

21600000 - Reserve for Deferred Taxes

G/L Account Number (I_SAKNR)	21600000												
G/L Acct Long Text (SKAT)	Reserve for Deferred Taxes												
G/L Account Group	SAKO												
Balance/ P&L Account	Balance												
Account Category	Tax												
Account Purpose	Account for reserve												
Account Hierarchy Level	ASSETS CURRENT ASSETS ACCRUED INCOME Tax accrual and deferral												
Used in Configuration or Master Data													
Where Used in the Global Account Determination or Master Data													
Account Usage	<p>In the documentation group for Accrued Income, the following accounts are described:</p> <table border="1"> <thead> <tr> <th>G/L Account Number (I_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>12550000</td> <td>Unbilled Revenue</td> </tr> <tr> <td>12561000</td> <td>Prepaid Expenses</td> </tr> <tr> <td>21600000</td> <td>Reserve for Deferred Taxes</td> </tr> <tr> <td>21730000</td> <td>Freight Clearing Account (MM)</td> </tr> <tr> <td>21740000</td> <td>Customs Duty Clearing Account (MM)</td> </tr> </tbody> </table> <p>A prepaid expense is a type of asset that arises on a balance sheet because of business making payments for goods and services to be received in the near future. While prepaid expenses are initially recorded as assets, their value is expensed over time as the benefit is received onto the income statement, because unlike conventional expenses, the business will receive something of value soon.</p>	G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)	12550000	Unbilled Revenue	12561000	Prepaid Expenses	21600000	Reserve for Deferred Taxes	21730000	Freight Clearing Account (MM)	21740000	Customs Duty Clearing Account (MM)
G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)												
12550000	Unbilled Revenue												
12561000	Prepaid Expenses												
21600000	Reserve for Deferred Taxes												
21730000	Freight Clearing Account (MM)												
21740000	Customs Duty Clearing Account (MM)												
Process Related Information	<p>Prepaid Expenses is used for costs which are paid over a period of time and extends the financial year. The prepaid expenses for the following financial year are posted to this account.</p> <p>Unbilled Revenue is used for received revenue where no invoice is created yet and no revenue can be posted.</p> <p>Test script for J58</p> <p>Process step Enter Accrual/Deferral Journal Entry</p>												
Posting Examples	<p>1. Prepaid Expenses</p> <table border="1"> <thead> <tr> <th>Debit</th> <th>Credit</th> </tr> </thead> <tbody> <tr> <td>63004000 - Insurance 800 EUR</td> <td>12561000 - Prepaid Expenses 800 EUR</td> </tr> </tbody> </table> <p>In the new year, the expense is posted into the correct period:</p>	Debit	Credit	63004000 - Insurance 800 EUR	12561000 - Prepaid Expenses 800 EUR								
Debit	Credit												
63004000 - Insurance 800 EUR	12561000 - Prepaid Expenses 800 EUR												

Debit	Credit
12561000 - Prepaid Expenses 800 EUR	63004000 - Insurance 800 EUR

Accrual is posted:

Debit	Credit
3333 Vendor (21100000 Payables Domestic) 1200 EUR	11001000 - Bank 1 - Bank (Main) Account 1200 EUR

Invoice is paid:

Debit	Credit
63004000 - Insurance 1200 EUR	3333 Vendor (21100000 Payables Domestic) 1200 EUR

Invoice is received and posted:

An example of expensing prepaid expenses would be if a company had a one-year insurance policy at a cost of 1200 EUR in August. For each month, 100 EUR of prepaid insurance would be posted to the income statement. During the period-end, accrual or deferral booking might be necessary. These are entered in the last day of the period and the equivalent reversal is generated in the first day of the following month.

2. Unbilled Revenue

The company receives the amount of 10000EUR but only 9100EUR is billed so far. The rest of 729 EUR is posted to Unbilled Revenue and the Output Tax for this amount is posted.

Debit	Credit
11001000 Bank1 Main Account 10000EUR	12100000 Receivables Domestic 9100 EUR
	12550000 Unbilled Revenue 729 EUR
	22000000 Output tax (MWS) 171 EUR

12541000 - Receivables from Tax Authorities (no recon acct)

G/L Account Number (I_SAKNR)	12541000
G/L Acct Long Text (SKAT)	Receivables from Tax Authorities (no recon acct)
G/L Account Group	SAKO
Balance/ P&L Account	Balance
Account Category	Asset/Liability - AR
Account Purpose	Tax receivables, relevant for open item reclassification, relevant for foreign currency revaluation
Account Hierarchy Level	ASSETS CURRENT ASSETS ASSETS FOR CURRENT TAXES Assets for current taxes
Used in Configuration or Master Data	X

Where Used in the Global Account Determination or Master Data	Acct Determ. for Open Item Exch.Rate Differences / Account Determ.for Balance Sheet Transfer Postings																		
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Process Related Information	<ul style="list-style-type: none"> • Process 1: Accounts Receivables Test script for J59 Accounts Receivables • Process 2: Accounts Payables Test script for J60 Accounts Payables • Process 3: Accounting and Financial Close Test script for J58 Accounting and Financial Close <ul style="list-style-type: none"> ◦ Create advances return sales/purchase tax Posting via report (RFUMSV00): (as recommended by SAP) The report creates the advance return for tax on sales/purchases and, if required, a batch input session for making an automatic transfer posting for the tax payable. When the system creates a batch input session for the tax payable transfer posting, a document is prepared for each company code selected. In this document, one item for posting to the tax account and one item for posting to the tax payable account is created for each tax account. If required, the report starts filling in the form for the advance return for tax on sales/purchases (function not covered/delta Customizing). It provides the tax balances for each company code, the tax on sales/purchases code, transaction key, total/debit or credit indicators, and the selected period in tabular form. The subsequent print report uses these tables to determine the data required for the printout. You can set the output lists to suit your requirements. You can use the ABAP List Viewer function to arrange the lists accordingly. ◦ Prepare the electronic tax return You create the administration report for the electronic data transfer transmission to the tax authorities. You can successfully execute the Create Advance Return on Sales/Purchase Tax app. The next steps to prepare the electronic tax return are as follows 																		

- Enter the Data
- Execute the report
- Download the file

- **Post Tax Payable**

The output tax account cannot usually be posted directly. This means that a transfer posting for the account balance cannot be made directly to the tax payable account.

You can use the [Post Tax Payable](#) app for the tax payable.

You can use this app to pay tax amounts by posting the balances of input and output tax accounts to a tax payable account. The app does not require entry of a tax code, enabling you to make manual adjustments to tax accounts directly. Postings can be made in all relevant ledgers for the accounts for which you are responsible.

- **12606010 Deferred Input tax / Fixed assets VST**

This account is used when you create a vendor invoice with vat code related to deferred tax and asset (J5 as an example). The VAT part of this Asset acquisition goes to account 12606010.

Deferred tax program will transfer taxes from the Interim Tax Account to the Final Tax Account after the Vendor's Invoice has been paid for. In other words, program RFUMSV50 transfer amount from deferred tax code to target tax code.

If you think this account is relevant for Foreign Currency Valuation, please configure it via SSCUI.

Posting Examples

- **22000000 - Output Tax (MWS)-Domestic**

Company A sells computer spare parts to Company B. The sales are taxed at 19% sales tax. Company A sells a hard drive for 100 EUR with 84,03 EUR and the sales tax is 15.97 EUR. An invoice for 100 EUR incl. the sales tax of 15.97 EUR is created.

- Enter invoice without sales order:

Debit	Credit
Customer (Company B): 100 EUR Tax code **	41000400 – Sales Revenue w/ Cost Element: 84,03 EUR Tax code A1
	22000000 – Output Tax (MWS): 15,97 EUR

The turnover tax as a different liability must be transferred to the financial office monthly, quarterly, or only at the end of the year, depending on the requirements of the tax authorities. In our example, we have to make a monthly sales tax prepayment. We need to specify the amount in the sales tax prepayment in June and transfer the money on 02.07.20xx to the tax office.

- Post VAT-Tax payment

Debit	Credit
22000000 – Output Tax (MWS): 15,97 EUR	22090000 – Tax payable: 15,97 EUR

Debit	Credit
22090000 – Tax payable: 15,97 EUR	11001080 – Bank 1 – Cash Receipt: 15,97 EUR

Our customer hands over the open demand. This allows us to deregister the claim:

Debit	Credit
11001080 – Bank 1-Cash Receipt: 100 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 100 EUR

With the sales tax pre-registration, you can therefore report your monthly, quarterly, or annual turnover tax, and pay the indicated VAT to the tax office. Since the pre-registrations can still be corrected in each case, the final declaration of turnover tax is the VAT declaration which must be submitted by 31.05. of the following year.

