



Direkt skatt och automatisering

Hur vi uppnår snabbare processer mellan redovisning och skatt

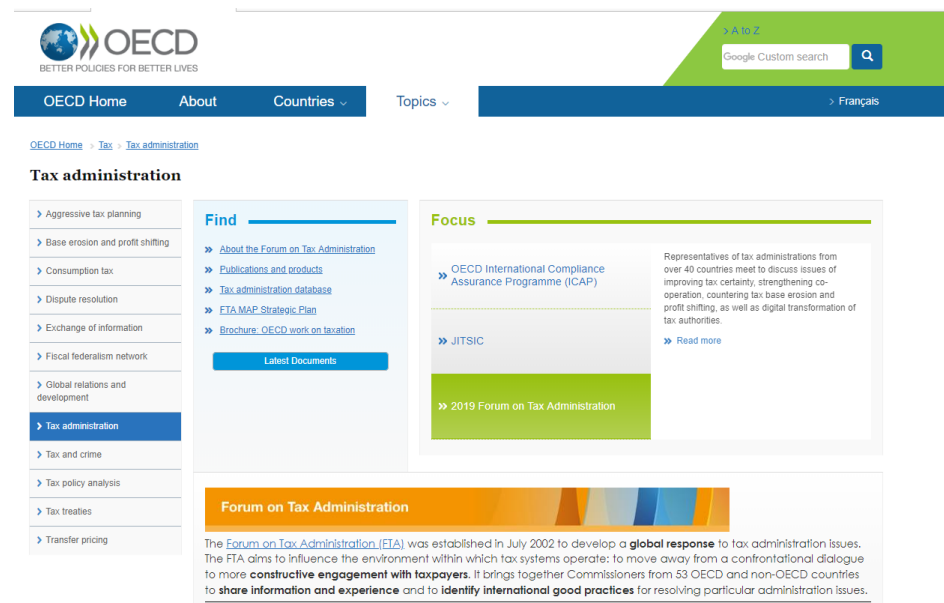
Mars 2021

Bakgrund kring utvecklingen på skatteområdet och digitaliseringen av skatt

The global digitization of tax collection and the new way to audit tax

Tax authorities conference in Beijing in May 2016

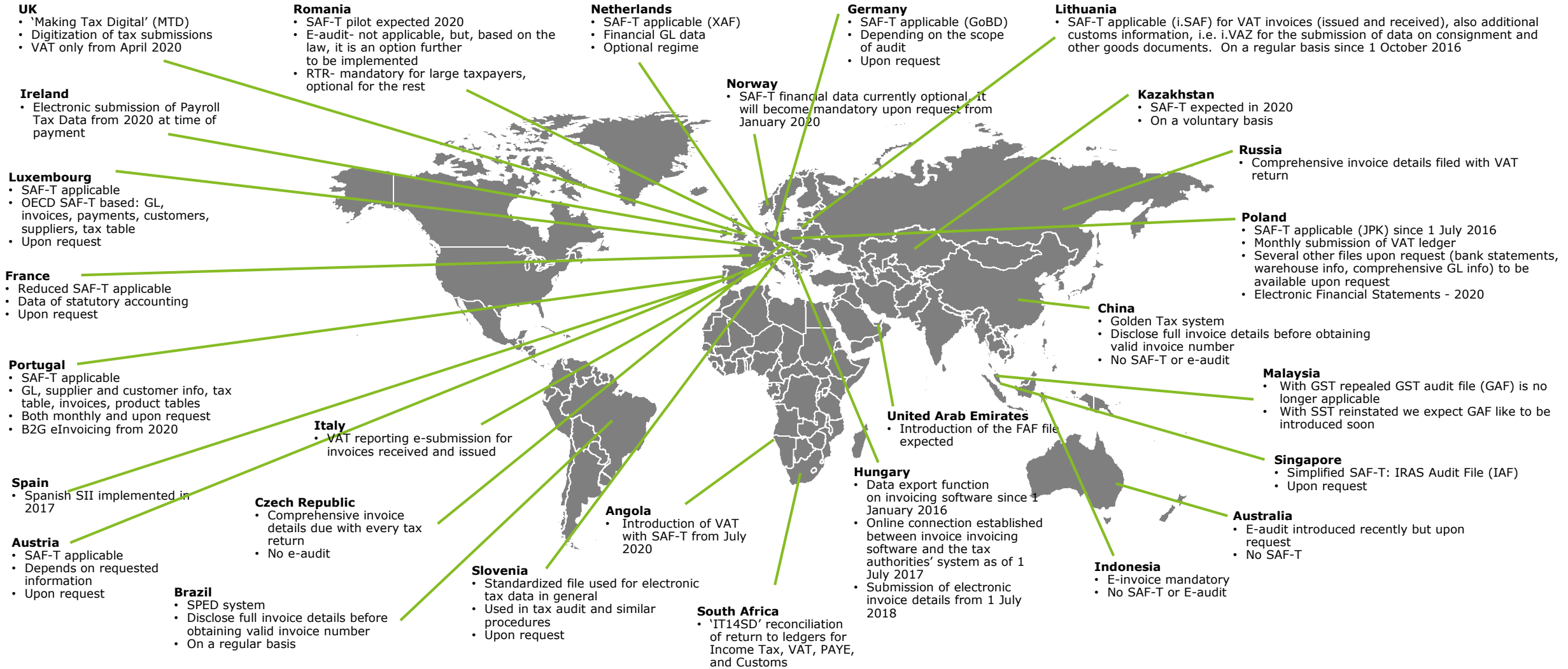
- 48 tax authorities participating in OECDs working group for tax authorities globally
- Developing a road map to become digital tax authorities
- Transformation towards data driven audit in real time
- Leading best practice” within innovation
- Developments ongoing in fast pace



