



Country Solution Denmark

IFSCLOUD24R2

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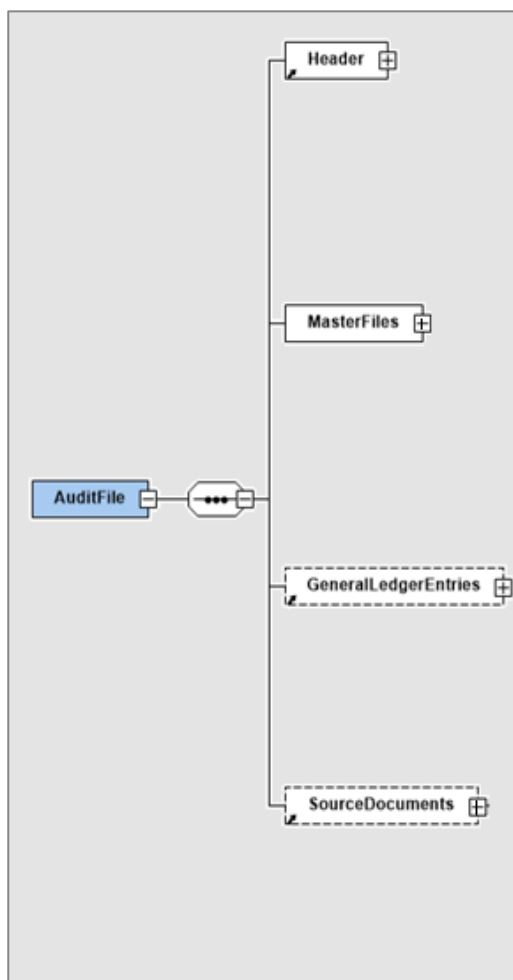
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1 Standard Audit File for Tax

1.1 What is Standard Audit File for Tax (SAF-T)

Standard Audit File for Tax purposes, known as SAF-T, is an international standard for the electronic exchange of reliable accounting data from organizations to a national tax authority or external auditors. This is an XML-based protocol for the transmission of companies' transactions to the tax authorities to enable efficient auditing of taxable transactions. SAF-T was initially agreed upon by the 38 member states of the Organization for Economic Co-operation and Development (OECD) in 2005.