- **12610000 – Input Tax- Domestic**

Company A buys office supplies for 100 EUR. On the invoice, you have the following amount:

100 EUR net + 19 EUR (19% VAT) = 119 EUR gross

Company A is posting the invoice.

Debit	Credit
65100000 – Office supplies (material): 100 EUR 12610000 – Input tax: 19 EUR	7777 Vendor Company A (21100000 – Payables domestic) 119 EUR

Now we have a claim of 19 EUR against the tax office, which is reflected in the pre-tax account.

Declare this claim with the VAT advance notification and get this tax back from the tax office.

Tax refund, input Tax-Domestic:

Debit	Credit
11001000 – Bank: 19 EUR	220900000 – Tax payable: 19 EUR

Debit	Credit
220900000 – Tax payable: 19 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 19 EUR

For example, in the case of purchase orders, the pre-tax account is posted in the amount of the value-added tax shown on the invoice.

- **1260500 – Import Sales Tax paid (VST) and 22100000 – Acquisition Tax- EU Internal Market**

Company A in Germany supplies the goods for processing to Company C in France.

In this case, Company A has carried out an intra-community delivery (§ 6a (1) UStG). This delivery is tax-free according to §4 No. 1b UStG. Therefore, Company A does not have to pay VAT for this delivery.

As a result of the intra-community delivery, Company A is obliged to make an invoice without showing the tax. In addition to the usual accounting features, the VAT identification number of the supplier and the customer must be stated in accordance with § 14a (3) UStG. The VAT registration number obtained must be confirmed with the company name and address by a qualified confirmation from the Federal Tax Office. The qualified confirmation must be kept accordingly. In addition, the tax exemption must be indicated on the invoice, for example "VAT exemption, due to intra-community delivery" or "tax-free according to § 4 No. 1b i.V.m. § 6 a UStG".

These intra-community deliveries – EU Internal Market are also to be indicated separately in the EU-Sales Report.

Debit	Credit
65150000 – Computer Supplies: 1000 EUR	7777 Vendor Company A (21100000 – Payables domestic) 1000 EUR

Debit	Credit
1260500 – Import Sales Tax paid (VST): 190 EUR	22100000 – Acquisition Tax- EU: 190 EUR

Debit	Credit
1101000 – Bank: 25000 EUR	22100000 – Acquisition Tax- Internal Market: 25000 EUR

12600000 - Input Tax (VST)

G/L Account Number (I_SAKNR)	12600000														
G/L Acct Long Text (SKAT)	Input Tax (VST)														
G/L Account Group	SAKO														
Balance/ P&L Account	Balance														
Account Category	Tax														
Account Purpose	Tax account used in tax code settings														
Account Hierarchy Level	ASSETS CURRENT ASSETS ASSETS FOR CURRENT TAXES Assets for current taxes														
Used in Configuration or Master Data	X														
Where Used in the Global Account Determination or Master Data	SD account determination / Tax account determination / Tax Adjustment Postings for JP / MM account determination														
Account Usage	In the documentation group for Asset for current taxes , the following accounts are described: <table border="1" data-bbox="448 1688 1270 2123"> <thead> <tr> <th>G/L Account Number (I_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>12541000</td> <td>Receivables from Tax Authorities (no recon acct)</td> </tr> <tr> <td>12600000</td> <td>Input Tax (VST)</td> </tr> <tr> <td>12605000</td> <td>Import Sales Tax paid (VST)</td> </tr> <tr> <td>12606010</td> <td>Deferred Input tax / Fixed assets VST</td> </tr> <tr> <td>12610000</td> <td>Input Tax</td> </tr> <tr> <td>22000000</td> <td>Output Tax (MWS)</td> </tr> </tbody> </table>	G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)	12541000	Receivables from Tax Authorities (no recon acct)	12600000	Input Tax (VST)	12605000	Import Sales Tax paid (VST)	12606010	Deferred Input tax / Fixed assets VST	12610000	Input Tax	22000000	Output Tax (MWS)
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G/L Account Number (L_SAKNR)	G/L Acct Long Text (SKAT)
22090000	Withholding Tax Payable
22100000	Acquisition Tax

Process Related Information

- **Process 1: Accounts Receivables**

Test script for J59 [Accounts Receivables](#)

- **Process 2: Accounts Payables**

Test script for J60 [Accounts Payables](#)

- **Process 3: Accounting and Financial Close**

Test script for J58 [Accounting and Financial Close](#)

- **Create advances return sales/purchase tax**

Posting via report (RFUMSV00): (as recommended by SAP)

The report creates the advance return for tax on sales/purchases and, if required, a batch input session for making an automatic transfer posting for the tax payable.

When the system creates a batch input session for the tax payable transfer posting, a document is prepared for each company code selected. In this document, one item for posting to the tax account and one item for posting to the tax payable account is created for each tax account.

If required, the report starts filling in the form for the advance return for tax on sales/purchases (function not covered/delta Customizing). It provides the tax balances for each company code, the tax on sales/purchases code, transaction key, total/debit or credit indicators, and the selected period in tabular form. The subsequent print report uses these tables to determine the data required for the printout.

You can set the output lists to suit your requirements. You can use the ABAP List Viewer function to arrange the lists accordingly.

- **Prepare the electronic tax return**

You create the administration report for the electronic data transfer transmission to the tax authorities.

You can successfully execute the [Create Advance Return on Sales/Purchase Tax](#) app.

The next steps to prepare the electronic tax return are as follows

- Enter the Data
- Execute the report
- Download the file

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The output tax account cannot usually be posted directly. This means that a transfer posting for the account balance cannot be made directly to the tax payable account.

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- **12606010 Deferred Input tax / Fixed assets VST**

This account is used when you create a vendor invoice with vat code related to deferred tax and asset (J5 as an example). The VAT part of this Asset acquisition goes to account 12606010.

Deferred tax program will transfer taxes from the Interim Tax Account to the Final Tax Account after the Vendor's Invoice has been paid for. In other words, program RFUMSV50 transfer amount from deferred tax code to target tax code.

If you think this account is relevant for Foreign Currency Valuation, please configure it via SSCUI.

Posting Examples

- **22000000 - Output Tax (MWS)-Domestic**

Company A sells computer spare parts to Company B. The sales are taxed at 19% sales tax. Company A sells a hard drive for 100 EUR with 84,03 EUR and the sales tax is 15.97 EUR. An invoice for 100 EUR incl. the sales tax of 15.97 EUR is created.

- o Enter invoice without sales order:

Debit	Credit
Customer (Company B): 100 EUR Tax code **	41000400 – Sales Revenue w/ Cost Element: 84,03 EUR Tax code A1 22000000 – Output Tax (MWS): 15.97 EUR

The turnover tax as a different liability must be transferred to the financial office monthly, quarterly, or only at the end of the year, depending on the requirements of the tax authorities. In our example, we have to make a monthly sales tax prepayment. We need to specify the amount in the sales tax prepayment in June and transfer the money on 02.07.20xx to the tax office.

- o Post VAT-Tax payment

Debit	Credit
22000000 – Output Tax (MWS): 15,97 EUR	22090000 – Tax payable: 15,97 EUR

Debit	Credit
22090000 – Tax payable: 15,97 EUR	11001080 – Bank 1 – Cash Receipt: 15,97 EUR

Our customer hands over the open demand. This allows us to deregister the claim:

Debit	Credit
11001080 – Bank 1-Cash Receipt: 100 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 100 EUR

With the sales tax pre-registration, you can therefore report your monthly, quarterly, or annual turnover tax, and pay the indicated VAT to the tax office. Since the pre-registrations can still be corrected in each case, the final declaration of turnover tax is the VAT declaration which must be submitted by 31.05. of the following year.

- **12610000 – Input Tax- Domestic**

Company A buys office supplies for 100 EUR. On the invoice, you have the following amount:

100 EUR net + 19 EUR (19% VAT) = 119 EUR gross

Company A is posting the invoice.

Debit	Credit
65100000 – Office supplies (material): 100 EUR 12610000 – Input tax: 19 EUR	7777 Vendor Company A (21100000 – Payables domestic) 119 EUR

Now we have a claim of 19 EUR against the tax office, which is reflected in the pre-tax account.

Declare this claim with the VAT advance notification and get this tax back from the tax office.

Tax refund, input Tax-Domestic:

Debit	Credit
11001000 – Bank: 19 EUR	220900000 – Tax payable: 19 EUR

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Our customer hands over the open demand. This allows us to deregister the claim:

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Now we have a claim of 19 EUR against the tax office, which is reflected in the pre-tax account.

