is liable to pay VAT (reverse charge), out of which:	0.00	0.00																																																				



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#). For EU sales list and Intrastat reports, see [EU Sales List \(ESL\) Report](#) and [EU Intrastat Report](#).

## What goes into each box - Romania VAT report

The following table shows how NetSuite uses the tax codes to get the values for the [Romania VAT Report](#).

Box	Description	Value	VAT
<b>INTRA-COMMUNITY AND NON-EU TRADE</b>			
1	Intra-community supplies of goods, exempt according to art. 143 par.(2) let. a) and d) of the Fiscal code	Net Amount of Sales ES-RO, ER-RO, EZ-RO	
2	Adjustments of VAT exempt intra-community supplies according to art. 143 par. (2) let. a) and d) of the Fiscal code	Editable field	

3	Supplies of goods or services for which the place of supply is outside Romania (EU or non-EU), as well as intra-community supplies of goods, exempt according to art. 143 par.(2) let.b) and c) of the Fiscal code, out of which	Net Amount of Sales R1-RO, R2-RO, ESSS-RO, ESSP-RO
3.1	Intra-community supplies of services which are not VAT exempt in the Member State where the tax is due	Net Amount of Sales ESSS-RO, ESSP-RO
4	Adjustments of intra community supplies of services which are not VAT exempt in the Member State where the tax is due	Editable field
5	Intra-community acquisition of goods for which the beneficiary is liable to pay VAT (reverse charge), out of which:	Net Amount of Purchases ES-RO, ER-RO      Notional Amount of Purchases ES-RO, ER-RO
5.1	Intra-community acquisitions for which the beneficiary is liable to pay VAT (reverse charge), and the supplier is registered for VAT purposes in the Member State where the intra-community supply occurred	Net Amount of Purchases ES-RO, ER-RO      Notional Amount of Purchases ES-RO, ER-RO
6	Adjustments of intra-community acquisitions of goods for which the beneficiary is liable to pay VAT (reverse charge)	Editable field      Editable field
7	Acquisitions of goods except for those in line 5 and 6 and acquisitions of services for which the Romanian beneficiary is liable to pay VAT (reverse charge), out of which:	Net Amount of Purchases ESSP-RO, IS-RO      Notional Amount of Purchases ESSP-RO, IS-RO
7.1	Acquisitions of intra-community services for which the beneficiary is liable to pay VAT (reverse charge), out of which:	Net Amount of Purchases ESSP-RO      Notional Amount of Purchases ESSP-RO
7.1.1	Acquisitions of intra-community services for which the beneficiary is liable to pay VAT (reverse charge) and the supplier is registered for VAT purposes in the member state from where the supply of services is performed	Net Amount of Purchases ESSP-RO      Notional Amount of Purchases ESSP-RO
8	Adjustments of intra-community acquisitions of services for which the beneficiary is liable to pay VAT (reverse charge)	Editable Field      Editable Field
9	Supplies of goods and services, taxable with 19% VAT rate	Net Amount of Sales S-RO      Tax Amount of Sales S-RO + Tax Amount of Sales Adjustment box9b, S-RO

**DOMESTIC SUPPLIES OF GOODS / SERVICES AND EXPORTS**

9	Supplies of goods and services, taxable with 19% VAT rate	Net Amount of Sales S-RO	Tax Amount of Sales S-RO + Tax Amount of Sales Adjustment box9b, S-RO
---	---	--------------------------	---

10	Supplies of goods and services, taxable with 9% VAT rate	Net Amount of Sales R-RO	Tax Amount of Sales R-RO + Tax Amount of Sales Adjustment box10b, R-RO
11	Supplies of goods taxable with 5% VAT rate	Net Amount of Sales O-RO	Tax Amount of Sales O-RO + Tax Amount of Sales Adjustment box11b, O-RO
12	Acquisitions of goods and services subject to simplification measures for which the beneficiary is liable to pay VAT (reverse charge)	Net Amount of Purchases RC-RO	Notional Amount of Purchases RC-RO
13	Supplies of goods and services VAT exempt with deduction right, except for those in lines 1 to 3, and operations subject to simplification measures	Net Amount of Sales E-RO, RC-RO	
14	Supplies of goods and services exempt without deduction right	Net Amount of Sales Z-RO	
15	Adjustments of output tax	Editable Field	Editable Field
16	Total output tax (lines 1+2+3+4+5+6+7+8+9+10+11+12+13+14+15)		5b + 6b + 7b + 8b + 9b + 10b + 11b + 12b + 15b

#### INPUT VALUE ADDED TAX

##### INTRA-COMMUNITY ACQUISITIONS OF GOODS AND OTHER ACQUISITIONS OF GOODS AND SERVICES TAXABLE IN ROMANIA

17	Intra-community acquisitions of goods for which the beneficiary is liable to pay VAT (reverse charge), out of which:	Net Amount of Purchases ES-RO, ER-RO	Notional Amount of Purchases ES-RO, ER-RO
17.1	Intra-community acquisitions for which the beneficiary is liable to pay VAT (reverse charge), and the supplier is registered for VAT purposes in the Member State where the supply occurred	Net Amount of Purchases ES-RO, ER-RO	Notional Amount of Purchases ES-RO, ER-RO
18	Adjustments of intra-community acquisitions for which the buyer is liable to pay VAT (reverse charge)	Editable Fields	Editable Fields
19.1	Intra-community acquisitions of services for which the beneficiary is liable to pay VAT (reverse charge), out of which:	Net Amount of Purchases ESSP-RO	Notional Amount of Purchases ESSP-RO
19.1.1	Acquisitions of intra-community services for which the beneficiary is liable to pay VAT (reverse charge), and the supplier is registered for VAT purposes in the Member State where the supply occurred	Net Amount of Purchases ESSP-RO	Notional Amount of Purchases ESSP-RO
20	Adjustments of intra-community acquisitions of services for which the beneficiary is liable to pay VAT (reverse charge)	Editable Field	Editable Field

**DOMESTIC ACQUISITIONS OF GOODS/SERVICES AND IMPORTS, INTRA-COMMUNITY ACQUISITIONS EXEMPT OR OUTSIDE THE VAT SCOPE**

21	Acquisitions of goods and services, taxable with 19% VAT rate	(Net Amount of Purchases S-RO, RC-RO, Deduct_S) - (Nondeductible NonDeduct_S)	(Net Amount of Purchases S-RO, RC-RO, Deduct_S - Net Amount of NonDeductible NonDeduct_S) + (Notional Amount of Purchases - Tax Amount of Nondeductible NonDeduct_R)
22	Acquisitions of goods and services, taxable with 9% VAT rate	(Net Amount of Purchases R-RO, Deduct_R) - (Net Amount of NonDeductible NonDeduct_R)	(Tax Amount of Purchases R-RO, Deduct_R + Tax Amount of Purchase Adjustment box22b, R-RO) - (Tax Amount of NonDeductible NonDeduct_R)
23	Acquisitions of goods taxable with 5% VAT rate	(Tax Amount of Purchases R-RO, Deduct_R) - (Net Amount of NonDeductible NonDeduct_SR)	(Tax Amount of Purchases SR-RO, Deduct_SR + Tax Amount of Purchase Adjustment box23b, SR-RO) - (Tax Amount of NonDeductible NonDeduct_SR)
24	Acquisitions of goods and services VAT exempt or outside the VAT scope, out of which:	Net Amount of Purchases EZ-RO, I-RO, Z-RO, E-RO	
24.1	Acquisitions of VAT exempt intra-community services	Net Amount of Purchases EZ-RO	
25	TOTAL INPUT VAT (lines 17+18+19+20+21+22+23)		17b + 18b + 19b + 20b + 21b + 22b + 23b
26	SUB-TOTAL INPUT TAX DEDUCTIBLE ACCORDING TO ART. 145 AND ARTICLE 145^1 OR ART.147 AND 145^1		Editable Field
27	VAT refunded to foreign customers, including the commission of the authorised bodies		Editable Field
28	Adjustments of input VAT	Editable Field	Editable Field
29	Adjustments at the year end according to the pro-rate / adjustments for capital goods		Editable Field
30	TOTAL DEDUCTED TAX (lines 26+27+28+29)		26 + 27 + 28b + 29

**ADJUSTMENTS ACCORDING TO ART. 147^3 OF THE FISCAL CODE**

31	Negative amount (refundable amount) of VAT in the reporting period (line 30 - line 16)	N/A	box30 - box16
32	Payable tax in the reporting period (line 16-line 30)	N/A	box16 - box30
33	Payable VAT balance from the VAT return of the previous fiscal period (line 39 of the previous fiscal period return)	N/A	Editable Field

	unpaid until the date of the submission of the VAT return		
34	Payable VAT differences according to the tax inspection decision, unpaid until the date of the VAT return submission	N/A	Editable Field
35	Cumulated VAT payable (line 32 + line 33 + line 34)	N/A	box32 + box33 + box34
36	Negative VAT balance reported from the previous period for which refund was not claimed (line 40 of the previous fiscal period return)	N/A	Editable Field
37	Negative VAT differences according to the tax inspection decision issued until the date of the VAT return submission	N/A	Editable Field
38	Negative cumulated VAT amount (line 31 + line 36 + line 37)	N/A	box31 + box36 + box37
39	Payable VAT balance at the end of the reporting period (line 35 - line 38)	N/A	box35 - box38
40	Negative VAT balance at the end of the reporting period (line 38 - line 35)	N/A	box38 - box35

- [VAT and GST Reporting Overview](#)
- [International Tax Reports](#)
- [Generating VAT/GST Reports](#)
- [International Tax Reports Best Practices](#)
- [Romania Tax Codes](#)

# Saudi Arabia Tax Topics

For more information, read the following Saudi Arabia tax topics:

- [Saudi Arabia Tax Codes](#)
  - [Tax Code Provisioning for Saudi Arabia](#)
  - [Tax Code Table for Saudi Arabia](#)

For more information about the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Saudi Arabia Tax Codes

Tax codes determine how much tax is charged on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Saudi Arabia are set up correctly.

For more information about tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

### Tax Code Provisioning for Saudi Arabia

To benefit from the automatic tax code provisioning feature, you must first install the International Tax Reports SuiteApp (Bundle ID: 43003) in your account before you create subsidiaries.

For more information about how to install the International Tax Reports SuiteApp, see [Installing and Setting Up International Tax Reports](#).

If the Saudi Arabia subsidiary and nexus have already been created before the SuiteApp is installed, you can create Saudi Arabia tax codes by running the **Create Tax Code SS** script.

 **Important:** To run the **Create Tax Code SS** script, you need to have an Administrator role.

#### To create tax codes for Saudi Arabia using a script:

1. Go to Customization > Scripting > Script Deployments.
2. On the Script Deployments page, click the **Edit** link next to the **Create Tax Code SS** (customdeploy\_create\_taxcodes\_ss) script.
3. On the **Parameters** subtab, select **Saudi Arabia** in the **Tax Code Nexus** field.
4. Click **Save and Execute** in the **Save** button dropdown menu.

 **Important:** If you already have created tax codes in the Saudi Arabia subsidiary, the script will check for duplicates, and will not provision or overwrite the existing tax code.

After performing these steps, the tax codes for Saudi Arabia are automatically created. To check and view the Saudi Arabia tax codes, go to Setup > Accounting > Tax Codes.

## Tax Code Table for Saudi Arabia

The tax code names or letters presented in the table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the Tax Code page, check the boxes of the properties that apply to the tax code.



**Important:** If the tax code is to be used for Intra GCC trading, you must check the **GCC Member State** box on the Tax Code page

For more information about tax code properties, see [Tax Code Properties](#).

Tax Code	Description	Property	Rate	Notional Rate	Available On
S-KSA	Standard Rate - Domestic			15%	Both (Sales and Purchases)
Z-KSA	Zero Rate - Domestic			0%	Both (Sales and Purchases)
Z-S GCC	Sales to registered customers in GCC states	Custom Check box - GCC State			Sales
		Default to checked			
EX-KSA	Zero Rate- Exports	Exports	0%		Sales
IMZ-KSA	Zero Rate - Imports (Goods and services)	Imports Reverse Charge Code	0%	5%	Purchases
IMG-KSA	Standard Rate - Imports (Goods)	Imports	15%		Purchases
IMS-KSA	Standard Rate - Imports (Services)	Reverse Charge Code Applies to Service Items Imports	0%	15%	Purchases
RCS-KSA	Reverse Charge - Sales	Reverse Charge Code	0%		Sales
RCP-KSA	Reverse Charge - Purchases	Reverse Charge Code Applies to Service Items	0%	15%	Purchases
X-KSA	Exempt	Exempt			Both (Sales and Purchases)
No_Tax-KSA	Out of Scope	Exclude from VAT Reports	Blank		

For more information about Setting Tax Preferences and Setting Up Tax Periods, see [Setting Tax Preferences](#) and [Setting Up Tax Periods](#).

# Serbia Tax Topics

If you have a Serbia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Serbia VAT Return Form PPPDV in English or Serbian. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code.

For more information, refer to the following Serbia tax topics:

- [Serbia Tax Codes](#)
  - [Tax Code Table for Serbia](#)
- [Serbia VAT Report](#)
  - [What goes into each box - Serbia VAT Report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Serbia Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Serbia are set up correctly.

For more information about tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Serbia

The following table shows the tax properties required to correctly generate the Serbia tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Notional Rate	Available On
S-RS	Standard rate		20%		Both (Sales and Purchases)
R-RS	Reduced rate	Reduced Rate	10%		Both (Sales and Purchases)
Z-RS	Zero rated		0%		Both (Sales and Purchases)
E-RS	Exempt	Exempt			Both (Sales and Purchases)

Tax Code	Description	Property	Rate	Notional Rate	Available On
O-RS	Exports	Export			Sales
I-RS	Imports	Import	20%		Purchases
IS-RS	Import of service items	Applies to Service Items			Purchases
		Import			
RC-RS	Reverse Charge	Reverse Charge	0%	S-RS	Purchases

## Serbia VAT Report

If you have a Serbia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Serbia VAT Report from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Serbia, use the tax code properties provided by the International Tax Reports SuiteApp. See [Serbia Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Serbia VAT report, see [What goes into each box - Serbia VAT Report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

### Tax Reports (International) - Serbia (English)

Subsidiary: Serbia      Country Form: Serbia (English)      Tax Period: Jul 2014 To Jul 2014

Refresh Print Setup Adjust Return      Click here for Serbia VAT Help Topics

TAX RETURN VALUE ADDED TAX			Form PPPDV																				
 <b>Serbia</b> <b>VAT No:</b> <b>Period:</b> July/2014																							
<b>I. OUTPUT TAX</b> <table> <tr> <td>1. The supply of goods and services that is exempt from VAT with the right to deduct input tax</td> <td>001</td> <td>Net Amount</td> <td>VAT</td> </tr> <tr> <td>2. The supply of goods and services that is exempt from VAT without the right to deduct input tax</td> <td>002</td> <td>0</td> <td>0</td> </tr> <tr> <td>3. The supply of goods and services at the standard rate</td> <td>003</td> <td>0</td> <td>103</td> </tr> <tr> <td>4. The supply of goods and services at the special rate</td> <td>004</td> <td>0</td> <td>104</td> </tr> <tr> <td><b>5. TOTAL (1+2+3+4)</b></td> <td><b>005</b></td> <td><b>0</b></td> <td><b>105</b></td> </tr> </table>			1. The supply of goods and services that is exempt from VAT with the right to deduct input tax	001	Net Amount	VAT	2. The supply of goods and services that is exempt from VAT without the right to deduct input tax	002	0	0	3. The supply of goods and services at the standard rate	003	0	103	4. The supply of goods and services at the special rate	004	0	104	<b>5. TOTAL (1+2+3+4)</b>	<b>005</b>	<b>0</b>	<b>105</b>	
1. The supply of goods and services that is exempt from VAT with the right to deduct input tax	001	Net Amount	VAT																				
2. The supply of goods and services that is exempt from VAT without the right to deduct input tax	002	0	0																				
3. The supply of goods and services at the standard rate	003	0	103																				
4. The supply of goods and services at the special rate	004	0	104																				
<b>5. TOTAL (1+2+3+4)</b>	<b>005</b>	<b>0</b>	<b>105</b>																				
<b>II. INPUT TAX</b> <table> <tr> <td>6. The input tax paid at import</td> <td>006</td> <td>0</td> <td>106</td> </tr> <tr> <td>7. VAT compensation paid to farmers</td> <td>007</td> <td>0</td> <td>107</td> </tr> <tr> <td>8. Input Tax</td> <td>008</td> <td>0</td> <td>108</td> </tr> <tr> <td><b>9. TOTAL (6+7+8)</b></td> <td><b>009</b></td> <td><b>0</b></td> <td><b>109</b></td> </tr> </table>			6. The input tax paid at import	006	0	106	7. VAT compensation paid to farmers	007	0	107	8. Input Tax	008	0	108	<b>9. TOTAL (6+7+8)</b>	<b>009</b>	<b>0</b>	<b>109</b>					
6. The input tax paid at import	006	0	106																				
7. VAT compensation paid to farmers	007	0	107																				
8. Input Tax	008	0	108																				
<b>9. TOTAL (6+7+8)</b>	<b>009</b>	<b>0</b>	<b>109</b>																				
<b>III. TAX LIABILITY</b> <table> <tr> <td>10. The amount of VAT in the tax period (5 - 9)</td> <td>110</td> <td>0</td> <td>0</td> </tr> </table>			10. The amount of VAT in the tax period (5 - 9)	110	0	0																	
10. The amount of VAT in the tax period (5 - 9)	110	0	0																				



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - Serbia VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the [Serbia VAT Report](#).

Description	Box	Net Amount	Box	VAT
<b>I. OUTPUT TAX</b>				
1. The supply of goods and services that is exempt from VAT with the right to deduct input tax	001	Net amount of sales E-RS, O-RS		
2. The supply of goods and services that is exempt from	002	Net amount of sales Z-RS		

<b>Description</b>	<b>Box</b>	<b>Net Amount</b>	<b>Box</b>	<b>VAT</b>
VAT without the right to deduct input tax				
3. The supply of goods and services at the standard rate	003	Net amount of sales S-RS	103	Tax amount of sales S-RS, IS-RS + Tax Amount of Sales Adjustment box103, IS-RS + Notional Amount of purchase RC-RS
4. The supply of goods and services at the special rate	004	Net amount of sales R-RS	104	Tax amount of sales R-RS + Tax amount of Sales Adjustment box104, R-RS
5. TOTAL (1+2+3+4)	005	Box 001+002+003+004	105	Box 103+104
<b>II. INPUT TAX</b>				
6. The input tax paid at import	006	Net amount of purchases I-RS	106	Tax amount of purchases I-RS + Tax amount of purchase adjustment box106, I-RS
7. VAT compensation paid to farmers	007	Editable field	107	Editable field
8. Input Tax	008	Net amount of purchases S-RS, R-RS, Z-RS, E-RS, IS-RS, RC-RS	108	Tax amount of purchases S-RS, R-RS, IS-RS + Notional amount of purchases RC-RS + Tax amount of purchase adjustment box108, S-RS, R-RS, IS-RS
9. TOTAL (6+7+8)	009	Box 006+007+008	109	Box 106+107+108
<b>III. TAX LIABILITY</b>				
10. The amount of VAT in the tax period (5-9)			110	Box 105-109

# Singapore Tax Topics

Singapore tax topics are moved to the Country-Specific Features, see the help topic [Singapore Tax Topics for Accounts Without SuiteTax](#) under [Singapore Help Topics](#).

