Workday Financial Management

Global Country Configurations Catalog

Release 2023 R1

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OVERVIEW

As a leader in cloud financial management applications, Workday supports organizations around the world across a broad spectrum of industries, sizes, and business models.

Organizations can take advantage of Workday's one system that is global at the core. This consists of a common global foundation shared across Workday, with flexible financial frameworks that allow for faster deployment, more agile response to change, and more complete reporting and analysis. This design delivers support for broad international requirements as well as configurability for more unique needs. The customer is in control, allowing for fast movement into new countries without having to wait for complex coding efforts from vendors or IT partners.

Workday's Approach to Configuration

The four layers of the Workday global-at-the-core design as described here help customers meet business requirements and provide the flexibility to adapt to internal growth and regulatory changes.

Four layers of the Workday global-at-the-core design

Layer One: Foundation and Frameworks	Global frameworks and foundational components make it easy to configure Workday to address local needs, without requiring custom features specific to a single country.
Layer Two: Language Translations	Workday allows users to work in their own language and currently supports eleven languages.
Layer Three: Local Configurations	Workday provides country-specific local configurations for 55 countries. These configurations provide values, templates, and reports within the financial frameworks.
Layer Four: Custom Configurations	The custom configuration layer gives customers and partners the ability to populate specific data, reports, integrations, and business processes to meet unique needs and requirements.

Workday's Approach to Local

Managing Globally, Executing Locally

Workday's financial frameworks allow customers to meet multinational requirements without hard-coded customizations. In addition to the financial frameworks, a common workflow framework called the business process framework (BPF), and a standard reporting framework, help organizations standardize around the globe, which makes addressing new requirements less labor intensive.

[Link to Common Functionality]

Meeting New Standards

When new standards are set, Workday assesses their impact before providing the capabilities required to meet them and the tools to assist with adoption. This therefore results in the elimination of some of the work traditionally required to maintain adherence to changing GAAP and IFRS standards.

Standardizing Global Processes

By standardizing global processes using Workday's Business Process Framework, organizations can accommodate multiple and complex business tasks within a single workflow. When creating a process for a global business need, organizations have the discretion and flexibility to set up unlimited, unique business process steps targeted to the needs of specific locations, organizations, or groups at the same time, within that workflow. Because business processes are defined and tied directly to organizational structures and role-based security, they can be controlled centrally while allowing in-region flexibility as needed.

Reporting Framework

Workday takes a fundamentally different approach to reporting and analysis, bringing financial management and analysis into one architecture, shared across all of Workday regardless of company, country, or organization. This provides a single global view of financial performance and results on any device, through dashboards, executive KPI scorecards, financial statements, and more. There's no difference between reporting and transactional data—it is all data and real-time insight into the business. What's more, all data is secured through the same security model. This means presenting data to the business where they already work while setting up and distributing reports only once and knowing that individuals will only be able to view data according to the access permissions they have within Workday.

Local Solution for Global Demands

With one global financial management system that enables shared data models and structures, standardized business processes, one view of the data, and common frameworks that can be configured to meet local requirements, Workday provides a financial management solution to meet a broad range of global business needs.

LANGUAGES SUPPORTED

Workday is available in the following 38 languages, highlighted in the table below. Specifically, for Core Financials, Workday is available in 15 languages, highlighted with an asterisk (*).

Please note, users can input into Workday in any language or character format in free text fields.

Arabic	German*	Portuguese (Brazilian)*
Bulgarian	Greek	Romanian
Chinese (Simplified)*	Hebrew	Russian
Chinese (Traditional)	Hungarian	Serbian
Croatian	Indonesian	Slovak
Czech	Italian*	Slovenian
Danish**	Japanese*	Spanish*
Dutch*	Korean*	Swedish**
English*	Latvian	Thai
Estonian	Lithuanian	Turkish
Finnish**	Malay	Ukrainian
French (Canadian) *	Norwegian**	Vietnamese
French (Continental)*	Polish	

* Languages available for Core Financials customers

** Phase 1 available (includes the following product areas - Banking and Settlement, Common Financial Management, Financial Accounting, Customers & Suppliers).

Link to Common Functionality

COMMON FUNCTIONALITY BY COUNTRY

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Key: P = Partially R = Roadmap future release	Argentina	Barbados	Bermuda	Canada	Cayman Islands	Chile	Colombia	Mexico	United States	Austria	Belgium	Bulgaria	Croatia	Cyprus	Czech Republic	Denmark	Estonia	Finland	France	Germany	Italy	Ireland	Israel	Luxemburg	Malta	Morocco	Netherlands	Norway	Poland	Portugal	Romania	Saudi Arabia
	Americas									Europe, Middle East and Africa																						
General Ledger																																
Alternate Chart of Accounts	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
General Ledger Trial Balance and Journals Reports	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Accounts Reconciliation	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Multi-Entity Consolidation	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Alternate Ledger Currency	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Recurring Journals	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Unlimited Books	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Intercompany Management																																
Intercompany Management	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Journal & Operational Sequencing																																
Journal & Operational Sequencing	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Tax Declaration Framework																																
VAT/GST Periodic Returns (Monthly, Quarterly,	√	√		√		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	√
Tax Reporting																																
VAT/GST Registers	√	√				√	√	√				√	√	√	√		√				√		√		√	√				√	√	
Standard Audit File for Tax (SAF-T) Framework																								P				√	P	P		
Other Audit Files (like e.g. FEC, GoBD)										√									√	√												
European Community Sales List										√	√	√	√	√	√	√	√	√	√	√	√	√		√	√		√		√	√	√	
Tax and Withholding Management																																
Transaction Tax	√	√		√		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Withholding Tax	√	√		√		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Tax Point Date	√	√		√		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Recoverable Tax Calculation	√	√		√		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Tax ID Number Validation (automatic)										√	√	√	√	√	√	√	√	√	√	√	√	√		√	√		√	R	√	√	√	R
Manual Tax	√	√		√		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Third Party Tax Connector				√					√																							
Banking and Payments																																
Cash Management																																
Bank Account Validation	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	√
Bank Fee Analysis	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	√
Bank Statement Formats and Reporting	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	√
Intraday Bank Statement Support	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	√
Print Checks				√					√																							
Payments																																
Multi-currency Payments	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Ad-hoc Payment	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
ISO 20022 Direct Debits and Credit Transfers	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	√	√	√	√			√	√		√	√	√	√	√	√
Other Payment Formats (ACH, BACS, Zengin...)									√																	√						

Key:
P = Partially
R = Roadmap future release

	Americas								
	Argentina	Barbados	Bermuda	Canada	Cayman Islands	Chile	Colombia	Mexico	United States
Receivables									
Customer and Supplier Balance Netting	√	√	√	√	√	√	√	√	√
E-Invoicing Framework	√	√		√		√	√	√	√
Multiple Invoice Types	√	√	√	√	√	√	√	√	√
Customer Contract Management	√	√	√	√	√	√	√	√	√
Billing Schedules	√	√	√	√	√	√	√	√	√
Revenue Management									
ASC 606/IFRS 15 Revenue Management	√	√	√	√		√	√	√	√
Revenue Recognition Schedules	√	√	√	√	√	√	√	√	√
Payables									
Customer and Supplier Balance Netting	√	√	√	√	√	√	√	√	√
Supplier Contract Management	√	√	√	√	√	√	√	√	√
Payments to Third Party's - Report									
Supplier Invoice Automation with OCR Scanning	√	√	√	√	√	√	√	√	√
Expenses									
Global Per Diem Policies	√	√	√	√		√	√	√	√
Maps Based Distance Calculations	√	√	√	√	√	√	√	√	√
Policy Compliance for Gifts and Entertainment	√	√	√	√	√	√	√	√	√
Policy Compliance for Meals, Accommodations	√	√	√	√	√	√	√	√	√
Attachments of Receipts per Expense Item	√	√	√	√	√	√	√	√	√
Receipts Scanning Service (OCR)	R	R	R	√	R	R	R	√	√
Assets									
Assets Impairments	√	√	√	√	√	√	√	√	√
Assets Leases (IFRS 16)	√	√	√	√	√	√	√	√	√
Assets Register Report	√	√	√	√	√	√	√	√	√
Additional Assets Revaluations	R	R	R	R	R	R	R	R	R
Additional Depreciation Methods	R	R	R	R	R	R	R	R	R
Assets Disposals	√	√	√	√	√	√	√	√	√
Others									
Multi Dimensions - Worktags (Business	√	√	√	√	√	√	√	√	√
Multi Entity	√	√	√	√	√	√	√	√	√
Full Audit Trail	√	√	√	√	√	√	√	√	√
Other Country Specific Reports as per Global							√	√	√

	Europe, Middle East and Africa																						
	Austria	Belgium	Bulgaria	Croatia	Cyprus	Czech Republic	Denmark	Estonia	Finland	France	Germany	Italy	Ireland	Israel	Luxemburg	Malta	Morocco	Netherlands	Norway	Poland	Portugal	Romania	Saudi Arabia
Receivables																							
Customer and Supplier Balance Netting	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
E-Invoicing Framework	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√			
Multiple Invoice Types	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Customer Contract Management	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Billing Schedules	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Revenue Management																							
ASC 606/IFRS 15 Revenue Management	√	√	√	√	√	√	√	√	√	√	√	√	√		√	√	√	√		√	√	√	
Revenue Recognition Schedules	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Payables																							
Customer and Supplier Balance Netting	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Supplier Contract Management	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Payments to Third Party's - Report		√								√							√	√					
Supplier Invoice Automation with OCR Scanning	√	P	P	P	P	P	P	P	P	√	√	√	√	P	P	P	P	P	P	P	√	P	P
Expenses																							
Global Per Diem Policies	√	√				√		√		√	√				√		√	√			√		
Maps Based Distance Calculations	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Policy Compliance for Gifts and Entertainment	√	√		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√
Policy Compliance for Meals, Accommodations	√	√		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√
Attachments of Receipts per Expense Item	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Receipts Scanning Service (OCR)	R	R	R	R	R	R	R	R	R	√	√	R	R	R	R	R	R	√	R	R	R	R	R
Assets																							
Assets Impairments	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√
Assets Leases (IFRS 16)	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Assets Register Report	√	P	√	√	P	P	√	√	√	P	√	√	√	√	P	√		√	√	√	P	√	√
Additional Assets Revaluations	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R
Additional Depreciation Methods	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R
Assets Disposals	P	P	√	√	√	√	√	√	√	P	P	√	√	√	P	√	P	√	√	√	P	√	√
Others																							
Multi Dimensions - Worktags (Business	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Multi Entity	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Full Audit Trail	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Other Country Specific Reports as per Global	√	√			√				√		√	√		√		√				√	√	√	

Key: **P = Partially** **R = Roadmap future release**	Europe, Middle East and Africa							
	Slovakia	Slovenia	South Africa	Spain	Sweden	Switzerland	UAE	UK
General Ledger								
Alternate Chart of Accounts	√	√	√	√	√	√	√	√
General Ledger Trial Balance and Journals Reports	√	√	√	√	√	√	√	√
Accounts Reconciliation	√	√	√	√	√	√	√	√
Multi-Entity Consolidation	√	√	√	√	√	√	√	√
Alternate Ledger Currency	R	R	R	R	R	R	R	R
Recurring Journals	√	√	√	√	√	√	√	√
Unlimited Books	√	√	√	√	√	√	√	√
Intercompany Management								
Intercompany Management	√	√	√	√	√	√	√	√
Journal & Operational Sequencing								
Journal & Operational Sequencing	√	√	√	√	√	√	√	√
Tax Declaration Framework								
VAT/GST Periodic Returns (Monthly, Quarterly,	√	√	√	√	√	√	√	√
Tax Reporting								
VAT/GST Registers	√	√		√				
Standard Audit File for Tax (SAF-T) Framework								
Other Audit Files (like e.g. FEC, GoBD)								
European Community Sales List	√	√		√	√			√
Tax and Withholding Management								
Transaction Tax	√	√	√	√	√	√	√	√
Withholding Tax	√	√	√	√	√	√	√	√
Tax Point Date	√	√	√	√	√	√	√	√
Recoverable Tax Calculation	√	√	√	√	√	√	√	√
Tax ID Number Validation (automatic)	√	√	R	√	√	R	R	√
Manual Tax	√	√	√	√	√	√	√	√
Third Party Tax Connector								
Banking and Payments								
Cash Management								
Bank Account Validation	√	√	√	√	√	√		√
Bank Fee Analysis	√	√	√	√	√	√		√
Bank Statement Formats and Reporting	√	√	√	√	√	√	√	√
Intraday Bank Statement Support	√	√	√	√	√	√	√	√
Print Checks								
Payments								
Multi-currency Payments	√	√	√	√	√	√	√	√
Ad-hoc Payment	√	√	√	√	√	√	√	√
ISO 20022 Direct Debits and Credit Transfers	√	√	√	√	√	√	√	√
Other Payment Formats (ACH, BACS, Zengin...)								√

Key: **P = Partially** **R = Roadmap future release**	Asia Pacific and Japan														
	Australia	China	Hong Kong	India	Indonesia	Japan	Malaysia	New Zealand	Philippines	Singapore	S. Korea	Sri Lanka	Taiwan	Thailand	Vietnam
General Ledger															
Alternate Chart of Accounts	√	√	√	√	√	√	√	√	√	√	√			√	√
General Ledger Trial Balance and Journals Reports	√	√	√	√	√	√	√	√	√	√	√			√	√
Accounts Reconciliation	√	√	√	√	√	√	√	√	√	√	√			√	√
Multi-Entity Consolidation	√	√	√	√	√	√	√	√	√	√	√			√	√
Alternate Ledger Currency	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Recurring Journals	√	√	√	√	√	√	√	√	√	√	√			√	√
Unlimited Books	√	√	√	√	√	√	√	√	√	√	√			√	√
Intercompany Management															
Intercompany Management	√	√	√	√	√	√	√	√	√	√	√			√	√
Journal & Operational Sequencing															
Journal & Operational Sequencing		√		√		√	√	√	√		√			√	
Tax Declaration Framework															
VAT/GST Periodic Returns (Monthly, Quarterly,	√	√	√	√	√	√	√	√	√	√	√			√	√
Tax Reporting															
VAT/GST Registers		√		√		√	√	√			√		√		
Standard Audit File for Tax (SAF-T) Framework															
Other Audit Files (like e.g. FEC, GoBD)															
European Community Sales List															
Tax and Withholding Management															
Transaction Tax	√	√		√	√	√	√	√	√	√	√	√	√	√	√
Withholding Tax	√	√	√	√	√	√	√	√		√	√	√	√	√	√
Tax Point Date	√	√		√	√	√	√	√	√	√		√	√	√	√
Recoverable Tax Calculation	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Tax ID Number Validation (automatic)	R					R	R				R				
Manual Tax	√	√		√	√	√	√	√	√	√	√	√	√	√	√
Third Party Tax Connector															
Banking and Payments															
Cash Management															
Bank Account Validation	√	√	√	√	√	√	√	√	√	√	√				√
Bank Fee Analysis	√	√	√	√	√	√	√	√	√	√	√				√
Bank Statement Formats and Reporting	√	√	√	√				√		√		√	√	√	
Intraday Bank Statement Support	√	√	√	√		√	√	√	√	√	√	√	√	√	√
Print Checks															
Payments															
Multi-currency Payments	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Ad-hoc Payment	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
ISO 20022 Direct Debits and Credit Transfers	√	√	√		R	√	√	√	√	√	√	√	√	√	
Other Payment Formats (ACH, BACS, Zengin...)						√									

Common Functionality By Country

	Europe, Middle East and Africa								Asia Pacific and Japan														
Key: **P = Partially** **R = Roadmap future release**	**Slovakia**	**Slovenia**	**South Africa**	**Spain**	**Sweden**	**Switzerland**	**UAE**	**UK**	**Australia**	**China**	**Hong Kong**	**India**	**Indonesia**	**Japan**	**Malaysia**	**New Zealand**	**Philippines**	**Singapore**	**S. Korea**	**Sri Lanka**	**Taiwan**	**Thailand**	**Vietnam**
Receivables																							
Customer and Supplier Balance Netting	√	√	√	√	√	√		√	√			√	√	√	√	√	√	√	√	√	√	√	√
E-Invoicing Framework	√	√		√	√	√		√					√						√				
Multiple Invoice Types	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Customer Contract Management	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Billing Schedules	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Revenue Management																							
ASC 606/IFRS 15 Revenue Management	√	√		√	√	√	√	√	√	√	√				√		√	√	√				
Revenue Recognition Schedules	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√			√	√
Payables																							
Customer and Supplier Balance Netting	√	√	√	√	√	√		√	√		√	√	√	√	√	√	√	√	√	√	√	√	√
Supplier Contract Management	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√			√	√
Payments to Third Party's - Report																							
Supplier Invoice Automation with OCR Scanning	P	P	√	√	P	P	P	√	√	P	P	P	P	P	P	√	P	√	P	P	P	P	P
Expenses																							
Global Per Diem Policies				√		√																	
Maps Based Distance Calculations	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Policy Compliance for Gifts and Entertainment	√	√	√	√	√	√	√	√															
Policy Compliance for Meals, Accommodations	√	√	√	√	√	√	√	√															
Attachments of Receipts per Expense Item	√	√	√	P	√	√	√	√	√	√	√	√		√	√	√	√	√	√			√	√
Receipts Scanning Service (OCR)	R	R	R	√	R	√	R	√	√	R	R	√	R	R	R	√	R	R	R	R	R	R	R
Assets																							
Assets Impairments	√	√	√	√	√	√	√	√			√			√	√	√	√	√	√			√	√
Assets Leases (IFRS 16)	√	√	√	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	
Assets Register Report	P	P	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	√	√
Additional Assets Revaluations	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R			R	R
Additional Depreciation Methods	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R			R	R
Assets Disposals	√	√	√	√	√		√	√						√									
Others																							
Multi Dimensions - Worktags (Business	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Multi Entity	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Full Audit Trail	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Other Country Specific Reports as per Global				√																			

COMMON FUNCTIONALITY EXPLAINED

With Workday's one global-at-the-core system, a common foundation is shared across Workday. This design delivers support for broad international requirements as well as configurability for more unique needs and allows for a flexible financial framework, which enables faster deployments, more agile responses to change, and more complete reporting and analysis.

Listed below are the Workday definitions for the common functionality required to address local legal requirements that are available in Workday which can be configured to meet local country requirements.

Workday provides pre-configured setups for the 55 countries listed in the summary table of Common Functionality, and the number of predefined setups continues to increase as Workday releases bi-annual system updates. For organizations with operations outside of these countries listed, Workday can be configured to support the needs to meet local country requirements.

Foundation

Workday started by meeting global organization's needs through providing a core foundation that spans Workday applications. This is functionality that is common to all—languages, different character sets, being able to populate different country address formats, and more.

Frameworks

Layered on top of the foundation that has been developed, we have delivered frameworks that enable us to flexibly support global customers down to local legal requirements and configure country-specific functionality.

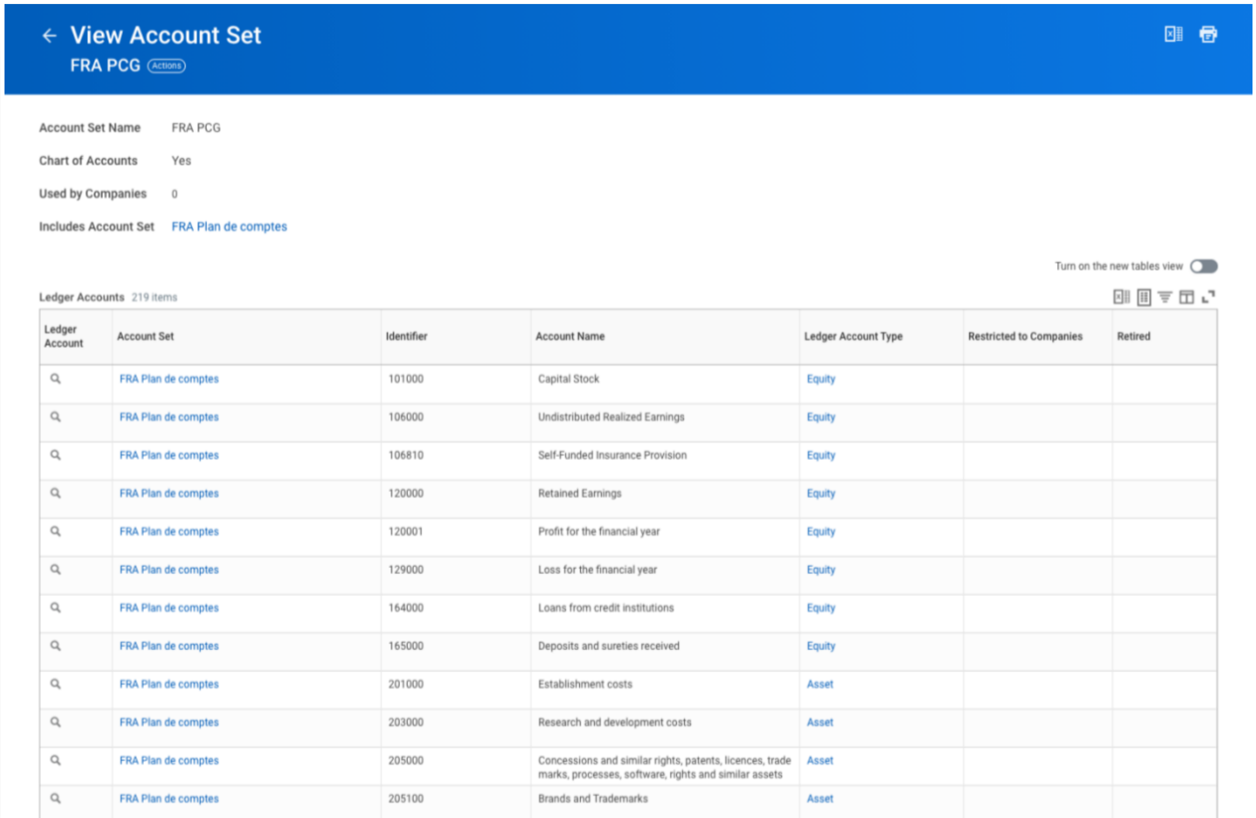
Alternate Charts of Accounts

Legal entities operating in certain countries are obligated to file financial information to the local authorities or federal regulators. The United States regulatory reporting requirements and the

Link to Common Functionality

International Regulatory reporting requirements are different. Alternate Account Sets in Workday allow you to define the mapping between the Corporate Account Set for US reporting (if US-based) and an Alternate Account Set for local statutory reporting.

Main Account Set



View Account Set
FRA PCG Actions

Account Set Name FRA PCG
Chart of Accounts Yes
Used by Companies 0
Includes Account Set FRA Plan de comptes

Turn on the new tables view

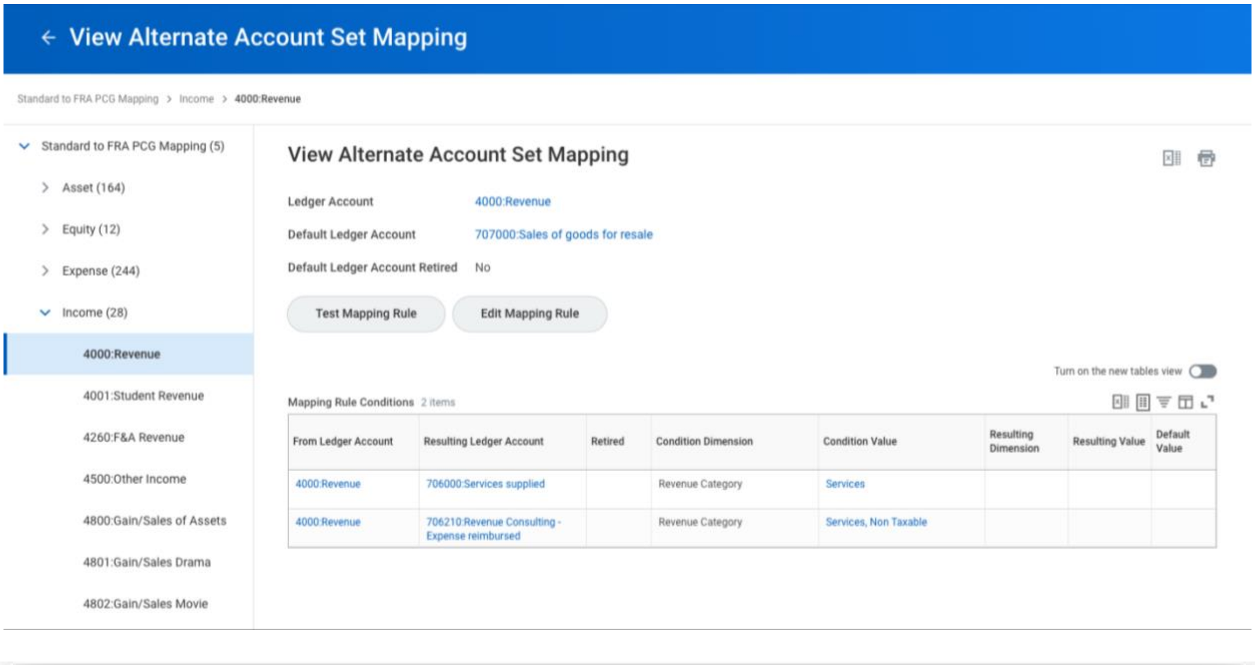
Ledger Accounts 219 items

Ledger Account	Account Set	Identifier	Account Name	Ledger Account Type	Restricted to Companies	Retired
	FRA Plan de comptes	101000	Capital Stock	Equity		
	FRA Plan de comptes	106000	Undistributed Realized Earnings	Equity		
	FRA Plan de comptes	106810	Self-Funded Insurance Provision	Equity		
	FRA Plan de comptes	120000	Retained Earnings	Equity		
	FRA Plan de comptes	120001	Profit for the financial year	Equity		
	FRA Plan de comptes	129000	Loss for the financial year	Equity		
	FRA Plan de comptes	164000	Loans from credit institutions	Equity		
	FRA Plan de comptes	165000	Deposits and sureties received	Equity		
	FRA Plan de comptes	201000	Establishment costs	Asset		
	FRA Plan de comptes	203000	Research and development costs	Asset		
	FRA Plan de comptes	205000	Concessions and similar rights, patents, licences, trade marks, processes, software, rights and similar assets	Asset		
	FRA Plan de comptes	205100	Brands and Trademarks	Asset		

With an Alternate Chart of Accounts setup, transactions can be recorded in the preferred account set to a specified account number and also recorded in the statutory/regulatory chart of account in the alternate account set.

In Workday, organizations can configure alternate account sets and alternate account set mapping rules to map the statutory or regulatory account set to the corporate account set. Users can then create accounting journals in the user preferred account set, either the corporate account set or the alternate account set, and report on the corporate or the alternate account sets.

Alternate Account Mapping



The result is that organizations are then able to:

- Enter ledger accounts in either the corporate or the alternate account set for the same company.
- Create financial reports and record transactions in their preferred account set.

With Workday, all the data is held within the same single system, and therefore users are able to drill down to see detailed information for a selected account set.

Document Sequencing

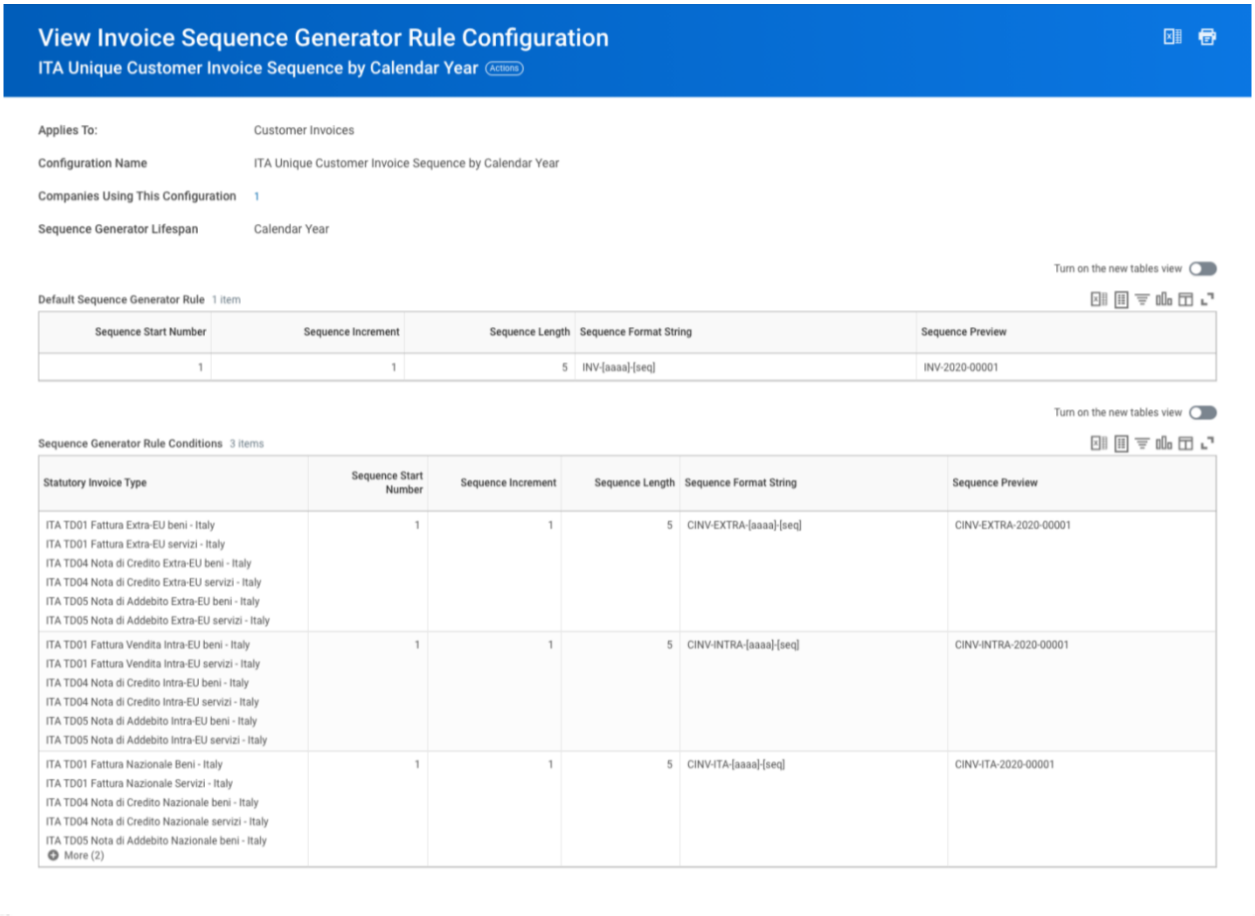
In some countries, the Tax Reporting needs to be in a gapless, chronological sequence by Accounting Date and separate for each Statutory Invoice Type.

In Workday, document numbers, such as customer and supplier invoice numbers, can be managed by legal entity to meet local reporting requirements so that the following criteria are met:

- Gapless chronological sequence by accounting date
- Assigned in real-time upon document approval (for customer) or assigned in batch mode upon document approval when the ledger period is closed (for supplier)
- Separate sequences for each Statutory Invoice Type
- Generated with alpha numeric sequences; alpha can fall anywhere within the sequence - prefix, suffix, or middle
- Restart at every calendar year, ledger period, or ledger year

Link to Common Functionality

Customer Invoice Sequence Configuration



View Invoice Sequence Generator Rule Configuration

ITA Unique Customer Invoice Sequence by Calendar Year (Actions)

Applies To:	Customer Invoices
Configuration Name	ITA Unique Customer Invoice Sequence by Calendar Year
Companies Using This Configuration	1
Sequence Generator Lifespan	Calendar Year

Turn on the new tables view

Default Sequence Generator Rule 1 item

Sequence Start Number	Sequence Increment	Sequence Length	Sequence Format String	Sequence Preview
1	1	5	INV-[aaaa]-[seq]	INV-2020-00001

Turn on the new tables view

Sequence Generator Rule Conditions 3 items

Statutory Invoice Type	Sequence Start Number	Sequence Increment	Sequence Length	Sequence Format String	Sequence Preview
ITA TD01 Fattura Extra-EU beni - Italy ITA TD01 Fattura Extra-EU servizi - Italy ITA TD04 Nota di Credito Extra-EU beni - Italy ITA TD04 Nota di Credito Extra-EU servizi - Italy ITA TD05 Nota di Addebito Extra-EU beni - Italy ITA TD05 Nota di Addebito Extra-EU servizi - Italy	1	1	5	CINV-EXTRA-[aaaa]-[seq]	CINV-EXTRA-2020-00001
ITA TD01 Fattura Vendita Intra-EU beni - Italy ITA TD01 Fattura Vendita Intra-EU servizi - Italy ITA TD04 Nota di Credito Intra-EU beni - Italy ITA TD04 Nota di Credito Intra-EU servizi - Italy ITA TD05 Nota di Addebito Intra-EU beni - Italy ITA TD05 Nota di Addebito Intra-EU servizi - Italy	1	1	5	CINV-INTRA-[aaaa]-[seq]	CINV-INTRA-2020-00001
ITA TD01 Fattura Nazionale Beni - Italy ITA TD01 Fattura Nazionale Servizi - Italy ITA TD04 Nota di Credito Nazionale beni - Italy ITA TD04 Nota di Credito Nazionale servizi - Italy ITA TD05 Nota di Addebito Nazionale beni - Italy More (2)	1	1	5	CINV-ITA-[aaaa]-[seq]	CINV-ITA-2020-00001

The gapless sequence number is available in all the User Interface (UI) forms used in Workday, in addition to Invoice Number. Users can search for a transaction by gapless sequence number or by invoice number.

Journal Sequencing

The same applies in Workday for journal sequence numbers in order to meet local reporting requirements:

- Gapless chronological sequence by accounting date or posting date
- Assigned in real-time by posting date or assigned in batch mode when the ledger period is closed by accounting date
- Separate sequences for each transaction type and journal source
- Generated with alpha numeric sequences; alpha can fall anywhere within the sequence - prefix, suffix, or middle
- The sequence can be continuous or restart every ledger period or ledger year

[Link to Common Functionality](#)

The journal sequence number is available in all the UI forms used in Workday, in addition to Journal Number. Users can search for a journal-by-journal sequence number or by journal number.

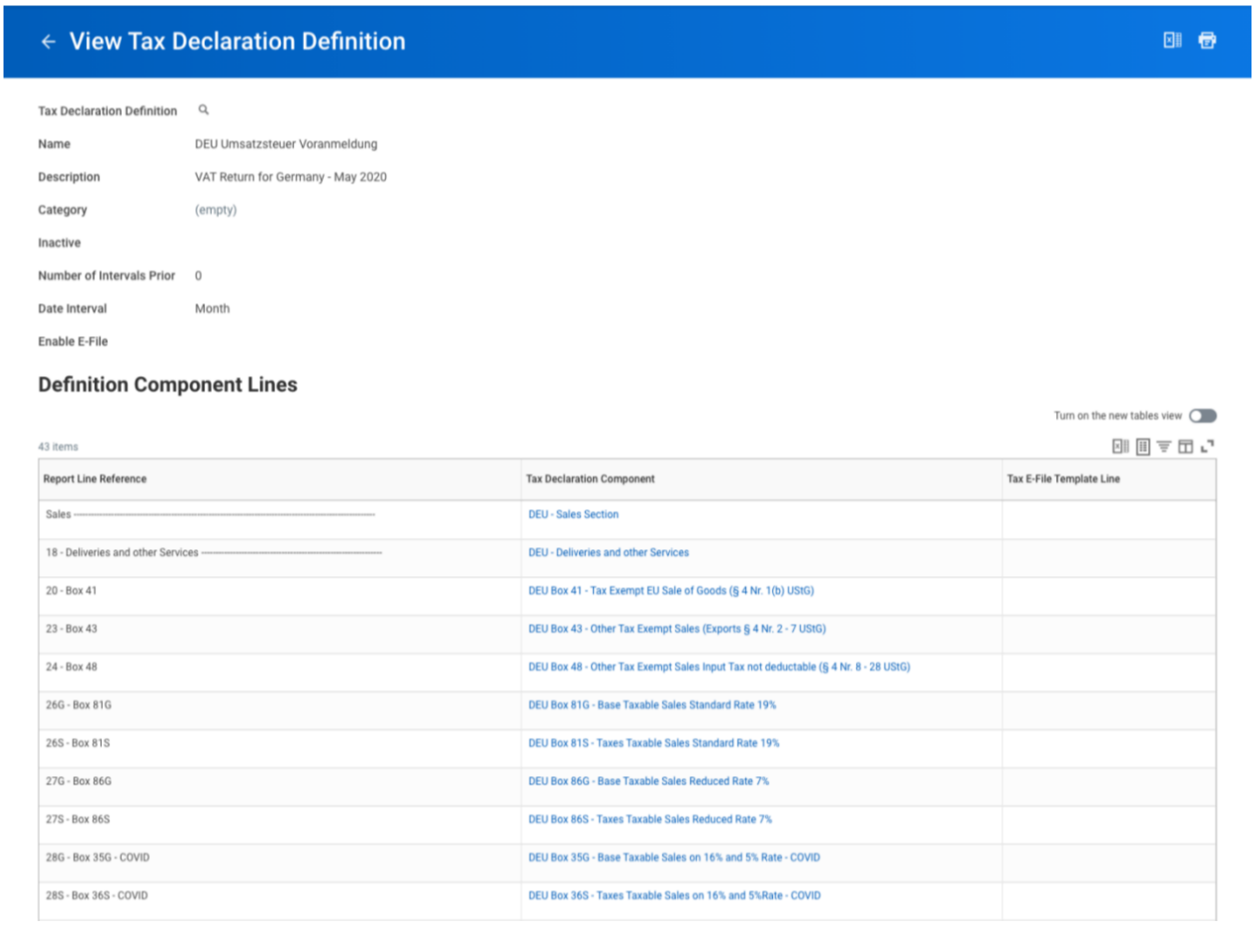
Tax Declaration

Value Added Tax (VAT)/Goods and Services Tax (GST) Return (Periodic) Configuration

Many countries require a specific layout for VAT/GST declarations. The Tax Declaration Framework in Workday enables organizations to configure VAT/GST declaration definitions to replicate the layouts required in a particular country. Each value of the declaration is configurable using components that accumulate transactions based on a number of attributes including Tax Applicability and Tax Codes/Tax Rates.

Tax declaration components follow the concept of invoicing, accounting, or tax point date, enabling companies to select the appropriate date when tax needs to be reported (invoice date or payment date for example). Tax declaration components can also be defined for current period and previous periods if unreported prior period transactions are required to be added.

Tax Declaration Definition



View Tax Declaration Definition

Tax Declaration Definition	
Name	DEU Umsatzsteuer Voranmeldung
Description	VAT Return for Germany - May 2020
Category	(empty)
Inactive	
Number of Intervals Prior	0
Date Interval	Month
Enable E-File	

Definition Component Lines

Turn on the new tables view

43 items

Report Line Reference	Tax Declaration Component	Tax E-File Template Line
Sales ————————————	DEU - Sales Section	
18 - Deliveries and other Services ————————————	DEU - Deliveries and other Services	
20 - Box 41	DEU Box 41 - Tax Exempt EU Sale of Goods (§ 4 Nr. 1(b) UStG)	
23 - Box 43	DEU Box 43 - Other Tax Exempt Sales (Exports § 4 Nr. 2 - 7 UStG)	
24 - Box 48	DEU Box 48 - Other Tax Exempt Sales Input Tax not deductable (§ 4 Nr. 8 - 28 UStG)	
26G - Box 81G	DEU Box 81G - Base Taxable Sales Standard Rate 19%	
26S - Box 81S	DEU Box 81S - Taxes Taxable Sales Standard Rate 19%	
27G - Box 86G	DEU Box 86G - Base Taxable Sales Reduced Rate 7%	
27S - Box 86S	DEU Box 86S - Taxes Taxable Sales Reduced Rate 7%	
28G - Box 35G - COVID	DEU Box 35G - Base Taxable Sales on 16% and 5% Rate - COVID	
28S - Box 36S - COVID	DEU Box 36S - Taxes Taxable Sales on 16% and 5%Rate - COVID	

[Link to Common Functionality]

In addition, Workday also provides a predefined set of configured reports for some countries to help with the creation of country VAT/GST registers.

Tax and Withholding

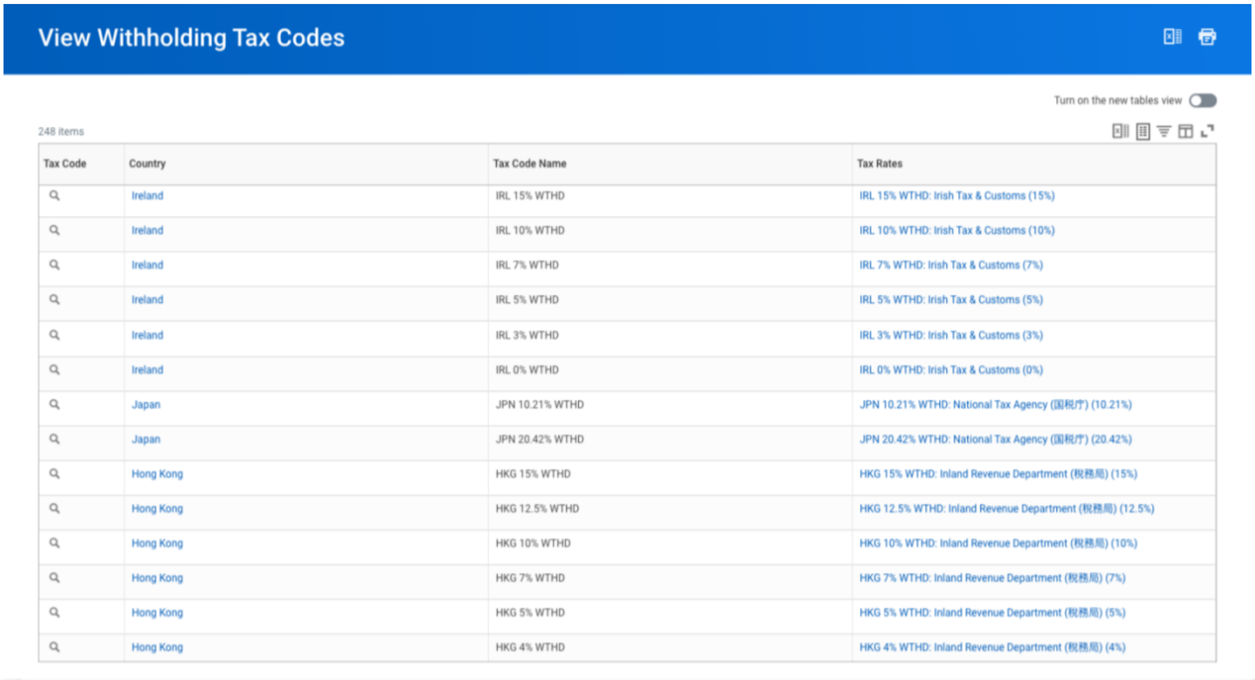
Withholding Tax Management

In some countries, there are requirements for taxes to be paid to Governments before money can be used for other purposes. Workday allows organizations to set up the automation of withholding tax rules, calculations, and account postings at the line level on taxable documents, which are required by the local legal entity. The automation in Workday enables organizations to:

- Reduce manual entry mistakes and calculation errors.
- Comply with tax withholding and reporting requirements.

In Workday, organizations set up the withholding tax rates for each tax authority within a country and place them into categories. Organizations can configure single or progressive tax rates, as well as configure individual thresholds to apply the withholding tax only when transactions cross the thresholds that are specified. Workday will automatically populate the appropriate withholding tax codes when you enter taxable purchase and revenue documents. For each country, you can specify the withholding tax code that Workday populates on spend and revenue transaction lines that meet the rule criteria.

Withholding Tax



Tax Code	Country	Tax Code Name	Tax Rates
	Ireland	IRL 15% WTHD	IRL 15% WTHD: Irish Tax & Customs (15%)
	Ireland	IRL 10% WTHD	IRL 10% WTHD: Irish Tax & Customs (10%)
	Ireland	IRL 7% WTHD	IRL 7% WTHD: Irish Tax & Customs (7%)
	Ireland	IRL 5% WTHD	IRL 5% WTHD: Irish Tax & Customs (5%)
	Ireland	IRL 3% WTHD	IRL 3% WTHD: Irish Tax & Customs (3%)
	Ireland	IRL 0% WTHD	IRL 0% WTHD: Irish Tax & Customs (0%)
	Japan	JPN 10.21% WTHD	JPN 10.21% WTHD: National Tax Agency (国税庁) (10.21%)
	Japan	JPN 20.42% WTHD	JPN 20.42% WTHD: National Tax Agency (国税庁) (20.42%)
	Hong Kong	HKG 15% WTHD	HKG 15% WTHD: Inland Revenue Department (稅務局) (15%)
	Hong Kong	HKG 12.5% WTHD	HKG 12.5% WTHD: Inland Revenue Department (稅務局) (12.5%)
	Hong Kong	HKG 10% WTHD	HKG 10% WTHD: Inland Revenue Department (稅務局) (10%)
	Hong Kong	HKG 7% WTHD	HKG 7% WTHD: Inland Revenue Department (稅務局) (7%)
	Hong Kong	HKG 5% WTHD	HKG 5% WTHD: Inland Revenue Department (稅務局) (5%)
	Hong Kong	HKG 4% WTHD	HKG 4% WTHD: Inland Revenue Department (稅務局) (4%)

Value Added Tax (VAT)/Goods and Services Tax (GST)

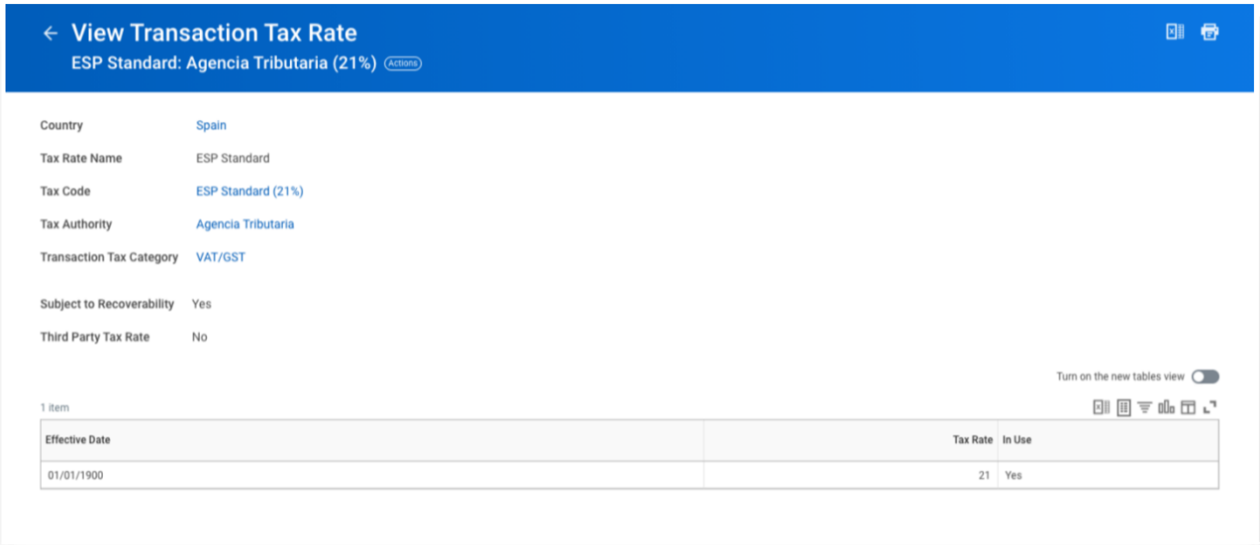
Workday provides a single solution to meet country-specific tax reporting and VAT/GST declaration requirements. VAT/GST taxes can be captured and reported on using transaction tax rates, transaction tax codes, and tax Applicabilities. Recoverable purchase taxes can also be calculated using tax recoverability in Workday.

When transactions are created that involve indirect taxes, the relevant tax codes and tax applicability can be selected. Workday will then calculate the tax amounts by multiplying the tax rate by the recoverability percentage, as defined by the tax applicability of the item.

Transaction Tax Rate

In Workday, organizations can set up transaction tax rates with effective-dated percentages for each rate used by a country and tax authority. Transaction entry can be aided and approved by assigning a default tax applicability to sales, purchase, and expense items in transaction lines.

Transaction Tax Rate Setup



Transaction Tax Codes

Transaction tax codes are used in transaction processing where the transaction is subject to tax treatment. Transaction tax codes include either a single or multiple transaction tax rates depending on the country-specific tax regimes. They can also be marked as exempt.

Link to Common Functionality

Transaction Tax Codes

View Transaction Tax Codes

Turn on the new tables view

410 items

Tax Code	Tax Code Name	Country	Transaction Tax ID Required	Exempt	Tax Rate	Tax Code Rate Total	In Use
NZL Exempt	NZL Exempt	New Zealand	Yes	Yes	NZL Zero Rated: Inland Revenue (IRD) (0%)	0	
NZL Standard (15%)	NZL Standard	New Zealand	Yes	No	NZL Standard: Inland Revenue (IRD) (15%)	15	Yes
GBR Reduced (5%)	GBR Reduced	United Kingdom	Yes	No	GBR Reduced: HM Revenue & Customs (HMRC) (5%)	5	Yes
GBR Zero Rated (0%)	GBR Zero Rated	United Kingdom	Yes	No	GBR Zero Rated: HM Revenue & Customs (HMRC) (0%)	0	Yes
CAN Exempt	CAN Exempt	Canada	No	Yes	CAN Exempt: Canada Revenue Agency (CRA) (0%)	0	
CAN Zero Rated (0%)	CAN Zero Rated	Canada	No	No	CAN Zero Rated: Canada Revenue Agency (CRA) (0%)	0	
CAN Yukon 5% GST (5%)	CAN Yukon 5% GST	Canada	No	No	CAN 5% GST: Canada Revenue Agency (CRA) (5%)	5	
CAN Saskatchewan 5% GST / 6% PST (11%)	CAN Saskatchewan 5% GST / 6% PST	Canada	No	No	CAN 5% GST: Canada Revenue Agency (CRA) (5%) CAN 6% PST: Ministry of Finance (Saskatchewan) (6%)	11	
CAN Quebec 5% GST / 9.975% QST (14.975%)	CAN Quebec 5% GST / 9.975% QST	Canada	No	No	CAN 5% GST: Canada Revenue Agency (CRA) (5%) CAN 9.975% QST: Revenu Québec (9.975%)	14.975	
CAN Prince Edward Island 5% GST / 10% PST (15%)	CAN Prince Edward Island 5% GST / 10% PST	Canada	No	No	CAN 10% PST: Canada Revenue Agency (CRA) (10%) CAN 5% GST: Canada Revenue Agency (CRA) (5%)	15	

Tax Applicability

In addition to the transaction tax code, tax applicability is an additional attribute that attaches to a transaction that is subject to tax treatment. The combination of applicability and tax code allows for detailed reporting and tax declaration configuration.