Declare this claim with the VAT advance notification and get this tax back from the tax office.

Tax refund, input Tax-Domestic:

Debit	Credit
11001000 – Bank: 19 EUR	2209000000 – Tax payable: 19 EUR

Debit	Credit
22090000 – Tax payable: 19 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 19 EUR

For example, in the case of purchase orders, the pre-tax account is posted in the amount of the value-added tax shown on the invoice.

- **1260500 – Import Sales Tax paid (VST) and 22100000 – Acquisition Tax- EU Internal Market**

Company A in Germany supplies the goods for processing to Company C in France.

In this case, Company A has carried out an intra-community delivery (§ 6a (1) UStG). This delivery is tax-free according to §4 No. 1b UStG. Therefore, Company A does not have to pay VAT for this delivery.

As a result of the intra-community delivery, Company A is obliged to make an invoice without showing the tax. In addition to the usual accounting features, the VAT identification number of the supplier and the customer must be stated in accordance with § 14a (3) UStG. The VAT registration number obtained must be confirmed with the company name and address by a qualified confirmation from the Federal Tax Office. The qualified confirmation must be kept accordingly. In addition, the tax exemption must be indicated on the invoice, for example "VAT exemption, due to intra-community delivery" or "tax-free according to § 4 No. 1b i.V.m. § 6 a UStG".

These intra-community deliveries – EU Internal Market are also to be indicated separately in the EU-Sales Report.

Debit	Credit
65150000 – Computer Supplies: 1000 EUR	7777 Vendor Company A (21100000 – Payables domestic) 1000 EUR

Debit	Credit
1260500 – Import Sales Tax paid (VST): 190 EUR	22100000 – Acquisition Tax- EU: 190 EUR

Debit	Credit
1101000 – Bank: 25000 EUR	22100000 – Acquisition Tax- Internal Market: 25000 EUR

12606010 - Deferred Input tax / Fixed assets VST

G/L Account Number (I_SAKNR)	12606010
G/L Acct Long Text (SKAT)	Deferred Input tax / Fixed assets VST
G/L Account Group	SAKO
Balance/ P&L Account	Balance
Account Category	Tax

Account Purpose	This account is used when you create a vendor invoice with vat code related to deferred tax and asset (J5 as an example). The VAT part of this Asset acquisition goes to account 12606010.																		
Account Hierarchy Level	ASSETS CURRENT ASSETS ASSETS FOR CURRENT TAXES Assets for current taxes																		
Used in Configuration or Master Data	X																		
Where Used in the Global Account Determination or Master Data	Tax account determination																		
Account Usage	<p>In the documentation group for Asset for current taxes, the following accounts are described:</p> <table border="1"> <thead> <tr> <th>G/L Account Number (I_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>12541000</td> <td>Receivables from Tax Authorities (no recon acct)</td> </tr> <tr> <td>12600000</td> <td>Input Tax (VST)</td> </tr> <tr> <td>12605000</td> <td>Import Sales Tax paid (VST)</td> </tr> <tr> <td>12606010</td> <td>Deferred Input tax / Fixed assets VST</td> </tr> <tr> <td>12610000</td> <td>Input Tax</td> </tr> <tr> <td>22000000</td> <td>Output Tax (MWS)</td> </tr> <tr> <td>22090000</td> <td>Withholding Tax Payable</td> </tr> <tr> <td>22100000</td> <td>Acquisition Tax</td> </tr> </tbody> </table>	G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)	12541000	Receivables from Tax Authorities (no recon acct)	12600000	Input Tax (VST)	12605000	Import Sales Tax paid (VST)	12606010	Deferred Input tax / Fixed assets VST	12610000	Input Tax	22000000	Output Tax (MWS)	22090000	Withholding Tax Payable	22100000	Acquisition Tax
G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)																		
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Process Related Information	<ul style="list-style-type: none"> • Process 1: Accounts Receivables Test script for J59 Accounts Receivables • Process 2: Accounts Payables Test script for J60 Accounts Payables • Process 3: Accounting and Financial Close Test script for J58 Accounting and Financial Close <ul style="list-style-type: none"> ◦ Create advances return sales/purchase tax Posting via report (RFUMSV00): (as recommended by SAP) The report creates the advance return for tax on sales/purchases and, if required, a batch input session for making an automatic transfer posting for the tax payable. When the system creates a batch input session for the tax payable transfer posting, a document is prepared for each company code selected. In this document, one item for posting to the tax account and one item for posting to the tax payable account is created for each tax account. If required, the report starts filling in the form for the advance return for tax on sales/purchases (function not covered/delta Customizing). It provides the tax balances for each company code, the tax on sales/purchases code, transaction key, total/debit or credit indicators, and the selected period in tabular form. The subsequent print report uses these tables to determine the data required for the printout. You can set the output lists to suit your requirements. You can use the ABAP List Viewer function to arrange the lists accordingly. ◦ Prepare the electronic tax return 																		

You create the administration report for the electronic data transfer transmission to the tax authorities.

You can successfully execute the [Create Advance Return on Sales/Purchase Tax](#) app.

The next steps to prepare the electronic tax return are as follows

- Enter the Data
- Execute the report
- Download the file

o **Post Tax Payable**

The output tax account cannot usually be posted directly. This means that a transfer posting for the account balance cannot be made directly to the tax payable account.

You can use the [Post Tax Payable](#) app for the tax payable.

You can use this app to pay tax amounts by posting the balances of input and output tax accounts to a tax payable account. The app does not require entry of a tax code, enabling you to make manual adjustments to tax accounts directly. Postings can be made in all relevant ledgers for the accounts for which you are responsible.

• **12606010 Deferred Input tax / Fixed assets VST**

This account is used when you create a vendor invoice with vat code related to deferred tax and asset (J5 as an example). The VAT part of this Asset acquisition goes to account 12606010.

Deferred tax program will transfer taxes from the Interim Tax Account to the Final Tax Account after the Vendor's Invoice has been paid for. In other words, program RFUMSV50 transfer amount from deferred tax code to target tax code.

If you think this account is relevant for Foreign Currency Valuation, please configure it via SSCUI.

Posting Examples

• **22000000 - Output Tax (MWS)-Domestic**

Company A sells computer spare parts to Company B. The sales are taxed at 19% sales tax. Company A sells a hard drive for 100 EUR with 84,03 EUR and the sales tax is 15.97 EUR. An invoice for 100 EUR incl. the sales tax of 15.97 EUR is created.

- o Enter invoice without sales order:

Debit	Credit
Customer (Company B): 100 EUR Tax code **	41000400 – Sales Revenue w/ Cost Element: 84,03 EUR Tax code A1
	22000000 – Output Tax (MWS): 15,97 EUR

The turnover tax as a different liability must be transferred to the financial office monthly, quarterly, or only at the end of the year, depending on the requirements of the tax authorities. In our example, we have to make a monthly sales tax prepayment. We need to specify the amount in the sales tax prepayment in June and transfer the money on 02.07.20xx to the tax office.

- o Post VAT-Tax payment

Debit	Credit
22000000 – Output Tax (MWS): 15,97 EUR	22090000 – Tax payable: 15,97 EUR

Debit	Credit
22090000 – Tax payable: 15,97 EUR	11001080 – Bank 1 – Cash Receipt: 15,97 EUR

Our customer hands over the open demand. This allows us to deregister the claim:

Debit	Credit
11001080 – Bank 1-Cash Receipt: 100 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 100 EUR

With the sales tax pre-registration, you can therefore report your monthly, quarterly, or annual turnover tax, and pay the indicated VAT to the tax office. Since the pre-registrations can still be corrected in each case, the final declaration of turnover tax is the VAT declaration which must be submitted by 31.05. of the following year.

- **12610000 – Input Tax- Domestic**

Company A buys office supplies for 100 EUR. On the invoice, you have the following amount:

100 EUR net + 19 EUR (19% VAT) = 119 EUR gross

Company A is posting the invoice.

Debit	Credit
65100000 – Office supplies (material): 100 EUR 12610000 – Input tax: 19 EUR	7777 Vendor Company A (21100000 – Payables domestic) 119 EUR

Now we have a claim of 19 EUR against the tax office, which is reflected in the pre-tax account.

Declare this claim with the VAT advance notification and get this tax back from the tax office.

Tax refund, input Tax-Domestic:

Debit	Credit
11001000 – Bank: 19 EUR	220900000 – Tax payable: 19 EUR

Debit	Credit
22090000 – Tax payable: 19 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 19 EUR

For example, in the case of purchase orders, the pre-tax account is posted in the amount of the value-added tax shown on the invoice.