# Slovakia Tax Topics

If you have a Slovakia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Slovakia Value Added Tax Return in English or Slovak. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code, EU sales list reports, and Intrastat reports.

For more information, read the following Slovakia tax topics:

- [Slovakia Tax Codes](#)
  - [Tax Code Table for Slovakia](#)
  - [Tracking VAT Paid on Imports into Slovakia](#)
- [Slovakia VAT Report](#)
  - [What goes into each box - Slovakia VAT report](#)
- [Slovakia VAT Ledger Statement](#)
  - [What goes into each box – Slovak VAT Ledger Statement](#)

For more information about the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Slovakia Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Slovakia are set up correctly.

For more information about tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Slovakia

The following table shows the tax properties required to correctly generate the Slovakia tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

To understand how NetSuite uses the tax codes to get the values for the Poland VAT report, see [What goes into each box - Slovakia VAT report](#).

For information about notional rates in EU B2B transactions and VAT reports, see [EU Notional VAT](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Notional Rate	Available On
E-SK	Exempt	Exempt	0%	—	Both (Sales and Purchases)
ER-SK	EU sales/purchases (goods) - reduced rate	EC Code Reduced Rate	0%	R-SK	Both (Sales and Purchases)
ERND-SK	EU purchases (goods) - reduced rate (nondeductible)	EC Code Reduced Rate	0%	R-SK	Purchases

Tax Code	Description	Property	Rate	Notional Rate	Available On
Nondeductible					
ES-SK	EU sales/purchases (goods)	EC Code	0%	S-SK	Both (Sales and Purchases)
ESND-SK	EU purchases (goods) - nondeductible	EC Code Nondeductible	0%	S-SK	Purchases
ESSP-SK	EU purchases (services)	EC Code Applies to Service Items Reverse Charge Code	0%	S-SK	Purchases
ESSPND-SK	EU purchases (services) - nondeductible	EC Code Applies to Service Items Reverse Charge Nondeductible	0%	S-SK	Purchases
ESSS-SK	EU sales (services)	EC Code Applies to Service Items	0%	S-SK	Sales
EZ-SK	EU sales/purchases (goods) - zero rate	EC Code	0%	Z-SK	Both (Sales and Purchases)
I-SK	Purchase of goods from outside of EU	Import VAT	0%	—	Purchases
IS-SK	Purchase of services from outside of EU	Import Applies to Service Items Reverse Charge Code	0%	S-SK	Purchases
ISND-SK	Purchase of services from outside of EU - nondeductible	Import Applies to Service Items Reverse Charge Nondeductible	0%	S-SK	Purchases
O-SK	Sale of goods outside of EU	Export	0%	—	Sales
OS-SK	Supply of services outside of EU	Export Applies to Service Items	0%	—	Sales
R-SK	Reduced rate	Reduced Rate	10%	—	Both (Sales and Purchases)
RC-SK	Reverse charge	Reverse Charge Code	0%	S-SK	Sales
S-SK	Standard rate	—	20%	—	Both (Sales and Purchases)

Tax Code	Description	Property	Rate	Notional Rate	Available On
Z-SK	Zero rated sales	—	0%	—	Both (Sales and Purchases)

## Tracking VAT Paid on Imports into Slovakia

Quite often, the customs office levies VAT on imports at the border crossing (inland or airports), and this levy is paid either by the transporter (paid before the goods are released) or by you directly (on an account basis). These costs are essentially 100% VAT bills. To ensure that these taxes are picked up by NetSuite when you generate the VAT report for Slovakia, you should have the following tax codes:

DUTY-P	Import VAT - paid	Paid Import VAT	Purchases
DUTY-U	Import VAT -unpaid	Import VAT	Purchases
DUTY-PR	Import VAT - paid (reduced rate)	Paid Import VAT Reduced Rate	Purchases
DUTY-UR	Import VAT - unpaid (reduced rate)	Import VAT Reduced Rate	Purchases

When entering the transaction, you must record this cost as input tax, where the total amount represents the VAT amount. The full tax amount shown on the vendor bill must be entered in the Net Amount field (bills or journals).

Examples:

- In most cases, at the point of import (at the border, or airport, or customs house), the customs office will value the goods and impose VAT, which your company must pay before the goods are released. Record this input tax using the DUTY-P tax code (import VAT paid on standard rate purchases), or the DUTY-PR tax code (import VAT paid on reduced rate purchases).
- In some cases, the freight or transport company will pay the VAT to the customs office on your behalf, and then pass on the charge to you. Record this input tax using the DUTY-P (import VAT paid on standard rate purchases) tax code, or the DUTY-PR (import VAT paid on reduced rate purchases) tax code.
- In other cases, the customs office bills your company, and you pay the tax bill like any other vendor bill. Record this input tax using the DUTY-U (Unpaid import VAT on standard rate purchases) tax code, or the DUTY-UR (Unpaid import VAT on reduced rate purchases).

## Slovakia VAT Report

If you have a Slovakia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Slovakia VAT Report in English or Slovak from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Slovakia, use the tax code properties provided by the International Tax Reports SuiteApp. See [Slovakia Tax Codes](#).

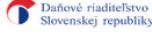
NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Slovakia VAT report, see [What goes into each box - Slovakia VAT report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

**Tax Reports (International) - Slovak Republic (English) 2012**

Subsidiary	Country Form	Tax Period	To																																																																
Slovak Republic	Group Slovak Republic (English) 2012	Jul 2014	Jul 2014																																																																
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/> <a href="#">Click here for Slovak Republic VAT Help Topics</a>																																																																			
<b>VALUE ADDED TAX RETURN</b>  <b>Slovak Republic</b> <b>DPH</b> <b>VAT No:</b> <b>Period:</b> July/2014																																																																			
<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="2">Tax base</th> <th colspan="2">Tax</th> </tr> <tr> <td rowspan="2">Supply of goods and services pursuant to Art 8 and 9 of the Act</td> <td>Reduced VAT rate</td> <td>01</td> <td>0.00</td> <td>02</td> <td>0.00</td> </tr> <tr> <td>Basic VAT rate</td> <td>03</td> <td>0.00</td> <td>04</td> <td>0.00</td> </tr> </thead> <tbody> <tr> <td rowspan="2">Acquisition of goods pursuant to Art 11 and 11a of the Act</td> <td>Reduced VAT rate</td> <td>05</td> <td>0.00</td> <td>06</td> <td>0.00</td> </tr> <tr> <td>Basic VAT rate</td> <td>07</td> <td>0.00</td> <td>08</td> <td>0.00</td> </tr> <tr> <td>Goods and services for which the recipient is liable to pay the tax pursuant to Art 69, para 2 to 4 and 9 to 12 of the Act</td> <td></td> <td>09</td> <td>0.00</td> <td>10</td> <td>0.00</td> </tr> <tr> <td>Services, for which the recipient pays the tax pursuant to Art 69, para 3 of the Act</td> <td></td> <td>11</td> <td>0.00</td> <td>12</td> <td>0.00</td> </tr> <tr> <td>Goods, for which the second customer pays the tax pursuant to Art 69, para 7 of the Act</td> <td></td> <td>13</td> <td>0.00</td> <td>14</td> <td>0.00</td> </tr> <tr> <td>Supply of goods and services exempt from VAT</td> <td></td> <td>15</td> <td>0.00</td> <td></td> <td></td> </tr> <tr> <td>.. c - w of</td> <td>pursuant to Art 43, para 1, 2 and 4 of the Act</td> <td>16</td> <td>0.00</td> <td></td> <td></td> </tr> <tr> <td></td> <td>pursuant to Art 46, 47 and Art 48, para 8 of the Act</td> <td>17</td> <td>0.00</td> <td></td> <td></td> </tr> </tbody> </table>						Tax base		Tax		Supply of goods and services pursuant to Art 8 and 9 of the Act	Reduced VAT rate	01	0.00	02	0.00	Basic VAT rate	03	0.00	04	0.00	Acquisition of goods pursuant to Art 11 and 11a of the Act	Reduced VAT rate	05	0.00	06	0.00	Basic VAT rate	07	0.00	08	0.00	Goods and services for which the recipient is liable to pay the tax pursuant to Art 69, para 2 to 4 and 9 to 12 of the Act		09	0.00	10	0.00	Services, for which the recipient pays the tax pursuant to Art 69, para 3 of the Act		11	0.00	12	0.00	Goods, for which the second customer pays the tax pursuant to Art 69, para 7 of the Act		13	0.00	14	0.00	Supply of goods and services exempt from VAT		15	0.00			.. c - w of	pursuant to Art 43, para 1, 2 and 4 of the Act	16	0.00				pursuant to Art 46, 47 and Art 48, para 8 of the Act	17	0.00		
		Tax base		Tax																																																															
Supply of goods and services pursuant to Art 8 and 9 of the Act	Reduced VAT rate	01	0.00	02	0.00																																																														
	Basic VAT rate	03	0.00	04	0.00																																																														
Acquisition of goods pursuant to Art 11 and 11a of the Act	Reduced VAT rate	05	0.00	06	0.00																																																														
	Basic VAT rate	07	0.00	08	0.00																																																														
Goods and services for which the recipient is liable to pay the tax pursuant to Art 69, para 2 to 4 and 9 to 12 of the Act		09	0.00	10	0.00																																																														
Services, for which the recipient pays the tax pursuant to Art 69, para 3 of the Act		11	0.00	12	0.00																																																														
Goods, for which the second customer pays the tax pursuant to Art 69, para 7 of the Act		13	0.00	14	0.00																																																														
Supply of goods and services exempt from VAT		15	0.00																																																																
.. c - w of	pursuant to Art 43, para 1, 2 and 4 of the Act	16	0.00																																																																
	pursuant to Art 46, 47 and Art 48, para 8 of the Act	17	0.00																																																																



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#). For EU sales list and Intrastat reports, see [EU Sales List \(ESL\) Report](#) and [EU Intrastat Report](#).

## What goes into each box - Slovakia VAT report

The following table shows how NetSuite uses the tax codes to get the values for the Slovakia Value Added Tax Return.

			<b>Tax Base</b>		<b>Tax</b>
Supply of goods and services pursuant to Art 8 and 9 of the Act	Reduced VAT rate	01	Net amount of Sales R-SK	02	Tax amount of Sales R-SK; Tax Amount of Sales Adjustment Box2, R-SK
	Basic VAT rate	03	Net amount of Sales S-SK	04	Tax amount of Sales S-SK; Tax Amount of Sales Adjustment Box4, S-SK
Acquisition of goods pursuant to Art 11 and 11a of the Act	Reduced VAT rate	05	Net amount of Purchases ER-SK	06	Notional amount of Purchases ER-SK, ERND-SK
	Basic VAT rate	07	Net amount of Purchases ES-SK, ES-SK	08	Notional amount of Purchases ES-SK, ES-SK
Goods and services for which the recipient is liable to pay the tax pursuant to Art 69, para 2 and 9 to 12 of the Act		09	Net amount of Purchases RC-SK	10	Notional amount of Purchases RC-SK
Services, for which the recipient pays the tax pursuant to Art 69, para 7 of the Act		11	Net amount of Purchases ESSP-SK, IS-SK, ESSPND-SK, ISND-SK	12	Notional amount of Purchases ESSP-SK, IS-SK, ESSPND-SK, ISND-SK
Goods, for which the second customer pays the tax pursuant to Art 69, para 7 of the Act		13	Editable field	14	Editable field
Supply of goods and services exempt from VAT		15	Editable field Net amount of Sales O-SK, EZ-SK		
Of which: Pursuant to Art 43, para 1 and 4 of the Act		16	Net amount of Sales EZ-SK		
Of which: Pursuant to Art 46, 47, and 48, para 8 of the Act		17	Net amount of Sales O-SK		
Tax liability after deregistration of the taxpayer pursuant to Art 81 of the Act			18		Editable field
Total tax			19		Boxes 02+04+06+08+10+12+14+18
Total deduction of the tax pursuant to Art 49–54 of the Act	Reduced VAT rate	20			Tax amount of Purchases R-SK, Deduct_R; Notional amount of Purchases ER-SK; Net amount of Purchases DUTY-PR; Tax amount of Purchase Adjustment box20, R-SK - Tax Amount of nondeductible NonDeduct_R
	Basic VAT rate	21			Tax amount of Purchases S-SK, Deduct_S; Notional amount of Purchases RC-SK, ES-SK, ESSP-SK, IS-SK;

<b>Tax Base</b>	<b>Tax</b>
	Net amount of Purchases DUTY-P; Tax Amount of Purchase Adjustment Box21, S-SK; Tax Amount of nondeductible NonDeduct_S
Of which: Pursuant to Art 51, para 1a of the Act	Reduced VAT rate 22  Basic VAT rate 23
	Tax amount of Purchases R-SK, Deduct_R; Tax Amount of Purchase Adjustment box22, R-SK - Tax Amount of Nondeductible NonDeduct_R  Tax amount of Purchases S-SK, Deduct_S; Tax Amount of Purchase Adjustment box23, S-SK - Tax Amount of Nondeductible NonDeduct_S
Of which: Pursuant to Art 51, para 1d of the Act	Reduced VAT rate 24  Basic VAT rate 25
Difference in the tax base and in the tax after repair pursuant to Art 25, para 1 to 3 of the Act (+/-)	Net amount of Sales (credit memo) S-SK, R-SK; Amount should be negative  Net amount of Purchases (bill credit) RC-SK, ES-SK, ESSP-SK, ER-SK, IS-SK; Amount should be negative  Net amount of Sales (credit memo) S-SK, R-SK; Amount should be negative  Net amount of Purchases (bill credit) RC-SK, ES-SK, ESSP-SK, ER-SK, IS-SK; Amount should be negative  Net amount of Sales (credit memo) S-SK, R-SK; Amount should be negative
Correction of the tax deduction pursuant to Art 53 of the Act (+/-)	27  28
Tax deduction upon registration pursuant to Art 55 of the Act	29
Tax refund to travellers in relation to exportation of goods pursuant to Art 60 of the Act	30

	Tax Base	Tax
Tax liability	31	Boxes 19–20–21 ± 27 ± 28–29–30. If value is zero or less than zero, box shows 0.
VAT refund	32	Boxes 19–20–21 ± 27 ± 28–29–30. If value is greater than zero, box shows 0.
VAT refund offset against own tax liability pursuant to Art 79 of the Act	33	Editable field
Tax liability due	34	Editable field
Triangulation pursuant to Art 45 of the Act	Acquisition of goods by the first customer 35 Editable field	Supply of goods by the first customer 36 Editable field
If amended tax return	Difference compared to last known tax liability of VAT refund (+/-) 37 Editable field	Tax due (+/-) 38 Editable field

## Slovakia VAT Ledger Statement

If you have a Slovakia subsidiary or nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the VAT Ledger Statement for the Slovakia, in English or Slovak, from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the VAT Ledger Statement for Slovakia, use the tax code properties provided by the International Tax Reports SuiteApp. See [Slovakia Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. To understand how NetSuite uses the tax codes to get the values for the Slovakia VAT Ledger Statement, see [What goes into each box – Slovak VAT Ledger Statement](#).



**Important:** The NetSuite VAT Ledger Statement is designed to look like the official tax form for ease of use when completing the official return form, but it is not intended to be printed out for submission to the tax agency. For the Slovakia, NetSuite provides an XML file that you can manually upload to the tax agency portal for online filing. You should still review all the values in the report prior to submission.

### Slovakia Tax Reporting Fields

You must set up the following to be added to transaction records and item records.

- **Cash Register** – This is found on a transaction record. Check this box if the document is from cash registers.
- **Reference No. of Original Invoice** — This is found on a transaction record. Enter the reference number of the invoice for which the credit was issued.

- Type of Goods** – This is found on an item record. This indicated the type of supply provided by the company. This is applicable to supplies subject to the reverse charge mechanism.

### VAT Ledger Statement Online Filing

The XML file generated by NetSuite complies with the specifications of the tax authority in the Slovakia. You can manually upload it to the tax agency portal for online filing. To generate a report, see [Generating VAT/GST Reports](#). Select your Slovakia subsidiary and click **Supplementary**. Select **VAT Ledger Statement**, then select **XML** from the dropdown list.

## What goes into each box – Slovak VAT Ledger Statement

The following table shows how NetSuite uses the tax codes to get the values for the Slovakia VAT Ledger Statement.

