



# Country Solution France

IFS Cloud 22 R2

<b>1</b>	Company Set-up .....	<b>2</b>
<b>2</b>	French VAT Return (CA3) .....	<b>4</b>
<b>3</b>	Declaration of fees (DAS2 Reporting) .....	<b>9</b>
<b>4</b>	French Payment Format .....	<b>21</b>
<b>5</b>	B2G E-Invoice (Chorus) .....	<b>25</b>
<b>6</b>	Audit File for Tax Purposes - FEC .....	<b>31</b>
<b>7</b>	Address Specific Tax Registration Numbers .....	<b>35</b>
<b>8</b>	Appendix .....	<b>39</b>

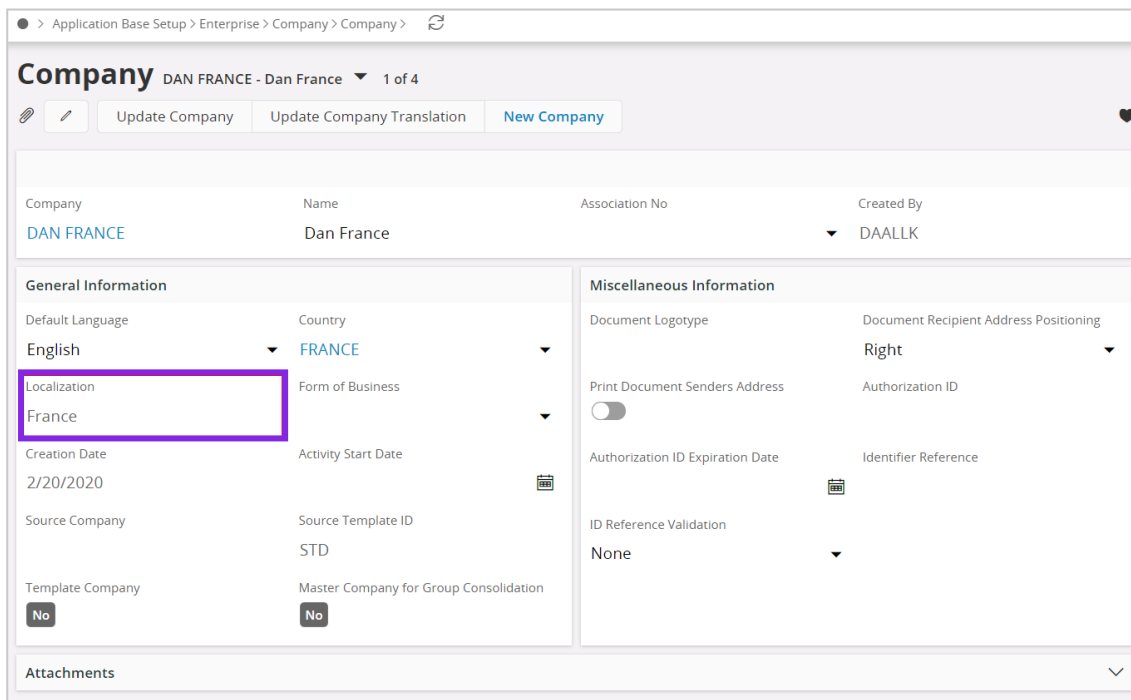
# 1 Company Set-up

## 1.1 Overview

In order to utilize the French functionality, the company must be set up as using the French localization.

## 1.2 Define localization

- Open the page *Company*.
- Search for the company.
- Select “France” in the drop-down list in the **Localization** field and **Save**. Note that this cannot be changed once transactions are created for the company.



The screenshot shows the 'Company' setup page for 'DAN FRANCE - Dan France'. The 'Localization' field is highlighted with a red box and set to 'France'. The page is divided into 'General Information' and 'Miscellaneous Information' sections.

Company	Name	Association No	Created By
DAN FRANCE	Dan France		DAALLK

General Information		Miscellaneous Information	
Default Language	Country	Document Logotype	Document Recipient Address Positioning
English	FRANCE		Right
Localization	Form of Business	Print Document Senders Address	Authorization ID
France		<input type="checkbox"/>	
Creation Date	Activity Start Date	Authorization ID Expiration Date	Identifier Reference
2/20/2020			
Source Company	Source Template ID	ID Reference Validation	
	STD	None	
Template Company	Master Company for Group Consolidation		
No	No		

Attachments

### 1.3 Select Localization functionality

Specify which functionality to use.

- Open Localization Control Center
- All functionality available for France is presented in the list. Enable/Disable the functionality based on the requirements for the company. Note that some functionality is mandatory and cannot be disabled.

Application Base Setup > Enterprise > Company > Company > Localization Control Center

#### Localization Control Center

FR01 - French Company - France 2 of 3

Company: FR01, Name: French Company, Association No: , Created By: ESPUSE

Functionality	Description	Mandatory	Enabled
<input type="checkbox"/> Address Specific Tax Registration	Enables the definition of multiple, address specific tax registration numbers on Company, Customer and Supp	Yes	Yes
<input type="checkbox"/> Audit File for Tax Purposes - Fran	Enables to generate report in XML format for all accounting entries in general ledger.	Yes	Yes
<input type="checkbox"/> French Payment Formats	Enables the use of CFONB payment formats: FRCO (for commercial) and FRFO (for foreign) supplier payments	No	No
<input type="checkbox"/> Service Code Handling	Enables sending of customer's service code on e-invoices.	No	No
<input type="checkbox"/> French Tax Reports	Enables French VAT Return (CA3) tax template and Declaration of Fees (DAS2) report.	Yes	Yes

Attachments

## 2 French VAT Return (CA3)

### 2.1 Overview Legal Requirement

All French VAT taxpayers must file a VAT return (CA3 3310) on a monthly basis. The CA3 return information is manually entered on the tax authority's web portal.

The CA3 VAT return consists of three parts,

1. Part (A) - Amount of Operations Carried Out  
All the transactions carried out under the sub sections of 'Taxable Transactions' and 'Non-Taxable Transactions (Exempted)'.
2. Part (B) – VAT to be Paid  
Summary of each sales category VAT to be paid under the tax rate imposed by the tax authority. In addition, it will comprise a subsection to specify the VAT deductible part which can be deducted due to purchases of all non-capital and capital transactions.
3. VAT Credit  
VAT Net Due and if the company benefit from the VAT Credit those amounts will appear on this section.

### 2.2 Process Overview

IFS Cloud standard tax report process based on tax transactions and tax ledger is used.



### 2.3 Prerequisites

Following prerequisites should be met to generate CA3 VAT Return report.

- The company must be set-up to use the French localization, see Company Set up chapter. The “French Tax Reports” localization functionality must be enabled on the *Company/Localization Control Center* tab.
- Taxable transactions must be updated to general ledger and to tax ledger.

### 2.4 Define Basic Data

To fetch the data into a tax template, new *Tax Template Field Control* need to be defined.

Available options for **Selection Based On** criteria for Tax Template Field Controls are,

- **Tax Codes** (Option 01)
- **Subgroups** (Option 02)

Therefore, before defining Tax Template Field Control, either Tax Codes or Tax Group must be defined.

#### 2.4.1 TAX CODES

In the *Tax Codes* page define tax codes to use when entering transactions. This is standard IFS Cloud functionality, find more details in the IFS Online Documentation.

Accounting Rules > Tax > Tax Codes

Company: Dan France

### Tax Codes

✓	⋮	Tax Code	Description	Tax Type	Tax (%)	Deductible (%)	Valid From	Valid To	Tax Method Tax Received	Tax Method Tax Disbursed	Tax Amount at Invoice Printout	Tax Amount Line in Accounting Currency	Tax Reporting Category
<input type="checkbox"/>	⋮	E0	EU Tax 0%	Calculated Tax	0	100	1/1/2019	12/31/2049	Invoice Entry	Invoice Entry	Separate from Price	None	
<input type="checkbox"/>	⋮	E1	EU Tax with no reduct...	Calculated Tax	25	100	1/1/2019	12/31/2049	Invoice Entry	Invoice Entry	Separate from Price	None	
<input type="checkbox"/>	⋮	E2	EU Tax with reduction ...	Calculated Tax	12	100	1/1/2019	12/31/2049	Invoice Entry	Invoice Entry	Separate from Price	None	
<input type="checkbox"/>	⋮	E3	EU Tax with reduction ...	Calculated Tax	6	100	1/1/2019	12/31/2049	Invoice Entry	Invoice Entry	Separate from Price	None	
<input type="checkbox"/>	⋮	E4	EU Tax with no reduct...	Calculated Tax	25	100	1/1/2019	12/31/2049	Invoice Entry	Invoice Entry	Separate from Price	None	
<input type="checkbox"/>	⋮	N	No Tax	No Tax	0	100	1/1/2019	12/31/2049	No Tax	No Tax	Separate from Price	None	
<input type="checkbox"/>	⋮	0	Tax 0%	Tax	0	100	1/1/2019	12/31/2049	Invoice Entry	Invoice Entry	Separate from Price	None	
<input type="checkbox"/>	⋮	1	Tax with no reduction ...	Tax	25	100	1/1/2019	12/31/2049	Invoice Entry	Invoice Entry	Separate from Price	None	
<input type="checkbox"/>	⋮	1.10	Sales, Benefits of servi...	Tax	8.5	100	1/1/2019	12/31/2049	Invoice Entry	Invoice Entry	Separate from Price	None	
<input type="checkbox"/>	⋮	1.11	Sales, Benefits of servi...	Tax	2.1	100	1/1/2019	12/31/2049	Invoice Entry	Invoice Entry	Separate from Price	None	

### 2.4.2 TAX GROUP

If the tax template fields are to be mapped with tax sub group IDs, tax groups must be defined and connected to tax codes. This is done in *Financials/Tax Ledger/Basic Data/Tax Group* page. This is standard IFS Cloud functionality, find more details in the IFS Online Documentation.

Financials > Tax Ledger > Basic Data > Tax Group

Company: Dan France

### Tax Group CA3 - CA3 Tax Group

Tax Group ID: CA3 Description: CA3 Tax Group Tax Group Selection Base: Delivery Type

#### Sub Groups

✓	⋮	Sub Group ID	Description
<input type="checkbox"/>	⋮	1.10	Sales, Benefits of services - Rate Normal 8.5%
<input type="checkbox"/>	⋮	1.11	Sales, Benefits of services - Rate Reduced 2.1%
<input type="checkbox"/>	⋮	2.10	Other Taxable Transaction 8.5%

#### Sub Group Details

✓	⋮	Currency Code	Sub Group	Tax Code	Delivery Type	Delivery Type Exceptions	Valid From	Valid To	Tax (%)	Tax Type	Tax Method Tax Received	Tax Method Tax Disbursed
<input type="checkbox"/>	⋮	EUR	1.10 - Sales, Benefits o...	1.10 - Sales, Benefits o...			1/1/2019	12/31/2049	8.5	Tax	Invoice...	Invoice ...
<input type="checkbox"/>	⋮	EUR	1.11 - Sales, Benefits o...	1.11 - Sales, Benefits o...			1/1/2019	12/31/2049	2.1	Tax	Invoice...	Invoice ...

### 2.4.3 TAX TEMPLATE FIELD CONTROL

Go to *Financials/Tax Ledger/Basic Data/Tax Template Field Control* to connect tax codes or tax subgroup IDs (based on the Option selected) with the template fields.

If **Selection Based on** is chosen as "Tax Codes" (Option 01), Template Fields must be connected with the Tax Codes as follows.

Financials > Tax Ledger > Basic Data > Tax Template Field Control Company: Dan France

### Tax Template Field Control

GFR001 - French VAT Return Report - Tax Transaction

Save Cancel Edit

Tax Template: GFR001 - French VAT Return Report    Country Code: FR    Report Based on: Tax Transaction

Selection Based on: Tax Codes

Template Field	Tax Code
<input type="checkbox"/> 01 - 01 Sales, Benefit of Services 0979	(2) 1.10; 1.11
<input type="checkbox"/> 02 - 02 Other Taxable Transactions 0981	2.10
<input type="checkbox"/> 08 - 08 Base Amount - Rate Normal 20% 0207	(3) 1.10; 1.11; 2.10
<input type="checkbox"/> 8T - 8T Tax Amount - Rate Normal 20%	(3) 1.10; 1.11; 2.10

If **Selection Based on** is chosen as “Subgroups” (Option 02), Template Fields must be connected with the Subgroup IDs as follows.