- **1260500 – Import Sales Tax paid (VST) and 22100000 – Acquisition Tax- EU Internal Market**

Company A in Germany supplies the goods for processing to Company C in France.

In this case, Company A has carried out an intra-community delivery (§ 6a (1) UStG). This delivery is tax-free according to §4 No. 1b UStG. Therefore, Company A does not have to pay VAT for this delivery.

As a result of the intra-community delivery, Company A is obliged to make an invoice without showing the tax. In addition to the usual accounting features, the VAT identification number of

the supplier and the customer must be stated in accordance with § 14a (3) UStG. The VAT registration number obtained must be confirmed with the company name and address by a qualified confirmation from the Federal Tax Office. The qualified confirmation must be kept accordingly. In addition, the tax exemption must be indicated on the invoice, for example "VAT exemption, due to intra-community delivery" or "tax-free according to § 4 No. 1b i.V.m. § 6 a UStG".

These intra-community deliveries – EU Internal Market are also to be indicated separately in the EU-Sales Report.

Debit	Credit
65150000 – Computer Supplies: 1000 EUR	7777 Vendor Company A (21100000 – Payables domestic) 1000 EUR

Debit	Credit
1260500 – Import Sales Tax paid (VST): 190 EUR	22100000 – Acquisition Tax- EU: 190 EUR

Debit	Credit
1101000 – Bank: 25000 EUR	22100000 – Acquisition Tax- Internal Market: 25000 EUR

12610000 - Input Tax

G/L Account Number (I_SAKNR)	12610000						
G/L Acct Long Text (SKAT)	Input Tax						
G/L Account Group	SAKO						
Balance/ P&L Account	Balance						
Account Category	Tax						
Account Purpose	Tax account used in tax code settings						
Account Hierarchy Level	ASSETS CURRENT ASSETS ASSETS FOR CURRENT TAXES Assets for current taxes						
Used in Configuration or Master Data	X						
Where Used in the Global Account Determination or Master Data	Tax account determination						
Account Usage	In the documentation group for Asset for current taxes , the following accounts are described: <table border="1" data-bbox="448 1912 1270 2119"> <thead> <tr> <th>G/L Account Number (I_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>12541000</td> <td>Receivables from Tax Authorities (no recon acct)</td> </tr> <tr> <td>12600000</td> <td>Input Tax (VST)</td> </tr> </tbody> </table>	G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)	12541000	Receivables from Tax Authorities (no recon acct)	12600000	Input Tax (VST)
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12541000	Receivables from Tax Authorities (no recon acct)						
12600000	Input Tax (VST)						

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
12605000	Import Sales Tax paid (VST)
12606010	Deferred Input tax / Fixed assets VST
12610000	Input Tax
22000000	Output Tax (MWS)
22090000	Withholding Tax Payable
22100000	Acquisition Tax

Process Related Information

- **Process 1: Accounts Receivables**

Test script for J59 [Accounts Receivables](#)

- **Process 2: Accounts Payables**

Test script for J60 [Accounts Payables](#)

- **Process 3: Accounting and Financial Close**

Test script for J58 [Accounting and Financial Close](#)

- **Create advances return sales/purchase tax**

Posting via report (RFUMSV00): (as recommended by SAP)

The report creates the advance return for tax on sales/purchases and, if required, a batch input session for making an automatic transfer posting for the tax payable.

When the system creates a batch input session for the tax payable transfer posting, a document is prepared for each company code selected. In this document, one item for posting to the tax account and one item for posting to the tax payable account is created for each tax account.

If required, the report starts filling in the form for the advance return for tax on sales/purchases (function not covered/delta Customizing). It provides the tax balances for each company code, the tax on sales/purchases code, transaction key, total/debit or credit indicators, and the selected period in tabular form. The subsequent print report uses these tables to determine the data required for the printout.

You can set the output lists to suit your requirements. You can use the ABAP List Viewer function to arrange the lists accordingly.

- **Prepare the electronic tax return**

You create the administration report for the electronic data transfer transmission to the tax authorities.

You can successfully execute the [Create Advance Return on Sales/Purchase Tax](#) app.

The next steps to prepare the electronic tax return are as follows

- Enter the Data
- Execute the report
- Download the file

- **Post Tax Payable**

The output tax account cannot usually be posted directly. This means that a transfer posting for the account balance cannot be made directly to the tax payable account.

You can use the [Post Tax Payable](#) app for the tax payable.

You can use this app to pay tax amounts by posting the balances of input and output tax accounts to a tax payable account. The app does not require entry of a tax code, enabling you to make manual adjustments to tax accounts directly. Postings can be made in all relevant ledgers for the accounts for which you are responsible.

- **12606010 Deferred Input tax / Fixed assets VST**

This account is used when you create a vendor invoice with vat code related to deferred tax and asset (J5 as an example). The VAT part of this Asset acquisition goes to account 12606010.

Deferred tax program will transfer taxes from the Interim Tax Account to the Final Tax Account after the Vendor's Invoice has been paid for. In other words, program RFUMSV50 transfer amount from deferred tax code to target tax code.

If you think this account is relevant for Foreign Currency Valuation, please configure it via SSCUI.

Posting Examples

- **22000000 - Output Tax (MWS)-Domestic**

Company A sells computer spare parts to Company B. The sales are taxed at 19% sales tax. Company A sells a hard drive for 100 EUR with 84,03 EUR and the sales tax is 15.97 EUR. An invoice for 100 EUR incl. the sales tax of 15.97 EUR is created.

- o Enter invoice without sales order:

Debit	Credit
Customer (Company B): 100 EUR Tax code **	41000400 – Sales Revenue w/ Cost Element: 84,03 EUR Tax code A1
	22000000 – Output Tax (MWS): 15,97 EUR

The turnover tax as a different liability must be transferred to the financial office monthly, quarterly, or only at the end of the year, depending on the requirements of the tax authorities. In our example, we have to make a monthly sales tax prepayment. We need to specify the amount in the sales tax prepayment in June and transfer the money on 02.07.20xx to the tax office.

- o Post VAT-Tax payment

Debit	Credit
22000000 – Output Tax (MWS): 15,97 EUR	22090000 – Tax payable: 15,97 EUR

Debit	Credit
22090000 – Tax payable: 15,97 EUR	11001080 – Bank 1 – Cash Receipt: 15,97 EUR

Our customer hands over the open demand. This allows us to deregister the claim:

Debit	Credit
11001080 – Bank 1-Cash Receipt: 100 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 100 EUR

With the sales tax pre-registration, you can therefore report your monthly, quarterly, or annual turnover tax, and pay the indicated VAT to the tax office. Since the pre-

registrations can still be corrected in each case, the final declaration of turnover tax is the VAT declaration which must be submitted by 31.05. of the following year.

- **12610000 – Input Tax- Domestic**

Company A buys office supplies for 100 EUR. On the invoice, you have the following amount:

100 EUR net + 19 EUR (19% VAT) = 119 EUR gross

Company A is posting the invoice.

Debit	Credit
65100000 – Office supplies (material): 100 EUR 12610000 – Input tax: 19 EUR	7777 Vendor Company A (21100000 – Payables domestic) 119 EUR

Now we have a claim of 19 EUR against the tax office, which is reflected in the pre-tax account.

Declare this claim with the VAT advance notification and get this tax back from the tax office.

Tax refund, input Tax-Domestic:

Debit	Credit
11001000 – Bank: 19 EUR	220900000 – Tax payable: 19 EUR

Debit	Credit
220900000 – Tax payable: 19 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 19 EUR

For example, in the case of purchase orders, the pre-tax account is posted in the amount of the value-added tax shown on the invoice.

- **1260500 – Import Sales Tax paid (VST) and 22100000 – Acquisition Tax- EU Internal Market**

Company A in Germany supplies the goods for processing to Company C in France.

In this case, Company A has carried out an intra-community delivery (§ 6a (1) UStG). This delivery is tax-free according to §4 No. 1b UStG. Therefore, Company A does not have to pay VAT for this delivery.

As a result of the intra-community delivery, Company A is obliged to make an invoice without showing the tax. In addition to the usual accounting features, the VAT identification number of the supplier and the customer must be stated in accordance with § 14a (3) UStG. The VAT registration number obtained must be confirmed with the company name and address by a qualified confirmation from the Federal Tax Office. The qualified confirmation must be kept accordingly. In addition, the tax exemption must be indicated on the invoice, for example "VAT exemption, due to intra-community delivery" or "tax-free according to § 4 No. 1b i.V.m. § 6 a UStG".

These intra-community deliveries – EU Internal Market are also to be indicated separately in the EU-Sales Report.