A.1. Data from issued invoice about supply of goods and services, which the tax payer was obliged to issue according § 71 to 75 of act, upon which the person is obliged to pay tax (except simplified invoice and invoice for supply of fulfilment that are tax exempt)	Tax base in EUR  Net amount of Sales S, R (invoice, cash sale to customers with VAT number)	Tax amount in EUR  Tax amount of Sales S, R (invoice, cash sale to customers with VAT number)
A.2. Data from issued invoice about supply of goods, which the tax payer was obliged to issue according § 71 to 75 of act, upon which the person obliged to pay tax is the recipient according § 69 sec. 12 letter f) to i) of act		Tax base in EUR  Net amount of Sales RC (invoice, cash sale)
B.1. Data from received invoice, upon which the person obliged to pay tax is recipient of supply according § 69 sec. 2, 3, 6, 7 a 9 to 12 of act (except invoice about supplies that are tax exempt)	Tax base in EUR  Net amount of Purchases RC, ER, ES, ESSP, IS (vendor bill)	Tax amount in EUR  Notional tax amount of Purchases RC, ER, ES, ESSP, IS (vendor bill)
B.2. Data from received invoice from which the recipient applies tax claim and which was issued by tax payer, who is person obliged to pay tax according § 69 sec. 1 of act	Tax base in EUR  Net amount of Purchases S, R (vendor bill from vendors with SK VAT)	Tax amount in EUR  Tax amount of Purchases S, R (vendor bill from vendors with SK VAT)
B.3.1 Data from all the received simplified invoices according to § 74 section 3 letter a) to c) of the Act, of which the recipient of the applicable deduction (if the total amount of deductions for the relevant tax period less than 3,000 euros)	Total tax base in EUR  Net amount of Purchases S, R (journal, check, expense report and vendor bill with cash register checked)	Total tax amount in EUR  Tax amount of Purchases S, R (journal, check, expense report and vendor bill with cash register checked)
B.3.2 Data from all the received simplified invoices according to § 74 section 3 letter a) to c) of the Act, of which the recipient of the applicable deduction (if the total amount of deductions for the relevant tax period 3000 euro and more)	Total tax base in EUR  Net amount of Purchases S, R (journal, check, expense report and vendor bill with cash register checked)	Total tax amount in EUR  Tax amount of Purchases S, R (journal, check, expense report and vendor bill with cash register checked)

C.1. Data issued from corrective invoice	Difference in tax base in EUR	Difference in tax amount in EUR		
	Net amount of Sales S, R (credit memo and cash refund for customers with VAT number)	Tax amount of Sales S, R (credit memo and cash refund for customers with VAT number)		
C.2. Data issued from corrective invoice	Difference in tax base in EUR	Difference in tax amount in EUR		
	Net amount of Purchases S, R, RC, ES, ER, ESSP, IS (bill credit; transactions from vendors with SK VAT for S, R)	Tax amount of Purchases S, R, RC, ES, ER, ESSP, IS (bill credit; transactions from vendors with SK VAT for S, R)		
D.1. Data on turnover kept by all electronic registration cash register	Total sum of tax bases including corrections in EUR (basic rate)	Total sum of tax in EUR (basic rate)	Total sum of tax bases including corrections in EUR (reduced rate)	Total sum of tax in EUR (reduced rate)
	Net amount of Sales S, R from cash register transactions (journal entries)	Tax amount of Sales S, R from cash register transactions (journal entries)	Net amount of Sales S, R from cash register transactions (journal entries)	Tax amount of Sales S, R from cash register transactions (journal entries)
D.2. Data on supply of goods and services that are not registered by electronic cash register (for customers without VAT number)	Total sum of tax bases including corrections in EUR (basic rate)	Total sum of tax in EUR (basic rate)	Total sum of tax bases including corrections in EUR (reduced rate)	Total sum of tax in EUR (reduced rate)
	Net amount of Sales S, R excluding cash register transactions (invoice, cash sale, credit memo, cash refund, journal entries)	Tax amount of Sales S, R excluding cash register transactions (invoice, cash sale, credit memo, cash refund, journal entries)	Net amount of Sales S, R excluding cash register transactions (invoice, cash sale, credit memo, cash refund, journal entries)	Tax amount of Sales S, R excluding cash register transactions (invoice, cash sale, credit memo, cash refund, journal entries)

# Slovenia Tax Topics

If you have a Slovenia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Slovenia VAT Return in English or Slovenian. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code, EU sales list reports, and Intrastat reports.

For more information, read the following Slovenia tax topics:

- [Slovenia Tax Codes](#)
  - [Tax Code Table for Slovenia](#)
- [Slovenia VAT Report](#)
  - [What goes into each box - Slovenia VAT Report](#)

For more information about the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Slovenia Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Slovenia are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Slovenia

The following table shows the tax properties required to correctly generate the Slovenia tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

For information about notional rates in EU B2B transactions and VAT reports, see [EU Notional VAT](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Notional Rate	Available On
E-SI	Exempt	Exempt	0%	—	Both (Sales and Purchases)
ER-SI	EU sales/purchases (goods) - reduced rate	EC Code Reduced Rate	0%	R-SI	Both (Sales and Purchases)
ES-SI	EU sales/purchases (goods)	EC Code	0%	S-SI	Both (Sales and Purchases)
ESR-SI	EC sales/purchases to another EC country (goods) - super reduced rate	—	0%	5%	Both (Sales and Purchases)
ESSP-SI	EU purchases (services)	EC Code Applies to Service Items	0%	S-SI	Both (Sales and Purchases)

Tax Code	Description	Property	Rate	Notional Rate	Available On
		Reverse Charge Code			
		Special Reduced Rate			
ESSP2-SI	EU purchases (services) - reduced rate	EC Code Applies to Service Items	0%	R-SI	Both (Sales and Purchases)
		Reverse Charge Code			
		Reduced Rate			
ESSP3-SI	EC Purchases (services) - super reduced rate	Applies to Service Items	0%	5%	Both (Sales and Purchases)
ESSS-SI	EU sales (services)	EC Code Applies to Service Items	0%	S-SI	Both (Sales and Purchases)
EZ-SI	EU sales/purchases (goods) - zero rate	EC Code	0%	Z-SI	Both (Sales and Purchases)
FAE-SI	Exempt acquisition of fixed assets	Capital Goods	0%	—	Purchases
FAR-SI	Acquisition of fixed assets at 9.5%	Capital Goods	9.5%	—	Purchases
FASR-SI	Acquisition of fixed assets at 5%	Capital Goods	5%	—	Purchases
FAS-SI	Acquisition of fixed assets at 22%	Capital Goods	22%	—	Purchases
I-SI	Purchase of goods from outside of EU	Import	20%	—	Both (Sales and Purchases)
IS-SI	Purchase of services from outside of EU	Import Applies to Service Items	0%	S-SI	Both (Sales and Purchases)
		Reverse Charge			
O-SI	Sale of goods outside of EU	Export	0%	—	Both (Sales and Purchases)
OS-SI	Supply of services outside of EU	Export Applies to Service Items	0%	—	Both (Sales and Purchases)
R-SI	Reduced rate	Reduced Rate	9.5%	—	Both (Sales and Purchases)
RC-SI	Reverse charge in country	Reverse Charge Code	0%	S-SI	Both (Sales and Purchases)
S-SI	Standard rate	—	22%	—	Both (Sales and Purchases)
SR-SI	Super reduced rate	—	5%	—	Both (Sales and Purchases)

Tax Code	Description	Property	Rate	Notional Rate	Available On
Z-SI	Zero rated sales	—	0%	—	Both (Sales and Purchases)

## Slovenia VAT Report

If you have a Slovenia subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Slovenia VAT Report, in English or Slovenian, from Reports > VAT/GST > Tax Reports (International).

**Important:** To generate the tax report for Slovenia, use the tax code properties provided by the International Tax Reports SuiteApp. See [Slovenia Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Slovenia VAT report, see [What goes into each box - Slovenia VAT Report](#).

**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

**Tax Reports (International) - Slovenia (English) 2020**

SUBSIDIARY Slovenia	COUNTRY FORM Slovenia (English) 2020	TAX PERIOD Q3 2020	TO Q3 2020																																			
<input type="button" value="Refresh"/>	<input type="button" value="Print"/>	<input type="button" value="Setup"/>	<input type="button" value="Adjust Return"/>																																			
Click here for Slovenia VAT Help Topics																																						
 Republic of Slovenia Ministry of Finance	<b>VALUE ADDED TAX RETURN</b> Slovenia VAT No: 000099998888 Period: 03/2020	<b>DDV-O Form</b>																																				
<b>I. Supplies of Goods and Services (VAT excluded)</b> <table border="1"> <tr> <td>Supplies of goods and services</td> <td>11</td> <td>0.00</td> </tr> <tr> <td>Supplies of goods and services in Slovenia for which VAT shall be calculated by the recipient</td> <td>11a</td> <td>0.00</td> </tr> <tr> <td>Supplies of goods and services to other EU Member States</td> <td>12</td> <td>0.00</td> </tr> <tr> <td>Distance selling of goods</td> <td>13</td> <td>0.00</td> </tr> <tr> <td>Assembly and installation of goods in the other Member State</td> <td>14</td> <td>0.00</td> </tr> <tr> <td>Supplies exempt without the right to VAT deduction</td> <td>15</td> <td>0.00</td> </tr> </table>				Supplies of goods and services	11	0.00	Supplies of goods and services in Slovenia for which VAT shall be calculated by the recipient	11a	0.00	Supplies of goods and services to other EU Member States	12	0.00	Distance selling of goods	13	0.00	Assembly and installation of goods in the other Member State	14	0.00	Supplies exempt without the right to VAT deduction	15	0.00																	
Supplies of goods and services	11	0.00																																				
Supplies of goods and services in Slovenia for which VAT shall be calculated by the recipient	11a	0.00																																				
Supplies of goods and services to other EU Member States	12	0.00																																				
Distance selling of goods	13	0.00																																				
Assembly and installation of goods in the other Member State	14	0.00																																				
Supplies exempt without the right to VAT deduction	15	0.00																																				
<b>II. VAT Charged</b> <table border="1"> <thead> <tr> <th>rate</th> <th>22%</th> <th>9,5%</th> <th>5%</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>at a rate</td> <td>21</td> <td>0.00</td> <td>22</td> <td>0.00</td> </tr> <tr> <td>From acquisition of goods from other EU Member States at a rate</td> <td>23</td> <td>0.00</td> <td>24</td> <td>0.00</td> </tr> <tr> <td>For services received from other EU Member States at a rate</td> <td>23a</td> <td>0.00</td> <td>24a</td> <td>0.00</td> </tr> <tr> <td>On the grounds of self-assessment as recipients of goods and services at a rate</td> <td>25</td> <td>0.00</td> <td>25a</td> <td>0.00</td> </tr> <tr> <td>On the grounds of self-assessment on import</td> <td></td> <td></td> <td>25b</td> <td>0.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>26</td> </tr> </tbody> </table>				rate	22%	9,5%	5%	Other	at a rate	21	0.00	22	0.00	From acquisition of goods from other EU Member States at a rate	23	0.00	24	0.00	For services received from other EU Member States at a rate	23a	0.00	24a	0.00	On the grounds of self-assessment as recipients of goods and services at a rate	25	0.00	25a	0.00	On the grounds of self-assessment on import			25b	0.00					26
rate	22%	9,5%	5%	Other																																		
at a rate	21	0.00	22	0.00																																		
From acquisition of goods from other EU Member States at a rate	23	0.00	24	0.00																																		
For services received from other EU Member States at a rate	23a	0.00	24a	0.00																																		
On the grounds of self-assessment as recipients of goods and services at a rate	25	0.00	25a	0.00																																		
On the grounds of self-assessment on import			25b	0.00																																		
				26																																		
<b>III. Purchase of Goods and Services (VAT excluded)</b>																																						



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#). For EU sales list and Intrastat reports, see [EU Sales List \(ESL\) Report](#) and [EU Intrastat Report](#).

## What goes into each box - Slovenia VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the [Slovenia VAT Report](#).

Box	Description	Amount
<b>I. Supplies of Goods and Services (VAT excluded)</b>		
11	Supplies of goods and services	Net amount of sales S-SI, R-SI, SR-SI, Z-SI
11a	Supplies of goods and services in Slovenia for which VAT shall be calculated by the recipient	Net amount of sales RC-SI
12	Supplies of goods and services to other EU Member States	Net amount of sales ES-SI, ER-SI, ESR-SI, EZ-SI, ESSS-SI, ESSP-SI
13	Distance selling of goods	Editable field
14	Assembly and installation of goods in the other Member State	Editable field
15	Supplies exempt without the right to VAT deduction	Net amount of sales E-SI, O-SI, OS-SI
<b>II. VAT Charged</b>		
21	At a rate of 22%	Tax amount of sales S-SI; Notional tax amount of purchases RC-SI; Tax amount of sales adjustments box21, S-SI
22	At a rate of 9.5%	Tax amount of sales R-SI; Tax amount of sales adjustment box22, R-SI
22a	At a rate of 5%	Tax amount of sales SR-SI
23	From acquisition of goods from other EU Member States at standard tax rate	Notional tax amount of purchases ES-SI
23a	For services received from other EU Member States at standard tax rate	Notional tax amount of purchases ESSP-SI
24	From acquisition of goods from other EU Member States at reduced tax rate	Notional tax amount of purchases ER-SI
24a	For services received from other EU Member States at reduced tax rate	Notional tax amount of purchases ESSP2-SI
24b	From acquisition of goods from other EU Member States at a rate	Notional tax amount of purchases ESR-SI
24c	For services received from other EU Member States at a rate	Notional tax amount of purchases ESSP3-SI
25	On the grounds of self-assessment as recipients of goods and services at standard tax rate	Editable field

25a	On the grounds of self-assessment as recipients of goods and services at reduced tax rate	Editable field
25b	On the grounds of self-assessment as recipients of goods and services at a rate	Editable field for user manual input of reporting of Box 25b
26	On the grounds of self-assessment on import	Tax amount of purchases I-SI; Tax amount of purchase adjustment box26, I-SI

**III. Purchase of Goods and Services (VAT excluded)**

31	Purchase of goods and services	Net amount of purchases S-SI, R-SI, Z-SI, I-SI, IS-SI, FAR-SI, FAS-SI, FASR-SI, FAE-SI
31a	Purchase of goods and services in Slovenia for which VAT shall be calculated by the recipient	Net amount of purchases RC-SI
32	Acquisition of goods from other EU Member States	Net amount of purchases ES-SI, ER-SI, EZ-SI
32a	Services received from other EU Member States	Net amount of purchases ESSP-SI, ESSP2-SI
33	Exempt purchase of goods and services and exempt acquisition of goods	Net amount of purchase E-SI, FAR-SI, FAS-SI, FASR-SI, FAE-SI
34	Acquisition price of immovable property (real estate)	Editable field
35	Acquisition price of other fixed assets	Net amount of purchases FAS-SI, FAR-SI, FASR-SI, FAE-SI, Deduct_FA - Net amount of nondeductible NonDeduct_FA

**IV. VAT Deducted**

41	For purchase of goods and services, acquisition of goods and services received from other EU Member States and for import at standard tax rate	Tax amount of purchases S-SI, Deduct_S, I, Deduct_I Notional tax amount of purchases ES-SI, ESSP-SI Tax amount of purchase adjustments box41, S-SI, I-SI - Tax amount of nondeductible NonDeduct_S, NonDeduct_I
42	For purchase of goods and services, acquisition of goods and services received from other EU Member States and for import at reduced tax rate	Tax amount of purchases R-SI, Deduct_R Notional tax amount of purchases ER-SI, ESSP2-SI Tax amount of purchase adjustments box42, R-SI - Tax amount of nondeductible NonDeduct_R
42a	For purchase of goods and services, acquisition of goods and services received from other EU Member States and for import at a super reduced tax rate	Purchase Tax Amount: SR-SI Purchase Notional Tax Amount: ESR-SI, ESSP3-SI
43	For flat-rate compensation at a rate	Editable field
51	VAT Liability	(Box 21+22+22a+23+23a+24+24a+24b+24c+25+25a+25b+26) - (Box 41+42+42a+43) Amount is shown if the calculated value is equal to or more than zero (Box 52 will show zero)

52	Surplus VAT	(Box 21+22+22a+23+23a+24+24a+24b+24c+25+25a+25b+26) - (Box 41+42+42a+43) Amount is shown if the calculated value is less than zero (Box 51 will show zero)
----	-------------	---

# South Africa Tax Topics

If you have a South Africa subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the South Africa VAT Return (VAT 201). The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code.

For more information, read the following South Africa tax topics:

- [South Africa Tax Codes](#)
  - [Tax Code Table for South Africa](#)
- [South Africa VAT Report](#)
  - [What goes into each box - South Africa VAT Report](#)

For more information about the International Tax Reports SuiteApp, see [International Tax Reports](#).

## South Africa Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for South Africa are set up correctly.

For more information about tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for South Africa

The following table shows the tax properties required to correctly generate the tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Available On
E-ZA	VAT exempt sales	Exempt	0%	Both (Sales and Purchases)
I-ZA	Imports	Import	0%	Purchases
O-ZA	Exports	Export	0%	Sales
S-ZA	Standard rate	—	15%	Both (Sales and Purchases)
SC-ZA	Standard rate - capital goods	Capital Goods	15%	Both (Sales and Purchases)
Z-ZA	Zero rate	—	0%	Both (Sales and Purchases)

## South Africa VAT Report

If you have a South Africa subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the South Africa VAT Return (VAT 201) from Reports > VAT/GST > Tax Reports (International).



**Important:** To correctly generate the tax report for South Africa, use the tax code properties provided by the International Tax Reports SuiteApp. See [South Africa Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the South Africa VAT report, see [What goes into each box - South Africa VAT Report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

## Tax Reports (International) - South Africa (English)



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - South Africa VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the [South Africa VAT Report](#).

Description	Box	Amount	Box	Amount
<b>A. CALCULATION OF OUTPUT TAX AND IMPORTED SERVICES</b>				
<b>Supply of goods and/or services by you</b>				
Standard Rate (excluding capital goods and/or services and accommodation)	1	Gross amount of sales S	4	(Box 1)*[tax rate / (100 + tax rate)]
Standard Rate (only capital goods and services)	1A	Gross amount of sales SC	4A	(Box 1A)*[tax rate / (100 + tax rate)]
Zero Rate (excluding goods exported)	2	Net amount of sales Z		
Zero Rate (only exported goods)	2A	Net amount of sales O		
Exempt and non-supplies	3	Net amount of sales E		
<b>Supply of accommodation</b>				
Exceeding 28 days	5	Editable field		
	6	Editable field		
Value Not Exceeding 28 days	7	Editable field		
Total: (6+7)	8	Editable field	9	Editable field
<b>Adjustments</b>				
Change in use and export of second-hand goods	10	Editable field	11	(Box 10)*[tax rate / (100 + tax rate)]
Other and imported services			12	Editable field
<b>Total A: TOTAL OUTPUT TAX (4+4A+9+11+12)</b>			13	Box 4+4A+9+11+12
<b>B. CALCULATION OF INPUT TAX</b>				
Capital goods and/or services supplied to you			14	Tax amount of purchases SC
Capital goods imported by you			14A	Tax amount of purchases I
Other goods and/or services supplied to you (not capital goods)			15	Tax amount of purchases S
Other goods imported by you			15A	Editable field
<b>Adjustments</b>				
Change in use			16	Editable field
Bad debts			17	Editable field
Other			18	Editable field
<b>TOTAL B: TOTAL INPUT TAX (14+14A+15+15A+16+17+18)</b>			19	Box 14+14A+15+15A+16+17+18

Description	Box	Amount	Box	Amount
VAT PAYABLE / REFUNDABLE (Total A - Total B)			20	Box 13-19

# South Korea Tax Topics

If you have a South Korea subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the General Value-Added Tax Return for the Republic of Korea (South Korea) in English or Korean. These tax reports can be used for submission to the National Tax Service of the Republic of Korea (South Korea). You can also view sales and purchase reports by tax code.

For more information, read the following South Korea tax topics:

- [South Korea Tax Codes](#)
  - [Tax Code Table for South Korea](#)
- [South Korea VAT Report](#)
  - [What goes into each box - South Korea VAT report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## South Korea Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for South Korea are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for South Korea

The following table shows the tax properties required to correctly generate the South Korea tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters presented in the table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).



**Note:** Tax type should be set to VAT.

To understand how NetSuite uses the tax codes to get the values for the General Value-Added Tax Return form for the Republic of Korea, see [What goes into each box - South Korea VAT report](#).