Tax Applicability

View Tax Applicability

Turn on the new tables view

27 of 885 items

Tax Applicability	Tax Applicability Code	Taxable	Default Tax Recoverability	In Use
	DNU - GBR Domestic Purchase of Goods and Services - Recoverable	Yes	Fully Recoverable	Yes
	DNU - GBR Domestic Purchase of Goods and Services - 50% Recoverable	Yes	50% Recoverable + Allocate	Yes
	GBR Domestic Purchase of Goods - Reverse Charge	Yes		Yes
	GBR EU Acquisition of Goods	Yes		Yes
	GBR EU Acquisition of Goods - Triangulation	Yes		Yes
	GBR EU Acquisition of Services	Yes		Yes
	DNU - GBR EU Acquisitions of Services - Reverse Charge - Non Recoverable	Yes	Nonrecoverable + Allocate	Yes
	DNU - GBR EU Acquisitions of Service - Reverse Charge - 50% Recoverable	Yes	50% Recoverable + Allocate	Yes
	GBR EU Acquisition of Services - VAT in Supply Country	Yes		No
	DNU GBR Outside of Scope (Taxable Flag - No)	No	Nonrecoverable + Allocate	Yes
	GBR Import of Goods	Yes		Yes
	DNU - GBR Imports of Goods - Non Recoverable	Yes	Nonrecoverable + Allocate	Yes
	GBR Import of Services	Yes		Yes
	GBR Domestic Sale of Goods and Services	Yes		Yes

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[Link to Common Functionality](#)

Workday uses the tax applicability and tax code on the transaction line to:

- Calculate recoverable and nonrecoverable tax amounts for each tax rate within the tax code.
- Segregate transactions for reporting.

Organizations can configure multiple country-specific tax and business identification numbers for each of their companies within Workday. Organizations can then automatically use the appropriate tax identification numbers in transactions to comply with regulatory requirements.

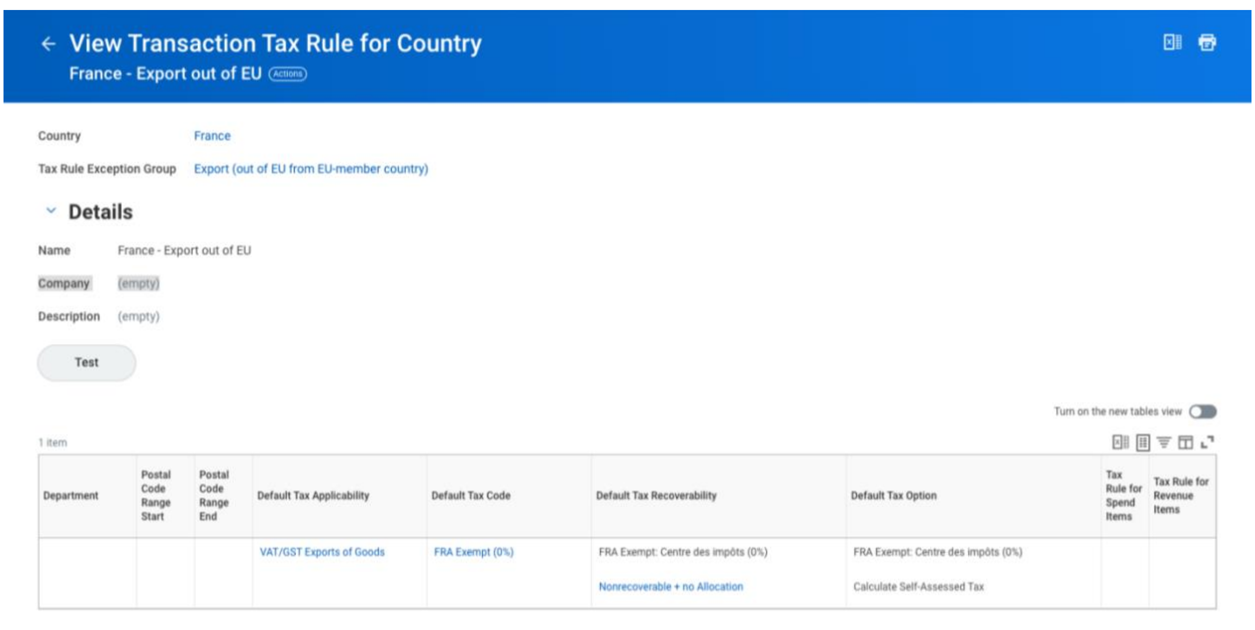
Tax Rules

Tax rules can be configured to specify an override of tax applicability that automatically populates on transaction lines for specific items in specific countries.

Transaction tax rules:

- Automate the selection of tax attributes to minimize the number entered manually on taxable documents
- Populate tax attributes for specific countries, items, spend categories, and tax item groups so that attributed don't have to be determined on transactions
- Increase the accuracy of tax reporting
- Simplify data entry

Transaction Tax Rule Setup



Tax Rounding

Rounding Options for Transaction and Withholding Tax Rates

To help complying with international tax requirements, Workday enables companies to configure the rounding method to support global transaction and withholding tax calculations on all tax documents.

Companies can configure the following rounding definitions for the Rounding Definition prompt:

- Round down to nearest 1
- Round to nearest 0.05
- Round to nearest 0.5
- Round to nearest 1
- Round to nearest 10
- Round to nearest 1000
- Round up to nearest 1

Transaction Tax ID Exception Rules

Workday enables companies to configure exception rules to override the selection of transaction tax IDs for companies, customers, and suppliers on customer invoices and supplier invoices. This reduces workload and ensures accuracy of transaction tax IDs when creating customer invoices and supplier invoices

Integration for Tax ID Validations

Workday delivers integrations that can be used to submit VAT numbers to the European VAT Information Exchange System (VIES) and UK (Gov.UK) for validation. These integrations enable companies to easily check the validity of VAT numbers in their tenant as a standalone process or as part of a business process. Companies can use this integration to perform due diligence and to help comply with VAT reporting requirements.

Banking and Payments

Information for banks and financial institutions can be held and maintained in Workday. The banking information enables you to make and receive payments and manage cash. Workday-delivered reports and queries enable organizations to view and manage information about banks and other financial institutions.

The banking payment systems supported are:

US:

- NYCE
- CHIPS

- FedWire

Non-US:

- CNAPS (China)
- BOJNET (Japan)
- SPEI (Mexico)
- SEPA (Europe)

Each bank account defined in Workday has its own currency, called the Account Currency. Funds are stored in the bank account and converted to the applicable currency when transferred into another bank account within Workday, using the account currency. Every bank account can specify which currencies can be accepted.

Bank Fee Analysis

Bank fee analysis can be performed to review global bank service fees and control bank fee spend. Workday reports can be used to analyze pricing variances and optimize service pricing based on bank fee statements and bank service contracts.

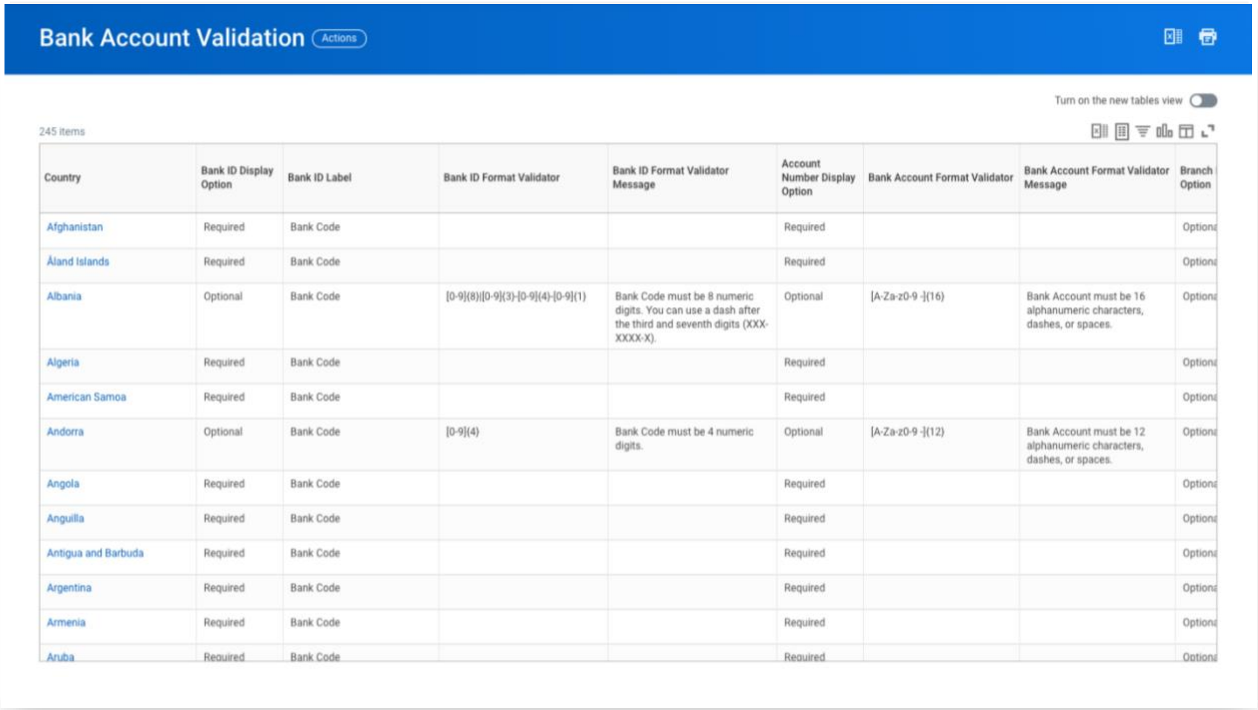
Bank Account Validation

Field attributes and validations displays for payee and worker bank accounts can be set globally. For bank account attributes, Workday enables organizations to:

- Control which attributes are mandatory and optional.
- Customize display labels and format validations by country.

[Link to Common Functionality](#)

Bank Account Validation



Bank Account Validation Actions

Turn on the new tables view

245 items

Country	Bank ID Display Option	Bank ID Label	Bank ID Format Validator	Bank ID Format Validator Message	Account Number Display Option	Bank Account Format Validator	Bank Account Format Validator Message	Branch Option
Afghanistan	Required	Bank Code			Required			Optiona
Åland Islands	Required	Bank Code			Required			Optiona
Albania	Optional	Bank Code	[0-9]{8}|[0-9]{3}-[0-9]{4}-[0-9]{1}	Bank Code must be 8 numeric digits. You can use a dash after the third and seventh digits (XXX-XXXX-X).	Optional	[A-Za-z0-9 -]{16}	Bank Account must be 16 alphanumeric characters, dashes, or spaces.	Optiona
Algeria	Required	Bank Code			Required			Optiona
American Samoa	Required	Bank Code			Required			Optiona
Andorra	Optional	Bank Code	[0-9]{4}	Bank Code must be 4 numeric digits.	Optional	[A-Za-z0-9 -]{12}	Bank Account must be 12 alphanumeric characters, dashes, or spaces.	Optiona
Angola	Required	Bank Code			Required			Optiona
Anguilla	Required	Bank Code			Required			Optiona
Antigua and Barbuda	Required	Bank Code			Required			Optiona
Argentina	Required	Bank Code			Required			Optiona
Armenia	Required	Bank Code			Required			Optiona
Aruba	Required	Bank Code			Required			Optiona

In Workday, Payee bank accounts also include customer bank accounts used for settling items such as direct debit invoices or customer refunds. This allows organizations to do the following:

- Load bank/branch records into the workday system by country
- Enable the functionality by country with UI configurations
- Utilize UI Tasks to view and maintain the bank/branch records
- Leverage two new standard reports to view the Bank Institution Records
- Support both Person and Settlement bank accounts

Ad-Hoc Payment

Ad hoc payments can be created to use as one-time payments. Templates can also be created to simplify the process of creating repetitive payments with common attributes. Ad hoc payments can be created for payments that are not included in:

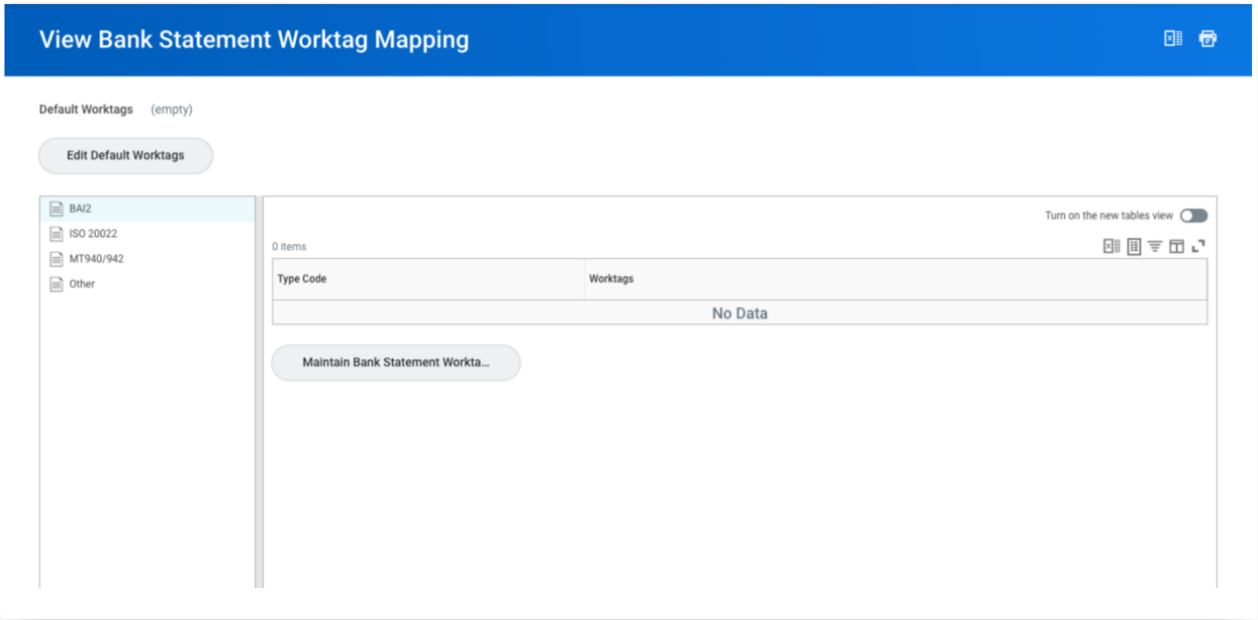
- Supplier invoices
- Refunds
- Expense reports
- Pay groups

Bank Statement

In Workday, Worktags (also known as dimensions or mappings) can be created based on type codes that identify transactions on bank statements. The bank statement worktag mappings are then applied to all bank accounts. This allows Workday to process cash position reports and automatic bank statement reconciliations by:

- Grouping cash activities by worktag on cash position reports.
- Matching bank statement lines with operational transactions based on worktags specified in reconciliation condition rules.
- Assigning worktags to new ad hoc bank transactions created for first-notice items.

Bank Statement Worktag (Dimension) Mapping



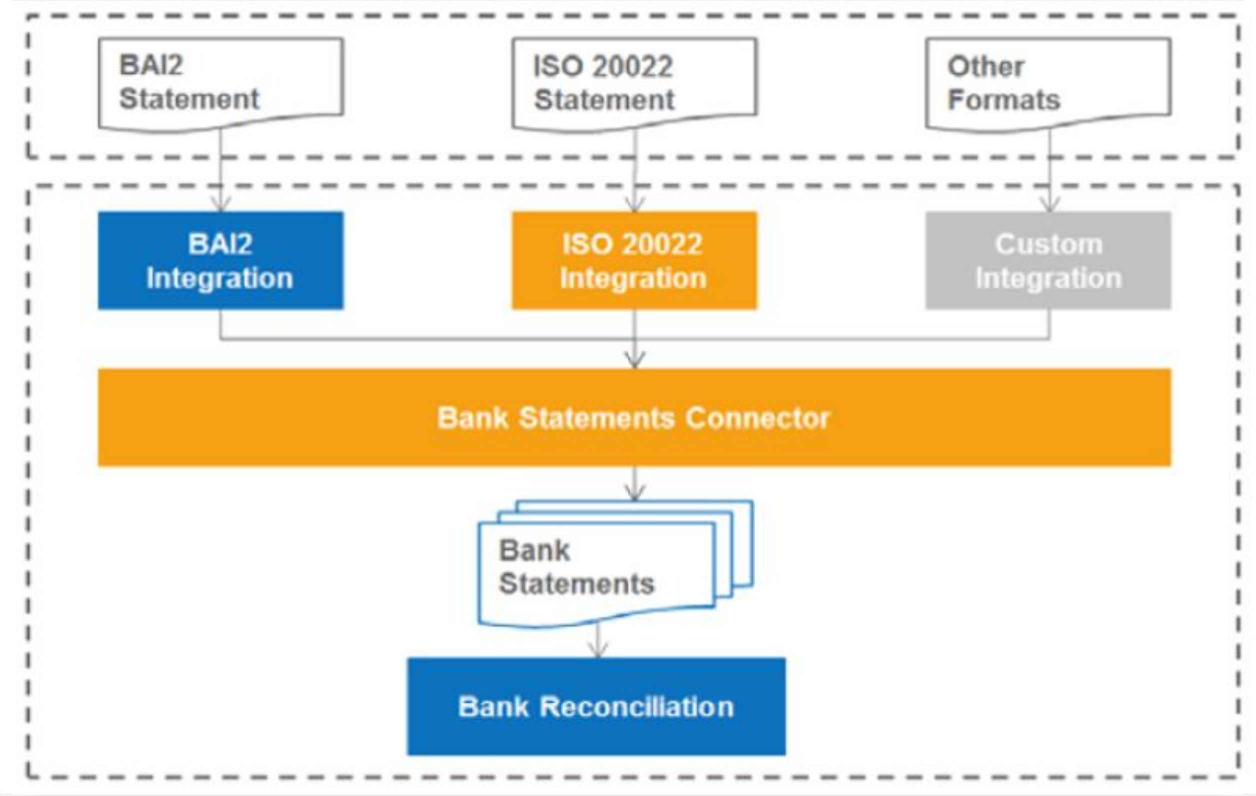
The following bank statement file formats can be mapped:

- BAI2
- ISO 20022 (SEPA)
- MT940/942
- Other

Using the Bank Integration Framework, organizations can import electronic bank statements into Workday; the delivered integrations support both BAI2 and ISO20022 (SEPA) statement formats. If the bank does not support these formats, it is possible to build custom integrations to import the statement data.

[Link to Common Functionality]

Bank Statements Connector Overview in Workday



Debit and Credit Transfers: ISO20022 - SEPA

Settlement runs to process and settle payments are easily set up in Workday. The single settlement engine enables organizations to manage all incoming and outgoing payments in one place across the entire business. This unified infrastructure:

- Controls the financial inflows and outflows of the enterprise
- Gives analytic insight data needed to make informed decisions

Supported Payment file formats include:

- Automated Clearing House Standard (ACH)
- ISO 20022 Payment Protocol (SEPA) -> SEPA Credit Transfer and SEPA Direct Debit
- BACS Standard 18
- Outsourced Check Printing

Bank Transfer Controls

Workflow controls can be applied to bank account transfers, for both internal and external flows. Additionally, controls can be applied so that any receiving company can also review and approve a transaction prior to a transfer taking place. There are two possible currency conversions that can happen with this transaction:

- A conversion from the transaction currency to the bank account currency, if they differ
- Or, from the bank account currency to the company currency, if they differ

Overrides can be made to the rate type and rate for the transaction currency to bank account currency conversion. For bank currency to company currency, Workday automatically converts the transaction amount into the ledger company currency using the conversion rate between the two currencies for the default rate type.

Note: In Workday, bank account transfers can also be initiated for settlement. Once the bank account transfer payments settle, Workday transfers the funds between accounts.

Print Checks and Advices

Workday can be set up to manage the printing requirements of local legal and/or organizational requirements and print checks or advices for payments that are already settled.

Workday enables organizations to:

- Print checks and advices
- Provide paper record of payments
- Customize check print layouts to include important information for an organization
- Split checks and advices into separate batch files for printing based on employee data

Workday provides a Settlement Dashboard. This is a configurable workspace that provides up-to-date, graphical reports on the settlement activities in the organization. You can view and track information that's important to making operational decisions or taking action on settlement processing.

Miscellaneous Payment Requests

Miscellaneous payment requests are operational transactions that enable organizations to request payments with less up-front information compared to other payment categories, such as ad hoc payments. Options allow for a choice between accrual basis and cash basis accounting. Miscellaneous payment requests enable you to:

- Create single-use miscellaneous payees that automatically inactivate after settlement, streamlining the supplier master
- Request payments without information such as company bank account details and payment date, improving efficiency
- Resettle miscellaneous payments with a ‘canceled’ or ’returned’ status without having to create a new settlement run, saving time and effort

- Set up self-service users who can create and manage the payees and payment requests they set up, decentralizing tasks

EBICS Version 2.5

Workday supports version 2.5 of the Electronic Banking Internet Communication Standard (EBICS) transmission protocol for Germany, Switzerland, and Austria. Companies can create EBICS contracts, transfer payment files, and import bank statements using EBICS to transact securely with financial institutions using their preferred protocol.

Payables

Payment Purpose Codes

Workday supports purpose codes for supplier payments, enabling you to enter payment purpose codes that are required for certain countries when making payments.

Netting

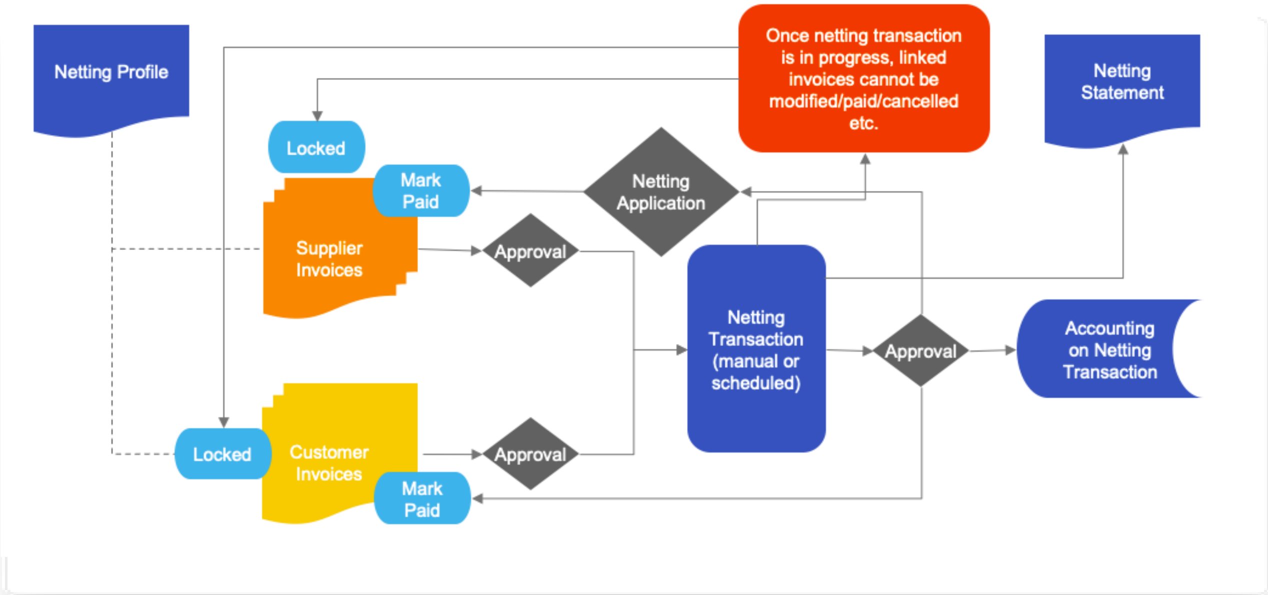
Workday delivers a netting functionality which allows companies to net invoices for third-party companies that are both a customer and a supplier. It enables companies to net the amount payable and amount receivable on supplier and customer invoices and adjustments.

This reduces manual processing and potential errors, improving efficiency and providing greater oversight.

Invoice netting also enables companies to fund accounts as well as simplify settlement by calculating a single net balance payable or receivable, leading to better financial cash forecasting. The netting feature also reduces operational costs by eliminating multiple bank settlements and helps companies manage collections risk by offsetting overall receivables with payables.

[Link to Common Functionality]

Invoice Netting Process Flow



Declaration of Third-Party Payments

Workday delivers a Third-Party Payments connector that companies can use to configure declarations of payments to third parties, simplifying how companies compile and submit relevant information to tax authorities and comply with tax auditing requirements.

Payees included in output:

- Ad hoc payees
- Contingent workers
- Miscellaneous payees
- Suppliers

Payments included in output:

- Ad hoc payments
- Miscellaneous payments
- Supplier invoice payments

Multi-entity

Workday provides multi entity capabilities to meet the needs of organizations. Workday enables a Single Legal Entity (SLE) company relationship where multiple companies can roll up to a single managing company that serves as the reporting legal entity. When setting up a Single Legal Entity (SLE), each company relationship is defined separately, and for each company in the SLE relationship, separate Federal Tax ID (FEIN), tax authority information, and company-specific information are defined.

The concept of a Single Legal Entity company relationship is to establish a one-to-many relationship between one managing company (designated as the legal entity) and related companies. You can create an SLE company relationship to produce financial and managerial reports for the legal entity and its related companies.

For tax reporting purposes, Workday treats all companies in the SLE relationship as a single company. Workday requires that tax configurations for the SLE be set up in addition to the related companies. Federal, state, and local tax setup must be the same for all companies in the relationship.

SLE relationships enable:

- Track transactions for the legal entity company and each related entity company.
- Produce consolidated financial reports for the legal entity.
- Produce individual reports for the related companies in the SLE
- Perform transactions between nonlegal entities within the same SLE relationship
- Segregate sensitive data within the SLE.

Multi-currency

Workday provides multicurrency capabilities to meet the money management needs of cross-border operating organizations.

Workday starts with the company currency, which acts as the base currency for each company within the Workday Tenant[1], this is used to generate and perform the necessary accounting transactions and known as the ledger currency. So, for example: An organization may have companies in the U.S., Germany, and Canada, each with their own currency.

As multiple currencies can be used in Workday for financial transactions, the company currency is essential and when any accounting activity is generated, the company currency becomes unchangeable to ensure a single currency for accounting. The multicurrency capabilities therefore enable the recording and processing of business transactions that occur in a currency other than the base currency of the recording company.

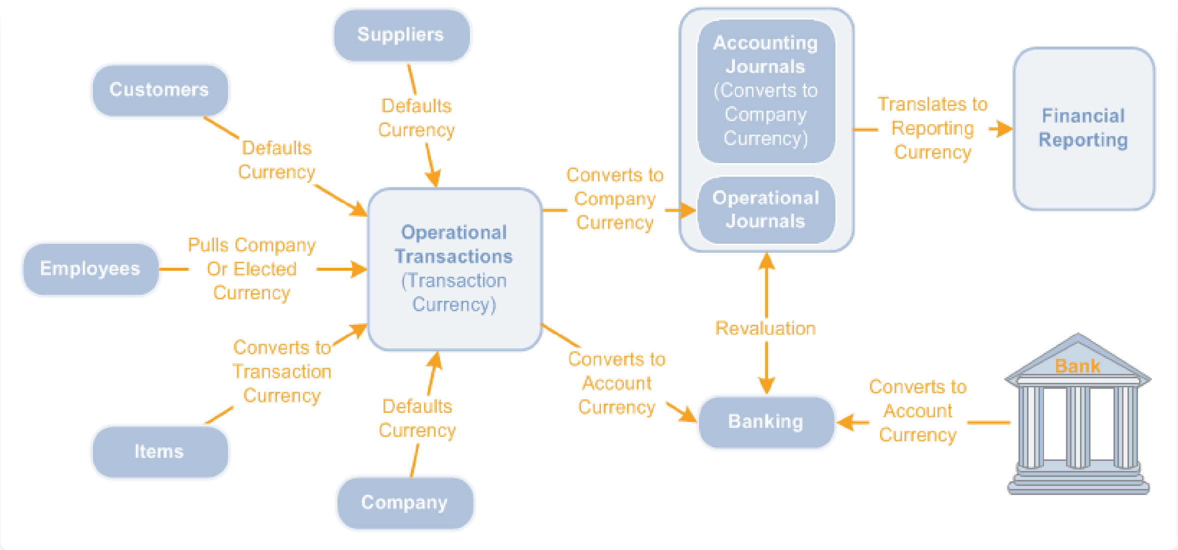
For example: A USD-based company can record a sale to a French customer with a EUR denominated invoice.

Workday factors in the impact that multiple currencies have on all appropriate gain/loss calculations and accounting for transactions and open items. This diagram displays the flow of currencies through Workday Financial Management as Workday converts them.

[1] The Workday Tenant is an instance of Workday dedicated to a customer organization that contains all their data that exists independently of other customers

[Link to Common Functionality]

Currency Flows in Workday



Currency flows into operational transactions from various sources, depending on the transaction. Workday will automatically populate customer and supplier transactions in their own applicable currency. For expense reports, Workday uses the company currency of the employee or the payment election currency of the employee (if the currencies differ). Items (such as purchases, supplier catalogue items, etc.) also have currencies associated with them. When used in transactions, Workday will convert items to the transaction currency, any other transactions will use the company currency as the default.

The currency of a submitted transaction will be the transaction currency and this currency will remain in place throughout the lifecycle of the transaction. Upon transaction approval, Workday generates operational journals and converts the transaction currency, if different, into the company currency for accounting purposes. When accounting journals are created, Workday will also convert their currency into the company currency. Workday rounds conversions to the decimal precision of the applicable currency.

Reporting can be carried out in multiple currencies in Workday. Translation rules define the conversion rates, which are subsequently used to translate the company currency into a reporting currency.

Bank accounts also have their own currency in which to store funds. When necessary, Workday and banks convert currencies for deposited and transferred funds into the account (please see 'Banking and Payments' section for more information).

Multi-book

Many enterprises fall under the jurisdiction of a number of different authorities or countries that require accounting and reporting of results according to different accounting principles. Examples include:

- Accounting Authority – U.S. GAAP by Financial Accounting Standards Board (FASB), International Financial Reporting Standards (IFRS).
- Regulatory Agencies – Department of Education (DOE), Federal Energy Regulatory Commission (FERC).

- Government or Statutory – e.g. Spain's Plan General de Contabilidad, France's Plan Comptable Général.

The Multi-book functionality provides a method of reporting financial results based on multiple accounting principles.

Workday uses book codes and books to record and segregate transactions for financial reporting. Workday associates all accounting transactions to a book code, which can then be defined for financial transactions based on reporting requirements. For example, it might be defined as:

- A Generally Accepted Accounting Principles (GAAP) book code to record GAAP adjustments.
- An International Financial Reporting Standards (IFRS) book code to record International IFRS adjustments.
- A Tax Adjustment book code to record tax adjustments.

Additional book codes can be created to meet specific reporting requirements.

Book Codes in Workday

Book Codes

Turn on the new tables view

12 items

Book Code	Name	Description	Books Included In	Usage Count
Finance Lease	Finance Lease	Finance Lease	ASC 842 Current Lease Standard IFRS 16	16
IFRS Adjustments	IFRS Adjustments	IFRS Adjustments	All Adjustments All Adjustments Plan IFRS Adjustments IFRS Book	93
ITA Local GAAP Book	ITA Local GAAP Book	Italy Local GAAP Book		3
ITA Year End Close Book	ITA Year End Close Book	Italy Year End Close Journal Entry Book	ITA Year End Close Book	3
Local GAAP Adjustments	Local GAAP Adjustments	Local GAAP Adjustments	All Adjustments All Adjustments Plan ITA Local GAAP Book Local GAAP Adjustments Local GAAP Book Stat Reporting	84
Management Reporting Adjustments	Management Reporting Adjustments	Management Reporting Adjustments	All Adjustments All Adjustments Plan Management Adjustments Management Book	103
Operating Lease ASC 842	Operating Lease ASC 842	Operating Lease ASC 842	ASC 842	16
Operating Lease Current	Operating Lease Current	Operating Lease Current	Current Lease Standard	16

Consolidation

Consolidated financial statements are required when there are two or more affiliated companies. When a parent company either directly or indirectly controls a majority interest of a subsidiary, consolidated financial statements must be presented. Consolidation refers to the aggregation of financial statements from multiple companies into consolidated financial statements, where it refers to the treatment of two or more companies and other entities as one entity for tax purposes.

[Link to Common Functionality]

Consolidation in Workday aggregates financial transactions from multiple companies in a hierarchy into a single financial statement. Rules can be defined to eliminate the following transactions when consolidating:

- Intercompany transactions
- Investments in subsidiaries
- Noncontrolling interest (NCI)

With Workday, organizations can:

- Consolidate two or more companies as a single entity to meet global statutory and tax reporting requirements
- Eliminate intercompany transactions to prevent double counting
- Run consolidated reports throughout the period and include elimination information in your reporting at any time

Workday uses in-memory processing to access data; it doesn't persist eliminations but processes them immediately for reporting

Standard Audit File for Tax (SAF-T)

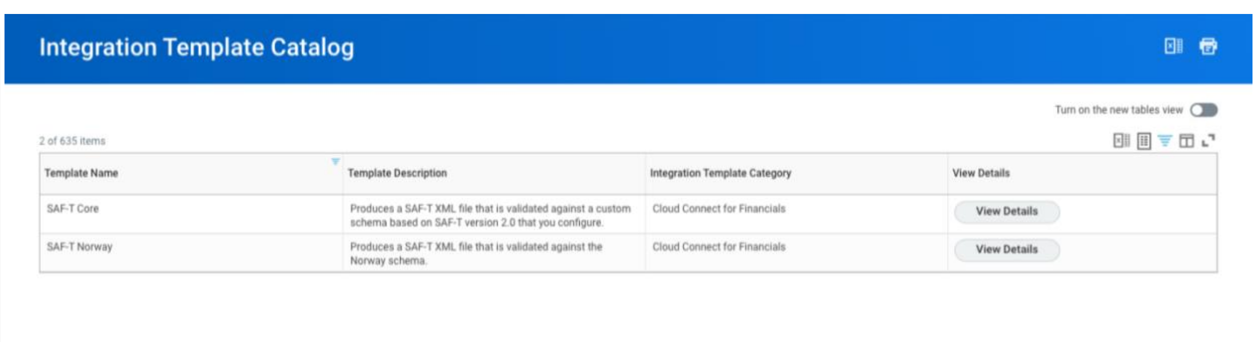
SAF-T is an electronic format for the efficient exchange of reliable accounting data from organizations to a national tax authority or external auditors. SAF-T was first adopted in Portugal and is now increasingly being adopted within European countries as a means to file tax returns electronically.

You can create and configure SAF-T integrations to export tax-relevant data from Workday to SAF-T XML files which can then be submitted to tax authorities.

Workday provides two integration templates to generate XML output files that comply with Standard Audit File for Tax (SAF-T) requirements:

- SAF-T Core
- SAF-T Norway

SAF-T Integration Template



The SAF-T Core integration template generates a SAF-T using the OECD SAF-T v2.0 schema. Workday customers can configure their integration to use another schema once it has the same structure as OECD SAF-T v2.0. When the schema has a different structure, users can use the default output file as a data source for a custom integration to:

- Transform the structure to match a particular schema
- Change fields as required

When the integration runs, Workday generates a ZIP file containing the SAF-T XML file. When the output triggers any validation errors, Workday also generates a message log HTML file to help you troubleshoot them.

E-Invoicing

To support global requirements for sending invoices electronically, Workday permits the storing of electronic invoicing details on the customer profile to enable the easy exporting of e-invoicing data from Workday.

Workday provides organizations with the ability to quickly and easily connect to e-invoicing integration solutions through the use of a generic connector. The integration of Workday with third-party e-invoice business solutions provides organizations with the opportunity to save significant labor costs and time.

E-Invoicing Connectors

The connector takes various forms, providing various levels of integration:

- Generic e-Invoice connector: The electronic customer invoices integration template (secured to the Process: Electronic Invoices domain) includes all the necessary fields used on a customer invoice plus integration attributes for creating a generic e-Invoice.
- Enhanced Generic e-Invoice connector: Building on the Generic connector, this enhanced connector contains further Data Initialization Services (DIS) which enable the inclusion of PDF attachments of customer invoices, new integration filters and new integration attributes. This Enhanced Connector provides organizations with more flexible configurations, reducing the time needed in creating custom integrations.
- UBL 2.1 Electronic Customer Invoice: This connector provides a template to support the European format (UBL 2.1) used for the B2G model. This template will ensure the Workday customer invoice data is pushed in an UBL 2.1 XML output based upon the EN16931 schema. To satisfy EU e-Invoicing requirements, a DIS Field Override Service plus a Field Overrides functionality are included with both the Generic connector and the EU template along with specific integration attributes.

E-Invoicing Acknowledgements

Acknowledgments can be received from third-party providers or tax authorities. The acknowledgments provide full visibility to the invoice status, processing date, and related messages.

Supplier Invoice Automation with OCR Scanning

Workday's supplier invoice automation solution helps automate the invoice-to-pay process, bringing the capturing, routing and follow-up all within Workday using machine learning and OCR technology to scan and read invoices. When uploading scanned supplier invoices, Workdays automatically converts the invoice images into draft invoices. This improves processing efficiency, data integrity, and invoice cycle times.

The supplier invoice automation solution supports:

- Bulk uploads of up to 50 attachments
- Uploads through Submit OCR Supplier web service and REST API
- Multi-page invoices of up to 15 pages
- Detection of 11 header fields: Company, Supplier, Currency, Invoice Date, Invoice Due Date, Control Total, Payment Terms, Supplier's Invoice Number, Tax Amount, Freight Amount, and PO Number
- Automatic population of related attributes when Workday locates the supplier and purchase order
- Detection of these 5-line level fields: Item, Description, Quantity, Unit Cost, and Extended Amount
- OCR supplier invoice Custom validations
- Global date format recognition
- English, Spanish, French, German, Portuguese, and Italian languages
- PDF, JPG, JPEG, TIF, TIFF, GIF, PNG, BMP, WEBP

Receipt Scanning for Expenses as an Innovation Service

Workday delivers a receipt scanning for expenses service to Innovation Services, enabling companies to quickly and accurately populate quick expense details when scanning receipts. Workday provides receipt scanning capabilities to all locales, increasing efficiency and helping the prevention of manual errors when reporting expenses through Workday on Android, iPad, and iPhone. Workday also supports this functionality on Natural Workspaces.

For quick expenses, Workday enables companies to:

- Scan receipts in several languages without restrictions for countries or locales.
- Scan receipts and populate the Date, Currency, Amount and Merchant expense item attributes.

Workday supports the following languages and locales:

- English in USA, Canada, UK, Australia, and New Zealand
- French in France and Canada
- German in Germany and Switzerland
- Spanish in Spain and Mexico
- Hindi in India
- Dutch in Netherlands

Distance Calculation for Expenses as an Innovation Service

The distance calculation for expenses as an Innovation Service will help customers streamline the data entry process and improve accuracy. This service enables Workday to use Google Maps API to retrieve routes based on the origin and destination addresses entered on expense reports and spend authorizations. Workday uses the default route that Google provides to calculate values based on configured reimbursement rates, helping companies to improve compliance and reimburse expenses more accurately.

Other Accounting Items

Intercompany

An intercompany transaction exists when one company acts on behalf of another company. Intercompany accounting lets you manage and report on business events transacted between related companies. In Workday, intercompany relationships can be defined, which will then track money owed and to which company, how and when it is paid, and how/when it is received.

Intercompany transaction types can be distinguished between either of:

- On Behalf Of Intercompany transactions, where money due to/from related companies is tracked
- Direct Intercompany transactions, where supplier and customer invoices are exchanged between related companies

If both intercompany relationships exist, both can be configured in Workday.

Asset Tracking

Tangible and intangible assets can be tracked separately without affecting any accounting activities in Workday. Assets can be tracked according to business use and accounted for based on specific organizational accounting practices. Based on individual roles, individuals can view asset lifecycle events. If there are multiple asset books, the non-primary asset books can be managed individually for tax purposes without accessing the accounting asset book.

Assets can be tracked through their life cycles and this does not impact on their accounting activity. Assets can be transferred to separate companies without suspended depreciation.

Asset Accounting

Workday uses asset books to track and account for business assets. Asset book rules apply an accounting treatment and depreciation profile when registering capital assets. The Asset books enables organizations to:

- Set up rules to assign accounting treatments and depreciation profiles to a business asset automatically, reducing manual data entry
- Account for the same asset in different asset books
- Report on multiple accounting standards for a single asset

Link to Common Functionality

Asset books can be set up to assign accounting treatment and depreciation profiles when registering capital assets. There are two types of asset books:

- Accounting books for journals and reporting, such as the International Financial Reporting Standards (IFRS) or U.S. Governmental Accounting Standards Board (GASB).
- Non-Accounting books for reporting purposes, such as federal tax, state tax, alternative minimum tax (AMT), or adjusted current earnings (ACE).

Once capital assets are registered and the appropriate accounting information assigned, Workday adds them to each asset book. Workday will automatically populate the accounting treatment and depreciation profile from the asset book rules set up. If the accounting treatment applied is Depreciable Capital Asset, Workday generates the depreciation schedule when the asset is placed in service.

Depreciation

In Workday, depreciation profiles define the key attributes used to create depreciation schedules for assets. These profiles provide the building blocks for Workday to create almost any asset depreciation schedule that is required. Workday populates the depreciation profile based on the asset company, spend category, or amount defined in the configuration of the asset book rules.

Document Approval Date as Accounting Date

Workday delivers an Allow Accounting by Approval Date option at the company level, enabling you to match the approval date with the accounting date on your customer and supplier invoices and adjustments. This feature provides the ability to comply with document sequencing requirements for operational transactions in certain countries.

[Link to Common Functionality]

Non-Listed Country Configuration Methodology

If Workday doesn't currently provide a pre-configured country configuration for a country required by your organization, configurations can be performed during Workday Financial Management implementation to meet most requirements. This can be achieved through the use of a number of different methods, highlighted in the fields below.

Custom Reporting

Workday delivers a number of Standard Reports "out of the box," which are delivered to all Workday customers. Workday creates standard reports using Report Writer or XpressO, an internal development tool.

Reports not delivered by Workday can be built using the Workday Report Writer. These can be created new or by copying another standard or custom report.

Configurable Fields in Workday

Workday offers the flexibility for Fields to be configured within the system.

The Field Overrides tool in Workday enables the customization of integration systems that are based on a connector template. These Field overrides are managed through an integration service and use calculated fields or report fields to supply values to an integration system.

Additionally, fields in Workday can be added or disabled. Field mappings can also be overridden, and maximum-minimum lengths can be set for fields.

Integration Framework

Workday Connector permits a set of one or more integration templates that provide a framework for building integrations in a particular functional area. The integration can support a specific type of data or can support a specific endpoint.

Workday Enterprise Interface Builder (EIB) is an integration tool that enables the creation of simple, secure, and customizable integrations with Workday. Alternatively, an EIB can be a simple integration created by the integration tool. An EIB consists of an integration system, an integration data source, an integration transformation, and an integration transport protocol.

Other Tax and Reporting Notes

Tax Setup

Organizations are able to capture and report on taxes that you pay and collect for goods and services using transaction taxes in Workday. When transactions are created which involve indirect taxes, the appropriate tax codes and tax applicability can be defined. Workday calculates tax amounts by multiplying the tax rate by the recoverability percentage, as defined by the tax applicability of the item.

COUNTRY REQUIREMENTS

The following are the Workday definitions for the product functionality available to address local legal requirements.

Link to Common Functionality

AMERICAS

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Country Configurations for ARGENTINA

Alternate Chart of Accounts

Workday provides the following configurations to address the Argentinian accounting rules.

Account Set

To meet the statutory or regulatory needs in the country, the Argentinian configuration incorporates 120 ledger accounts within a child alternate account, and parent alternate account set flagged as a chart of accounts:

- ARG Plan de Cuentas
- ARG PCC (Plan de Cuentas Contable)

Ledger Account Summary

Ledger account summaries and correspondent hierarchies are provided for the Argentinian account set ARG PCC. The ledger accounts included, and ranges are defined according to standard balance sheet and income statement layouts.

Translation

Workday provides English and Spanish translations for both ledger accounts and ledger account summaries.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Argentinian tax authority (Administración Federal de Ingresos Públicos). In Argentina, VAT applies to the following types of transactions:

- Domestic supply of goods or services made in Argentina by a taxable person
- Domestic acquisition of goods and services for making taxable supplies
- Domestic acquisition of assets and other concepts

Transaction Tax Rates, Codes, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Argentinian VAT regime are configured with an ARG prefix, with transaction tax rates utilizing effective date configuration.

Workday also provides Tax Applicabilities relevant to Argentina. The combination of transaction tax codes and tax Applicabilities configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT scope transactions
- Excluded transactions
- Exempt transactions

Tax Withholding

Withholding tax rates for Argentina are configured on the basis of recognition at the time of payment and are calculated at an individual or accumulated transaction level. As a number of tax treaties exist between Argentina and other countries, the most common rates are pre-configured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

Argentina Formulario 731 - Monthly VAT Return

Workday delivers a configured declaration in support of the requirements of the Formulario 731 VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases or more detailed reporting categories to be added, should an organization require this.

Values from the Declaration can then be used to file the return online.

Other Tax and Statutory Reports

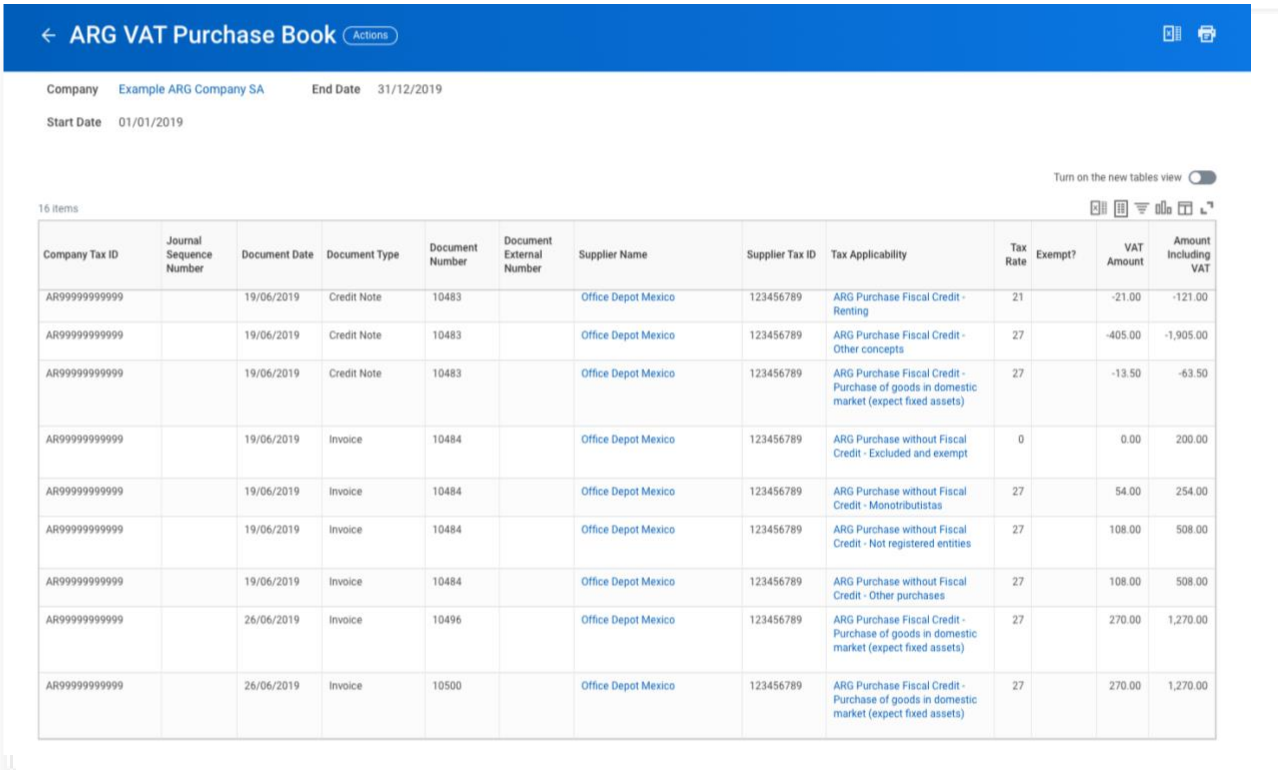
Workday delivers several reports that summarize the data required to be submitted to the Argentinian tax authority (Administración Federal de Ingresos Públicos).

VAT Sales and Purchase Books

Workday delivers reports including all customer and supplier operational transactions registered by the company. Details included among others are document number, document date, transaction tax rate, total amount, and tax amount.