Debit	Credit
65150000 – Computer Supplies: 1000 EUR	7777 Vendor Company A (21100000 – Payables domestic) 1000 EUR

Debit	Credit
1260500 – Import Sales Tax paid (VST): 190 EUR	22100000 – Acquisition Tax- EU: 190 EUR

Debit	Credit
1101000 – Bank: 25000 EUR	22100000 – Acquisition Tax- Internal Market: 25000 EUR

22000000 - Output Tax (MWS)

G/L Account Number (I_SAKNR)	22000000																			
G/L Acct Long Text (SKAT)	Output Tax (MWS)																			
G/L Account Group	SAKO																			
Balance/ P&L Account	Balance																			
Account Category	Tax																			
Account Purpose	Tax account used in tax code settings																			
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Used in Configuration or Master Data	X																			
Where Used in the Global Account Determination or Master Data	Tax account determination / Tax Adjustment Postings for JP																			
Account Usage	<p>In the documentation group for Asset for current taxes, the following accounts are described:</p> <table border="1"> <thead> <tr> <th>G/L Account Number (I_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>12541000</td> <td>Receivables from Tax Authorities (no recon acct)</td> </tr> <tr> <td>12600000</td> <td>Input Tax (VST)</td> </tr> <tr> <td>12605000</td> <td>Import Sales Tax paid (VST)</td> </tr> <tr> <td>12606010</td> <td>Deferred Input tax / Fixed assets VST</td> </tr> <tr> <td>12610000</td> <td>Input Tax</td> </tr> <tr> <td>22000000</td> <td>Output Tax (MWS)</td> </tr> <tr> <td>22090000</td> <td>Withholding Tax Payable</td> </tr> <tr> <td>22100000</td> <td>Acquisition Tax</td> </tr> </tbody> </table>		G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)	12541000	Receivables from Tax Authorities (no recon acct)	12600000	Input Tax (VST)	12605000	Import Sales Tax paid (VST)	12606010	Deferred Input tax / Fixed assets VST	12610000	Input Tax	22000000	Output Tax (MWS)	22090000	Withholding Tax Payable	22100000	Acquisition Tax
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Test script for J60 [Accounts Payables](#)

- **Process 3: Accounting and Financial Close**

Test script for J58 [Accounting and Financial Close](#)

- **Create advances return sales/purchase tax**

Posting via report (RFUMSV00): (as recommended by SAP)

The report creates the advance return for tax on sales/purchases and, if required, a batch input session for making an automatic transfer posting for the tax payable.

When the system creates a batch input session for the tax payable transfer posting, a document is prepared for each company code selected. In this document, one item for posting to the tax account and one item for posting to the tax payable account is created for each tax account.

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- Execute the report
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You can use the [Post Tax Payable](#) app for the tax payable.

You can use this app to pay tax amounts by posting the balances of input and output tax accounts to a tax payable account. The app does not require entry of a tax code, enabling you to make manual adjustments to tax accounts directly. Postings can be made in all relevant ledgers for the accounts for which you are responsible.

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This account is used when you create a vendor invoice with vat code related to deferred tax and asset (J5 as an example). The VAT part of this Asset acquisition goes to account 12606010.

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If you think this account is relevant for Foreign Currency Valuation, please configure it via SSCUI.

Posting Examples

- **22000000 - Output Tax (MWS)-Domestic**

Company A sells computer spare parts to Company B. The sales are taxed at 19% sales tax. Company A sells a hard drive for 100 EUR with 84,03 EUR and the sales tax is 15.97 EUR. An invoice for 100 EUR incl. the sales tax of 15.97 EUR is created.

- o Enter invoice without sales order:

Debit	Credit
Customer (Company B): 100 EUR Tax code **	41000400 – Sales Revenue w/ Cost Element: 84,03 EUR Tax code A1
	22000000 – Output Tax (MWS): 15,97 EUR

The turnover tax as a different liability must be transferred to the financial office monthly, quarterly, or only at the end of the year, depending on the requirements of the tax authorities. In our example, we have to make a monthly sales tax prepayment. We need to specify the amount in the sales tax prepayment in June and transfer the money on 02.07.20xx to the tax office.

- o Post VAT-Tax payment

Debit	Credit
22000000 – Output Tax (MWS): 15,97 EUR	22090000 – Tax payable: 15,97 EUR

Debit	Credit
22090000 – Tax payable: 15,97 EUR	11001080 – Bank 1 – Cash Receipt: 15,97 EUR

Our customer hands over the open demand. This allows us to deregister the claim:

Debit	Credit
11001080 – Bank 1-Cash Receipt: 100 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 100 EUR

With the sales tax pre-registration, you can therefore report your monthly, quarterly, or annual turnover tax, and pay the indicated VAT to the tax office. Since the pre-registrations can still be corrected in each case, the final declaration of turnover tax is the VAT declaration which must be submitted by 31.05. of the following year.

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Company A buys office supplies for 100 EUR. On the invoice, you have the following amount:

100 EUR net + 19 EUR (19% VAT) = 119 EUR gross

Company A is posting the invoice.

Debit	Credit
65100000 – Office supplies (material): 100 EUR	7777 Vendor Company A (21100000 – Payables domestic) 119 EUR
12610000 – Input tax: 19 EUR	

Now we have a claim of 19 EUR against the tax office, which is reflected in the pre-tax account.

Declare this claim with the VAT advance notification and get this tax back from the tax office.

Tax refund, input Tax-Domestic:

Debit	Credit
11001000 – Bank: 19 EUR	220900000 – Tax payable: 19 EUR

Debit	Credit
220900000 – Tax payable: 19 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 19 EUR

For example, in the case of purchase orders, the pre-tax account is posted in the amount of the value-added tax shown on the invoice.

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These intra-community deliveries – EU Internal Market are also to be indicated separately in the EU-Sales Report.

Debit	Credit
65150000 – Computer Supplies: 1000 EUR	7777 Vendor Company A (21100000 – Payables domestic) 1000 EUR

Debit	Credit
1260500 – Import Sales Tax paid (VST): 190 EUR	22100000 – Acquisition Tax- EU: 190 EUR

Debit	Credit
1101000 – Bank: 25000 EUR	22100000 – Acquisition Tax- Internal Market: 25000 EUR

22090000 - Withholding Tax Payable

G/L Account Number

22090000

(I_SAKNR)																			
G/L Acct Long Text (SKAT)	Withholding Tax Payable																		
G/L Account Group	SAKO																		
Balance/ P&L Account	Balance																		
Account Category	Tax																		
Account Purpose	Account for tax payable postings and extended withholding tax																		
Account Hierarchy Level	ASSETS CURRENT ASSETS ASSETS FOR CURRENT TAXES Assets for current taxes																		
Used in Configuration or Master Data	X																		
Where Used in the Global Account Determination or Master Data	MM account determination																		
Account Usage	<p>In the documentation group for Asset for current taxes, the following accounts are described:</p> <table border="1"> <thead> <tr> <th>G/L Account Number (I_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>12541000</td> <td>Receivables from Tax Authorities (no recon acct)</td> </tr> <tr> <td>12600000</td> <td>Input Tax (VST)</td> </tr> <tr> <td>12605000</td> <td>Import Sales Tax paid (VST)</td> </tr> <tr> <td>12606010</td> <td>Deferred Input tax / Fixed assets VST</td> </tr> <tr> <td>12610000</td> <td>Input Tax</td> </tr> <tr> <td>22000000</td> <td>Output Tax (MWS)</td> </tr> <tr> <td>22090000</td> <td>Withholding Tax Payable</td> </tr> <tr> <td>22100000</td> <td>Acquisition Tax</td> </tr> </tbody> </table>	G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)	12541000	Receivables from Tax Authorities (no recon acct)	12600000	Input Tax (VST)	12605000	Import Sales Tax paid (VST)	12606010	Deferred Input tax / Fixed assets VST	12610000	Input Tax	22000000	Output Tax (MWS)	22090000	Withholding Tax Payable	22100000	Acquisition Tax
G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)																		
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Process Related Information	<ul style="list-style-type: none"> • Process 1: Accounts Receivables Test script for J59 Accounts Receivables • Process 2: Accounts Payables Test script for J60 Accounts Payables • Process 3: Accounting and Financial Close Test script for J58 Accounting and Financial Close <ul style="list-style-type: none"> ◦ Create advances return sales/purchase tax Posting via report (RFUMSV00): (as recommended by SAP) The report creates the advance return for tax on sales/purchases and, if required, a batch input session for making an automatic transfer posting for the tax payable. When the system creates a batch input session for the tax payable transfer posting, a document is prepared for each company code selected. In this document, one item for posting to the tax account and one item for posting to the tax payable account is created for each tax account. 																		