Financials > Tax Ledger > Basic Data > Tax Template Field Control Company: Dan France

### Tax Template Field Control

GFR001 - French VAT Return Report - Tax Transaction

+ Copy Details From Company Copy Details From Basic Field Control Basic

Tax Template: GFR001 - French VAT Return Report    Country Code: FR    Report Based on: Tax Transaction

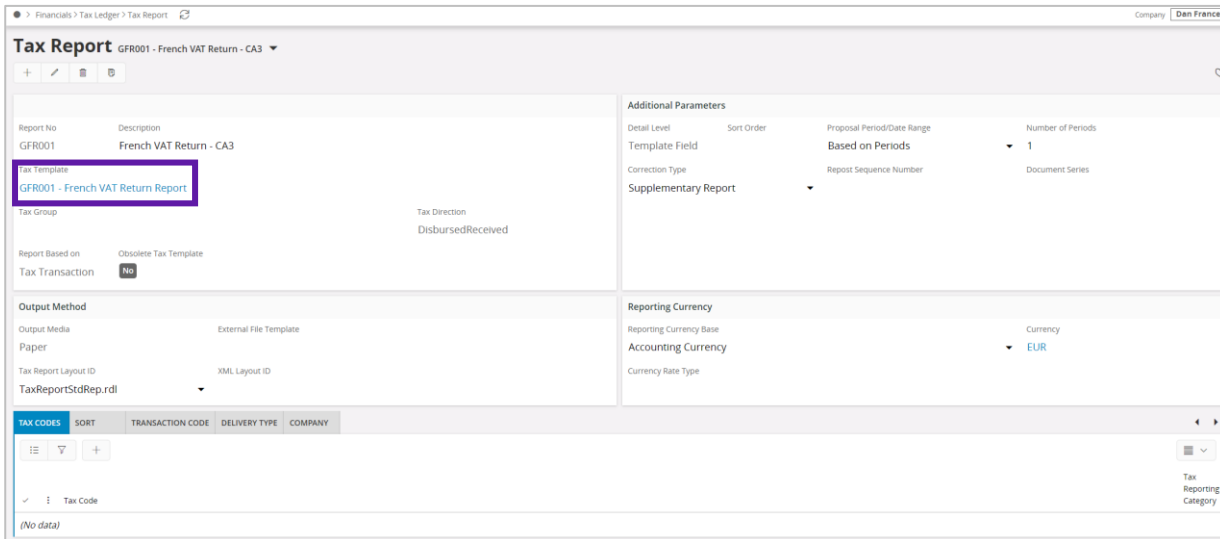
Selection Based on: Subgroups    Tax Group ID: CA3    Information Text:

Template Field	Sub Group ID
<input type="checkbox"/> 01 - 01 Sales, Benefit of Services 0979	(2) 1.10; 1.11
<input type="checkbox"/> 02 - 02 Other Taxable Transactions 0981	2.10
<input type="checkbox"/> 08 - 08 Base Amount - Rate Normal 20% 0207	(3) 1.10; 1.11; 2.10
<input type="checkbox"/> 8T - 8T Tax Amount - Rate Normal 20%	(3) 1.10; 1.11; 2.10

## 2.5 Define Tax Report

Go to *Financials/Tax Ledger/Tax Report* and click on **New** button to create a new tax report. Find more information in IFS Online Documentation.

Enter **Report No** and **Description** accordingly and select the **Template ID** as “GFR001”. Other fields are not mandatory.

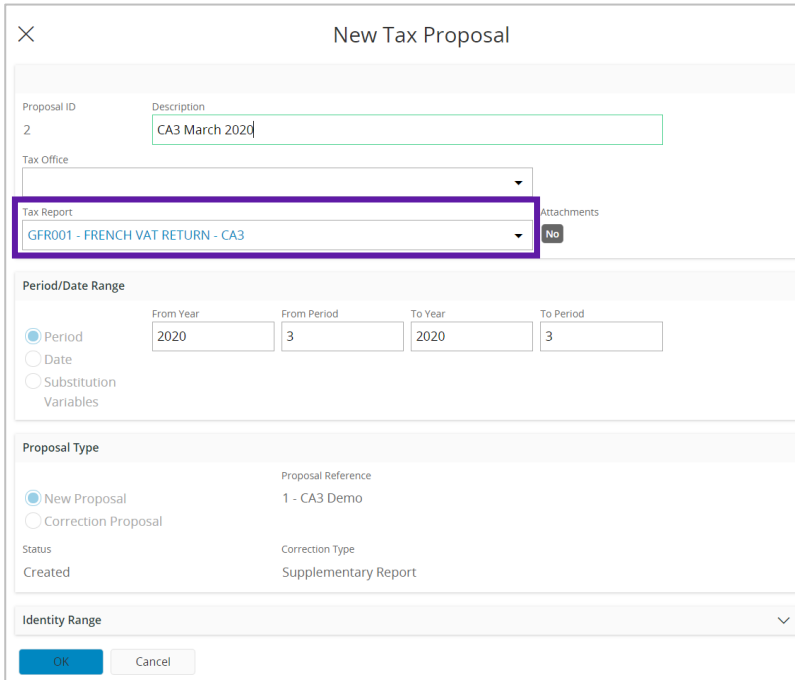


## 2.6 Generate Tax Report

### 2.6.1 AUTOMATIC TAX PROPOSAL

Go to *Financials/Tax Ledger/Automatic Tax Proposal* to generate the French VAT Return report from the defined Tax Report.

Click **New Tax Proposal** button on the *Automatic Tax Proposal* page and select the report defined for French VAT Return. Next select the **Period /Date Range** for the tax proposal. Click **OK** button to create the proposal.



Click command button to go to *Details* to see the transaction details in the tax proposal.

To print the tax proposal, use command button and click **Print Preliminary Report** button. Then click **Preview** to view the report on the screen.



Click **Acknowledge** button and then click on **Print Definitive Report** button to create the report. The report is created in .pdf format. Use the report as a base to manually update the numbers on the tax authority's web portal.

## 2.7 Delimitations

No file is created, the report is created in .pdf format. Use the report as a base to manually update the numbers on the tax authority's web portal.

## 3 Declaration of fees (DAS2 Reporting)

### 3.1 Overview Legal Requirement

Companies in France that do businesses with independent consultants must declare all the payments made to each independent consultant to the tax authorities each year.

The information is reported via a .txt file. The file contains company level information, supplier level information, tax transactions and payment totals.

### 3.2 Solution Overview

The DAS2 file is generated from the *Financials/Tax Ledger/Automatic Tax Proposal* page. New Tax Template (GFR002), New External File type and Template (TaxRepFrDas2) have been defined to create the DAS2 file.

Apart from the file type and template, certain set of basic data need to be setup in order to get the required information for the DAS2 text file.

#### 3.2.1 PROCESS OVERVIEW

Standard tax file creation flow in IFS Cloud is used in this solution.



### 3.3 Prerequisites

The company must be set-up to use the French localization, see chapter Company Set Up. The localization functionality “French Tax Reports” and “Address Specific Tax Registration Numbers” must be enabled on the *Company/Localization Control Center* tab.

“Supplement Tax Withholding” should be disabled in *Company/Tax Control/Invoice sub tab*.

### 3.4 Define Basic Data

#### 3.4.1 DEFINE INCOME TYPE

The supplier income types used in France must be defined in *Enterprise/ Tax/Income Types* page. Supplier income types are used to categorize payments to suppliers for tax reporting and withholding purposes.

Income Type ID	Description
1. H	Honoraires, vacations (Fees, Vacations)
2. C	Commissions (Commissions)
3. CO	Courtages (Brokerages)
4. R	Ristournes (Rebates)
5. JP	Jetons de presence (Attendance Fees)

6. DA	Droits d'auteur (Copy Right)
7. DI	Droits d'inventeur (Property Right)
8. AR	Autres rémunérations (Other Remuneration)
9. I	Indemnités et remboursements (Allowances & Refunds)
10. AN	Avantages en nature (Benefit in Kind)
11. RS	Retenue à la source (Withholding Tax)

Income Types								
✓	:	Country Code	Income Type	Description	1099 Threshold Currency	1099 Threshold Amount	Report Code	Tax Withholding Code
<input type="checkbox"/>	:	FR	H	Fees, Vacations	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	C	Commissions	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	CO	Brokerages	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	R	Rebates	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	JP	Attendance Fees	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	DA	Copyright	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	DI	Property Right	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	AR	Other Remuneration	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	I	Allowances & Refunds	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	AN	Benefit in Kind	EUR	0.00		Optional
<input type="checkbox"/>	:	FR	RN	Withholding Tax	EUR	0.00		Optional

### 3.4.2 DEFINE REPORT CODES

In DAS2 Reporting, there are some supplier income types which must be reported with specific information.

Income Type ID	Report Code
1. AN	<b>N</b> – Nourriture (Food) <b>L</b> – Logement (Accommodation) <b>V</b> – Voiture (Car) <b>A</b> – Autres (Others) <b>T</b> – Outils issus des NTIC (Implements derived from NTIC)
2. I	<b>F</b> – Allocations forfaitaires (Lump-sum Allocation) <b>R</b> – Remboursements (Refunds) <b>P</b> – Prise en charge directe par l'employeur (Rules for takeover by the "employer")
3. RS	<b>TR</b> – Taux réduit (Low rate) <b>D</b> – Dispense (Exemption)

This information must be defined under *Financials/Supplier Invoice Basic Data/Report Codes for Tax Lines, Withholding* page.

Report Codes for Tax Lines, Withholding				
Country Code	Report Code	Description	Tax Function	
FR	N	Food	Income Tax Withhold	
FR	L	Accommodation	Income Tax Withhold	
FR	V	Car	Income Tax Withhold	
FR	A	Others	Income Tax Withhold	
FR	T	Implements derived from NTIC	Income Tax Withhold	
FR	F	Lump-sum Allocation	Income Tax Withhold	
FR	R	Refunds	Income Tax Withhold	
FR	P	Rules for takeover by the "employer"	Income Tax Withhold	
FR	TR	Low rate	Income Tax Withhold	
FR	D	Exemption	Income Tax Withhold	

### 3.4.3 DEFINE BUSINESS ACTIVITY CODE AND PROFESSION OR ACTIVITY

In the DAS2 Reporting, it is mandatory to have Business Activity Code (APE/NAF) and Profession or Activity for each supplier included in the DAS2 file. Therefore, the business activity code and profession must be defined as property codes in *Financials/ Supplier Invoice/ Basic Data/ Invoice Property Code* page.

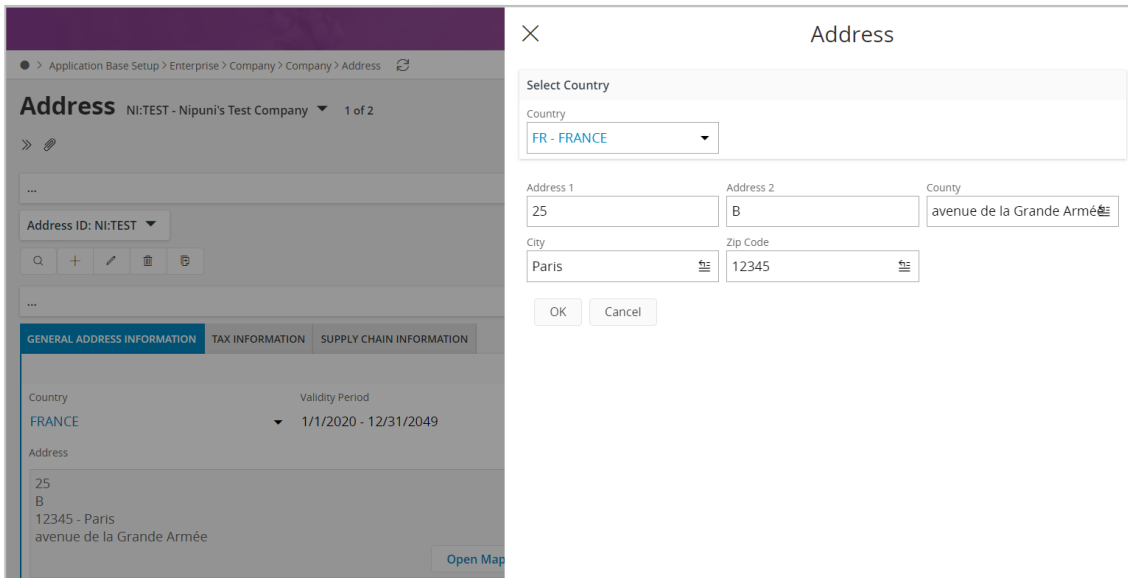
Property Code	Description
APE/NAF	Business Activity Code
PROFESSION/ACTIVITY	Name of the Profession or Activity

Invoice Property Codes	
Property Code	Description
APE/NAF	Business Activity Code
PROFESSION/ACTIVITY	Name of the Profession or Activity

### 3.4.4 COMPANY LEVEL BASIC DATA – ADDRESS

Open *Company/Address tab/ General Address Information sub tab*. The Address Presentation must have the following items.

- Address Line 1 – Number of the street/lane must be entered in Address Line 1.
- Address Line 2 – Must be used to enter B, T, Q, C
- Address Line 3 – The rest of the address must be entered in Address Line 3.
- Zip Code
- City



### 3.4.5 COMPANY LEVEL BASIC DATA – DAS2 REPORTING

Following information which is used for DAS2 Reporting must be defined in *Enterprise/ Company/ Address Tab/ Tax Information* sub tab.

#### 3.4.5.1 SIRET, SIREN and NIC Number

These Tax ID numbers must be defined under “Address Specific Tax ID Numbers” section. This section gets enabled only when the localization parameter “Address Specific Tax Registration Numbers” is enabled in the French Localization.

