

XBRL in a multi-domain environment

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STILL HAVEN'T FOUND WHAT
YOU'RE LOOKING FOR?
HARNESS THE POWER OF
JOINED UP BUSINESS REPORTING

HOSTED BY XBRL IRELAND

Multi-domain approach

Public domain

- Tax Administration:
 - (C)IT
 - VAT
 - Allowances
- Chambers of Commerce
- Bureau for Statistics
- Other information chains:
 - Health
 - Education

Private domain

- Banks
- Audit Firms/Tax Consultants
- Software Developers

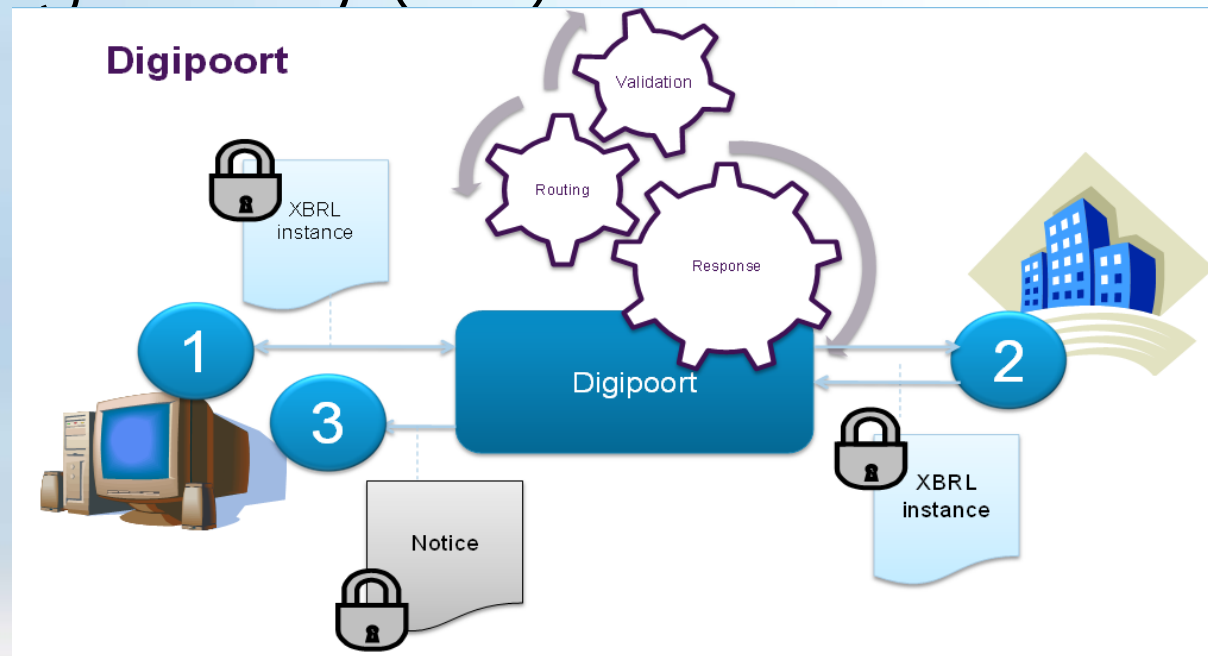
Scope: Interaction and Data

Tax approach: interaction

Paper by mail

XML: web-app. or proprietary gateway (S2S)

XBRL: shared gateway (S2S)



Electronic tax return: enterprises

Volume 2005

1.000.000 enterprises

Numbers of their tax returns:

- 450.000 corporate income tax
- 900.000 income tax
- 3.600.000 wages tax
- 5.700.000 VAT

Tax collection: 92 billion euro

Relevant parties

- The enterprises
- 3 employers' organizations
- 15.000 intermediaries with about 700.000 clients
- 9 intermediary umbrella organizations
- 200 software developers
- Trusted third parties authentication/ authorization

Mandatory Tax Filing (XML)

Data:

- Closed set of data-elements
- Large set of data-elements
 - Tax computation
 - Risk analysis

Coöperation:

- Alignment with tax consultants
- Support of software developers
 - Specifications
 - Test-facilities

Market Support (XML)

Communication:

- Roadshows
- Publications
- Presentations during related events

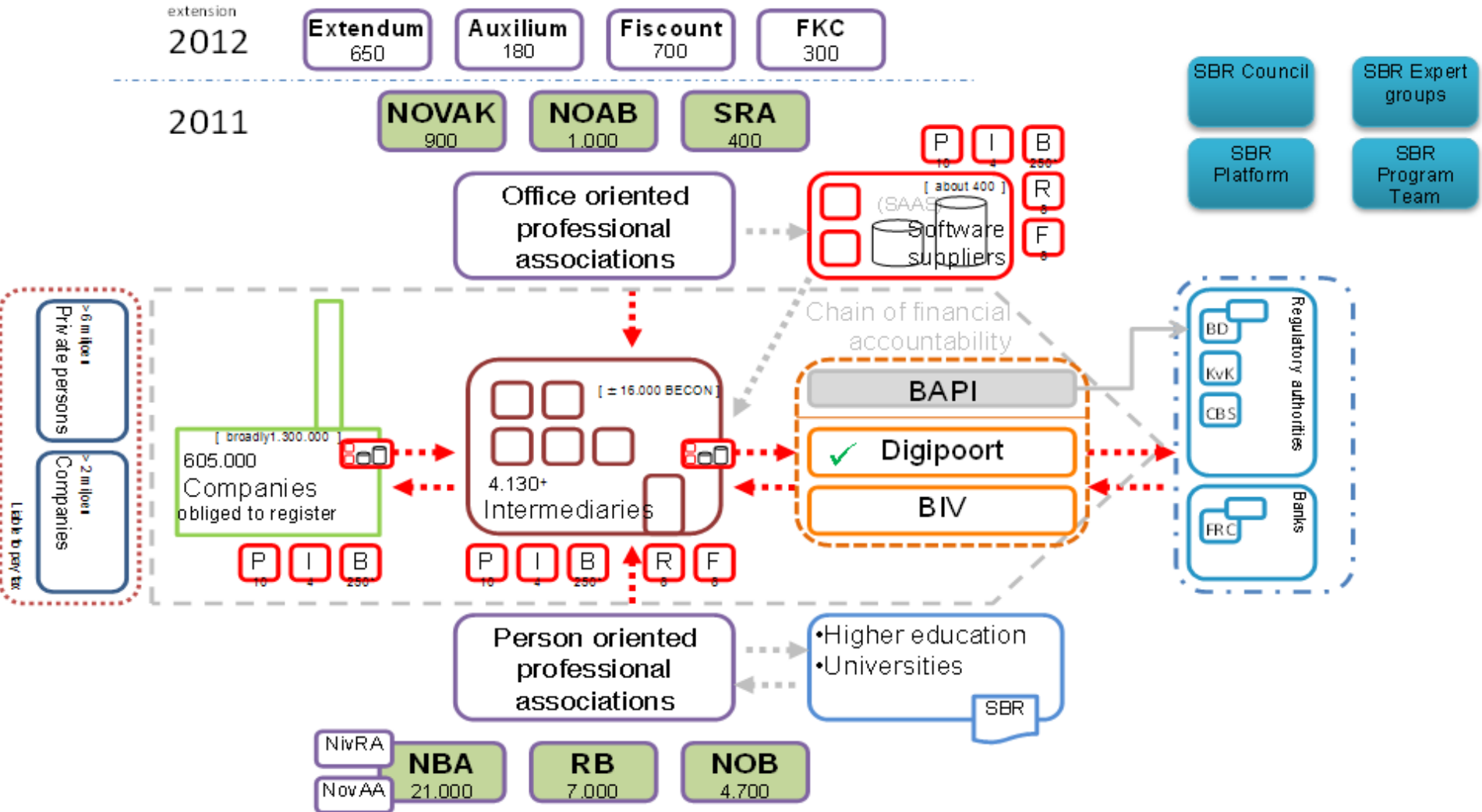
Frequent meetings with:

- Experts from tax consultants
- Software developers

Support software developers

- Specifications
- Helpdesk
- Test facilities
- Incident management
- Account management (tax compliance software, bookkeeping software, salary software)

Market Support (XBRL)



Standardisation

Specifications

- XBRL 2.1
- Dimensions
- Formula

Architecture

- Netherlands Taxonomy Architecture (NTA)
- NTA + FLB (+ TLB)

Netherlands Taxonomy

- Generic Base
- Annual Accounting
- Statistics
- Tax
 - generic base
 - (C)IT
 - VAT
 - Allowances

Mandatory Tax Filing (XBRL)