The screenshot shows the OECD website's 'Tax administration' page. At the top, the OECD logo is visible with the tagline 'BETTER POLICIES FOR BETTER LIVES'. Below the logo is a navigation bar with links for 'OECD Home', 'About', 'Countries', 'Topics', and 'Français'. A search bar is located in the top right corner. The main content area is titled 'Tax administration' and features a left-hand navigation menu with various topics such as 'Aggressive tax planning', 'Base erosion and profit shifting', 'Consumption tax', 'Dispute resolution', 'Exchange of information', 'Fiscal federalism network', 'Global relations and development', 'Tax administration' (highlighted), 'Tax and crime', 'Tax policy analysis', 'Tax treaties', and 'Transfer pricing'. The main content area is divided into 'Find' and 'Focus' sections. The 'Find' section lists links to 'About the Forum on Tax Administration', 'Publications and products', 'Tax administration database', 'ETA/MAP Strategic Plan', and 'Brochure: OECD work on taxation'. The 'Focus' section highlights the 'OECD International Compliance Assurance Programme (ICAP)', 'JITSIC', and the '2019 Forum on Tax Administration'. A 'Latest Documents' button is also present. At the bottom, there is a section for the 'Forum on Tax Administration' with a brief description of its purpose.

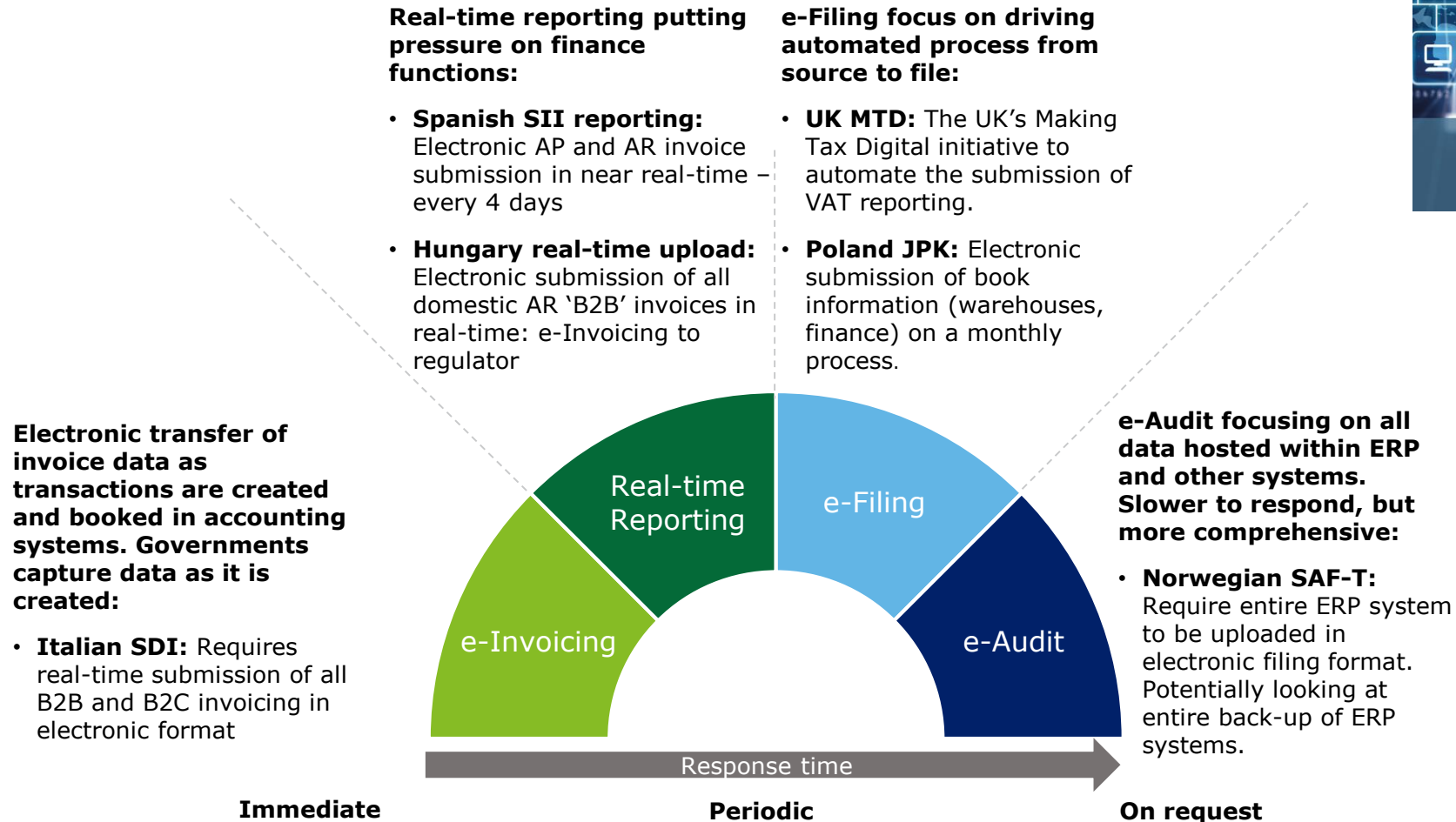
SAF-T, e-invoicing, real-time reporting and other digital reporting initiatives

– Global overview



Types of digital reporting

Four core approaches



DECEMBER 2010



Trends in digital reporting



SAP Global Tax Management & Extensions

SAP eDocument/Document Compliance

- Comply with many local regulations mandating the use of electronic documents

SAP Tax Service

- Calculate accurate tax with minimum human intervention
- Universal integration to partner tax engines



Accelerators/Extensions

- Central Finance
- Global Tax Requirements (G100)
- Indirect Tax Determination
- Pre-configured Global Tax Management
- PaPM enabled for Operational Transfer Pricing

Transactional

Deloitte Tax Digital Boardroom on SAP Analytics Cloud

- Insight
- Stakeholder reporting
- Anticipate / Predictive

Analytics



SAP Advanced Compliance Reporting (ACR)