Link to Common Functionality

Argentinian VAT Book



ARG VAT Purchase Book Actions

Company Example ARG Company SA End Date 31/12/2019

Start Date 01/01/2019

Turn on the new tables view

16 items

Company Tax ID	Journal Sequence Number	Document Date	Document Type	Document Number	Document External Number	Supplier Name	Supplier Tax ID	Tax Applicability	Tax Rate	Exempt?	VAT Amount	Amount Including VAT
AR99999999999		19/06/2019	Credit Note	10483		Office Depot Mexico	123456789	ARG Purchase Fiscal Credit - Renting	21		-21.00	-121.00
AR99999999999		19/06/2019	Credit Note	10483		Office Depot Mexico	123456789	ARG Purchase Fiscal Credit - Other concepts	27		-405.00	-1,905.00
AR99999999999		19/06/2019	Credit Note	10483		Office Depot Mexico	123456789	ARG Purchase Fiscal Credit - Purchase of goods in domestic market (expect fixed assets)	27		-13.50	-63.50
AR99999999999		19/06/2019	Invoice	10484		Office Depot Mexico	123456789	ARG Purchase without Fiscal Credit - Excluded and exempt	0		0.00	200.00
AR99999999999		19/06/2019	Invoice	10484		Office Depot Mexico	123456789	ARG Purchase without Fiscal Credit - Monotributistas	27		54.00	254.00
AR99999999999		19/06/2019	Invoice	10484		Office Depot Mexico	123456789	ARG Purchase without Fiscal Credit - Not registered entities	27		108.00	508.00
AR99999999999		19/06/2019	Invoice	10484		Office Depot Mexico	123456789	ARG Purchase without Fiscal Credit - Other purchases	27		108.00	508.00
AR99999999999		26/06/2019	Invoice	10496		Office Depot Mexico	123456789	ARG Purchase Fiscal Credit - Purchase of goods in domestic market (expect fixed assets)	27		270.00	1,270.00
AR99999999999		26/06/2019	Invoice	10500		Office Depot Mexico	123456789	ARG Purchase Fiscal Credit - Purchase of goods in domestic market (expect fixed assets)	27		270.00	1,270.00

Spend Documents

Workday provides Argentinian country-specific statutory invoice types (comprobantes). These invoice types are used to categorize invoices following the Argentinian reporting needs.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Argentinian business needs, including document and date sequence in G/L date order and invoice type.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Argentina, including straight line and declining balance.

Link to Common Functionality

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Argentina.

Payments

Workday supports the following common payment formats used in Argentina:

- ISO 20022

Customer Documents

Workday provides Argentinian country-specific statutory invoice types (*comprobantes*). These invoice types are used to categorize invoices following the Argentinian reporting needs.

Electronic Invoices

Workday provides a generic electronic invoicing connector. This enables companies to create an integration to integrate Workday with locally available third-party e-invoice business solutions or the Argentinian tax authority (*Administración Federal de Ingresos Públicos*).

Country Configurations for BARBADOS

Alternate Chart of Accounts

There are no statutory requirements for an alternate chart of accounts in Barbados.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Barbados tax authority (Barbados Revenue Authority). In Barbados, VAT applies to the following types of transactions:

- Supplies of goods or services made in Barbados by a taxable person
- Supplies of guest accommodation
- Telecommunications
- Direct tourism services
- Domestic purchase of goods and services for making taxable supplies
- Import of goods for making taxable supplies
- Purchase of goods and services with allowable portion of VAT for making taxable and exempt supplies

Transaction Tax Rates, Codes, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Barbados VAT regime are configured with a BRB prefix, with transaction tax rates utilizing effective date configuration.

Workday also provides tax Applicabilities relevant to Barbados. The combination of transaction tax codes and tax Applicabilities configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Exempt transactions

Tax Withholding

Withholding tax rates can be set up in Workday by the company as needed.

[Link to Common Functionality]

Tax and Statutory Reporting

Barbados F101-4 - Periodic VAT Return

Workday delivers a configured declaration in support of the requirements of the F101-41 VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases or more detailed reporting categories to be added should an organization require this.

Values from the Declaration can then be used to file the return online.

Other Tax and Statutory Reports

Workday delivers several reports that summarize the data required to be submitted to the Barbados tax authority (Barbados Revenue Authority).

Revenue and Expense Reports for VAT

Workday delivers reports including all customer and supplier operational transactions registered by the company. Details include among others, document number, document date, transaction tax rate, total amount, and tax amount.

Barbados Revenue Report for VAT

← BRB Revenue Report for VAT Actions

Company Example BRB Company SA End Date 31/05/2019

Start Date 01/05/2019

Turn on the new tables view

10 items

Taxpayer Identification Number	Customer/Client's TIN	Customer/Client's Name	Document Type	Document Number	Document Date	Tax Rate	AUX - Exempt?	Amount Including VAT	VAT Amount
29999999-9	B98000001	Atlas International	Invoice	9724	24/05/2019	0	Yes	300.00	0.00
29999999-9	B98000001	Atlas International	Invoice	9724	24/05/2019	22		122.00	22.00
29999999-9	B98000001	Atlas International	Invoice	9724	24/05/2019	7.5		215.00	15.00
29999999-9	B98000001	Atlas International	Invoice	9724	24/05/2019	17.5		587.50	87.50
29999999-9	B98000001	Atlas International	Invoice	9724	24/05/2019	0		400.00	0.00
29999999-9	B98000001	Atlas International	Credit Note	9724CR	24/05/2019	17.5		-587.50	-87.50
29999999-9	B98000001	Atlas International	Invoice	9725	24/05/2019	7.5		860.00	60.00
29999999-9	B98000001	Atlas International	Invoice	9725	24/05/2019	8.75		978.75	78.75
29999999-9	B98000001	Atlas International	Invoice	9725	24/05/2019	15		1,150.00	150.00
29999999-9	B98000001	Atlas International	Debit Note	9726	24/05/2019	7.5		107.50	7.50

Spend Documents

There are no country-specific Workday reports or setup here.

[Link to Common Functionality](#)

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Barbados, including straight line.

Banking

There are no country-specific Workday reports or setup here.

Payments

There are no country-specific Workday reports or setup here.

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Link to Common Functionality

Country Configurations for BERMUDA

Alternate Chart of Accounts

There are no statutory requirements for an alternate chart of accounts in Bermuda.

Value Added Tax (VAT) / Goods and Services Tax (GST)

There are no country-specific configurations, as Bermuda has no VAT.

Tax Withholding

There are no country-specific configurations, as Bermuda has no Withholding Tax. Additionally, there is no Corporation Tax. Companies instead pay annual registration fees and pay some other license fees.

Tax and Statutory Reporting

There are no country-specific Workday reports or setup here.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

[Link to Common Functionality]

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Bermuda, including straight line.

Banking

There are no country-specific Workday reports or setup here.

Payments

There are no country-specific Workday reports or setup here.

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

Country Configurations for CANADA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday supports the various types of sales tax levied in Canada:

- Goods and Services Tax
- Provincial/Quebec Sales Tax
- Retail Sales Tax
- Harmonized Sales Tax

Transaction Tax Rates, Codes, and Tax Applicability Configuration

The transaction tax configuration provided by Workday enables companies to process and declare the most common types of transactions, including:

- Transactions with self-assessed tax
- Acquisition of taxable real property

Transaction tax rates are configured to be effective-dated.

Depending on the company's business, additional Tax Rates and Tax Codes can be defined as necessary, at any time.

Tax Applicabilities

Workday also provides a country set of Tax Applicabilities relevant for Canada to support the most common business scenarios covered by the tax declarations in Canada:

- Taxable transactions of goods, services and taxable real property
- Reverse charge transactions

Additional tax Applicabilities can be configured to meet an organization's specific obligations.

Link to Common Functionality

Tax Withholding

Please see the common functionality section on Tax and Withholding, which provides further information on the automation of withholding tax rules, calculations, and account postings at the line level on taxable documents.

Tax and Statutory Reporting

GST Return

In the default configuration, the supporting Tax Components are prefixed with CAN.

The default tax declaration definition is delivered to run tax declarations on a quarterly basis based on the assumption that all the transactions recorded will be accrual-based.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Canada, including straight line and declining balance.

Banking

Link to Common Functionality

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Canada.

Payments

Workday delivers payment connectors to credit transfers and direct debits.

Workday provides the ability to print cheques.

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

[Link to Common Functionality]

Country Configurations for CAYMAN ISLANDS

Alternate Chart of Accounts

There are no statutory requirements for an alternate chart of accounts in the Cayman Islands.

Value Added Tax (VAT) / Goods and Services Tax (GST)

There are no country-specific configurations, as the Cayman Islands has no VAT or GST regime.

Tax Withholding

There are no country-specific configurations as the Cayman Islands has no Withholding Tax. Additionally, there is no Corporation Tax. Companies instead pay annual registration fees and pay some other license fees.

Tax and Statutory Reporting

There are no country-specific Workday reports or setup here.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Link to Common Functionality

Assets

There are no country-specific Workday reports or setup here.

Banking

Workday provides bank payment and bank statement connectors for the common formats used in the Cayman Islands.

Payments

Workday supports the following common payment formats used in the Cayman Islands:

- ISO 20022

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

Country Configurations for CHILE

Alternate Chart of Accounts

Workday provides the following configurations to address the Chilean accounting rules.

Account Set

To meet the statutory or regulatory needs in the country, the Chilean configuration incorporates 176 ledger accounts within a child alternate account, and parent alternate account set flagged as a chart of accounts:

- CHL Plan de Cuentas
- CHL SII (Plan de Cuentas del Servicio de Impuestos Internos)

Ledger Account Summary

Ledger account summaries and correspondent hierarchies are provided for the Chilean account set CHL SII. The ledger accounts included, and ranges are defined according to standard balance sheet and income statement layouts.

Translation

Workday provides English and Spanish translations for both ledger accounts and ledger account summaries.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Chilean tax authority (*Servicio de Impuestos Internos*). In Chile, VAT applies to the following types of transactions:

- Domestic supply of goods or services made in Chile by a taxable person
- Domestic supply of assets
- Domestic acquisition of goods and services for making taxable supplies
- Domestic acquisition of assets
- Imports of goods, services, and assets

Transaction Tax Rates, Codes, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Chilean VAT regime are configured with a CHL prefix, with transaction tax rates utilizing effective date configuration.

Workday also provides tax Applicabilities relevant to Chile. The combination of transaction tax codes and tax Applicabilities configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Exempt transactions

Tax Withholding

Withholding tax rates for Chile are configured on the basis of recognition at the time of payment and are calculated at an individual transaction level. As a number of tax treaties exist between Chile and other countries, the most common rates are pre-configured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

Chile Formulario 29 - Monthly VAT Return

Workday delivers a configured declaration in support of the requirements of the Formulario 29 VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases or more detailed reporting categories to be added should an organization require this.

Values from the Declaration can then be used to file the return online.

Other Tax and Statutory Reports

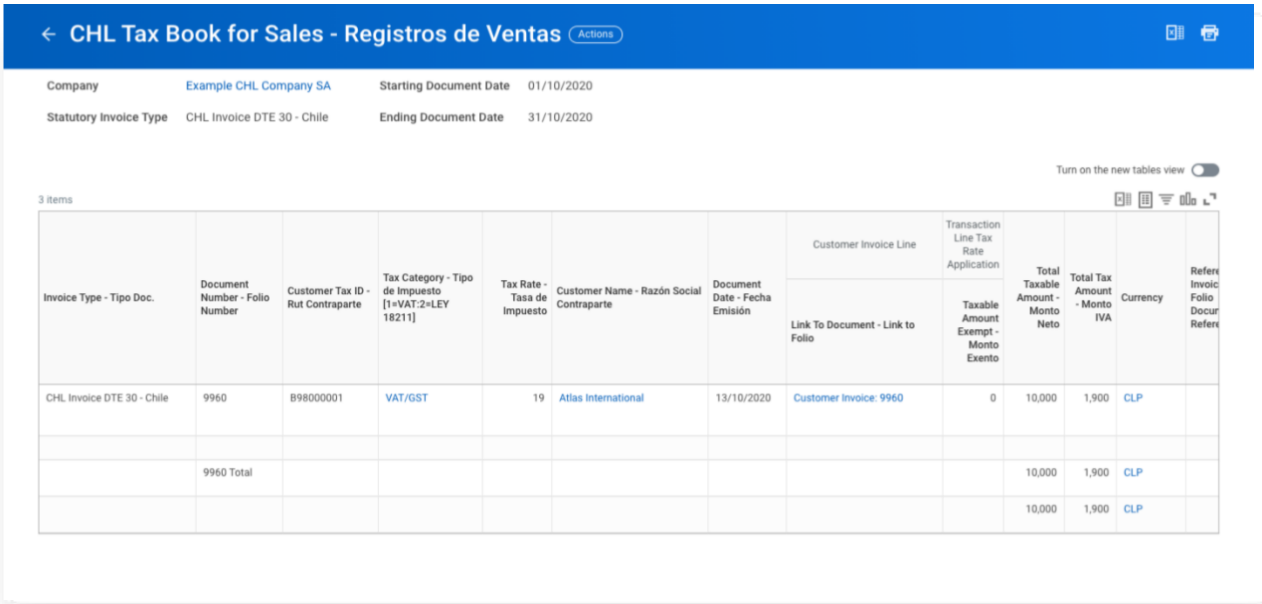
Workday delivers several reports that summarize the data required to be submitted to the Chilean tax authority (*Servicio de Impuestos Internos*).

Tax Books for Sales and Purchase

Workday provides reports summarizing sales and purchase tax transaction amounts per operational transaction.

[Link to Common Functionality](#)

Chilean Sales Tax Book



CHL Tax Book for Sales - Registros de Ventas Actions

Company	Example CHL Company SA	Starting Document Date	01/10/2020
Statutory Invoice Type	CHL Invoice DTE 30 - Chile	Ending Document Date	31/10/2020

Turn on the new tables view

3 items

Invoice Type - Tipo Doc.	Document Number - Folio Number	Customer Tax ID - Rut Contraparte	Tax Category - Tipo de Impuesto [1=VAT:2=LEY 18211]	Tax Rate - Tasa de Impuesto	Customer Name - Razón Social Contraparte	Document Date - Fecha Emisión	Customer Invoice Line: Link To Document - Link to Folio	Transaction Line Tax Rate Application: Taxable Amount Exempt - Monto Exento	Total Taxable Amount - Monto Neto	Total Tax Amount - Monto IVA	Currency	Refere Invoic Folio Docur Refere
CHL Invoice DTE 30 - Chile	9960	B98000001	VAT/GST	19	Atlas International	13/10/2020	Customer Invoice: 9960	0	10,000	1,900	CLP	
	9960 Total								10,000	1,900	CLP	
									10,000	1,900	CLP	

Spend Documents

Workday provides Chilean country-specific statutory invoice types. These invoice types are used to categorize invoices following the Chilean reporting needs.

Certifications

Workday customers must request Chilean tax authority (*Servicio de Impuestos Internos*) authorization to use foreign currencies and computerized accounting systems.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Chilean business needs, including document and date sequence in G/L date order and invoice type.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Chile, including straight line.

[Link to Common Functionality]

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Chile.

Payments

Workday supports the following common payment formats used in Chile:

- ISO 20022

Customer Documents

Workday provides Chilean country-specific statutory invoice types. These invoice types are used to categorize invoices following the Chilean reporting needs.

Electronic Invoices

Workday provides a generic electronic invoicing connector. This enables companies to create an integration to integrate Workday with locally available third-party e-invoice business solutions or the Chilean tax authority (*Servicio de Impuestos Internos*).

Country Configurations for COLOMBIA

Alternate Chart of Accounts

Workday provides the following configurations to address the Colombian accounting rules.

Account Set

To meet the statutory or regulatory needs in the country, the Colombian configuration incorporates 318 ledger accounts within a child alternate account, and parent alternate account set flagged as a chart of accounts:

- COL Catálogo de Cuentas
- COL PUC (Plan Único de Cuentas)

Ledger Account Summary

Ledger account summaries and correspondent hierarchies are provided for the Colombian account set COL PUC. The ledger accounts included, and ranges are defined according to standard balance sheet and income statement layouts.

Translation

Workday provides English and Spanish translations for both ledger accounts and ledger account summaries.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Colombian tax authority (*Dirección de Impuestos y Aduanas Nacionales*). In Colombia, VAT applies to the following types of transactions:

- Domestic supply of goods or services made in Colombia by a taxable person
- Domestic acquisition of goods and services for making taxable supplies
- Imports of goods and services

Transaction Tax Rates, Codes, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Colombian VAT regime are configured with a COL prefix, with transaction tax rates utilizing effective date configuration.

Workday also provides tax Applicabilities relevant to Colombia. The combination of transaction tax codes and tax Applicabilities / tax recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Excluded transactions
- Exempt transactions
- Partial recoverable transactions

Tax Withholding

Withholding tax rates for Colombia are configured on the basis of recognition at the time of payment and are calculated at an individual transaction level. As a number of tax treaties exist between Colombia and other countries, the most common rates are pre-configured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

Colombia Formulario 300 - Periodic VAT Return

Workday delivers a configured declaration in support of the requirements of the Formulario 300 VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases or more detailed reporting categories to be added should an organization require this.

Values from the Declaration can then be used to file the return online.

Other Tax and Statutory Reports

Workday delivers several reports that summarize the data required to be submitted to the Colombian tax authority (*Dirección de Impuestos y Aduanas Nacionales*) as part of *Medios Magneticos*.

Output and Input VAT

Workday provides reports summarizing sales and purchase tax transaction amounts per third party tax id.

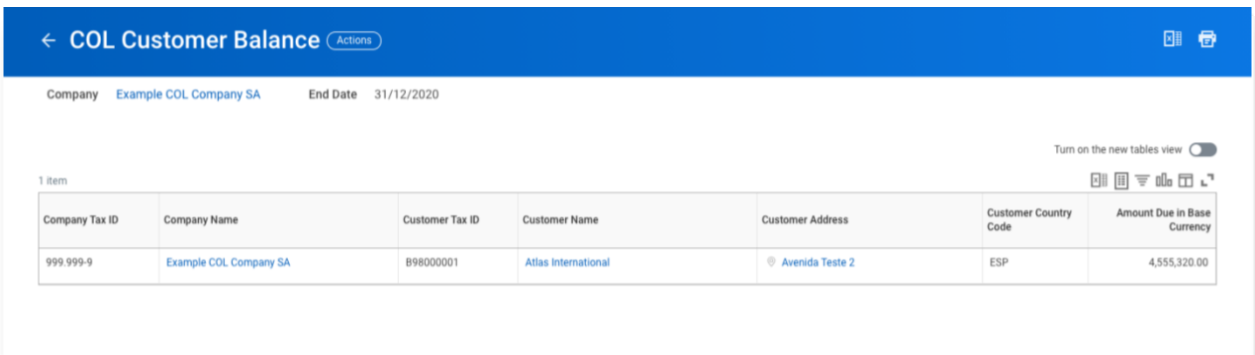
[Link to Common Functionality](#)

Colombian Output VAT

Customer and Supplier Balances

Workday provides reports summarizing customer and supplier amounts due (balance).

Colombian Customer Balance



Spend Documents

Workday provides Colombian country-specific statutory invoice types. These invoice types are used to categorize invoices following the Colombian reporting needs.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Colombian business needs, including document and date sequence in G/L date order and invoice type.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Colombia, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Colombia.

Payments

Workday supports the following common payment formats used in Colombia:

- ISO 20022

Customer Documents

Workday provides Colombian country-specific statutory invoice types (*comprobantes*). These invoice types are used to categorize invoices following the Colombian reporting needs.

Electronic Invoices

Workday provides a generic electronic invoicing connector. This enables companies to create an integration to integrate Workday with locally available third-party e-invoice business solutions or the Colombian tax authority (*Dirección de Impuestos y Aduanas Nacionales*).

Country Configurations for MEXICO

Alternate Chart of Accounts

For privately held companies, there are no statutory requirements for an alternate chart of accounts in Mexico.

For public or government owned companies, alternate account sets can be configured in Workday and alternate account set mapping rules can be defined to map individual account sets to corporate account sets.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Mexican tax authority (*Servicio de Administración Tributaria*). In Mexico, VAT applies to the following types of transactions:

- Domestic supply of goods or services made in Mexico by a taxable person
- Domestic acquisition of goods and services for making taxable supplies
- Domestic acquisition of assets
- Imports of goods, services, and assets

Transaction Tax Rates, Codes, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Mexican VAT regime are configured with a MEX prefix, with transaction tax rates utilizing effective date configuration.

Workday also provides tax Applicabilities relevant to Mexico. The combination of transaction tax codes and tax Applicabilities configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Exempt transactions

Tax Withholding

Withholding tax rates for Mexico are configured on the basis of recognition at the time of payment and are calculated at an individual transaction level. As a number of tax treaties exist between Mexico and other countries, the most common rates are pre-configured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

Mexico R21 Impuesto al Valor Agregado – Monthly VAT Return

Workday delivers a configured declaration in support of the requirements of the R21 VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases or more detailed reporting categories to be added should an organization require this.

Values from the Declaration can then be used to file the return online.

Other Tax and Statutory Reports

Workday delivers several reports that summarize the data required to be submitted to the Mexican tax authority (*Servicio de Administración Tributaria*).

Declaración Informatica de Operaciones con Terceros (DIOT)

Workday delivers a preparation report including supplier operational transactions registered by the company.

The DIOT is used to report supplier transactions to the Mexican tax authority (*Servicio de Administración Tributaria*). Companies subject to value-added tax (VAT) must submit this declaration on a monthly basis.

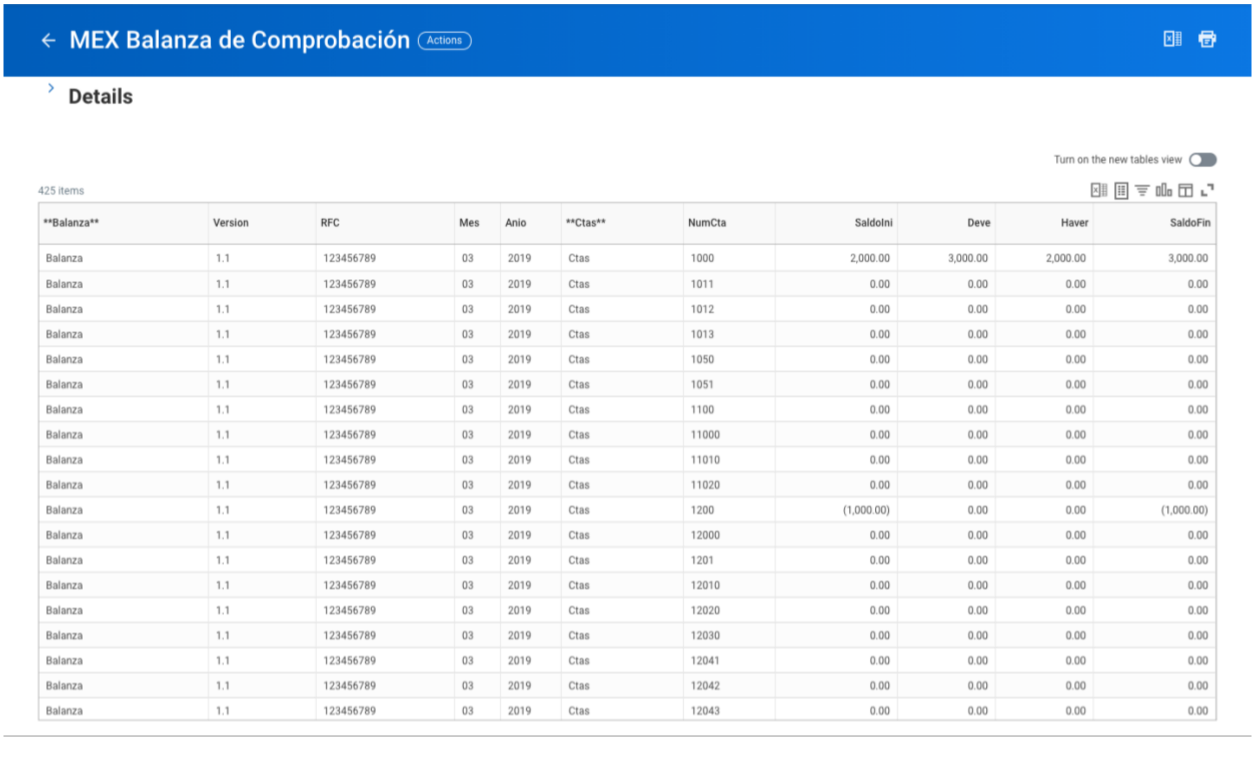
Contabilidad Electrónica

In Mexico, companies are required to submit their chart of accounts, trial balances, and journal entries to the Mexican Tax Authority (*Servicio de Administración Tributaria*). In order to prepare *Contabilidad Electrónica*, Workdays provides the following reports:

- Catálogo de Cuentas
- Balanza de Comprobación
- Balanza de Comprobación - Alternate Ledger Accounts
- Pólizas del Periodo
- Reporte Auxiliar de Cuentas
- Reporte Auxiliar de Folios

[Link to Common Functionality](#)

Mexican Trial Balance - Balanza de Comprobación



MEX Balanza de Comprobación Actions

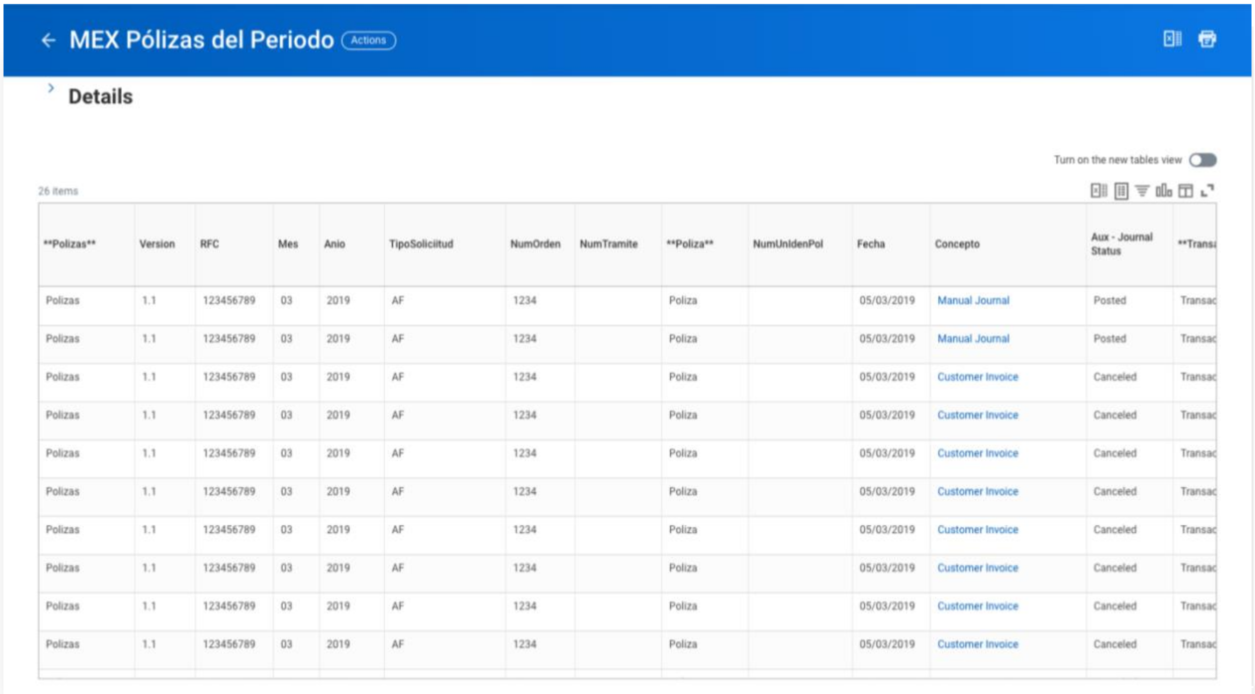
Details

Turn on the new tables view

425 items

Balanza	Version	RFC	Mes	Anio	**Ctas**	NumCta	SaldoIni	Deve	Haver	SaldoFin
Balanza	1.1	123456789	03	2019	Ctas	1000	2,000.00	3,000.00	2,000.00	3,000.00
Balanza	1.1	123456789	03	2019	Ctas	1011	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	1012	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	1013	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	1050	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	1051	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	1100	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	11000	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	11010	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	11020	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	1200	(1,000.00)	0.00	0.00	(1,000.00)
Balanza	1.1	123456789	03	2019	Ctas	12000	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	1201	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	12010	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	12020	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	12030	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	12041	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	12042	0.00	0.00	0.00	0.00
Balanza	1.1	123456789	03	2019	Ctas	12043	0.00	0.00	0.00	0.00

Mexican Period Policy - Pólizas del Periodo



MEX Pólizas del Periodo Actions

Details

Turn on the new tables view

26 items

Polizas	Version	RFC	Mes	Anio	TipoSolicitud	NumOrden	NumTramite	**Poliza**	NumUnIdenPol	Fecha	Concepto	Aux - Journal Status	**Transa
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Manual Journal	Posted	Transac
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Manual Journal	Posted	Transac
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Customer Invoice	Canceled	Transac
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Customer Invoice	Canceled	Transac
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Customer Invoice	Canceled	Transac
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Customer Invoice	Canceled	Transac
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Customer Invoice	Canceled	Transac
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Customer Invoice	Canceled	Transac
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Customer Invoice	Canceled	Transac
Polizas	1.1	123456789	03	2019	AF	1234		Poliza		05/03/2019	Customer Invoice	Canceled	Transac

[Link to Common Functionality]

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Mexican business needs, including document and date sequence in G/L date order.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Mexico, including straight line.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Mexico.

Payments

Workday supports the following common payment formats used in Mexico:

- ISO20022
- SPEI

Customer Documents

Electronic Invoices

Workday provides a generic electronic invoicing connector. This enables companies to create an integration to integrate Workday with locally available third-party e-invoice business solutions or the Mexican tax authority (*Servicio de Administración Tributaria*).

Country Configurations for UNITED STATES OF AMERICA

Alternate Chart of Accounts

There are no statutory requirements for an alternate chart of accounts in the USA.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides examples on how to set up state and county transaction tax rates and codes. Additional transaction tax rates and codes can be configured by users as required.

Tax Withholding

Withholding tax rates for the USA are configured on the basis of recognition at the time of payment and are calculated at an individual transaction level. As a number of tax treaties exist between the USA and other countries, the most common rates are pre-configured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

1099 MISC Reporting

Workday provides a report using data from payments to suppliers throughout the fiscal year to generate print and electronic 1099 MISC forms for payees and the USA federal tax authority (Internal Revenue Service). Configuring 1099 MISC reporting supports data integrity and reduces the administrative burden of exporting supplier forms into third-party systems.

With 1099 MISC reporting functionality, companies can:

- Preview 1099 MISC reporting to ensure accuracy and completeness of 1099 MISC payees and their payment data before printing or submitting 1099 MISC forms
- Calculate the 1099 MISC reporting by company or company hierarchy for a specific year
- Automatically report 1099 MISC withholding amounts on boxes 4, 16, 17, and 18 when using the automatic withholding tax calculation feature
- Create 1- or 2-transaction corrections on the 1099 MISC form, saving time and eliminating printing and mailing costs
- Use web services to populate forms and file for 1 or more companies with a single submission

Link to Common Functionality

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in the United States.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in the United States.

Payments

Workday supports the following common payment formats used in the United States:

- Automated Clearing House Standard (ACH)

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Link to Common Functionality

EMEA

Table of Contents

Country Configurations for AUSTRIA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the tax authority in Austria (Bundesministerium für Finanzen).

In Austria, VAT applies to the following types of transactions:

- Supplies of goods or services made in Austria by a taxable person
- Domestic acquisition of goods and services
- Domestic acquisition of assets
- Intra-community acquisitions of goods and assets from another EU member states by a taxable person
- Intra-community acquisitions of services (Reverse-charge services) (where the recipient is liable for the VAT due) received by a taxable person in Austria
- Imports of goods from outside the EU, regardless of the status of the importer

Transaction Tax Rates, Codes, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the VAT regime for Austria are configured with an AUT prefix, with transaction tax rates utilizing effective date configuration.

Workday also provides tax Applicabilities relevant to Austria. The combination of transaction tax codes and Tax Applicabilities / Tax Recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions

- Partial Recoverable transactions

The system allows companies to define further Transaction Tax Rates and Transaction Tax Codes at any time.
An organization's business interests determines whether additional tax rates need to be created, such as for the regions of Jungholz and Mittelberg or for the agricultural and forestry industries.

Transaction Tax Rates can be configured utilizing Effective Date if necessary.

Tax Withholding

Tax Withholding requirements are met by Workday's standard local configuration setup. Please see the common functionality section on Tax and Withholding, which provides further information on the automation of withholding tax rules, calculations, and account postings at the line level on taxable documents.

Tax and Statutory Reporting

Austrian VAT Return UVA

Companies in Austria must submit advance sales tax returns on a monthly or quarterly basis (depending on a yearly sales threshold) in order to report and pay the sales tax already incurred to the tax office.

Workday provides Tax Declaration configurations to allow Austrian companies to submit their monthly VAT Return.

The Austrian Tax Declaration is following the concept of the Tax Point Date, which will need to be enabled in the Workday Tenant (dedicated customer instance). Workday allows companies to run a tax declaration based on the time frame of the Current Period and Prior Periods.

EC Sales List

Companies who deliver goods or certain cross-border services within the EU must submit a recapitulative statement to the tax office. This obligation is part of the VAT Information Exchange System (VIES) of the EU Member States.

The EC Sales List for Austria needs to be submitted via “FinanzOnline”.

Workday provides a report with all relevant information for the Austrian EC Sales List.

Spend Documents

There are no country-specific Workday reports or setup here.

Link to Common Functionality

Certifications

Workday provides a Software Certification (Software-Testat) for the DACH (Germany, Austria and Switzerland) countries performed by an independent Auditing Company.

The certification is based on the GoBD Standards for Germany. Additionally, the according Standards for Austria and Switzerland are included.

The certification includes the following areas:

- General Ledger
- Customer Accounts
- Supplier Accounts

Furthermore, the following criteria were subject of the certification:

- Software Development
- Adequacy of program functions
- Documentation
- User Administration (access rights and protection)
- Logging of data changes to selected objects
- GoBD data exchange (requirements according to the tax code)

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Austrian business needs, including document and date sequence in G/L date order.

Journal sequencing numbers can be defined separately for each Transaction Type and Journal Source, such as customer invoices, supplier invoices, journals, and purchase orders.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Austria (including the MT940 file format).

Link to Common Functionality

Payments

Workday supports the following common payment formats used in Austria. ISO20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

Country Configurations for BELGIUM

Alternate Chart of Accounts

To meet the statutory or regulatory needs in Belgium, Workday provides the following configurations to meet the Belgium accounting requirements:

- BEL PCMN - Plan Comptable Minimum Normalisé / Minimumindeling van het Algemeen Rekeningenstelsel

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to meet the requirements of the Belgium tax authority (Service Public Fédéral Finances / Federale Overheidsdienst Financiën) for the most common types of transactions, including:

- Intra-community transactions
- Reverse-charge transactions (where the recipient is liable for the VAT due)
- Imports of goods from outside the EU, regardless of the status of the importer
- Exempt transactions

Transaction Tax Rates, Codes, and Tax Applicability Configuration

Workday provides VAT configurations to meet most common Belgium requirements, in which Transaction Tax Rates and Transaction Tax Codes for Belgium are configured with a BEL prefix. Rates are configured to be effective-dated.

Depending on the company's business, additional Tax Rates and Tax Codes can be defined as necessary, at any time.

Tax Applicabilities

Workday also provides a country set of Tax Applicabilities relevant for Belgium to support the most common business scenarios covered by the Belgian Document 625 VAT Return:

- Taxable transactions of goods, services, and capital goods
- Exempt transactions
- EU sales or purchases of goods and services
- Exports and imports of goods and services
- Other reverse charge transactions
- VAT groups

- Year-end VAT advance payment

Additional tax Applicabilities can be configured to meet a business's specific obligations.

Tax Recoverability

Tax Recoverability Codes can be defined to facilitate the calculation and the declaration of partially deductible VAT.

VAT Groups

Workday supports the creation of effective-dated same-country VAT Groups (VAT units). When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

Tax Withholding

Please see the common functionality section on Tax and Withholding, which provides further information on the automation of withholding tax rules, calculations, and account postings at the line level on taxable documents.

Tax and Statutory Reporting

Belgium Report 625: VAT Return

The default Tax Declaration configuration for Belgium provided by Workday enables Belgian companies to prepare their monthly or quarterly VAT Returns.

Belgium Report 723: EC Sales List

Companies who deliver goods or certain cross-border services within the EU must submit a recapitulative statement to the tax office.

Workday provides a report which represents all information needed for Belgium companies to submit their EC Sales List.

Belgium VAT Report 725: Customer Listing

Workday provides this annual report required for all domestic (Belgium) aggregated sales amounts over 250 euros for the year which must be declared.

Spend Documents

There are no country-specific Workday reports or setup here. The integration framework enables companies to configure interfaces with electronic invoice processing providers.

Link to Common Functionality

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Belgian business needs, including document and date sequence in G/L date order.

Journal Sequence numbers are configurable and can be assigned per journal code, fiscal year and period.

Gapless sequencing for customer invoices is available to comply with Belgian regulations.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Belgium, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Belgium (including ISO 20022 and MT940 formats).

Next to the ISO 20022 file format the MT940 file format for electronic submission of Bank Statements is also available. This bank statement format is widely used in Europe.

Payments

Workday supports the following common payment formats used in Belgium, based on the ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

Link to Common Functionality

Country Configurations for BULGARIA

Alternate Chart of Accounts

There are no statutory requirements for an alternate chart of accounts in Bulgaria.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the VAT configurations to address the requirements of the Bulgarian's Ministry of Finance.

Transaction Tax Rates, Codes, and Tax Applicability Configuration

The National Revenue Agency, overseen by the Ministry of Finance, is responsible for the Administration of VAT in Bulgaria. VAT applies to the following types of transactions:

- Supplies of goods or services made in Bulgaria by a taxable person
- Domestic acquisition of goods and services for making taxable supplies
- Domestic acquisition of new means of transportation
- Intra-community acquisitions of goods, new means of transportation from another EU member state by a taxable person
- Reverse-charge services (where the recipient is liable for the VAT due) received by a taxable person in Bulgaria
- Imports of goods from outside the EU, regardless of the status of the importer

Tax Withholding

Withholding tax rates for Bulgaria are configured on the basis of recognition at the time of payment and are calculated at an individual transaction level. As a number of tax treaties exist between Bulgaria and other countries, the most common rates are preconfigured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

BGR VAT Return – Monthly VAT Return

Workday delivers a configured declaration in support of the requirements of the VAT Return.

[Link to Common Functionality]

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

Values from the tax declaration can then be used to file the return online.

Other Tax and Statutory Reports

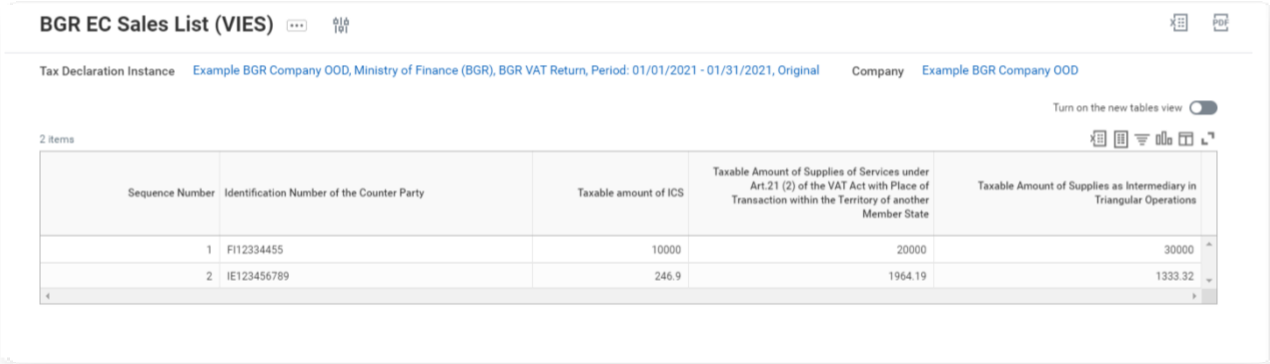
Workday delivers several reports that summarize data required to be submitted to the Bulgarian National Revenue Agency.

EC Sales List

Companies who deliver goods or certain cross-border services within the EU must submit a recapitulative statement to the local tax authority.

Workday provides a report according to the layout required by the National Revenue Authority. Values from the report can then be used to file the return online.

Bulgarian EC Sales List



BGR EC Sales List (VIES)

Tax Declaration Instance Example BGR Company OOD, Ministry of Finance (BGR), BGR VAT Return, Period: 01/01/2021 - 01/31/2021, Original Company Example BGR Company OOD

Turn on the new tables view

2 items

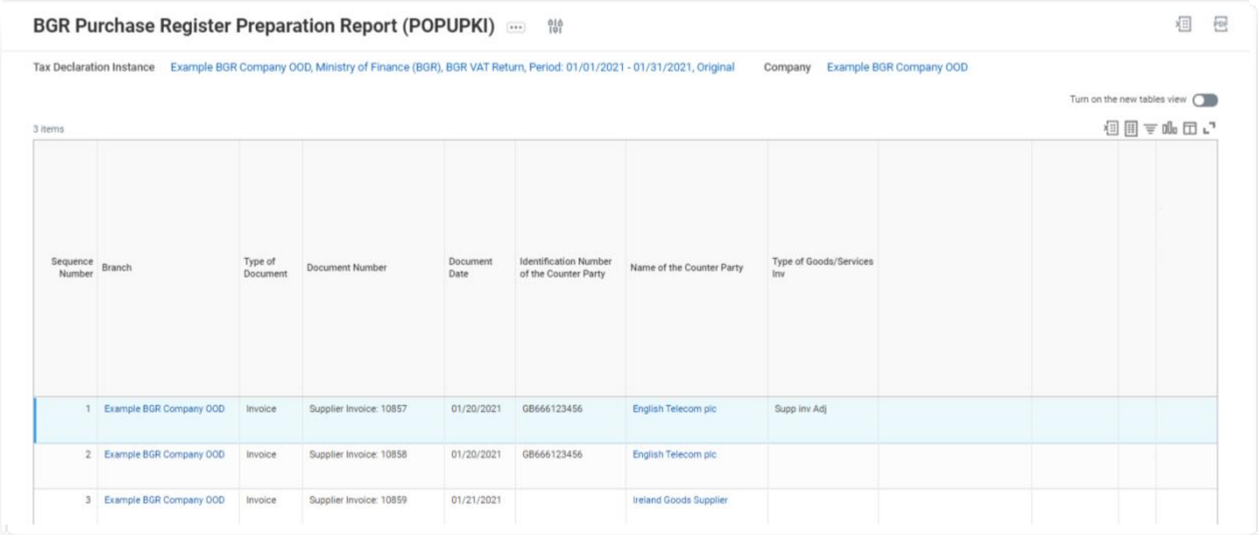
Sequence Number	Identification Number of the Counter Party	Taxable amount of ICS	Taxable Amount of Supplies of Services under Art.21 (2) of the VAT Act with Place of Transaction within the Territory of another Member State	Taxable Amount of Supplies as Intermediary in Triangular Operations
1	FI12334455	10000	20000	30000
2	IE123456789	246.9	1964.19	1333.32

Purchase Register (POPUPKI) and Sales Register (PRODAGBI)

Along with the monthly VAT Return, the National Revenue Authority requests Registers of Purchases and Sales. Workday provides preparation reports to help prepare the data required. Values from the reports can then be used to file the return online.

[Link to Common Functionality](#)

Bulgarian Purchase Register



BGR Purchase Register Preparation Report (POPUPKI)

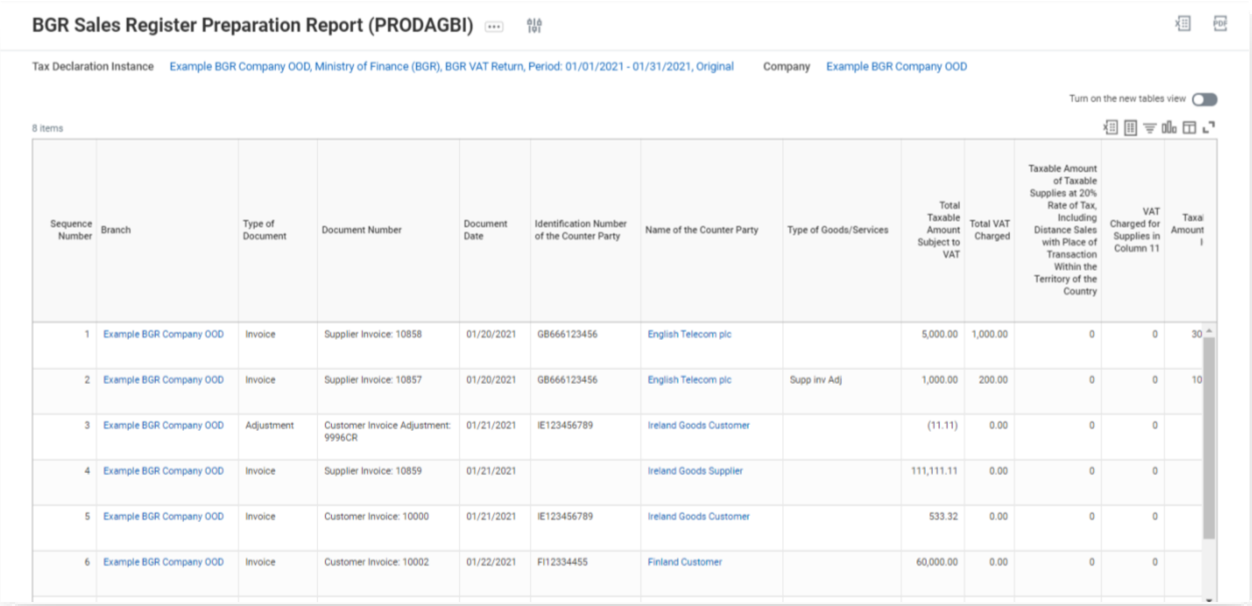
Tax Declaration Instance Example BGR Company OOD, Ministry of Finance (BGR), BGR VAT Return, Period: 01/01/2021 - 01/31/2021, Original Company Example BGR Company OOD

Turn on the new tables view

3 items

Sequence Number	Branch	Type of Document	Document Number	Document Date	Identification Number of the Counter Party	Name of the Counter Party	Type of Goods/Services Inv
1	Example BGR Company OOD	Invoice	Supplier Invoice: 10857	01/20/2021	GB666123456	English Telecom plc	Supp inv Adj
2	Example BGR Company OOD	Invoice	Supplier Invoice: 10858	01/20/2021	GB666123456	English Telecom plc	
3	Example BGR Company OOD	Invoice	Supplier Invoice: 10859	01/21/2021		Ireland Goods Supplier	

Bulgarian Sales Register



BGR Sales Register Preparation Report (PRODAGBI)

Tax Declaration Instance Example BGR Company OOD, Ministry of Finance (BGR), BGR VAT Return, Period: 01/01/2021 - 01/31/2021, Original Company Example BGR Company OOD

Turn on the new tables view

8 items

Sequence Number	Branch	Type of Document	Document Number	Document Date	Identification Number of the Counter Party	Name of the Counter Party	Type of Goods/Services	Total Taxable Amount Subject to VAT	Total VAT Charged	Taxable Amount of Taxable Supplies at 20% Rate of Tax, Including Distance Sales with Place of Transaction Within the Territory of the Country	VAT Charged for Supplies in Column 11	Taxa Amount I
1	Example BGR Company OOD	Invoice	Supplier Invoice: 10858	01/20/2021	GB666123456	English Telecom plc		5,000.00	1,000.00	0	0	30
2	Example BGR Company OOD	Invoice	Supplier Invoice: 10857	01/20/2021	GB666123456	English Telecom plc	Supp inv Adj	1,000.00	200.00	0	0	10
3	Example BGR Company OOD	Adjustment	Customer Invoice Adjustment: 9996CR	01/21/2021	IE123456789	Ireland Goods Customer		(11.11)	0.00	0	0	
4	Example BGR Company OOD	Invoice	Supplier Invoice: 10859	01/21/2021		Ireland Goods Supplier		111,111.11	0.00	0	0	
5	Example BGR Company OOD	Invoice	Customer Invoice: 10000	01/21/2021	IE123456789	Ireland Goods Customer		533.32	0.00	0	0	
6	Example BGR Company OOD	Invoice	Customer Invoice: 10002	01/22/2021	FI12334455	Finland Customer		60,000.00	0.00	0	0	

Spend Documents

There are no country-specific Workday reports or setup here.

Link to Common Functionality

Certifications

Accounting system certification is not a mandatory prerequisite for use in Bulgaria.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Bulgarian business needs, including document and date sequence in G/L date order.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Bulgaria, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Bulgaria.

Payments

Workday supports the following common payment formats used in Bulgaria, based on the ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

Country Configurations for CROATIA

Alternate Chart of Accounts

Workday provides an alternate chart of accounts that enables companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in Croatia by a taxable person
- Import of Goods and Services from fellow EU Member States
- Import of Goods and Services from outside the EU
- Supplies of Goods and Services to EU Member States
- Export of Goods and Services to Non-EU Member States
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Croatia are denoted by a HRV prefix, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Croatia are prefixed with HRV.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

[Link to Common Functionality]

Tax Withholding

Withholding Tax Rates for Croatia are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are pre-configured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

Croatian VAT Return

Workday delivers a configured declaration in support of the requirements of the Croatian VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases or more detailed reporting categories to be added should an organization require this.

Values from the Declaration can then be used to file the return online.

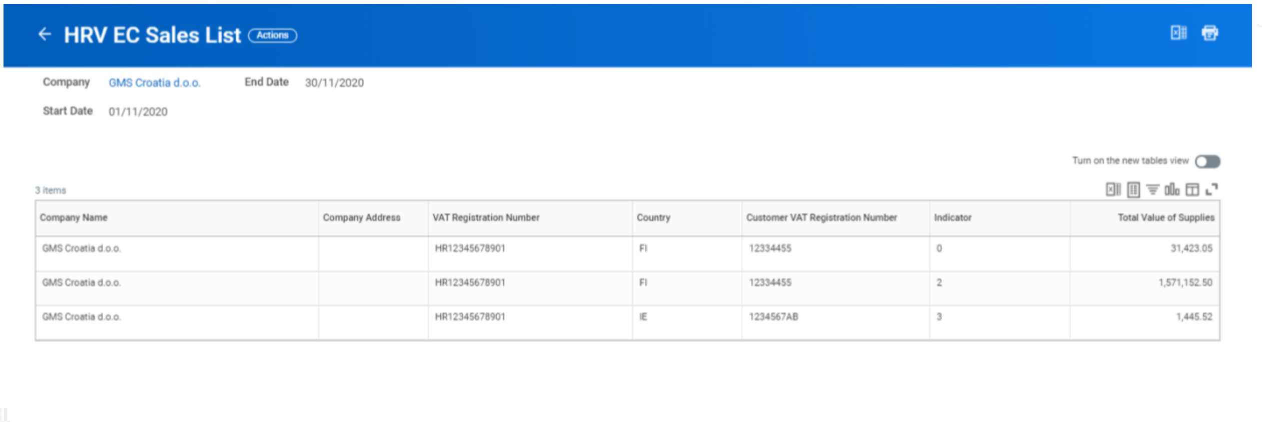
VAT Groups

Workday supports the creation of effective-dated same-country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

EC Sales List

Workday delivers a report that summarizes the data required to be submitted to the Croatian Tax Authority. This information can be manually entered in the Tax Authority website.