	2009	2010	2011	2012	2013	2014	volume
IT – Tax Return	TR 2008	→	→	→	Mandated TR 2012		S2S 3 mln Σ 11 mln
CIT – Tax Return		TR 2009	→	→	Mandated TR 2012		S2S 550 k Σ 630 k
Request Extension of Filing				RE-TR 2011	→	Mandated RE-TR 2013	S2S 51 k Σ 682 k
Provisional Assessment Tax Return				PA-TR 2013	Mandated PA-TR 2013		S2S 230 k Σ 820 k
Copy Tax Demand Form					CTDF 2012	Mandated CTDF2013	S2S 8 mln

Mandatory Tax Filing (XBRL)

	2009	2010/2011	2012	2013	2014	volume
VAT	VAT 2009	→	→	→	Mandated VAT 2014	S2S 3 mln Σ 7 mln
Intra Community transactions	ICT 2009	→	→	→	Mandated ICT 2014	S2S 60 k Σ 100 k
Copy Tax Demand Form				CTDF 2013	Mandated CTDF 2014	S2S 400 k

Received by Tax Admin.

Year	2008	2009	2010	2011	2012	2013 ^x
VAT	2.784	7.452	19.117	86.759	168.932	59.168
ICT	0	13	0	525	9.229	4.238
CIT	0	47	359	354	1.059	11.481
IT	0	0	0	3	255	1.019.318
PR-CIT	0	0	0	0	0	5.620
PR-IT	0	0	0	0	0	12.307
Ext. Request	0	0	0	0	0	666
Total	2.784	7.512	19.476	87.641	179.475	1.112.798

^x = Q1 2013

Prognoses by Tax Admin.

Year	2012	2013 ^x	2013	2014	Year	2014
VAT	168.932	59.168	400.000	2.800.000	CTDF	400.000
ICT	9.229	4.238	20.000	65.000		
CIT	1.059	11.481	308.000	570.000		
IT	255	1.019.318	2.512.000	3.300.000		
PR-CIT	0	5.620	12.500	590.000	CTDF	900.000
PR-IT	0	12.307	43.500	200.000	CTDF	7.200.000
Ext. Request	0	666	1.000	25.000		
Total	179.475	1.112.798	3.297.000	7.550.000		8.500.000

^x = Q1 2013

Mandatory Tax Filing (XBRL)

	2013	2014	2015	2016	2017	Volume
IT Migrating persons		TR 2013	Mandated TR 2014			pm
Prefilled IT			P-TR IT 2014			S2S 3 mln Σ 11 mln
Digitalising Extension Process			Information from Tax Admin.			pm
Allowances		Provisional Request 2014	Mandated PR 2015			pm

Usage of (TAX-)NT

Interaction using NT-def:

- Shared gateway
Validation (NT)
- Tax-gateway (XVN)
validation (NT+FRIS) and transformation

Support of software developers using NT α , NT β and NTdef:

- XVN
Validation (NT+FRIS)
- VTS
Validation (FLB)