1.2 File Structure Overview of SAF-T



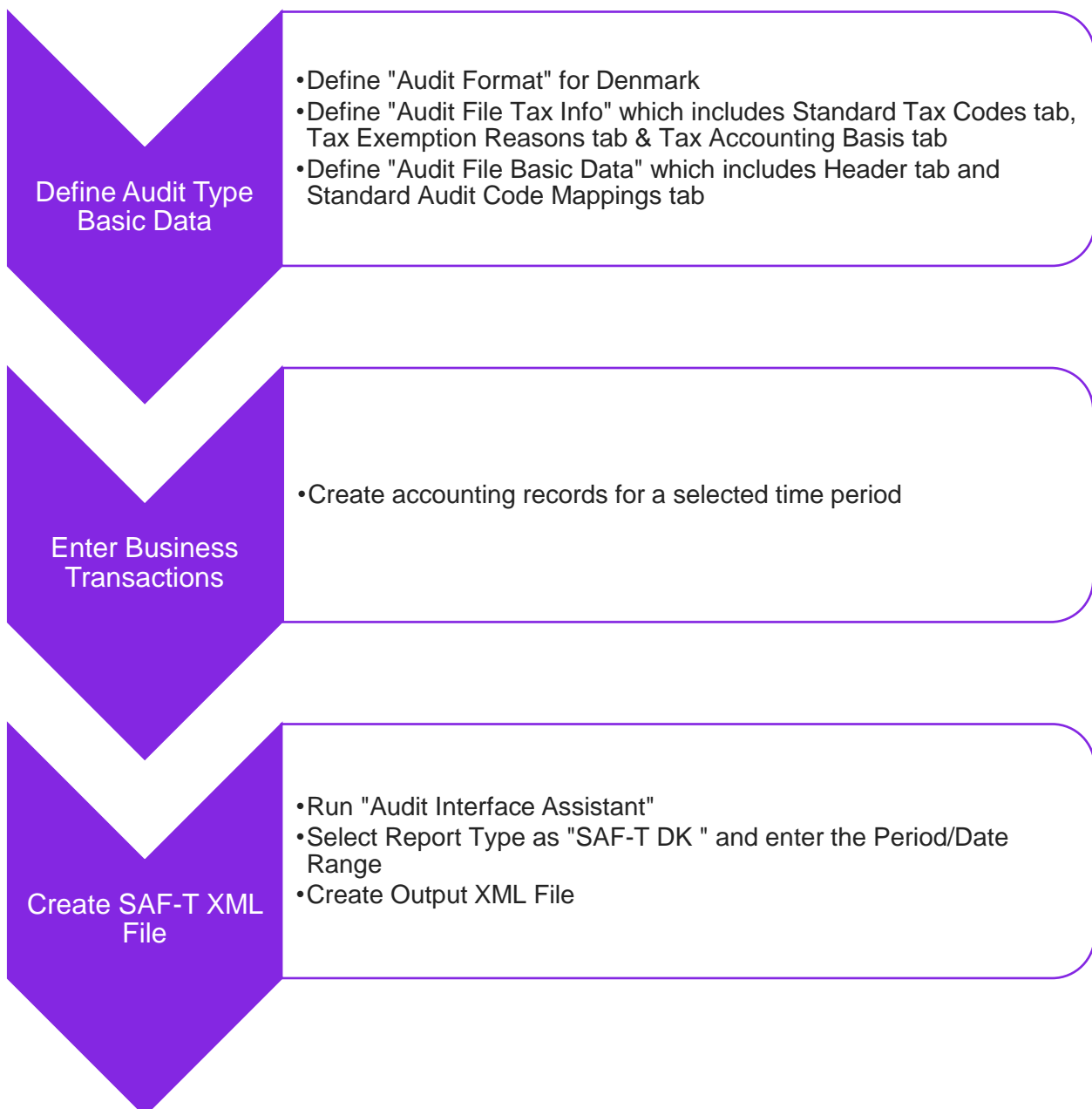
1.3 Solution SAF-T File

The SAF-T solution for Denmark has been developed based on the IFS generic functionality - "Audit Interface" which will enable the user to create and save the SAF-T XML file.

To support the SAF-T requirements for country Denmark, the following has been done:

1. A new report type **SAF-T DK** is added to the **Audit Formats** page.
2. On the **Audit File Basic Data** page, the **Header** tab and **Standard Audit Code Mappings** tab have been added to handle SAF-T data.
3. On **Audit Interface Assistant** page 2/3, the new Report Type, **SAF-T DK** were added to support SAF-T report creation.

Below are the steps to create a SAF-T XML file.



1.4 Prerequisites

The following prerequisites should be satisfied to generate a SAF-T XML file for auditing purposes.

- It is recommended to create the company using the Danish Standard Template (STD-DA).
- It is mandatory to define Code Part Attributes and map the Charts of Accounts to Code Part Attribute Values. (If the company is created using the STD-DA company template, Standard Accounts defined by Skat– Danish Tax Administration, are available as Code Part Attribute Values).




1.5 Define Audit Type Basic Data

To generate the SAF-T XML report for Denmark the below-mentioned basic data need to be defined in IFS Cloud.



1.5.1 DEFINE AUDIT FORMAT

Open the **Accounting Rules/Audit Interface/Basic Data/Audit Formats** page. Create a new record and enter the country as Denmark. Select the Report Type as 'SAF-T DK' from the drop-down menu.

Audit Formats											
											
<input checked="" type="checkbox"/>	Country	Report Type	Decimal Symbol	Thousands Separator	Negative Format	Leading Zeroes	Time Format	Date Format	File Extension	File Type	File Template ID
<input type="checkbox"/>	DENMARK	SAF-T DK	. (point)	, (comma)	-9	0.9	13:59	YY-MM-DD			
											Yes

1.5.2 DEFINE AUDIT FILE TAX INFO

This page can be opened using the context menu Audit File Tax Info available on the **Audit Formats** page. This page consists of three sub-tabs.

- Standard Tax Codes
- Tax Exemption Reasons
- Tax Accounting Basis

In the tab **Tax Accounting Basis** enter Tax Accounting Basis ID: A.