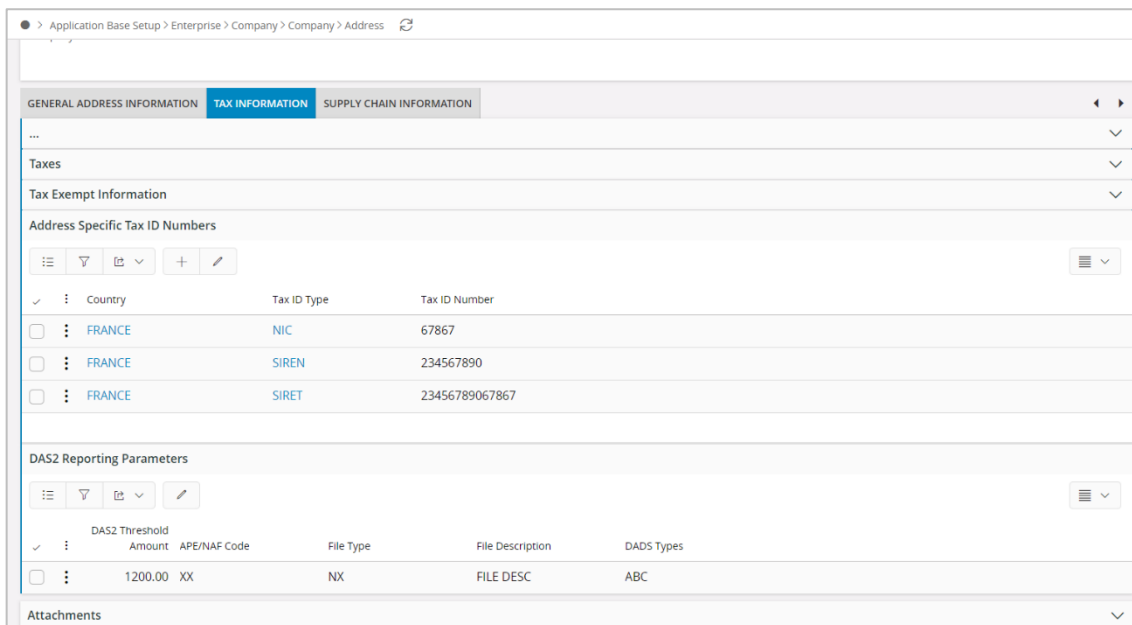
- SIRET Number – 14-digit Number (Systeme Informatise du Registre Etablissements)
- SIREN Number – 1st nine digits of the SIRET Number
- NIC Number - Five digits (from tenth position) of SIRET Number of Legal Entity and Legal Reporting Unit.

Below details must be defined under “DAS2 Reporting Parameters” section.

- **Threshold Amount.** For DAS2 Reporting, there is a threshold of EUR 1200 and only the amounts that exceeds the threshold amount must be reported. When creating the tax proposal, the threshold amount will be compared with the total payment for each supplier and only the payments that are exceeding the threshold will be added to the Tax Proposal.
- **APE/NAF Code**  
The Business Activity Code must be entered.
- **File Type**  
File Type ID must be defined in this field. The relevant file type IDs are listed below.
  - **H - Hospital**
  - **F - Local Community**
  - **G - Agricultural Sector**
  - **U - Unemployment Insurance Funds (Assedic)**
  - **X - All registrants with only fees**
  - **B - SNCF**
  - **C - EDF**
  - **D - LA POSTE**

- **Y - Others Public Establishment**
- **E - Collieries**
- **J - CNRS**
- **K - Ministry of Defense**
- **L – RATP**
  
- **DADS Type**  
 DADS Type must be defined in this field. The relevant DADS types are listed below:
  - **Type 0** - The establishment pays of wages and the establishment pays fees and reports them on the same file.
  - **Type 1** - The establishment doesn't pay of wages and the establishment pays fees and reports them on the same file.
  - **Type 2** - The establishment pays of wages and the establishment doesn't pays fees.
  - **Type 3** - The establishment doesn't pay of wages and the establishment doesn't pays fees.
  - **Type 4** - The establishment declares fees only.
  - **Type 5** - The establishment pays of wages and the establishment pays fees but reports them separately
  - **Type 6** - The establishment doesn't pay of wages and the establishment pays fees and reports them on the same file.
  - **Type 7** - The establishment declares only employee share ownership.

**Note:** In IFS Applications 10 version this information was defined in a sub tab named *DAS2 Reporting* located in *Enterprise/ Company/ Tax Control* tab. This was changed in IFS Cloud as described above.



The screenshot shows the 'Tax Information' tab in the 'Address' setup screen. It contains two main sections:

**Address Specific Tax ID Numbers**

Country	Tax ID Type	Tax ID Number
FRANCE	NIC	67867
FRANCE	SIREN	234567890
FRANCE	SIRET	23456789067867

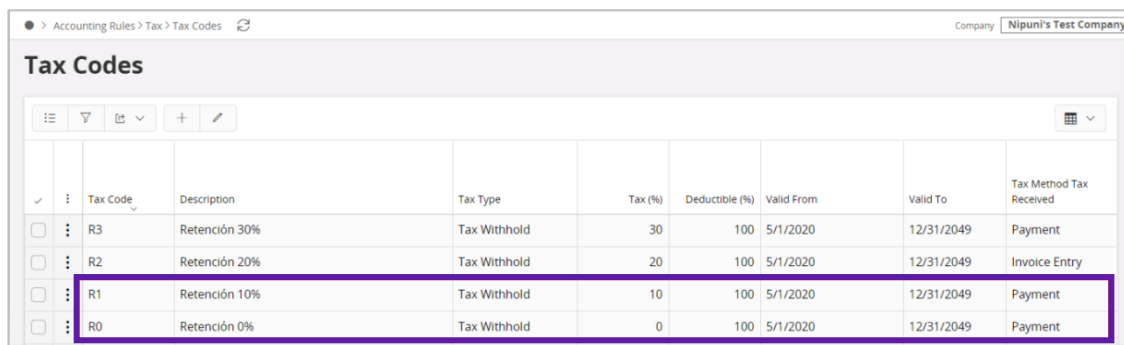
**DAS2 Reporting Parameters**

DAS2 Threshold Amount	APE/NAF Code	File Type	File Description	DADS Types
1200.00	XX	NX	FILE DESC	ABC

### 3.4.6 COMPANY LEVEL BASIC DATA – TAX CODES

The DAS2 report considers the transactions created for PP49 posting type. Therefore, in order to create a withholding posting (Posting Type PP49) for a supplier payment, a withholding tax code with tax method "Payment" must be defined in *Accounting Rules/ Tax / Tax Codes* page.

**Note:** If there are suppliers who do not get subjected to withholding tax, but get subjected to DAS2 Reporting, those suppliers have to be defined for tax with 0% tax withholding code. Therefore, 0% tax code with tax method “Payment” must also be defined in the *Tax Codes* page as a prerequisite. (Find more information in chapter Supplier Level Basic Data - Connect Tax codes for Supplier connect tax codes to supplier)

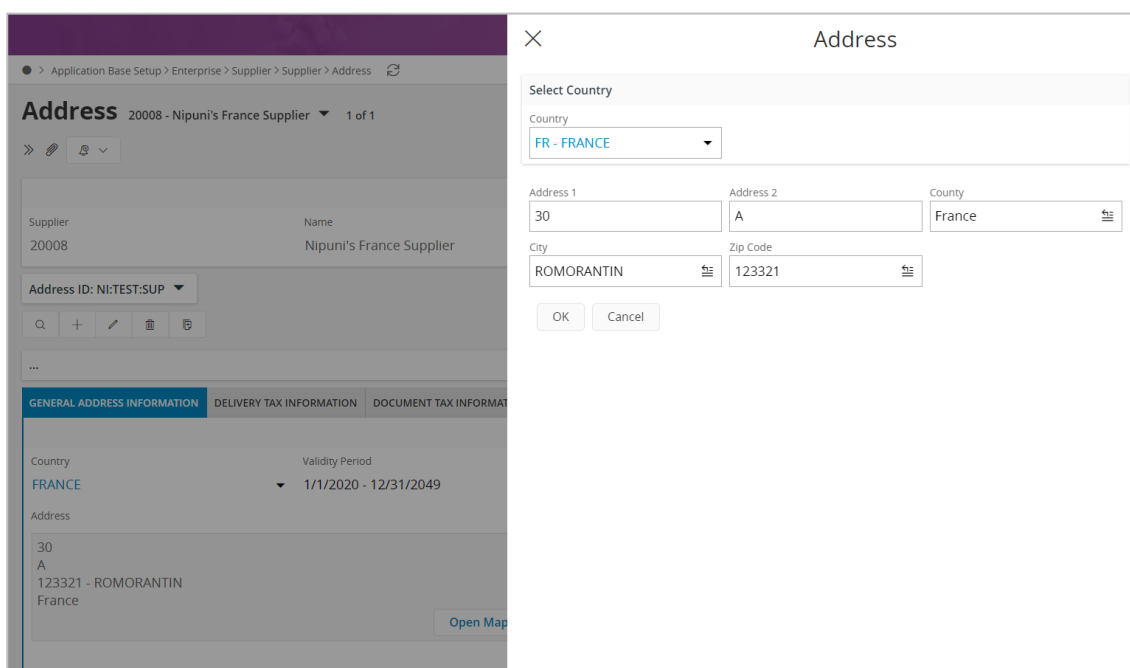


✓	Tax Code	Description	Tax Type	Tax (%)	Deductible (%)	Valid From	Valid To	Tax Method Tax Received
<input type="checkbox"/>	R3	Retención 30%	Tax Withhold	30	100	5/1/2020	12/31/2049	Payment
<input type="checkbox"/>	R2	Retención 20%	Tax Withhold	20	100	5/1/2020	12/31/2049	Invoice Entry
<input type="checkbox"/>	R1	Retención 10%	Tax Withhold	10	100	5/1/2020	12/31/2049	Payment
<input type="checkbox"/>	R0	Retención 0%	Tax Withhold	0	100	5/1/2020	12/31/2049	Payment

### 3.4.7 SUPPLIER LEVEL BASIC DATA – SUPPLIER ADDRESS

Define the address in page *Supplier*, *Address tab* and *General info* sub tab.

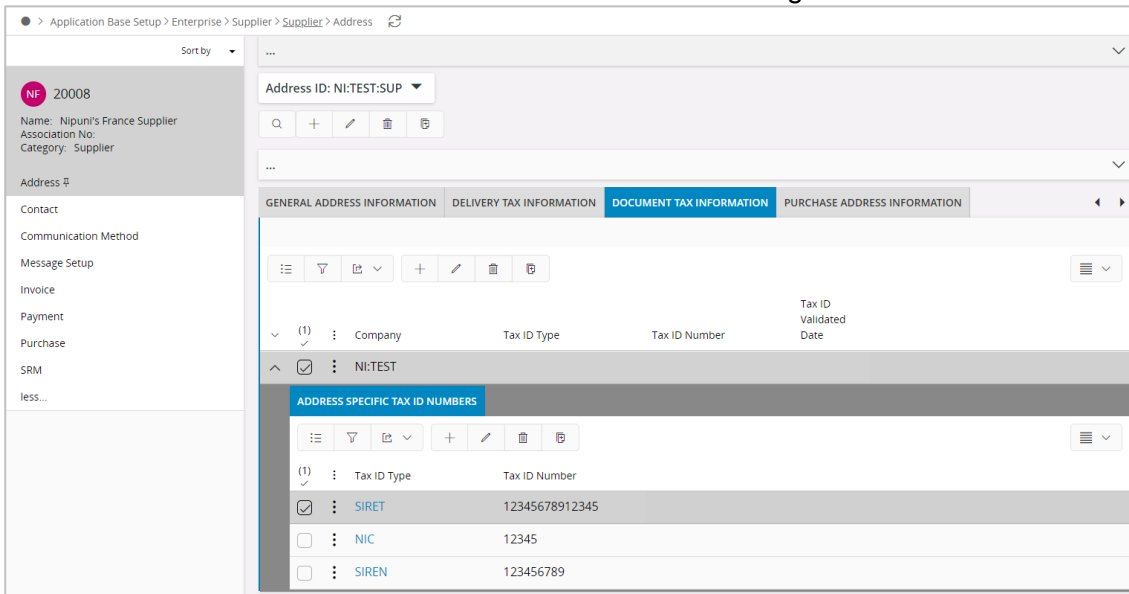
- Address Line 1 – Number of the street/lane must be entered in Address Line 1.
- Address Line 2 – Must be used to enter B, T, Q, C
- Address Line 3 – The rest of the address must be entered in Address Line 3.
- Zip Code
- City



### 3.4.8 SUPPLIER LEVEL BASIC DATA – ADDITIONAL TAX ID NUMBERS

Additional tax ID numbers; all SIRET, SIREN and NIC numbers of each supplier, must be defined as Address Specific tax ID numbers in *Enterprise/Supplier/Address tab/Document Tax Information* sub tab. (Note: Main column must be reserved for Tax Registration Number/s)

**Note:** In IFS Cloud 10 version, this information was defined in *Enterprise/ Supplier/ Address* tab *Document Tax Information* sub tab. In IFS Cloud this is changed as described above.