Re-usage of (TAX-)NT

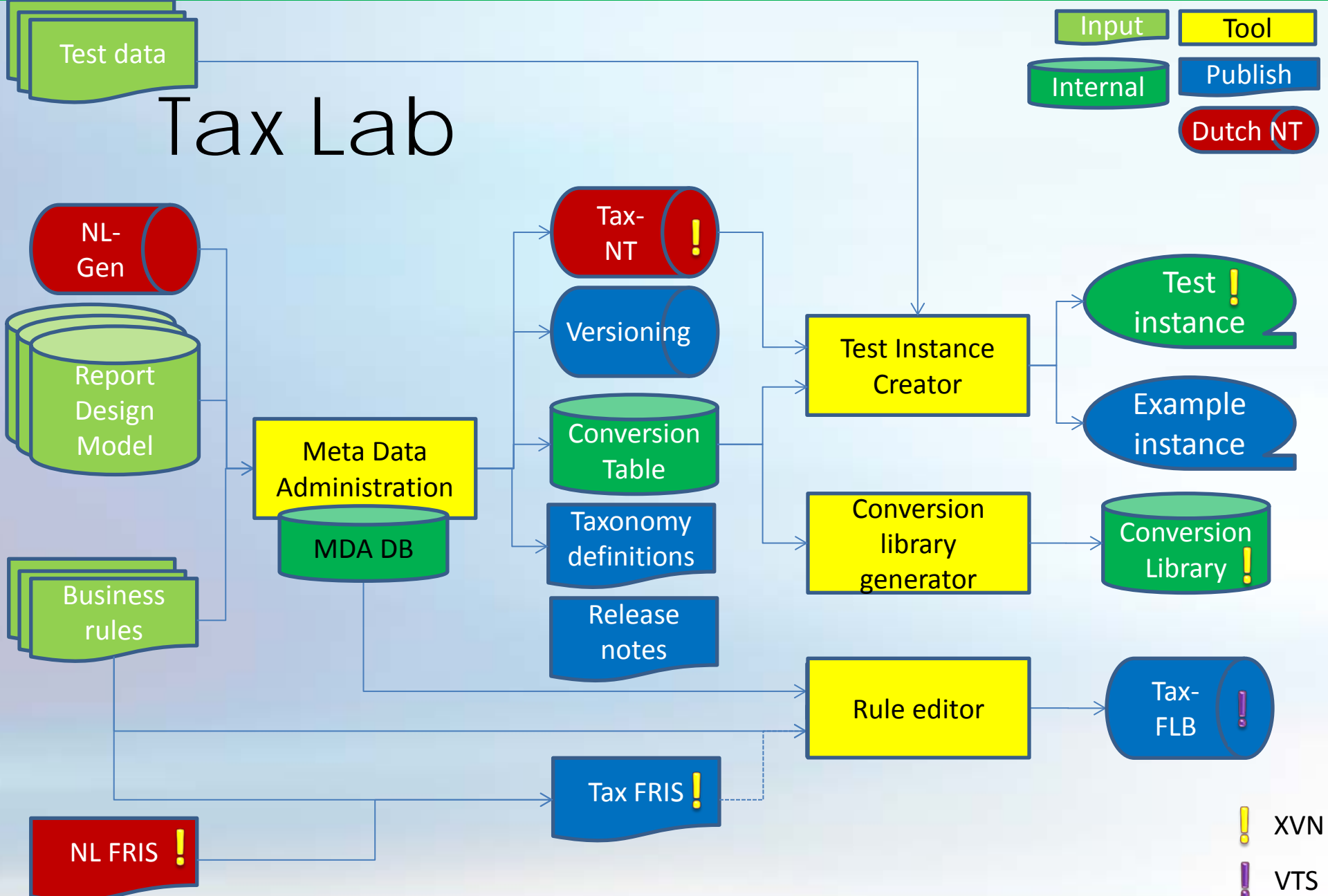
Banks:

- Extended TR for entrepreneurs (persons)
credit-riskmanagement

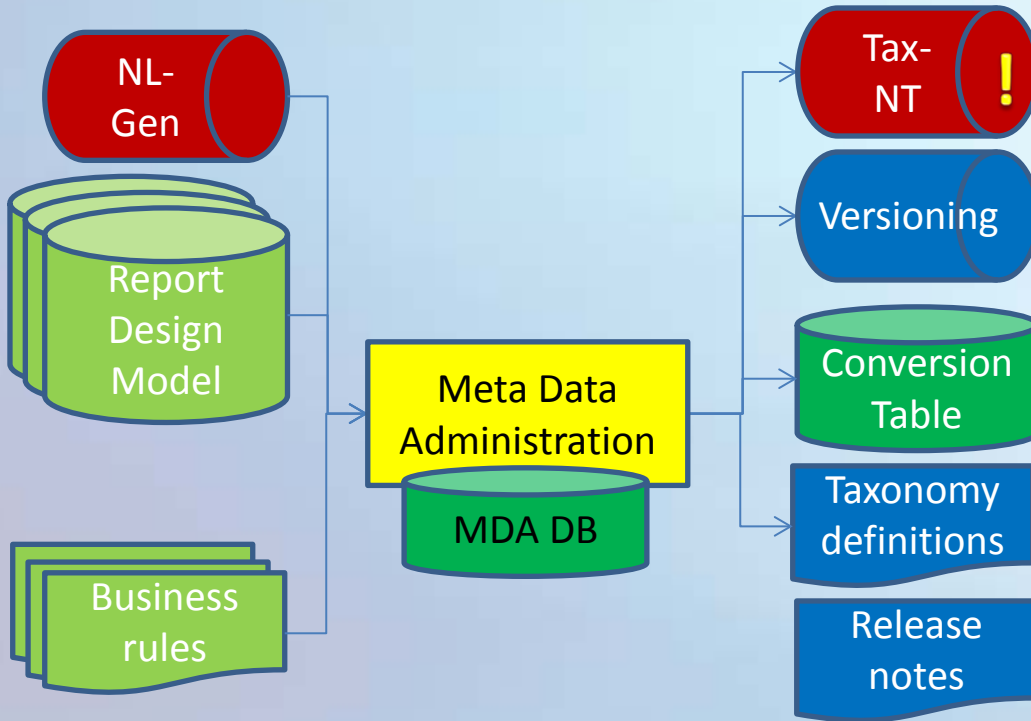
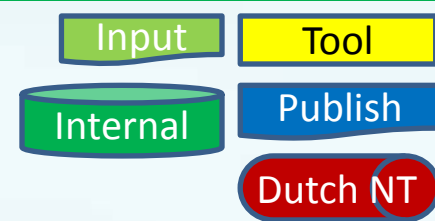
Dutch Order of Tax-Consultants:

- Extension on (Tax-)NT
data needed to prepare TR (Tax Control Frameworks)

Tax Lab

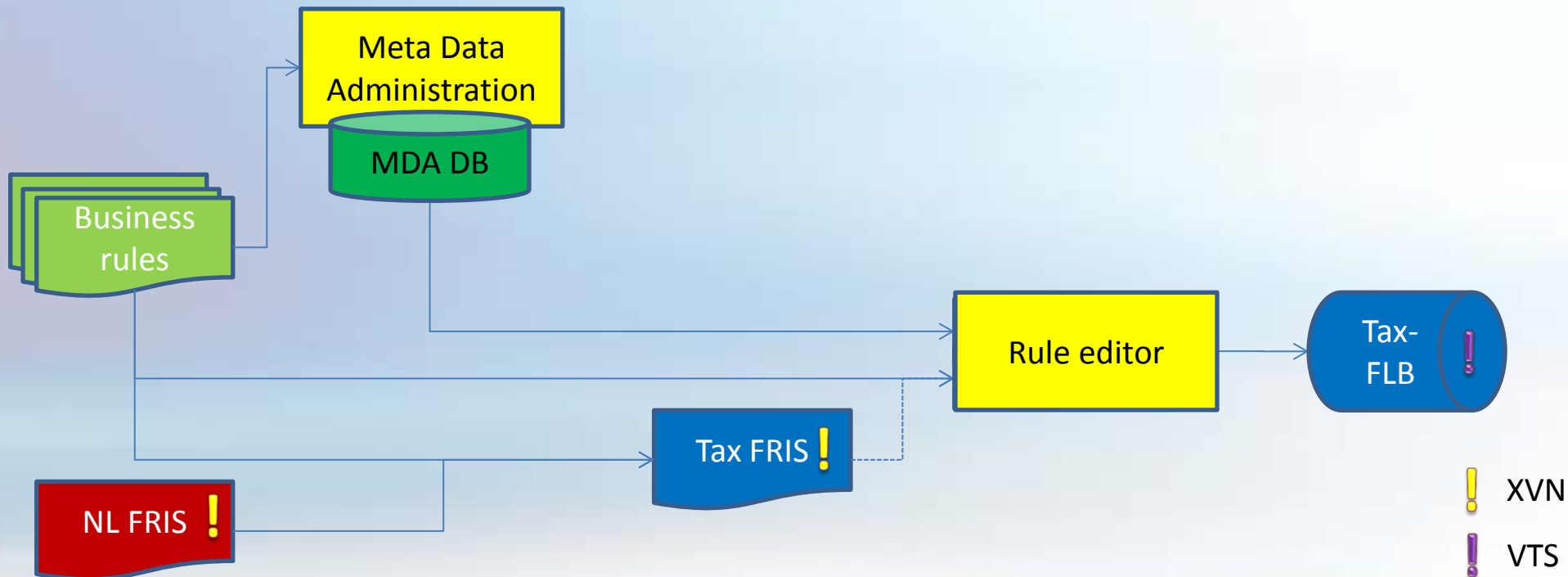
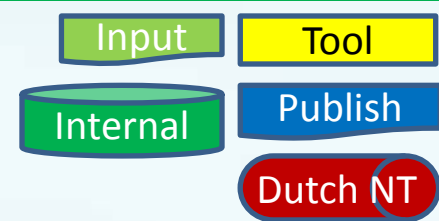


Tax Lab (NT)