If required, the report starts filling in the form for the advance return for tax on sales/purchases (function not covered/delta Customizing). It provides the tax balances for each company code, the tax on sales/purchases code, transaction key, total/debit or credit indicators, and the selected period in tabular form. The subsequent print report uses these tables to determine the data required for the printout.

You can set the output lists to suit your requirements. You can use the ABAP List Viewer function to arrange the lists accordingly.

o **Prepare the electronic tax return**

You create the administration report for the electronic data transfer transmission to the tax authorities.

You can successfully execute the [Create Advance Return on Sales/Purchase Tax](#) app.

The next steps to prepare the electronic tax return are as follows

- Enter the Data
- Execute the report
- Download the file

o **Post Tax Payable**

The output tax account cannot usually be posted directly. This means that a transfer posting for the account balance cannot be made directly to the tax payable account.

You can use the [Post Tax Payable](#) app for the tax payable.

You can use this app to pay tax amounts by posting the balances of input and output tax accounts to a tax payable account. The app does not require entry of a tax code, enabling you to make manual adjustments to tax accounts directly. Postings can be made in all relevant ledgers for the accounts for which you are responsible.

• **12606010 Deferred Input tax / Fixed assets VST**

This account is used when you create a vendor invoice with vat code related to deferred tax and asset (J5 as an example). The VAT part of this Asset acquisition goes to account 12606010.

Deferred tax program will transfer taxes from the Interim Tax Account to the Final Tax Account after the Vendor's Invoice has been paid for. In other words, program RFUMSV50 transfer amount from deferred tax code to target tax code.

If you think this account is relevant for Foreign Currency Valuation, please configure it via SSCUI.

Posting Examples

• **22000000 - Output Tax (MWS)-Domestic**

Company A sells computer spare parts to Company B. The sales are taxed at 19% sales tax. Company A sells a hard drive for 100 EUR with 84,03 EUR and the sales tax is 15.97 EUR. An invoice for 100 EUR incl. the sales tax of 15.97 EUR is created.

- o Enter invoice without sales order:

Debit	Credit
Customer (Company B): 100 EUR Tax code **	41000400 – Sales Revenue w/ Cost Element: 84,03 EUR Tax code A1
	22000000 – Output Tax (MWS): 15,97 EUR

The turnover tax as a different liability must be transferred to the financial office monthly, quarterly, or only at the end of the year, depending on the requirements of the tax authorities. In our example, we have to make a monthly sales tax prepayment. We

need to specify the amount in the sales tax prepayment in June and transfer the money on 02.07.20xx to the tax office.

- o Post VAT-Tax payment

Debit	Credit
22000000 – Output Tax (MWS): 15,97 EUR	22090000 – Tax payable: 15,97 EUR

Debit	Credit
22090000 – Tax payable: 15,97 EUR	11001080 – Bank 1 – Cash Receipt: 15,97 EUR

Our customer hands over the open demand. This allows us to deregister the claim:

Debit	Credit
11001080 – Bank 1-Cash Receipt: 100 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 100 EUR

With the sales tax pre-registration, you can therefore report your monthly, quarterly, or annual turnover tax, and pay the indicated VAT to the tax office. Since the pre-registrations can still be corrected in each case, the final declaration of turnover tax is the VAT declaration which must be submitted by 31.05. of the following year.

- **12610000 – Input Tax- Domestic**

Company A buys office supplies for 100 EUR. On the invoice, you have the following amount:

100 EUR net + 19 EUR (19% VAT) = 119 EUR gross

Company A is posting the invoice.

Debit	Credit
65100000 – Office supplies (material): 100 EUR 12610000 – Input tax: 19 EUR	7777 Vendor Company A (21100000 – Payables domestic) 119 EUR

Now we have a claim of 19 EUR against the tax office, which is reflected in the pre-tax account.

Declare this claim with the VAT advance notification and get this tax back from the tax office.

Tax refund, input Tax-Domestic:

Debit	Credit
11001000 – Bank: 19 EUR	220900000 – Tax payable: 19 EUR

Debit	Credit
22090000 – Tax payable: 19 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 19 EUR

For example, in the case of purchase orders, the pre-tax account is posted in the amount of the value-added tax shown on the invoice.

- **1260500 – Import Sales Tax paid (VST) and 22100000 – Acquisition Tax- EU Internal Market**

Company A in Germany supplies the goods for processing to Company C in France.

In this case, Company A has carried out an intra-community delivery (§ 6a (1) UStG). This delivery is tax-free according to §4 No. 1b UStG. Therefore, Company A does not have to pay VAT for this delivery.

As a result of the intra-community delivery, Company A is obliged to make an invoice without showing the tax. In addition to the usual accounting features, the VAT identification number of the supplier and the customer must be stated in accordance with § 14a (3) UStG. The VAT registration number obtained must be confirmed with the company name and address by a qualified confirmation from the Federal Tax Office. The qualified confirmation must be kept accordingly. In addition, the tax exemption must be indicated on the invoice, for example "VAT exemption, due to intra-community delivery" or "tax-free according to § 4 No. 1b i.V.m. § 6 a USTG".

These intra-community deliveries – EU Internal Market are also to be indicated separately in the EU-Sales Report.

Debit	Credit
65150000 – Computer Supplies: 1000 EUR	7777 Vendor Company A (21100000 – Payables domestic) 1000 EUR

Debit	Credit
1260500 – Import Sales Tax paid (VST): 190 EUR	22100000 – Acquisition Tax- EU: 190 EUR

Debit	Credit
1101000 – Bank: 25000 EUR	22100000 – Acquisition Tax- Internal Market: 25000 EUR

22100000 - Acquisition Tax

G/L Account Number (I_SAKNR)	22100000
G/L Acct Long Text (SKAT)	Acquisition Tax
G/L Account Group	SAKO
Balance/ P&L Account	Balance
Account Category	Tax
Account Purpose	Tax account used in tax code settings
Account Hierarchy Level	ASSETS CURRENT ASSETS ASSETS FOR CURRENT TAXES Assets for current taxes
Used in Configuration or Master Data	X
Where Used in the Global	Tax account determination

Account Determination or Master Data																			
Account Usage	<p>In the documentation group for Asset for current taxes, the following accounts are described:</p> <table border="1" data-bbox="448 235 1268 790"> <thead> <tr> <th>G/L Account Number (I_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>12541000</td> <td>Receivables from Tax Authorities (no recon acct)</td> </tr> <tr> <td>12600000</td> <td>Input Tax (VST)</td> </tr> <tr> <td>12605000</td> <td>Import Sales Tax paid (VST)</td> </tr> <tr> <td>12606010</td> <td>Deferred Input tax / Fixed assets VST</td> </tr> <tr> <td>12610000</td> <td>Input Tax</td> </tr> <tr> <td>22000000</td> <td>Output Tax (MWS)</td> </tr> <tr> <td>22090000</td> <td>Withholding Tax Payable</td> </tr> <tr> <td>22100000</td> <td>Acquisition Tax</td> </tr> </tbody> </table>	G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)	12541000	Receivables from Tax Authorities (no recon acct)	12600000	Input Tax (VST)	12605000	Import Sales Tax paid (VST)	12606010	Deferred Input tax / Fixed assets VST	12610000	Input Tax	22000000	Output Tax (MWS)	22090000	Withholding Tax Payable	22100000	Acquisition Tax
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- Execute the report
- Download the file

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You can use the [Post Tax Payable](#) app for the tax payable.

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Posting Examples

- **22000000 - Output Tax (MWS)-Domestic**

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Debit	Credit
Customer (Company B): 100 EUR Tax code **	41000400 – Sales Revenue w/ Cost Element: 84,03 EUR Tax code A1
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The turnover tax as a different liability must be transferred to the financial office monthly, quarterly, or only at the end of the year, depending on the requirements of the tax authorities. In our example, we have to make a monthly sales tax prepayment. We need to specify the amount in the sales tax prepayment in June and transfer the money on 02.07.20xx to the tax office.

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Debit	Credit
22000000 – Output Tax (MWS): 15,97 EUR	22090000 – Tax payable: 15,97 EUR

Debit	Credit
22090000 – Tax payable: 15,97 EUR	11001080 – Bank 1 – Cash Receipt: 15,97 EUR

Our customer hands over the open demand. This allows us to deregister the claim:

Debit	Credit
11001080 – Bank 1-Cash Receipt: 100 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 100 EUR

With the sales tax pre-registration, you can therefore report your monthly, quarterly, or annual turnover tax, and pay the indicated VAT to the tax office. Since the pre-registrations can still be corrected in each case, the final declaration of turnover tax is the VAT declaration which must be submitted by 31.05. of the following year.