- Manage statutory reporting worldwide with unified user experience

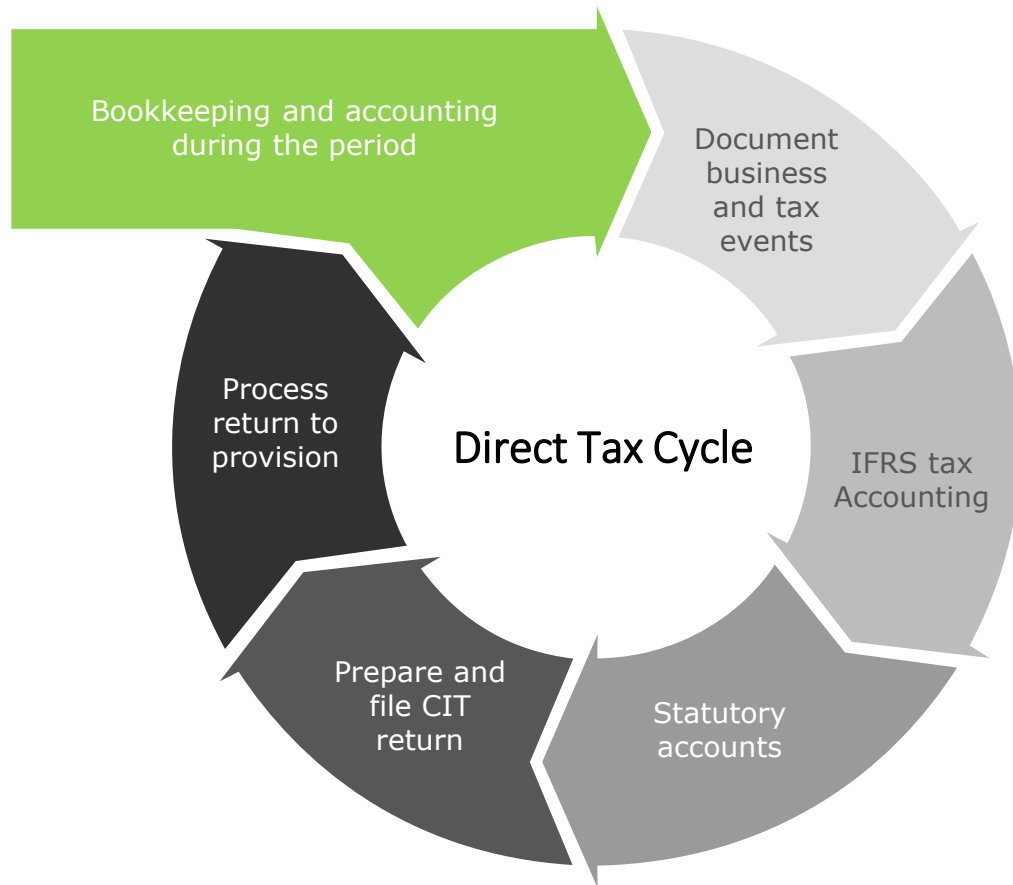
SAP Tax Compliance

- Automatically identify incorrect tax data and manage rectification

Direkt skatt och automatisering

Set the scene - End to end direct tax cycle

Integrating Finance and Direct tax by setting the IFRS Tax Accounting foundation right