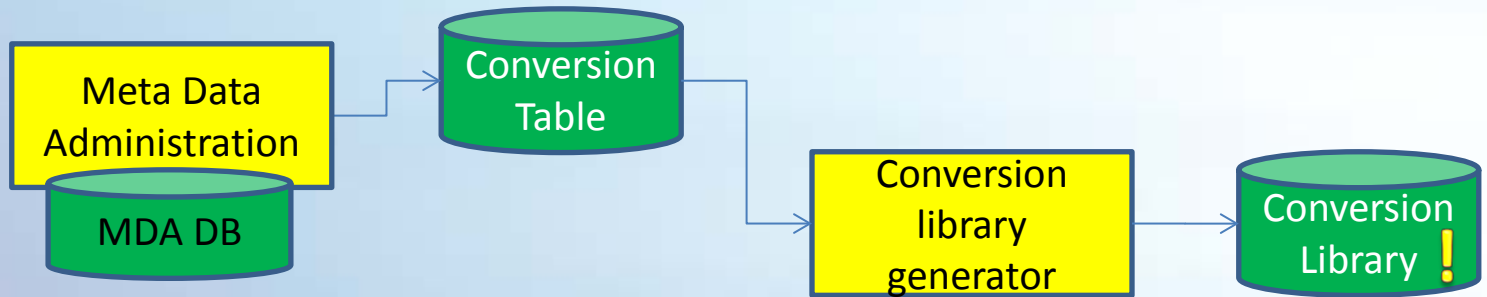
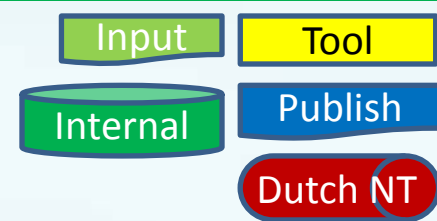


! XVN
! VTS

Tax Lab (other rules)



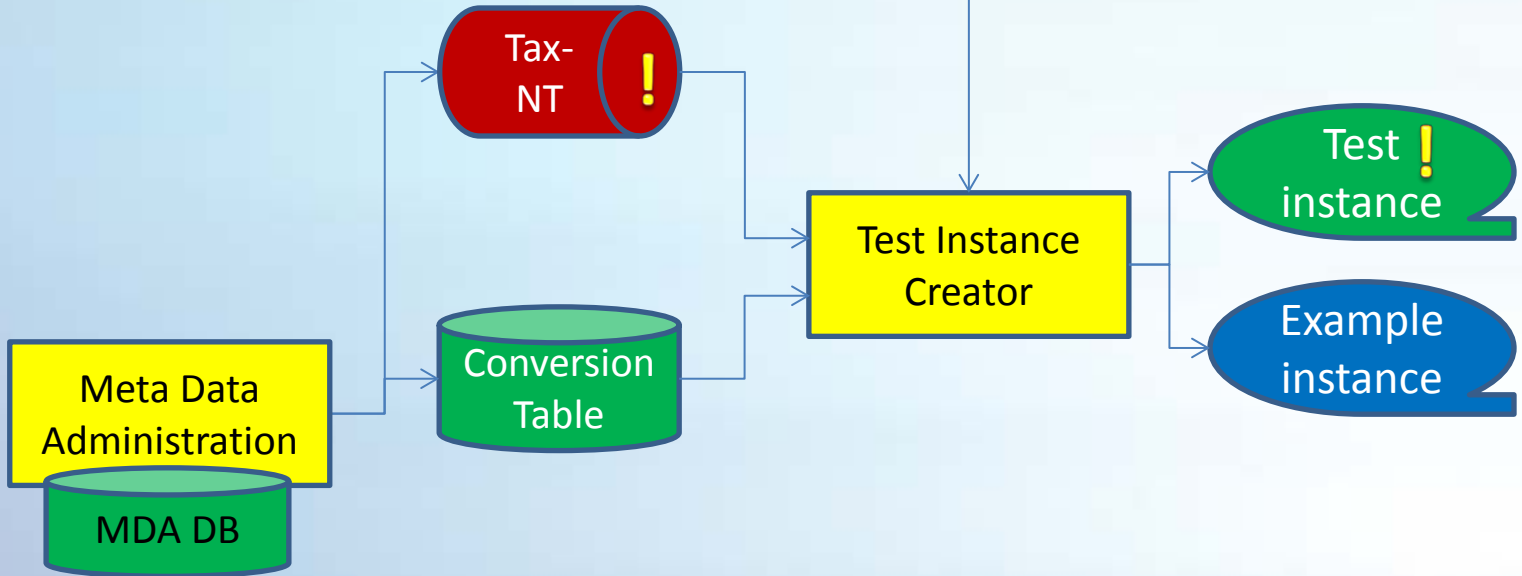
Tax Lab (conversion)



! XVN
! VTS

Test data

Tax Lab (testing)



Input

Tool

Internal

Publish

Dutch NT

! XVN

! VTS