Croatian EC Sales List



HRV EC Sales List (Actions)

Company: GMS Croatia d.o.o. End Date: 30/11/2020

Start Date: 01/11/2020

Turn on the new tables view

3 items

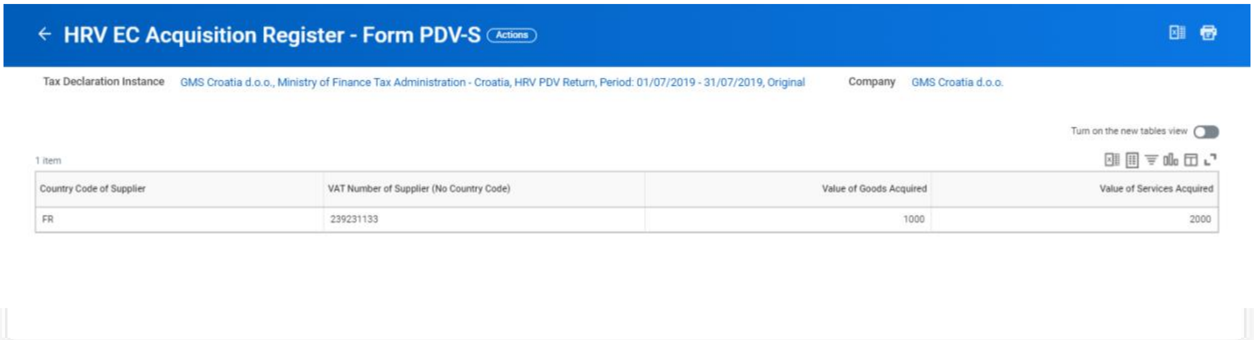
Company Name	Company Address	VAT Registration Number	Country	Customer VAT Registration Number	Indicator	Total Value of Supplies
GMS Croatia d.o.o.		HR12345678901	FI	12334455	0	31,423.05
GMS Croatia d.o.o.		HR12345678901	FI	12334455	2	1,571,152.50
GMS Croatia d.o.o.		HR12345678901	IE	1234567AB	3	1,445.52

VAT Report EC Acquisitions - Form PDV-S

Workday provides a report detailing acquisitions from the EU. The report uses the Tax Declaration Return result as its basis. All the necessary data to allow manual entry to the Tax Authority website is provided.

[Link to Common Functionality](#)

Croatian EC Acquisitions Register PDV-S


HRV EC Acquisition Register - Form PDV-S Actions

Tax Declaration Instance GMS Croatia d.o.o., Ministry of Finance Tax Administration - Croatia, HRV PDV Return, Period: 01/07/2019 - 31/07/2019, Original Company GMS Croatia d.o.o.

Turn on the new tables view

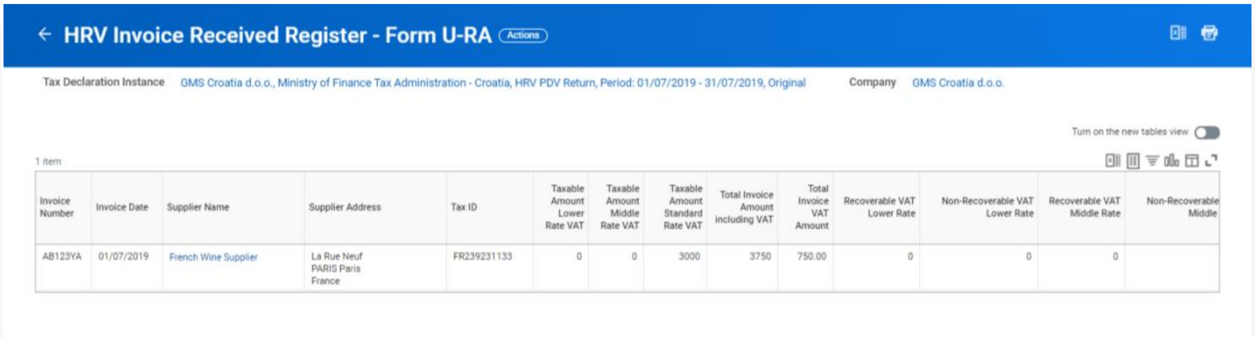
1 item

Country Code of Supplier	VAT Number of Supplier (No Country Code)	Value of Goods Acquired	Value of Services Acquired
FR	239231133	1000	2000

VAT Invoices Received Register - Form U-RA

Workday provides a report detailing Invoices received. The report uses the Tax Declaration Return result as its basis. All the necessary data to allow manual entry to the Tax Authority website is provided.

Croatian Invoice Received Register U-RA


HRV Invoice Received Register - Form U-RA Actions

Tax Declaration Instance GMS Croatia d.o.o., Ministry of Finance Tax Administration - Croatia, HRV PDV Return, Period: 01/07/2019 - 31/07/2019, Original Company GMS Croatia d.o.o.

Turn on the new tables view

1 item

Invoice Number	Invoice Date	Supplier Name	Supplier Address	Tax ID	Taxable Amount Lower Rate VAT	Taxable Amount Middle Rate VAT	Taxable Amount Standard Rate VAT	Total Invoice Amount including VAT	Total Invoice VAT Amount	Recoverable VAT Lower Rate	Non-Recoverable VAT Lower Rate	Recoverable VAT Middle Rate	Non-Recoverable Middle
AB123YA	01/07/2019	French Wine Supplier	La Rue Neuf PARIS Paris France	FR239231133	0	0	3000	3750	750.00	0	0	0	

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Link to Common Functionality

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Croatia.

Banking

There are no country-specific Workday reports or setup here.

Payments

Workday supports the following common payment formats used in Croatia. ISO20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

Link to Common Functionality

Country Configurations for CYPRUS

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Cyprus VAT Regime are denoted by a CYP prefix, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Cyprus are prefixed with CYP.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Codes, Rates Configuration

Withholding Tax Rates for Cyprus are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are pre-configured and are denoted by a CYP prefix. Additional Withholding Tax Rates and Codes can be configured by users as required.

Withholding Tax Reports

The Cypriots withholding tax report is:

- CYP Withholding Tax Register

[Link to Common Functionality](#)

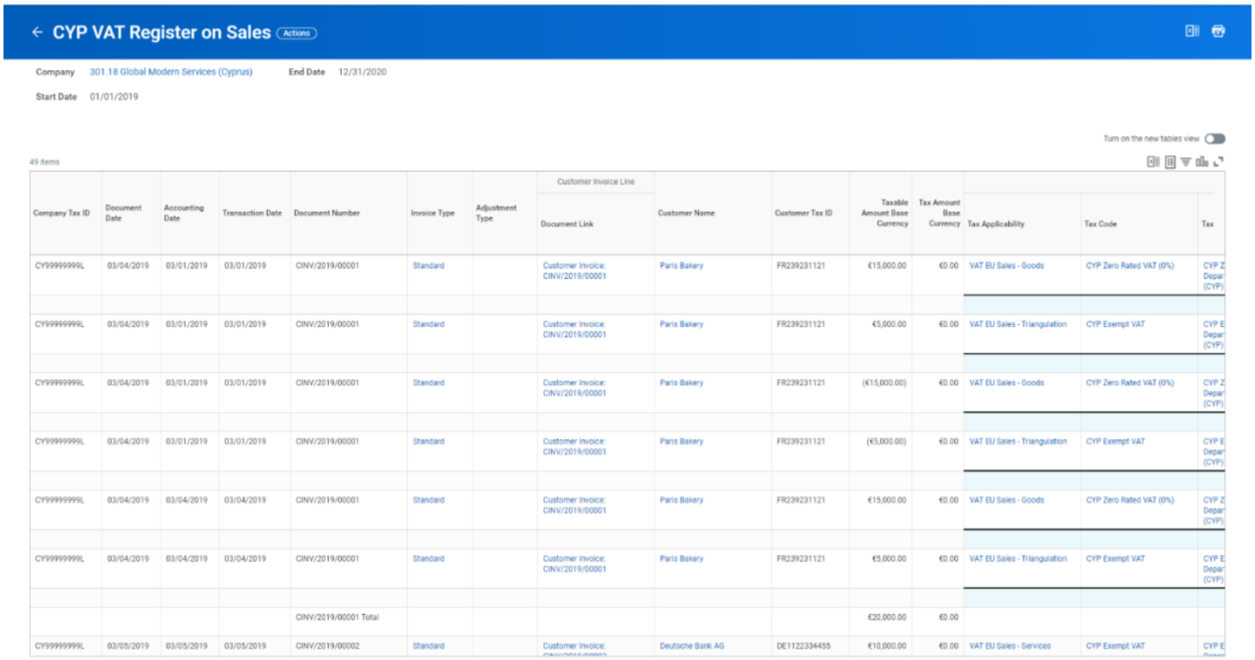
Tax and Statutory Reporting

The reports are created to reflect the information required by the Tax Department Indirect Taxation (CYP) for collecting all the information related to the day-by-day business transaction required to be reported into the different tax reporting. The tax reporting requested in Cyprus are:

For Outward Sales

- CYP VAT Register on Sales
- CYP EC Sales List

Cypriot VAT Sales Register



CYP VAT Register on Sales (Actions)

Company 301.18 Global Modern Services (Cyprus) End Date 12/31/2020

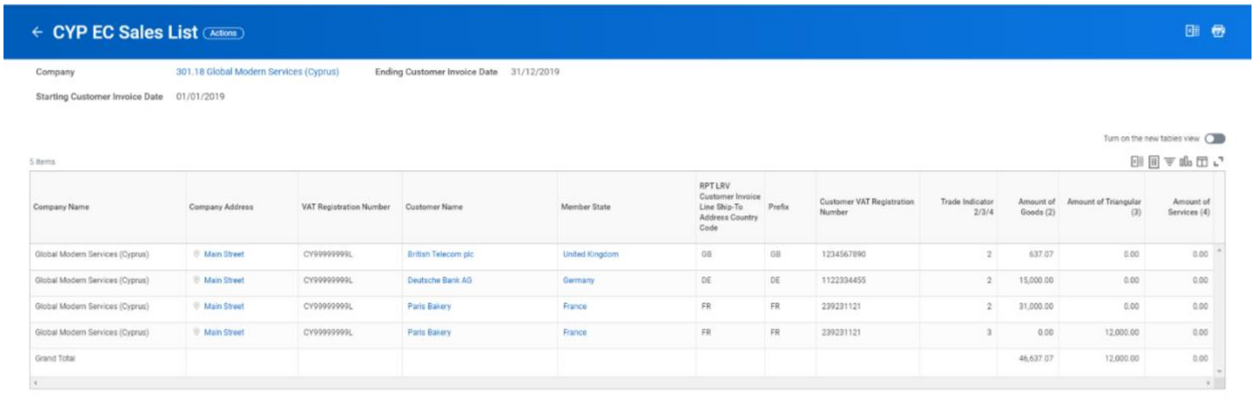
Start Date 01/01/2019

Turn on the new tables view

49 items

Company Tax ID	Document Date	Accounting Date	Transaction Date	Document Number	Invoice Type	Adjustment Type	Customer Invoice Line: Document Link	Customer Name	Customer Tax ID	Taxable Amount Base Currency	Tax Amount Base Currency	Tax Applicability	Tax Code	Tax
CY99999999L	03/04/2019	03/01/2019	03/01/2019	CINV/2019/00001	Standard		Customer Invoice: CINV/2019/00001	Paris Bakery	FR239231121	€15,000.00	€0.00	VAT EU Sales - Goods	CYP Zero Rated VAT (0%)	CYP Z Depar (CYP)
CY99999999L	03/04/2019	03/01/2019	03/01/2019	CINV/2019/00001	Standard		Customer Invoice: CINV/2019/00001	Paris Bakery	FR239231121	€5,000.00	€0.00	VAT EU Sales - Triangulation	CYP Exempt VAT	CYP E Depar (CYP)
CY99999999L	03/04/2019	03/01/2019	03/01/2019	CINV/2019/00001	Standard		Customer Invoice: CINV/2019/00001	Paris Bakery	FR239231121	(€15,000.00)	€0.00	VAT EU Sales - Goods	CYP Zero Rated VAT (0%)	CYP Z Depar (CYP)
CY99999999L	03/04/2019	03/01/2019	03/01/2019	CINV/2019/00001	Standard		Customer Invoice: CINV/2019/00001	Paris Bakery	FR239231121	(€5,000.00)	€0.00	VAT EU Sales - Triangulation	CYP Exempt VAT	CYP E Depar (CYP)
CY99999999L	03/04/2019	03/04/2019	03/04/2019	CINV/2019/00001	Standard		Customer Invoice: CINV/2019/00001	Paris Bakery	FR239231121	€15,000.00	€0.00	VAT EU Sales - Goods	CYP Zero Rated VAT (0%)	CYP Z Depar (CYP)
CY99999999L	03/04/2019	03/04/2019	03/04/2019	CINV/2019/00001	Standard		Customer Invoice: CINV/2019/00001	Paris Bakery	FR239231121	€5,000.00	€0.00	VAT EU Sales - Triangulation	CYP Exempt VAT	CYP E Depar (CYP)
				CINV/2019/00001 Total						€20,000.00	€0.00			
CY99999999L	03/05/2019	03/05/2019	03/05/2019	CINV/2019/00002	Standard		Customer Invoice:	Deutsche Bank AG	DE1122334455	€10,000.00	€0.00	VAT EU Sales - Services	CYP Exempt VAT	CYP E

Cypriot EC Sales List



CYP EC Sales List (Actions)

Company 301.18 Global Modern Services (Cyprus) Ending Customer Invoice Date 31/12/2019

Starting Customer Invoice Date 01/01/2019

Turn on the new tables view

5 items

Company Name	Company Address	VAT Registration Number	Customer Name	Member State	RPT LRV Customer Invoice Line Ship-To Address Country Code	Prefix	Customer VAT Registration Number	Trade Indicator 2/3/4	Amount of Goods (2)	Amount of Triangular (3)	Amount of Services (4)
Global Modern Services (Cyprus)	Main Street	CY99999999L	British Telecom plc	United Kingdom	GB	GB	1234567890	2	637.07	0.00	0.00
Global Modern Services (Cyprus)	Main Street	CY99999999L	Deutsche Bank AG	Germany	DE	DE	1122334455	2	15,000.00	0.00	0.00
Global Modern Services (Cyprus)	Main Street	CY99999999L	Paris Bakery	France	FR	FR	239231121	2	31,000.00	0.00	0.00
Global Modern Services (Cyprus)	Main Street	CY99999999L	Paris Bakery	France	FR	FR	239231121	3	0.00	12,000.00	0.00
Grand Total									46,637.07	12,000.00	0.00

Link to Common Functionality

For Inward Purchase

- CYP VAT Register on Purchase

For Accounting

- CYP Accounting General Ledger

Cyprus Tax Declaration (VAT Return VAT 1004)

Workday provides Tax Declaration configurations to allow Cypriots companies to submit their periodic VAT Return.

The Tax Declaration Definition and Component are created to reflect all the information required by the Tax Department Indirect Taxation (CYP), and it is based on the Taxisnet Quarterly VAT Return VAT 1004E original name ΕΝΤΥΠΟ Τ.Φ. 1004.

The Cypriots Tax Declaration follows the concept of Tax Point Date which will need to be enabled in the Tenant. Workday allows companies to run a tax declaration based on the time frame of a Current Period and a Prior Period.

Spend Documents

The Supplier Invoice/Adjustment includes the management of VAT Reverse Charge rule that is based on the mechanism of the self-assessed function; it is admitted for the reverse charge domestic, Intra-EU and Extra-EU transaction.

The Statutory Invoice Types created for Cyprus are denoted by a CYP prefix:

- Invoice Goods
- Invoice Services
- Invoice Credit Adjustment Goods
- Invoice Credit Adjustment Services
- Invoice Debit Adjustment Goods
- Invoice Debit Adjustment Services

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Cypriots business needs. Number sequencing can be defined for different areas like customer invoices, supplier invoices, journals, and purchase orders.

Please note that:

- The Sequence Number for Customer Invoice is assigned in real time when the transaction is saved/posted.
- The Sequence Number for Supplier Invoice is assigned in batch mode when the ledger period will be closed.
- The Sequence Number for Journal Entries is assigned in batch mode when the ledger period will be closed.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Cyprus, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO 20022 - CAMT.0053 for SEPA transactions.

Payments

Workday supports the following common payment formats used in Cyprus. ISO20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

In Cyprus, all the Customer Invoices and Adjustments can be optionally sent to the customer in electronic mode; effective 1 January 2013, the VAT law has been amended to permit electronic invoicing in line with EU Directive 2010/45/EU.

Please refer to the E-Invoicing section for more information about the electronic invoice in Workday.

Link to Common Functionality

The Statutory Invoice Types created for Cyprus are denoted by a CYP prefix:

- Invoice Goods
- Invoice Services
- Invoice Credit Adjustment Goods
- Invoice Credit Adjustment Services
- Invoice Debit Adjustment Goods
- Invoice Debit Adjustment Services

Country Configurations for CZECH REPUBLIC

Alternate Chart of Accounts

Workday provides the following configurations to address the Czech accounting rules.

Account Set

To meet the statutory or regulatory needs in country, the Czech configuration incorporates 254 ledger accounts, included in a child alternate account set, and a parent alternate account set flagged as chart of accounts (COA):

- CZE List of Accounts
- CZE COA

Ledger Account Summary

Ledger account summaries and correspondent hierarchies are provided for the Czech account set CZE COA.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Czech tax authority (Finanční Správa). In Czech Republic, VAT applies to the following types of transactions:

- Supplies of goods or services made in Czech Republic by a taxable person
- Domestic acquisition of goods and services for making taxable supplies
- Domestic acquisition of new means of transportation
- Intra-community acquisitions of goods, new means of transportation from another EU member state by a taxable person
- Reverse-charge services (where the recipient is liable for the VAT due) received by a taxable person in Czech Republic
- Imports of goods from outside the EU, regardless of the status of the importer

Transaction Tax Rates, Codes, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Czech VAT regime are configured with the prefix CZE with transaction tax rates utilizing effective date configuration.

[Link to Common Functionality](#)

Workday also provides the relevant tax applicabilities relevant to Czech Republic. The combination of transaction tax codes and tax applicabilities / tax recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Nontaxable transactions
- Exempt transactions
- Reverse charge transactions / Transfer of VAT liability
- Nondeductible transactions
- Partial recoverable transactions

Tax Withholding

The majority of withholding tax rates for Czech Republic are configured on the basis of recognition at the time of payment and are calculated at an individual transaction level. As a number of tax treaties exist between Czech Republic and other countries, the most common rates are preconfigured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

CZE Přiznání k dani z přidané hodnoty – Monthly / Quarterly VAT Return

Workday delivers a configured declaration in support of the requirements of the Přiznání k dani z přidané hodnoty VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

Values from the tax declaration can then be used to file the return online.

Other Tax and Statutory Reports

Workday delivers several reports that summarize data required to be submitted to the Czech tax authority (Finanční Správa).

EC Sales List

Companies who deliver goods or certain cross-border services within the EU must submit a recapitulative statement to the local tax authority.

Workday provides a report according to the layout required by the Czech tax authority (Finanční Správa). Values from the report can then be used to file the return online.

Link to Common Functionality

Czech EC Sales List

CZE EC Sales List

Company 301.13 Global Modern Services s.r.o. (Czech Republic) End Date 31/12/2020

Start Date 01/10/2020

Turn on the new tables view

3 items

Line Number	Country Code	Customer's VAT Number	Supplies Code	Number of Supplies	Total Value of Supplies in CZK
1	DE	1122334455	0	4	268,756
2	DE	1122334455	1	2	107,502
3	DE	1122334455	3	2	161,254

VAT Control Statement - Sales and VAT Control Statement - Purchases

Along with the monthly / quarterly VAT Return, the Czech tax authority (Finanční Správa) requests a control statement summarizing total sales and purchase amounts by specific Czech tax applicabilities.

Workday provides reports to help prepare the data required by the Czech tax authority (Finanční Správa). Values from the reports can then be used to file the return online.

Czech VAT Control Statement - Sales

CZE VAT Control Statement - Sales

Company 301.13 Global Modern Services s.r.o. (Czech Republic) End Date 30/11/2020

Start Date 01/11/2020 Tax Applicability CZE Domestic Sale of Goods
CZE Domestic Sale of Services
CZE Transfer of VAT Liability
CZE Transfer of VAT Liability Pro Rata

Turn on the new tables view

6 items

Row Sequence	Customer Name	Customer Country Code	Customer Tax ID	Document Number	Adjustment?	Tax Point Date	Tax Applicability	Tax Code	Tax Rate Taxable Amount in Base Currency	Tax Rate Tax Amount in Base Currency
1	Atlas International	US	B98000001	9973		03/11/2020	CZE Transfer of VAT Liability	CZE Exempt	2,000.00	0.00
2	Atlas International	US	B98000001	9973		03/11/2020	CZE Domestic Sale of Services	CZE Super Reduced (10%)	250.00	25.00
3	Atlas International	US	B98000001	9973		03/11/2020	CZE Domestic Sale of Goods	CZE Standard (21%)	1,000.00	210.00
4	Atlas International	US	B98000001	9973		03/11/2020	CZE Transfer of VAT Liability Pro Rata	CZE Exempt	3,000.00	0.00
5	Atlas International	US	B98000001	9973		03/11/2020	CZE Domestic Sale of Goods	CZE Reduced (15%)	500.00	75.00
6	Atlas International	US	B98000001	9973CR	Yes	03/11/2020	CZE Domestic Sale of Goods	CZE Reduced (15%)	(250.00)	(37.50)

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Accounting system certification is not a mandatory prerequisite for use in Czech Republic.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Czech business needs, including document and date sequence in G/L date order.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Czech Republic, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Czech Republic.

Payments

Workday supports the following common payment formats used in Czech Republic, based on the ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

Country Configurations for DENMARK

Alternate Chart of Accounts

Workday provides an alternate chart of accounts that enables companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in Denmark by a taxable person
- Import of Goods and Services from fellow EU Member States
- Import of Goods and Services from outside the EU
- Supplies of Goods and Services to EU Member States
- Export of Goods and Services to Non-EU Member States
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Denmark are denoted by a DNK prefix, with Transaction Tax Rates utilizing effective date configuration. Tax Applicabilities relevant to Denmark are prefixed with DNK.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

VAT Groups

Workday supports the creation of effective-dated same-country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

Tax Withholding

Withholding Tax Rates for Denmark are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are pre-configured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

Danish VAT Return

Workday delivers a configured declaration in support of the requirements of the Danish VAT Return.

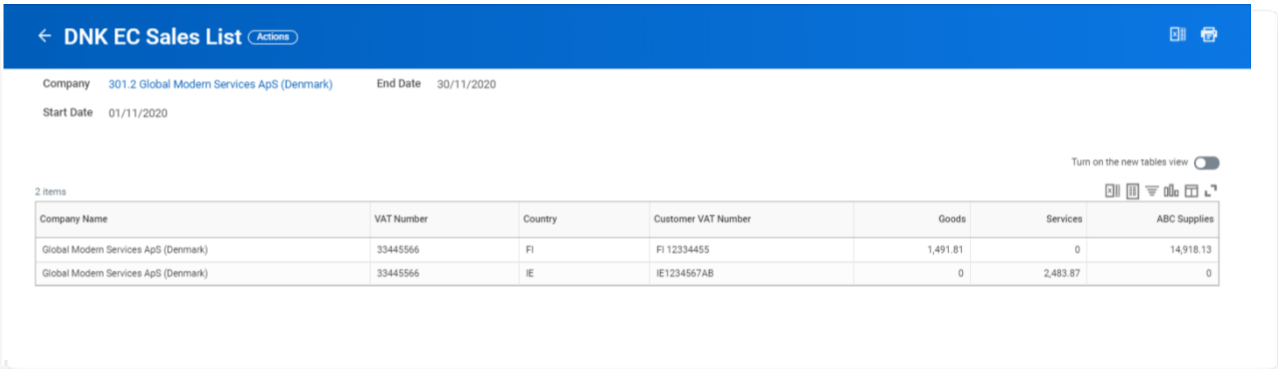
Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases or more detailed reporting categories to be added should an organization require this.

Values from the Declaration can then be used to file the return online.

EC Sales List

Workday delivers a report that summarizes the data required to be submitted to the Danish Tax Authority. This information can be manually entered in the Tax Authority website.

Danish EC Sales List



DNK EC Sales List Actions

Company 301.2 Global Modern Services ApS (Denmark) End Date 30/11/2020

Start Date 01/11/2020

Turn on the new tables view

2 items

Company Name	VAT Number	Country	Customer VAT Number	Goods	Services	ABC Supplies
Global Modern Services ApS (Denmark)	33445566	FI	FI 12334455	1,491.81	0	14,918.13
Global Modern Services ApS (Denmark)	33445566	IE	IE1234567AB	0	2,483.87	0

Spend Documents

Workday's configurable Expense Item and Expense Rate tables in conjunction with Travel Journal features enable calculation of Travel Allowances in accordance with hourly allowance rules once a 24-hour travel threshold has been met.

Expense Rate Table configuration supports the calculation of kilometer allowances based on vehicle type and distance thresholds.

The Additional Invoice Reference field, available when entering an invoice, is used to enter the EAN number used in Denmark.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Denmark.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Denmark.

Payments

Workday supports the following common payment formats used in Denmark. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Link to Common Functionality

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

The Additional Invoice Reference field, available when entering an invoice between Danish Seller and Danish Customer, is used to enter an EAN number for Denmark.

Country Configurations for ESTONIA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Estonian tax authority (Maksu- JA TOLLIAMET). In Estonia, VAT applies to the following types of transactions:

- Supplies of goods or services made in Estonia by a taxable person
- Domestic acquisition of goods and services for making taxable supplies
- Intra-community acquisitions of goods and services from another EU member state by a taxable person
- Domestic Reverse-charge goods and services (where the recipient is liable for the VAT due)
- Imports of goods from outside the EU, regardless of the status of the importer

Transaction Tax Rates, Codes and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Estonian VAT regime are configured with the prefix EST with transaction tax rates utilizing effective date configuration.

Workday also provides the relevant tax applicabilities relevant to Estonia. The combination of transaction tax codes and tax applicabilities / tax recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-taxable transactions
- Exempt transactions
- Reverse charge transactions / Transfer of VAT liability
- Non-deductible transactions
- Partial recoverable transactions

Tax Withholding

Most withholding tax rates for Estonia are configured based on recognition at the time of payment and are calculated at an individual transaction level. As several tax treaties exist between Estonia and other countries, the most common rates are preconfigured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

EST KMD – Monthly / Quarterly VAT Return

Workday delivers a configured declaration in support of the requirements of the *KÄIBEDEKLARATSIOON* VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

Values from the tax declaration can then be used to file the return online.

Other Tax and Statutory Reports

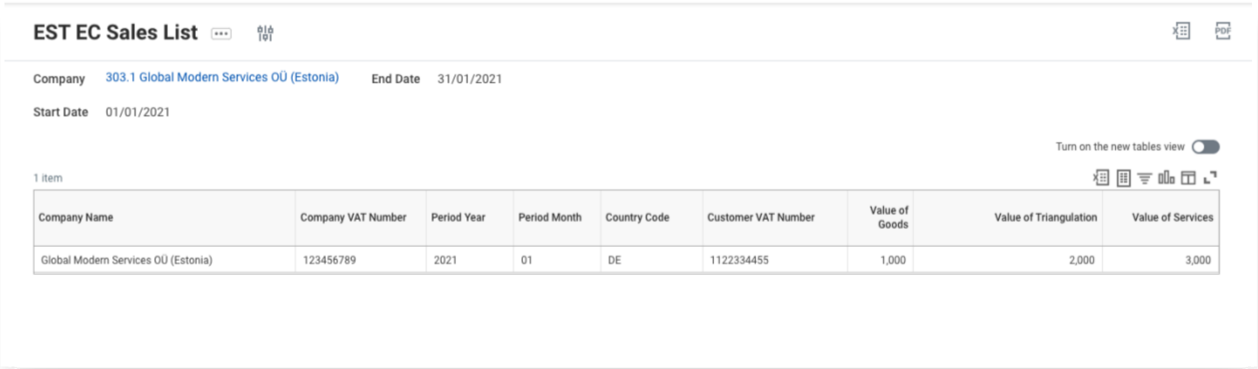
Workday delivers several reports that summarize data required to be submitted to the Estonian tax authority (*Maksu- JA TOLLIAMET*).

EC Sales List

Companies who deliver goods or certain cross-border services within the EU must submit a recapitulative statement to the local tax authority.

Workday provides a report according to the layout required by the Estonian tax authority (*Maksu- JA TOLLIAMET*). Values from the report can then be used to file the return online.

Estonian EC Sales List



EST EC Sales List

Company 303.1 Global Modern Services OÜ (Estonia)   End Date 31/01/2021

Start Date 01/01/2021

Turn on the new tables view

1 item

Company Name	Company VAT Number	Period Year	Period Month	Country Code	Customer VAT Number	Value of Goods	Value of Triangulation	Value of Services
Global Modern Services OÜ (Estonia)	123456789	2021	01	DE	1122334455	1,000	2,000	3,000

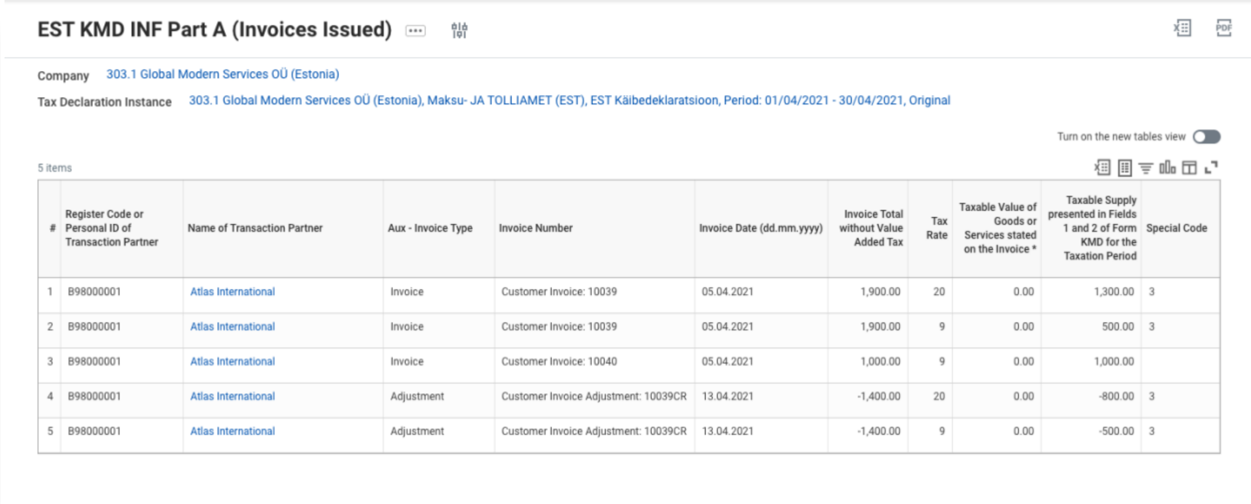
KMD INF Part A (Invoices Issued) and KMD INF Part B (Invoices Received)

Along with the monthly / quarterly VAT Return, the Estonian tax authority (*Maksu- JA TOLLIAMET*) requests additional information on invoices issued and invoices received.

Workday provides reports to help prepare the data required by the Estonian tax authority (*Maksu- JA TOLLIAMET*). Values from the reports can then be used to file the return online.

Link to Common Functionality

Estonian KMD INF Part A (Invoices Issued)



EST KMD INF Part A (Invoices Issued)

Company 303.1 Global Modern Services OÜ (Estonia)

Tax Declaration Instance 303.1 Global Modern Services OÜ (Estonia), Maksu- JA TOLLIAMET (EST), EST Käibedeklaratsioon, Period: 01/04/2021 - 30/04/2021, Original

Turn on the new tables view

5 items

#	Register Code or Personal ID of Transaction Partner	Name of Transaction Partner	Aux - Invoice Type	Invoice Number	Invoice Date (dd.mm.yyyy)	Invoice Total without Value Added Tax	Tax Rate	Taxable Value of Goods or Services stated on the Invoice *	Taxable Supply presented in Fields 1 and 2 of Form KMD for the Taxation Period	Special Code
1	B98000001	Atlas International	Invoice	Customer Invoice: 10039	05.04.2021	1,900.00	20	0.00	1,300.00	3
2	B98000001	Atlas International	Invoice	Customer Invoice: 10039	05.04.2021	1,900.00	9	0.00	500.00	3
3	B98000001	Atlas International	Invoice	Customer Invoice: 10040	05.04.2021	1,000.00	9	0.00	1,000.00	
4	B98000001	Atlas International	Adjustment	Customer Invoice Adjustment: 10039CR	13.04.2021	-1,400.00	20	0.00	-800.00	3
5	B98000001	Atlas International	Adjustment	Customer Invoice Adjustment: 10039CR	13.04.2021	-1,400.00	9	0.00	-500.00	3

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Estonia, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Estonia.

[Link to Common Functionality]

Payments

Workday supports the following common payment formats used in Estonia. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Link to Common Functionality

Country Configurations for FINLAND

Alternate Chart of Accounts

Workday provides an alternate chart of accounts that enables companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in Finland by a taxable person
- Import of Goods and Services from fellow EU Member States
- Import of Goods and Services from outside the EU
- Supplies of Goods and Services to EU Member States
- Export of Goods and Services to Non-EU Member States
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Finland are denoted by a FIN prefix, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Finland are prefixed with FIN.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

[Link to Common Functionality]

Tax Withholding

Withholding Tax Rates for Finland are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are pre-configured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

Finnish VAT Return

Workday delivers a configured declaration in support of the requirements of the Finnish VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases or more detailed reporting categories to be added should an organization require this.

Values from the Declaration can then be used to file the return online.

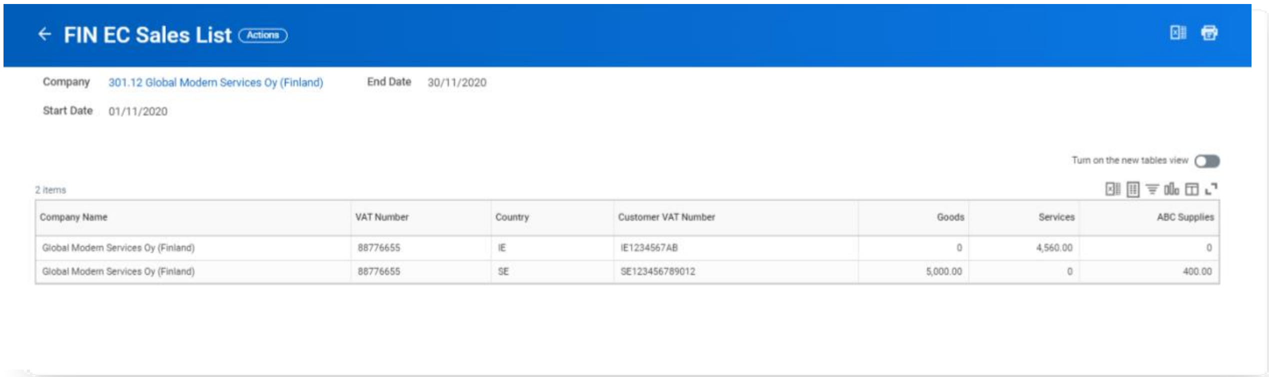
VAT Groups

Workday supports the creation of effective-dated same-country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

EC Sales List

Workday delivers a report that summarizes the data required to be submitted to the Finnish Tax Authority. This information can be manually entered in the Tax Authority website.

Finnish EC Sales List



Company Name	VAT Number	Country	Customer VAT Number	Goods	Services	ABC Supplies
Global Modern Services Oy (Finland)	88776655	IE	IE1234567AB	0	4,560.00	0
Global Modern Services Oy (Finland)	88776655	SE	SE123456789012	5,000.00	0	400.00

[Link to Common Functionality]

Spend Documents

Mileage rates for Company and Private vehicles of all types are delivered in Expense Rate Tables which are used by expenses processes to calculate amounts due to employees. Rates are configured in accordance with Finnish Tax Administration published rates.

Workday's configurable Expense Item and Expense Rate tables in conjunction with Travel Journal features enable calculation of Travel Allowances in accordance with Finnish requirements including part day, 24-hour cycle and part last day calculations. Rate Tables allow for the configuration of adjustments to allowances, such as free meals provided.

Workday facilitates capture of Finnish Suppliers payment reference number '*viitenumero'* in the Additional Reference Number field during invoice entry.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Finland.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Finland.

[Link to Common Functionality]

Payments

Workday supports the following common payment formats used in Finland. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

The Additional Invoice Reference field, available when entering an invoice between Finnish Seller and Finnish Customer, is used to enter a Viitenumero number for Finland.

Country Configurations for FRANCE

Alternate Chart

French translation is supported for Financials. The French *Plan Compatible Général*, just as any legally defined chart of account, can be defined as a primary or alternate chart of account.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Transaction Tax Codes, Rates, and Tax Applicability Configuration

The tax rates included cover the majority of companies and cases. However, it should be noted that not all tax rates have been included, such as old rates (19,6%).

Workday provides the following VAT configurations to meet the requirements of the French tax authority for the most common types of transactions, including:

- Intra-community transactions
- Reverse-charge transactions (where the recipient is liable for the VAT due)
- Imports of goods from outside the EU, regardless of the status of the importer
- Exempt transactions

VAT Rate, VAT Code, and Tax Applicability Configuration

Workday provides VAT configurations to meet most common French requirements, in which Transaction Tax Rates and Transaction Tax Codes for France are configured with an FRA prefix. Rates are configured to be effective dated.

Depending on the organization’s business interests, additional Tax Rates and Tax Codes can be defined as necessary, at any time.

Tax Applicabilities

Workday also provides a country set of Tax Applicabilities relevant for France to support the most common business scenarios covered by the French CA3 VAT Return:

- Taxable transactions of goods, services, and capital goods
- Exempt transactions
- EU sales or purchases of goods and services
- Exports and imports of goods and services
- Other reverse charge transactions

Additional tax Applicabilities can be configured to meet a business’s specific obligations.

Tax Recoverability

Tax Recoverability Codes can be defined to facilitate the calculation and the declaration of partially deductible VAT.

Tax Withholding

Please see the common functionality section on Tax and Withholding, which provides further information on the automation of withholding tax rules, calculations, and account postings at the line level on taxable documents.

Tax and Statutory Reporting

Tax Declaration Definition

The FRA CA3 VAT Return declaration definition is available to help prepare the French VAT declaration. Both the tax on invoice and tax on payment schemes are supported.

Statutory Reporting

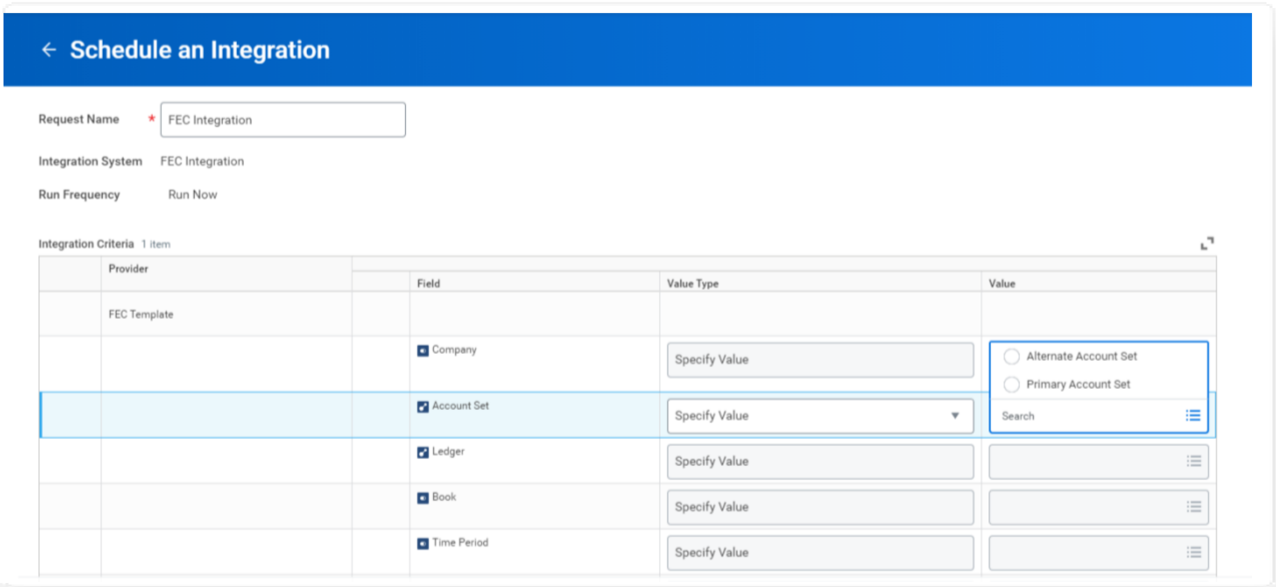
As required by French commerce law, the *Grand Livre* and *Livre* journal reports are available in Workday.

FEC - French Audit File (Fichier des Ecritures Comptables)

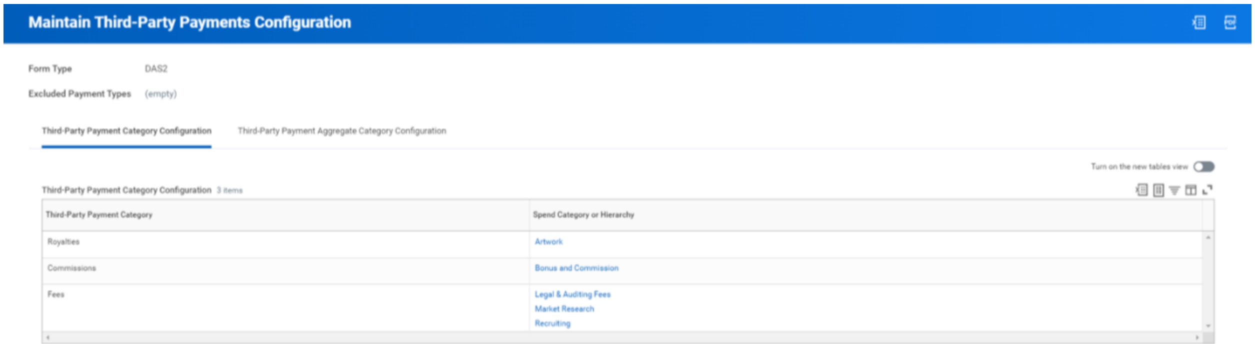
The FEC is a mandatory electronic submission that must include all the journal lines of a given fiscal year and must include the accounting information corresponding to 18 specific required fields.

Workday provides a FEC template to help generate FEC files in the XML format.

FEC File Integration



[Link to Common Functionality]



EU Sales List

An EU Service Sales List report is available to prepare the *Déclaration d'Echanges de Services* (DES) for intra-EU supplies of services and the Etat Récapitulatif TVA for intra-EU deliveries of goods.

Spend Documents

Payments to Third Parties (DAS2)

A preparation report is available to help users collect the information needed to report payments of fees, royalties, commissions, and copyrights made to eligible suppliers.

Workday provides a DAS2 integration template with the Third-Party Payments Declaration integration to help generate a DAS2 declaration file in the TD/Bilatéral format (in addition to the generic XML format). This functionality makes it possible to map the relevant spend categories to the declaration categories defined by the tax authorities and to configure eligible suppliers. Declaration thresholds can also be maintained.

Third-Party Payments Configuration

Certifications

Workday has passed the NF203 certification for General Ledger, Sales, and Purchase processes. Our certificate can be viewed on https://certificates.infocert.org/.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to French legal requirements, including document and date sequence in G/L date order.

Journal Sequence numbers are configurable and can be assigned per journal code, fiscal year, and period.

[Link to Common Functionality]

Gapless sequencing for customer invoices is available to comply with French regulations.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in France, including straight line and declining balance.

A report is available to help companies using the declining balance method for tax depreciation prepare the corresponding adjustment journal entries.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in France (through ISO 20022 specifications).

Workday also provides manual and automatic bank reconciliation.

Payments

Workday supports the following common payment formats used in France, ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

Country Configurations for GERMANY

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the tax authority in Germany (*Bundesministerium der Finanzen*). In Germany, VAT applies to the following types of transactions:

- Supplies of goods or services made in Germany by a taxable person
- Domestic acquisition of goods and services
- Domestic acquisition of assets
- Intra-community acquisitions of goods and assets from another EU member states by a taxable person
- Intra-community acquisitions of service (Reverse-charge services) (where the recipient is liable for the VAT due) received by a taxable person in Germany
- Imports of goods from outside the EU, regardless of the status of the importer

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the VAT regime for Germany are configured with a DEU prefix, with transaction tax rates utilizing effective date configuration.

Workday also provides Tax Applicabilities relevant to Germany. The combination of transaction tax codes and tax Applicabilities / tax recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

The system allows companies to define further Transaction Tax Rates and Transaction Tax Codes at any time.

The organization's business interests determines whether additional Tax Rates will need to be created (for example, the special rates for farmers and foresters in Germany with 5.5% and 10.7%).

Transaction Tax Rates can be configured utilizing Effective Date if necessary.

Tax Withholding

Tax Withholding requirements are met by Workday's standard local configuration setup. Please see the common functionality section on Tax and Withholding which provides further information on the automation of withholding tax rules, calculations, and account postings at the line level on taxable documents.

Tax and Statutory Reporting

German VAT Return (UVA)

Companies must submit advance sales tax returns on a monthly or quarterly basis in order to report any sales tax that has already been incurred to the tax office and pay it, or, in the event of a pre-tax surplus, be reimbursed.

Workday provides Tax Declaration configurations to allow German companies to submit their monthly VAT Return.

The German Tax Declaration follows the concept of Tax Point Date which will need to be enabled in the Workday Tenant. Workday allows companies to run a tax declaration based on the time frame of a Current Period and a Previous Period (if prior period transactions are required to be added) on a monthly or quarterly basis.

ELSTER - Electronic Submission of the VAT Return

Workday has made available a tax reporting solution that generates an XML file based on a tax declaration run. The XML file can be uploaded to tax authority portals, such as the ELSTER portal, to submit it.

DEU Yearly Tax Aggregations (*Umsatzsteuererklärung*)

Additionally, a report is being provided for taxpayers to also do their yearly summary.

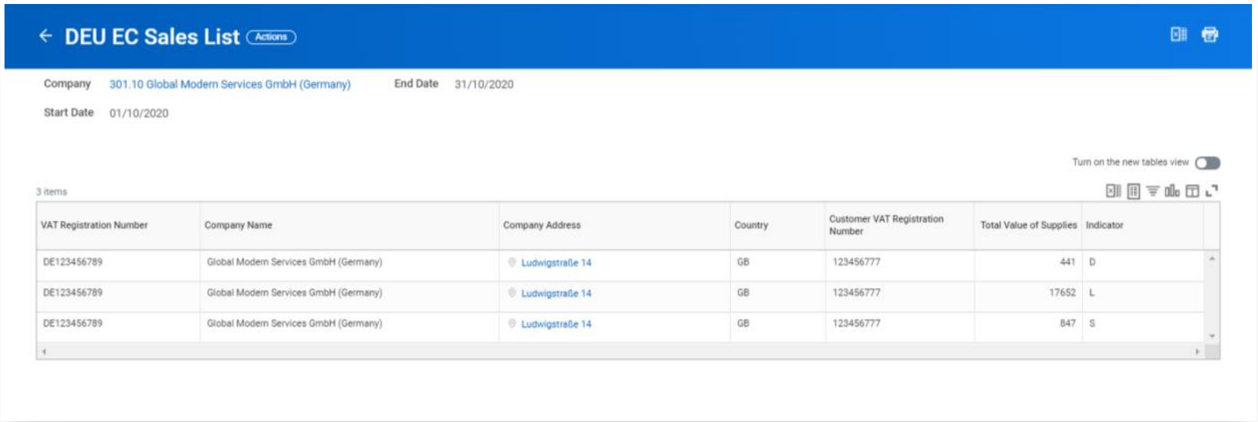
EC Sales List

Companies who deliver goods or certain cross-border services within the EU must submit a recapitulative statement to the tax office. This obligation is part of the VAT Information Exchange System (VIES) of the EU Member States.

In Germany, the EC Sales list can be submitted either through the Elster Portal or through the BZSt Portal. The data can be entered directly on the Portals or it can be uploaded via csv.file.

Workday provides a report with all relevant Intra-EU transactions (goods, services, and triangulation) in order to create the csv.file, which is provided by the German Tax Authorities, and upload to the Portals.

German EC Sales List



GDPdU Data Export (GoBD Export / Z3 Access)

During the year end audit, companies need to be able to extract tax-relevant data from Workday to deliver it to auditors or tax authorities in the German *GoBD-Beschreibungsstandard*.

With the GoBD Data Export, Workday provides Z3 access to help companies comply with the GoBD directive by using the Workday Integration System.

German GoBD Data Export

Cross Border Payment Reports

The following reports are provided to help produce the monthly cross-border payment reports that are used for compiling the balance of payments for the Federal Bank of Germany and the European Monetary Union.

Workday provides the following supporting reports to be used to submit data to the German Bundesbank:

- Z1 Payments Generated to Non-Residents (preparation report)
- Z1 Payments Received from Non-Residents (customers only, preparation report)

- Z4 Monthly Report Payments Generated to Non-Resident Suppliers (preparation report)
- Z4 Monthly Report Payments Received from Non-Resident Customers (preparation report)

Spend Documents

Mileage rates for Company vehicles are delivered in Expense Rate Tables which are used by expenses processes to calculate amounts due to employees. Rates are configured in accordance with the rates published by the Ministry of Finance.

Certifications

Workday provides a Software Certification (Software-Testat) for the DACH (Germany, Austria and Switzerland) countries done by an independent Auditing Company.

The Certification is based on the GoBD Standards for Germany. Additionally, the according Standards for Austria and Switzerland are included.