Audit File Tax Information

Tax Exemption Reasons

☐ + ☐ ☐ ☐ ☐

(1)	Tax Exemption Reason ID	Description
<input checked="" type="checkbox"/>	A	A

Standard Tax Codes

☐ + ☐

	Standard Tax Code	Description
<input type="checkbox"/>	1	1
<input type="checkbox"/>	2	2

Tax Accounting Basis

☐ + ☐

	Tax Accounting Basis ID	Description
<input type="checkbox"/>	A	Accounting

1.5.3 DEFINE AUDIT FILE BASIC DATA

This page can be opened using the command **Audit File Basic Data** available on the **Audit Formats** page. This page consists of two tabs.

- Header tab
- Standard Audit Code Mappings tab

1.5.3.1 Header Tab

The header tab of the Audit File Basic Data page consists of information needed for the header section of the SAF-T file. In general, the header section of the SAF-T file contains the general information regarding the taxpayer whom the SAF-T refers.

Create a new record on the header tab, for the selected company, some default information is fetched automatically to several fields. But default information fetched to most of the fields is editable. If required, the user needs to modify or enter the below information to create SAF-T file for Denmark.

- **Audit File Version:** Automatically filled with 1.0. It is possible to modify the Audit File Version in Audit File Basic Data page.
- **Software Company Name:** Automatically filled with INDUSTRIAL AND FINANCIAL SYSTEMS
- **Software Version:** Automatically filled with IFS CLOUD. (The Altinn portal will only accept 18 characters in the tag SoftwareVersion)
- **Tax Accounting Basis:** Type of Data in the Audit File. The only valid value is "A" (Accounting)
- **Header Comment:** Space for general comments to the audit file.
- **Reporting Currency:** It is possible to use either accounting currency or parallel currency.
- **Contact Person:** Using generic IFS Cloud functionality, a person must be defined in the **Person** page and information should be defined in the tab Comm.Method.
- **Include Source Document:** Functionality not handled in this initial release as we have not received information from Danish Tax Authorities to include the Source Documents.

The above basic data is needed because SAF-T 'Header' file information is directly fetched from the **Audit File Basic Data** page.

Audit File Basic Data

HEADER STANDARD AUDIT CODE MAPPING

Audit File			Software Details		
Audit File Version	Audit File Country	Audit File Region	Software Company Name	Software Version	Software ID
1.0	DK	DK-18	Industrial and Financial Systems	IFS Cloud	IFS Cloud

Other Details			
Tax Accounting Basis	Tax Entry	Reporting Currency	Default Currency Code
A	Virksomhed		USD
Header Comment		Include Source Documents	
Denmark test		<input type="checkbox"/>	

Audit Contact Person

Company Country Report Type Person ID

COMPANY 1 DENMARK SAF-T DK ASHEN - ASHEN

1.5.3.2 Standard Audit Code Mapping Tab

This tab, Standard Audit Code Mappings, is mainly used for two purposes.

1. For standard accounts mappings
2. For standard tax code mappings

1.6 Create SAF-T XML File

Here are the steps to create a SAF-T XML file.

1. Open the Audit Interface Assistant.
2. Select how you want to generate the SAF-T XML file. Two process options are available. You can select the radio button either 'Start Now' or 'Schedule' as the process option.
3. Then enter the following data:
 - a. Session company will be fetched to the 'Company' field. But if required you can change the company using the list of values. (List...)
 - b. Country = Denmark
 - c. Report Type = SAF-T DK
 - d. Enter the period or date range as the selection criteria.
4. For SAF-T XML file generation, once you enter the required data then click the **'Finish'** button.

Audit Interface Assistant

Task Options
Schedule
Schedule Options

Start Option

☒ Start now
 ☐ Schedule

Parameters

Company

COMPANY 1 - COMPANY 1

Country

DENMARK

Report Type

SAF-T DK

Audit Source

Ledger ID

Selection

Period/Date Range
 ☒ Date
 ☐ Period

From

7/1/2024

Until

7/31/2024

Previous
Next
Finish
Cancel

1.7 Data Mapping of SAF-T FILE

Please refer to Annexures to view the mapping of IFS data to XML tags.

1.8 Delimitations

- As per the Danish Bookkeeping Act and its executive orders, the Danish SAF-T report will include only the header and will not include other segments until further specifications are provided by the authorities.

2 Appendix

2.1 Standard Audit File for Tax (SAF-T)

2.1.1 DATA MAPPING OF SAFT-T FILE

The attached Excel file below describes the mapping of IFS data to XML tags.



Danish SAFT
Mapping.xlsx