Tax Code	Description	Rate	Property	Purchase Tax Account	Sales Tax Account	Available On
S-KR	Sales or Purchases for which tax invoices were used	10%	Default	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
SP-KR	Sales or Purchases where the tax invoice	10%	Purchaser Issued	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)

Tax Code	Description	Rate	Property	Purchase Tax Account	Sales Tax Account	Available On
	was issued by the purchaser					
SO-KR	Sales or Purchases where the issuance of tax invoices are not required	10%	No tax invoice	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
Z-KR	Zero-rated sales for which tax invoices were issued	0%	Export	VAT on Purchases	VAT on Sales	Sales
ZO-KR	Zero-rated sales for which tax invoices are not required	0%	Export No tax invoice	VAT on Purchases	VAT on Sales	Sales
CAP-KR	Purchase of capital goods	10%	Capital Goods	VAT on Purchases	VAT on Sales	Purchases
EX-KR	VAT exempt transactions	0%	Exempt	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
UNDEF_KR	Used when NetSuite cannot determine the appropriate tax code for a transaction	0%	Exclude from VAT reports	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)

## South Korea VAT Report

If you have a Republic of Korea (South Korea) subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the General Value-Added Tax Return, in English or Korean, from Reports > VAT/GST > Tax Reports (International).



**Important:** To correctly generate the tax report for South Korea, use the tax code properties provided by the International Tax Reports SuiteApp. See [South Korea Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the General Value-Added Tax Return form for the Republic of Korea, see [What goes into each box - South Korea VAT report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

## Tax Reports (International) - South Korea (English)

Subsidiary	Country Form	Tax Period	To																																																																																																
South Korea	Group South Korea (English)	Jul 2014	Jul 2014																																																																																																
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/>																																																																																																			
<a href="#">Click here for South Korea VAT Help Topics</a>																																																																																																			
 <b>국세청</b> <b>General Value-Added Tax Return</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">Control No</td> <td style="width: 10%;">-</td> <td style="width: 10%; text-align: center;"> <input type="checkbox"/> preliminary  <input type="checkbox"/> final  <input type="checkbox"/> early refund         </td> <td style="width: 10%; text-align: center;">return submitted after due date</td> <td style="width: 10%; text-align: right;">Due</td> </tr> <tr> <td colspan="4" style="text-align: center;">Period: July/2014</td> <td style="text-align: right;">Immediately</td> </tr> <tr> <td rowspan="2" style="vertical-align: top; width: 10%;">Tax Payer</td> <td>Name Company Registration No.</td> <td>South Korea Name of Representative</td> <td>Business Registration No. Telephone No.</td> <td>Place of Business Address Mobile</td> </tr> <tr> <td>Address</td> <td>Korea, Republic of</td> <td>E-mail address</td> <td></td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: center;">Content</th> </tr> <tr> <th></th> <th>Classification</th> <th>Net Amount</th> <th>Rate</th> <th>Tax Amount</th> </tr> </thead> <tbody> <tr> <td rowspan="3" style="vertical-align: top;">Taxable</td> <td>Tax invoice issued</td> <td>①</td> <td>0.00</td> <td>10/100</td> </tr> <tr> <td>Tax invoice issued by purchaser</td> <td>②</td> <td>0.00</td> <td>10/100</td> </tr> <tr> <td>Other</td> <td>③</td> <td>0.00</td> <td>10/100</td> </tr> <tr> <td rowspan="2" style="vertical-align: top;">Zero-rate</td> <td>Tax invoice issued</td> <td>④</td> <td>0.00</td> <td>0/100</td> </tr> <tr> <td>Other</td> <td>⑤</td> <td>0.00</td> <td>0/100</td> </tr> <tr> <td colspan="2">Omitted preliminary return</td> <td>⑥</td> <td>0.00</td> <td></td> </tr> <tr> <td colspan="2">Bad debts tax credits</td> <td>⑦</td> <td></td> <td>0.00</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total</td> <td>⑧</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td rowspan="5" style="vertical-align: top;">Purchase Tax</td> <td>Tax invoice received</td> <td>⑨</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>General purchase</td> <td>⑩</td> <td>0.00</td> <td></td> </tr> <tr> <td>Fixed asset purchase</td> <td>⑪</td> <td>0.00</td> <td></td> </tr> <tr> <td>Omitted preliminary return</td> <td>⑫</td> <td>0.00</td> <td></td> </tr> <tr> <td>Tax invoice issued by purchaser</td> <td>⑬</td> <td>0.00</td> <td></td> </tr> <tr> <td>Other purchase tax deduction</td> <td>⑭</td> <td>0.00</td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">Total (⑨+⑩+⑪+⑫+⑬+⑭)</td> <td>⑮</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table>				Control No	-	<input type="checkbox"/> preliminary <input type="checkbox"/> final <input type="checkbox"/> early refund	return submitted after due date	Due	Period: July/2014				Immediately	Tax Payer	Name Company Registration No.	South Korea Name of Representative	Business Registration No. Telephone No.	Place of Business Address Mobile	Address	Korea, Republic of	E-mail address		Content						Classification	Net Amount	Rate	Tax Amount	Taxable	Tax invoice issued	①	0.00	10/100	Tax invoice issued by purchaser	②	0.00	10/100	Other	③	0.00	10/100	Zero-rate	Tax invoice issued	④	0.00	0/100	Other	⑤	0.00	0/100	Omitted preliminary return		⑥	0.00		Bad debts tax credits		⑦		0.00	Total		⑧	0.00	0.00	Purchase Tax	Tax invoice received	⑨	0.00	0.00	General purchase	⑩	0.00		Fixed asset purchase	⑪	0.00		Omitted preliminary return	⑫	0.00		Tax invoice issued by purchaser	⑬	0.00		Other purchase tax deduction	⑭	0.00		Total (⑨+⑩+⑪+⑫+⑬+⑭)		⑮	0.00	0.00
Control No	-	<input type="checkbox"/> preliminary <input type="checkbox"/> final <input type="checkbox"/> early refund	return submitted after due date	Due																																																																																															
Period: July/2014				Immediately																																																																																															
Tax Payer	Name Company Registration No.	South Korea Name of Representative	Business Registration No. Telephone No.	Place of Business Address Mobile																																																																																															
	Address	Korea, Republic of	E-mail address																																																																																																
Content																																																																																																			
	Classification	Net Amount	Rate	Tax Amount																																																																																															
Taxable	Tax invoice issued	①	0.00	10/100																																																																																															
	Tax invoice issued by purchaser	②	0.00	10/100																																																																																															
	Other	③	0.00	10/100																																																																																															
Zero-rate	Tax invoice issued	④	0.00	0/100																																																																																															
	Other	⑤	0.00	0/100																																																																																															
Omitted preliminary return		⑥	0.00																																																																																																
Bad debts tax credits		⑦		0.00																																																																																															
Total		⑧	0.00	0.00																																																																																															
Purchase Tax	Tax invoice received	⑨	0.00	0.00																																																																																															
	General purchase	⑩	0.00																																																																																																
	Fixed asset purchase	⑪	0.00																																																																																																
	Omitted preliminary return	⑫	0.00																																																																																																
	Tax invoice issued by purchaser	⑬	0.00																																																																																																
Other purchase tax deduction	⑭	0.00																																																																																																	
Total (⑨+⑩+⑪+⑫+⑬+⑭)		⑮	0.00	0.00																																																																																															



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - South Korea VAT report

The following table shows how NetSuite uses the tax codes to get the values for the General Value-Added Tax Return form for the Republic of Korea.

Box		Net Amount	Tax Amount
Tax base and sales tax			
1	Tax invoice issued	S	S
2	Tax invoice issued by purchaser	SP	SP
3	Other	SO	SO

Box		Net Amount	Tax Amount
4	Tax invoice issued (zero rate)	Z	
5	Other (zero rate)	ZO	
6	Omitted preliminary return	Editable field	Editable field
7	Bad debts tax credits		Editable field
8	Total	1+2+3+4+5+6	1+2+3+6+7
Purchase tax			
9	Tax invoice received (general purchase)	S	S
10	Tax invoice received (fixed asset purchase)	CAP	CAP
11	Omitted preliminary return	Editable field	Editable field
12	Tax invoice issued by purchaser	SP	SP
13	Other purchase tax deduction	SO	SO
14	Total	9+10+11+12+13	9+10+11+12+13
15	Purchase tax amount not deductible	Editable field	Editable field
16	Amount deducted	14 - 15	14 - 15
	Tax amount due (total sales tax amount minus total purchase tax amount)		8 - 14
Reduced rate			
17	Other reduced rate deduction		Editable field
18	Tax credit on cash receipt issuer, etc.		Editable field
19	Total		17+18
20	Preliminary return tax amount not refunded		Editable field
21	Preliminary return tax noticed		Editable field
22	Special VAT on gold metal trade		Editable field
23	Penalty total		Editable field
24	Payable tax amount after deduction and addition (refundable tax amount)		Tax amount due - Total reduced rate - 20-21-22+23
	Payable tax amount of combined payment (refundable tax)		Sum of all payable tax amounts for all subsidiaries + parent company

# Spain Tax Topics

Spain Tax Topics are moved to the Country-Specific Features, see the help topic [Spain Tax Topics For Accounts Without SuiteTax](#) under [Spain Help Topics](#).

# Sweden Tax Topics

Sweden Tax Topics are moved to the Country-Specific Features, see the help topic [Sweden Tax Topics For Accounts Without SuiteTax](#) under [Sweden Help Topics](#).

# Switzerland Tax Topics

If you have a Switzerland subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Value Added Tax Report for Switzerland, in English or German. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code.

For more information, read the following Switzerland tax topics:

- [Switzerland Tax Codes](#)
  - [Tax Code Table for Switzerland](#)
- [Switzerland VAT Report](#)
  - [What goes into each box - Switzerland VAT Report](#)

For more information about the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Switzerland Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Switzerland are set up correctly.

For more information about tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Switzerland

The following table shows the properties required to correctly generate the Switzerland tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

To understand how NetSuite uses the tax codes to get the values for the Switzerland VAT report, [What goes into each box - Switzerland VAT Report](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Notional Rate	Available On
E-CH	Exempt	Exempt	0%	—	Both (Sales and Purchases)
IV-CH	100% Input VAT at customs	Import	0%	—	Purchases
R2-CH	Reduced rate	Reduced Rate	2.5%	—	Both (Sales and Purchases)

Tax Code	Description	Property	Rate	Notional Rate	Available On
RC-CH	Reverse charge in country	Reverse Charge Code	0%	S-CH	Both (Sales and Purchases)
S-CH	Standard rate	—	7.7%	—	Both (Sales and Purchases)
SR-CH	Special reduced rate	Special Reduced Rate	3.7%	—	Both (Sales and Purchases)
Z-CH	Zero rated sales	—	0%	—	Both (Sales and Purchases)

## Switzerland VAT Report

If you have a Switzerland subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Value Added Tax Return for Switzerland, in English or German, from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Switzerland, use the tax code properties provided by the International Tax Reports SuiteApp. See [Switzerland Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Switzerland VAT report, see [What goes into each box - Switzerland VAT Report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

## Tax Reports (International) - Switzerland (English) 2019

SUBSIDIARY CH COUNTRY FORM Switzerland (English) 2019 TAX PERIOD Jan 2020 TO Jan 2020

Refresh Print Setup Adjust Return Click here for Switzerland VAT Help Topics

**VALUE ADDED TAX RETURN**

Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
Confederaziun svizra  
CH  
VAT No:  
Period: January/2020

I. TURNOVER (quoted articles refer to the VAT law dated 12 June 2009)		Cyph.	Turnover CHF	Turnover CHF
Total of the agreed or received consideration (Art. 39), incl. consideration from asset transfers under the notification procedure or supplies abroad	200		0.00	
Consideration for non-taxable supplies (Art. 21) that have been opted for according to Art. 22 included in cyph. 200	205	0.00		
<b>Deductions</b> Zero-rated supplies (e.g. exports, Art. 23), zero-rated supplies to privileged institutions and persons (Art. 107)	220	0.00		
Supplies abroad	221	+ 0.00		
Asset transfers under the notification procedure (Art. 38, please also submit form 764)	225	+ 0.00		
Non-taxable supplies (Art. 21) that have not been opted for according to Art. 22	230	+ 0.00		
Reductions of consideration	235	+ 0.00		Total cyph. 220 to 280
Miscellaneous .....	280	+ 0.00	= 0.00	289
<b>Total taxable turnover (cyph. 200 less cyph. 289)</b>	299	=	0.00	
<b>II. CALCULATION OF TAX</b>				
Tax rate	Supplies CHF from 01.01.2018	Tax CHF/Rp. from 01.01.2018	Supplies CHF until 31.12.2017	Tax CHF/Rp. until 31.12.2017
standard	302 0.00	+ 0.00 7,7%	301 0.00	+ 0.00 8,0%
reduced	312 0.00	+ 0.00 2,5%	311 0.00	+ 0.00 2,5%
hotel	342 0.00	+ 0.00 3,7%	341 0.00	+ 0.00 3,8%
Reverse-charge	382 0.00	+ 0.00	381 0.00	+ 0.00
<b>Total tax liability (cyph. 302 to 382)</b>			Tax CHF/Rp. = 0.00	399



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - Switzerland VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the [Switzerland VAT Report](#).

Description	Box	Amount	Box	Amount
I. TURNOVER (quoted articles refer to the VAT law dated 12 June 2009)				
Total of the agreed or received consideration (Art. 39), including consideration from asset transfers under	200	Net amount of sales S-CH, R2-CH, SR-CH, Z-CH, E-CH, RC-CH		

<b>Description</b>	<b>Box</b>	<b>Amount</b>	<b>Box</b>	<b>Amount</b>
the notification procedure or supplies abroad				
Consideration for non-taxable supplies (Art. 21) that have been opted for according to Art. 22 included in cyph. 200	205	Editable field		
<b>Deductions</b>				
Zero-rated supplies (e.g. exports, Art. 23), zero-rated supplies to privileged institutions and persons (Art. 107)	220	Net amount of sales Z-CH, E-CH		
Supplies abroad	221	Editable field		
Asset transfers under the notification procedure (Art. 38, please also submit form 764)	225	Editable field		
Non-taxable supplies (Art. 21) that have not been opted for according to Art. 22	230	Editable field		
Reductions of consideration	235	Editable field		
Miscellaneous	280	Editable field	289	Box 220
<b>Total taxable turnover</b> (cyph. 200 less cyph. 289)	299	Box 200-289		
<b>II. CALCULATION OF TAX</b>				
<b>Tax Rate</b>		<b>Supplies CHF</b>		<b>Tax CHF/Rp.</b>
<b>From 01.01.2018</b>				
Supplies at standard rate	302	Net amount of sales S-CH		Tax amount of sales S-CH + Tax amount of sales adjustment in box 302 with S-CH
Supplies at reduced rate	312	Net amount of sales R2-CH		Tax amount of sales R2-CH + Tax amount of sales adjustment in box 312 with R2-CH
Supplies at hotel rate	342	Net amount of sales SR-CH		Tax amount of sales SR-CH + Tax amount of sales adjustment in box 342 with SR-CH
Reverse-charge tax declaration	382	Net amount of purchases RC-CH		Notional tax amount of purchases RC-CH
<b>From 31.12.2017</b>				
Supplies at standard rate	301	Editable field		Tax amount of sales S-CH + Tax amount of sales adjustment in box 301 with S-CH

Description	Box	Amount	Box	Amount
Supplies at reduced rate	311	Editable field		Tax amount of sales R2-CH + Tax amount of sales adjustment in box 311 with R2-CH
Supplies at hotel rate	341	Editable field		Tax amount of sales SR-CH + Tax amount of sales adjustment in box 341 with SR-CH
Reverse-charge tax declaration	381	Editable field		Notional tax amount of purchases RC-CH
<b>Total tax liability</b> (cyph. 301 to 381)			399	Tax boxes 302+312+342+ 382+301+311+341+381
Input VAT on purchased goods and services	400	Tax amount of purchases S-CH, R2-CH, SR-CH +  Notional tax amount of purchases RC-CH +  Net amount of purchases IV-CH +  Tax amount of purchases adjustment in box 400 with S-CH, R2- CH, SR-CH		
Input VAT on investments and other business expenditure	405	Editable field		
Retroactive recovery of input VAT (Art. 32, please provide a detailed overview)	410	Editable field		
Input VAT corrections: mixed usage (Art. 30), self-supply (Art. 31)	415	Editable field		
Input VAT adjustments: non-consideration such as subsidies, visitor's tax etc. (Art. 33 par. 2)	420	Editable field	479	Box 400
<b>Amount to be paid to the Federal Tax Authority</b>	500	If Box 399-479 is greater than zero, resulting amount is shown in Box 500.  If Box 399-479 is less than zero, Box 500 is zero.		
<b>Tax credit of the VAT-registered person</b>	510	If Box 399-479 is greater than zero, Box 510 is zero.  If Box 399-479 is less than zero, resulting amount is shown in Box 510.		

Description	Box	Amount	Box	Amount
<b>III. OTHER INCOME (Art. 18 par.2)</b>				
Subsidies, visitor's tax etc., waste removal and waterworks' fees (letters a-c)	900	Editable field		
Donations, dividends, compensation for damages etc. (letters d-l)	910	Editable field		

# Taiwan (Province of China) Tax Topics

If you have a Taiwan (Province of China) subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Declaration of Sales and Business Tax by a Business Entity (401) for Taiwan (Province of China), in English or Chinese. The tax reports can be used for submission to the tax authority in Taiwan (Province of China). You can also view sales and purchase reports by tax code.

For more information, read the following Taiwan (Province of China) tax topics:

- [Taiwan \(Province of China\) Tax Codes](#)
  - [Tax Code Table for Taiwan \(Province of China\)](#)
- [Taiwan \(Province of China\) VAT Report](#)
  - [What goes into each box - Taiwan \(Province of China\) VAT report](#)

For more information about the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Taiwan (Province of China) Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Taiwan (Province of China) are set up correctly.

For more information about tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Taiwan (Province of China)

The following table shows the tax properties required to correctly generate the Taiwan (Province of China) tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters presented in the table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).

To understand how NetSuite uses the tax codes to get the values for the Declaration of Sales and Business Tax by a Business Entity (401), see [What goes into each box - Taiwan \(Province of China\) VAT report](#).