The Certification includes the following areas:

- General Ledger
- Customer Accounts
- Supplier Accounts

Furthermore, the following criteria were subject of the Certification:

- Software Development
- Adequacy of program functions
- Documentation
- User Administration (access rights and protection)
- Logging of data changes to selected objects
- GoBD data exchange (requirements according to the tax code)

Document Sequencing

Workday allows for journal and operational transactions document sequencing according to German business needs, including document and date sequence in G/L date order.

Journal sequencing numbers can be defined separately for each Transaction Type and Journal Source, such as customer invoices, supplier invoices, journals, and purchase orders.

[Link to Common Functionality]

Journalizing Report

German companies need to prove gapless sequencing through all transactions and transaction types by using a unique sequence number.

To do so, Workday provides a Standard Report where all transactions per Company and Period are listed in chronological order.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Germany, including straight line and declining balance as well as pool depreciation.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Germany (including the MT940 file format).

Payments

Workday supports the following common payment formats used in Germany. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for IRELAND

Alternate Chart of Accounts

Workday provides an alternate chart of accounts that enables companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in Ireland by a taxable person
- Import of Goods and Services from fellow EU Member States
- Import of Goods and Services from outside the EU
- Supplies of Goods and Services to fellow EU Member States
- Export of Goods and Services to Non-EU Member States
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in the Irish VAT Regime are denoted by an IRL prefix, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Ireland are prefixed with IRL.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for Ireland are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist between Ireland and other countries, the most common rates are pre-configured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

Ireland VAT Return

Workday delivers a configured declaration in support of the requirements of the Irish VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases or more detailed reporting categories to be added should an organization require this.

Values from the Declaration can then be used to file the return online.

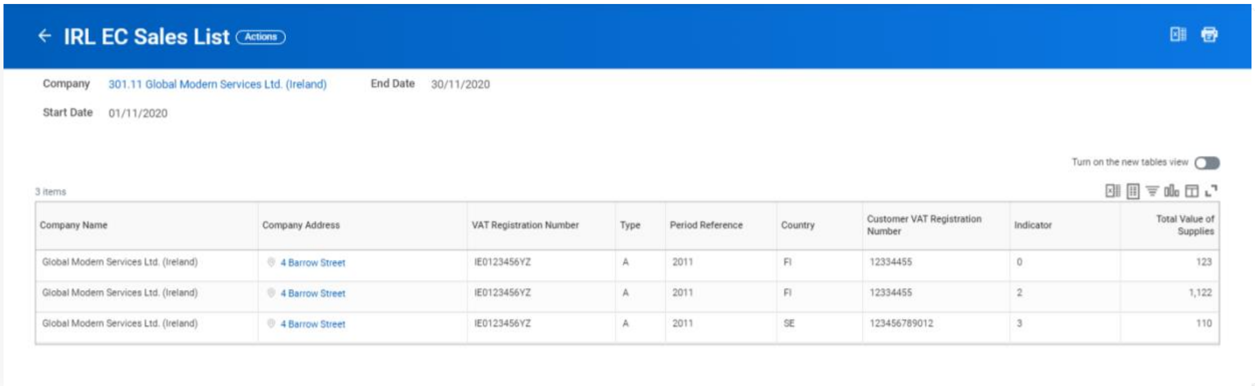
VAT Groups

Workday supports the creation of effective-dated same-country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

EC Sales List

Workday delivers a report that summarizes the data required to be submitted to the Irish Tax Authority. This information can be manually entered on the website.

Irish EC Sales List


IRL EC Sales List Actions

Company 301.11 Global Modern Services Ltd. (Ireland) End Date 30/11/2020

Start Date 01/11/2020

Turn on the new tables view

3 items

Company Name	Company Address	VAT Registration Number	Type	Period Reference	Country	Customer VAT Registration Number	Indicator	Total Value of Supplies
Global Modern Services Ltd. (Ireland)	4 Barrow Street	IE0123456YZ	A	2011	FI	12334455	0	123
Global Modern Services Ltd. (Ireland)	4 Barrow Street	IE0123456YZ	A	2011	FI	12334455	2	1,122
Global Modern Services Ltd. (Ireland)	4 Barrow Street	IE0123456YZ	A	2011	SE	123456789012	3	110

Link to Common Functionality

Spend Documents

Private vehicle business mileage rates for all engine capacities and fuel types are delivered in Expense Rate Tables, which are used by expenses processes to calculate amounts due to employees. Rates are configured in accordance with Irish Tax and Customs published rates.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Ireland.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Ireland.

Payments

Workday supports the following common payment formats used in Ireland. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for ISRAEL

Alternate Chart

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Israeli VAT Regime are denoted by ISR prefix, with Transaction Tax Rates utilizing effective date configuration. Tax Applicabilities relevant to Israel are prefixed with ISR.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transaction
- Exempt transaction
- Reverse Charge transaction
- Not Deductible transaction

Additional Tax ID Reference

Company Tax Details

Workday has Tax ID types on Company that will be used on the customer invoice BIRT layout, Tax Register and Tax Declaration.

Customer/Supplier Tax Details

Workday has Tax ID types on Customer and Supplier that will be used on the customer invoice BIRT layout, Tax Register and Tax Declaration

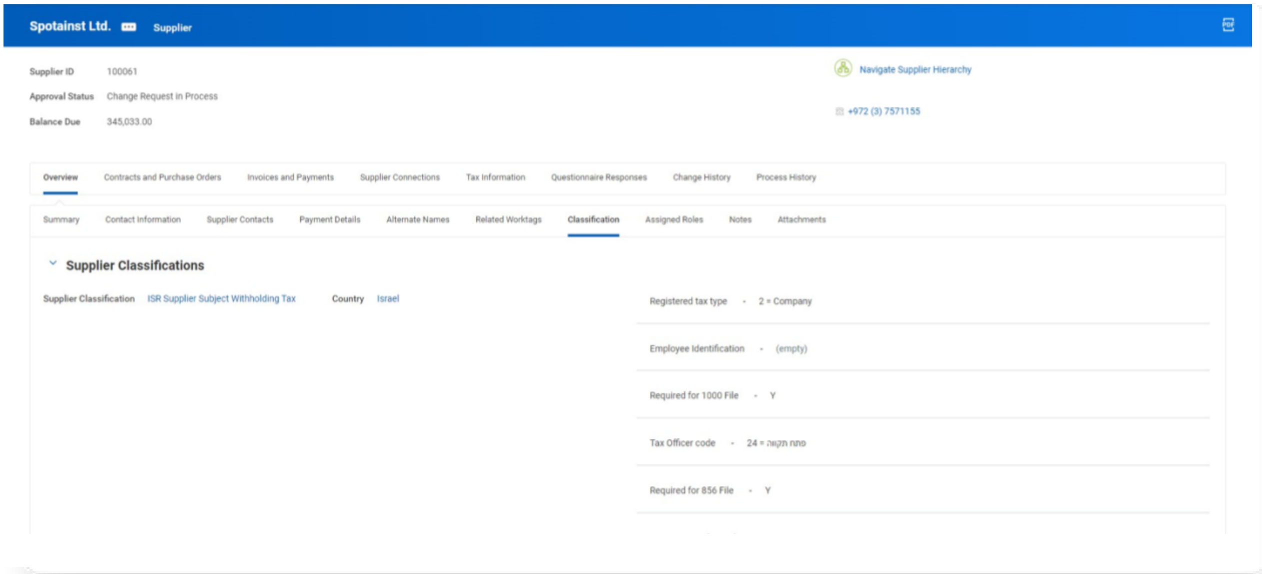
Tax Withholding

Withholding Tax Codes and Rates Configuration

Withholding Tax Rates for Israel are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are pre-configured and are denoted by an ISR prefix. Additional Withholding Tax Rates and Codes can be configured by users as required.

There is also a specific Supplier Classification named “ISR Supplier Subject Withholding Tax” where insert some specific information relevant to the supplier subject to withholding tax and requested into the withholding tax reporting and declaration.

Supplier Subject Withholding Tax



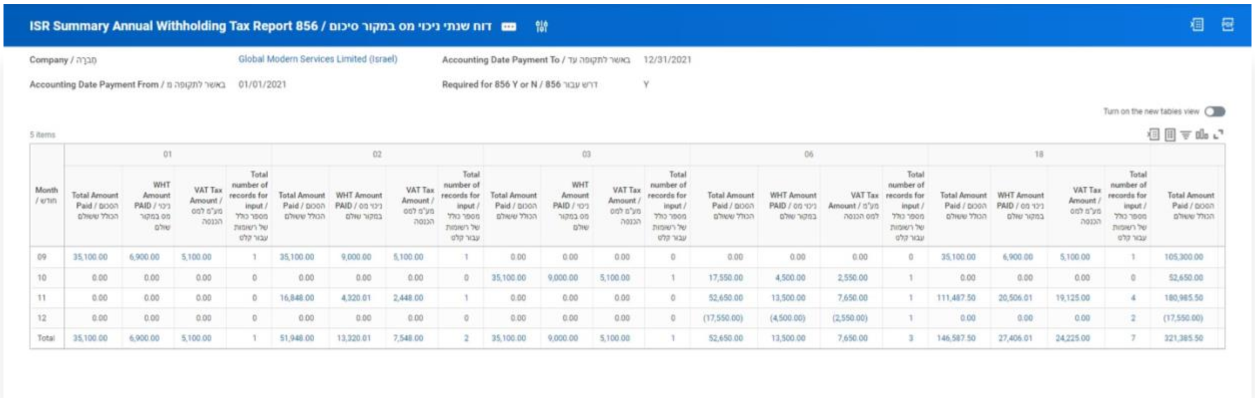
Withholding Tax Reports

The Israeli withholding tax reports are:

- ISR Monthly Withheld Taxes 102
- ISR Annual Detailed Withholding Tax Report 856B
- ISR Summary Annual Withholding Tax Report 856
- ISR Annual Letter to Supplier 857
- ISR Monthly Shaam Vendor List Export 1000

Link to Common Functionality

Summary Annual Withholding Tax Report 856



ISR Summary Annual Withholding Tax Report 856 / דוח שנתי ניכוי מס במקור סיכום

Company / חברה: Global Modern Services Limited (Israel)
Accounting Date Payment To / באשר לתקופה עד: 12/31/2021
Accounting Date Payment From / באשר לתקופה מ: 01/01/2021
Required for 856 Y or N / דרוש עבור 856: Y

Turn on the new tables view

5 items

Month / חודש	01				02				03				06				18				
	Total Amount Paid / הסכום הכולל ששולם	WHT Amount PAID / ניכוי מס במקור שולם	VAT Tax Amount / מע"מ למס הכנסה	Total number of records for input / מספר כולל של רשומות עבור קלט	Total Amount Paid / הסכום הכולל ששולם	WHT Amount PAID / ניכוי מס במקור שולם	VAT Tax Amount / מע"מ למס הכנסה	Total number of records for input / מספר כולל של רשומות עבור קלט	Total Amount Paid / הסכום הכולל ששולם	WHT Amount PAID / ניכוי מס במקור שולם	VAT Tax Amount / מע"מ למס הכנסה	Total number of records for input / מספר כולל של רשומות עבור קלט	Total Amount Paid / הסכום הכולל ששולם	WHT Amount PAID / ניכוי מס במקור שולם	VAT Tax Amount / מע"מ למס הכנסה	Total number of records for input / מספר כולל של רשומות עבור קלט	Total Amount Paid / הסכום הכולל ששולם	WHT Amount PAID / ניכוי מס במקור שולם	VAT Tax Amount / מע"מ למס הכנסה	Total number of records for input / מספר כולל של רשומות עבור קלט	Total Amount Paid / הסכום הכולל ששולם
09	35,100.00	6,900.00	5,100.00	1	35,100.00	9,000.00	5,100.00	1	0.00	0.00	0.00	0	0.00	0.00	0.00	0	35,100.00	6,900.00	5,100.00	1	105,300.00
10	0.00	0.00	0.00	0	0.00	0.00	0.00	0	35,100.00	9,000.00	5,100.00	1	17,550.00	4,500.00	2,550.00	1	0.00	0.00	0.00	0	52,650.00
11	0.00	0.00	0.00	0	16,848.00	4,320.01	2,448.00	1	0.00	0.00	0.00	0	52,650.00	13,500.00	7,650.00	1	111,487.50	20,506.01	19,125.00	4	180,985.50
12	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0	(17,550.00)	(4,500.00)	(2,550.00)	1	0.00	0.00	0.00	2	(17,550.00)
Total	35,100.00	6,900.00	5,100.00	1	51,948.00	13,320.01	7,548.00	2	35,100.00	9,000.00	5,100.00	1	52,650.00	13,500.00	7,650.00	3	146,587.50	27,406.01	24,225.00	7	321,385.50

Tax and Statutory Reporting

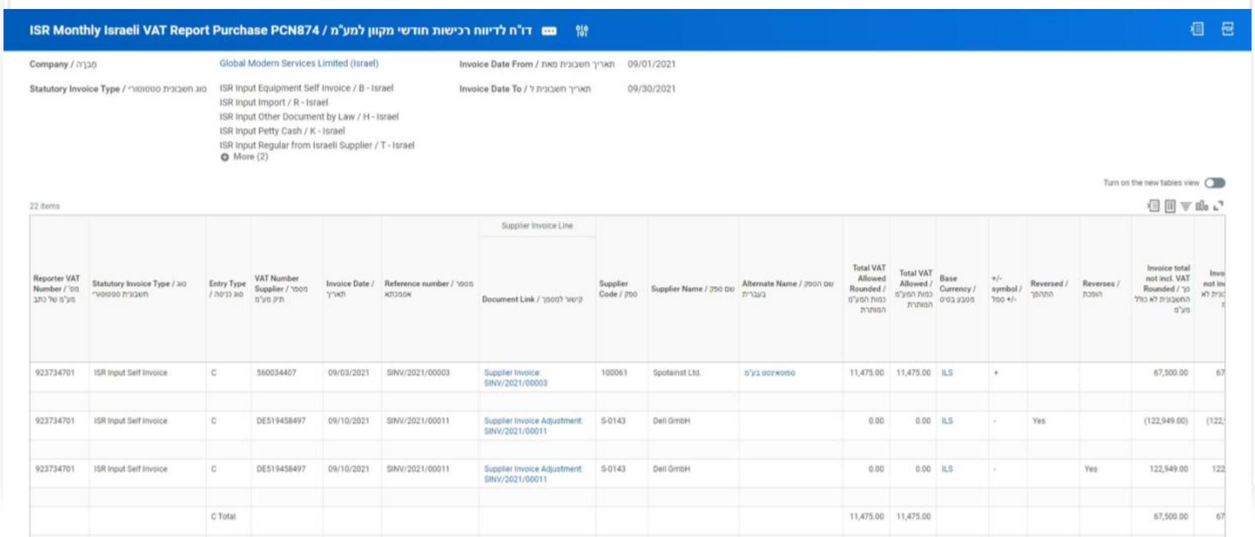
Workday VAT register for Israel are monthly reports that extract all the purchases transactions, sales transactions, and cash sales subject to VAT and can be used as data sources for custom integrations to generate the PCN874 file that you send to the revenue agency.

The Summary VAT report can be used for filling in the Header Entry section and the VAT report can be used for filling in the Transaction Entries section of the file.

The Israeli tax registers are:

- ISR Monthly Israeli VAT Report Purchase PCN874
- ISR Monthly Israeli Summary VAT Report Purchase PCN874
- ISR Monthly Israeli VAT Report Sales PCN874
- ISR Monthly Israeli Summary VAT Report Sales PCN874

Monthly Israeli VAT Report Purchase PCN874



ISR Monthly Israeli VAT Report Purchase PCN874 / דו"ח לדיווח רכישות חודשי מקוון למע"מ

Company / חברה: Global Modern Services Limited (Israel)
Invoice Date From / תאריך חשבונית מאת: 09/01/2021
Invoice Date To / תאריך חשבונית ל: 09/30/2021
Statutory Invoice Type / סוג חשבונית סטטוטורי:
ISR Input Equipment Self Invoice / B - Israel
ISR Input Import / R - Israel
ISR Input Other Document by Law / H - Israel
ISR Input Petty Cash / K - Israel
ISR Input Regular from Israeli Supplier / T - Israel
More (2)

Turn on the new tables view

22 items

Reporter VAT Number / מס' מע"מ של כתב	Statutory Invoice Type / סוג חשבונית סטטוטורי	Entry Type / סוג כניסה	VAT Number Supplier / מספר תיק מע"מ	Invoice Date / תאריך	Reference number / מספר אסמכתא	Supplier Invoice Line: Document Link / קישור למסמך	Supplier Code / ספק	Supplier Name / שם ספק	Alternate Name / שם הספק בעברית	Total VAT Allowed Rounded / כמות המע"מ המותרת	Total VAT Allowed / כמות המע"מ המותרת	Base Currency / מטבע בסיס	+/- symbol / סמל +/-	Reversed / התהפך	Reverses / הופכת	Invoice total not incl. VAT Rounded / סך החשבונית לא כולל מע"מ	Invo not in
923734701	ISR Input Self Invoice	C	560034407	09/03/2021	SINV/2021/00003	Supplier Invoice: SINV/2021/00003	100061	Spotainst Ltd.	ספוטאינסט בע"מ	11,475.00	11,475.00	ILS	+			67,500.00	67
923734701	ISR Input Self Invoice	C	DE519458497	09/10/2021	SINV/2021/00011	Supplier Invoice Adjustment: SINV/2021/00011	S-0143	Dell GmbH		0.00	0.00	ILS	-	Yes		(122,949.00)	(122,
923734701	ISR Input Self Invoice	C	DE519458497	09/10/2021	SINV/2021/00011	Supplier Invoice Adjustment: SINV/2021/00011	S-0143	Dell GmbH		0.00	0.00	ILS	-		Yes	122,949.00	122
		C Total								11,475.00	11,475.00					67,500.00	67

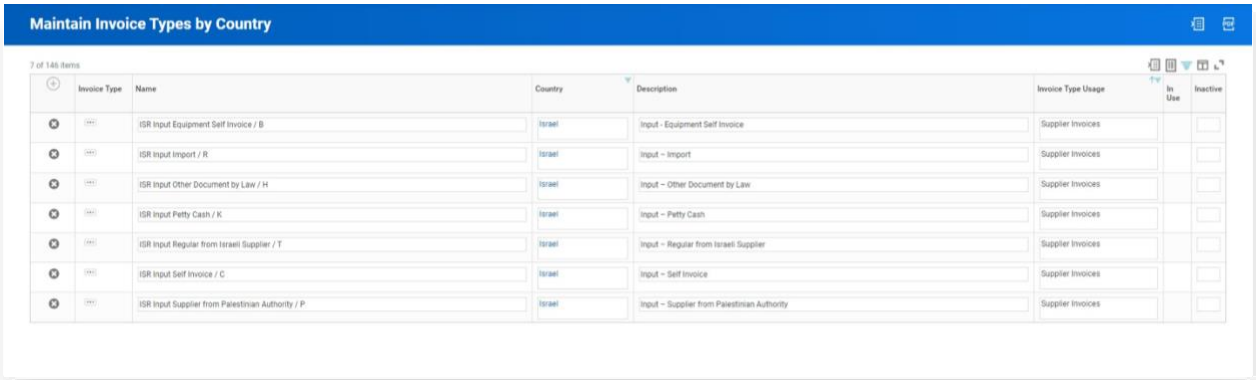
[Link to Common Functionality](#)

Spend Documents

Supplier invoice and supplier invoice adjustments include the management of the VAT Reverse Charge rule that is based on the mechanism of the self-assessed function; it is admitted for the reverse charge domestic and foreign.

The Statutory Invoice Types for Supplier include the "Entry Type" requested for the declaration named "PCN874" and are denoted by the prefix ISR.

Supplier Invoice Type



Maintain Invoice Types by Country

7 of 146 items

	Invoice Type	Name	Country	Description	Invoice Type Usage	In Use	Inactive
		ISR Input Equipment Self Invoice / B	Israel	Input - Equipment Self Invoice	Supplier Invoices		
		ISR Input Import / R	Israel	Input – Import	Supplier Invoices		
		ISR Input Other Document by Law / H	Israel	Input – Other Document by Law	Supplier Invoices		
		ISR Input Petty Cash / K	Israel	Input – Petty Cash	Supplier Invoices		
		ISR Input Regular from Israeli Supplier / T	Israel	Input – Regular from Israeli Supplier	Supplier Invoices		
		ISR Input Self Invoice / C	Israel	Input – Self Invoice	Supplier Invoices		
		ISR Input Supplier from Palestinian Authority / P	Israel	Input – Supplier from Palestinian Authority	Supplier Invoices		

Certifications

Workday is aware that it is not required a certification but only a registration, contacting locally the ITA Assessment Division or using a local tax/accounting advisor, according to the Israeli Accounting Bookkeeping Regulations.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Israeli business needs. Number sequencing can be defined for different areas like customer invoices, supplier invoices, journals, and purchase orders.

Operational Gapless Sequencing

To comply with the legal requirement of sequential numbering of operational transactions into the Tax Register, a Gapless Sequence Generator Rule is required for each single operational transaction which creates a journal entry in accounting.

Workday provides a generic configuration for Israel, which is the “ISR Customer Invoices” and “ISR Supplier Invoices”. This configuration uses the same gapless sequence generator for Customer Invoice, Customer Adjustment Credit and Debit or Rebill, and for Supplier Invoice, Supplier Invoice Adjustment Credit and Debit.

It is possible to set up “Sequence Generator Rule Configuration” for each single “Statutory Invoice Type”.

Journal Sequence Number by accounting date

To comply with the legal requirement to have sequential numbering of transactions Workday provides a journal sequence number for all transactions that create journal entries in accounting.

Please note that:

- The Sequence Number for Customer Invoice is assigned in real time as the transaction is saved/posted.
- The Sequence Number for Supplier Invoice is assigned in batch mode when the ledger period is closed.
- The Sequence Number for Journal Entries is assigned in batch mode when the ledger period is closed.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Israel, including straight line and declining balance.

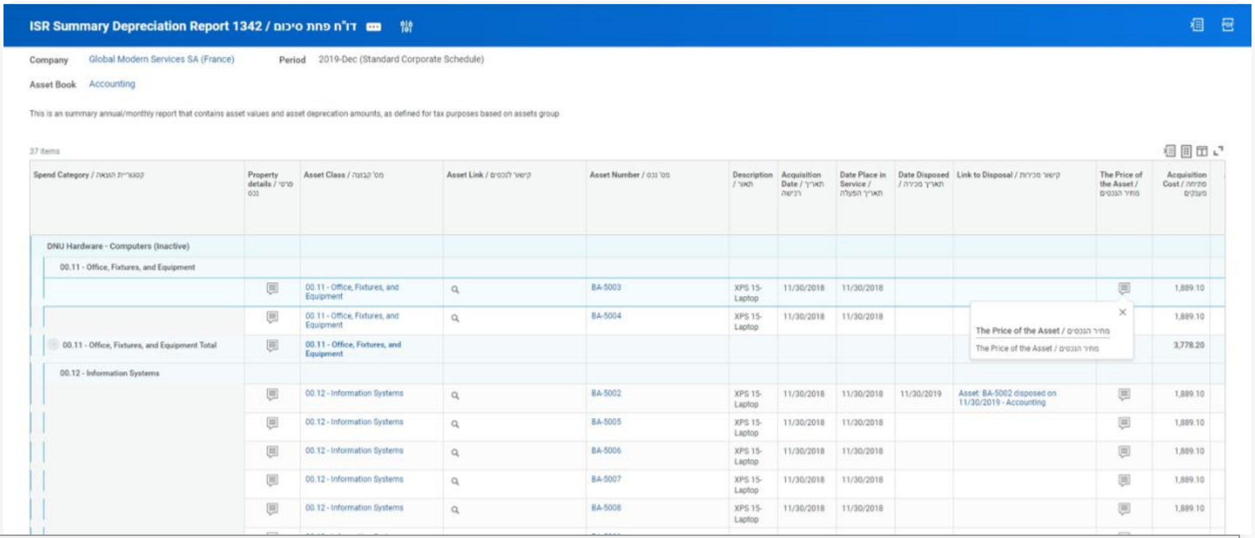
The following custom reports are available:

- ISR Detailed Depreciation Report 1342
- ISR Summary Depreciation Report 1342

They are accounting reporting for all purchase and sale transactions related to fixed assets, sorted by spend category, asset class, date acquired and asset code. The report groups by spends category.

Link to Common Functionality

Summary Depreciation Report 1342



Banking

Workday provides bank account validation configuration as well as a bank framework for building local connectors for the common formats used in Israel.

Payments

Workday supports the following common payment formats used in Israel:

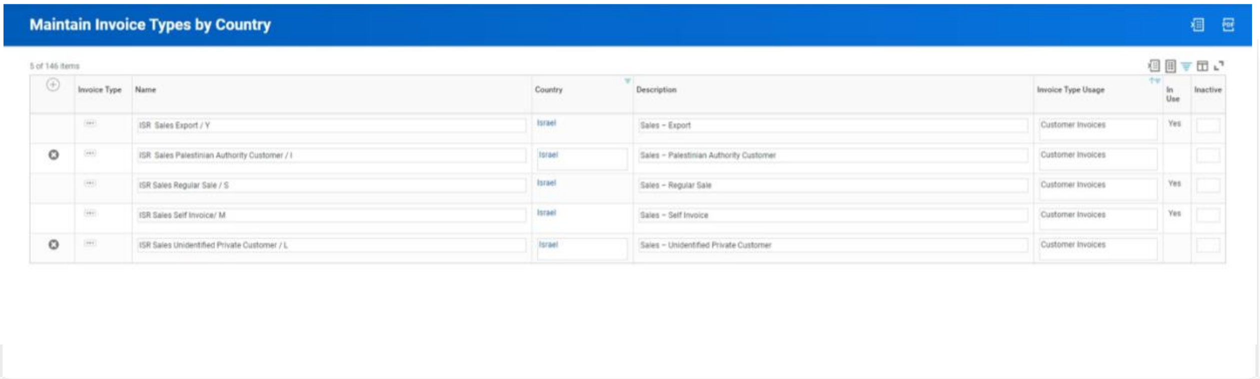
- Cash
- Checks
- Credit cards
- Electronic bank transfers

Customer Documents

The Statutory Invoice Types for Customer invoice and customer invoice adjustment include the “Entry Type” requested for the declaration named “PCN874” and are denoted by the prefix ISR.

[Link to Common Functionality]

Customer Invoice Type



Maintain Invoice Types by Country

5 of 146 items

	Invoice Type	Name	Country	Description	Invoice Type Usage	In Use	Inactive
		ISR Sales Export / Y	Israel	Sales – Export	Customer Invoices	Yes	
		ISR Sales Palestinian Authority Customer / I	Israel	Sales – Palestinian Authority Customer	Customer Invoices		
		ISR Sales Regular Sale / S	Israel	Sales – Regular Sale	Customer Invoices	Yes	
		ISR Sales Self Invoice/ M	Israel	Sales – Self Invoice	Customer Invoices	Yes	
		ISR Sales Unidentified Private Customer / L	Israel	Sales – Unidentified Private Customer	Customer Invoices		

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for ITALY

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Italian VAT Regime are denoted by ITA prefix, with Transaction Tax Rates utilizing effective date configuration. Tax Applicabilities relevant to Italy are prefixed with ITA.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transaction
- Not taxable transaction
- Not subject to VAT transaction
- Exempt transaction
- Excluded transaction
- VAT not exposed transaction
- Reverse Charge transaction
- Not Deductible transaction at 100%, 60%, 50%
- Split Payment transaction

Nature of Transactions - *Codice Natura dell'operazione*

Tax codes with a rate of 0% need to indicate on the invoice the "Nature of the transactions - *Codice Natura dell'operazione*" as defined by the Fiscal Agency. In Workday organizations are able to select from a Tax Code Table the appropriate transaction code to append to the tax code.

Additional TAX ID Reference

Company Tax Details

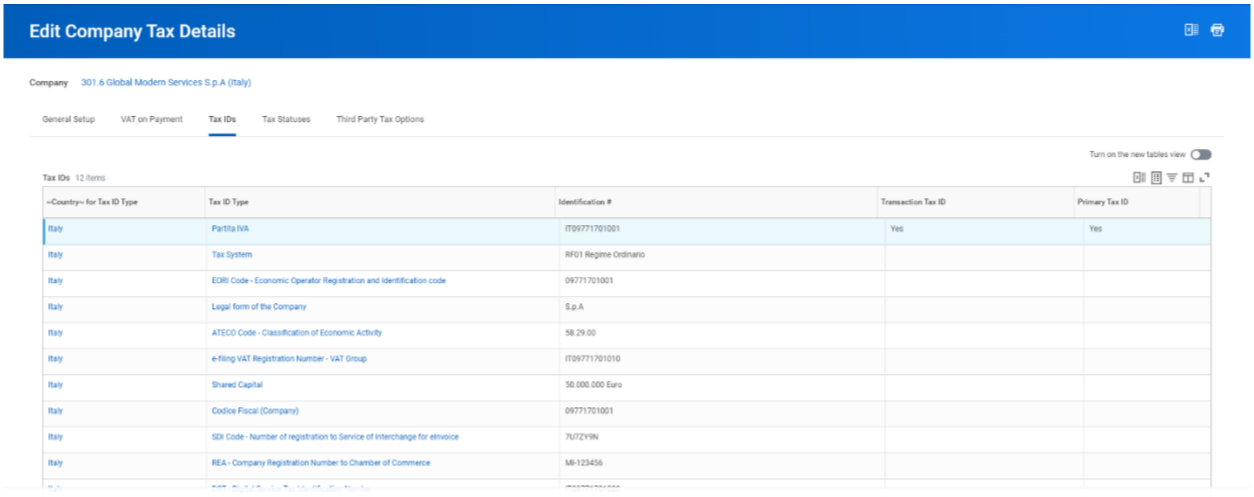
Workday has Tax ID types on Company that will be used on the customer invoice BIRT layout, Tax Register, and in future electronic invoicing – please view screenshot *Italian Company Tax Details.*

Link to Common Functionality

Customer/Supplier Tax Details

Workday has Tax ID types on Customer and Supplier that will be used on the customer invoice BIRT layout, Tax Register, and in future electronic invoicing.

Italian Company Tax Details



Edit Company Tax Details

Company 301.6 Global Modern Services S.p.A (Italy)

General Setup | VAT on Payment | Tax IDs | Tax Statuses | Third Party Tax Options

Turn on the new tables view

Tax IDs 12 items

~Country~ for Tax ID Type	Tax ID Type	Identification #	Transaction Tax ID	Primary Tax ID
Italy	Partita IVA	IT09771701001	Yes	Yes
Italy	Tax System	RF01 Regime Ordinario		
Italy	EORI Code - Economic Operator Registration and Identification code	09771701001		
Italy	Legal form of the Company	S.p.A		
Italy	ATECO Code - Classification of Economic Activity	58.29.00		
Italy	e-filing VAT Registration Number - VAT Group	IT09771701010		
Italy	Shared Capital	50.000.000 Euro		
Italy	Codice Fiscal (Company)	09771701001		
Italy	SDI Code - Number of registration to Service of Interchange for eInvoice	7U7ZY9N		
Italy	REA - Company Registration Number to Chamber of Commerce	MI-123456		

Tax Withholding

Withholding Tax Codes and Rates Configuration

Withholding Tax Rates for Italy are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are pre-configured and are denoted by an ITA prefix. Additional Withholding Tax Rates and Codes can be configured by users as required.

There is also a specific Supplier Classification named “ITA Supplier Individual Subject Withholding Tax” where insert some specific information relevant to the supplier subject to withholding tax and requested into the withholding tax declaration named in Italy *“Certificazione Unica”*.

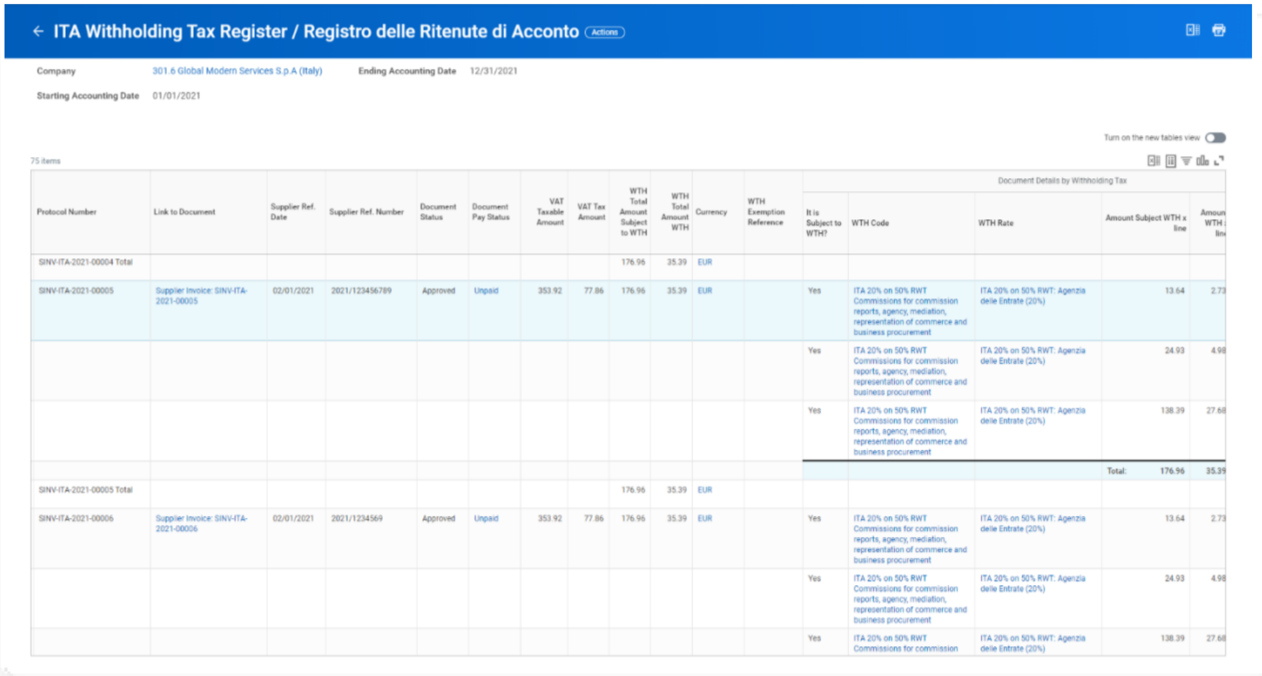
Withholding Tax Reports

The Italian withholding tax reports are:

- ITA Withholding Tax Register / *Registro Ritenute di Acconto*
- ITA Withholding Supplier Document List / *Elenco Fatture Fornitori Soggette a Ritenuta di Acconto*
- ITA Withholding Supplier Document List Details / *Elenco Fatture Fornitori Soggette a Ritenuta di Acconto in Dettaglio*

- ITA Withholding Tax Declaration / *Certificazione Unica* (this is used as a base for the integration INT Studio ITA Certificazione Unica Outbound, with that we'll be able to generate the TXT file required for the Withholding Tax Declaration named in Italy "Certificazione Unica".)

Italian Withholding Tax Register



Tax and Statutory Reporting

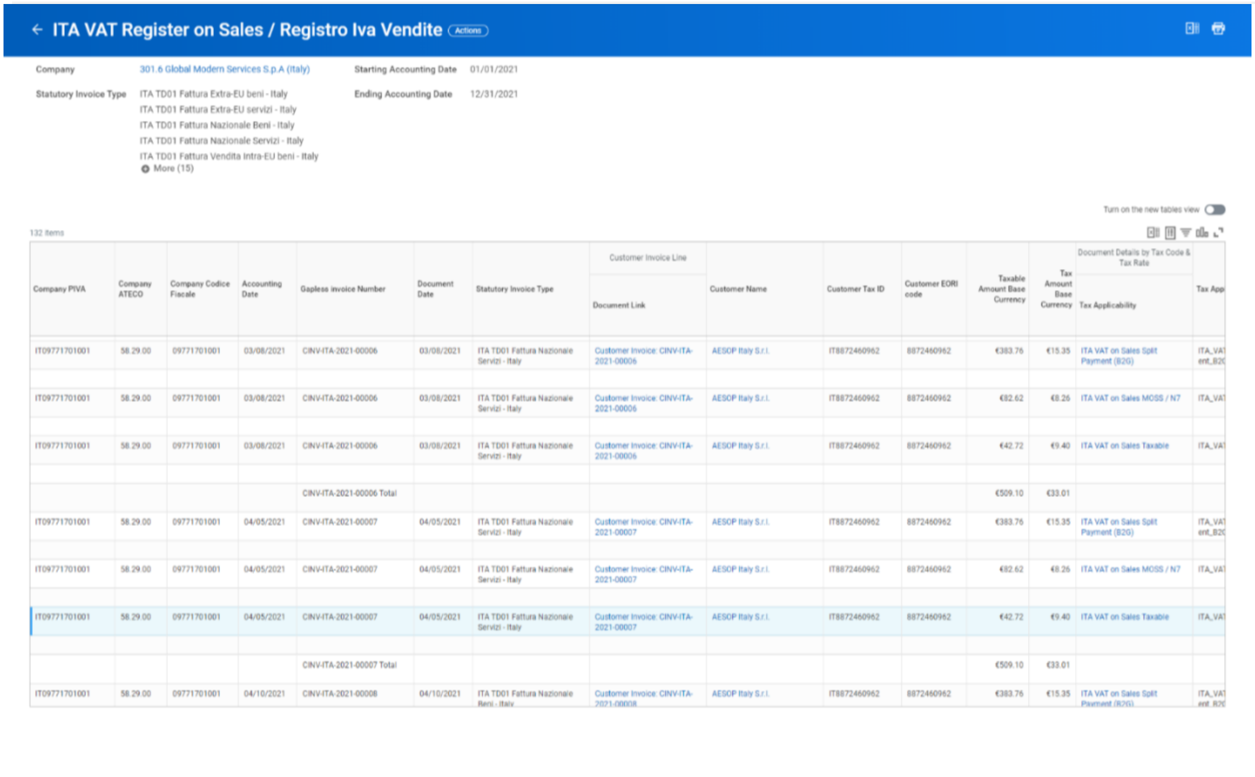
Workday VAT register for Italy is a sectional tax register, as requested in Italy by fiscal law, because the system is able to manage different sequence numbering for the same operational transaction, and it is possible to use selection criteria, such as the Statutory Invoice Type, to obtain the sectional tax register in an easy way.

The Italian tax registers are:

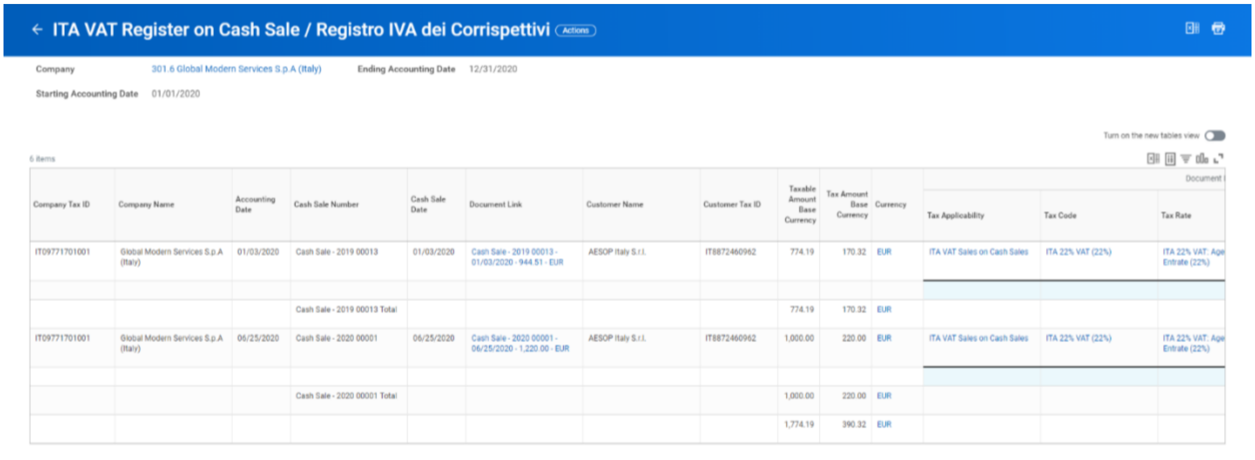
- ITA VAT Register on Sales / Registro IVA Vendite
- ITA VAT Register on Cash Sale / Registro IVA dei Corrispettivi
- ITA VAT Register on Purchase / Registro IVA Acquisti
- ITA VAT Summary on Sales / *Riepilogo IVA Vendite*
- ITA VAT Summary on Cash Sale / *Riepilogo IVA dei Corrispettivi*
- ITA VAT Summary on Purchase / *Riepilogo IVA Acquisti*
- ITA VAT Register on Purchase Intra-EU / *Riepilogo IVA Acquisti Intra-EU*

[Link to Common Functionality](#)

Italian VAT Sales Register



Italian VAT Cash Sales Register



Other important statutory registers are:

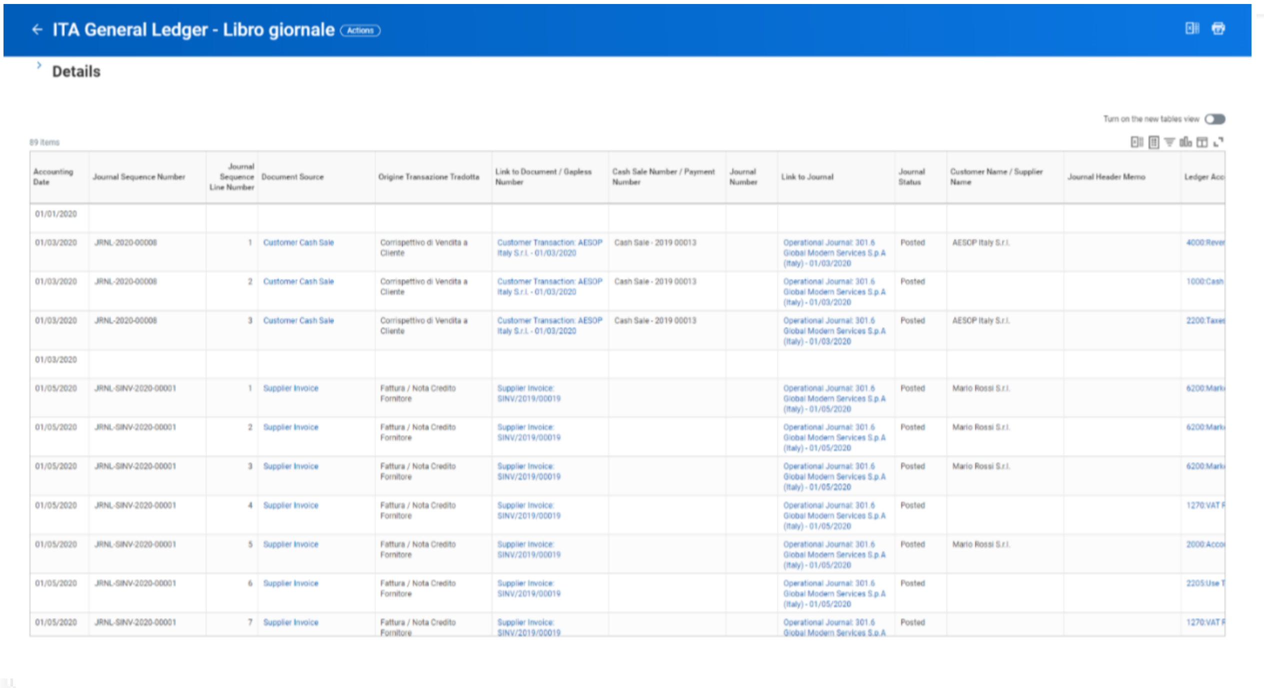
- ITA General Ledger / *Libro giornale contabile*
- ITA Cross-border Communication DTE / *Esterometro Vendite Modulo 2 DTE* --> Sales
- ITA Cross-border Communication DTR / *Esterometro Acquisti Modulo 3 DTR* --> Purchase
- ITA VAT Declaration Report / *Stampa Liquidazione IVA Periodica* (this is used as a base for the integration INT Studio ITA VAT Settlement Communication Outbound, with that we'll be able to

generate the XML file required for the Periodic VAT Settlement Declaration named in Italy "LIPE - Liquidazione IVA Periodica".)

- ITA Intrastat Purchase Service List / *Riepilogo degli Acquisti Intracomunitari di Servizi Ricevuti*
- ITA Intrastat Sales Service List / *Riepilogo delle Cessioni Intracomunitarie di Servizi Resi*
- ITA Fixed Assets Register / *Libro dei Cespiti Ammortizzabili*

The ITA General Ledger named in Italy "*Libro Giornale*" must indicate day-by-day journal entries related to the operations of an organization.

Italian General Ledger (Libro Giornale)



ITA General Ledger - Libro giornale Actions

Details

Turn on the new tables view

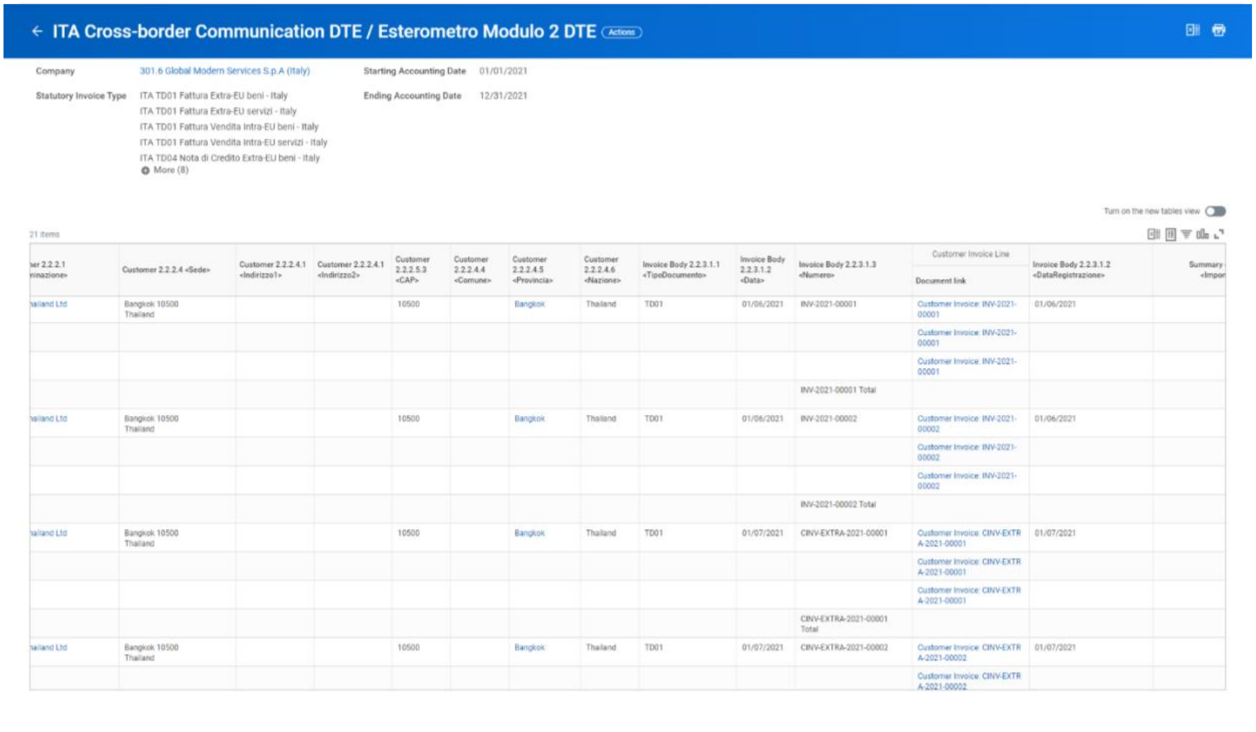
89 items

Accounting Date	Journal Sequence Number	Journal Sequence Line Number	Document Source	Origine Transazione Tradotta	Link to Document / Gapless Number	Cash Sale Number / Payment Number	Journal Number	Link to Journal	Journal Status	Customer Name / Supplier Name	Journal Header Memo	Ledger Acc
01/01/2020												
01/03/2020	JRNL-2020-00008	1	Customer Cash Sale	Corrispettivo di Vendita a Cliente	Customer Transaction: AESOP Italy S.r.l. - 01/03/2020	Cash Sale - 2019 00013		Operational Journal: 301.6 Global Modern Services S.p.A (Italy) - 01/03/2020	Posted	AESOP Italy S.r.l.		4000:Rever
01/03/2020	JRNL-2020-00008	2	Customer Cash Sale	Corrispettivo di Vendita a Cliente	Customer Transaction: AESOP Italy S.r.l. - 01/03/2020	Cash Sale - 2019 00013		Operational Journal: 301.6 Global Modern Services S.p.A (Italy) - 01/03/2020	Posted			1000:Cash
01/03/2020	JRNL-2020-00008	3	Customer Cash Sale	Corrispettivo di Vendita a Cliente	Customer Transaction: AESOP Italy S.r.l. - 01/03/2020	Cash Sale - 2019 00013		Operational Journal: 301.6 Global Modern Services S.p.A (Italy) - 01/03/2020	Posted	AESOP Italy S.r.l.		2200:Taxes
01/03/2020												
01/05/2020	JRNL-SINV-2020-00001	1	Supplier Invoice	Fattura / Nota Credito Fornitore	Supplier Invoice: SINV/2019/00019			Operational Journal: 301.6 Global Modern Services S.p.A (Italy) - 01/05/2020	Posted	Mario Rossi S.r.l.		6200:Mark
01/05/2020	JRNL-SINV-2020-00001	2	Supplier Invoice	Fattura / Nota Credito Fornitore	Supplier Invoice: SINV/2019/00019			Operational Journal: 301.6 Global Modern Services S.p.A (Italy) - 01/05/2020	Posted	Mario Rossi S.r.l.		6200:Mark
01/05/2020	JRNL-SINV-2020-00001	3	Supplier Invoice	Fattura / Nota Credito Fornitore	Supplier Invoice: SINV/2019/00019			Operational Journal: 301.6 Global Modern Services S.p.A (Italy) - 01/05/2020	Posted	Mario Rossi S.r.l.		6200:Mark
01/05/2020	JRNL-SINV-2020-00001	4	Supplier Invoice	Fattura / Nota Credito Fornitore	Supplier Invoice: SINV/2019/00019			Operational Journal: 301.6 Global Modern Services S.p.A (Italy) - 01/05/2020	Posted			1270:VAT F
01/05/2020	JRNL-SINV-2020-00001	5	Supplier Invoice	Fattura / Nota Credito Fornitore	Supplier Invoice: SINV/2019/00019			Operational Journal: 301.6 Global Modern Services S.p.A (Italy) - 01/05/2020	Posted	Mario Rossi S.r.l.		2000:Acco
01/05/2020	JRNL-SINV-2020-00001	6	Supplier Invoice	Fattura / Nota Credito Fornitore	Supplier Invoice: SINV/2019/00019			Operational Journal: 301.6 Global Modern Services S.p.A (Italy) - 01/05/2020	Posted			2205:Use T
01/05/2020	JRNL-SINV-2020-00001	7	Supplier Invoice	Fattura / Nota Credito Fornitore	Supplier Invoice: SINV/2019/00019			Operational Journal: 301.6 Global Modern Services S.p.A	Posted			1270:VAT F

The ITA General Ledger named in Italy "Libro Giornale" must indicate day-by-day journal entries related to the operations of an organization.