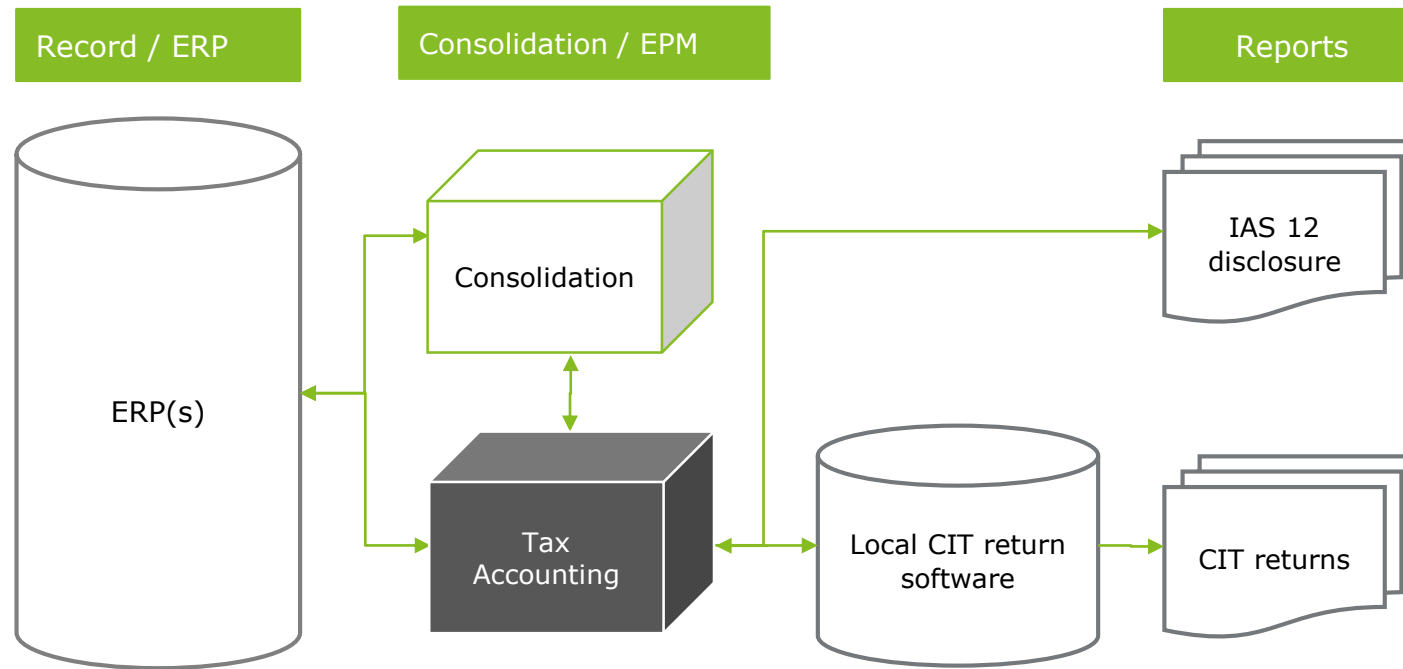


- Majority of multinationals run each process step within the Direct tax cycle as a standalone process;
- Majority of time currently spent on data gathering, reconciliations of data and massaging the data to the level of detail required with no or very little interrelation between the sub processes;
- However, same dataset for IFRS Tax accounting, Statutory Tax accounting and eventually the CIT return is required. The IFRS Tax accounting position is simply a pro-forma CIT return. *Hence, why not integrate these processes?*