**Note:** Tax type should be set to VAT.

Tax Code	Description	Rate	Property	Purchase Tax Account	Sales Tax Account	Available On
T-TW	Uniform Invoice-Triplicate Invoice/Computer Invoice	5%	Triplicate Invoice	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
TF-TW	Uniform Invoice-Triplicate Invoice/Computer Invoice for Fixed Asset Sales/Purchases	5%	Triplicate Invoice	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
				Capital Goods		

Tax Code	Description	Rate	Property	Purchase Tax Account	Sales Tax Account	Available On
TCR-TW	Uniform Invoice-Cash Register Invoice (Triplicate Type)	5%	Triplicate Invoice Cash Register	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
TCRZ-TW	Zero-rated Sales from Cash Registers (Triplicate Type)	0%	Exports Triplicate Invoice Cash Register	VAT on Purchases	VAT on Sales	Sales
TCRF-TW	Uniform Invoice-Triplicate Cash Register Invoice for Fixed Asset Purchases	5%	Triplicate Invoice Cash Register Capital Goods	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
D-TW	Uniform Invoice-Duplicate Invoice	5%	Duplicate Invoice	VAT on Purchases	VAT on Sales	Sales
DF-TW	Uniform Invoice-Duplicate Invoice for Fixed Assets Sales	5%	Duplicate Invoice	VAT on Purchases Capital Goods	VAT on Sales	Sales
DCR-TW	Uniform Invoice-Cash Register Invoice (Duplicate Type)	5%	Duplicate Invoice Cash Register	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
DCRF-TW	Uniform Invoice-Cash Register Invoice (Duplicate Type) for Fixed Asset Sales	5%	Duplicate Invoice Cash Register Capital Goods	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
NU-TW	Non-uniform Invoice	5%	No Tax Invoice	VAT on Purchases	VAT on Sales	Sales
NUF-TW	Non-uniform invoice for Fixed Asset Sales/Purchases	5%	No Tax Invoice Capital Goods	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
NUZ-TW	Non-uniform Invoice, Zero-rated Sales	0%	Exports No Tax Invoice	VAT on Purchases	VAT on Sales	Sales
Z-TW	Zero-rated Sales	0%	Exports	VAT on Purchases	VAT on Sales	Sales
OTE-TW	Other tax carried evidence	0%	Other Tax Evidence	VAT on Purchases	VAT on Sales	Purchases
OTEF-TW	Other tax carried evidence for Fixed Asset Purchases	0%	Capital Goods Other Tax Evidence	VAT on Purchases	VAT on Sales	Purchases
BT-TW	Business Tax via the Customs Payment	5%	Import No Tax Invoice	VAT on Purchases	VAT on Sales	Purchases

Tax Code	Description	Rate	Property	Purchase Tax Account	Sales Tax Account	Available On
	Certificate Deduction Copy					
BTF-TW	Business Tax via the Customs Payment Certificate Deduction Copy for Fixed Asset Purchases	5%	Import No Tax Invoice Capital Goods	VAT on Purchases	VAT on Sales	Purchases
IMPT-TW	Imported Goods		Import	VAT on Purchases	VAT on Sales	Purchases
FSVC-TW	Purchase of Foreign Service	5%	Applies to Service Items Import	VAT on Purchases	VAT on Sales	Purchases
EX-TW	VAT exempt transactions	0%	Exempt	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)
UNDEF_TW	Used when NetSuite cannot determine the appropriate tax code for a transaction	0%	Exclude from VAT Reports	VAT on Purchases	VAT on Sales	Both (Sales and Purchases)

## Taiwan (Province of China) VAT Report

If you have a Taiwan (Province of China) subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Declaration of Sales and Business Tax by a Business Entity (401), in English or Chinese, from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Taiwan (Province of China), use the tax code properties provided by the International Tax Reports SuiteApp. See [Taiwan \(Province of China\) Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the generated values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Declaration of Sales and Business Tax by a Business Entity (401), see [What goes into each box - Taiwan \(Province of China\) VAT report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

### Tax Reports (International) - Taiwan (English)

Subsidiary	Country Form	Tax Period	To	
Taiwan	Group Taiwan (English)	Jul 2014	Jul 2014	
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/>				
Click here for Taiwan VAT Help Topics				
Business Administration Number	<b>Declaration of Sales and Business Tax by a Business Entity (401)</b> (General Tax Computation - used by the taxable business entity only)			
Name of Business	Taiwan			
Tax Registration Number	Tax Period: July/2014 Currency: Taiwan dollar			
Representative	Address of Business	Taiwan	Number of Invoices 0.00	
 Triplicate Invoice - Computer Invoice Cash Register Invoice (Triplicate Type) Duplicate Invoice - Cash Register Non Uniform Invoice Less: Returns and Allowances Total Sales Amount Total	Taxable Sales Amount 1 0.00		Zero-tax-rate Sales Amount 2 0.00	
	3 (Exports not via the customs and should enclose supporting documents)			
	5 0.00		6 0.00	7 0.00
	9 0.00		10 0.00	11 (Exports via the customs approved not to enclose supporting documents)
	13 0.00		14 0.00	15 0.00
	17 0.00		18 0.00	19 0.00
	Total 210		0.00	220
	Sales Amount Total ① + ③		0.00	NT\$( Include Sales Fixed Assets 27 0.00 NT\$)
	Code Item Tax Amount 1. Current Period (month) Output Tax Total ② 101 0.00 7. Deductible Input Tax Total ④ + ⑤ 107 0.00 8. Last Period (month) Accumulated Offset Against Tax Payable 108 0.00 10. Subtotal (7+8) 110 0.00 11. Current Period (month) Tax Payable (1-10) 111 0.00 12. Offset Against Tax Payable (10-11) 112 0.00 13. Tax Refundable Total ③ × 5% + ⑥ 113 0.00 14. Current Period (month) Tax Refundable (12 > 13 then 13, 13 > 12 then 12) 114 0.00			



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - Taiwan (Province of China) VAT report

The following table shows how NetSuite uses the tax codes to get the values for the Taiwan (Province of China) VAT report.

Box	Tax Codes	Transactions	Amount
Output (Sales)			
1	Triplicate invoice - computer invoice	T	Sales Net amount
2	Triplicate invoice - computer invoice	T	Sales Tax amount
3	Zero rate exports not via the customs		Editable field
5	Cash register invoice (triplicate type)	TCR	Sales Net amount

<b>Box</b>		<b>Tax Codes</b>	<b>Transactions</b>	<b>Amount</b>
6	Cash register invoice (triplicate type)	TCR	Sales	Tax amount
7	Cash register invoice (triplicate type) - zero rate	TCRZ	Sales	Net amount
9	Duplicate invoice - cash register invoice (duplicate type)	D, DCR	Sales	Net amount
10	Duplicate invoice - cash register invoice (duplicate type)	D, DCR	Sales	Tax amount
11	Zero rate exports via customs			Editable field
13	Non uniform invoice	NU	Sales	Net amount
14	Non uniform invoice	NU	Sales	Tax amount
15	Non uniform invoice (zero rate)	NUZ	Sales	Net amount
17	Less: returns and allowances (sales amount)	T, TCR, D, DCR, NU	Sales	Editable field but defaults to net amount of Return Transactions
18	Less: returns and allowances (tax amount)	T, TCR, D, DCR, NU	Sales	Editable field but defaults to tax amount of Return Transactions
19	Less: returns and allowances (zero rate)	TCRZ, NUZ	Sales	Editable field but defaults to net amount of Return Transactions
21	Total sales amount of taxable sales			1+5+9 +13-17
22	Total tax amount of taxable sales			2+6+10 +14-18
23	Total sales amount of zero-rated sales			7+15-19
25	Sales amount total			21+23
27	Sales amount total, including sales of fixed assets	TF, TCRF, DF, DCRF, NUF		Editable field but defaults to net amount of Sales
<b>Input (Purchases)</b>				
28	Uniform invoice deduction copy including computer invoice (purchase and expense)	T	Purchases	Net amount
29	Uniform invoice deduction copy including computer invoice (purchase and expense)	T	Purchases	Tax amount
30	Uniform invoice deduction copy including computer invoice (fixed asset)	TF	Purchases	Net amount
31	Uniform invoice deduction copy including computer invoice (fixed asset)	TF	Purchases	Tax amount
32	Triplicate cash register (purchase and expense)	TCR	Purchases	Net amount

<b>Box</b>		<b>Tax Codes</b>	<b>Transactions</b>	<b>Amount</b>
33	Triplicate cash register (purchase and expense)	TCR	Purchases	Tax amount
34	Triplicate cash register (fixed asset)	TCRF	Purchases	Net amount
35	Triplicate cash register (fixed asset)	TCRF	Purchases	Tax amount
36	Other tax carried evidence including duplicate cash register invoice (purchase and expense)	DCR, OTE	Purchases	Net amount
37	Other tax carried evidence including duplicate cash register invoice (purchase and expense)	DCR, OTE	Purchases	Tax amount
38	Other tax carried evidence including duplicate cash register invoice (fixed asset)	DCRF, OTEF	Purchases	Net amount
39	Other tax carried evidence including duplicate cash register invoice (fixed asset)	DCRF, OTEF	Purchases	Tax amount
78	Business tax via the customs payment certificate deduction copy (purchase and expense)	BT	Purchases	Net amount
79	Business tax via the customs payment certificate deduction copy (purchase and expense)	BT	Purchases	Tax amount
80	Business tax via the customs payment certificate deduction copy (fixed asset)	BTF	Purchases	Net amount
81	Business tax via the customs payment certificate deduction copy (fixed asset)	BTF	Purchases	Tax amount
40	Less: returns and allowances (purchase and expense)	T, TCR, OTE, DCR, BT	Purchases	Editable field but defaults to net amount of Return Transactions
41	Less: returns and allowances (purchase and expense)	T, TCR, OTE, DCR, BT	Purchases	Editable field but defaults to tax amount of Return Transactions
42	Less: returns and allowances (fixed asset)	TF, TCRF, OTEF, DCRF, BTF	Purchases	Editable field but defaults to net amount of Return Transactions
43	Less: returns and allowances (fixed asset)	TF, TCRF, OTEF, DCRF, BTF	Purchases	Editable field but defaults to tax amount of Return Transactions
44	Total (purchase and expense)			28+32+36+78-40
45	Total (purchase and expense)			29+33+37+79-41
46	Total (fixed asset)			30+34+38+80-42
47	Total (fixed asset)			31+35+39+81-43

<b>Box</b>		<b>Tax Codes</b>	<b>Transactions</b>	<b>Amount</b>
48	Total input amount (purchase and expense)			Editable field but defaults to value of box 45
49	Total input amount (fixed asset)			Editable field but defaults to value of box 47
73	Imported goods	IMPT	Purchases	Net amount
74	Purchase of foreign services	FSVC	Purchases	Net amount
Tax Computation				
101	Current period output tax total			Value of box 22
107	Deductible input tax total			45+47
108	Last period accumulated offset against tax payable			Editable field
110	Subtotal			107+108
111	Current period tax payable			101 - 110
112	Current period offset against tax payable			110 - 101
113	Tax refundable total			(Box 23 x 5%) + Box 47
114	Current period tax refundable			Value of box 113 (if box 112 > box 113) or value of box 112 (if box 112 < box 113)
115	Current period accumulated offset against tax			112 - 114

# Thailand Tax Topics

Thailand tax topics are moved to the Country-Specific Features, see the help topic [Thailand Tax Topics](#) under [Thailand Help Topics](#).

# Türkkiye Tax Topics

The Turkish tax system levies value added tax on the supply and importation of goods and services. The Turkish name for Value Added Tax is Katma Değer Vergisi, abbreviated to KDV. VAT Returns are submitted monthly.

If you have a Türkkiye subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the following reports:

- VAT 1015A Return 1
- Customs Declaration for Exports

The reports are available in English and can be used as a source for filling in the official tax form for submission to the tax agency. You can also generate sales and purchase reports by tax code.

For more information, read the following Türkkiye tax topics:

- [Türkkiye Tax Codes](#)
  - [Tax Code Table for Türkkiye](#)
- [Türkkiye VAT Report](#)
  - [Displaying the Customs Registration Number Field on Transaction Forms](#)
  - [Generating the Türkkiye VAT Report](#)
  - [Generating the Customs Declaration for Exports](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Türkkiye Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Türkkiye are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Türkkiye

The following table shows the tax properties required to correctly generate the Türkkiye tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).



**Important:** Please consult your tax agency for the correct tax rates.



**Note:** Tax type should be set to VAT.

Tax Code	Description	Property	Rate	Available On
S-TR	Standard Rate		18%	Both (Sales and Purchases)

Tax Code	Description	Property	Rate	Available On
R-TR	Reduced Rate	Reduced Rate	8%	Both (Sales and Purchases)
SR-TR	Super Reduced Rate	Special Reduced Rate	1%	Both (Sales and Purchases)
E-TR	Exempted Goods		0%	Sales
O-TR	Exports	Export	18%	Sales
OR-TR	Reduced Rate Exports	Reduced Rate	8%	Sales
		Export		
ZR-TR	Zero Rated Exports	Export	0%	Sales
RC-TR	Reverse Charge	Export	18%	Purchases
		Applies to Service Items		

## Türkiye VAT Report

If you have a Türkiye subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the VAT1015A Return 1 and the Customs Declaration for Exports from Reports > VAT/GST > Tax Reports (International).



**Important:** To correctly generate the tax report for Türkiye, use the tax code properties provided by the International Tax Reports SuiteApp. See [Türkiye Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the forms may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details.



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency.

## Tax Reports (International) - Turkey (English)

Subsidiary	Country Form	Tax Period	To																												
Turkey	Group Turkey (English)	Jul 2014	Jul 2014																												
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Supplementary"/> <input type="button" value="Adjust Return"/>																															
Click here for Turkey VAT Help Topics																															
 <b>TURKEY VAT RETURN</b>		<b>VAT 1015A</b> <b>RETURN 1</b>																													
Turkey VAT Registration No: Period: July/2014																															
<b>TAXPAYER'S DETAILS</b> Company Tax ID: <input type="text"/>																															
<b>TABLE 1 TAX BASE AND TAX DECLARATION</b> <table border="1"> <tr> <td>6 Total Deliveries of Goods and Services</td> <td colspan="3">0.00</td> </tr> <tr> <td>7 Exemptions and amount not included in tax base for the special types of VAT base (31+32+51)-(49)</td> <td colspan="3">0.00</td> </tr> <tr> <td>8 VAT Base (6-7)</td> <td colspan="3">0.00</td> </tr> <tr> <td colspan="2"> <b>VAT BASE</b>            9 0.00            11 0.00            13 0.00            15 0.00            17 0.00         </td> <td> <b>RATE (%)</b>            18            8            1            0.00            0.00         </td> <td> <b>VAT AMOUNT</b>            0.00            0.00            0.00            0.00            0.00         </td> </tr> <tr> <td>19 VAT calculated (10+12+14+16+18)</td> <td colspan="3">0.00</td> </tr> <tr> <td>20 VAT to be added</td> <td colspan="3">0.00</td> </tr> <tr> <td>21 Total VAT (19+20)</td> <td colspan="3">0.00</td> </tr> </table>				6 Total Deliveries of Goods and Services	0.00			7 Exemptions and amount not included in tax base for the special types of VAT base (31+32+51)-(49)	0.00			8 VAT Base (6-7)	0.00			<b>VAT BASE</b> 9 0.00 11 0.00 13 0.00 15 0.00 17 0.00		<b>RATE (%)</b> 18 8 1 0.00 0.00	<b>VAT AMOUNT</b> 0.00 0.00 0.00 0.00 0.00	19 VAT calculated (10+12+14+16+18)	0.00			20 VAT to be added	0.00			21 Total VAT (19+20)	0.00		
6 Total Deliveries of Goods and Services	0.00																														
7 Exemptions and amount not included in tax base for the special types of VAT base (31+32+51)-(49)	0.00																														
8 VAT Base (6-7)	0.00																														
<b>VAT BASE</b> 9 0.00 11 0.00 13 0.00 15 0.00 17 0.00		<b>RATE (%)</b> 18 8 1 0.00 0.00	<b>VAT AMOUNT</b> 0.00 0.00 0.00 0.00 0.00																												
19 VAT calculated (10+12+14+16+18)	0.00																														
20 VAT to be added	0.00																														
21 Total VAT (19+20)	0.00																														



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## Displaying the Customs Registration Number Field on Transaction Forms



**Important:** It is mandatory that you enter a value in the Customs Registration Number field for each sales transaction record related to exports, so that NetSuite can extract the correct information to put in the Customs Declaration for Exports. This field is provided upon installation of the International Tax Reports Bundle but it is hidden by default.

**To display the Customs Registration Number field on transaction forms:**

1. Go to Setup > Customization > Transaction Body Fields
2. On the list of **Transaction Column Fields**, click the **Customs Registration Number** link.
3. Click the **Display** subtab.
4. Set **Display Type** to **Normal**.
5. Click **Save**. The **Customs Registration Number** field is now displayed on sales orders, invoices, and cash sales when you create a transaction for your Türkiye company (or Türkiye subsidiary for OneWorld accounts).

## Generating the Türkiye VAT Report

### To generate the VAT1015A Return 1:

1. Go to Reports > VAT > Tax Reports (International).
2. In the Tax Return Reports page, choose **Türkiye** from the **Country Form** dropdown.
3. Select a parent company or subsidiary.
4. Select a tax period.
5. Click **Refresh** to display the report. For more information, see [Generating VAT/GST Reports](#).

## Generating the Customs Declaration for Exports

### To generate the Customs Declaration for Exports:

1. Generate a VAT1015A Return 1. (See [Generating the Türkiye VAT Report](#).)
2. Click **Customs Declaration**. The system generates the **Customs Declaration for Exports** as a PDF file.

# Ukraine Tax Topics

If you have a Ukraine subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Ukraine VAT form, in English or Ukrainian. The report can be used as a source for filling in the official tax form for submission to the tax agency. You can also view sales and purchase reports by tax code.

For more information, read the following Ukraine tax topics:

- [Ukraine Tax Codes](#)
  - [Tax Code Table for Ukraine](#)
- [Ukraine VAT Report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Ukraine Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Ukraine are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Ukraine

The following table shows the tax properties required to correctly generate the Ukraine tax report provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Available On
S-UA	Standard rate		20%	Both (Sales and Purchases)
O-UA	Exports	Export	0%	Sales
Z-UA	Zero rate		0%	Both (Sales and Purchases)
NT-UA	Non taxable transactions in country	Non Taxable	0%	Both (Sales and Purchases)
SSO-UA	Services provided outside the customs territory of Ukraine	Applies to Service Items Outside Customs Territory		Sales
E-UA	VAT exempt sales	Exempt		Sales

Tax Code	Description	Property	Rate	Available On
IE-UA	VAT exempt imports Import	Exempt	0%	Purchases
IS-UA	Imports with VAT	Import	20%	Purchases
NTI-UA	Non taxable imports Import Non Resident	Non Taxable	0%	Purchases
NTS-UA	Non taxable services received from non residents	Non Taxable Applies to Service Items Non Resident	0%	Purchases
CGS-UA	Capital goods - standard rate	Capital Goods	20%	Purchases
CGZ-UA	Capital goods - zero rate	Capital Goods	0%	Purchases
CGNT-UA	Capital goods - non taxable	Non Taxable Capital Goods	0%	Purchases
SS-UA	In country services received from non residents	Applies to Service Items Non Resident	20%	Purchases
NRS-UA	Purchases from non residents - not recoverable	Non Resident Non Recoverable	20%	Purchases
NRZ-UA	Purchases from non residents - not recoverable, zero rate	Non Resident Non Recoverable	0%	Purchases

## Ukraine VAT Report

If you have a Ukraine subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Ukraine VAT Report, from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Ukraine, use the tax code properties provided by the International Tax Reports SuiteApp. See [Ukraine Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details.