[Link to Common Functionality](#)

Italian Cross-border Communication DTE



The Cross-border communication report includes all the fields required with reference to the sale of goods and provision of services made and received to and from subjects not established in the territory of the Italian state.

From 1 July 2022, it will be mandatory to send to the Revenue Agency all supplier and customer invoices sent and received electronically from supplier and customer Intra-UE and Extra-UE. There will also be a requirement to send an electronic invoice in XML format, named "FatturaPA" and it will not be possible to send the "Cross-border communication DTE-DTR" declaration.

BIRT Reports Compact Version

The Italian BIRT report design, prefaced with BIRT - ITA, supports tax and accounting reporting. This report design is in response to the request from some Italian customers to have a more compact version of the custom reports already released, including:

- The ability to be printed in A4 paper format
- A better management of the page numbering
- A better graphic layout, with the possibility to combine the report detail and the report summary in one single report design.

Based on these requests we have delivered a new package of custom advanced reports combined with a BIRT report design layout in a compact version, as follow:

- BIRT - ITA Accounting Records Compact/ Mastrino Contabile
- BIRT - ITA General Ledger Compact / Libro Giornale Contabile
- BIRT - ITA VAT Register on Cash Sale Compact / Registro IVA dei Corrispettivi

- BIRT - ITA VAT Register on Sales Compact / Registro IVA Vendite
- BIRT - ITA VAT Register on Purchase Compact / Registro IVA Acquisti
- BIRT - ITA VAT Register on Purchase Intra-EU Compact / Registro IVA Acquisti Intra-EU

Italian VAT Return (Periodic VAT Settlement Communication)

Workday provides Tax Declaration configurations to allow Italian organizations to submit their periodic VAT Return.

The Tax Declaration Definition and Component are created to reflect all the information required by the *Agenzia delle Entrate*, and it is based on the Periodic VAT Settlements Communication original name *Comunicazione Liquidazioni Periodiche IVA*.

The Italian Tax Declaration is following the concept of Tax Point Date which will need to be enabled in the Workday Tenant. Workday allows companies to run a tax declaration based on Accounting Date and based on the time frame of the Current Period.

The tax declaration definition and the custom report will be used as data source for a custom integration INT Studio ITA VAT Settlement Communication Outbound with which we'll be able to generate the XML file required.

Spend Documents

Supplier invoice and supplier invoice adjustments include the management of the VAT Reverse Charge rule that is based on the mechanism of the self-assessed function.

From 1 January 2022 there will be a requirement to send the electronic invoice in XML format for the Intra-eu and Extra-eu purchase transactions. It will also be possible to do the same for domestic purchases subject to reverse charge.

In summary it is now a requirement to post the Supplier Invoice received related to Intra EU, Extra EU or Domestic purchase of goods or service subject to Reverse Charge. You must create a Customer Invoice type *Self-Invoice* related to the purchase with invoice type ITA TD16 or ITA TD17 or ITA TD18 or ITA TD19 and send them to SDI in XML format. This is to comply with the rule of the FatturaPA required in Italy from 1.1.2013.

The Statutory Invoice type to use are:

1. TD16 INTEGRAZIONE FATTURA DA REVERSE CHARGE INTERNO -> Self-Invoice Domestic Reverse Charge (goods and service)
2. TD17 INTEGRAZIONE/AUTOFATTURA PER ACQUISTO SERVIZI DALL'ESTERO -> Self-Invoice Foreign Reverse Charge (service Intra-EU or Extra-EU)
3. TD18 INTEGRAZIONE PER ACQUISTO DI BENI INTRACOMUNITARI -> Self-Invoice Foreign Reverse Charge (goods Intra-EU)
4. TD19 INTEGRAZIONE/AUTOFATTURA PER ACQUISTO DI BENI EX ART. 17 C.2 D.P.R. 633/72 -> Self-Invoice Foreign Reverse Charge (goods Extra-EU)

The Statutory Invoice Types for Supplier are used to easily obtain the sectional tax register and are denoted by the prefix ITA.

Workday complies with the invoice types that require specific invoice type code “*Tipo Documento*” following the rules for eInvoice and eDeclaration.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Italian business needs. Number sequencing can be defined for different areas like customer invoices, supplier invoices, journals, and purchase orders.

Operational Gapless Sequencing

To comply with the legal requirement of sequential numbering of operational transactions into the Tax Register, a Gapless Sequence Generator Rule is required for each single operational transaction which creates a journal entry in accounting.

Workday provides the most common configuration used in Italy, which is the “ITA Customer Invoice” and “ITA Supplier Invoice”. This configuration uses the same gapless sequence generator for Customer Invoice, Customer Adjustment Credit and Debit or Rebill, and for Supplier Invoice, Supplier Invoice Adjustment Credit and Debit.

It is possible to set up “Sequence Generator Rule Configuration” for each single “Statutory Invoice Type.”. This is required in Italy to generate the “Tax Register Sectional” that is split between Domestic Invoice, Intra-EU Invoice, and Extra-EU Invoice.

In Workday organizations are able to meet the requirements of the eInvoice and eDeclaration rule for a statutory invoice type for Purchase Intra-EU Invoice with specific Sequence Generator Rule Conditions set for this specific supplier invoice type.

Journal Sequence Number by accounting date

To comply with the legal requirement to have sequential numbering of transactions into the general ledger (*libro giornale*), Workday provides a journal sequence number for all transactions that create journal entries in accounting.

Please note that:

- The Sequence Number for Customer Invoice is assigned in real time as the transaction is saved/posted.

- The Sequence Number for Supplier Invoice is assigned in batch mode when the ledger period is closed.
- The Sequence Number for Journal Entries is assigned in batch mode when the ledger period is closed.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Italy, including straight line and declining balance.

The Management of «*Super Ammortamento*» and «*IperAmmortamento*» uses the Change Acquisition Cost for Fiscal asset book and increments the value by 30% or 150%. The system then applies the same depreciation rate on a bigger amount in respect to the Accounting Book.

Custom report - ITA Fixed Assets Register / *Libro dei Cespiti Ammortizzabili* is an accounting report for all purchase and sale transactions related to fixed assets, sorted by spend category, asset class and business asset code.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - CAMT.0053 for SEPA transactions.

Payments

Workday supports the following common payment formats used in Italy. ISO20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

In Italy, all the Customer Invoices and Adjustments need to be sent to the customer in electronic mode via an XML file named FatturaPAB2B. This is mandatory for all B2G, B2B, and B2C transactions from 1st January 2019.

Please refer to the E-Invoicing section for more information about the electronic invoice in Workday.

The Statutory Invoice Types for Customer are used to easily obtain the sectional tax register and are denoted by the prefix ITA.

Link to Common Functionality

We created new Customer Invoice Types denoted by the prefix ITA, in response to the statutory invoice type not being available on the "Invoice Eligibility Rule for Netting Transaction" and "Document Delivery Rules" tasks.

As a result, we have replicated the statutory invoice type code as customer invoice type code, making it possible to use the customer invoice type as selection criteria in the relevant task.

Workday complies with the invoice types that require specific invoice type code "*Tipo Documento*" following rules for eInvoice and eDeclaration.

Country Configurations for LUXEMBOURG

Alternate Chart of Accounts

Workday provides the following configurations to meet the accounting requirements in Luxembourg.

Account Set

To meet the statutory or regulatory needs in the country, the following account sets are provided for Luxembourg:

- LUX Plan de Comptes
- LUX PCN 2020

Ledger Account Summary

Ledger account summaries and corresponding hierarchies are provided for account set LUX PCN 2020.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Luxembourg tax authority *Administration de l'Enregistrement, des Domaines et de la TVA* (AED) for the most common types of transactions, including:

- Intra-community transactions
- Reverse-charge transactions (where the recipient is liable for the VAT due)
- Imports of goods from outside the EU, regardless of the status of the importer
- Exempt transactions.

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Workday provides VAT configurations to meet most common Luxembourg requirements, in which Transaction Tax Rates and Transaction Tax Codes are configured with a LUX prefix. Rates are configured to be effective-dated.

Depending on the company's business, additional Tax Rates and Tax Codes can be defined as necessary, at any time.

Tax Applicabilities

Workday also provides a country set of Tax Applicabilities relevant for Luxembourg to support the most common business scenarios covered by the Luxembourg VAT Return:

- Taxable transactions of goods and services
- Exempt transactions

- EU sales or purchases of goods and services
- Exports and imports of goods and services
- Domestic reverse charge transactions
- VAT groups.

Additional tax Applicabilities can be configured to meet a business's specific obligations.

Tax Recoverability

Tax Recoverability Codes can be defined to facilitate the calculation and the declaration of partially deductible VAT.

VAT Groups

Workday supports the creation of effective-dated same-country VAT Groups (VAT units). When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

Tax Withholding

Please see the common functionality section on Tax and Withholding, which provides further information on the automation of withholding tax rules, calculations, and account postings at the line level on taxable documents.

Tax and Statutory Reporting

Luxembourg VAT Return

Workday provides tax declaration configurations to enable VAT registered businesses in Luxembourg to prepare their periodic VAT return on a monthly or quarterly basis.

EC Sales List

Workday delivers a report that summarizes the data required to be submitted to the AED in Luxembourg.

FAIA (SAF-T)

Workday's SAF-T integration framework provides companies a starting point to configure their own integration to meet local requirements.

The SAF-T Core integration template is based on the OECD SAF-T v2.0 schema. Workday customers can configure their integration to follow FAIA's Full, Reduced A or Reduced B schema (which follow the OECD's SAF-T v2.0 structure).

Link to Common Functionality

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Luxembourg legal requirements, including document and date sequence in G/L date order.

Journal Sequence numbers are configurable and can be assigned per journal code, fiscal year and period.

Gapless sequencing for customer invoices is available to comply with Luxembourg regulations.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Luxembourg, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Luxembourg (including MT940).

Payments

Workday supports the following common payment formats used in Luxembourg. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit.

[Link to Common Functionality]

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for MALTA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Malta VAT Regime are denoted by a MLT prefix, with Transaction Tax Rates utilizing effective date configuration. Tax Applicabilities relevant to Malta are prefixed with MLT.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for Malta are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are pre-configured and are denoted by a MLT prefix. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

The reports are created to reflect the information required by the Commissioner for Revenue (CFR) in Malta.

for collecting all the information related to the day-by-day business transaction required to be reported into the different tax reporting.

The tax reporting requested in Malta for Outward Sales:

- MLT EC Sales List

Malta Tax Declaration (Denunzja Ta' TAXXA)

Workday provides Tax Declaration configurations to allow Maltese companies to submit their periodic VAT Return.

The Tax Declaration Definition and Component are created to reflect all the information required by the Commissioner for Revenue (CFR) in Malta, and it is based on the *Denunzja Ta' TAXXA*.

The Maltese Tax Declaration is following the concept of Tax Point Date which will need to be enabled in the Workday Tenant.

Workday allows companies to run a tax declaration based on the time frame of a Current Period and a Prior Period.

Spend Documents

Supplier invoice and supplier invoice adjustments include the management of the VAT Reverse Charge rule that is based on the mechanism of the self-assessed function; it is admitted for the reverse charge domestic, Intra-EU, and Extra-EU transaction.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Maltese business needs. Number sequencing can be defined for different areas like customer invoices, supplier invoices, journals, and purchase orders.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Malta, including straight line and declining balance.

Link to Common Functionality

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - CAMT.0053 for SEPA transactions.

Payments

Workday supports the following common payment formats used in Malta. ISO20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

There are no country-specific Workday reports or setup here.

Country Configurations for MOROCCO

Alternate Chart of Accounts

Workday provides configurations to address the Moroccan accounting rules.

Account Set

To meet the statutory or regulatory needs in Morocco, Workday delivers the standard chart of account "*Plan Comptable Général Marocain*."

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Moroccan Tax Administration (*Direction Générale des Impôts*).

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Workday provides VAT configurations to meet most common Moroccan requirements, in which Transaction Tax Rates and Transaction Tax Codes for Morocco are configured with a MAR prefix. Rates are configured to be effective-dated.

Depending on the company's business, additional Tax Rates and Tax Codes can be defined as necessary, at any time.

Tax Applicabilities

Workday also provides a country set of Tax Applicabilities relevant for Morocco to support the most common business scenarios covered by the Moroccan VAT Return:

- Taxable transactions
- Exempt transactions
- Out of scope transactions
- Non-Deductible transactions

Additional tax Applicabilities can be configured to meet an organization's specific business obligations.

Tax Recoverability

Tax Recoverability Codes can be defined to facilitate the calculation and the declaration of partially deductible VAT.

Link to Common Functionality

Tax Withholding

Withholding Tax Rates for Morocco are configured on the basis of Payment.

Common Non-Resident Rate is configured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

Moroccan VAT Return

Workday provides tax declaration configurations to enable Moroccan VAT registered businesses to prepare their periodic VAT return on a monthly or quarterly basis.

The VAT declaration for Morocco has been configured on the basis of the standard tax point date type in Morocco (payment date).

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Moroccan legal requirements, including document and date sequence in G/L date order.

Journal Sequence numbers are configurable and can be assigned per journal code, fiscal year and period.

Gapless sequencing for customer invoices is available to comply with Moroccan regulations.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Morocco, including straight line and declining balance.

Banking

Workday provides bank payment and bank statement connectors for the common formats used in Morocco.

Workday also provides manual and automatic bank reconciliation.

Payments

Workday supports the following common payment formats used in Morocco:

- ISO 20022

Templates can also be defined to print cheques.

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for the NETHERLANDS

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Dutch state tax authority (*Belastingdienst*) for the most common types of transactions, including:

- Intra-community transactions
- Reverse-charge transactions (where the recipient is liable for the VAT due)
- Imports of goods from outside the EU, regardless of the status of the importer
- Exempt transactions

Transaction Tax Codes, Rates, and Tax Applicability Configuration

In the default configuration provided by Workday, transaction tax rates and transaction tax codes used in the Dutch VAT regime are configured with a NLD prefix, with transaction tax rates utilizing effective date configuration.

Additional Transaction Tax Rates and Transaction Tax Codes can be defined at any time to meet specific requirements.

Workday also provides a set of Tax Applicabilities relevant for the Netherlands to support the most common business scenarios covered by the Dutch VAT Return:

- Taxable transactions of goods and services
- Exempt transactions
- EU sales or purchases of goods and services
- Exports and Imports of goods and services
- Other reverse charge transactions
- EU Distance Sales

Additional tax Applicabilities can be configured to meet an organization’s specific business obligations.

Tax Recoverability

Tax Recoverability Codes can be defined to facilitate the calculation and the declaration of partially deductible VAT.

VAT Groups

Workday supports the creation of effective-dated same-country VAT Groups (fiscal units). When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

Tax Withholding

Please see the common functionality section on Tax and Withholding which provides further information on the automation of withholding tax rules, calculations, and account postings at the line level on taxable documents.

Tax and Statutory Reporting

Netherlands VAT Return

Workday provides a Tax Declaration configuration to enable organizations in the Netherlands to prepare their monthly or quarterly VAT Returns.

EC Sales List (opgaaf ICP)

Workday provides a report which collects the information needed for the Dutch EC Sales List (known as *opgaaf ICP*).

Spend Documents

There are no country-specific Workday reports or setup here. Workday's integration framework enables companies to configure interfaces with electronic invoice processing providers.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in the country, but recommends customers perform their own due diligence in order to meet local legal requirements.

[Link to Common Functionality]

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Dutch business needs, including document and date sequence in G/L date order.

Journal sequencing numbers can be defined separately for each Transaction Type and Journal Source, such as customer invoices, supplier invoices, journals and purchase orders.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in the Netherlands, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in the Netherlands (including the MT940 format).

Payments

Workday supports the following common payment formats used in the Netherlands. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Link to Common Functionality

Country Configurations for NORWAY

Alternate Chart of Accounts

Workday provides an alternate chart of accounts that enables companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in Norway by a taxable person
- Import of Goods and Services
- Export of Goods and Services
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes are denoted by a NOR prefix, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Norway are prefixed with NOR.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

VAT Groups

Workday supports the creation of effective-dated same-country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

[Link to Common Functionality](#)

Tax Withholding

Withholding Tax Rates for Norway are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist between Norway and other countries, the most common rates are pre-configured. Additional Withholding Tax Rates and Codes can be configured by users as required.

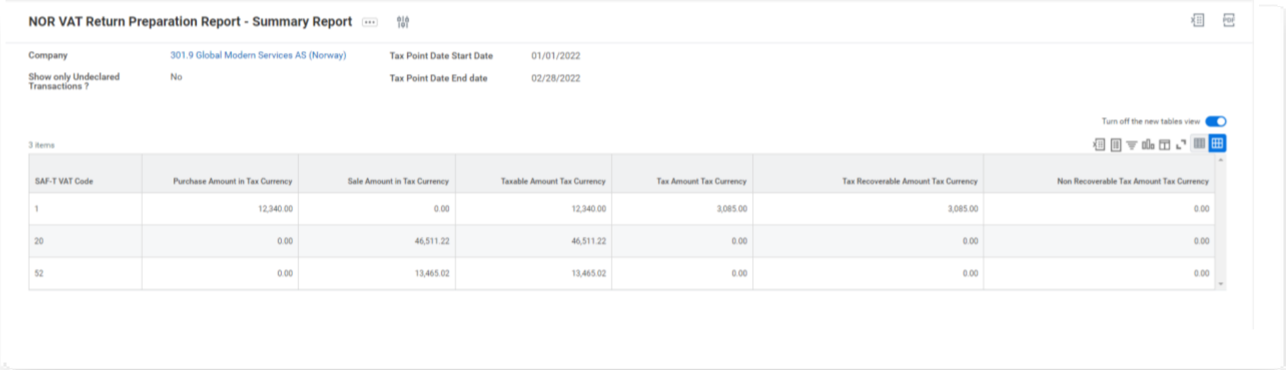
Tax and Statutory Reporting

Norway VAT Return

Workday supports the preparation of the Bi-Monthly SAF-T VAT Return through a combination of Reports that work in conjunction with the mapping of standard Workday Tax Attributes to Norway's SAF-T VAT Codes.

Values from the Declaration can then be used to file the return online.

VAT Return Preparation Report – Summary Report


NOR VAT Return Preparation Report - Summary Report

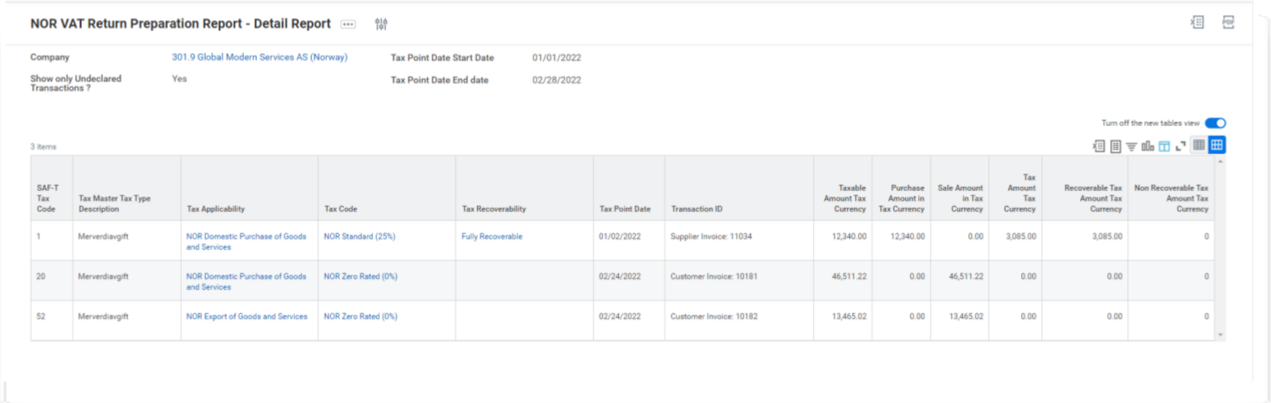
Company: 301.9 Global Modern Services AS (Norway)
Tax Point Date Start Date: 01/01/2022
Show only Undeclared Transactions ?: No
Tax Point Date End date: 02/28/2022

Turn off the new tables view

3 items

SAF-T VAT Code	Purchase Amount in Tax Currency	Sale Amount in Tax Currency	Taxable Amount Tax Currency	Tax Amount Tax Currency	Tax Recoverable Amount Tax Currency	Non Recoverable Tax Amount Tax Currency
1	12,340.00	0.00	12,340.00	3,085.00	3,085.00	0.00
20	0.00	46,511.22	46,511.22	0.00	0.00	0.00
52	0.00	13,465.02	13,465.02	0.00	0.00	0.00

VAT Return Preparation Report – Detail Report


NOR VAT Return Preparation Report - Detail Report

Company: 301.9 Global Modern Services AS (Norway)
Tax Point Date Start Date: 01/01/2022
Show only Undeclared Transactions ?: Yes
Tax Point Date End date: 02/28/2022

Turn off the new tables view

3 items

SAF-T Tax Code	Tax Master Tax Type Description	Tax Applicability	Tax Code	Tax Recoverability	Tax Point Date	Transaction ID	Taxable Amount Tax Currency	Purchase Amount in Tax Currency	Sale Amount in Tax Currency	Tax Amount Tax Currency	Recoverable Tax Amount Tax Currency	Non Recoverable Tax Amount Tax Currency
1	Merverdiavgift	NOR Domestic Purchase of Goods and Services	NOR Standard (25%)	Fully Recoverable	01/02/2022	Supplier Invoice: 11034	12,340.00	12,340.00	0.00	3,085.00	3,085.00	0
20	Merverdiavgift	NOR Domestic Purchase of Goods and Services	NOR Zero Rated (0%)		02/24/2022	Customer Invoice: 10181	46,511.22	0.00	46,511.22	0.00	0.00	0
52	Merverdiavgift	NOR Export of Goods and Services	NOR Zero Rated (0%)		02/24/2022	Customer Invoice: 10182	13,465.02	0.00	13,465.02	0.00	0.00	0

SAF-T

Workday's SAF-T Norway integration template generates a SAF-T file for Norway that meets the Norwegian SAF-T Financial v1.10 schema requirements. Users can configure their integration to use a new version of the schema if the Norwegian Tax Administration updates its requirements.

When the integration runs, Workday generates a ZIP file containing the SAF-T XML file. When the output triggers any validation errors, Workday also generates a message log HTML file to help users troubleshoot and resolve any errors before submission.

To create a SAF-T File, certain functionality must be enabled:

- Enable automatic Journal line numbering
- Disallow changes to operational transactions created in closed periods

Additional Setup Tasks are also required to meet submission requirements:

- Create Ledger Account Summaries - Workday provides functionality to map a Chart of Account or Alternate Chart of Accounts to the Standard 2- or 4-Digit Standard Account ID formats that the Norwegian Tax Authorities require for SAF-T submissions.
- Setup Tax Master Template - Workday provides functionality to facilitate the mapping of its Tax Attributes like Transaction Tax Rate and Tax Applicabilities to meet the structure required by the SAF-T Tax Master File sub-structure.

Norwegian SAF-T Export File


```xml
<AuditFile xmlns="urn:StandardAuditFile-Taxation-Financial:NO">
  <Header>
    <AuditFileVersion>1.10</AuditFileVersion>
    <AuditFileCountry>NO</AuditFileCountry>
    <AuditFileDateCreated>2020-09-15</AuditFileDateCreated>
    <SoftwareCompanyName>Workday</SoftwareCompanyName>
    <SoftwareID>Workday Financials</SoftwareID>
    <SoftwareVersion>v35.0</SoftwareVersion>
    <Company>
      <RegistrationNumber>MVA917809999</RegistrationNumber>
      <Name>Global Modern Services AS (Norway)</Name>
      <Address>
        <AdditionalAddressDetail>Sonja Henies,plass 2</AdditionalAddressDetail>
        <City>Oslo</City>
        <PostalCode>0185</PostalCode>
        <Country>NO</Country>
        <AddressType>StreetAddress</AddressType>
      </Address>
      <Contact>
        <ContactPerson>
          <FirstName>A*****</FirstName>
          <LastName>B*****</LastName>
        </ContactPerson>
        <Telephone>+33 0 00 00 000 00</Telephone>
        <Email>TestWorkEmail@workday.com</Email>
      </Contact>
      <TaxRegistration>
        <TaxRegistrationNumber>MVA917809999</TaxRegistrationNumber>
      </TaxRegistration>
      <BankAccount>
        <IBANNumber>NO9386011117947</IBANNumber>
        <CurrencyCode>NOK</CurrencyCode>
      </BankAccount>
    </Company>
    <DefaultCurrencyCode>NOK</DefaultCurrencyCode>
    <SelectionCriteria>
      <SelectionStartDate>2020-01-01</SelectionStartDate>
      <SelectionEndDate>2020-01-31</SelectionEndDate>
    </SelectionCriteria>
    <TaxAccountingBasis>A</TaxAccountingBasis>
    <TaxEntity>Global Modern Services AS (Norway)</TaxEntity>
  </Header>
  <MasterFiles>
    <GeneralLedgerAccounts>
      <Account>
        <AccountID>1200</AccountID>
        <AccountDescription>Accounts Receivable: Trade</AccountDescription>
        <StandardAccountID>15</StandardAccountID>
        <AccountType>GL</AccountType>
        <AccountCreationDate>2007-06-25</AccountCreationDate>
        <OpeningCreditBalance>0.00</OpeningCreditBalance>
        <ClosingDebitBalance>14437.12</ClosingDebitBalance>
```

Link to Common Functionality

Spend Documents

Supplier Invoice entry supports the capture of the KID Number payment reference number.

Expense Item configuration, in conjunction with configurable Expense Rate Tables, support the calculation of Daily Subsistence allowances for part day trips and overnight Allowances to support Directorate of Taxes guidelines.

Expense Item configuration using Expense Rate Tables facilitate the calculation of business kilometer allowances for all vehicle types. Configurable Expense Attributes allow for the creation of additional supplemental allowances to support extra payments for conditions such as carrying passengers.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Norway.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Norway.

Payments

Workday supports the following common payment formats used in Norway. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Link to Common Functionality

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

The Additional Invoice Reference field, available when entering an invoice between Norwegian Seller and Norwegian Customer, is used to enter a KID number for Norway.

Country Configurations for POLAND

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the tax authority in Poland *(Ministerstwo Finansow)*.

In Poland, VAT applies to the following types of transactions:

- Supplies of goods or services made in Poland by a taxable person
- Domestic acquisition of goods and services
- Domestic acquisition of assets
- Intra-community acquisitions of goods, assets from another EU member states by a taxable person
- Intra-community acquisitions of service (Reverse-charge services) where the recipient is liable for the VAT due) received by a taxable person in Poland
- Imports of goods from outside the EU, regardless of the status of the importer

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the VAT regime for Poland are configured with the prefix POL, with transaction tax rates utilizing effective date configuration.

Workday also provides tax Applicabilities relevant to Poland. The combination of transaction tax codes and tax Applicabilities / tax recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

[Link to Common Functionality](#)

The system allows companies to define further Transaction Tax Rates and Transaction Tax Codes at any time.
It depends on the company's business if additional Tax Rates will be needed and to be created as necessary.

Transaction Tax Rates can be configured utilizing Effective Date if necessary.

Tax Withholding

The Tax Withholding can be set up according to companies' needs. The requirements are met by Workday's standard local configuration setup. Please see the common functionality section on Tax and Withholding which provides further information on the automation of withholding tax rules, calculations and account postings at the line level on taxable documents.

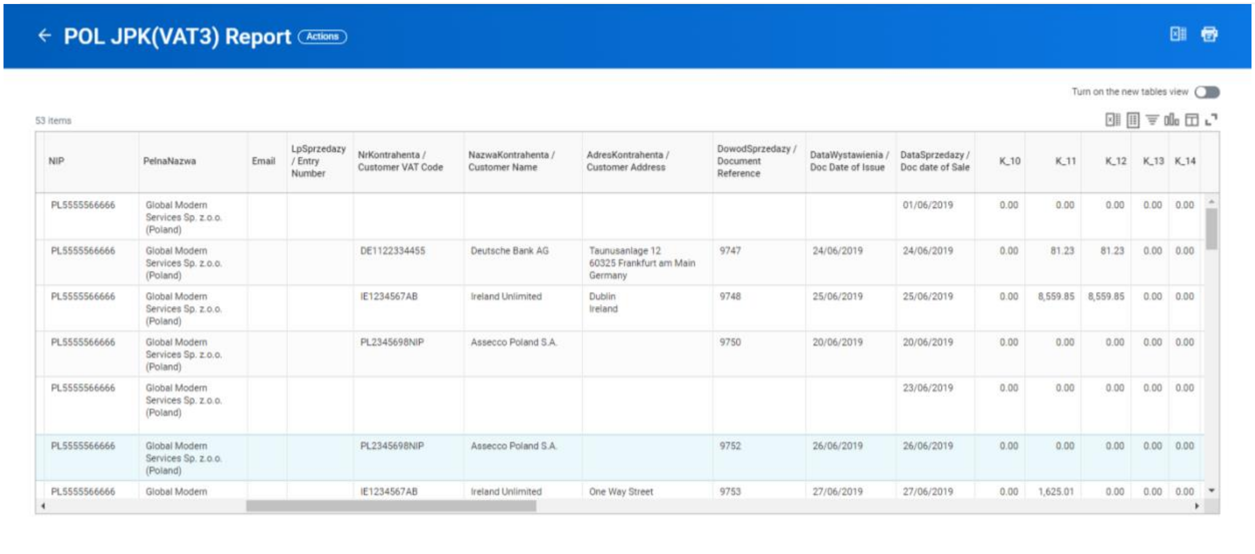
Tax and Statutory Reporting

Businesses with a Polish VAT number must submit periodic returns. VAT filings and payments are submitted either monthly or quarterly.

JPK VAT Report

This report includes all information needed for submission of the data to the Polish Tax Authority.

Polish JPK VAT3 Report



POL JPK(VAT3) Report Actions

Turn on the new tables view

53 items

NIP	PelnaNazwa	Email	LpSprzedazy / Entry Number	NrKontrahenta / Customer VAT Code	NazwaKontrahenta / Customer Name	AdresKontrahenta / Customer Address	DowodSprzedazy / Document Reference	DataWystawienia / Doc Date of Issue	DataSprzedazy / Doc date of Sale	K_10	K_11	K_12	K_13	K_14
PL5555566666	Global Modern Services Sp. z.o.o. (Poland)								01/06/2019	0.00	0.00	0.00	0.00	0.00
PL5555566666	Global Modern Services Sp. z.o.o. (Poland)			DE1122334455	Deutsche Bank AG	Taunusanlage 12 60325 Frankfurt am Main Germany	9747	24/06/2019	24/06/2019	0.00	81.23	81.23	0.00	0.00
PL5555566666	Global Modern Services Sp. z.o.o. (Poland)			IE1234567AB	Ireland Unlimited	Dublin Ireland	9748	25/06/2019	25/06/2019	0.00	8,559.85	8,559.85	0.00	0.00
PL5555566666	Global Modern Services Sp. z.o.o. (Poland)			PL2345698NIP	Assecco Poland S.A.		9750	20/06/2019	20/06/2019	0.00	0.00	0.00	0.00	0.00
PL5555566666	Global Modern Services Sp. z.o.o. (Poland)								23/06/2019	0.00	0.00	0.00	0.00	0.00
PL5555566666	Global Modern Services Sp. z.o.o. (Poland)			PL2345698NIP	Assecco Poland S.A.		9752	26/06/2019	26/06/2019	0.00	0.00	0.00	0.00	0.00
PL5555566666	Global Modern			IE1234567AB	Ireland Unlimited	One Way Street	9753	27/06/2019	27/06/2019	0.00	1,625.01	0.00	0.00	0.00

EC Sales List (VAT-UE)

Companies who deliver goods or certain cross-border services within the EU must submit a recapitulative statement to the tax office. This obligation is part of the VAT Information Exchange System (VIES) of the EU Member States.

The Polish EC Sales List consists of EU Deliveries and EU Acquisitions. Workday provides both reports:

- POL EC Acquisitions - VAT-UE
- POL EC Sales - VAT-UE

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Polish business needs, including document and date sequence in G/L date order.

Journal sequencing numbers can be defined separately for each Transaction Type and Journal Source, such as customer invoices, supplier invoices, journals, purchase orders, etc.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Poland, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Poland.

Payments

Workday supports the following common payment formats used in Poland. ISO 20022 Payment Protocol (SEPA):

[Link to Common Functionality]

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for PORTUGAL

Alternate Chart of Accounts

Workday provides configurations to address the Portuguese accounting rules.

Account Set

To meet the statutory or regulatory needs in country, the Portuguese configuration incorporates 388 ledger accounts as a child alternate account set. A parent alternate account set is flagged as chart of accounts:

- PRT Código de Contas
- PRT SNC (Sistema de Normalização Contabilística)

Ledger Account Summary

Ledger account summaries and correspondent hierarchies are provided for the Portuguese account set PRT SNC. The ledger accounts included, and ranges are defined according to Portaria 220 / 2015 for Portuguese standard balance sheet and income statement layouts.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Portuguese tax authority (*Autoridade Tributária e Aduaneira*). In Portugal, VAT applies to the following types of transactions:

- Supplies of goods or services made in Portugal by a taxable person
- Domestic acquisition of goods and services for making taxable supplies
- Domestic acquisition of assets
- Intra-community acquisitions of goods, assets from another EU member state by a taxable person
- Reverse-charge services (where the recipient is liable for the VAT due) received by a taxable person in Portugal
- Imports of goods from outside the EU, regardless of the status of the importer

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Portuguese VAT regime are configured with the prefix PRT, with transaction tax rates utilizing effective date configuration.

Workday also provides the relevant tax Applicabilities relevant to Portugal. The combination of transaction tax codes and tax Applicabilities / tax recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial recoverable transactions

Tax Withholding

The majority of withholding tax rates for Portugal are configured on the basis of recognition at the time of payment and are calculated at an individual transaction level. As a number of tax treaties exist between Portugal and other countries, the most common rates are preconfigured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

Portugal Declaração Periódica IVA – Monthly / Quarterly VAT Return

Workday delivers a configured declaration in support of the requirements of the *Declaração Periódica* VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

Values from the tax declaration can then be used to file the return online.

Other Tax and Statutory Reports

Workday delivers several reports that summarize data required to be submitted to the Portuguese tax authority (*Autoridade Tributária e Aduaneira*) and to the Portuguese central bank (Banco de Portugal).

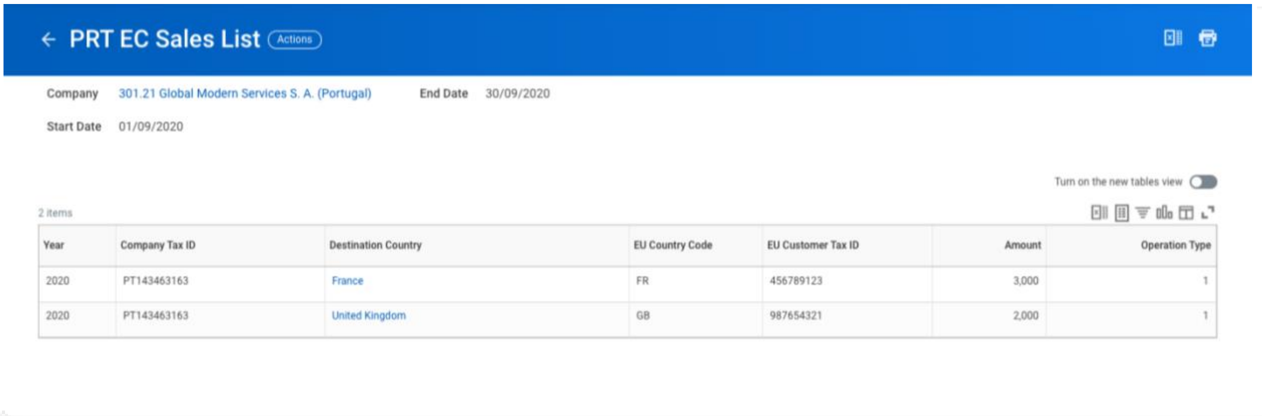
EC Sales List

Companies who deliver goods or certain cross-border services within the EU must submit a recapitulative statement to the local tax authority.

Workday provides a report according to the layout required by the Portuguese tax authority (*Autoridade Tributária e Aduaneira*).

[Link to Common Functionality]

Portuguese EC Sales List



PRT EC Sales List Actions

Company 301.21 Global Modern Services S. A. (Portugal) End Date 30/09/2020

Start Date 01/09/2020

Turn on the new tables view

2 items

Year	Company Tax ID	Destination Country	EU Country Code	EU Customer Tax ID	Amount	Operation Type
2020	PT143463163	France	FR	456789123	3,000	1
2020	PT143463163	United Kingdom	GB	987654321	2,000	1

VAT Report Customers and Suppliers

Workday provides reports summarizing total sales and purchase amounts by Portuguese customers and suppliers.

VAT Refund Customers and Suppliers

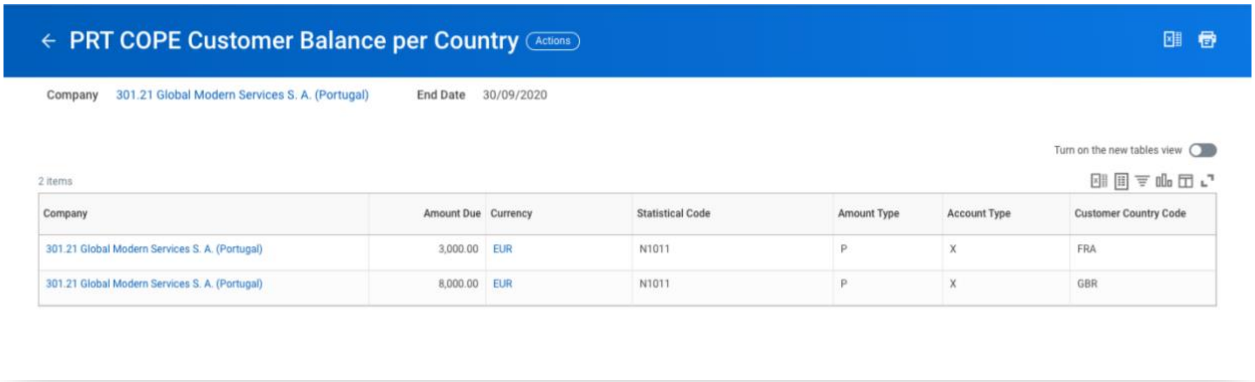
Workday provides reports detailing sales and purchase transactions supporting an eventual VAT refund request.

COPE

Portuguese companies must report to the Portuguese central bank (Banco de Portugal) their monthly external positions (deposits, financial assets, commercial credit balances (given and taken)) and transactions (payments to and receipts from foreign entities).

Workday provides reports including customer and supplier payments per country as well as customer and supplier balances per country.

Portuguese Cope Customer Balance



PRT COPE Customer Balance per Country Actions

Company 301.21 Global Modern Services S. A. (Portugal) End Date 30/09/2020

Turn on the new tables view

2 items

Company	Amount Due	Currency	Statistical Code	Amount Type	Account Type	Customer Country Code
301.21 Global Modern Services S. A. (Portugal)	3,000.00	EUR	N1011	P	X	FRA
301.21 Global Modern Services S. A. (Portugal)	8,000.00	EUR	N1011	P	X	GBR

Link to Common Functionality

SAF-T PT

The SAF-T integration framework in Workday provides companies with a starting point to configure their own integration to meet local requirements.

The SAF-T Core integration template generates a SAF-T using the OECD SAF-T v2.0 schema. As the Portuguese SAF-T schema has a different structure (based on OECD SAF-T v1 schema), users can use the default output file as a data source for a custom integration to:

- Transform the structure to match a particular schema
- Change fields as required

When the integration runs, Workday generates a ZIP file containing the SAF-T XML file. When the output triggers any validation errors, Workday also generates a message log HTML file to help you troubleshoot them.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is aware of the following certification requirements.

Account Receivables Billing

Until further notice, the Portuguese configurations are expected to be used in a scenario where customers will invoice in Portugal using a certified third-party billing solution.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Portuguese business needs, including document and date sequence in G/L date order.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Portugal, including straight line and declining balance.

Link to Common Functionality

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Portugal.

Payments

Workday supports the following common payment formats used in Portugal. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for ROMANIA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Romanian tax authority *(Agentia Nationale de Administrare Fiscala (ANAF)*). In Romania, VAT applies to the following types of transactions:

- Supplies of goods or services made in Estonia by a taxable person
- Domestic acquisition of goods and services for making taxable supplies
- Intra-community acquisitions of goods and services from another EU member state by a taxable person
- Domestic Reverse-charge goods and services (where the recipient is liable for the VAT due)
- Imports of goods from outside the EU, regardless of the status of the importer

Transaction Tax Rates, Codes and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Romanian VAT regime are configured with the prefix ROU with transaction tax rates utilizing effective date configuration.

Workday also provides Tax Applicabilities relevant to Romania. The combination of transaction tax codes and Tax Applicabilities / Tax Recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-taxable transactions
- Exempt transactions
- Reverse charge transactions / Transfer of VAT liability
- Non-deductible transactions
- Partial recoverable transactions.

Tax Withholding

Most withholding tax rates for Romania are configured on the basis of recognition at the time of payment and are calculated at an individual transaction level. As several tax treaties exist between Romania and other countries, the most common rates are preconfigured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

ROU D300 – Monthly VAT Return

Workday delivers a configured declaration in support of the requirements of the *“Decont de taxa pe valoarea adaugata”* VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

Values from the tax declaration can then be used to file the return online.

Other Tax and Statutory Reports

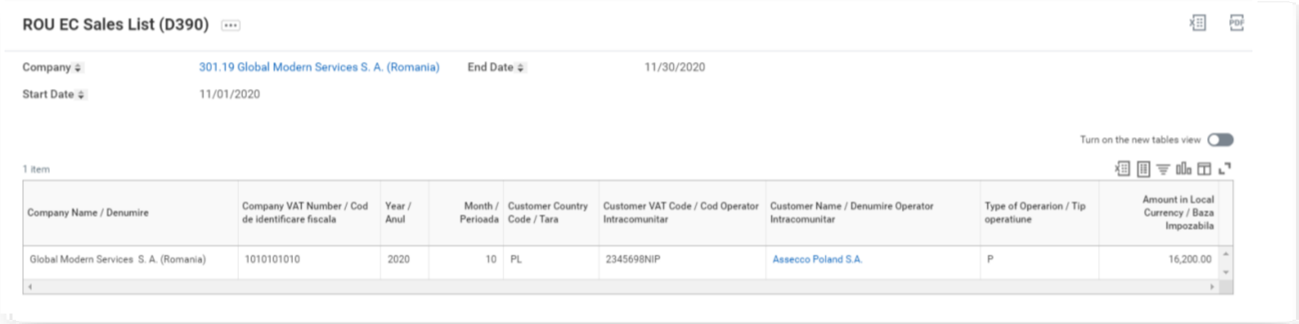
Workday delivers several reports that summarize data required to be submitted to the Romanian tax authority *(Agentia Nationale de Administrare Fiscala (ANAF))*.

EC Sales List D390 Vies

Companies who deliver goods or certain cross-border services within the EU must submit a recapitulative statement to the local tax authority.

Workday provides a report according to the layout required by the Romanian tax authority *(Agentia Nationale de Administrare Fiscala (ANAF))*. Values from the report can then be used to file the return online.

Romanian EC Sales List


ROU EC Sales List (D390)

Company: 301.19 Global Modern Services S. A. (Romania) End Date: 11/30/2020

Start Date: 11/01/2020

Turn on the new tables view

1 item

Company Name / Denumire	Company VAT Number / Cod de identificare fiscala	Year / Anul	Month / Perioada	Customer Country Code / Tara	Customer VAT Code / Cod Operator Intracomunitar	Customer Name / Denumire Operator Intracomunitar	Type of Operarion / Tip operatiune	Amount in Local Currency / Baza Impozabila
Global Modern Services S. A. (Romania)	1010101010	2020	10	PL	2345698NIP	Assecco Poland S.A.	P	16,200.00

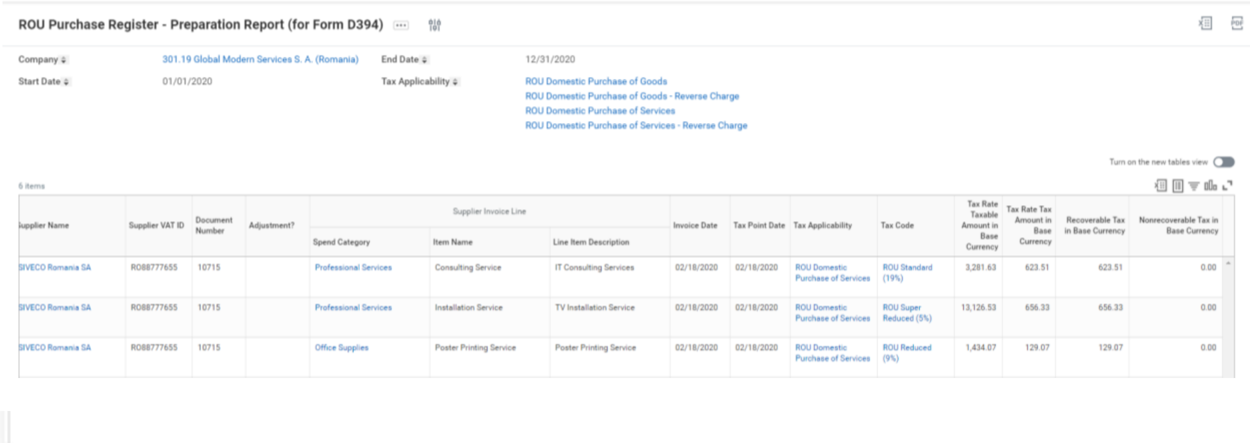
Declaration Form D394 Sales and Purchase Register

Along with the monthly VAT Return, the Romanian tax authority *(Agentia Nationale de Administrare Fiscala (ANAF))* requests additional information on sales and purchases of Goods and Services made by national registered companies.

Workday provides reports to help prepare this data required by the Romanian tax authority *(Agentia Nationale de Administrare Fiscala (ANAF))*. Values from the reports can then be used to file the return.

[Link to Common Functionality](#)

Romanian Purchase Register - D394



ROU Purchase Register - Preparation Report (for Form D394)

Company	301.19 Global Modern Services S. A. (Romania)	End Date	12/31/2020
Start Date	01/01/2020	Tax Applicability	ROU Domestic Purchase of Goods ROU Domestic Purchase of Goods - Reverse Charge ROU Domestic Purchase of Services ROU Domestic Purchase of Services - Reverse Charge

Turn on the new tables view

6 items

Supplier Name	Supplier VAT ID	Document Number	Adjustment?	Supplier Invoice Line			Invoice Date	Tax Point Date	Tax Applicability	Tax Code	Tax Rate Taxable Amount in Base Currency	Tax Rate Tax Amount in Base Currency	Recoverable Tax in Base Currency	Nonrecoverable Tax in Base Currency
				Spend Category	Item Name	Line Item Description								
SIVECO Romania SA	RO88777655	10715		Professional Services	Consulting Service	IT Consulting Services	02/18/2020	02/18/2020	ROU Domestic Purchase of Services	ROU Standard (19%)	3,281.63	623.51	623.51	0.00
SIVECO Romania SA	RO88777655	10715		Professional Services	Installation Service	TV Installation Service	02/18/2020	02/18/2020	ROU Domestic Purchase of Services	ROU Super Reduced (5%)	13,126.53	656.33	656.33	0.00
SIVECO Romania SA	RO88777655	10715		Office Supplies	Poster Printing Service	Poster Printing Service	02/18/2020	02/18/2020	ROU Domestic Purchase of Services	ROU Reduced (9%)	1,434.07	129.07	129.07	0.00

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements. This can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Romania, including straight line.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Romania.

[Link to Common Functionality](#)

Payments

Workday supports the following common payment formats used in Romania. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to create an integration quickly and easily with a variety of third-party e-invoice business solutions.

Country Configurations for SAUDI ARABIA

Alternate Chart

Workday provides Alternate Chart of Account functionality enabling companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in Saudi Arabia by a taxable person
- Import of Goods and Services
- Export of Goods and Services
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Saudi Arabia are denoted by the prefix SAU, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Saudi Arabia are prefixed with SAU.

The combination of Transaction Tax Codes, Tax Applicabilities and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

VAT Groups

Workday supports the creation of effective-dated same country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

Link to Common Functionality

Tax Withholding

Withholding Tax Rates for Saudi Arabia are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

Saudi Arabia VAT Return

Workday delivers a configured declaration in support of the requirements of the Saudi Arabian VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

Values from the Declaration can then be used to file the return online.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements which you can configure to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Saudi Arabia.

[Link to Common Functionality]

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Saudi Arabia.

Payments

Workday supports the following common payment formats used in Saudi Arabia:

- ISO 20022 Credit Transfers

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for SLOVAKIA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Slovakia VAT Regime are denoted by the prefix SVK, with Transaction Tax Rates utilizing effective date configuration. Tax Applicabilities relevant to Slovakia are prefixed with SVK.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for Slovakia are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured and are denoted by a SVK prefix. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

The reports are created to reflect the information required by the *Finančné riaditeľstvo SR (SVK)* for collecting all the information related to the day-by-day business transaction required to be reported into the different tax reporting.