Start with our Tax Accounting automation

The envisaged end state architecture

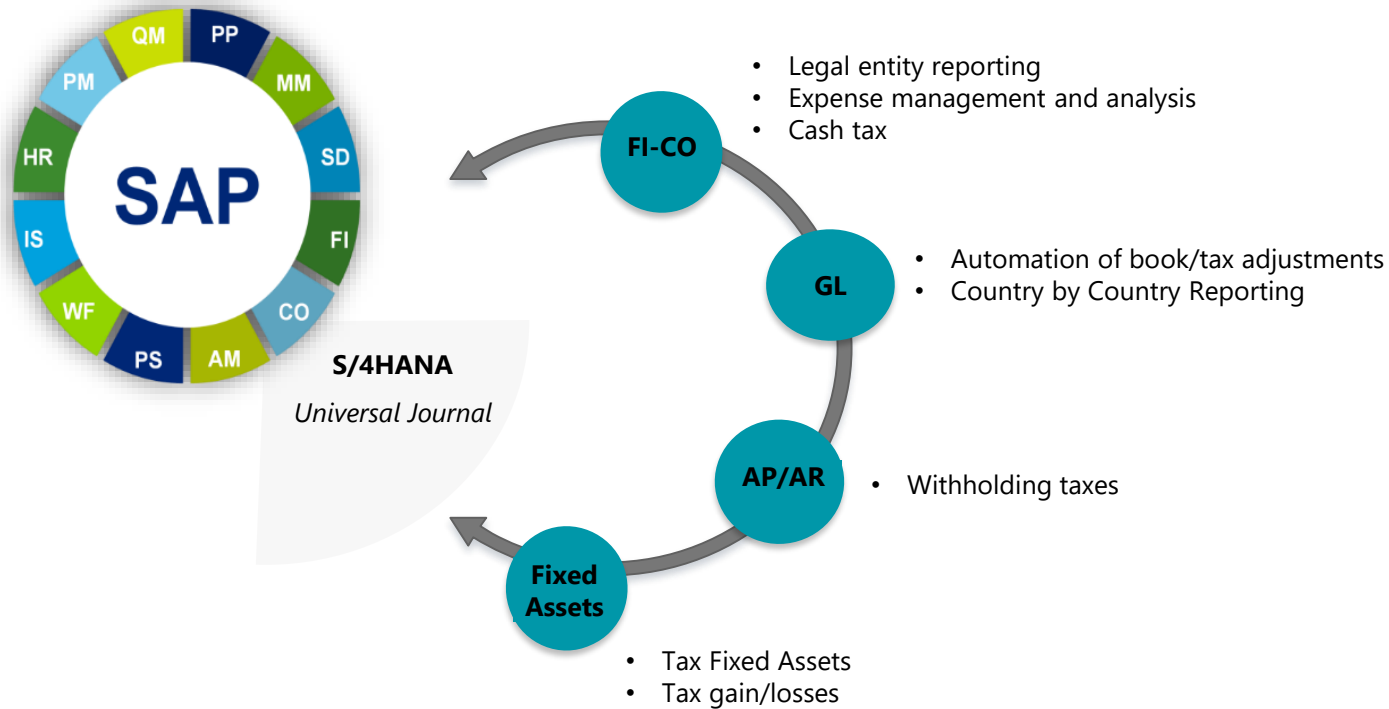
Architecture



Envisaged end state architecture: an integrated solution with financial systems and data

Considerations at ERP level

Lot of multinationals moving towards new ERP system: what to do from a direct tax perspective?



Automation of book to tax differences

A potential view on your tax adjustments

Book to Tax differences	Automate in ERP	Automate in tax accounting engine	Manually / semi-automate from (Excel) workpapers
Non deductible interest		●	
Meals and entertainment		●	
Fines and penalties		●	
Innovation box calculations			●
Fixed assets	●		
Intangibles	●		
Pension liabilities			●
Provisions			●
Other assets & liabilities	●	●	●

Tax automation opportunities

- Low complexity
- Stable legislation
- Few/no exceptions
- Relevant data easily available
- High volumes
- No qualitative judgement
- Configure vs build

ERP vs outside system considerations

- Close to source vs close to end user
- Tax ownership
- Configure vs build
- Ease of maintenance
- Fit to IT strategy

Tax accounting solutions – what’s out there?

Buy versus Build

- Determine the solution that fits best into the architecture and your requirements
- There are off-the-shelf software solutions available. Also, there are options to customize a solution into already licensed software solutions in the architecture.
- The buy versus build discussion.

Pros

- Best practices “out-of-the-box” in which 90% of the functionality implied by most companies for tax accounting is immediately available
- Minimises resources needed to develop, test and rework tax logic
- Own timing for consolidation, translation and not relying on Finance process
- Maintenance without major specialists input

Cons

- Additional subscription costs for Tax Accounting solution
- Metadata and data are within two systems, hence maintenance in two applications



The right moment to set the next step

What are the triggering events?

Triggering Events

1. Implementation ERP / Cloud / Consolidation system / EPM
2. Merger or Acquisition / Post Merger Integration projects
3. Finance Transformation / Move to Shared Service Centers
4. Identification of control risks by the auditor / lack of audit trail
5. Pain in the Tax Close (data quality, insufficient time, resource dependency)
6. Improvement of CIT return (cost of compliance, submission date, quality)
7. Anticipation of Digital Tax Authorities

Thank you



Jens Gullfeldt
Partner – Tax Management Consulting

E: jgullfeldt@deloitte.se
T: +46 70 080 27 90



Fredrik Ytterberg
Manager – Tax Management Consulting

E: fytterberg@deloitte.se
T: +46 70 080 29 77



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the "Deloitte organization") serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 330,000 people make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2021 For more information, contact Deloitte AB.