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

## Tax Reports (International) - Ukraine (English)

Subsidiary	Country Form	Tax Period	To
Ukraine	Group Ukraine (English)	Jul 2014	Jul 2014

[Click here for Ukraine VAT Help Topics](#)



### VALUE ADDED TAX

Ukraine

**Tax Identification Number:**

Period: July/2014

Line Code	Annex Code	I. Tax liabilities	Net Amount	VAT Amount
			Column A	Column B
1	D5	Operations on the customs territory of Ukraine, which are taxed at the basic rate except imports	0.00	0.00
2		Transactions which are taxed at zero rate:	x	x
2.1		Export operations	0.00	0
2.2		Other transactions which are taxed at zero rate	0.00	0
3	D6	Transactions which are not subject of taxation (Article 196 of Section V of the Code)	0.00	x
4	D6	Operations of services supply outside the customs territory of Ukraine and services, supply place of which is chosen in accordance with paragraphs 186.2, 186.3 of article 186 of Section V of the Code outside the customs territory of Ukraine	0.00	x
5	D6	Transactions which are exempt from taxation (Article 197 Section V of the Code, subsection 2 of section XX of the Code, an international treaty (agreement))	0.00	x
6		Total amount of supply ( Lines 1 to 5 column A)	0.00	x
6.1		Total operations that are subjects of taxation (Line 1 + 2.1 + 2.2 + 5 - column A)	0.00	x
7		Services received from non-resident, delivery place of which is defined in the customs territory of Ukraine	0.00	0.00
8		Adjustment of tax liability (line 8.1 (+ or -) + line 8.2 (+ or -))	0.00	0.00



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

# United Arab Emirates Tax Topics

For more information, read the following United Arab Emirates tax topics:

- United Arab Emirates Tax Codes
  - Tax Code Provisioning for United Arab Emirates
  - Tax Code Table for the United Arab Emirates
  - United Arab Emirates VAT Report
  - Making Adjustments on a VAT Return for UAE
  - What goes into each box – United Arab Emirates Report
  - United Arab Emirates Tax Audit File

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## United Arab Emirates Tax Codes

Tax codes determine how much tax is charged on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for the United Arab Emirates are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Provisioning for United Arab Emirates

To benefit from the automatic tax code provisioning feature, you must first install the International Tax Reports SuiteApp (Bundle ID: 43003) in your account before you create subsidiaries.

For more information on how to install the International Tax Reports SuiteApp, see [Installing and Setting Up International Tax Reports](#).

If the United Arab Emirates subsidiary and nexus have already been created before the SuiteApp is installed, you can create the United Arab Emirates tax codes by running the **Create Tax Code SS** script.



**Important:** To run the **Create Tax Code SS** script, you need to have an Administrator role.

### To create tax codes for United Arab Emirates using a script:

1. Go to Customization > Scripting > Script Deployments.
2. On the Script Deployments page, click the **Edit** link next to the **Create Tax Code SS** (customdeploy\_create\_taxcodes\_ss) script.
3. On the **Parameters** subtab, select the **United Arab Emirates** in the **Tax Code Nexus** field.
4. Click **Save and Execute** in the **Save** button dropdown menu.



**Important:** If you already have created tax codes in the UAE subsidiary, the script will check for duplicates, and will not provision or overwrite the existing tax code.

After performing these steps, the tax codes for the United Arab Emirates are automatically created. To check and view the United Arab Emirates tax codes, go to Setup > Accounting > Tax Codes.

## Tax Code Table for the United Arab Emirates

The tax code names or letters presented in the table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the Tax Code page, check the boxes of the properties that apply to the tax code.



**Important:** If the tax code is to be used for Intra GCC trading, you must check the **GCC Member State** box on the Tax Code page

For more information about tax code properties, see [Tax Code Properties](#).

Tax Code	Description	Property	Rate	Notional Rate	Available On
EX- UAE	Zero Rate - Exports	Exports	0%	—	Sales
IMG- UAE	Standard Rate - Imports (Goods)	Imports	5%	—	Purchases
IMS-UAE	Standard Rate - Imports (Services)	Imports Reverse Charge Code Applies to Service items	0%	IMG-UAE	Purchases
IMZ-UAE	Zero Rate - Imports (Goods and services)	Imports Reverse Charge Code	0%	IMG-UAE	Purchases
No_Tax-UAE	Out of Scope	Exclude from VAT Reports	0%	—	—
RCP-UAE	Reverse Charge - Purchases	Reverse Charge	0%	S-UAE	Purchases
RCS-UAE	Reverse Charge - Sales	Reverse Charge	0%	—	Sales
S-UAE	Standard Rate - Domestic	—	5%	—	Both (Sales and Purchases)
X-UAE	Exempt	—	0%	—	Both (Sales and Purchases)
Z-UAE	Zero Rate - Domestic	—	0%	—	Both (Sales and Purchases)
ZS-GCC	Sales to tax registered customers in GCC states	GCC State - Checked by default Reverse Charge Code - Checked	0%	S-UAE	Sales

For more information about Setting Tax Preferences and Setting Up Tax Periods, see [Setting Tax Preferences](#) and [Setting Up Tax Periods](#).

## United Arab Emirates VAT Report

If you have a United Arab Emirates subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the United Arab Emirates VAT Report from Reports > VAT/GST > Tax Reports (International). The International Tax Reports SuiteApp enables you to generate the United Arab Emirates VAT Report in PDF and XLS formats.

NetSuite gets the values in the report from your transactions, but some boxes in the forms may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite does not manually save entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the United Arab Emirates VAT report, see [What goes into each box – United Arab Emirates Report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency.

## Tax Reports (International) - United Arab Emirates

SUBSIDIARY	COUNTRY FORM	TAX PERIOD	TO																																																																																				
UAE	GROUP United Arab Emirates	JUN 2018	JUN 2018																																																																																				
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Export to XLS"/> <input type="button" value="Adjust Return"/>																																																																																							
<a href="#">Click here for United Arab Emirates VAT Help Topics</a>																																																																																							
 <p align="center"><b>Value Added Tax Return</b></p> <p align="center">UAE VAT No: Period: June/2018</p>																																																																																							
<p><b>VAT on Sales and All Other Outputs</b></p> <table border="1"> <thead> <tr> <th></th> <th>Amount (AED)</th> <th>VAT Amount (AED)</th> <th>Adjustment (AED)</th> </tr> </thead> <tbody> <tr> <td>1a Standard rated supplies in Abu Dhabi</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>1b Standard rated supplies in Dubai</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>1c Standard rated supplies in Sharjah</td> <td>0.00</td> <td>-5.00</td> <td>0.00</td> </tr> <tr> <td>1d Standard rated supplies in Ajman</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>1e Standard rated supplies in Umm Al Quwain</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>1f Standard rated supplies in Ras Al Khaimah</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>1g Standard rated supplies in Fujairah</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>2 Tax Refunds provided to Tourists under the Tax Refunds for Tourists Scheme</td> <td>0.00</td> <td>0.00</td> <td></td> </tr> <tr> <td>3 Supplies subject to the reverse charge provisions</td> <td>0.00</td> <td>0.00</td> <td></td> </tr> <tr> <td>4 Zero rated supplies</td> <td>0.00</td> <td></td> <td></td> </tr> <tr> <td>5 Exempt supplies</td> <td>0.00</td> <td></td> <td></td> </tr> <tr> <td>6 Goods imported into the UAE</td> <td>0.00</td> <td>0.00</td> <td></td> </tr> <tr> <td>7 Adjustments to goods imported into the UAE</td> <td>0.00</td> <td>0.00</td> <td></td> </tr> <tr> <td><b>8 Total</b></td> <td><b>0.00</b></td> <td><b>-5.00</b></td> <td><b>0.00</b></td> </tr> </tbody> </table> <p><b>VAT on Expenses and All Other Inputs</b></p> <table border="1"> <thead> <tr> <th></th> <th>Amount (AED)</th> <th>Recoverable VAT Amount (AED)</th> <th>Adjustment (AED)</th> </tr> </thead> <tbody> <tr> <td>9 Standard rated expenses</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>10 Supplies subject to the reverse charge provisions</td> <td>0.00</td> <td>0.00</td> <td></td> </tr> <tr> <td><b>11 Total</b></td> <td><b>0.00</b></td> <td><b>0.00</b></td> <td><b>0.00</b></td> </tr> </tbody> </table> <p><b>Net VAT Due</b></p> <table border="1"> <tbody> <tr> <td>12 Total value of due tax for the period</td> <td>-5.00</td> </tr> <tr> <td>13 Total value of recoverable tax for the period</td> <td>0.00</td> </tr> <tr> <td>14 Payable tax for the period</td> <td>-5.00</td> </tr> <tr> <td>15 Do you wish to request a refund for the above amount of excess recoverable tax?</td> <td><input type="radio"/> Yes <input checked="" type="radio"/> No</td> </tr> </tbody> </table> <p><b>Additional Reporting Requirements</b></p> <p><b>Profit Margin Scheme</b></p> <p>Did you apply the profit margin scheme in respect of any supplies made during the tax period?</p> <p><input type="radio"/> Yes <input checked="" type="radio"/> No</p>					Amount (AED)	VAT Amount (AED)	Adjustment (AED)	1a Standard rated supplies in Abu Dhabi	0.00	0.00	0.00	1b Standard rated supplies in Dubai	0.00	0.00	0.00	1c Standard rated supplies in Sharjah	0.00	-5.00	0.00	1d Standard rated supplies in Ajman	0.00	0.00	0.00	1e Standard rated supplies in Umm Al Quwain	0.00	0.00	0.00	1f Standard rated supplies in Ras Al Khaimah	0.00	0.00	0.00	1g Standard rated supplies in Fujairah	0.00	0.00	0.00	2 Tax Refunds provided to Tourists under the Tax Refunds for Tourists Scheme	0.00	0.00		3 Supplies subject to the reverse charge provisions	0.00	0.00		4 Zero rated supplies	0.00			5 Exempt supplies	0.00			6 Goods imported into the UAE	0.00	0.00		7 Adjustments to goods imported into the UAE	0.00	0.00		<b>8 Total</b>	<b>0.00</b>	<b>-5.00</b>	<b>0.00</b>		Amount (AED)	Recoverable VAT Amount (AED)	Adjustment (AED)	9 Standard rated expenses	0.00	0.00	0.00	10 Supplies subject to the reverse charge provisions	0.00	0.00		<b>11 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	12 Total value of due tax for the period	-5.00	13 Total value of recoverable tax for the period	0.00	14 Payable tax for the period	-5.00	15 Do you wish to request a refund for the above amount of excess recoverable tax?	<input type="radio"/> Yes <input checked="" type="radio"/> No
	Amount (AED)	VAT Amount (AED)	Adjustment (AED)																																																																																				
1a Standard rated supplies in Abu Dhabi	0.00	0.00	0.00																																																																																				
1b Standard rated supplies in Dubai	0.00	0.00	0.00																																																																																				
1c Standard rated supplies in Sharjah	0.00	-5.00	0.00																																																																																				
1d Standard rated supplies in Ajman	0.00	0.00	0.00																																																																																				
1e Standard rated supplies in Umm Al Quwain	0.00	0.00	0.00																																																																																				
1f Standard rated supplies in Ras Al Khaimah	0.00	0.00	0.00																																																																																				
1g Standard rated supplies in Fujairah	0.00	0.00	0.00																																																																																				
2 Tax Refunds provided to Tourists under the Tax Refunds for Tourists Scheme	0.00	0.00																																																																																					
3 Supplies subject to the reverse charge provisions	0.00	0.00																																																																																					
4 Zero rated supplies	0.00																																																																																						
5 Exempt supplies	0.00																																																																																						
6 Goods imported into the UAE	0.00	0.00																																																																																					
7 Adjustments to goods imported into the UAE	0.00	0.00																																																																																					
<b>8 Total</b>	<b>0.00</b>	<b>-5.00</b>	<b>0.00</b>																																																																																				
	Amount (AED)	Recoverable VAT Amount (AED)	Adjustment (AED)																																																																																				
9 Standard rated expenses	0.00	0.00	0.00																																																																																				
10 Supplies subject to the reverse charge provisions	0.00	0.00																																																																																					
<b>11 Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>																																																																																				
12 Total value of due tax for the period	-5.00																																																																																						
13 Total value of recoverable tax for the period	0.00																																																																																						
14 Payable tax for the period	-5.00																																																																																						
15 Do you wish to request a refund for the above amount of excess recoverable tax?	<input type="radio"/> Yes <input checked="" type="radio"/> No																																																																																						

## Making Adjustments on a VAT Return for UAE

In certain cases, you may need to increase or decrease VAT on sales or purchases and VAT liability. For example, you may need to reclaim tax already paid on sales that are now bad debts. There may also be events that render sales as taxable or not taxable, or events that render VAT on purchases as creditable or not, which require you to adjust the tax amounts on your VAT return.

The ability to adjust your VAT return within NetSuite is important if you intend to use the XML files generated by NetSuite for electronic tax filing.

For each adjustment that you make on the VAT report, you do not have to manually create an adjustment journal entry. NetSuite automatically creates the journal entry for you.

### **Important Things to Note:**

- The adjustment journal entry is posted automatically, even if the Require Approvals on Journal Entries preference is enabled in your account.
- The posting date for the adjustment journal entry is the last day of the selected tax period.
- Adjustment journals are not included in the saved reports for Sales by Tax Code or Purchase by Tax Code, but they are included in the VAT drilldown report.
- If you need to reverse the automatically created tax adjustment journal, you must manually edit the journal and enter the reversal date. This ensures that the VAT report drilldown report is correct.

### **To adjust a VAT return for UAE:**

1. Go to Reports > VAT/GST > Tax Reports (International).
2. Select the UAE in the **Subsidiary** field.
3. Select United Arab Emirates in the **Country Form** field.
4. Select the tax period.
5. Click **Refresh** to display the report.
6. Click **Adjust Return** to open the Adjust Return page.

Only values for tax amounts will be available for adjustment. The page does not display fields or boxes for net amounts, notional amounts, or boxes that derive values from other boxes (for example, sum of box 1 and 2).



**Important:** NetSuite displays an alert message if you click **Adjust Return** for a tax period that is already closed. If you want to make an adjustment for that period, you must reopen the period. Remember to close the period after the adjustment has been made. In any case, you can still click the **Generate XML** button even if your tax period is open.

7. For each VAT form field or box that you want to adjust:
  1. **Tax Code** - Select the tax code that you want to associate with this adjustment. Only tax codes relevant to the particular box or field are available for selection, provided the tax rate is not 0%.
  2. **Tax Control Account** - This field automatically displays the tax control account based on the field or box being adjusted. You can change this if necessary.
  3. **Amount** - Enter the amount of the adjustment to make (enter a positive number)
  4. In the **Action** field, select **Increase** or **Decrease** to specify if you are increasing or decreasing the value. The **New Value** field automatically shows the adjusted amount.
  5. In the **Memo** field, accept the default text or enter new text to describe the adjustment on the journal entry.
  6. Select a name to associate with the journal entry.
  7. If **Departments**, **Classes**, or **Locations** are enabled in your NetSuite account, select the department, class, or location to categorize the journal entry. (An asterisk indicates that the field is mandatory.)
  8. Click **Save**. NetSuite applies the adjustments to the VAT report and creates a journal entry for each adjusted tax amount.

## Example of Adjust Return Page for UAE

Field	Tax Code	Tax Account	Amount	Adjustment	Action	Account	New Value	Memo	Name	Department	Class	Location	Emirate
Box 1a	Choose	Choose tax	0	Input adjustm	Increase!	Choose account...		Adjustment to Box 1a	Choose name...	Choose dep	Choose clas	Choose locz	Abu Dhabi
Box 1b	Choose	Choose tax	0	Input adjustm	Increase!	Choose account...		Adjustment to Box 1b	Choose name...	Choose dep	Choose clas	Choose locz	Dubai
Box 1c	Choose	Choose tax	7.55	Input adjustm	Increase!	Choose account...		Adjustment to Box 1c	Choose name...	Choose dep	Choose clas	Choose locz	Sharjah
Box 1d	Choose	Choose tax	0	Input adjustm	Increase!	Choose account...		Adjustment to Box 1d	Choose name...	Choose dep	Choose clas	Choose locz	Ajman
Box 1e	Choose	Choose tax	0	Input adjustm	Increase!	Choose account...		Adjustment to Box 1e	Choose name...	Choose dep	Choose clas	Choose locz	Umm Al Quwain
Box 1f	Choose	Choose tax	0	Input adjustm	Increase!	Choose account...		Adjustment to Box 1f	Choose name...	Choose dep	Choose clas	Choose locz	Ras Al Khaimah
Box 1g	Choose	Choose tax	0	Input adjustm	Increase!	Choose account...		Adjustment to Box 1g	Choose name...	Choose dep	Choose clas	Choose locz	Fujairah
Box 6	Choose	Choose tax	0	Input adjustm	Increase!	Choose account...		Adjustment to Box 6	Choose name...	Choose dep	Choose clas	Choose locz	
Box 9	Choose	Choose tax	0	Input adjustm	Increase!	Choose account...		Adjustment to Box 9	Choose name...	Choose dep	Choose clas	Choose locz	

## What goes into each box – United Arab Emirates Report



**Important:** The United Arab Emirates VAT report currently requires reporting of supplies by Emirate. You must select the place of supply where the goods are delivered or the services are provided on the **Emirate** column on supported sales transaction records. If you fail to specify the values in these fields, then the sales transactions will not be included in the United Arab Emirates VAT report.

The following table shows how NetSuite uses the tax codes to get the values for the [United Arab Emirates VAT Report](#).