(1)	Company	Tax ID Type	Tax ID Number	Tax ID Validated Date
<input checked="" type="checkbox"/>	NI:TEST			

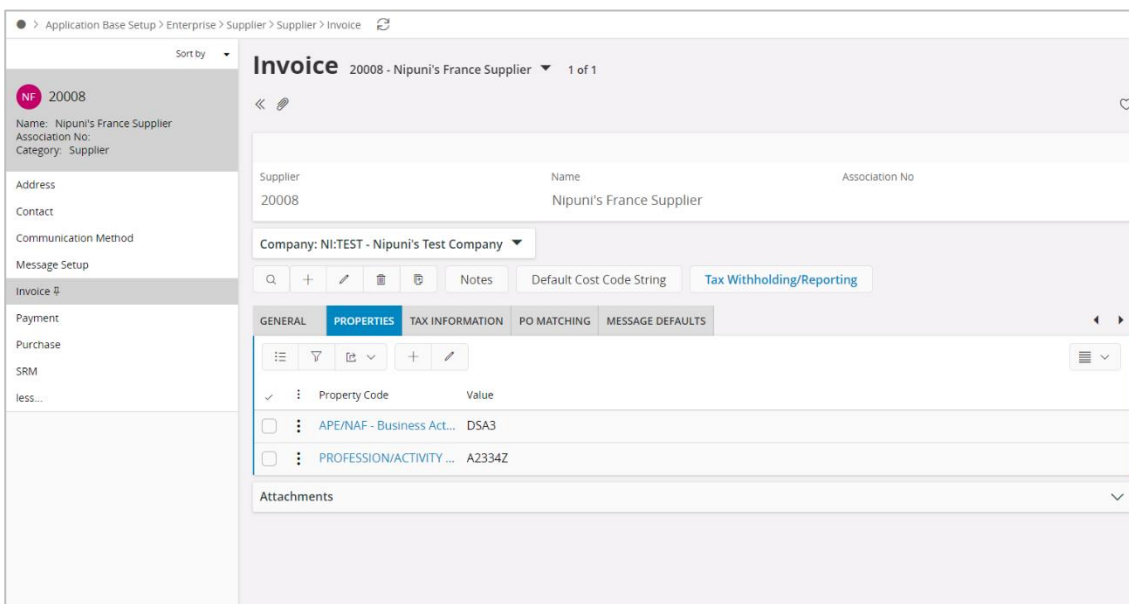
  

(1)	Tax ID Type	Tax ID Number
<input checked="" type="checkbox"/>	SIRET	12345678912345
<input type="checkbox"/>	NIC	12345
<input type="checkbox"/>	SIREN	123456789

### 3.4.9 SUPPLIER LEVEL BASIC DATA – BUSINESS ACTIVITY CODE AND PROFESSION OR ACTIVITY

Define the business activity codes, professions or activity in *Supplier/Invoice* tab and *Properties* sub tab. The property codes created for business activity code (APE Code), the profession or activity must be defined for all suppliers. It is mandatory to follow the sequence described below when entering the property codes.

First, enter the property code created for Business Activity (APE Code), then enter the property code created for the profession or activity.



Property Code	Value
<input type="checkbox"/>	APE/NAF - Business Act... DSA3
<input type="checkbox"/>	PROFESSION/ACTIVITY ... A2334Z

### 3.4.10 SUPPLIER LEVEL BASIC DATA - SUPPLIER LEVEL BASIC DATA - TAX WITHHOLDING BASE

The amounts to be declared in the DAS2 report must include VAT. Therefore, the tax base amount in each supplier withholding tax transaction is considered as the payment amount. In order to get VAT inclusive amount for the DAS2 file, withholding base must be set as “Actual Paid” for each supplier in *Enterprise/ Supplier/ Invoice* tab/*Tax Withholding Reporting* command button.



Application Base Setup > Enterprise > Supplier > Supplier > Invoice > Tax Withholding/Reporting

Sort by

**Tax Withholding/Reporting** NI:TEST - 20008 1 of 1

Supplier: 20008

Supplier: 20008 - Nipuni's France Supplier  
Supplier Tax Office  
Withholding Base: Actual Paid Amount

Tax Certificate Form: Not Used

**Note:** in order to get the **Tax Withholding Reporting** command button enabled, **Tax Reporting/Withholding** field must be updated to “Report Income/Withhold Tax” in *Enterprise/ Supplier/ Invoice tab, Tax Information Sub tab*.

Application Base Setup > Enterprise > Supplier > Supplier > Invoice

Sort by

**Invoice** 20008 - Nipuni's France Supplier 1 of 1

Supplier: 20008  
Name: Nipuni's France Supplier  
Association No:  
Category: Supplier

Address  
Contact  
Communication Method  
Message Setup

Invoice

Payment  
Purchase  
SRM  
less...

Supplier: 20008  
Name: Nipuni's France Supplier  
Association No:

Company: NI:TEST - Nipuni's Test Company

Q + [ ] [ ] Notes Default Cost Code String **Tax Withholding/Reporting**

GENERAL PROPERTIES **TAX INFORMATION** PO MATCHING MESSAGE DEFAULTS

Tax Liability: TAX  
Tax Withholding/Reporting: Report Income/Withhold Tax  
Tax Book Ref

Tax Code: Tax Free Tax Code  
Rounding Tax Code

Delivery Type: Print Tax Code Text

### 3.4.11 SUPPLIER LEVEL BASIC DATA - CONNECT INCOME TYPES FOR SUPPLIER

Income types relevant for each supplier must be defined in *Enterprise/ Supplier/ Invoice tab/ Tax Withholding Reporting* page. **Default Income Type** must be set to “Yes” to be fetched automatically when an invoice line is registered/created.

Application Base Setup > Enterprise > Supplier > Supplier > Invoice > Tax Withholding/Reporting

Sort by

**Tax Withholding/Reporting** NI:TEST - 20008 1 of 1

Supplier: 20008

Supplier: 20008 - Nipuni's France Supplier  
Supplier Tax Office  
Withholding Base: Actual Paid Amount

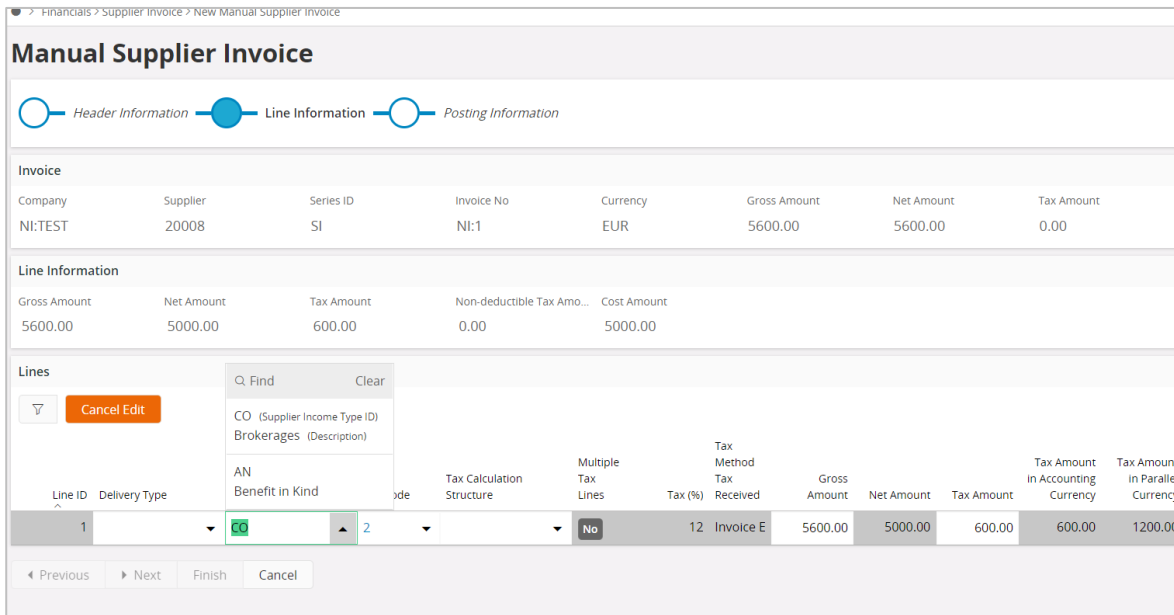
Tax Certificate Form: Not Used

Tax Exempt Information: US Specific 1099 Reporting

Supplier Income Type

Income Type	Default Income Type	DAS2 Report Code	1099 Threshold Currency	1099 Threshold Amount	Supplier 1099 Threshold Amount
<input checked="" type="checkbox"/> Income Type	Yes	A	EUR	0.00	
<input type="checkbox"/> CO - Brokerages	No				
<input type="checkbox"/> AN - Benefit in Kind	No		EUR	0.00	

If there are income types other than the default or no income type is selected as default, relevant income type must be entered in column **Income Type Identity** in *Financials/ Manual Supplier Invoice Page*.



Company	Supplier	Series ID	Invoice No	Currency	Gross Amount	Net Amount	Tax Amount
NI:TEST	20008	SI	NI:1	EUR	5600.00	5600.00	0.00

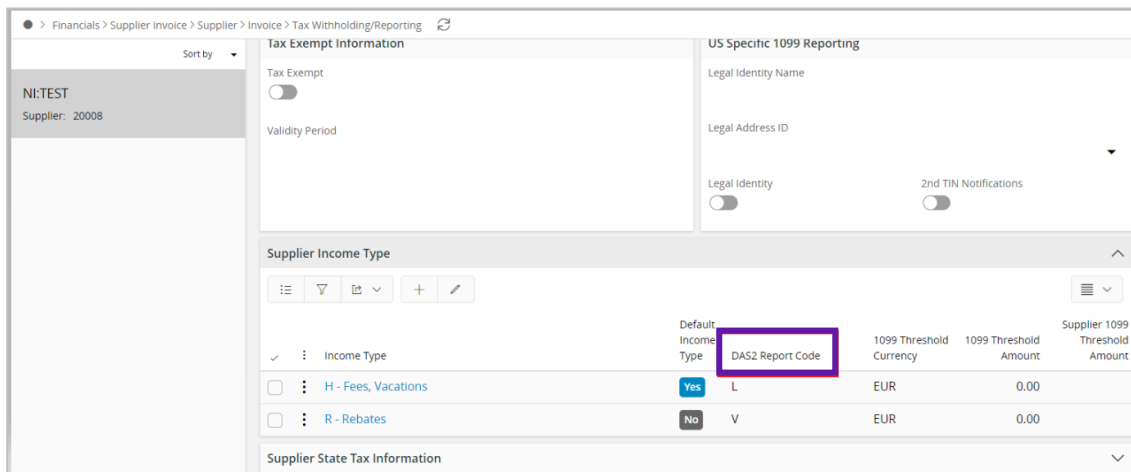
Gross Amount	Net Amount	Tax Amount	Non-deductible Tax Amo...	Cost Amount
5600.00	5000.00	600.00	0.00	5000.00

Line ID	Delivery Type	CO (Supplier Income Type ID)	AN Benefit in Kind	Tax Calculation Structure	Multiple Tax Lines	Tax Method Tax Received	Tax (%)	Gross Amount	Net Amount	Tax Amount	Tax Amount in Accounting Currency	Tax Amount in Parallel Currency
1		CO			No	12 Invoice E		5600.00	5000.00	600.00	600.00	1200.00

### 3.4.12 SUPPLIER LEVEL BASIC DATA - CONNECT REPORT CODES TO SUPPLIER

Report codes relevant for income type must be defined in *Enterprise/ Supplier/ Invoice tab/ Tax Withholding Reporting* page. A new column **DAS2 Report Code** is added.



Default Income Type	DAS2 Report Code	1099 Threshold Currency	1099 Threshold Amount	Supplier 1099 Threshold Amount	
<input checked="" type="checkbox"/>					
<input type="checkbox"/>	H - Fees, Vacations	Yes	L	EUR	0.00
<input type="checkbox"/>	R - Rebates	No	V	EUR	0.00

If there are report codes other than the default, or no report code is selected as default, relevant report code must be entered in column **Report Code** in *Financials/ Manual Supplier Invoice/ Tax Lines withholding Assistant*.

**Tax Lines, Withholding**

Supplier: 20008 - Nipuni's France Supplier | Withholding Base: Actual Paid Amount | Series ID: SI | Invoice No: NI:1

Tax Curr Rate: 1 | Gross Amount: 5600.00 | Net Amount: 5000.00

**Line Details**

Tax Code	Tax Type	Withholding Base Amount	Tax %	Tax Amount	Tax Amount in Accounting Currency	Tax Amount in Parallel Currency	Use Withholding Amount Table
R1	Tax Withhold	5600.00	10	560.00	560.00	1120.00	No

Find: A (Report Code), Others (Description), D Exemption, F Lump-sum Allocation, L Accommodation, N Food, P

Buttons: Cancel Edit, OK, Cancel

### 3.4.13 SUPPLIER LEVEL BASIC DATA - CONNECT TAX CODES FOR SUPPLIER.

The relevant withholding tax codes for each supplier must be defined in *Enterprise/ Supplier/ Invoice tab/ Tax Withholding Reporting page*.