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Company A buys office supplies for 100 EUR. On the invoice, you have the following amount:

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Debit	Credit
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Debit	Credit
11001000 – Bank: 19 EUR	220900000 – Tax payable: 19 EUR

Debit	Credit
220900000 – Tax payable: 19 EUR	12541000 – Receivables from Tax Authorities (no recon acct): 19 EUR

For example, in the case of purchase orders, the pre-tax account is posted in the amount of the value-added tax shown on the invoice.

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Debit	Credit				
1260500 – Import Sales Tax paid (VST): 190 EUR	22100000 – Acquisition Tax- EU: 190 EUR				
	<table border="1"> <tr> <th>Debit</th> <th>Credit</th> </tr> <tr> <td>1101000 – Bank: 25000 EUR</td> <td>22100000 – Acquisition Tax- Internal Market: 25000 EUR</td> </tr> </table>	Debit	Credit	1101000 – Bank: 25000 EUR	22100000 – Acquisition Tax- Internal Market: 25000 EUR
Debit	Credit				
1101000 – Bank: 25000 EUR	22100000 – Acquisition Tax- Internal Market: 25000 EUR				

21502000 - Payroll Taxes

G/L Account Number (L_SAKNR)	21502000										
G/L Acct Long Text (SKAT)	Payroll Taxes										
G/L Account Group	SAKO										
Balance/ P&L Account	Balance										
Account Category	Asset/Liability - Others										
Account Purpose	Payroll Tax										
Account Hierarchy Level	LIABILITIES CURRENT LIABILITIES OTHER LIABILITIES Other Taxes										
Used in Configuration or Master Data	X										
Where Used in the Global Account Determination or Master Data	MM account determination										
Account Usage	<p>In the documentation group for Liabilities - Other Taxes, the following accounts are described:</p> <table border="1"> <thead> <tr> <th>G/L Account Number (L_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>21502000</td> <td>Payroll Taxes</td> </tr> <tr> <td>21603000</td> <td>Withholding Tax</td> </tr> <tr> <td>22009000</td> <td>Deferred Output tax</td> </tr> <tr> <td>22009020</td> <td>Deferred Output Taxes 0%</td> </tr> </tbody> </table>	G/L Account Number (L_SAKNR)	G/L Acct Long Text (SKAT)	21502000	Payroll Taxes	21603000	Withholding Tax	22009000	Deferred Output tax	22009020	Deferred Output Taxes 0%
G/L Account Number (L_SAKNR)	G/L Acct Long Text (SKAT)										
21502000	Payroll Taxes										
21603000	Withholding Tax										
22009000	Deferred Output tax										
22009020	Deferred Output Taxes 0%										
Process Related Information	<p>The payroll taxes and withholding taxes for Human Resource (HR) differs in each country or region. The HR accounts were created based on payroll accounting in the US.</p> <p>Example US</p> <ul style="list-style-type: none"> • 21502000 Payroll Taxes and 21603000 Withholding Tax 										

In the United States, withholding by employers of tax on wages is required by the federal, most state, and some local governments. Taxes withheld include federal income tax, Social Security and Medicare taxes state income tax, and certain other levies by a few states.

Income tax withheld on wages is based on the amount of wages less an amount for declared withholding allowances (often called exemptions). Amounts of tax withheld are determined by the employer. Tax rates and withholding tables apply separately at the federal, most state, and some local levels. The amount to be withheld is based on both the amount wages paid on any paycheck and the period covered by the paycheck. Federal and some state withholding amounts are at graduated rates, so higher wages have higher withholding percentages. Withheld income taxes are treated by employees as a payment because tax due for the year, which is determined on the annual income tax return filed after the end of the year (federal Form 1040 series, and appropriate state forms). Withholdings more than tax so determined are refunded.

A few states also impose additional taxes that are withheld from wages.

Wages are defined somewhat differently for different withholding tax purposes. Thus, federal income tax wages may differ from Social Security wages which may differ from state wages.

- **22009020 Deferred Output Taxes 0%**

This technical account will be used at the moment of tranfering the tax from Deferred Tax to the Final Tax codes by RFUMSV50 (Deferred Tax Transfer). This is a clearing accounts required both DR and CR entries - therefore, we must assign * to tax category allowing both input and output entries.

Posting Examples

1. Example US Payroll

Debit	Credit
61100000 - Payroll Expense - Salaries 10000 EUR	21502000 Payroll Taxes 400 EUR
21503000 Payroll--- Social Security 100 EUR	21603000 Withholding Tax 600 EUR
21505000 Payroll - Savings Plan 50 EUR	21720000 Other Payables 10000 EUR
21508000 Payroll--- Garninshment 100 EUR	
21509000 Payroll Workers Compensation Association 50 EUR	
21512000 Payroll - EE Benefit 50 EUR	
21516000 Payroll - ER Benefit 50 EUR	
21517000 Other Personnel Costs 600 EUR	

21603000 - Withholding Tax

G/L Account Number (I_SAKNR)	21603000
G/L Acct Long Text (SKAT)	Withholding Tax
G/L Account Group	SAKO
Balance/ P&L Account	Balance
Account Category	Tax
Account Purpose	Tax account used in tax code settings
Account Hierarchy Level	LIABILITIES CURRENT LIABILITIES OTHER LIABILITIES Other Taxes

Used in Configuration or Master Data	X										
Where Used in the Global Account Determination or Master Data	Tax account determination / MM account determination										
Account Usage	<p>In the documentation group for Liabilities - Other Taxes, the following accounts are described:</p> <table border="1" data-bbox="448 360 1075 685"> <thead> <tr> <th>G/L Account Number (L_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>21502000</td> <td>Payroll Taxes</td> </tr> <tr> <td>21603000</td> <td>Withholding Tax</td> </tr> <tr> <td>22009000</td> <td>Deferred Output tax</td> </tr> <tr> <td>22009020</td> <td>Deferred Output Taxes 0%</td> </tr> </tbody> </table>	G/L Account Number (L_SAKNR)	G/L Acct Long Text (SKAT)	21502000	Payroll Taxes	21603000	Withholding Tax	22009000	Deferred Output tax	22009020	Deferred Output Taxes 0%
G/L Account Number (L_SAKNR)	G/L Acct Long Text (SKAT)										
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21509000 Payroll Workers Compensation Association 50 EUR
21512000 Payroll - EE Benefit 50 EUR
21516000 Payroll - ER Benefit 50 EUR
21517000 Other Personnel Costs 600 EUR

22009000 - Deferred Output tax

G/L Account Number (I_SAKNR)	22009000										
G/L Acct Long Text (SKAT)	Deferred Output tax										
G/L Account Group	SAKO										
Balance/ P&L Account	Balance										
Account Category	Tax										
Account Purpose	Tax account used in tax code settings										
Account Hierarchy Level	LIABILITIES CURRENT LIABILITIES OTHER LIABILITIES Other Taxes										
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Process Related Information	<p>The payroll taxes and withholding taxes for Human Resource (HR) differs in each country or region. The HR accounts were created based on payroll accounting in the US.</p> <p>Example US</p> <ul style="list-style-type: none"> • 21502000 Payroll Taxes and 21603000 Withholding Tax <p>In the United States, withholding by employers of tax on wages is required by the federal, most state, and some local governments. Taxes withheld include federal income tax, Social Security and Medicare taxes state income tax, and certain other levies by a few states.</p> <p>Income tax withheld on wages is based on the amount of wages less an amount for declared withholding allowances (often called exemptions). Amounts of tax withheld are determined by the employer. Tax rates and withholding tables apply separately at the federal, most state, and some local levels. The amount to be withheld is based on both the amount wages paid on any paycheck and the period covered by the paycheck. Federal and some state withholding amounts are at graduated rates, so higher wages have higher withholding percentages. Withheld income</p>										