VAT on Sales and All Other Outputs				
Box Number	Description	Tax Code		Adjustment (AED)
		Amount (AED)	VAT Amount (AED)	
1a	Standard rated supplies in Abu Dhabi	Net amount of all sales S for Abu Dhabi	VAT amount of all sales S for Abu Dhabi	User Input
1b	Standard rated supplies in Dubai	Net amount of all sales S for Dubai	VAT amount of all sales S for Dubai	User input
1c	Standard rated supplies in Sharjah	Net amount of all sales S for Sharjah	VAT amount of all sales S for Sharjah	User input
1d	Standard rated supplies in Ajmah	Net amount of all sales S for Ajmah	VAT amount of all sales S for Ajmah	User input
1e	Standard rated supplies in Umm Al Quwain	Net amount of all sales S for Umm Al Quwain	VAT amount of all sales S for Umm Al Quwain	User input
1f	Standard rated supplies in Ras Al Khaimah	Net amount of all sales S for Ras Al Khaimah	VAT amount of all sales S for Al Khaimah	User input

<b>VAT on Sales and All Other Outputs</b>				
<b>Box Number</b>	<b>Description</b>	<b>Tax Code</b>		<b>Adjustment (AED)</b>
		<b>Amount (AED)</b>	<b>VAT Amount (AED)</b>	
1g	Standard rated supplies in Fujairah	Net amount of all sales S for Fujairah	VAT amount of all sales S for Fujairah	User input
2	Tax Refunds provided to Tourists under the Tax Refunds for Tourists Scheme	User input	User input	
3	Supplies subject to the reverse charge provisions	Net amount of all purchases RCP for all Emirates	Notional tax amount of all purchases RCP for all Emirates	
4	Zero rated supplies	Net amount of all sales EX		
5	Exempt supplies	Net amount of all sales X		
6	Goods imported into the UAE	Net amount of IMG, IMZ, and IMS for all Emirates	VAT amount of purchase IMG and notional tax amounts IMZ and IMS for all Emirates	
7	Adjustments to goods imported into the UAE	User input	User input	
8	Totals	<b>Box 1a + 1b + 1c + 1d + 1e + 1f + 1g + 2 + 3 + 4 + 5 + 6 + 7</b>	<b>A1 = Box 1a + 1b + 1c + 1d + 1e + 1f + 1g + 2 + 3 + 6 + 7</b>	<b>A2 = Box 1a + 1b + 1c + 1d + 1e + 1f + 1g</b>

<b>VAT on Expenses and All Other Inputs</b>				
<b>Box Number</b>	<b>Description</b>	<b>Tax Code</b>		<b>Adjustment (AED)</b>
		<b>Amount (AED)</b>	<b>Recoverable VAT Amount (AED)</b>	
9	Standard rated expenses	Net amount of all purchases S for all Emirates	VAT amount of all purchases S for all Emirates	User input
10	Supplies subject to the reverse charge provisions	Net amount of all purchases RCP, IMZ, and IMS for all Emirates	Notional tax amounts of all purchases RCP, IMZ, and IMS for all Emirates	
11	Totals	<b>Box 9 + 10</b>	<b>A3 = Box 9 + 10</b>	<b>A4 = Box 9</b>

<b>Net VAT Due</b>		
<b>Box Number</b>	<b>Description</b>	<b>Amount (AED)</b>
12	Total value of due tax for the period	<b>A5 = A1+A2</b>
13	Total value of recoverable tax for the period	<b>A6 = A3+A4</b>
14	Payable tax for the period	<b>A7 = A5-A6</b>

Net VAT Due		
Box Number	Description	Amount (AED)
15	Do you wish to request a refund for the above amount of excess recoverable tax?	Value: Y/N

Additional Reporting Requirements		
Field	Description	Value
Profit Margin Scheme	Did you apply the profit margin scheme in respect of any supplies made during the tax period?	Y/N

## United Arab Emirates Tax Audit File

The United Arab Emirates tax authority, Federal Tax Authority (FTA), audits businesses at its discretion to ensure accurate and timely tax declarations. As part of the audit process, business are required to provide accounting information to validate their submitted tax declarations.

The FTA VAT Audit File, also known as FAF, is an export of accounting entries in comma separated values (CSV) file format specified by the FTA. The file is based on general ledger chart of accounts entries, master file data for customers and suppliers, and details of invoices, payments, and adjustments.

## Prerequisites to Generate the UAE FAF Report

Before you can successfully generate the UAE FAF report, you must first complete the following tasks:

### 1. Enable Account Numbers

- a. Go to Setup > Accounting > Preferences > Accounting Preferences.
- b. On the **General** subtab, check the **Use Account Numbers** box.

For more information, see the help topic [General Accounting Preferences](#).

### 2. Set Up your Chart of Accounts

Use the standard chart of accounts in NetSuite. To set up your chart of accounts, go to Setup > Accounting > Manage G/L > Chart of Accounts . For more information, see the help topic [Chart of Accounts Management](#).

For NetSuite OneWorld, use the statutory chart of accounts if the standard chart of accounts does not comply with regulatory requirements.

Use the statutory chart of accounts in the following situations:

- The standard chart of accounts is shared with other subsidiaries
- The parent company requires a subsidiary to use account names and numbers that are not in the formats required for statutory compliance in the subsidiary's country.

To set up statutory chart of account names and numbers, see the help topic [Statutory Chart of Accounts for Tax Audit Files](#).



**Note:** You can use CSV import to set up or update the statutory chart of accounts.

### 3. Enable GL Audit Numbering and Run the GL Numbering Sequence

- a. Go to Setup > Company > Setup Tasks > Enable Features (Administrator).

- b. Check the **GL Audit Numbering** box.
- c. Run the GL numbering sequence before generating the UAE FAF report.

For more information, see the help topic [GL Audit Numbering](#).



**Important:** Before generating the UAE FAF report, make sure that the GL Audit Numbering feature has been enabled, and you have run the GL numbering sequence. Otherwise, file generation and download will fail.

To generate the UAE FTA VAT Audit File, see [Generating a Tax Audit File](#).

## UAE FTA VAT Audit File (FAF) Scheme and Key Data Elements

The UAE FAF consists of seven sections or tables in a single comma separated value (CSV) file:

- [Company Information Table](#)
- [Supplier Purchase Listing Table](#)
- [Supplier Purchase Listing Total](#)
- [Customer Supply Listing Table](#)
- [Customer Supply Listing Total](#)
- [General Ledger Table](#)
- [General Ledger Table Total](#)

### Company Information Table

The Customer Information Table consists of information relevant to the taxable person, tax period, and product details.

FAF Field	Description	NetSuite Field	Default Value/Notes
TaxablePersonNameEn	Name of the taxable person in English	Company or Subsidiary > Legal Name  If Legal Name is blank, Name is used.	
TaxablePersonNameAr	Name of the taxable person in Arabic	Not supported	Blank
TRN	Business' tax registration number	Company or Subsidiary > VAT Registration No.	Blank
TaxAgencyName	Name of the tax agency in case filing is done by a tax agency	Not supported	Blank
TAN	Tax agency number	Not supported	Blank
TaxAgentName	Name of the tax agent in case filing is done by a tax agent	Not supported	Blank
TAAN	Tax Agent Approval Number	Not supported	Blank

FAF Field	Description	NetSuite Field	Default Value/Notes
PeriodStart	Start of the period covered in the FAF	Reports > TAX > Audit Files > UAE FAF > Period	
PeriodEnd	End of the period covered in the FAF	Reports > TAX > Audit Files > UAE FAF > To	
FAFCreationDate	FAF creation date	Reports > TAX > Audit Files > UAE FAF > Audit Files > Date Created	
ProductVersion	Accounting software name and version	NetSuite account type + NetSuite version	
FAFVersion	FTA Audit File (FAF) version number		FAFv1.0.0

## Supplier Purchase Listing Table

The Supplier Purchase Listing Table consists of information relevant to the supplier, and associated details for source documents such as purchase invoices, imports, credit notes, and payments.

FAF Field	Description	NetSuite Field	Default Value/Notes
SupplierName	Name of the supplier	Vendor > Primary Information > Company Name	Blank
SupplierCountry	Country of the supplier (Emirate if Country is UAE)	Item Line: Bill > Expenses and Items > Expenses > Emirate  Expense Line: Bill > Expenses and Items > Items > Emirate  If country is not UAE: Vendor > Address list > Country (billing address)	Blank
SupplierTRN	TRN of the supplier	Vendor > Financial > Tax Reg. Number	Blank
InvoiceDate	Date of the transaction	Bill > Date	Blank
InvoiceNo	Invoice number	Bill > Reference No.	Blank
PermitNo	Cargo clearance import permit number	Not supported	Blank
TransactionID	Any reference ID identifying the transaction	GL Impact > GL#	Blank
LineNo	Number of invoice line	Item Line: Bill > Expenses and Items > Expenses > Expense Line Number	Blank

FAF Field	Description	NetSuite Field	Default Value/Notes
		Expense Line: Bill > Expenses and Items > Items > Item Line Number	
ProductDescription	Description of the product	Item Line: Bill > Expenses and Items > Items > Item  Expense Line: Bill > Expenses and Items > Expenses > Account	Blank
PurchaseValueAED	Value of purchase excluding VAT in Arab Emirate Dirham	Item Line: Bill > Expenses and Items > Items > Amount  Expense Line: Bill > Expenses and Items > Expenses > Amount	0.00
VATValueAED	Value of VAT in Arab Emirate Dirham	Item Line: Bill > Expenses and Items > Items > VAT Amt  Expense Line: Bill > Expenses and Items > Expenses > VAT Amt	0.00
TaxCode	Tax code for lookup in tables	See <a href="#">Tax Code Lookup Table for UAE FAF</a>	Blank
FCYCode	ISO 4217 currency codes of foreign currency	Bill > Primary Information > Currency	XXX
PurchaseFCY	Value of purchase excluding VAT in foreign currency(if applicable)	Item Line: Bill > Expenses and Items > Items > Amount  Expense Line: Bill > Expenses and Items > Expenses > Amount	0.00
VATFCY	Value of VAT in foreign currency(if applicable)	Item Line: Bill > Expenses and Items > Items > VAT Amt  Expense Line: Bill > Expenses and Items > Expenses > VAT Amt	

## Supplier Purchase Listing Total

The Supplier Purchase Listing Total table shows the total purchase and VAT amounts of the supplier purchase listings in Arab Emirate Dirham.

FAF Field	Description	Formula	Default Value/Notes
SupplyTotalAED	Sum of purchases in this table in Arab Emirate Dirham	SUM(PurchaseValueAED)	0.00
VATTotalAED	Sum of value of VAT in this table in Arab Emirate Dirham	SUM(VATValueAED)	0.00
TransactionCountTotal	Total count of transactions in this table	Total transaction count	0

## Customer Supply Listing Table

The Customer Supply Listing Table consists of information relevant to the customer, and associated details for source documents such as sales invoices, credit notes, and payments.

FAF Field	Description	NetSuite Field	Default Value/Notes
CustomerName	Name of the customer	Customer > Primary Information > Company Name	Blank
CustomerCountry	Country of the customer (Emirate if Country is UAE)	Transaction Record > Emirate  If Emirate is blank:  Customer > Billing Address > Country	Blank
CustomerTRN	TRN of customer	Customer > Financial > Tax Reg. Number	Blank
InvoiceDate	Date of the transaction	Transaction > Date	Blank
InvoiceNo	Invoice number	Invoice > Invoice#	Blank
TransactionID	Any reference ID identifying the transaction	GL Impact > GL#	Blank
LineNo	Number of invoice line	Invoice > Items > Items > Item Line Number	Blank
ProductDescription	Description of the product	Invoice > Items > Items > Item	Blank
SupplyValueAED	Value of supply excluding VAT in Arab Emirate Dirham	Invoice > Items > Items > Amount	0.00
VATValueAED	Value of VAT in Arab Emirate Dirham	Invoice > Items > Items > Tax Amt	0.00
TaxCode	Tax code for lookup in tables	See <a href="#">Tax Code Lookup Table for UAE FAF</a>	Blank
Country	Destination of goods being exported	First source is Transaction record, then Customer record.  Transaction record > Shipping country	Blank

FAF Field	Description	NetSuite Field	Default Value/Notes
		If Shipping country is blank:  Transaction record > Billing country if supplied  Customer record:  Customer record > Shipping country  If Shipping country is blank:  Customer record > Billing country if supplied	
FCYCode	ISO 4217 currency codes of foreign currency	Invoice > Accounting > Currency	0.00
SupplyFCY	Value of purchase excluding VAT in foreign currency (if applicable)	Invoice > Items > Items > Amount	0.00
VATFCY	Value of VAT in foreign currency (if applicable)	Invoice > Items > Items > Tax Amount	0.00

## Customer Supply Listing Total

The Customer Supply Listing Total shows the total supply and VAT amount in Arab Emirate Dirham.

FAF Field	Description	Formula	Default Value/Notes
SupplyTotalAED	Sum of supplies in this table in Arab Emirate Dirham	SUM(SupplyValueAED)	0.00
VATTotalAED	Sum of value of VAT in this table in Arab Emirate Dirham	SUM(VATValueAED)	0.00
TransactionCountTotal	Total count of transactions in this table	Total transaction count	0

## General Ledger Table

The General Ledger Table consists of the accounts with their associated debit and credit account records for source documents. Examples of source documents are accounts receivable, accounts payable, cash book entries, and journal entries.

FAF Field	Description	NetSuite Field and Notes	Default Value/Notes
TransactionDate	Date of payment	Transaction > Date	Blank
AccountID	GL code for individual account	Setup > Accounting > Chart of Accounts > Account > Number	Blank
AccountName	Name of individual GL account	Setup > Accounting > Chart of Accounts > Account > Name	Blank

FAF Field	Description	NetSuite Field and Notes	Default Value/Notes
		If Accounting Context is used for the account: Accounting > Chart of Accounts > Account > Localization > Name	
TransactionDescription	Description of the transaction	Transaction > GL Impact > Memo	Blank
Name	Name of the entity involved in transactions where applicable	Reports > General Ledger > Name	Blank
TransactionID	A unique number that can group related double entries together	GL Impact > GL#	Blank
SourceDocumentID	Source document number to which line relates	Reports > General Ledger > Document Number	Blank
SourceType	Refers to the type of transaction	Reports > General Ledger > Type	Blank
Debit	Debit amount	Reports > General Ledger > Debit	0.00
Credit	Credit amount	Reports > General Ledger > Credit	0.00
Balance	Balance amount	Reports > General Ledger > Balance	0.00

## General Ledger Table Total

The General Ledger Table Total shows the sum of all debit and credit entries in the General Ledger Table.

FAF Field	Description	Formula	Default Value/Notes
TotalDebit	The total of all debit amounts in this table	Sum of all entries in the Debit field	0.00
TotalCredit	The total of all credit amounts in this table	Sum of all entries in the Credit field	0.00
TransactionCountTotal	The count of transactions in this table	Total count of transactions	0
GLTCurrency	ISO 4217 currency code of currency used in General Ledger table	Currency symbol	AED

## Tax Code Lookup Table for UAE FAF

The Tax Code Lookup Table for UAE FAF shows the NetSuite provisioned tax codes and their corresponding FAF tax codes.

The expected FAF tax codes shown on the Supplier Purchase Listing and Customer Supply Listing tables are based on following tax code properties according to the requirements from the Federal Tax Authority:



**Important:** Any defined tax code with the same properties listed in the table will show the equivalent FAF tax code in the UAE FAF report. The system provisions the UNDEF tax code which has the same properties as the zero-rated supplies. If you have transactions that use the UNDEF tax code, the FAF tax code is equivalent to ZR.

Provisioned Tax Codes	Properties	FAF Tax Codes
ZS-GCC	Rate 0% Reverse Charge Code GCC member state Available on Sales Transactions	IG
Z-UAE	Rate 0% Available on Both	ZR
X-UAE	Rate 0% Exempt Available on Both	EX
S-UAE	Rate 5% Available on Both	SR
RCP-UAE	Rate 0% Reverse Charge Code Notional Rate Derived From S-UAE (5%) Applies to Service Items Available on Purchases Transactions Import	RC
RC-UAE	Rate 0% Reverse Charge Code Notional Rate Derived From S-UAE (5%) Applies to Service Items Available on Sales Transactions Import	RC
IMZ-UAE	Rate 0% Reverse Charge Code Notional Rate Derived From IMG-UAE (5%) Available on Purchase Transactions Import	RC
IMS-UAE	Rate 0% Reverse Charge Code Notional Rate Derived From IMG-UAE (5%) Applies to Service Items	RC

<b>Provisioned Tax Codes</b>	<b>Properties</b>	<b>FAF Tax Codes</b>
	Available on Purchase Transactions Import	
IMG-UAE	Rate 5% Available on Purchase Transactions Import	SR
EX-UAE	Rate 0% Export Available on Sales Transactions	ZR

# United Kingdom Tax Topics

The UK Tax Topics are moved to the Country-Specific Features, see the help topic [United Kingdom Tax Topics For Accounts Without SuiteTax](#) under [United Kingdom Help Topics](#).

# United States Tax Topics

United States Tax topics are moved to the Country-Specific Features, see the help topic [Taxation Features For Accounts without SuiteTax](#) under [U.S. Help Topics](#).

# Uruguay Tax Topics

The Uruguayan tax authority, DGI (Dirección General Impositiva) requires all legal entities in Uruguay that are subject to IVA (value added tax) tax law to present a monthly declaration of all credits and debits related to this tax. This declaration can be accomplished using the Sigma application, which is made available by DGI in its Web site.

The NetSuite International Tax Reports SuiteApp provides a report similar to the one that can be extracted from the Sigma application (forms 2176 and 2178), so it can be used as a source of information for accountants while filling in the official declaration form. You can also view sales and purchase reports by tax code.

For more information, read the following Uruguay tax topics:

- [Uruguay Tax Codes](#)
  - [Tax Code Table for Uruguay](#)
- [Uruguay VAT Report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Uruguay Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Uruguay are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Uruguay

The following table shows the tax properties required to correctly generate the Uruguay tax report provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Rate	Property	Tax Type	Purchase Tax Account	Sales Tax Account	Available On
S-UY	Standard IVA Rate	22%	Default Code	IVA_UY	VAT on Purchases UY	VAT on Sales UY	Both (Sales and Purchases)
R-UY	Reduced IVA Rate	10%	Reduced Rate	IVA_UY	VAT on Purchases UY	VAT on Sales UY	Both (Sales and Purchases)
E-UY	IVA Exempt	0%	Exempt	IVA_UY	VAT on Purchases UY	VAT on Sales UY	Both (Sales and Purchases)

Tax Code	Description	Rate	Property	Tax Type	Purchase Tax Account	Sales Tax Account	Available On
X-UY	IVA Export	0%	Export	IVA_UY		VAT on Sales UY	Sales
XE-UY	IVA Export Exempt	0%	Export Exempt	IVA_UY		VAT on Sales UY	Sales
I-UY	IVA Import	22%	Import	IVA_UY	VAT on Purchases UY		Purchases
IE-UY	IVA Import Exempt	0%	Import Exempt	IVA_UY	VAT on Purchases UY		Purchases
SS-UY	IVA Suspended	0%	Suspended	IVA_UY	VAT on Purchases UY	VAT on Sales UY	

## Uruguay VAT Report

If you have a Uruguay subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the tax report for Uruguay in English or Spanish from Reports > VAT/GST > Tax Reports (International).



**Important:** To generate the tax report for Uruguay, use the tax code properties provided by the International Tax Reports SuiteApp . See [Uruguay Tax Codes](#).

NetSuite gets the values in the report from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the report. You can click the values in the boxes of the VAT report to view details.



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use when completing the official return form. It is not intended for submission to the tax agency.