Financials > Supplier Invoice > Supplier > Invoice > Tax Withholding/Reporting

**Tax Withholding/Reporting** NI:TEST - 20008 1 of 1

Supplier: 20008 - Nipuni's France Supplier | Supplier Tax Office: | Withholding Base: Actual Paid Amount

Tax Certificate Form: Not Used

Tax Exempt Information: US Specific 1099 Reporting

Supplier Income Type: | Supplier State Tax Information: |

**Default Tax Withholding Codes**

Tax Code	Tax (%)	Income Type	Report Code	Country Code	State
<input type="checkbox"/> R1	10 %				

**Note:** For those suppliers who do not get subjected to withholding tax, but gets subjected to DAS2 Reporting, connect a 0% tax withholding code. Find more information in chapter Defining Tax Withholding Codes.

## 3.5 Create TAX Report

A new tax template **GFR002 – Tax Template DAS2** is introduced and must be used to create the tax report. Before creating the tax report, it is mandatory to define tax template field control for the tax template **GFR002** in *Financials/ Tax Ledger/ Basic Data/ Tax Template Field Control page*.

Financials > Tax Ledger > Basic Data > Tax Template Field Control Company: Nipuni's Test Company

### Tax Template Field Control

GFR002 - Tax Template DAS2 - Tax Transaction

Copy Details From Company Copy Details From Basic **Field Control Basic**

Tax Template	Country Code	Report Based on	Selection Based on
GFR002 - Tax Template DAS2	FR	Tax Transaction	Tax Codes

Template Field

(No data)

When the tax report is defined for DAS2 tax template, it is required to define the transaction code as (posting type) PP49 in order to fetch the relevant transactions only.

Financials > Tax Ledger > Tax Report

### Tax Report

DAS2 - DAS2 Tax Report

Report No: DAS2 Description: DAS2 Tax Report

Tax Template: GFR002 - Tax Template DAS2

Tax Group: Tax Direction: DisbursedReceived

Report Based on: Obsolete Tax Te...  
Tax Transacti...: No

**Output Method**

Output Media: External File Template

File: TaxRepFrDas2 - France DAS2 Tax Report File

Tax Report Layout ID: XML Layout ID

TAX CODES	TRANSACTION CODE	DELIVERY TYPE	COMPANY
<input checked="" type="checkbox"/>	Transaction Code		
<input type="checkbox"/>	PP49 - Supplier Tax Withheld, Disbursed, Paid		

As shown below, it is not mandatory to define a tax code in Tax Report.

Financials > Tax Ledger > Tax Report

### Tax Report

DAS2 - DAS2 Tax Report

Report No: DAS2, Description: DAS2 Tax Report

Tax Template: GFR002 - Tax Template DAS2

Tax Group: Tax Direction: DisbursedReceived

Report Based on: Obsolete Tax Te...  
Tax Transacti...: No

Output Method: External File Template  
File: TaxRepFrDas2 - France DAS2 Tax Report File  
Tax Report Layout ID: XML Layout ID

TAX CODES	TRANSACTION CODE	DELIVERY TYPE	COMPANY
Tax Code			
(No data)			

### 3.6 Create Tax Proposal

Use standard functionality to create the tax proposal for the previously defined tax report. Either period or date can be used for the date range of the report.

### 3.7 Acknowledge the Proposal

Use standard functionality to acknowledge the tax proposal by using the context menu option.

### 3.8 Print Definitive Tax report

Use standard functionality to print the definitive tax report and the text file will be created with the format required by the tax authority. See example below:

Line	Account	Description	Company	Period	Amount	Unit	Code
1	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	00000 Paris
2	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	12345 Paris
3	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	00000 Paris
4	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	12345 Paris
5	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	00000 Paris
6	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	12345 Paris
7	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	00000 Paris
8	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	12345 Paris
9	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	00000 Paris
10	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	12345 Paris
11	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	00000 Paris
12	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	12345 Paris
13	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	00000 Paris
14	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	12345 Paris
15	00000	ROMORANTIN	12332	ROMORANTIN	A23345	0025	00000 Paris

Line	Account	Description	Company	Period	Amount	Unit	Code
1	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
2	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
3	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
4	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
5	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
6	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
7	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
8	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
9	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
10	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
11	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
12	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
13	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
14	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000
15	00000	Gannat	03800	Gannat	ABCABC	10800	000000000000

## 4 French Payment Format

### 4.1 Overview Legal Requirement

Businesses in France are using specific payment formats for bank transfers which are not covered by SEPA or ISO 20022 standards. French commercial electronic transfer format (PAYEXT D96 A) and French Foreign/International Electronic Fund Transfer format (CFONB 320) formats are the most used payment formats for supplier payments.

- PAYEXT D96 A is used for the supplier payments done in EUR.
- CFONB 320, is a French standard, defined by the French Committee for Banking Organization and Standardization and meeting the needs of the French Banking Association (AFB), in terms of foreign transfers.

### 4.2 Process Overview



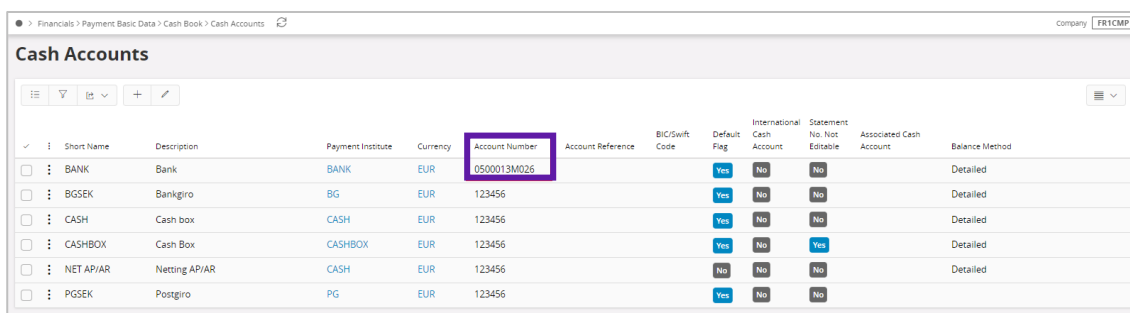
### 4.3 Prerequisites

The company must be set-up to use the French localization, see the Company Set-Up chapter. The “French Payment Formats” localization functionality must be enabled on the *Company/Localization Control Center* page.

### 4.4 Define Basic Data

#### 4.4.1 COMPANY CASH ACCOUNTS

Go to *Financials/Payment Basic Data/Cash Book/Cash Account* to define the company cash account number for the payment institute.



Short Name	Description	Payment Institute	Currency	Account Number	Account Reference	BIC/Swift Code	Default Flag	International Cash Account	Statement No. Not Editable	Associated Cash Account	Balance Method
BANK	Bank	BANK	EUR	0500013M026			Yes	No	No		Detailed
BGSEK	Bankgiro	BG	EUR	123456			Yes	No	No		Detailed
CASH	Cash box	CASH	EUR	123456			Yes	No	No		Detailed
CASHBOX	Cash Box	CASHBOX	EUR	123456			Yes	No	Yes		Detailed
NET AP/AR	Netting AP/AR	CASH	EUR	123456			No	No	No		Detailed
PGSEK	Postgiro	PG	EUR	123456			Yes	No	No		Detailed

#### 4.4.2 ENABLE FRCO AND FRFO PAYMENT FORMATS FOR THE COMPANY

Enable the payment formats via the *Payment Formats per Company* page.

Financials > Payment Basic Data > Cash Book > Payment Formats per Company

Company: FR1CMP

### Payment Formats per Company

Payment Format ID	Format Description	Used in Company	Allowed Currencies	Payment Party Type	Input/Output Type	Repeatable Output	Format Instruction	Incoming File Template	Outgoing File Template	Payment Advice as a Single Print Job	Generate Payment Advice	Allow Negative Amount	Allow Zero Amount	Use as Customer Repayment
FRCO	France, Commercial Payments, PAYEXT	Yes	EUR	Supplier	FILE	Yes	On Plan or Spec Date			No	No	Yes	Yes	No
FRFO	Bankgiro, Foreign Payments, France	Yes	%	Supplier	FILE	Yes	On Plan or Spec Date			No	No	Yes	Yes	No

#### 4.4.3 DEFINE PAYMENT METHODS AND CONNECT IT TO THE NEW PAYMENT FORMATS

Go to *Financials/Payment Basic Data/Cash Book/Payment Methods* to create new payment methods for FRCO and FRFO payment formats.

Financials > Payment Basic Data > Cash Book > Payment Methods

Company: FR1CMP

### Payment Methods

Payment Method	Description	Format ID	Generate Trace Information	Cash Account In Any Currency	Bank Related	Ordering RFC	Ordering Account	Issuing RFC	Issuing Account
FRCO	FR Commercial Payment	FRCO - France, Commercial Payments, PAYEXT	No	No	No	No	No	No	No
FRFO	FR Foreign Payment	FRFO - Bankgiro, Foreign Payments, France	No	No	No	No	No	No	No

Next go to *Payment Institutes* page, select the payment institute that you would like to add the payment methods to and then click *Payment Methods per Institute* command. Then add the defined payment methods to the institute.

Financials > Payment Basic Data > Cash Book > Payment Institutes > Payment Methods per Institute

Company: FR1CMP

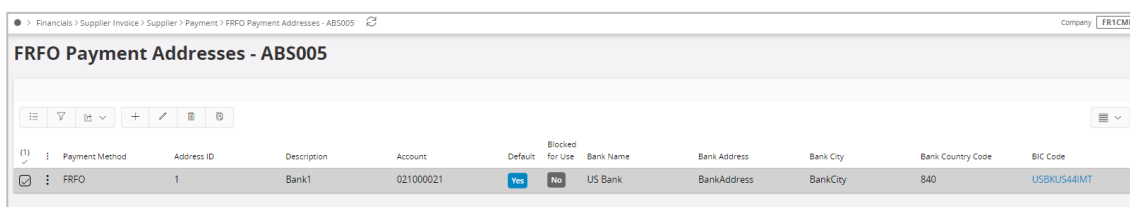
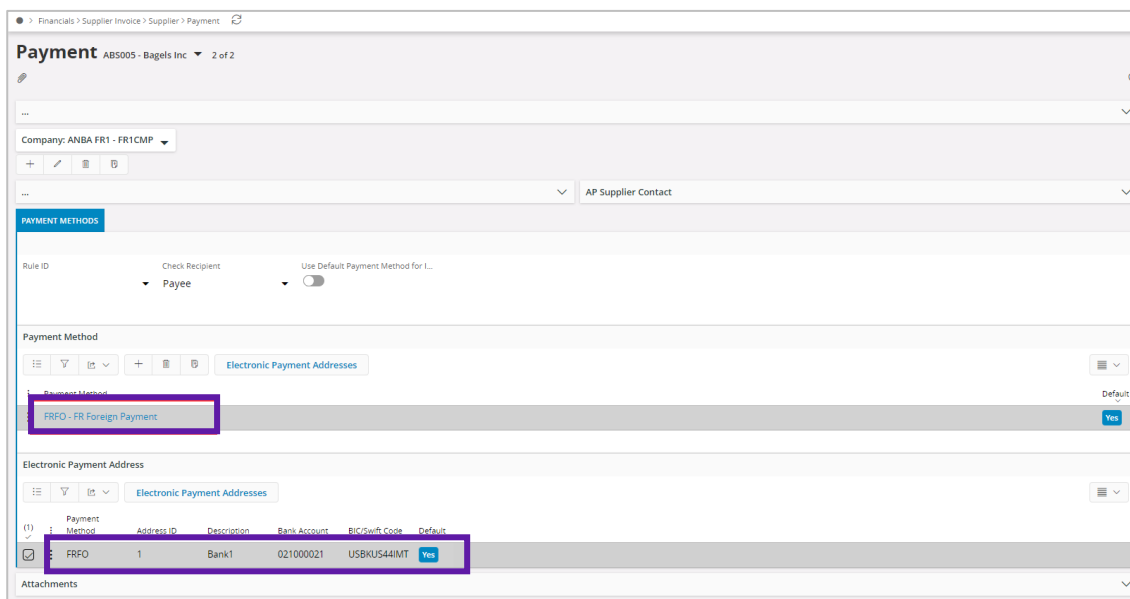
BANK - Bank 1 of 1

### Payment Methods per Institute

Payment Method	Bank Transaction Code	Server Output File Directory	Server Output File Directory - History	Output File Name
CHK - Check	* - IFS Bank Transaction Code			
EZBUR - Direct Debiting EZ	* - IFS Bank Transaction Code			
FRCO - FR Commercial Payment	* - IFS Bank Transaction Code			
FRFO - FR Foreign Payment	* - IFS Bank Transaction Code			
LCRBOE - LCR Bill Of Exchange	* - IFS Bank Transaction Code			
SUPBOE - Supplier Bill Of Exchange	* - IFS Bank Transaction Code			

#### 4.4.4 CONNECT PAYMENT METHODS TO SUPPLIER

Go to *Supplier/Payment* page to connect the payment method to the supplier. Click on the **Electronic Payment Addresses** command and enter the needed bank address details.



#### 4.4.5 CONNECT NATIONAL BANK CODE TO SUPPLIER (FRFO PAYMENT FORMAT)

Depending on the type of supplier's business, economic code should be presented in the FRFO file. Use standard functionality of national bank code on *Supplier/Invoice/General* Tab to keep economic code. If needed, national bank codes could be entered in the *Financials/Supplier Invoice/Basic Data/National Bank Codes* page. In case this field is empty, fixed value "E01" will be presented in the file.