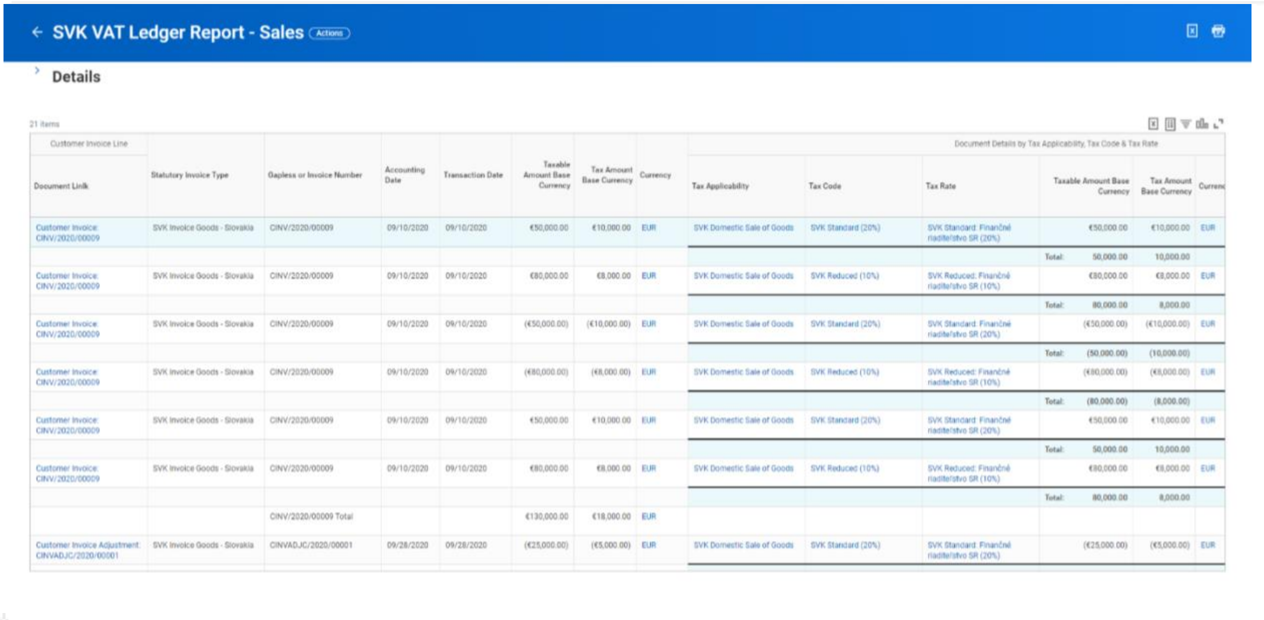
The tax reporting requested in Slovakia are:

[Link to Common Functionality]

For Outward Sales

- SVK VAT Ledger Report - Sales
- SVK VAT Control Statement - Sales
- SVK Electronic Cash Register (ECR)
- SVK EC Sales List - (ECSLs)

Slovakian VAT Ledger Report - Sales



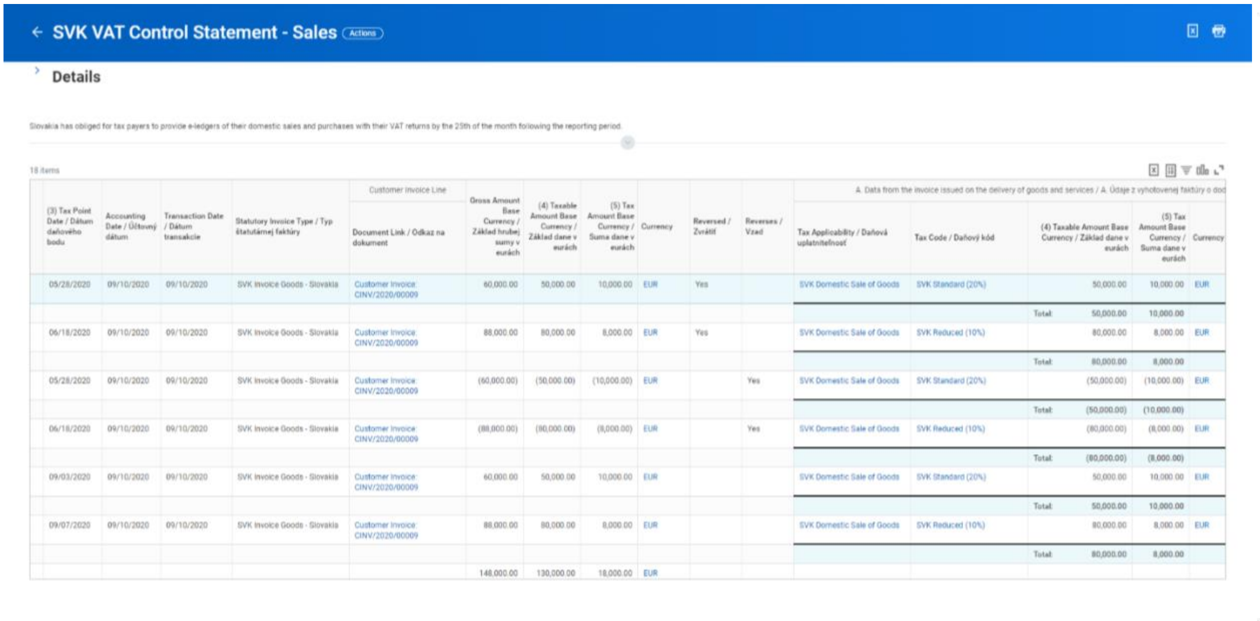
SVK VAT Ledger Report - Sales (Actions)

Details

21 items

Customer Invoice Line								Document Details by Tax Applicability, Tax Code & Tax Rate					
Document Link	Statutory Invoice Type	Gapless or Invoice Number	Accounting Date	Transaction Date	Taxable Amount Base Currency	Tax Amount Base Currency	Currency	Tax Applicability	Tax Code	Tax Rate	Taxable Amount Base Currency	Tax Amount Base Currency	Currency
Customer Invoice: CINV/2020/00009	SVK Invoice Goods - Slovakia	CINV/2020/00009	09/10/2020	09/10/2020	€50,000.00	€10,000.00	EUR	SVK Domestic Sale of Goods	SVK Standard (20%)	SVK Standard: Finančné riaditeľstvo SR (20%)	€50,000.00	€10,000.00	EUR
											Total: 50,000.00	10,000.00	
Customer Invoice: CINV/2020/00009	SVK Invoice Goods - Slovakia	CINV/2020/00009	09/10/2020	09/10/2020	€80,000.00	€8,000.00	EUR	SVK Domestic Sale of Goods	SVK Reduced (10%)	SVK Reduced: Finančné riaditeľstvo SR (10%)	€80,000.00	€8,000.00	EUR
											Total: 80,000.00	8,000.00	
Customer Invoice: CINV/2020/00009	SVK Invoice Goods - Slovakia	CINV/2020/00009	09/10/2020	09/10/2020	(€50,000.00)	(€10,000.00)	EUR	SVK Domestic Sale of Goods	SVK Standard (20%)	SVK Standard: Finančné riaditeľstvo SR (20%)	(€50,000.00)	(€10,000.00)	EUR
											Total: (50,000.00)	(10,000.00)	
Customer Invoice: CINV/2020/00009	SVK Invoice Goods - Slovakia	CINV/2020/00009	09/10/2020	09/10/2020	(€80,000.00)	(€8,000.00)	EUR	SVK Domestic Sale of Goods	SVK Reduced (10%)	SVK Reduced: Finančné riaditeľstvo SR (10%)	(€80,000.00)	(€8,000.00)	EUR
											Total: (80,000.00)	(8,000.00)	
Customer Invoice: CINV/2020/00009	SVK Invoice Goods - Slovakia	CINV/2020/00009	09/10/2020	09/10/2020	€50,000.00	€10,000.00	EUR	SVK Domestic Sale of Goods	SVK Standard (20%)	SVK Standard: Finančné riaditeľstvo SR (20%)	€50,000.00	€10,000.00	EUR
											Total: 50,000.00	10,000.00	
Customer Invoice: CINV/2020/00009	SVK Invoice Goods - Slovakia	CINV/2020/00009	09/10/2020	09/10/2020	€80,000.00	€8,000.00	EUR	SVK Domestic Sale of Goods	SVK Reduced (10%)	SVK Reduced: Finančné riaditeľstvo SR (10%)	€80,000.00	€8,000.00	EUR
											Total: 80,000.00	8,000.00	
		CINV/2020/00009 Total			€130,000.00	€18,000.00	EUR						
Customer Invoice Adjustment: CINVADJC/2020/00001	SVK Invoice Goods - Slovakia	CINVADJC/2020/00001	09/28/2020	09/28/2020	(€25,000.00)	(€5,000.00)	EUR	SVK Domestic Sale of Goods	SVK Standard (20%)	SVK Standard: Finančné riaditeľstvo SR (20%)	(€25,000.00)	(€5,000.00)	EUR

Slovakian VAT Control Statement – Sales



SVK VAT Control Statement - Sales (Actions)

Details

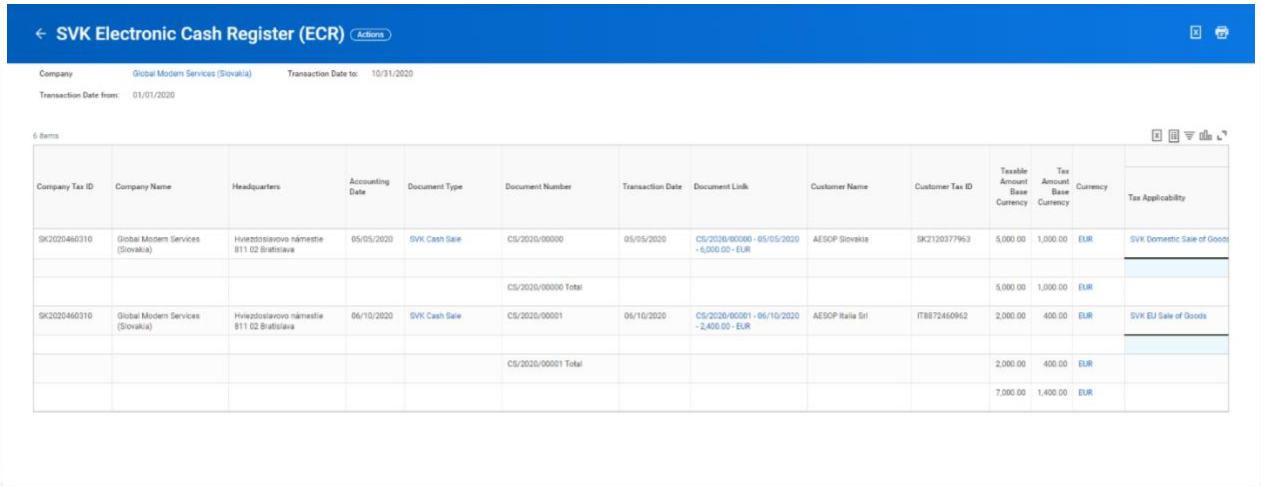
Slovakia has obliged for tax payers to provide e-ledgers of their domestic sales and purchases with their VAT returns by the 25th of the month following the reporting period.

18 items

				Customer Invoice Line							A. Data from the invoice issued on the delivery of goods and services / A. Údaje z vyhotovenej faktúry o dod				
(3) Tax Point Date / Dátum daňového bodu	Accounting Date / Účtovný dátum	Transaction Date / Dátum transakcie	Statutory Invoice Type / Typ štatutárnej faktúry	Document Link / Odkaz na dokument	Gross Amount Base Currency / Základ hrubej sumy v eurách	(4) Taxable Amount Base Currency / Základ dane v eurách	(5) Tax Amount Base Currency / Suma dane v eurách	Currency	Reversed / Zvrátiť	Reverses / Vzad	Tax Applicability / Daňová uplatniteľnosť	Tax Code / Daňový kód	(4) Taxable Amount Base Currency / Základ dane v eurách	(5) Tax Amount Base Currency / Suma dane v eurách	Currency
05/28/2020	09/10/2020	09/10/2020	SVK Invoice Goods - Slovakia	Customer Invoice: CINV/2020/00009	60,000.00	50,000.00	10,000.00	EUR	Yes		SVK Domestic Sale of Goods	SVK Standard (20%)	50,000.00	10,000.00	EUR
													Total: 50,000.00	10,000.00	
06/18/2020	09/10/2020	09/10/2020	SVK Invoice Goods - Slovakia	Customer Invoice: CINV/2020/00009	88,000.00	80,000.00	8,000.00	EUR	Yes		SVK Domestic Sale of Goods	SVK Reduced (10%)	80,000.00	8,000.00	EUR
													Total: 80,000.00	8,000.00	
05/28/2020	09/10/2020	09/10/2020	SVK Invoice Goods - Slovakia	Customer Invoice: CINV/2020/00009	(60,000.00)	(50,000.00)	(10,000.00)	EUR		Yes	SVK Domestic Sale of Goods	SVK Standard (20%)	(50,000.00)	(10,000.00)	EUR
													Total: (50,000.00)	(10,000.00)	
06/18/2020	09/10/2020	09/10/2020	SVK Invoice Goods - Slovakia	Customer Invoice: CINV/2020/00009	(88,000.00)	(80,000.00)	(8,000.00)	EUR		Yes	SVK Domestic Sale of Goods	SVK Reduced (10%)	(80,000.00)	(8,000.00)	EUR
													Total: (80,000.00)	(8,000.00)	
09/03/2020	09/10/2020	09/10/2020	SVK Invoice Goods - Slovakia	Customer Invoice: CINV/2020/00009	60,000.00	50,000.00	10,000.00	EUR			SVK Domestic Sale of Goods	SVK Standard (20%)	50,000.00	10,000.00	EUR
													Total: 50,000.00	10,000.00	
09/07/2020	09/10/2020	09/10/2020	SVK Invoice Goods - Slovakia	Customer Invoice: CINV/2020/00009	88,000.00	80,000.00	8,000.00	EUR			SVK Domestic Sale of Goods	SVK Reduced (10%)	80,000.00	8,000.00	EUR
													Total: 80,000.00	8,000.00	
					148,000.00	130,000.00	18,000.00	EUR							

[Link to Common Functionality](#)

Slovakian Electronic Cash Register ECR



← SVK Electronic Cash Register (ECR) Actions

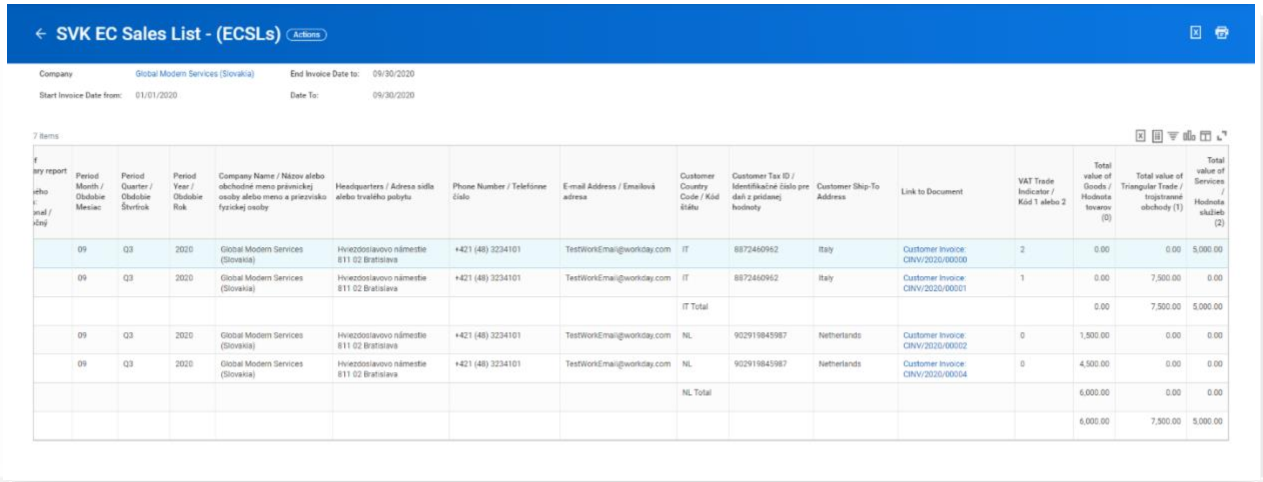
Company: Global Modern Services (Slovakia) Transaction Date to: 10/31/2020

Transaction Date from: 01/01/2020

6 items

Company Tax ID	Company Name	Headquarters	Accounting Date	Document Type	Document Number	Transaction Date	Document Link	Customer Name	Customer Tax ID	Taxable Amount Base Currency	Tax Amount Base Currency	Currency	Tax Applicability
SK2020460310	Global Modern Services (Slovakia)	Hviezdoslavovo námestie 811 02 Bratislava	05/05/2020	SVK Cash Sale	CS/2020/00000	05/05/2020	CS/2020/00000 - 05/05/2020 - 6,000.00 - EUR	AESOP Slovakia	SK2120377963	5,000.00	1,000.00	EUR	SVK Domestic Sale of Goods
					CS/2020/00000 Total					5,000.00	1,000.00	EUR	
SK2020460310	Global Modern Services (Slovakia)	Hviezdoslavovo námestie 811 02 Bratislava	06/10/2020	SVK Cash Sale	CS/2020/00001	06/10/2020	CS/2020/00001 - 06/10/2020 - 2,400.00 - EUR	AESOP Italia Srl	IT8872460962	2,000.00	400.00	EUR	SVK EU Sale of Goods
					CS/2020/00001 Total					2,000.00	400.00	EUR	
										7,000.00	1,400.00	EUR	

Slovakian EC Sales List ECSLs



← SVK EC Sales List - (ECSLs) Actions

Company: Global Modern Services (Slovakia) End Invoice Date to: 09/30/2020

Start Invoice Date from: 01/01/2020 Date To: 09/30/2020

7 items

f ary report ého : onal / ený	Period Month / Obdobie Mesiac	Period Quarter / Obdobie Štvrťrok	Period Year / Obdobie Rok	Company Name / Názov alebo obchodné meno právnickej osoby alebo meno a priezvisko fyzickej osoby	Headquarters / Adresa sídla alebo trvalého pobytu	Phone Number / Telefónne číslo	E-mail Address / Emailová adresa	Customer Country Code / Kód štátu	Customer Tax ID / Identifikačné číslo pre daň z pridanej hodnoty	Customer Ship-To Address	Link to Document	VAT Trade Indicator / Kód 1 alebo 2	Total value of Goods / Hodnota tovarov (0)	Total value of Triangular Trade / trojstranné obchody (1)	Total value of Services / Hodnota služieb (2)
	09	Q3	2020	Global Modern Services (Slovakia)	Hviezdoslavovo námestie 811 02 Bratislava	+421 (48) 3234101	TestWorkEmail@workday.com	IT	8872460962	Italy	Customer Invoice: CINV/2020/00000	2	0.00	0.00	5,000.00
	09	Q3	2020	Global Modern Services (Slovakia)	Hviezdoslavovo námestie 811 02 Bratislava	+421 (48) 3234101	TestWorkEmail@workday.com	IT	8872460962	Italy	Customer Invoice: CINV/2020/00001	1	0.00	7,500.00	0.00
								IT Total					0.00	7,500.00	5,000.00
	09	Q3	2020	Global Modern Services (Slovakia)	Hviezdoslavovo námestie 811 02 Bratislava	+421 (48) 3234101	TestWorkEmail@workday.com	NL	902919845987	Netherlands	Customer Invoice: CINV/2020/00002	0	1,500.00	0.00	0.00
	09	Q3	2020	Global Modern Services (Slovakia)	Hviezdoslavovo námestie 811 02 Bratislava	+421 (48) 3234101	TestWorkEmail@workday.com	NL	902919845987	Netherlands	Customer Invoice: CINV/2020/00004	0	4,500.00	0.00	0.00
								NL Total					6,000.00	0.00	0.00
													6,000.00	7,500.00	5,000.00

For Inward Purchase

- SVK VAT Ledger Report – Purchase
- SVK VAT Control Statement - Purchase

For Accounting

- SVK Accounting General Ledger
- SVK Withholding Tax Register

Slovakia Tax Declaration (SVK VAT Return Form DPH)

Workday provides Tax Declaration configurations to allow Slovak companies to submit their periodic VAT Return.

Link to Common Functionality

The Tax Declaration Definition and Component are created to reflect all the information required by the *Finančné riaditeľstvo SR (SVK)* and it is based on the VAT Return Form DPH original name *DAŇOVÉ PRIZNANIE DAŇ Z PRIDANEJ HODNOTY (DPH).*

The Slovak Tax Declaration is following the concept of Tax Point Date which will need to be enabled in the Tenant. Workday allows companies to run a tax declaration based on the time frame of Current Period and a Prior Period.

Spend Documents

The Supplier Invoice/Adjustment includes the management of VAT Reverse Charge rule that is based on the mechanism of the self-assessed function; it is admitted for the reverse charge domestic, Intra-EU, and Extra-EU transaction.

The Statutory Invoice Type created for Slovakia are denoted by a SVK prefix:

- Invoice Goods
- Invoice Services
- Invoice Credit Adjustment Goods
- Invoice Credit Adjustment Services
- Invoice Debit Adjustment Goods
- Invoice Debit Adjustment Services

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Slovak business needs. Number sequencing can be defined for different areas like customer invoices, supplier invoices, journals, purchase orders, etc.

Please note that:

- The Sequence Number for Customer Invoice is assigned in real time when the transaction is saved/posted.
- The Sequence Number for Supplier Invoice is assigned in batch mode when the ledger period will be closed.
- The Sequence Number for Journal Entries is assigned in batch mode when the ledger period will be closed.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Slovak, including straight line.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - CAMT.0053 for SEPA transactions.

Payments

Workday supports the following common payment formats used in Slovakia. ISO20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

In Slovakia the Customer Invoice and Adjustment can be sent to the customer in electronic mode, it is allowed but optional for all the transactions, B2G, B2B and B2C. No particular standards in use.

Please refer to the E-Invoicing section for more information about the electronic invoice in Workday.

The Statutory Invoice Type created for Slovakia are denoted by a SVK prefix:

- Invoice Goods
- Invoice Services
- Invoice Credit Adjustment Goods
- Invoice Credit Adjustment Services
- Invoice Debit Adjustment Goods
- Invoice Debit Adjustment Services

Country Configurations for SLOVENIA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Slovenia VAT Regime are denoted by the prefix SVN, with Transaction Tax Rates utilizing effective date configuration. Tax Applicabilities relevant to Slovenia are prefixed with SVN.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for Slovenia are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured and are denoted by a SVN prefix. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

The reports are created to reflect the information required by the Finančna uprava Republike Slovenije Generalni finančni urad (SVN) for collecting all the information related to the day-by-day business transactions required to be reported into the different tax reporting.

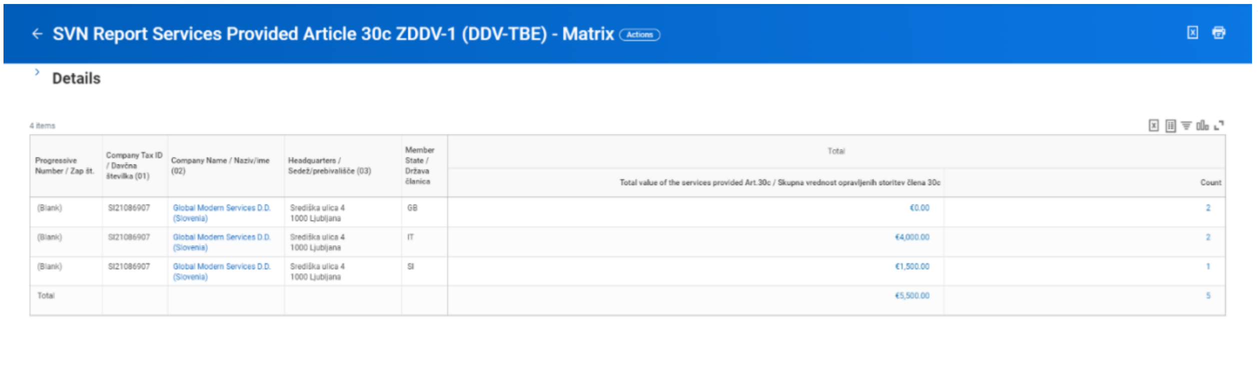
The tax reporting requested in Slovenia are:

[Link to Common Functionality]

For Outward Sales

- SVN VAT Register on Sales
- SVN Report Services Provided Article 30c ZDDV-1 (DDV-TBE)
- SVN Report Supplies Pursuant Article 76A ZDDV-1 (PD-O)
- SVN Report Distance Sales of goods (DDV-PD)
- SVN EC Sales List - Recapitulative Statement (RP-O)

Slovenian Service Provided DDV-TBE Report



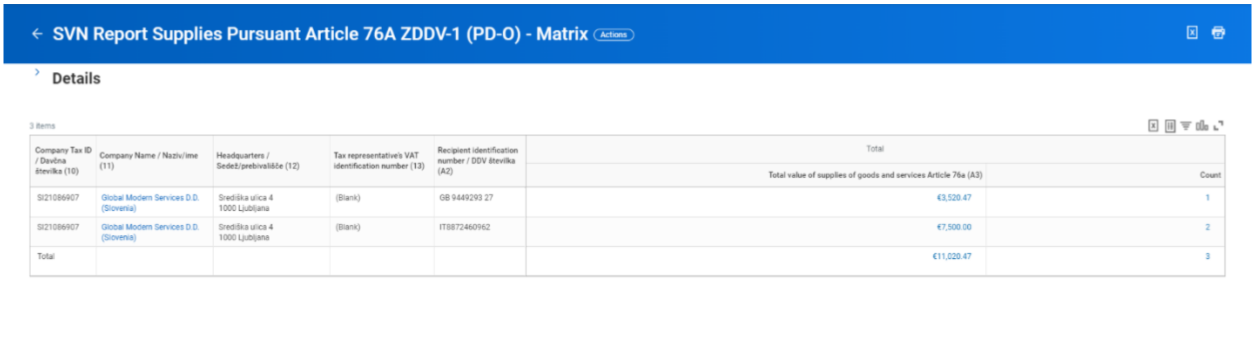
SVN Report Services Provided Article 30c ZDDV-1 (DDV-TBE) - Matrix Actions

Details

4 items

Progressive Number / Zap št.	Company Tax ID / Davčna številka (01)	Company Name / Naziv/ime (02)	Headquarters / Sedež/prebivališče (03)	Member State / Država članica	Total	
					Total value of the services provided Art.30c / Skupna vrednost opravljenih storitev člena 30c	Count
(Blank)	SI21086907	Global Modern Services D.D. (Slovenia)	Središka ulica 4 1000 Ljubljana	GB	€0.00	2
(Blank)	SI21086907	Global Modern Services D.D. (Slovenia)	Središka ulica 4 1000 Ljubljana	IT	€4,000.00	2
(Blank)	SI21086907	Global Modern Services D.D. (Slovenia)	Središka ulica 4 1000 Ljubljana	SI	€1,500.00	1
Total					€5,500.00	5

Slovenian Supplier Pursuant art76 PD-O Report



SVN Report Supplies Pursuant Article 76A ZDDV-1 (PD-O) - Matrix Actions

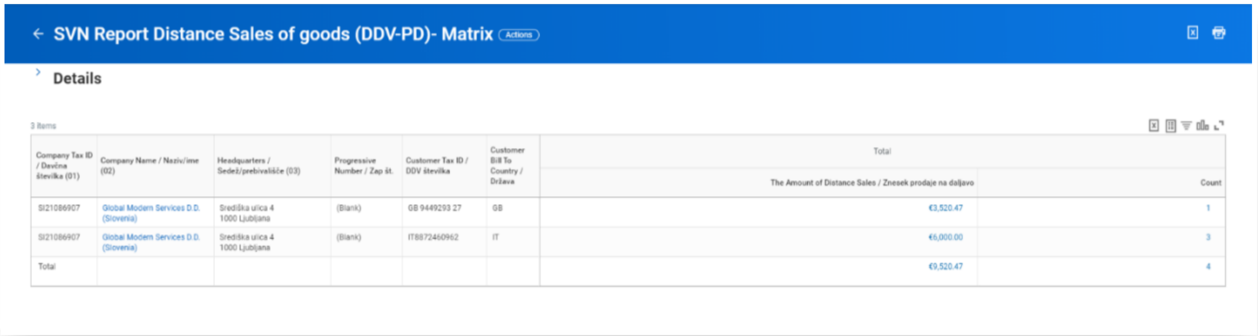
Details

3 items

Company Tax ID / Davčna številka (10)	Company Name / Naziv/ime (11)	Headquarters / Sedež/prebivališče (12)	Tax representative's VAT identification number (13)	Recipient identification number / DDV številka (A2)	Total	
					Total value of supplies of goods and services Article 76a (A3)	Count
SI21086907	Global Modern Services D.D. (Slovenia)	Središka ulica 4 1000 Ljubljana	(Blank)	GB 9449293 27	€3,520.47	1
SI21086907	Global Modern Services D.D. (Slovenia)	Središka ulica 4 1000 Ljubljana	(Blank)	IT88724609 62	€7,500.00	2
Total					€11,020.47	3

[Link to Common Functionality](#)

Slovenian Distance Sales DDV-PD Report


SVN Report Distance Sales of goods (DDV-PD)- Matrix

Details

3 items

Company Tax ID / Davčna številka (01)	Company Name / Naziv/ime (02)	Headquarters / Sedež/prebivališče (03)	Progressive Number / Zap št.	Customer Tax ID / DDV številka	Customer Bill To Country / Država	Total	
						The Amount of Distance Sales / Znesek prodaje na daljavo	Count
SI21086907	Global Modern Services D.D. (Slovenia)	Središka ulica 4 1000 Ljubljana	(Blank)	GB 9449293 27	GB	€3,520.47	1
SI21086907	Global Modern Services D.D. (Slovenia)	Središka ulica 4 1000 Ljubljana	(Blank)	IT8872460962	IT	€6,000.00	3
Total						€9,520.47	4

For Inward Purchase

- SVN VAT Register on Purchase

For Accounting

- SVN Accounting General Ledger
- SVN Withholding Tax Register

Slovenia Tax Declaration (SVN VAT Return Form DDV-O)

Workday provides Tax Declaration configurations to allow Slovenian companies to submit their periodic VAT Return.

The Tax Declaration Definition and Component are created to reflect all the information required by the *Finančna uprava Republike Slovenije Generalni finančni urad (SVN)* and it is based on the *eDavki* VAT Return DDV-O Form original name *Obrazec DDV-O za obračun davka na dodano vrednost*.

The Slovenian Tax Declaration is following the concept of Tax Point Date which will need to be enabled in the Tenant. Workday allows companies to run a tax declaration based on the time frame of Current Period and a Prior Period.

Spend Documents

The Supplier Invoice/Adjustment includes the management of VAT Reverse Charge rule that is based on the mechanism of the self-assessed function; it is admitted for the reverse charge domestic, Intra-EU, and Extra-EU transaction.

The Statutory Invoice Type created for Slovenia are denoted by a SVN prefix:

- Invoice Goods
- Invoice Services
- Invoice Credit Adjustment Goods
- Invoice Credit Adjustment Services

- Invoice Debit Adjustment Goods
- Invoice Debit Adjustment Services

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Slovenian business needs. Number sequencing can be defined for different areas like customer invoices, supplier invoices, journals, purchase orders, etc.

Please note that:

- The Sequence Number for Customer Invoice is assigned in real time when the transaction is saved/posted.
- The Sequence Number for Supplier Invoice is assigned in batch mode when the ledger period will be closed.
- The Sequence Number for Journal Entries is assigned in batch mode when the ledger period will be closed.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Slovenia, including straight line.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - CAMT.0053 for SEPA transactions.

Payments

Workday supports the following common payment formats used in Slovenia. ISO20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

In Slovenia the Customer Invoice and Adjustment can be sent to the customer in electronic mode via an XML file named "e-SLOG" (national XML standard based on EDIFACT - EANCOM), it is mandatory for all the transaction B2G (Central authorities, Regional authorities & Local authorities) it is allowed but optional for all the transaction B2B and B2C.

Please refer to the E-Invoicing section for more information about the electronic invoice in Workday.

The Statutory Invoice Types created for Slovenia are denoted by the prefix SVN:

- Invoice Goods
- Invoice Services
- Invoice Credit Adjustment Goods
- Invoice Credit Adjustment Services
- Invoice Debit Adjustment Goods
- Invoice Debit Adjustment Services

Country Configurations for SOUTH AFRICA

Alternate Chart of Accounts

Workday provides Alternate Chart of Account functionality enabling companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in South Africa by a taxable person
- Import of Goods and Services
- Export of Goods and Services
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in South Africa are denoted by the prefix ZAF, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to South Africa are prefixed with ZAF.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for South Africa are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

South Africa VAT Return

Workday delivers a configured declaration in support of the requirements of the South African VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

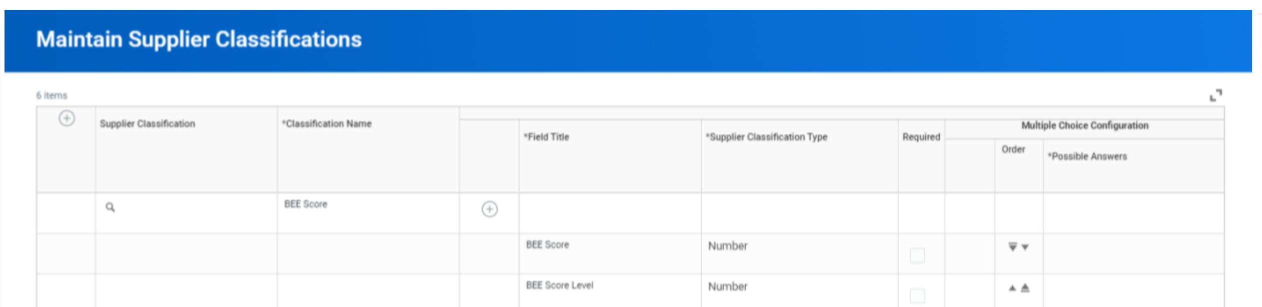
Values from the tax declaration can then be used to file the return online.

Spend Documents

Supplier Classification

Workday's configurable Supplier Classification functionality allows for the creation of additional template structures that enable the capture of additional requirements for a country in a consistent manner. In South Africa such a template is delivered to record Black Economic Empowerment ratings.

South African BEE Supplier Classification



Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements, this can be configured by users to support use cases as required.

Link to Common Functionality

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in South Africa.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in South Africa.

Payments

Workday supports the following common payment formats used in South Africa:

- ISO 20022 Credit Transfers

Customer Documents

There are no country-specific Workday reports or setup here.

Country Configurations for SPAIN

Alternate Chart of Accounts

Workday provides configurations to address the Spanish accounting rules.

Account Set

To meet the statutory or regulatory needs in country, the Spanish configuration incorporates 715 ledger accounts, included in a child alternate account set, and a parent alternate account set flagged as chart of accounts:

- ESP Cuadro de Cuentas
- ESP PGC (Plan General de Contabilidad)

Ledger Account Summary

Ledger account summaries and correspondent hierarchies are provided for the Spanish account set ESP PGC. The ledger accounts included, and range, are defined according to BOE 278 / 2007 for Spanish standard balance sheet and income statement layouts.

Translation

Based on the official chart of accounts published by ICAC (*Instituto de Contabilidad y Auditoria de Cuentas*), Workday provides English and Spanish translations for both ledger accounts and ledger account summaries.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the Spanish state tax authority (*Agencia Tributaria*). In Spain, VAT applies to the following types of transactions:

- Supplies of goods or services made in Spain by a taxable person
- Domestic acquisition of goods and services for making taxable supplies
- Domestic acquisition of assets
- Intra-community acquisitions of goods, assets from another EU member state by a taxable person
- Reverse-charge services (where the recipient is liable for the VAT due) received by a taxable person in Spain
- Imports of goods from outside the EU, regardless of the status of the importer

Link to Common Functionality

Transaction Tax Rates, Codes, and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the Spanish VAT regime are configured with the prefix ESP, with transaction tax rates utilizing effective date configuration.

Workday also provides the relevant tax Applicabilities relevant to Spain. The combination of transaction tax codes and tax Applicabilities / tax recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding tax rates for Spain are configured on the basis of recognition at the time of invoice and are calculated at an individual transaction level. As a number of tax treaties exist between Spain and other countries, the most common rates are preconfigured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

Spain VAT Return

Workday provides tax declaration configurations to enable Spanish VAT registered businesses to prepare their periodic VAT return on a monthly or quarterly basis. In addition, a second tax declaration definition is provided for taxpayers required to also submit a yearly summary:

- Modelo 303 - Monthly / Quarterly VAT Return
- Modelo 390 - Yearly Summary VAT Return

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

Values from the tax declaration can then be used to file the return online.

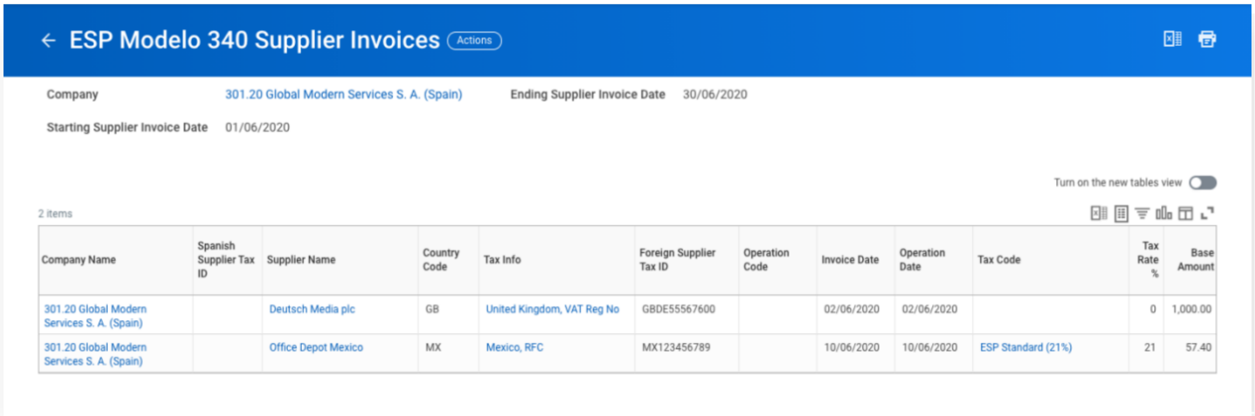
Other Tax and Statutory Reports

Workday delivers several reports that summarizes data required to be submitted to the Spanish state tax authority (*Agencia Tributaria*).

Modelo 340 - Customers and Suppliers Invoices

Workday delivers reports including all customer and supplier operational transactions registered by the company as well as payments received in cash above a yearly threshold of 6,000.00€.

Spanish Modelo 340 Report



ESP Modelo 340 Supplier Invoices (Actions)

Company: 301.20 Global Modern Services S. A. (Spain) — Ending Supplier Invoice Date: 30/06/2020

Starting Supplier Invoice Date: 01/06/2020

Turn on the new tables view

2 items

Company Name	Spanish Supplier Tax ID	Supplier Name	Country Code	Tax Info	Foreign Supplier Tax ID	Operation Code	Invoice Date	Operation Date	Tax Code	Tax Rate %	Base Amount
301.20 Global Modern Services S. A. (Spain)		Deutsch Media plc	GB	United Kingdom, VAT Reg No	GBDE55567600		02/06/2020	02/06/2020		0	1,000.00
301.20 Global Modern Services S. A. (Spain)		Office Depot Mexico	MX	Mexico, RFC	MX123456789		10/06/2020	10/06/2020	ESP Standard (21%)	21	57.40

Modelo 347 - Customers and Suppliers

Workday provides reports summarizing any transaction, sales, or purchases, with Spanish customers or suppliers when the total amount is over a yearly threshold (3.005,06€ or 6.000€ for payments in cash). EU customers are also included when goods are shipped (or services provided) to a Spanish address. The same way, EU suppliers are included when goods are delivered from a Spanish address.

Modelo 349 - EU Sales and Purchase List

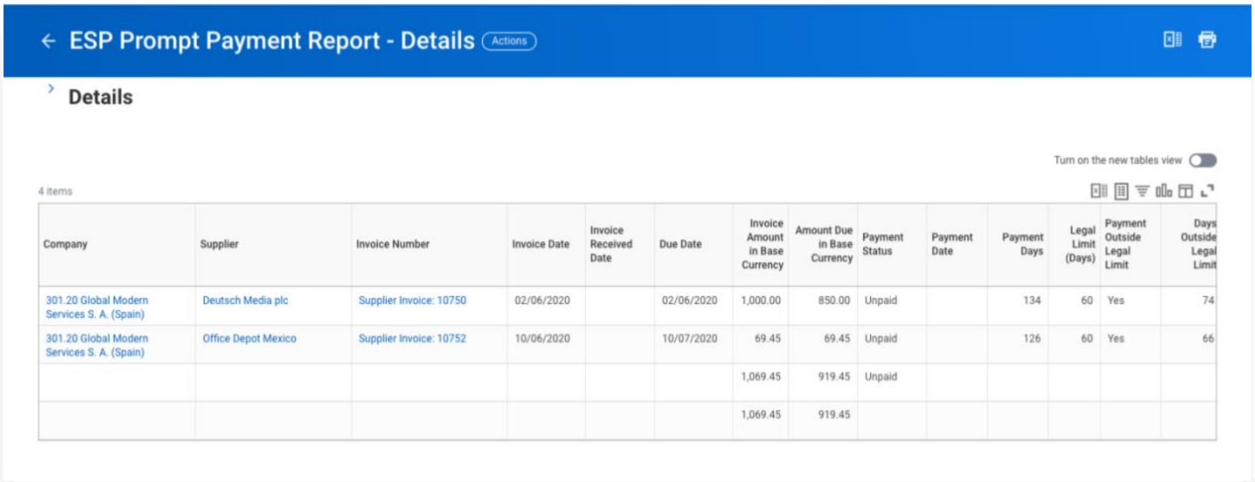
EC Sales List (Recapitulative Statement) is submitted in Spain as part of a combined sales and purchase list - Modelo 349. Workday delivers reports summarizing the data required for both EU sales and EU acquisitions.

Prompt Payment Report

In Spain, there is a legal limit for the number of days that a payment can be delayed after the delivery of goods or services provided (tax point date). Workday provides reports to keep track of all payments made within and outside the legal limit as well as partial payments.

[Link to Common Functionality]

Spanish Prompt Payment Report



ESP Prompt Payment Report - Details Actions

Details

Turn on the new tables view

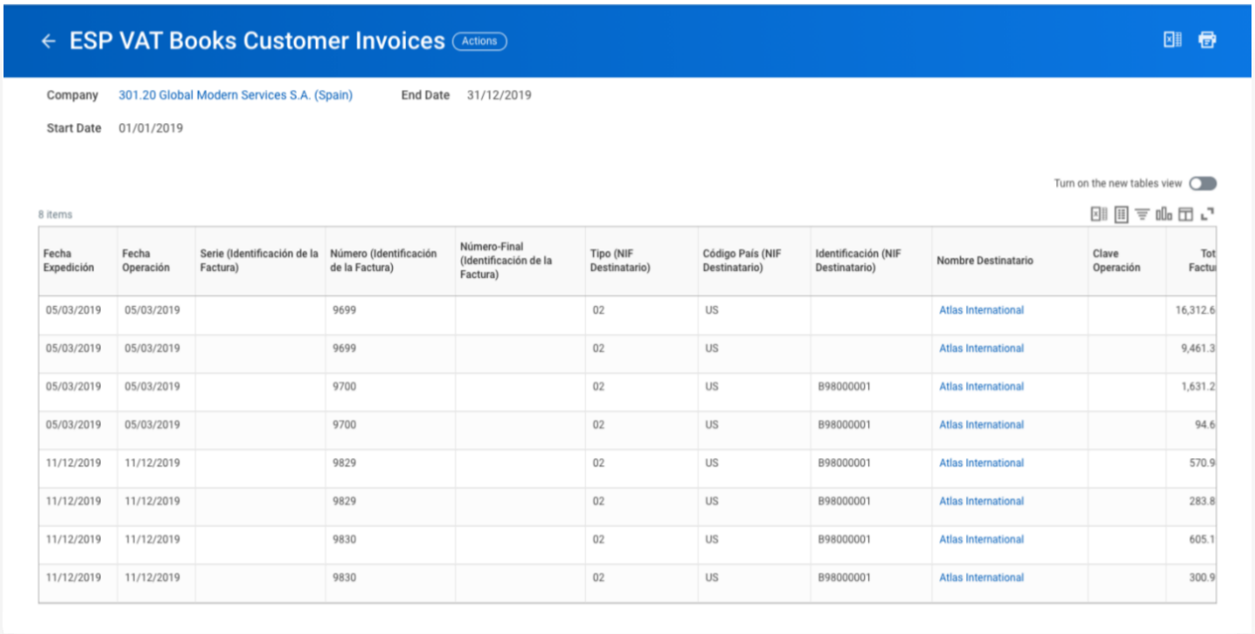
4 items

Company	Supplier	Invoice Number	Invoice Date	Invoice Received Date	Due Date	Invoice Amount in Base Currency	Amount Due in Base Currency	Payment Status	Payment Date	Payment Days	Legal Limit (Days)	Payment Outside Legal Limit	Days Outside Legal Limit
301.20 Global Modern Services S. A. (Spain)	Deutsch Media plc	Supplier Invoice: 10750	02/06/2020		02/06/2020	1,000.00	850.00	Unpaid		134	60	Yes	74
301.20 Global Modern Services S. A. (Spain)	Office Depot Mexico	Supplier Invoice: 10752	10/06/2020		10/07/2020	69.45	69.45	Unpaid		126	60	Yes	66
						1,069.45	919.45	Unpaid					
						1,069.45	919.45						

VAT Books - Customer and Supplier Invoices

The Spanish state tax authority (Agencia Tributaria) provides the option for Spanish taxpayers, who are not required to maintain their VAT books through SII, *Suministro Inmediato de Información del IVA*, to submit their books on a CSV file. Workday provides 2 reports and 2 EIBs (integration system) to generate the correspondent files.

Spanish VAT Books Report



ESP VAT Books Customer Invoices Actions

Company 301.20 Global Modern Services S.A. (Spain) End Date 31/12/2019

Start Date 01/01/2019

Turn on the new tables view

8 items

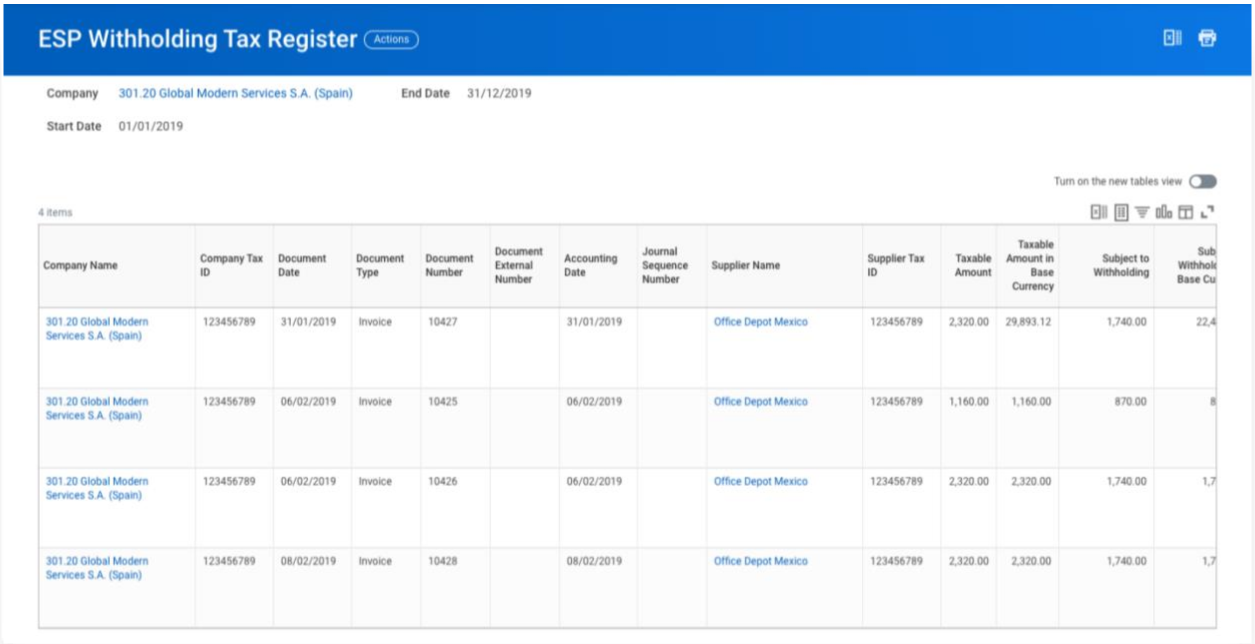
Fecha Expedición	Fecha Operación	Serie (Identificación de la Factura)	Número (Identificación de la Factura)	Número-Final (Identificación de la Factura)	Tipo (NIF Destinatario)	Código País (NIF Destinatario)	Identificación (NIF Destinatario)	Nombre Destinatario	Clave Operación	Tot Factu
05/03/2019	05/03/2019		9699		02	US		Atlas International		16,312.6
05/03/2019	05/03/2019		9699		02	US		Atlas International		9,461.3
05/03/2019	05/03/2019		9700		02	US	B98000001	Atlas International		1,631.2
05/03/2019	05/03/2019		9700		02	US	B98000001	Atlas International		94.6
11/12/2019	11/12/2019		9829		02	US	B98000001	Atlas International		570.9
11/12/2019	11/12/2019		9829		02	US	B98000001	Atlas International		283.8
11/12/2019	11/12/2019		9830		02	US	B98000001	Atlas International		605.1
11/12/2019	11/12/2019		9830		02	US	B98000001	Atlas International		300.9

Link to Common Functionality

Withholding Tax Register

Modelo 190 is an annual report required by the Spanish state tax authority (Agencia Tributaria) on particular withholding activities, including withholding amounts and payments on account. Workday provides a report detailing the withholding base and amount on operational transactions.