## Tax Reports (International) - Uruguay (English)

Subsidiary	Country Form	Tax Period	To																																																				
Uruguay	Group	Uruguay (English)	Jul 2014																																																				
			Jul 2014																																																				
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Adjust Return"/>																																																							
<a href="#">Click here for Uruguay VAT Help Topics</a>																																																							
 <b>Tax Declaration - IVA Responsibles</b> Uruguay RUT No: Period: July/2014		<b>Form 2176</b>																																																					
<b>ITEM 2.2 - IVA</b> <table border="1"> <tr> <td>Non-taxable (Exempt and Not covered)</td> <td>8</td> <td>0</td> <td></td> </tr> <tr> <td>Export and similar</td> <td>9</td> <td>0</td> <td></td> </tr> <tr> <td>IVA suspended</td> <td>78</td> <td>0</td> <td></td> </tr> <tr> <td>Withholding Tax</td> <td>10</td> <td>0</td> <td></td> </tr> <tr> <td>Taxed at minimum rate</td> <td>11</td> <td>0</td> <td>IVA Tax Value min. rate 15 0</td> </tr> <tr> <td>Taxed at the base rate</td> <td>12</td> <td>0</td> <td>IVA Tax Value base rate 16 0</td> </tr> <tr> <td></td> <td>13</td> <td>0</td> <td>17 0</td> </tr> <tr> <td><b>Total (8 to 13)</b></td> <td><b>14</b></td> <td><b>0</b></td> <td><b>Total (15 to 17)</b> <b>18</b> <b>0</b></td> </tr> <tr> <td>IVA Deductible on Taxable Purchases Trans.</td> <td>19</td> <td>0</td> <td></td> </tr> <tr> <td>Excess credit from previous period - Declaration #</td> <td>20</td> <td>0</td> <td>21 0</td> </tr> <tr> <td>Balance Item 3.1 (box 243)</td> <td></td> <td>50</td> <td>0</td> </tr> <tr> <td>Excess credit rolled to next period</td> <td>22</td> <td>0</td> <td>Balance 68 0</td> </tr> <tr> <td></td> <td></td> <td><b>Total IVA Purchases</b></td> <td><b>60</b> <b>0</b></td> </tr> </table>				Non-taxable (Exempt and Not covered)	8	0		Export and similar	9	0		IVA suspended	78	0		Withholding Tax	10	0		Taxed at minimum rate	11	0	IVA Tax Value min. rate 15 0	Taxed at the base rate	12	0	IVA Tax Value base rate 16 0		13	0	17 0	<b>Total (8 to 13)</b>	<b>14</b>	<b>0</b>	<b>Total (15 to 17)</b> <b>18</b> <b>0</b>	IVA Deductible on Taxable Purchases Trans.	19	0		Excess credit from previous period - Declaration #	20	0	21 0	Balance Item 3.1 (box 243)		50	0	Excess credit rolled to next period	22	0	Balance 68 0			<b>Total IVA Purchases</b>	<b>60</b> <b>0</b>
Non-taxable (Exempt and Not covered)	8	0																																																					
Export and similar	9	0																																																					
IVA suspended	78	0																																																					
Withholding Tax	10	0																																																					
Taxed at minimum rate	11	0	IVA Tax Value min. rate 15 0																																																				
Taxed at the base rate	12	0	IVA Tax Value base rate 16 0																																																				
	13	0	17 0																																																				
<b>Total (8 to 13)</b>	<b>14</b>	<b>0</b>	<b>Total (15 to 17)</b> <b>18</b> <b>0</b>																																																				
IVA Deductible on Taxable Purchases Trans.	19	0																																																					
Excess credit from previous period - Declaration #	20	0	21 0																																																				
Balance Item 3.1 (box 243)		50	0																																																				
Excess credit rolled to next period	22	0	Balance 68 0																																																				
		<b>Total IVA Purchases</b>	<b>60</b> <b>0</b>																																																				
<b>CALCULATION OF IVA DEDUCTIBLE ON PURCHASES</b> Sales and accumulated net income since the beginning of the fiscal year including the reporting period. %																																																							



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## What goes into each box - Uruguay VAT Report

The following table shows how NetSuite uses the tax codes to get the values for the [Uruguay VAT Report](#).

Description	Box	Amount	Box	Amount	Description	Box	Amount
<b>ITEM 2.2 - IVA</b>							
Non-taxable (Exempt and Not covered)	8	Net amount of sales E-UY, EXE-UY					
Export and similar	9	Net amount of sales EX-UY					
IVA suspended	78	Net amount of sales SS-UY					
Withholding Tax	10	Editable field					
Taxed at minimum rate	11	Net amount of sales S-UY		IVA Tax Value min. rate	15	Tax amount of sales S-UY + Tax amount of sales	

Description	Box	Amount	Box	Amount	Description	Box	Amount
Taxed at the base rate	12	Net amount of sales R-UY		IVA Tax Value base rate	16		adjustment in box 15 with S-UY
	13	Editable field			17		Tax amount of sales R + Tax amount of sales adjustment in box 16 with R-UY
<b>Total (8 to 13)</b>	14	Box 8 + 9 + 78 + 10 + 11 +12 + 13		<b>Total (15 to 17)</b>	18		Box 15+16+17
IVA Deductible on Taxable Purchases Trans.		19		Tax amount of purchases S-UY, R-UY, I-UY + Tax amount of purchases adjustment in box 19 with S-UY, R-UY, I-UY			
Excess credit from previous period - Declaration #	20	Editable field	21	Editable field			
Balance Item 3.1 (box 243)					50		Editable field
Excess credit rolled to next period	22	If Box 19 is greater than or equal to Box 18:  Absolute Value of Box 19 - Box 18  Otherwise 0		Balance	68	If Box 18 is greater than Box 19:  Absolute Value of Box 19 - Box 18  Otherwise 0	
				<b>Total IVA Purchases</b>	60	Round down: Tax amount of purchases S-UY, R-UY, E-UY, EX-UY, EXE-UY, I-UY, IE-UY, SS-UY + Tax amount of purchases adjustment in box 60 with S-UY, R-UY, E-UY, EX-UY, EXE-UY, I-UY, IE-UY, SS-UY	
<b>CALCULATION OF IVA DEDUCTIBLE ON PURCHASES</b>							
<b>Sales and accumulated net income since the beginning of the fiscal year including the reporting period.</b>							
Non-Taxable					Sales1Net = Round down: Net amount of sales E-UY, EXE-UY		Sales1Ratio = (Sales1Net / SalesTotalNet) x 100
Export and similar					Sales2Net = Round down: Net amount of sales EX-UY		Sales2Ratio = (Sales2Net / SalesTotalNet) x 100
IVA suspended					Sales3Net = Round down: Net amount of sales SS-UY		Sales3Ratio = (Sales3Net / SalesTotalNet) x 100
Taxable					Sales4Net = Round down: Net amount of sales S-UY, R-UY		Sales4Ratio = (Sales4Net / SalesTotalNet) x 100
<b>TOTALS</b>					SalesTotalNet = Sales1Net + Sales2Net + Sales3Net + Sales4Net		SalesTotalRatio = Sales1Ratio + Sales2Ratio + Sales3Ratio + Sales4Ratio

Description	Box	Amount	Box	Amount	Description	Box	Amount
<b>IVA PURCHASES TO DEDUCT</b>							
Per Transactions	Acc. Until Current Period	Acc. Until Previous Period		Current Period	Direct Period	Period Total	
Non-taxable	purchase11 = Round down: Net amount of current purchases E-UY, IE-UY	purchase12 = Round down: Net amount of previous purchases E-UY, IE-UY		purchase13 = purchase11 - purchase12	purchase14 = Editable Field	purchase15 = purchase13 + purchase14	
Export and similar	purchase21 = Round down: Net amount of current purchases I-UY	purchase22 = Round down: Net amount of previous purchases I-UY		purchase23 = purchase21 - purchase22	purchase24 = Editable Field	purchase25 = purchase23 + purchase24	
IVA suspended	purchase31 = Round down: Net amount of current purchases SS-UY	purchase32 = Round down: Net amount of previous purchases SS-UY		purchase33 = purchase31 - purchase32	purchase34 = Editable Field	purchase35 = purchase33 + purchase34	
Withholding tax	purchase41 = Editable Field	purchase42 = Editable Field		purchase43 = purchase41 - purchase42	purchase44 = Editable Field	purchase45 = purchase43 + purchase44	
Taxable	purchase51 = Round down: Net amount of current purchases S-UY, R-UY	purchase52 = Round down: Net amount of previous purchases S-UY, R-UY		purchase53 = purchase51 - purchase52	purchase54 = Editable Field	purchase55 = purchase53 + purchase54	
<b>TOTALS</b>	purchasetotal1 = purchase11 + purchase21 + purchase31 + purchase41 + purchase51	purchasetotal2 = purchase12 + purchase22 + purchase32 + purchase42 + purchase52		purchasetotal3 = purchase13 + purchase23 + purchase33 + purchase43 + purchase53	purchasetotal4 = purchase14 + purchase24 + purchase34 + purchase44 + purchase54	purchasetotal5 = purchase15 + purchase25 + purchase35 + purchase45 + purchase55	

# Viet Nam Tax Topics

If you have a Viet Nam subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the Viet Nam VAT Return (Form 01 GTGT) in English or Vietnamese, and supplemental reports for output VAT/sales (Form 01-1) and input VAT/purchases (Form 01-2). The reports can be used as a source for filling in the official tax form for submission to the tax agency.

For more information, refer to the following Viet Nam tax topics:

- [Viet Nam Tax Codes](#)
  - [Tax Code Table for Viet Nam](#)
- [Viet Nam VAT Report](#)
  - [What goes into each box - Viet Nam VAT report](#)

For more information on the International Tax Reports SuiteApp, see [International Tax Reports](#).

## Viet Nam Tax Codes

Tax codes determine how much tax is paid on each transaction line item. For NetSuite to calculate correct values on transaction records and tax reports, make sure that the tax codes for Viet Nam are set up correctly.

For more information on tax codes, see [Tax Code Properties](#) and [Creating Tax Codes](#).

## Tax Code Table for Viet Nam

The following table shows the tax properties required to correctly generate the Viet Nam tax reports provided by the International Tax Reports SuiteApp. The tax code names or letters used in the following table are suggested names or default system preferences. You can rename the tax codes. Tax reports identify transactions by looking at the tax code properties, not the tax code names.

On the New Tax Code or Edit Tax Code page, check the boxes of the properties that apply to the tax code. For more information about tax code properties, see [Tax Code Properties](#).



**Important:** Please consult your tax agency for the correct tax rates.

Tax Code	Description	Property	Rate	Available On
S-VN	Standard rate	Default	10%	Both (Sales and Purchases)
Z-VN	Zero rated	Export	0%	Both (Sales and Purchases)
EX-VN	Exempt sales or purchases	Exempt	0%	Both (Sales and Purchases)
R-VN	Reduced rate	Reduced Rate	5%	Both (Sales and Purchases)

Tax Code	Description	Property	Rate	Available On
NO-VN	Other transactions (for example, as a sales agent or consignee of goods)	Non-operational Transaction	0%	Both (Sales and Purchases)
SUn-VN	Purchases of goods and services qualified for tax deductibility at standard rate	Unknown Tax Credit	10%	Purchases
RUn-VN	Purchases of goods and services qualified for tax deductibility at reduced rate	Unknown Tax Credit Reduced Rate	5%	Purchases
CAP-VN	Goods and services for investment projects	Capital Goods	10%	Purchases

## Viet Nam VAT Report

If you have a Viet Nam subsidiary and nexus and you have the International Tax Reports SuiteApp installed in your NetSuite account, you can generate the following reports:

- Viet Nam VAT Return (Form 01 GTGT)
- Declaration of Output VAT/Sales (Form 01-1)
- Declaration if Input VAT/Purchases (Form 01-2)



**Important:** To generate the tax reports for Viet Nam, use the tax code properties provided by the International Tax Reports SuiteApp. See [Viet Nam Tax Codes](#).

NetSuite gets the report values from your transactions, but some boxes in the form may require you to enter data manually. It is important that you save a PDF file of the report for your own records because NetSuite cannot audit manually entered data. For information, see [Generating VAT/GST Reports](#).

You should review all the values in the reports. You can click the values in the boxes of the VAT report to view drilldown details. To understand how NetSuite uses the tax codes to get the values for the Viet Nam VAT Return, see [What goes into each box - Viet Nam VAT report](#).



**Important:** The NetSuite VAT/GST tax form is designed to look like the official tax form for ease of use, but it is not intended to be printed out for submission to the tax agency.

## Tax Reports (International) - Vietnam (English)

Subsidiary	Country Form	Tax Period	To
Vietnam	Group Vietnam (English)	Jul 2014	Jul 2014
<input type="button" value="Refresh"/> <input type="button" value="Print"/> <input type="button" value="Setup"/> <input type="button" value="Supplementary"/> <input type="button" value="Adjust Return"/>			

[Click here for Vietnam VAT Help Topics](#)

**SOCIALIST REPUBLIC OF VIETNAM**  
**Freedom - Independence - Happiness**  
**VALUE ADDED TAX (VAT) DECLARATION FORM**  
*(For the tax payer applied credit method)*

[01] Tax period: July/2014  
 [02] First Time     [03] Supplementary

[04] Payer's name:	Vietnam																																										
[05] Tax code:	0 0 0 0 0 0 0 0	0 0 0																																									
[06] Address:																																											
[07] District:	[08] Province/City:																																										
[09] Tel:	[10] Fax:	[11] E-mail:																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>No.</th> <th>Item</th> <th>Goods, services purchased (without VAT)</th> <th>VAT</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>No sales and purchases during the period</td> <td>21</td> <td>0</td> </tr> <tr> <td>B</td> <td>Amount of deductible VAT carried forward from previous period</td> <td>22</td> <td>0</td> </tr> <tr> <td>C</td> <td>Declaration of VAT payable to State Treasury</td> <td colspan="2"></td> </tr> <tr> <td>I</td> <td>Goods, services purchased in the period</td> <td colspan="2"></td> </tr> <tr> <td>1</td> <td>Total value and VAT of the goods, services purchased</td> <td>23</td> <td>0</td> </tr> <tr> <td>2</td> <td>Total amount of VAT to be deducted in the period</td> <td>25</td> <td>0</td> </tr> <tr> <td>II</td> <td>Goods, services sold out in the period</td> <td colspan="2"></td> </tr> <tr> <td>1</td> <td>Goods, services not subject to VAT</td> <td>26</td> <td>0</td> </tr> <tr> <td>2</td> <td>Goods, services being subject to VAT ([27]=[29]+[30]+[32]; [28]=[31]+[33])</td> <td>27</td> <td>0</td> </tr> </tbody> </table>				No.	Item	Goods, services purchased (without VAT)	VAT	A	No sales and purchases during the period	21	0	B	Amount of deductible VAT carried forward from previous period	22	0	C	Declaration of VAT payable to State Treasury			I	Goods, services purchased in the period			1	Total value and VAT of the goods, services purchased	23	0	2	Total amount of VAT to be deducted in the period	25	0	II	Goods, services sold out in the period			1	Goods, services not subject to VAT	26	0	2	Goods, services being subject to VAT ([27]=[29]+[30]+[32]; [28]=[31]+[33])	27	0
No.	Item	Goods, services purchased (without VAT)	VAT																																								
A	No sales and purchases during the period	21	0																																								
B	Amount of deductible VAT carried forward from previous period	22	0																																								
C	Declaration of VAT payable to State Treasury																																										
I	Goods, services purchased in the period																																										
1	Total value and VAT of the goods, services purchased	23	0																																								
2	Total amount of VAT to be deducted in the period	25	0																																								
II	Goods, services sold out in the period																																										
1	Goods, services not subject to VAT	26	0																																								
2	Goods, services being subject to VAT ([27]=[29]+[30]+[32]; [28]=[31]+[33])	27	0																																								



**Note:** You can also use customizable saved reports provided by the International Tax Reports SuiteApp to view both detail and summary reports for purchases or sales, grouped by tax code. For more information, see [Sales and Purchase Reports Grouped by Tax Code](#).

## Supplemental VAT Reports for Viet Nam

### To generate the Input or Output Tax Reports:

1. Go to Reports > VAT/GST > Tax Reports (International).
2. If you are using a OneWorld account, select the **Viet Nam** subsidiary (or a subsidiary that has a Viet Nam nexus).
3. Select the **Viet Nam** country form.
4. Select a tax period.
5. To generate the **Declaration of Output VAT/Sales**:
  1. Click **Sales**.

2. Click **Excel** or **PDF** to download the file.
6. To generate the **Declaration of Input VAT/Purchases**:
1. Click **Purchases**.
  2. Click **Excel** or **PDF** to download the file.



**Important:** Each time you change a subsidiary, location, country form, or tax period, click **Refresh**.

## What goes into each box - Viet Nam VAT report

The following table shows how NetSuite uses the tax codes to get the values for the Viet Nam VAT report.

No.	Item		Goods, services purchased (without VAT)	VAT	
A	No sales and purchases during the period (Mark "X")	21			
B	Amount of deductible VAT carried forward from previous period			22	Editable field
C	Declaration of VAT payable to State Treasury				
I	Goods, services purchased in the period				
1	Total value and VAT of the goods, services purchased	23	Total purchases excluding VAT	24	VAT amount of all purchases
2	Total amount of VAT to be deducted in the period			25	Value of box 24
II	Goods, services sold out in the period				
1	Goods, services not subject to VAT	26	Sales amount with EX tax code		
2	Goods, services being subject to VAT	27	Box 29 + 30 + 32	28	Box 31 + 33
a	Goods, services with VAT rate of 0%	29	Sales amount with Z tax code		
b	Goods, services with VAT rate of 5%	30	Sales amount with R tax code	31	VAT amount of Sales with R tax code
c	Goods, services with VAT rate of 10%	32	Sales amount with S tax code	33	VAT amount of Sales with S tax code

No.	Item		Goods, services purchased (without VAT)		VAT	
3	Total revenue and VAT of the goods, services provided		34	Box 26 + 27	35	Value of box 28
III	VAT payable in the period				36	Box 35 - 25
IV	Determination of VAT payable for the period:					
1	Increase in VAT payable of previous periods				37	Editable field
2	Decrease in VAT payable of previous periods				38	Editable field
V	Total VAT payable of revenue from business of construction, installation, irregular sales outside the province				39	Editable field
III	Determination of VAT payable for the period:					
1	VAT payable for manufacturing and trading activities in the period				40a	Box 36 - 22 + 37 - 38 - 39 (if value is a positive number). If value is 0 or negative number, this box displays 0.
2	Input VAT of investment projects (in the same province, city under the Central Government) being offset against VAT payable of the manufacturing and trading activities in the same tax period				40b	Editable field
3	VAT payable for the period				40	Box 40a - 40b
4	VAT not yet totally deducted for the period				41	Box 36 - 22 + 37 - 38 - 39. (Shows absolute value of result if value is a negative number). If value is 0 or positive number, this box displays 0.
4.1	Proposed VAT refund for the period				42	Editable field
4.2	VAT carried forward to the next period (				43	Box 41 - 42