### 4.5 Create Transactions

Register supplier invoices and authorize them for payments. Refer to the IFS Cloud online documentation for more details.

### 4.6 Create Payment Proposals

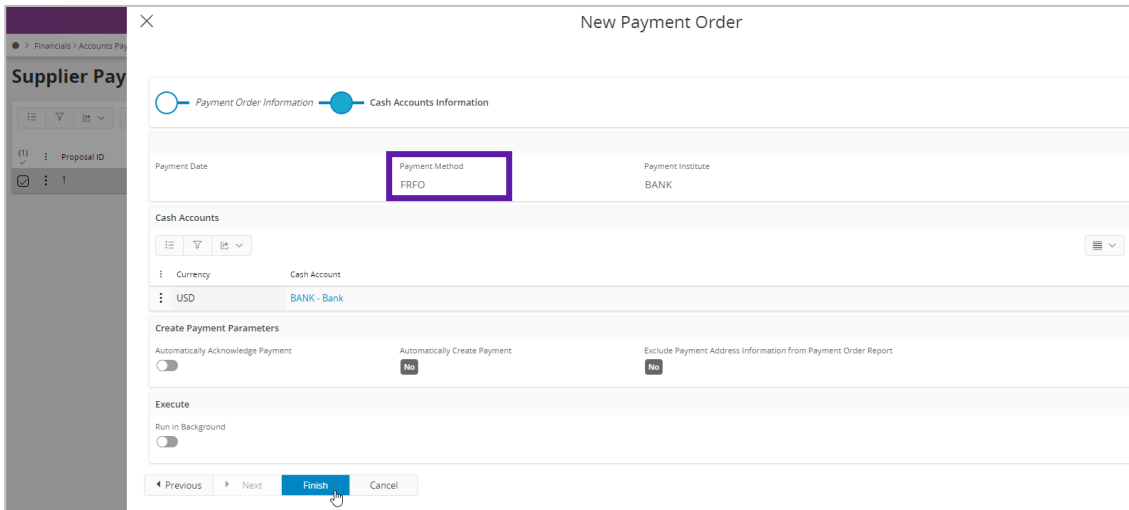
Use standard functionality to create a supplier payment proposal with payment format FRCO and FRCO.

### 4.7 Create Payment Order

When the payment proposal is acknowledged, use command **Create Payment Order** to create the payment order.

According to transactions selected in the payment order, **Payment Method** should be selected from the list of values. Then click **Finish** button to create the payment order.





The output file will be saved to the predefined download folder of the web browser.

## 4.8 Delimitations

N/A

## 5 B2G E-Invoice (Chorus)

### 5.1 Overview Legal Requirement

In France, companies providing goods or services to public entities (hospitals etc.) have to send their invoices in electronic form using Chorus Pro portal. e-invoices in several file formats (UBL and Factur-X) can be automatically loaded into Chorus Pro.

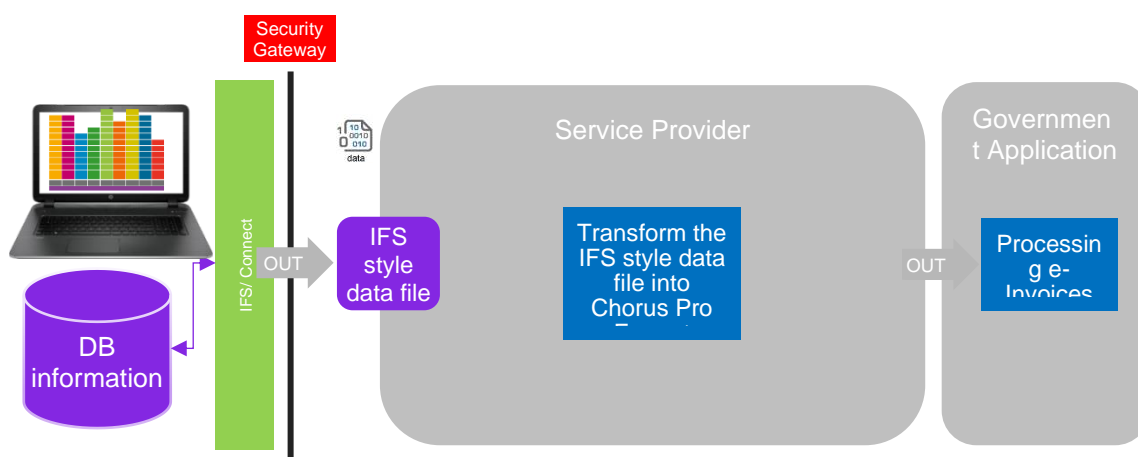
The invoices sent to public entities must include a service code. The service codes are specific for each public entity and reflects organization units or cost centers in the company. Each public customer should provide service codes applicable.

### 5.2 Process Overview

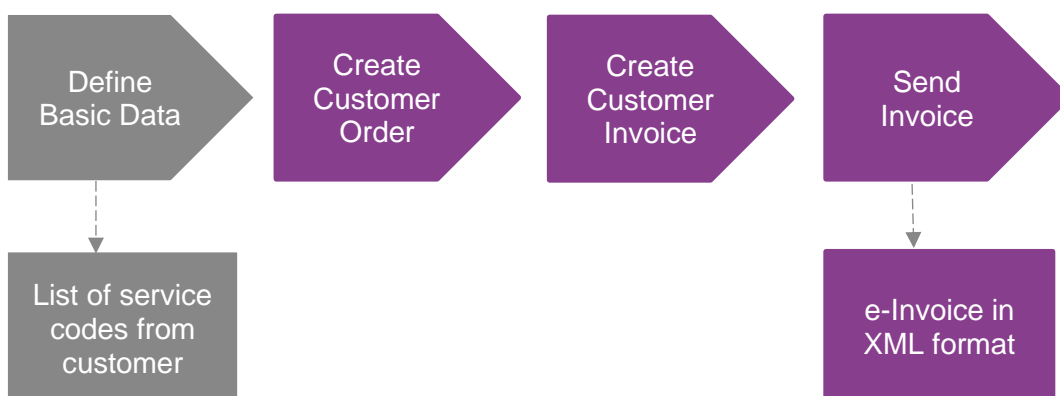
To fulfil the requirement, standard e-Invoice functionality is used as the base. Handling of service code is added to the process.

In standard e-Invoice solution, an IFS style data file is created. This can be sent to Chorus Pro portal or any other tax authority portal through a 3rd party software.

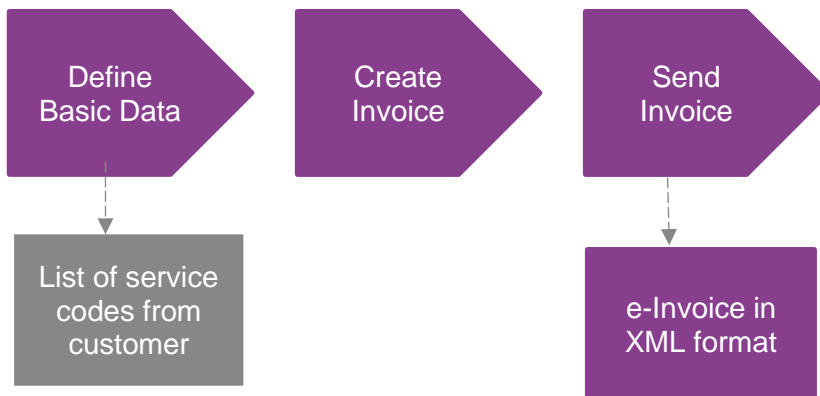
Example:



The process for customer order invoice:



The process for Project Invoice and Instant Invoice:



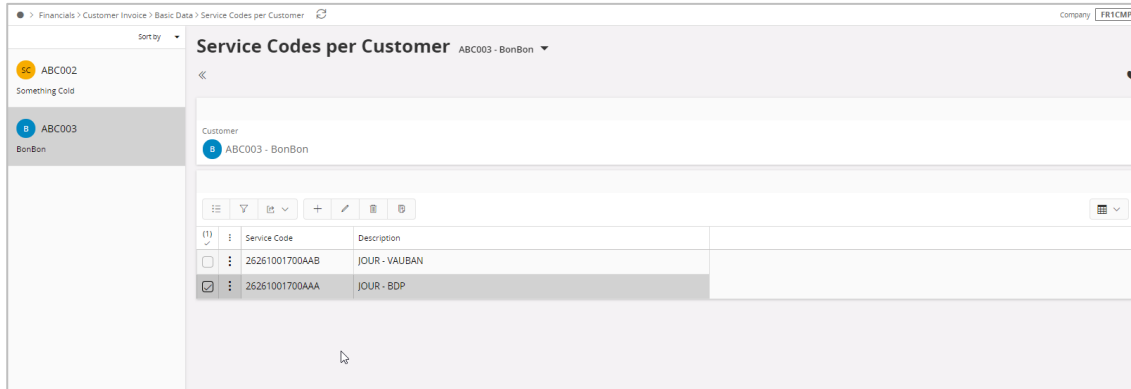
### 5.3 Prerequisites

The company must be set-up to use the French localization - see the Company Set up chapter - and the Service Code Handling localization functionality must be enabled on the *Company/Localization Control Center* tab.

### 5.4 Define Basic Data

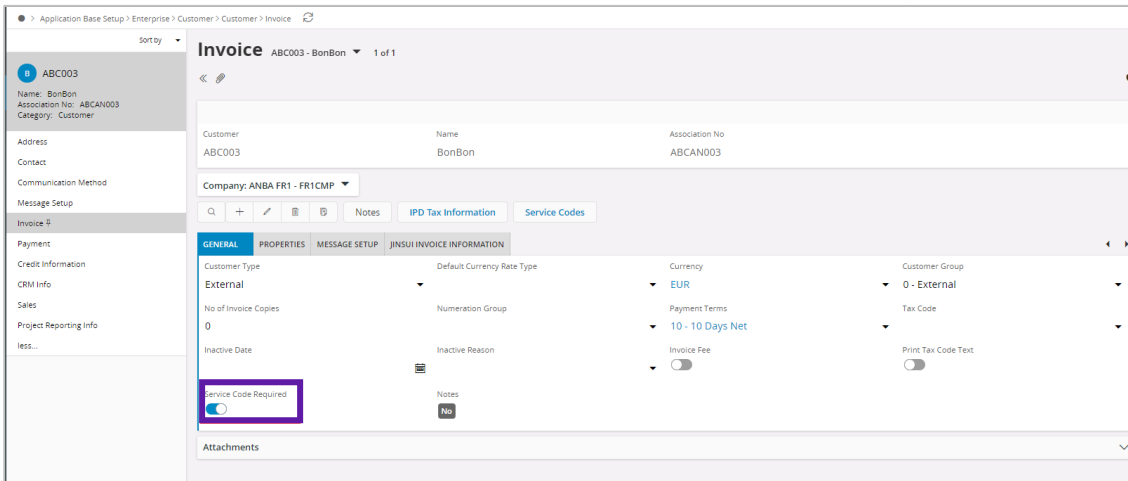
#### 5.4.1 DEFINE SERVICE CODE PER CUSTOMER

Define the service codes for public customers in the *Service Codes per Customer* page. The public customers provide this information.



#### 5.4.2 SELECT SERVICE CODE REQUIRED FOR PUBLIC CUSTOMER

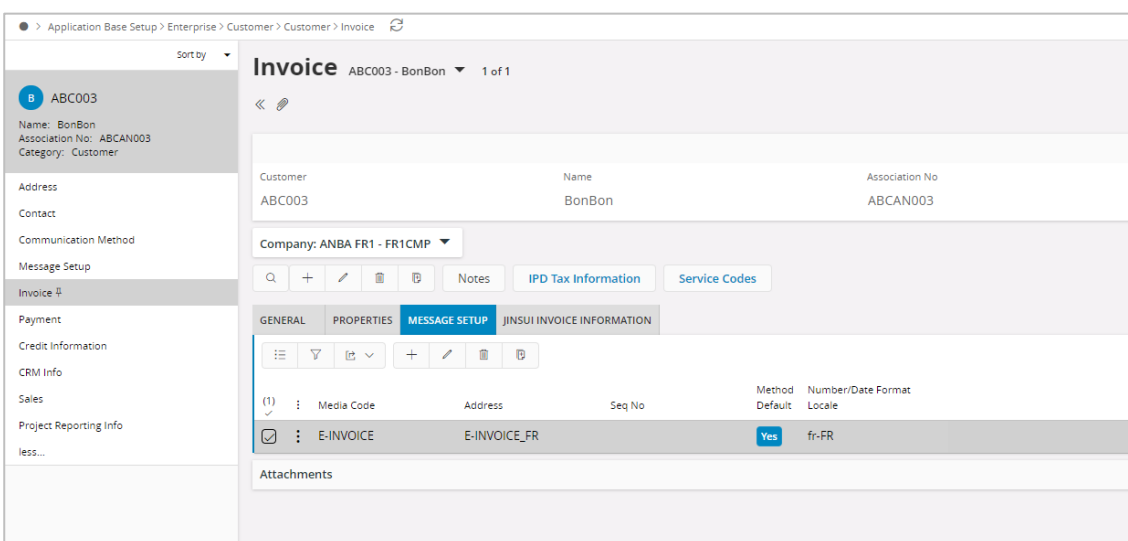
If the customer is a public entity, service code is mandatory. Select the **Service Code Required** check box on the *Customer/Invoice/General* tab. From this page you can use the command **Service Code** to get to the *Service Code per Customer* page and enter the codes for this customer.