	<p>taxes are treated by employees as a payment because tax due for the year, which is determined on the annual income tax return filed after the end of the year (federal Form 1040 series, and appropriate state forms). Withholdings more than tax so determined are refunded.</p> <p>A few states also impose additional taxes that are withheld from wages.</p> <p>Wages are defined somewhat differently for different withholding tax purposes. Thus, federal income tax wages may differ from Social Security wages which may differ from state wages.</p> <ul style="list-style-type: none"> • 22009020 Deferred Output Taxes 0% <p>This technical account will be used at the moment of tranfering the tax from Deferred Tax to the Final Tax codes by RFUMSV50 (Deferred Tax Transfer). This is a clearing accounts required both DR and CR entries - therefore, we must assign * to tax category allowing both input and output entries.</p>																		
Posting Examples	<p>1. Example US Payroll</p> <table border="1" data-bbox="448 651 1434 1189"> <thead> <tr> <th data-bbox="448 651 943 712">Debit</th> <th data-bbox="943 651 1434 712">Credit</th> </tr> </thead> <tbody> <tr> <td data-bbox="448 712 943 763">61100000 - Payroll Expense - Salaries 10000 EUR</td> <td data-bbox="943 712 1434 763">21502000 Payroll Taxes 400 EUR</td> </tr> <tr> <td data-bbox="448 763 943 815">21503000 Payroll--- Social Security 100 EUR</td> <td data-bbox="943 763 1434 815">21603000 Withholding Tax 600 EUR</td> </tr> <tr> <td data-bbox="448 815 943 866">21505000 Payroll - Savings Plan 50 EUR</td> <td data-bbox="943 815 1434 866">21720000 Other Payables 10000 EUR</td> </tr> <tr> <td data-bbox="448 866 943 918">21508000 Payroll--- Garninshment 100 EUR</td> <td></td> </tr> <tr> <td data-bbox="448 918 943 1010">21509000 Payroll Workers Compensation Association 50 EUR</td> <td></td> </tr> <tr> <td data-bbox="448 1010 943 1061">21512000 Payroll - EE Benefit 50 EUR</td> <td></td> </tr> <tr> <td data-bbox="448 1061 943 1113">21516000 Payroll - ER Benefit 50 EUR</td> <td></td> </tr> <tr> <td data-bbox="448 1113 943 1189">21517000 Other Personnel Costs 600 EUR</td> <td></td> </tr> </tbody> </table>	Debit	Credit	61100000 - Payroll Expense - Salaries 10000 EUR	21502000 Payroll Taxes 400 EUR	21503000 Payroll--- Social Security 100 EUR	21603000 Withholding Tax 600 EUR	21505000 Payroll - Savings Plan 50 EUR	21720000 Other Payables 10000 EUR	21508000 Payroll--- Garninshment 100 EUR		21509000 Payroll Workers Compensation Association 50 EUR		21512000 Payroll - EE Benefit 50 EUR		21516000 Payroll - ER Benefit 50 EUR		21517000 Other Personnel Costs 600 EUR	
Debit	Credit																		
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21516000 Payroll - ER Benefit 50 EUR																			
21517000 Other Personnel Costs 600 EUR																			

22009020 - Deferred Output Taxes 0%

G/L Account Number (I_SAKNR)	22009020
G/L Acct Long Text (SKAT)	Deferred Output Taxes 0%
G/L Account Group	SAKO
Balance/ P&L Account	Balance
Account Category	Tax
Account Purpose	These technical accounts will be used at the moment of tranfering the tax from Deferred Tax to the Final Tax codes by RFUMSV50 (Deferred Tax Transfer). This is a clearing accounts required both DR and CR entries.
Account Hierarchy Level	LIABILITIES CURRENT LIABILITIES OTHER LIABILITIES Other Taxes
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Account Determination for Tax Postings
Account Usage	In the documentation group for Liabilities - Other Taxes , the following accounts are described:

G/L Account Number (L_SAKNR)	G/L Acct Long Text (SKAT)
21502000	Payroll Taxes
21603000	Withholding Tax
22009000	Deferred Output tax
22009020	Deferred Output Taxes 0%

Process Related Information

The payroll taxes and withholding taxes for Human Resource (HR) differs in each country or region. The HR accounts were created based on payroll accounting in the US.

Example US

- 21502000 Payroll Taxes and 21603000 Withholding Tax**

In the United States, withholding by employers of tax on wages is required by the federal, most state, and some local governments. Taxes withheld include federal income tax, Social Security and Medicare taxes state income tax, and certain other levies by a few states.

Income tax withheld on wages is based on the amount of wages less an amount for declared withholding allowances (often called exemptions). Amounts of tax withheld are determined by the employer. Tax rates and withholding tables apply separately at the federal, most state, and some local levels. The amount to be withheld is based on both the amount wages paid on any paycheck and the period covered by the paycheck. Federal and some state withholding amounts are at graduated rates, so higher wages have higher withholding percentages. Withheld income taxes are treated by employees as a payment because tax due for the year, which is determined on the annual income tax return filed after the end of the year (federal Form 1040 series, and appropriate state forms). Withholdings more than tax so determined are refunded.

A few states also impose additional taxes that are withheld from wages.

Wages are defined somewhat differently for different withholding tax purposes. Thus, federal income tax wages may differ from Social Security wages which may differ from state wages.
- 22009020 Deferred Output Taxes 0%**

This technical account will be used at the moment of tranfering the tax from Deferred Tax to the Final Tax codes by RFUMSV50 (Deferred Tax Transfer). This is a clearing accounts required both DR and CR entries - therefore, we must assign * to tax category allowing both input and output entries.

Posting Examples

1. Example US Payroll

Debit	Credit
61100000 - Payroll Expense - Salaries 10000 EUR	21502000 Payroll Taxes 400 EUR
21503000 Payroll--- Social Security 100 EUR	21603000 Withholding Tax 600 EUR
21505000 Payroll - Savings Plan 50 EUR	21720000 Other Payables 10000 EUR
21508000 Payroll--- Garninshment 100 EUR	
21509000 Payroll Workers Compensation Association 50 EUR	
21512000 Payroll - EE Benefit 50 EUR	
21516000 Payroll - ER Benefit 50 EUR	
21517000 Other Personnel Costs 600 EUR	

21503000 - Payroll - Social Security

G/L Account Number (I_SAKNR)	21503000																			
G/L Acct Long Text (SKAT)	Payroll - Social Security																			
G/L Account Group	SAKO																			
Balance/ P&L Account	Balance																			
Account Category	Asset/Liability - Others																			
Account Purpose	Payroll																			
Account Hierarchy Level	LIABILITIES CURRENT LIABILITIES OTHER LIABILITIES Payroll and social security																			
Used in Configuration or Master Data	X																			
Where Used in the Global Account Determination or Master Data	MM account determination																			
Account Usage	<p>In the documentation group for Payroll and Social Security, the following accounts are described:</p> <table border="1"> <thead> <tr> <th>G/L Account Number (I_SAKNR)</th> <th>G/L Acct Long Text (SKAT)</th> </tr> </thead> <tbody> <tr> <td>21503000</td> <td>Payroll - Social Security</td> </tr> <tr> <td>21505000</td> <td>Payroll - Savings Plan</td> </tr> <tr> <td>21508000</td> <td>Payroll - Garnishment</td> </tr> <tr> <td>21509000</td> <td>Payroll - Workers' Compensation Association</td> </tr> <tr> <td>21512000</td> <td>Payroll - EE Benefit</td> </tr> <tr> <td>21516000</td> <td>Payroll - ER Benefit</td> </tr> <tr> <td>21517000</td> <td>Other Personnel Costs</td> </tr> <tr> <td>21519000</td> <td>Payroll Allocation</td> </tr> </tbody> </table>		G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)	21503000	Payroll - Social Security	21505000	Payroll - Savings Plan	21508000	Payroll - Garnishment	21509000	Payroll - Workers' Compensation Association	21512000	Payroll - EE Benefit	21516000	Payroll - ER Benefit	21517000	Other Personnel Costs	21519000	Payroll Allocation
G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)																			
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21517000 Other Personnel Costs 600 EUR

21505000 - Payroll - Savings Plan

G/L Account Number (I_SAKNR)	21505000																			
G/L Acct Long Text (SKAT)	Payroll - Savings Plan																			
G/L Account Group	SAKO																			
Balance/ P&L Account	Balance																			
Account Category	Asset/Liability - Others																			
Account Purpose	Payroll																			
Account Hierarchy Level	LIABILITIES CURRENT LIABILITIES OTHER LIABILITIES Payroll and social security																			
Used in Configuration or Master Data	X																			
Where Used in the Global Account Determination or Master Data	MM account determination																			
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21508000 - Payroll - Garnishment

G/L Account Number (I_SAKNR)	21508000																		
G/L Acct Long Text (SKAT)	Payroll - Garnishment																		
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21509000 - Payroll - Workers" Compensation Association

G/L Account Number (I_SAKNR)	21509000																		
G/L Acct Long Text (SKAT)	Payroll - Workers" Compensation Association																		
G/L Account Group	SAKO																		
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21512000 - Payroll - EE Benefit

G/L Account Number (I_SAKNR)	21512000																		
G/L Acct Long Text (SKAT)	Payroll - EE Benefit																		
G/L Account Group	SAKO																		
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G/L Account Number (I_SAKNR)	21516000														
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