

TCMS ASSISTANT

INNOVATIVE TAX SOLUTION

Approximately 285 billion euros of VAT are currently collected, making VAT, by far, the most important source of income for the German tax authorities. Thus, it is not surprising that auditors are increasingly focusing on VAT.

For businesses, VAT transactions are nevertheless mass transactions. Small errors often go unnoticed and thus can quickly have a major effect. VAT compliance issues have become a key aspect of every company and are the responsibility of the persons acting on the company's behalf. The provisions of the Administrative Offence Act (OWiG), criminal tax law, as well as tax and civil law are relevant in this respect.

Both the tax authorities and jurisprudence now consider compliance measures as grounds for minimisation of liability. Using our TCMS Assistant, audit routines can be carried out on a regular basis to fulfil and document the monitoring function within the scope of your tax compliance management. By means of data mining technology, the audit routines are perfectly integrated into the company's daily work processes. This means that work instructions and checklists no longer have to be processed. This not only saves time and money, but also reduces the susceptibility to errors.

CONTACT

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RANGE OF FUNCTIONS



OVERVIEW

Clear display of the checks available



EASY

Checks at the touch of a button through automated extracts from the ERP system



INDIVIDUAL

Checks tailored to the company



SCALABLE

Unlimited number of checks possible



DOCUMENTATION

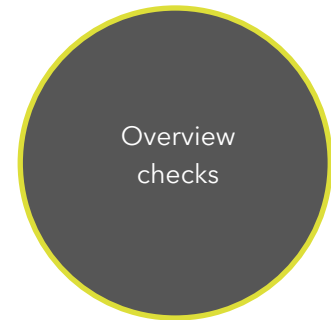
Checks can be exported as PDF and Excel files



COMMENTS

Commenting on the examination results possible

Used VAT-ID invalid Number of items found: 37	Intra-Community supply with domestic VAT-ID Number of items found: 1	Domestic supplies without VAT Number of items found: 8
Intra-Community supply with VAT-ID not from destination country Number of items found: 0	Pick-up for export to domestic customer Number of items found: 0	Destination country EU without tax code iC supply Number of items found: 4
Destination country non-EU without tax code export Number of items found: 0	Supplies within VAT group without tax code for VAT group Number of items found: 0	Comparison between VAT booked and VAT calculated Number of items found: 23



Intra-Community supply with domestic VAT-ID												Report
Description												
A check is carried out to determine if there are any outgoing invoices showing the invoice recipient's domestic VAT-ID where the tax code for zero-rated intra-Community supplies has been used. The check should produce no results, as a foreign VAT-ID is a material requirement for zero-rating, so there should be no exceptions here.												
✘ Number of items found: 1												
Hide invoices												
Ship-to	Delivery plant	Tax departure country	Destination country	VAT ID	Inco term 1	Inco term 2	Material number	Material description	GL Ac.	Line item	Net value	
12345 - Janssen	102 - Plant DE	DE	NL	DE123456789	DOP	Heerlen	1737201D	Spare Parts ABC	00500000X	1	12500.00	

TAX-Compliance Report	
	Audit period from 01.10.2020 to 31.10.2020 using TCMS Assistant
Date of creation:	09.11.2020 10:08
Created by:	KMLZ\test_user
Comments:	Posting has been checked. Tax code was manually overwritten because the customer requested a invoice not showing VAT. Foreign VAT-ID (NL123456789B01) was used by the customer but not entered in the master data. Invoice was corrected.
Intra-Community supply with domestic VAT-ID	
Description	
A check is carried out to determine if there are any outgoing invoices showing the invoice recipient's domestic VAT-ID where the tax code for zero-rated intra-Community supplies has been used. The check should produce no results, as a foreign VAT-ID is a material requirement for zero-rating, so there should be no exceptions here.	
✘ Number of items found: 1	