### 5.4.3 SPECIFY ADDRESS ON CUSTOMER

New receiver address GETXML\_FR is added to the customer to identify the French schema used for generating the .XML invoice file. For public customer in France, set the *Customer/Message Setup* tab as follow:

Message Class = INVOIC, Media Code = E-INVOIC, Address = E-INVOICE\_FR



## 5.5 Create Invoice

Create customer invoices, instant invoices and project invoices using the standard process. If the invoice is for a public customer, use the **List of Values** to select relevant service code connected to the customer.

The **Service Code** field is added to the following pages:

- *Customer Invoice/General* tab
- *Instant Invoice*, use command **More Information**
- *Project Invoice/General* tab.
- *Customer Order*

## Customer Order Invoice

Sales > Invoicing > Customer Invoice

**Customer Invoice** ABC003 - BonBon - 203755 - CUSTORDDEB - P10873 1 of 1 Preliminary

Share Cancel Preliminary Invoice Posting Installment Plan and Discounts Notes

Customer No	Customer Address Name	Series ID	Invoice No	Company	Site	Invoice Created	Order Created
ABC003	BonBon	PR	203755	ANBA FR1	FR1	2020-04-21	2020-04-21

**Amounts**

Currency	Gross Amt	Net Amt	Tax Amt	Currency Rate	Tax Currency Rate
EUR	1400,00	1120,00	280,00	1	1

**LINES** GENERAL HISTORY

Invoice Type: CUSTORDDEB - Customer Order Invoice, Debit

Invoice Address: LOC001

Invoice Date: 2020-04-21

Our Reference: IFS APPLICATIONS

Branch: [Service Code: 26261001700AAA]

Indicators:

- Price Adjustment: No
- Advance/Prepayment Invoice: No
- Use Price Incl Tax: No
- Notes: No
- Correction Exist: No
- Correction Invoice: No
- Correction Reason ID: [Empty]
- Correction Reason: [Empty]
- Invoice Reason: [Empty]

Payment: Delivery

References: Invoice Text

## Instant Invoice

Financials > Customer Invoice > Instant Invoice

**Instant Invoice** PR - 203732 Preliminary

Customer: ABC003 - BonBon

Invoice Type: INSTINV

Delivery Date: 2020-04-20

Invoice Address: LOC001

Delivery Address: LOC001

Preposting: No

Currency: EUR

Currency Rate: 1

Tax Amount: 0,00

**Payment and Tax Information**

Pay Term Base Date: 2020-04-20

Payment Terms: 10 - 10 Days Net

Payment Method: [Empty]

Payment Address ID: [Empty]

**Lines**

Position	Text ID	Object ID	Description
(No data)			

**Attachments**

**More Information**

Payment Reference: [Empty]

Payer: ABC003 - BonBon

Language: English

Transfer Status: [Empty]

Tax Curr Rate: 1

Our Reference: [Empty]

Customer Reference: [Empty]

Creator Reference: [Empty]

Signature: ANBASE

Order Date: [Empty]

Order No: [Empty]

Ref Invoice Series ID: [Empty]

Ref Invoice No: [Empty]

Correction Reason ID: [Empty]

Correction Reason: [Empty]

Branch: [Empty]

Customer Branch: [Empty]

Deduction Group: [Empty]

Deduction Amount: [Empty]

Invoice Text ID: [Empty]

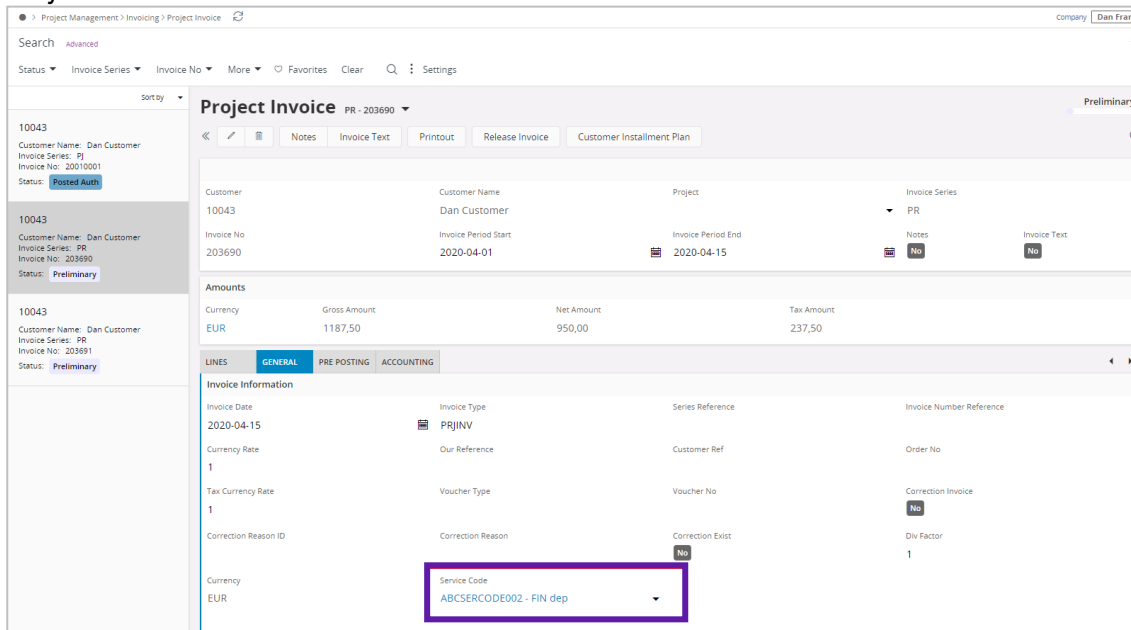
Invoice Text: [Empty]

Additional Reference: [Empty]

Service Code: [26261001700AAA (Service Code), JOUR - BDP (Description), 26261001700AAB, JOUR - VAUBAN]

Cancel

## Project Invoice



Project Invoice PR - 203690

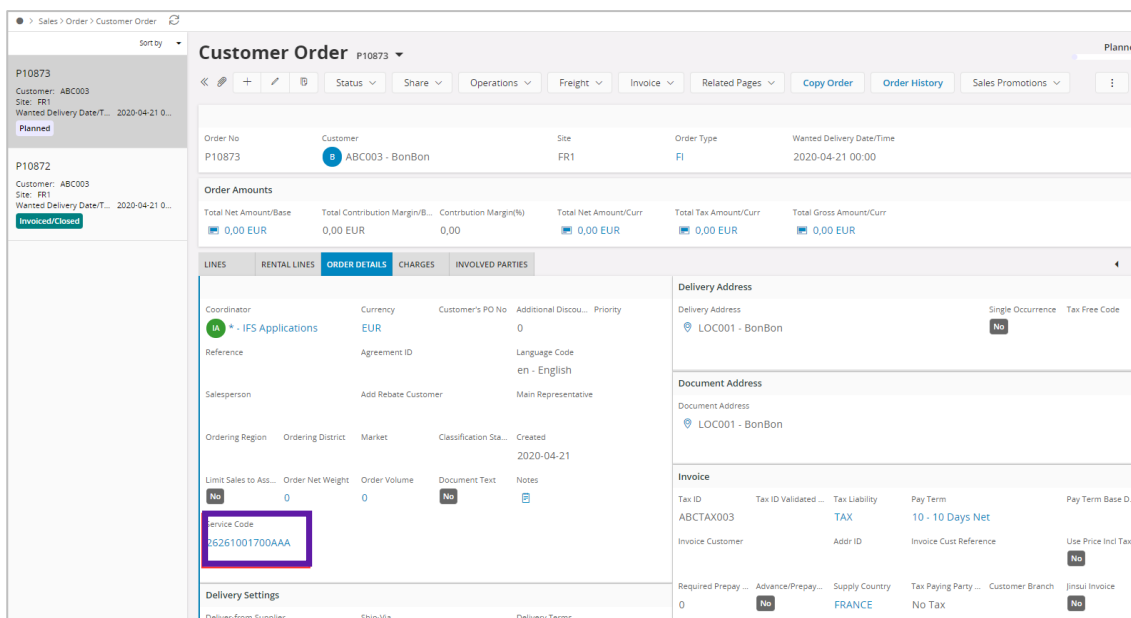
Customer: 10043, Dan Customer  
 Invoice No: 203690, Invoice Period Start: 2020-04-01, Invoice Period End: 2020-04-15

Amounts:

Currency	Gross Amount	Net Amount	Tax Amount
EUR	1187,50	950,00	237,50

Service Code: ABCSCODE002 - FIN dep

For customer order invoice, specify service code on the customer order, the value will be fetched to the invoice. If service code is not specified on the customer order or invoice is created for different orders with different service codes, then the **Service Code** field on the invoice is empty and you have to provide a code directly on the invoice before you can send it. You can change the service code as long as the invoice is in preliminary status.



Customer Order P10873

Order No: P10873, Customer: ABC003 - BonBon, Site: FR1, Order Type: FI, Wanted Delivery Date/Time: 2020-04-21 00:00

Order Amounts:

Total Net Amount/Curr	Total Contribution Margin/B...	Contribution Margin(%)	Total Net Amount/Curr	Total Tax Amount/Curr	Total Gross Amount/Curr
0,00 EUR	0,00 EUR	0,00	0,00 EUR	0,00 EUR	0,00 EUR

Service Code: 26261001700AAA

## 5.6 Send Invoice

If the **Service Code Required** check box is selected for the customer, it is not possible to send the invoice without service code specified. An error message is generated. Select the service code from list of values prior to sending.

Send invoice using the standard functionality for the customer with the basic data **Receiver Address** = E-INVOICE\_FR set as default method – click on the command *Send Invoice*.

The .XML e-Invoice file is placed in IFS Connect outgoing folder and can be verified from there if needed.

New tag **<ServiceCode>** is added to standard e-invoice XML schema in **<BuyerPartyDetails>** section. Value from service code on invoice is written to this tag.

```
<BuyerPartyDetails>  
  <BuyerPartyIdentifier />  
  <BuyerOrganisationName>EW-French customer</BuyerOrganisationName>  
  <BuyerPostalAddressDetails>  
    <BuyerStreetName>Rue St Bernard</BuyerStreetName>  
    <BuyerTownName>Marseille</BuyerTownName>  
    <BuyerPostCodeIdentifier>33377754</BuyerPostCodeIdentifier>  
    <CountryCode>FR</CountryCode>  
    <CountryName>FRANCE</CountryName>  
  </BuyerPostalAddressDetails>  
  <ServiceCode>bbbb</ServiceCode>  
</BuyerPartyDetails>
```

## 5.7 Delimitations

N/A

## 6 Audit File for Tax Purposes - FEC

### 6.1 Overview Legal Requirement

All French companies are required to provide the French Tax Administration (FTA) with a Standard Audit File for Tax (SAF-T) called Fichiers des Ecritures Comptables (FEC) on demand, usually before a tax audit. The file is required to contain all accounting entries for a year according to French GAAP, numbered in chronological order by date of accounting with no gaps, including year opening journals related to balances and journals related to all modules (AR, AP, Expense, Fixed Assets, Inventory, Payroll, GL, etc.). The first accounting line entries must always be the opening balance.

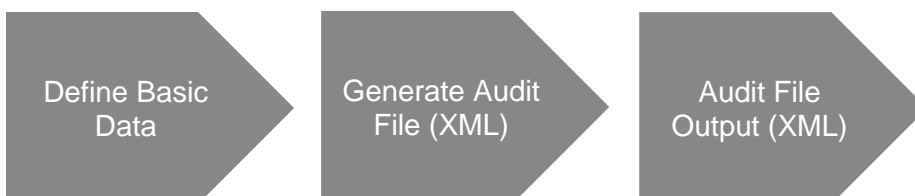
Compulsory information to be included in the file is defined by Article L 47 A 1 and the "code des procedures fiscales". There is a total of 18 data elements to be produced.

The audit file must be remitted to tax inspector in a specific format. The procedural rules for submitting audit file to the tax authorities are as follows:

- Technical: the files should be saved in CSV or XML format and remitted to tax authorities on optical disks like CD-R/DVD-R (non-rewritable), finalized version.
- Content: XML file should be generated according to the XSD file structure published by the French Tax Authority.

### 6.2 Process Overview

Standard audit file generation flow is used in the solution.



In this solution, it has only been considered generating the audit file according to XML format and solution is only considered the XSD file structure related to general business type (A47A-I-VII-1.xsd format file).

### 6.3 Prerequisites

Following prerequisites should be fulfilled to generate the France audit file (FEC).

- The company must be set-up to use the French localization, see chapter Company Set up. The localization functionality "Audit File for Tax Purposes - France (FEC)" must be enabled on the *Company/Localization Control Center* tab.
- To generate voucher entry in each financial year end and opening of the financial year, run *Final Year End* process by selecting the "Create Year End Vouchers" criteria as follows,



Final Year End

Company: DAN FRANCE - Dan France | Ledger ID: 00 - General Ledger

Selection Parameters

Create Year End Vouchers | From Accounting Year: | To Accounting Year: |

Transfer Year End Balances

Year End Vouchers

User Group: | Voucher Type: |

OK | Cancel

- To fetch the all general ledger vouchers, run *Update GL Vouchers*.

## 6.4 Define Basic Data

### 6.4.1 DEFINE AUDIT FORMAT

Open *Accounting Rules/Audit Interface/Basic Data/Audit Formats* page. Create a new record and enter **Country** as France. Select the **Report Type** as 'FEC' from the drop-down menu option. Then define **Server Output File Directory** (for batch processing of FEC audit file). Finally select the external **File Type** as "FEC\_FR" and **File Template ID** as "FEC France Template" using the list of values. How the data is fetched, and in which order it is presented in xml file is determined based on the file type and file template ID.

Other basic data columns related to *Audit Format* are not related to **Report Type** FEC. E.g.: Decimal Symbol, Date Format etc.

Accounting Rules > Audit Interface > Basic Data > Audit Formats

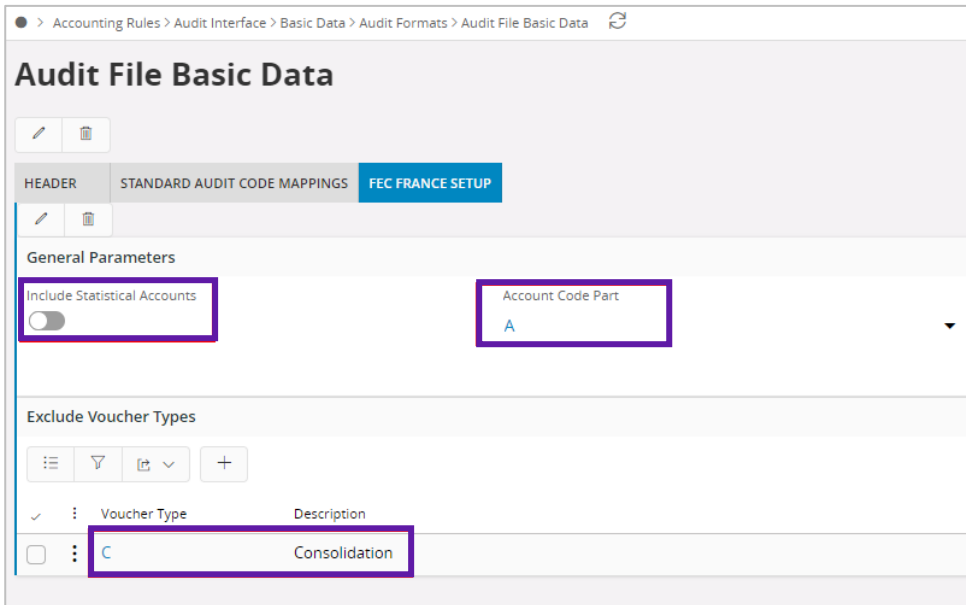
Audit Formats

Country: FRANCE | Report Type: FEC | Decimal Symbol: . (point) | More | Favorites | Clear | Q | Settings

Country	Report Type	Decimal Symbol	Thousands Separator	Negative Format	Leading Zeros	Time Format	Date Format	Server Output File Directory	File Type	File Template ID	Default
FRANCE	FEC	. (point)	, (comma)	-9	0.9	13:59	YY-MM-DD		FEC_FR	FEC France Template	Yes

### 6.4.2 DEFINE AUDIT FILE BASIC DATA

In the *Audit Format* page, select the record with defined audit format and click the **Audit File Basic Data** command button. This will open *Audit File Basic Data* page. Create a new record in the *Header* tab and save the data, then go to *FEC France Setup* tab to view/setup the **General Parameters** related to FEC audit file creation.



1. **Include Statistical Accounts:** Turn on this toggle button to include statistical account type (STATISTIC and STATISTICSOB) data in the audit file with all other account types.
2. **Account Code Part:** Select the code part related French Chart of Accounts from the Code String.
3. **Exclude Voucher Types:** Select which voucher type is to be excluded from the audit file.

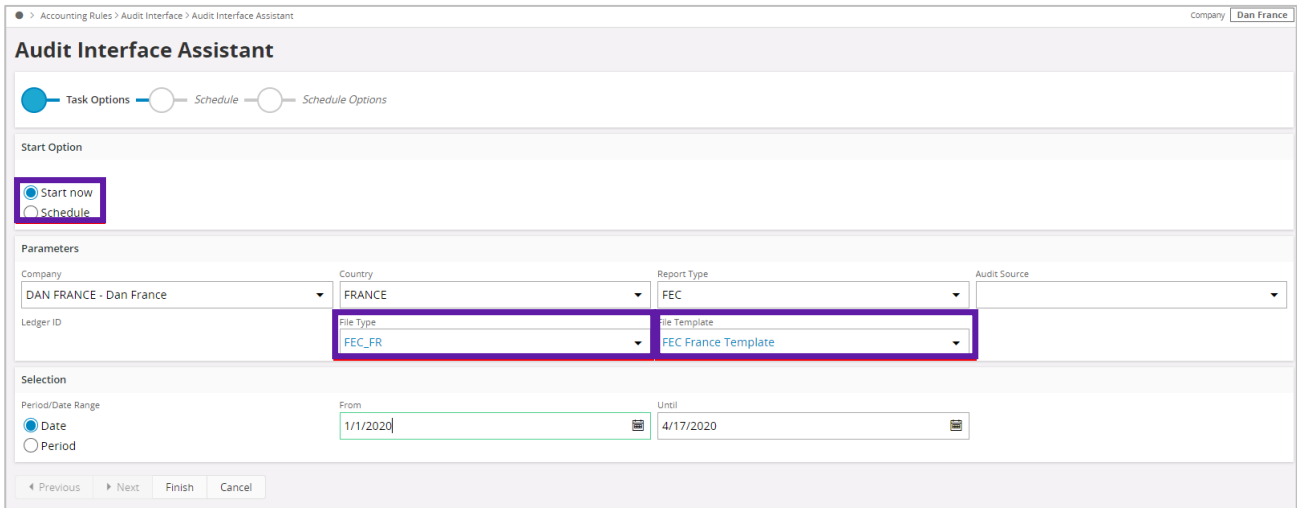
## 6.5 Generate Audit FILE (XML)

**Step 1:** To generate audit file (FEC), open *Accounting Rules/Audit Interface/Audit Interface Assistant*. In the *Audit Interface Assistant* wizard, select one of the below options.

- **Start Now:** This option enables user to instantly create an audit file.
- **Schedule:** This option enables the user to create an audit output file as a background job. Find more information in IFS Online Documentation.

**Step 2:** Define the following fields.

- Default company will be fetched to the **Company** field. But if required user can change the company using the list of values.
- **Country:** FRANCE
- **Report Type:** FEC
- **Output Path:** The location where the generated audit output file will be saved.
- Enter the **Period/Date Range** for which audit file should be created.
  - **File Type:** FEC\_FR
  - **File Template:** FEC France Template



**Step 3:** Click **Finish** button to generate the FEC XML audit file.

## 6.6 Audit File Output (XML)

### 6.6.1 OUTPUT FILE LOCATION

Go to location where the generated audit file generated is placed and open it.

- Start Now: File will be downloaded through the web browser.
- Schedule: File saved in **Server Output File Directory** defined in the *Audit Format* page.

### 6.6.2 DATA MAPPING FOR FEC XML

Refer Appendix for FEC XML Data Mapping.

## 6.7 Delimitations

N/A

## 7 Address Specific Tax Registration Numbers

### 7.1 Overview Legal Requirement

The French tax authority issues different numbers to registered businesses. Each of these numbers has a different meaning and format as follows:

- **SIREN** number is issued by the Statistical authorities (INSEE), this acts as the business identification number.
- **SIRET** number is made up of 14 numbers. The first 9 digits are the SIREN number and the following 5 digits are the **NIC** number (Numéro Interne de Classement). The SIRET number provides information about the location of the business in France.

These numbers must be included in tax reports.

### 7.2 Process Overview

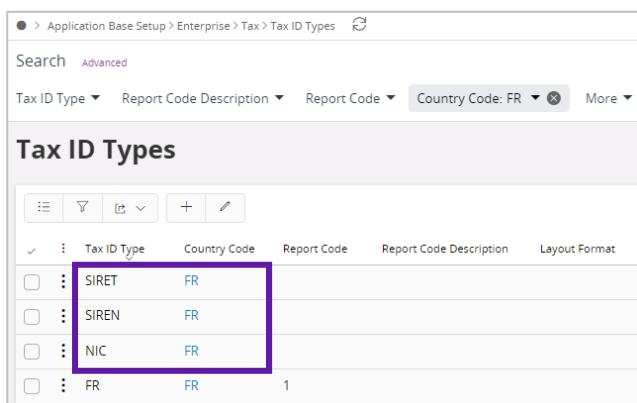


### 7.3 Prerequisites

The company must be set-up to use the French localization, see the Company Set-Up chapter. The “Address Specific Tax Registration Numbers” parameter must be enabled.

### 7.4 Enter Basic Data for Tax ID Types

Ensure the Tax ID Types “SIREN”, “SIRET” and “NIC” are defined for Country Code “FR” in the *Application Base Setup/Enterprise/Tax/Tax ID Types* page (standard functionality).



The screenshot shows the 'Tax ID Types' configuration page in the application. The breadcrumb path is 'Application Base Setup > Enterprise > Tax > Tax ID Types'. The search bar is set to 'Advanced' and the 'Country Code' filter is set to 'FR'. The table below lists the configured Tax ID Types for France.

Tax ID Type	Country Code	Report Code	Report Code Description	Layout Format
<input type="checkbox"/> SIRET	FR			
<input type="checkbox"/> SIREN	FR			
<input type="checkbox"/> NIC	FR			
<input type="checkbox"/> FR	FR	1		

## 7.5 Enter Address Specific Tax ID Numbers

### 7.5.1 COMPANY

Enter address specific tax ID numbers for your company in the *Application Base Setup/Enterprise/Company/Company/Address* page, Tax Information tab.

Application Base Setup > Enterprise > Company > Company > Address

### Address

DAN FRANCE - Dan France 2 of 5

Company: DAN FRANCE Name: Dan France

Address ID: FR

Company's Own Address ID

GENERAL ADDRESS INFORMATION | **TAX INFORMATION** | SUPPLY CHAIN INFORMATION

Tax Calculation Structure

Taxes

Tax Exempt Information

Address Specific Tax ID Numbers

	Country	Tax ID Type	Tax ID Number
<input type="checkbox"/>	FRANCE	SIRET	12345678912345
<input type="checkbox"/>	FRANCE	SIREN	123456789

### 7.5.2 CUSTOMER

Enter address specific tax ID numbers for your customer on tab *Document Tax Information* in the *Application Base Setup/Enterprise/Customer/Customer/Address* page.

Application Base Setup > Enterprise > Customer > Customer > Address

### Address 10043 - Dan Customer 1 of 1

Customer: 10043 Name: Dan Customer

Address ID: HU

Customer's Own Address ID Customer Name

GENERAL ADDRESS INFORMATION DELIVERY TAX INFORMATION **DOCUMENT TAX INFORMATION** SALES ADDRESS INFORMATION

Company	Supply Country	Delivery Country	Tax ID Type	Tax ID Number
DAN FRANCE *		FRANCE		

**ADDRESS SPECIFIC TAX ID NUMBERS**

Tax ID Type	Tax ID Number
SIRET	12345678912345
SIREN	123456789

Note that tax ID numbers can not be entered on the upper level if address specific tax ID numbers are already entered in the nested list. This is to ensure no duplicate records are entered.

### 7.5.3 SUPPLIER

Enter address specific tax ID numbers for your supplier on tab *Document Tax Information* in the *Application Base Setup/Enterprise/Supplier/Supplier/Address* page.

Application Base Setup > Enterprise > Supplier > Supplier > Address

### Address 20006 - Dan Supplier 2 of 2

Supplier: 20006 Name: Dan Supplier

Address ID: FR

Supplier's Own Address ID: Supplier Name

GENERAL ADDRESS INFORMATION | DELIVERY TAX INFORMATION | **DOCUMENT TAX INFORMATION** | PURCHASE ADDRESS INFORMATION

	Company	Tax ID Type	Tax ID Number	Tax ID Validated Date
✓ (1)	DAN FRANCE			
<b>ADDRESS SPECIFIC TAX ID NUMBERS</b>				
✓		Tax ID Type	Tax ID Number	
<input type="checkbox"/>		NIC	0924123123	
<input type="checkbox"/>		SIRET	12345678912345	
<input type="checkbox"/>		SIREN	123456789	

Note that tax ID numbers cannot be entered on the upper level if address specific tax ID numbers are already entered in the nested list. This is to ensure no duplicate records are entered.

## 7.6 Delimitations

N/A

## 8 Appendix

Appendix for France Audit File - FEC XML Data Mapping (Chapter 5)



Microsoft Excel  
Worksheet