Spanish Withholding Tax Register



ESP Withholding Tax Register Actions

Company 301.20 Global Modern Services S.A. (Spain) End Date 31/12/2019

Start Date 01/01/2019

Turn on the new tables view

4 items

Company Name	Company Tax ID	Document Date	Document Type	Document Number	Document External Number	Accounting Date	Journal Sequence Number	Supplier Name	Supplier Tax ID	Taxable Amount	Taxable Amount in Base Currency	Subject to Withholding	Sub Withhol Base Cu
301.20 Global Modern Services S.A. (Spain)	123456789	31/01/2019	Invoice	10427		31/01/2019		Office Depot Mexico	123456789	2,320.00	29,893.12	1,740.00	22,4
301.20 Global Modern Services S.A. (Spain)	123456789	06/02/2019	Invoice	10425		06/02/2019		Office Depot Mexico	123456789	1,160.00	1,160.00	870.00	8
301.20 Global Modern Services S.A. (Spain)	123456789	06/02/2019	Invoice	10426		06/02/2019		Office Depot Mexico	123456789	2,320.00	2,320.00	1,740.00	1,7
301.20 Global Modern Services S.A. (Spain)	123456789	08/02/2019	Invoice	10428		08/02/2019		Office Depot Mexico	123456789	2,320.00	2,320.00	1,740.00	1,7

SII - Suministro Inmediato de Información del IVA

SII consists of electronically transmitting billing records from VAT books (customer and supplier Invoices). To do this, the taxpayer must send the Spanish state tax authority (Agencia Tributaria) billing details electronically (using web services based on exchanging XML messages or, if applicable, by filling out an online form). Taxpayers are not required to send the actual invoices.

Workday provides a customer invoice integration and a supplier invoice integration needed for businesses sending tax information to Spanish state tax authority (Agencia Tributaria). These businesses include Spanish taxpayers who are subject to self-assessment of VAT on a monthly basis:

- Large Businesses (turnover of over 6 million euros)
- VAT Groups
- Registered with REDEME (monthly VAT Return registry)

Spend Documents

There are no country-specific Workday reports or setup here.

[Link to Common Functionality]

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Spanish business needs, including document and date sequence in G/L date order.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Spain, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Spain.

Payments

Workday supports the following common payment formats used in Spain. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for SWEDEN

Alternate Chart of Accounts

Workday provides Alternate Chart of Account functionality enabling companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in Sweden by a taxable person
- Import of Goods and Services from fellow EU Member States
- Import of Goods and Services from outside the EU
- Supplies of Goods and Services to EU Member States
- Export of Goods and Services to Non-EU Member States
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Sweden are denoted by the prefix SWE, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Sweden are prefixed with SWE.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

VAT Groups

Workday supports the creation of effective-dated same country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

[Link to Common Functionality]

Tax Withholding

Withholding Tax Rates for Sweden are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

Sweden VAT Return

Workday delivers a configured declaration in support of the requirements of the Swedish VAT Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

Values from the tax declaration can then be used to file the return online.

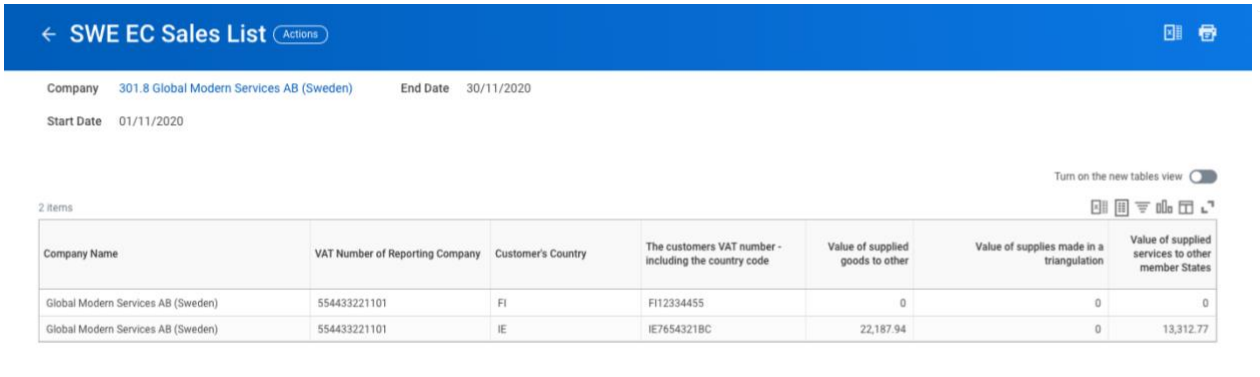
VAT Groups

Workday supports the creation of effective-dated same country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

EC Sales List

Workday delivers a report that summarizes the data required to be submitted to the Swedish Tax Authority. This information can be manually entered in the Tax Authority website.

Swedish EC Sales List



SWE EC Sales List (Actions)

Company 301.8 Global Modern Services AB (Sweden) End Date 30/11/2020

Start Date 01/11/2020

Turn on the new tables view

2 items

Company Name	VAT Number of Reporting Company	Customer's Country	The customers VAT number - including the country code	Value of supplied goods to other	Value of supplies made in a triangulation	Value of supplied services to other member States
Global Modern Services AB (Sweden)	554433221101	FI	FI12334455	0	0	0
Global Modern Services AB (Sweden)	554433221101	IE	IE7654321BC	22,187.94	0	13,312.77

[Link to Common Functionality]

Spend Documents

Supplier Invoice entry supports capture of the OCR Number payment reference number.

Expense Item configuration in conjunction with configurable Expense Rate Tables, support the calculation of Daily Subsistence allowances for part day trips based on trip start/end times and overnight allowances to support Swedish Tax Agency guidelines.

Expense Item configuration using Expense Rate Tables facilitate the calculation of business kilometer allowances for all vehicle types. Configurable Expense Attributes allow for the creation of additional supplemental allowances to support extra payments for conditions such as carrying passengers.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements which you can configure to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Sweden.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Sweden.

Payments

Workday supports the following common payment formats used in Sweden. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Link to Common Functionality

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

The Additional Invoice Reference field available when entering an invoice between Swedish Seller and Swedish Customer is used to enter an OCR number for Sweden.

Country Configurations for SWITZERLAND

Alternate Chart

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of the tax authority in Switzerland *(Eidgenössische Steuerverwaltung)*. In Switzerland, VAT applies to the following types of transactions:

- Supplies of goods or services made in Switzerland by a taxable person
- Domestic acquisition of goods and services
- Domestic acquisition of assets
- Imports of goods from outside the EU, regardless of the status of the importer

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction tax rates and transaction tax codes used in the VAT regime for Switzerland are configured with a CHE prefix, with transaction tax rates utilizing effective date configuration.

Workday also provides tax Applicabilities relevant to Switzerland. The combination of transaction tax codes and tax Applicabilities / tax recoverability configuration supports the following VAT scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Non-Deductible transactions
- Partial Recoverable transactions

The system allows companies to define further Transaction Tax Rates and Transaction Tax Codes at any time – additional Tax Rates can be created as necessary (for example, any special rates if applicable).

Transaction Tax Rates can be configured utilizing Effective Date if necessary.

Tax Withholding

Tax Withholding requirements are met by Workday's standard local configuration setup. Please see the common functionality section on Tax and Withholding which provides further information on the automation of withholding tax rules, calculations, and account postings at the line level on taxable documents.

Tax and Statutory Reporting

Swiss VAT Return (Mehrwertsteuerabrechnung)

Depending on which type of calculation/accounting a company chooses, the period of declaration can be different.

Workday provides Tax Declaration configurations to allow Swiss companies to submit their quarterly VAT Return. If necessary, the Tax Declaration also can be set up on a monthly basis.

The Swiss Tax Declaration is following the concept of Tax Point Date which will need to be enabled in the Tenant. Workday allows companies to run a tax declaration based on the time frame of Current Period and a Prior Period.

Swiss Yearly Declared VAT Transaction Report

This report **(***TVA Concordance annuelle*) supports the aggregation of the yearly declared VAT transactions for the year-end Swiss VAT Report in accordance with the past monthly reports.

This report also is usable in any country for any company that uses transaction taxes.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday provides a Software Certification (Software-Testat) for the DACH (Germany, Austria and Switzerland) countries, performed by an independent Auditing Company.

The Certification is based on the GoBD Standards for Germany. Additionally, the according Standards for Austria and Switzerland are included.

The Certification includes the following areas:

- General Ledger
- Customer Accounts

- Supplier Accounts

Furthermore, the following criteria were subject of the Certification:

- Software Development
- Adequacy of program functions
- Documentation
- User Administration (access rights and protection)
- Logging of data changes to selected objects
- GoBD data exchange (requirements according to the tax code)

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Swiss business needs, including document and date sequence in G/L date order.

Journal sequencing numbers can be defined separately for each Transaction Type and Journal Source such as customer invoices, supplier invoices, journals, purchase orders, etc.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Switzerland, including straight line and declining balance.

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in Switzerland.

Payments

Workday supports the following common payment formats used in Switzerland. ISO 20022 Payment Protocol (SEPA):

- SEPA Credit Transfer
- SEPA Direct Debit

Customer Documents

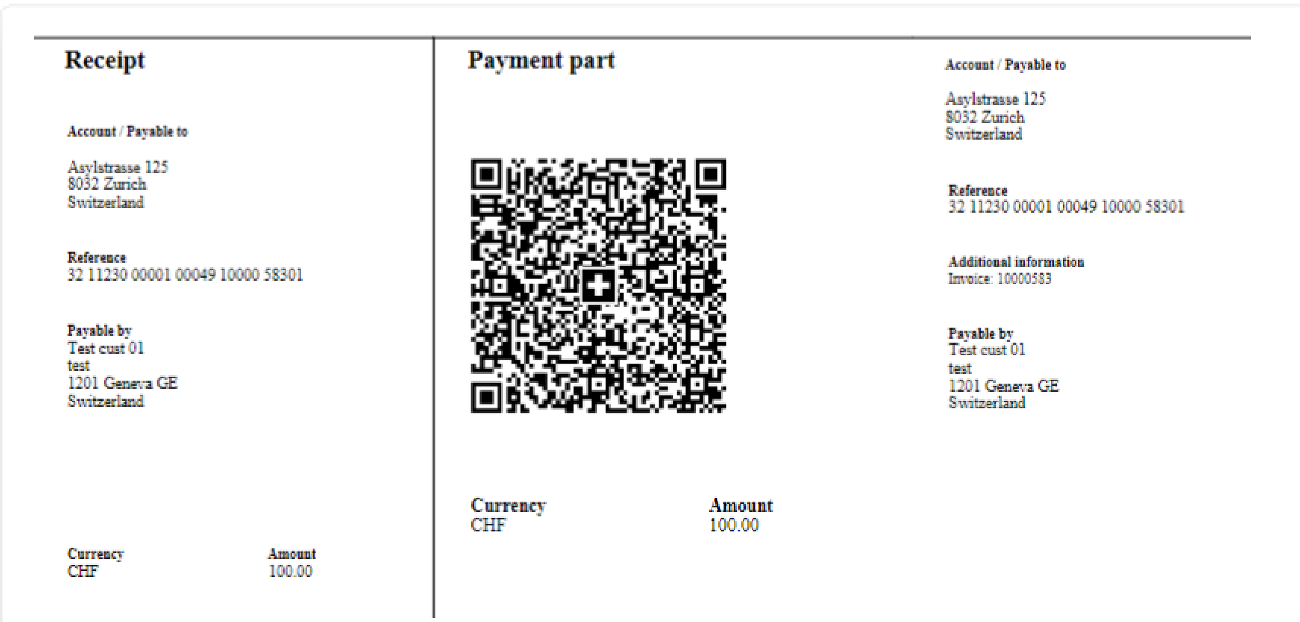
Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Swiss QR Billing

Workday enables companies to accommodate the QR billing requirement for Switzerland.

The functionality consists of 3 components:

- Calculation of the ESR Reference Number
- Creation of the QR Code and Image
- CHE Invoice Layout with QR Code



Receipt

Account / Payable to
Asylstrasse 125
8032 Zurich
Switzerland

Reference
32 11230 00001 00049 10000 58301

Payable by
Test cust 01
test
1201 Geneva GE
Switzerland

Currency CHF **Amount** 100.00

Payment part

Account / Payable to
Asylstrasse 125
8032 Zurich
Switzerland

Reference
32 11230 00001 00049 10000 58301

Additional information
Invoice: 10000583

Payable by
Test cust 01
test
1201 Geneva GE
Switzerland

Currency CHF **Amount** 100.00

[Link to Common Functionality]

Country Configurations for UNITED ARAB EMIRATES

Alternate Chart

Workday provides Alternate Chart of Account functionality enabling companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in the United Arab Emirates by a taxable person
- Import of Goods and Services
- Export of Goods and Services
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in the United Arab Emirates are denoted by the prefix ARE, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to the United Arab Emirates are prefixed with ARE.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

VAT Groups

Workday supports the creation of effective-dated same country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

[Link to Common Functionality]

Tax Withholding

There is no Withholding Tax in the United Arab Emirates

Tax and Statutory Reporting

United Arab Emirates VAT Return

Workday delivers a configured declaration in support of the requirements of the VAT 201 Return.

Tax Declaration Definitions and Tax Declaration Components are customizable by users, enabling specific use cases to be added or more detailed reporting categories should an organization require this.

Values from the Declaration can then be used to file the return online.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Accounting system certification is not a prerequisite for use in the UAE. However, where a system is certified it must be able to produce an audit file (FTA Audit File), however noncertified software does not have this requirement. Workday is not certified in the UAE.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements, this can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in the United Arab Emirates.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in the United Arab Emirates.

[Link to Common Functionality]

Payments

Workday supports the following common payment formats used in UAE:

- ISO 20022

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for UNITED KINGDOM

Alternate Chart of Accounts

Workday provides Alternate Chart of Account functionality enabling companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in the United Kingdom by a taxable person
- Import of Goods from fellow EU Member States into Northern Ireland under the rules of the Northern Ireland Protocol following the United Kingdom's exit from the EU
- Import of Goods and Services from outside the EU
- Export of Goods and Services to Non-EU Member States
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input VAT) and the supplier's sale (output VAT) in their VAT return

VAT Number Validation

Workday provides an integration that can be used to submit VAT numbers to the UK Government Check a UK VAT number service for validation. The integration enables companies to easily check the validity of VAT numbers in their tenant as a standalone process or as part of a business process. Companies can use this integration to perform due diligence and to ensure compliance with VAT reporting requirements.

Transaction Tax Rates, Codes and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in the United Kingdom VAT Regime are denoted by the prefix GBR, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to the United Kingdom are prefixed with GBR.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions

- Non-Deductible transactions
- Partial Recoverable transactions

VAT Groups

Workday supports the creation of effective-dated same country VAT Groups. When creating the Tax Declaration, a VAT group or individual company can be chosen as the basis for the run.

Tax Withholding

Withholding Tax Rates for the United Kingdom are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

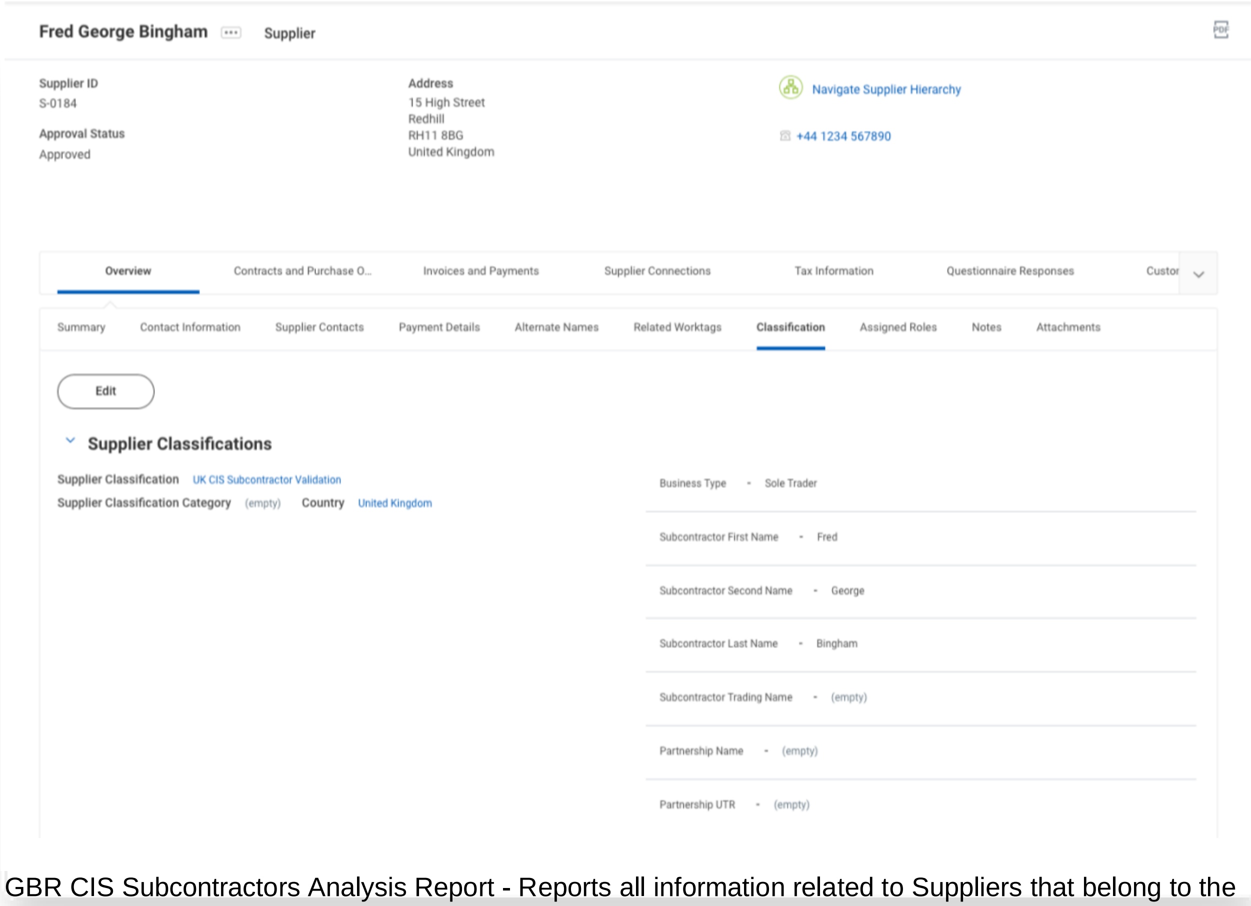
UK Construction Industry Scheme

Workday supports the deduction of Withholding Tax associated with the UK Construction Industry Scheme (CIS) with the following configuration and reports:

CIS Subcontractor Supplier Classification - allows for the storage of the additional information required by HMRC for Subcontractor Verification and Withholding Tax Rate determination.

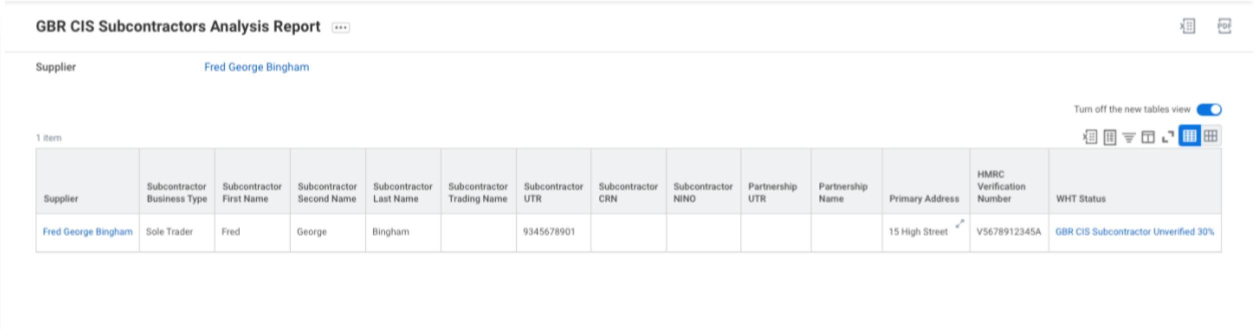
[Link to Common Functionality](#)

Supplier Classification



GBR CIS Subcontractors Analysis Report - Reports all information related to Suppliers that belong to the GBR CIS Subcontractors Supplier Group. Use this as a basis for contacting HMRC to verify Subcontractors information.

CIS Subcontractors Analysis Report



GBR CIS Subcontractors Analysis Report

Supplier: Fred George Bingham

Turn off the new tables view

1 item

Supplier	Subcontractor Business Type	Subcontractor First Name	Subcontractor Second Name	Subcontractor Last Name	Subcontractor Trading Name	Subcontractor UTR	Subcontractor CRN	Subcontractor NINO	Partnership UTR	Partnership Name	Primary Address	HMRC Verification Number	WHT Status
Fred George Bingham	Sole Trader	Fred	George	Bingham		9345678901					15 High Street	V5678912345A	GBR CIS Subcontractor Unverified 30%

Tax Defaulting Rules - Withholding Tax Statuses assigned to Subcontractors when used with other configurable attributes available in Tax Defaulting Set-up enables the appropriate Withholding Tax Rate to be applied to Invoices.

GBR CIS Summary of Payments by Supplier Report - provides all the details required for completion of the Monthly Declaration of Deductions (CIS300) in the HMRC Gateway.

[Link to Common Functionality](#)

CIS Summary of Payments by Supplier Report

GBR CIS Summary of Payments by Supplier

Company	301.1 Global Modern Services, PLC (U.K.)	Payment Date To:	15/11/2021
Payment Date From:	15/11/2021		

Turn off the new tables view

4 items

Supplier	Subcontractors UTR	Subcontractors Verification Number	Gross Amount Paid (exc. VAT) (A)	Less Cost of Materials (Standard and Higher Rated Subcontractors only)	= Amount Liable to Deduction (Standard and Higher Rated Subcontractor only)	Amount Deducted (B)	Amount Payable (A - B)
John Smith	2234567890	V5678912345	1,990.00	1,110.00	880.00	176.00	1,814.00
Christopher Andrew Biggins	7234567892	V5678912345	6,780.00	0.00	0.00	0.00	6,780.00
Fred George Bingham	9345678901	V5678912345A	777.00	222.00	555.00	166.50	610.50
			9,547.00	1,332.00	1,435.00	342.50	9,204.50

BIRT - GBR CIS Payment Deduction Certificates by Supplier - Use this BIRT report to produce monthly CIS Payment Deduction Certificates to send Subcontractors paid in the preceding Tax Month.

CIS Payment and Deduction Certificate

workday.

Construction Industry Scheme
Payment and deduction statement

Contractor details

Contractor's Name: Global Modern Services, PLC (U.K.)

Payment and deduction made in tax month ended: 31 00 2021

Contractor's Address:
1 Old Street
London
EC1 1AB

Employer's Tax Reference: 16

Subcontractor details

Subcontractor's full name: John Smith

Gross amount Paid (Excl VAT (A): 1990.00

Unique Taxpayer reference (UTR): 2234567890

Less cost of materials: 1110.00

Amount liable to deduction: 880.00

Verification Number: V5678912345

Amount deducted (B): 176.00

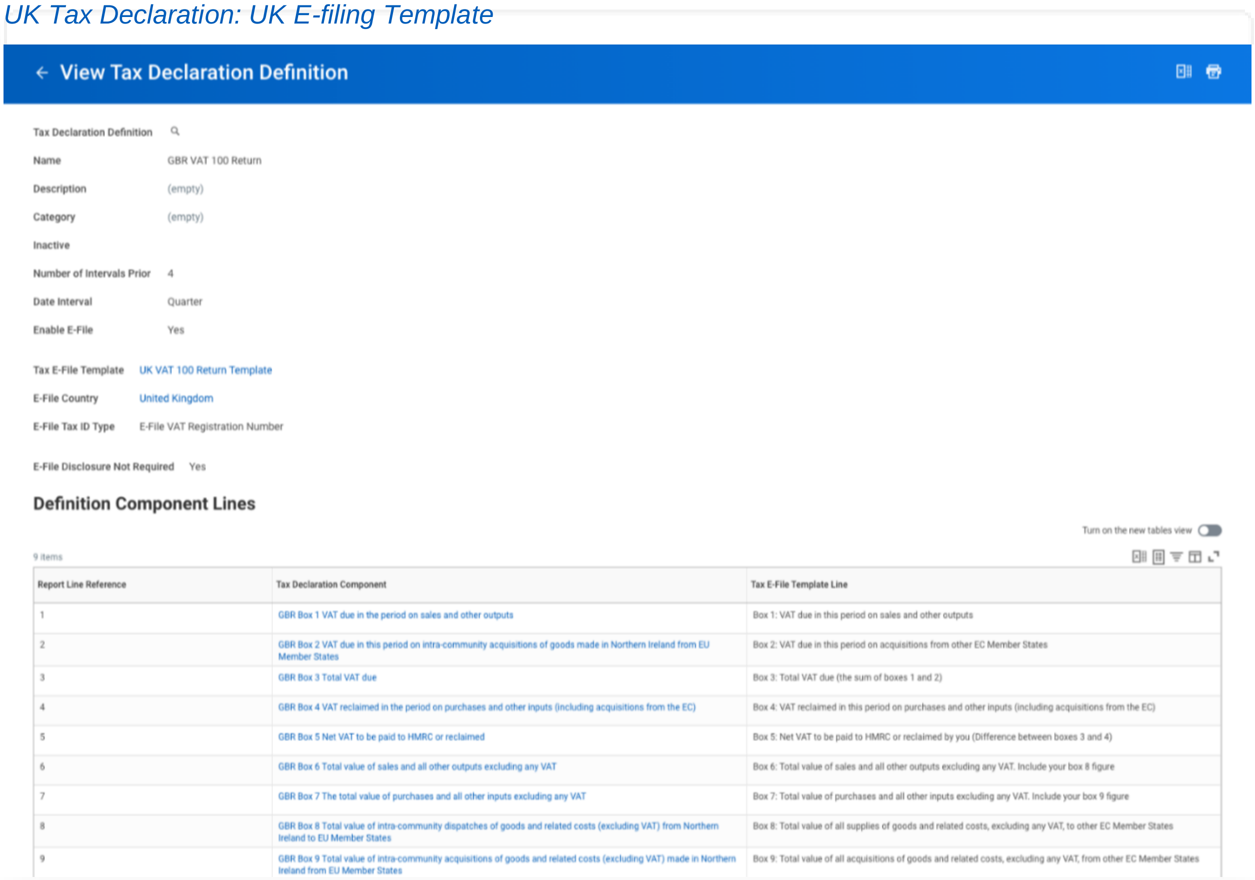
Amount Payable (A-B): 1814.00

Tax and Statutory Reporting

UK VAT Return

Under the Making Tax Digital (MTD) regulations, UK VAT Registered Businesses must electronically file their VAT return using API enabled software. Workday supports this functionality. The GBR VAT 100 Tax Declaration includes mapping to the e-filing template requirements set by HMRC.

UK Tax Declaration: UK E-filing Template



View Tax Declaration Definition

Tax Declaration Definition	
Name	GBR VAT 100 Return
Description	(empty)
Category	(empty)
Inactive	
Number of Intervals Prior	4
Date Interval	Quarter
Enable E-File	Yes
Tax E-File Template	UK VAT 100 Return Template
E-File Country	United Kingdom
E-File Tax ID Type	E-File VAT Registration Number
E-File Disclosure Not Required	Yes

Definition Component Lines

Turn on the new tables view

9 items

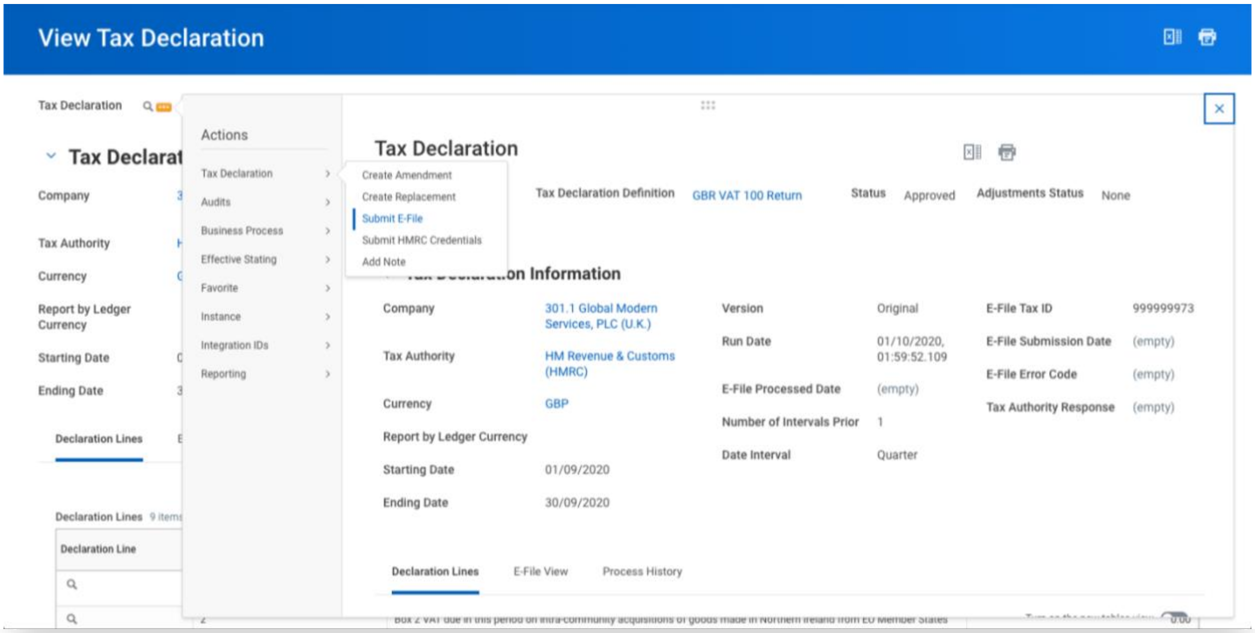
Report Line Reference	Tax Declaration Component	Tax E-File Template Line
1	GBR Box 1 VAT due in the period on sales and other outputs	Box 1: VAT due in this period on sales and other outputs
2	GBR Box 2 VAT due in this period on intra-community acquisitions of goods made in Northern Ireland from EU Member States	Box 2: VAT due in this period on acquisitions from other EC Member States
3	GBR Box 3 Total VAT due	Box 3: Total VAT due (the sum of boxes 1 and 2)
4	GBR Box 4 VAT reclaimed in the period on purchases and other inputs (including acquisitions from the EC)	Box 4: VAT reclaimed in this period on purchases and other inputs (including acquisitions from the EC)
5	GBR Box 5 Net VAT to be paid to HMRC or reclaimed	Box 5: Net VAT to be paid to HMRC or reclaimed by you (Difference between boxes 3 and 4)
6	GBR Box 6 Total value of sales and all other outputs excluding any VAT	Box 6: Total value of sales and all other outputs excluding any VAT. Include your box 8 figure
7	GBR Box 7 The total value of purchases and all other inputs excluding any VAT	Box 7: Total value of purchases and all other inputs excluding any VAT. Include your box 9 figure
8	GBR Box 8 Total value of intra-community dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	Box 8: Total value of all supplies of goods and related costs, excluding any VAT, to other EC Member States
9	GBR Box 9 Total value of intra-community acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	Box 9: Total value of all acquisitions of goods and related costs, excluding any VAT, from other EC Member States

The end-to-end process from Transaction Entry to Electronic Filing is summarized as:

- Create Transactions with Taxable Attributes such as Tax Code and Tax Applicability
- Create Tax Declaration ‘Draft’
- Review Draft results and submit to Tax Manager for approval
- Login to HMRC Website and Authorize submitting companies Tax Credentials
- Submit Tax Declaration

[Link to Common Functionality]

UK E-File Submission Action

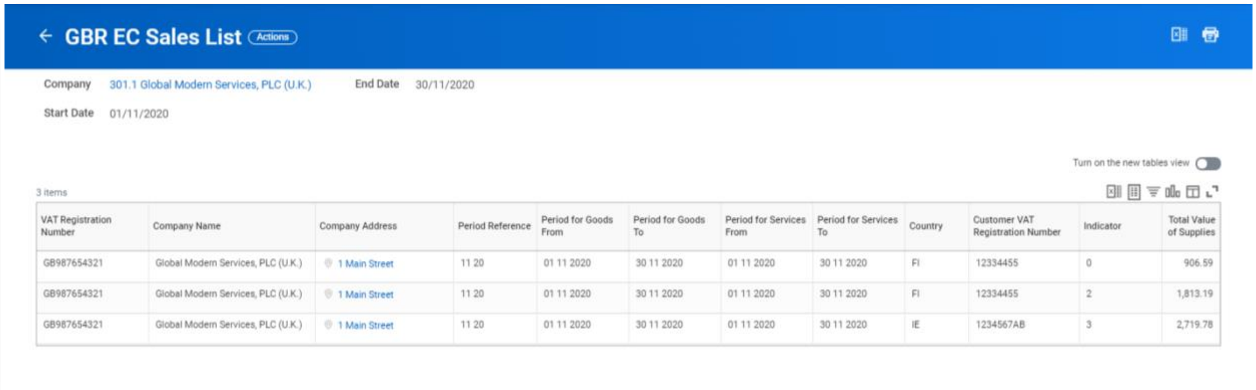


EC Sales List

Following the United Kingdom's departure from the EU, only Companies based in Northern Ireland have an obligation to submit an EC Sales List (Recapitulative Statement) after 31st December 2020.

Workday delivers a report that summarizes the data required to be submitted to the UK Tax Authority (HMRC). This information can be manually entered on the website.

UK EC Sales List



UK Reporting on Payment Practice Performance

In accordance with UK legislation (SI 2017 No. 395) on the Reporting on Payment Practices and Performance Regulations 2017, the following functionality exists to support these requirements:

[Link to Common Functionality]

Configuration

- Enable Payment Practice Reporting at the Company level
- Supplier Classification - determine which suppliers to include in the report

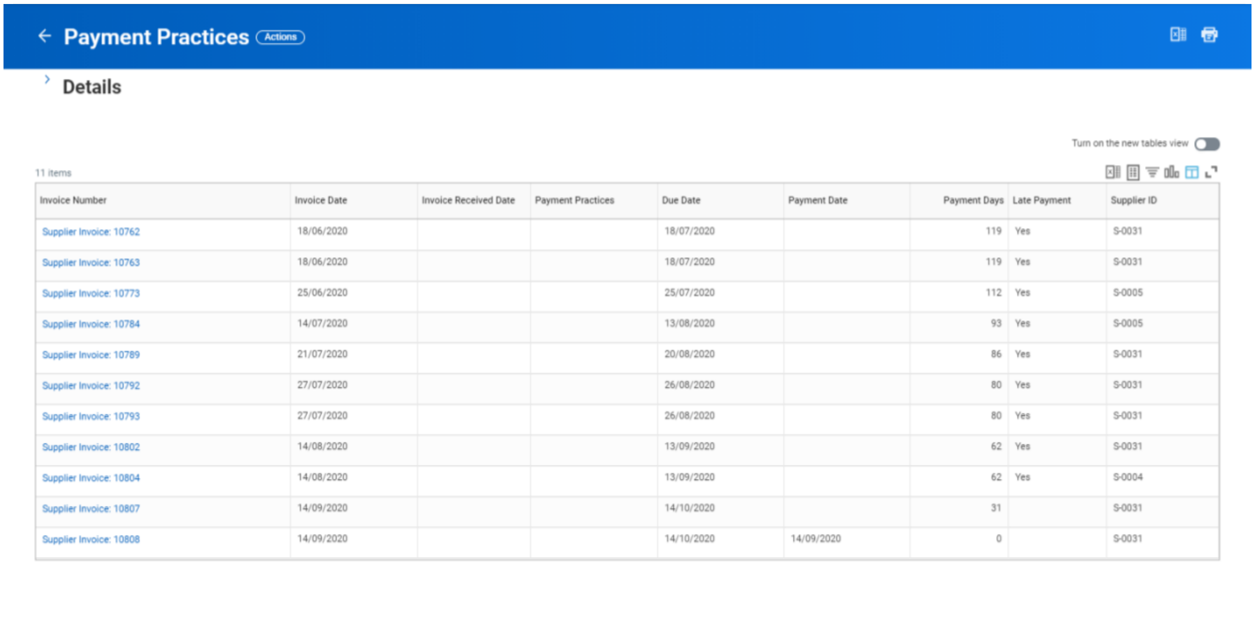
Transactions

- Invoice Receipt Date - the start date for the calculation of days to pay
- Include /Exclude Flag - allow override of Supplier Classification where required

Reports

- Payment Practices Report - Transactional report of all invoices for selected dates.
- Payment Practices - Average Payment Days Report
- Payment Practices - Payment Days Ranges Report
- Payment Practices - Proportion of Invoices Past Due

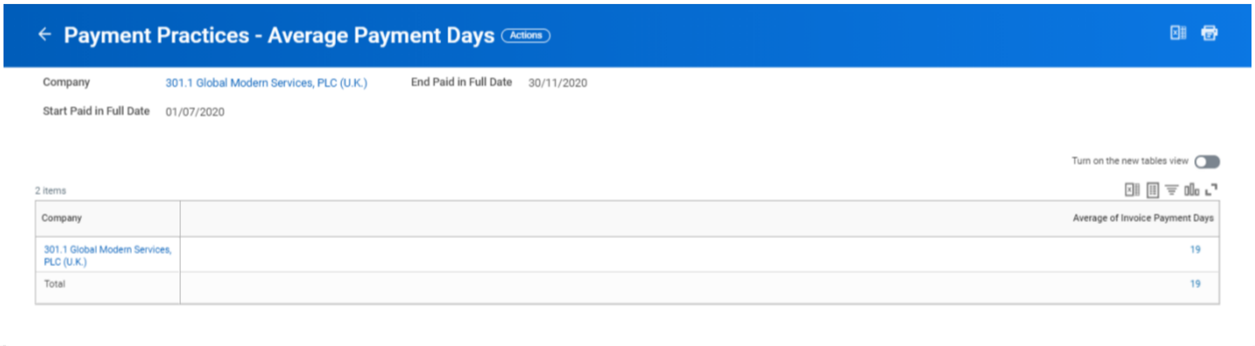
UK Payment Practices Report



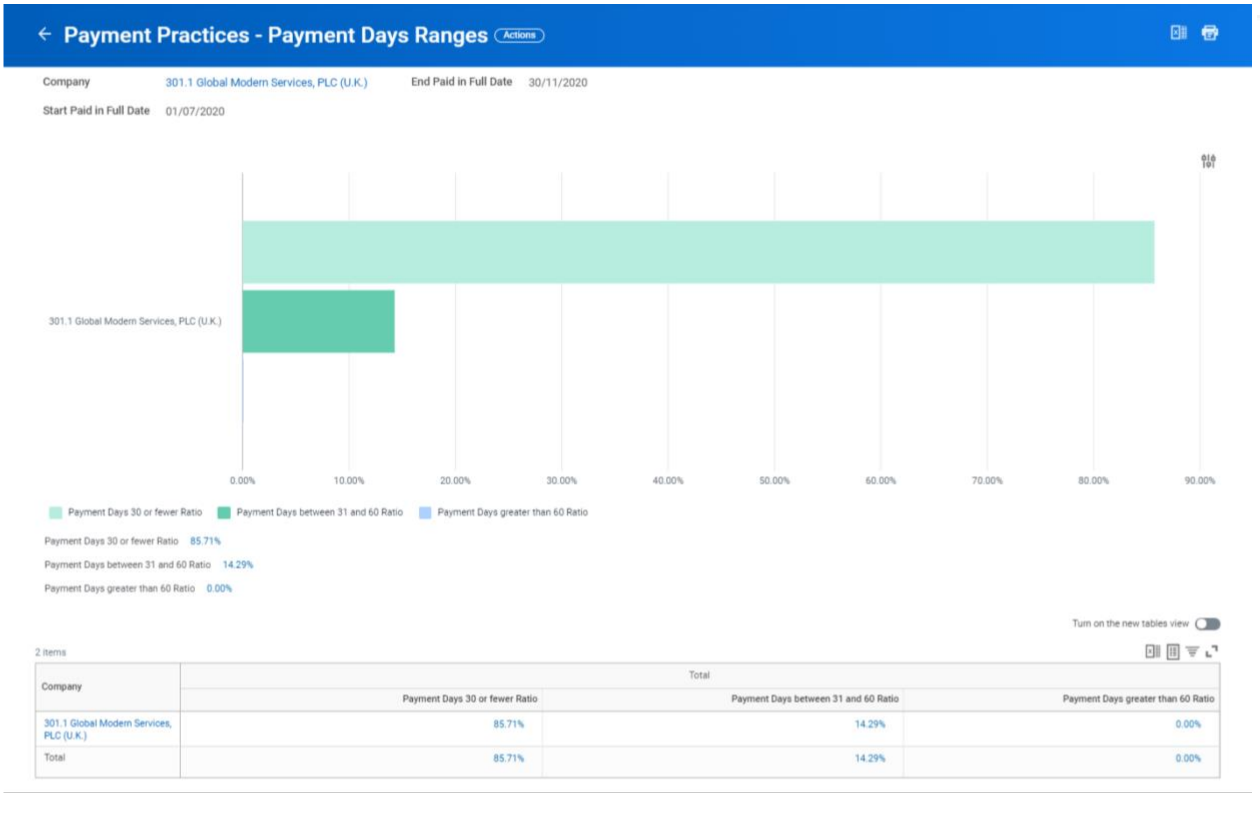
Invoice Number	Invoice Date	Invoice Received Date	Payment Practices	Due Date	Payment Date	Payment Days	Late Payment	Supplier ID
Supplier Invoice: 10762	18/06/2020			18/07/2020		119	Yes	S-0031
Supplier Invoice: 10763	18/06/2020			18/07/2020		119	Yes	S-0031
Supplier Invoice: 10773	25/06/2020			25/07/2020		112	Yes	S-0005
Supplier Invoice: 10784	14/07/2020			13/08/2020		93	Yes	S-0005
Supplier Invoice: 10789	21/07/2020			20/08/2020		86	Yes	S-0031
Supplier Invoice: 10792	27/07/2020			26/08/2020		80	Yes	S-0031
Supplier Invoice: 10793	27/07/2020			26/08/2020		80	Yes	S-0031
Supplier Invoice: 10802	14/08/2020			13/09/2020		62	Yes	S-0031
Supplier Invoice: 10804	14/08/2020			13/09/2020		62	Yes	S-0004
Supplier Invoice: 10807	14/09/2020			14/10/2020		31		S-0031
Supplier Invoice: 10808	14/09/2020			14/10/2020	14/09/2020	0		S-0031

[Link to Common Functionality](#)

UK Payment Practices Average Payment Days

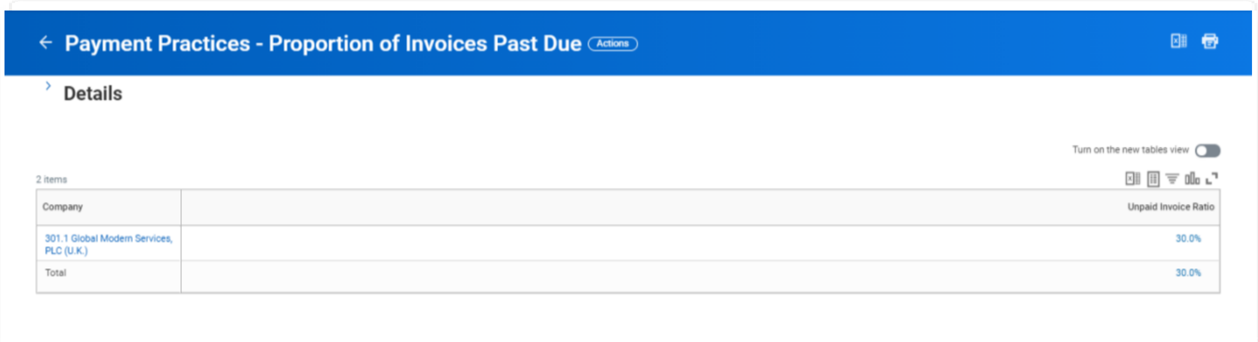


UK Payment Practices Payment Days Ranges



Link to Common Functionality

UK Payment Practices Proportion of Invoices Past Due



Spend Documents

Mileage rates for Company and Private vehicles of all engine capacities and fuel types are delivered in Expense Rate Tables which are used by expenses processes to calculate amounts due to employees. Rates are configured in accordance with HMRC published advisory rates.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements which can be configured to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in the United Kingdom.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in the United Kingdom.

Link to Common Functionality

Payments

Workday supports the following common payment formats used in the United Kingdom:

- ISO 20022 - BACS /FASTER/CHAPS/SEPA Credit Transfers and Direct Debits
- BACS - Standard 18

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Link to Common Functionality

APJ

Table of Contents

Country Configurations for AUSTRALIA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Goods and Services Tax (GST)

Tax Rates and Tax Codes

In Australia, the Goods and Services Tax (GST) is a broad base single rate indirect tax charged at a standard rate. GST is similar to European VAT. It is payable on most goods and services sold or consumed in Australia. The GST reporting and payment cycle can be monthly, quarterly, or annually depending on the size of the business.

GST applies to the following types of transactions:

- Supplies of goods or services made in Australia by a taxable person
- Import of Goods and Services from outside Australia
- Export goods and services (which the right to claim input VAT credits)
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input GST) and the supplier's sale (output GST) in their VAT return

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Australia GST Regime are denoted by the prefix AUS, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Australia are prefixed with AUS.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following AUS Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

The system allows you to define further Tax Rates and Tax Codes at any time.

GST Groups

Workday supports the creation of effective-dated same country GST Groups. When creating the Tax Declaration, a GST group or individual company can be chosen as the basis for the run.

Tax Withholding

Workday provides the withholding configurations to address the Australia requirements. Withholding Tax Rates for Australia are configured with the prefix AUS.

Tax and Statutory Reporting

Australia Business Activity Statement “BAS”

Any Australian business registered for GST needs to lodge a business activity statement. Workday provides Tax Declaration configurations to allow Australian companies to submit their BAS.

GST Group

Workday supports the creation of GST Groups which consists of two or more business entities that operate as a single business for GST purposes. These can be effective dated to reflect changes in structure. When performing the Tax Declaration, a GST group or individual company can be chosen as the basis for the run.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements, this can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Australia

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - MT940 for SWIFT transactions and Australia's Bank State Branch "BSB" numbers.

The ISO 20022 file format for electronic submission of Bank Statements and BAI2 format are available.

Payments

Workday supports the following common payment formats used in Australia:

- ISO 20022 - BACS /FASTER/CHAPS/SEPA Direct Debits
- BACS

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for CHINA

Important information - Financial data localization in China:

The adoption of the data localization regulation in China suggests foreign companies are required to cooperate with Chinese data centers for data storage. Foreign tech companies, such as Apple, Microsoft, IBM and Amazon can only work with Chinese data centers for data storage.

For further information about preconditions, please seek legal advice and check the Article 37 of the Cybersecurity Law, the draft measures Article 2 and Draft guidelines Article 3.1.

Alternate Chart of Accounts

Workday provides the following configurations to address the China accounting rules.

Account Set

- CHN SAT COA 会计科目表
- CHN SAT Ledger Accounts

Contains Chart of Accounts for China with Simplified Chinese translation. This is the example of COA defined for statutory reports and Balance Sheet and Profit and Loss for VAT filing. Additional accounts will be required depending on the business nature of the customer.

Ledger Account Summary

Ledger Account Summaries for Account Set CHN SAT COA 会计科目表.

The range defined according to the requirement for Balance Sheet and Profit and Loss statements according to Company Account Standard No.30. (企业会计准则第30号). Note that the same format applies to Balance Sheet and Profit and Loss for VAT filing.

Value Added Tax (VAT)

In China, the VAT system is a centralized collection of national tax data. The sophisticated tax authority data system, also known as Golden Tax System “GTS” phase III, can compare the VAT sales revenue in accounting books, VAT invoices and VAT returns. This is an automatic identification of abnormal data points via data & analytics, which may lead to a real-time tax investigation. Every VAT invoice number must be assigned by the Golden Tax system or electronically for general e-invoice via the government approved system. VAT filling is on a transactional basis as opposed to summary format for most of the western countries.

VAT applies to the following types of transactions:

- Supplies of goods or services made in China by a taxable person or business., also known as general and small-scale business. There are multiple VAT rates according to the business nature and type of taxpayer.
- Import of Goods and Services from outside China, including Hong Kong.
- Export goods and services for certain goods and services.
- VAT withholding system for imported services. The recipient of the goods or service to withhold Chinese VAT from selling price and remit to local tax authority.

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in China VAT Regime are denoted by the prefix CHN, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to China are prefixed with CHN.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Non-Deductible transactions

This table summarizes the differences between general and small-scale taxpayers:

	General Taxpayer	Small Scale Taxpayer
Output VAT	Yes, at various rates depending on the goods or services being supplied.	Simplified VAT rate
Input VAT Credit	Yes, can generally claim.	No, cannot claim.
Issue special VAT invoices aka "Fapiao"	Yes, via government approved devices such as the Golden Tax System.	No, except for certain small-scale taxpayers in pilot industries, but can request their tax authority to issue special VAT invoices on their behalf.

Link to Common Functionality

VAT Grouping

Grouping of different legal entities is not generally possible in China.

VAT FAQ

In China there are unique specific indirect tax rules that differ from standard indirect tax rules in other jurisdictions. The key differences are:

- There are multiple VAT rates applicable to different goods and services.
- No ability to claim refunds of excess input VAT credits (except for exporters of goods and certain services).
- Registration and tax obligations arise at the branch level, not the legal entity level.
- Foreign entities cannot generally register as VAT taxpayers.
- The invoicing system is highly regulated, both in terms of the supplier’s obligations and the recipient’s entitlement to input VAT credits.
- Imports of services are subject to VAT on a withholding basis.
- Exports of goods are “zero rated”, but that does not necessarily lead to full recovery of input VAT incurred.
- The provision of goods for no consideration (such as free gifts) or for an unjustifiably low price will be a deemed sale for VAT purposes. The amount of VAT payable on the deemed sales is generally the average selling price. An example of this is where an entity gives ‘free’ promotional gifts to customers.
- To cancel or amend a special VAT invoice that has been issued, a red-letter invoice "红字发票" must be approved by the tax authority (often referred to as a credit note in other countries). The process involves the taxpayer or customer going to the tax authority in person and submitting an application form to issue a red-letter invoice. This can be cumbersome and time consuming.
- VAT return submission: Fill out supplementary first and automatically flow to the main form.

The main VAT filing form together with five supplementary forms must be entered online. Supplementary forms are entered manually on the SAT website and the main form should be automatically reflected. VAT filing is on a TRANSACTION basis contrasted with most of the western countries in summary.

Tax Withholding

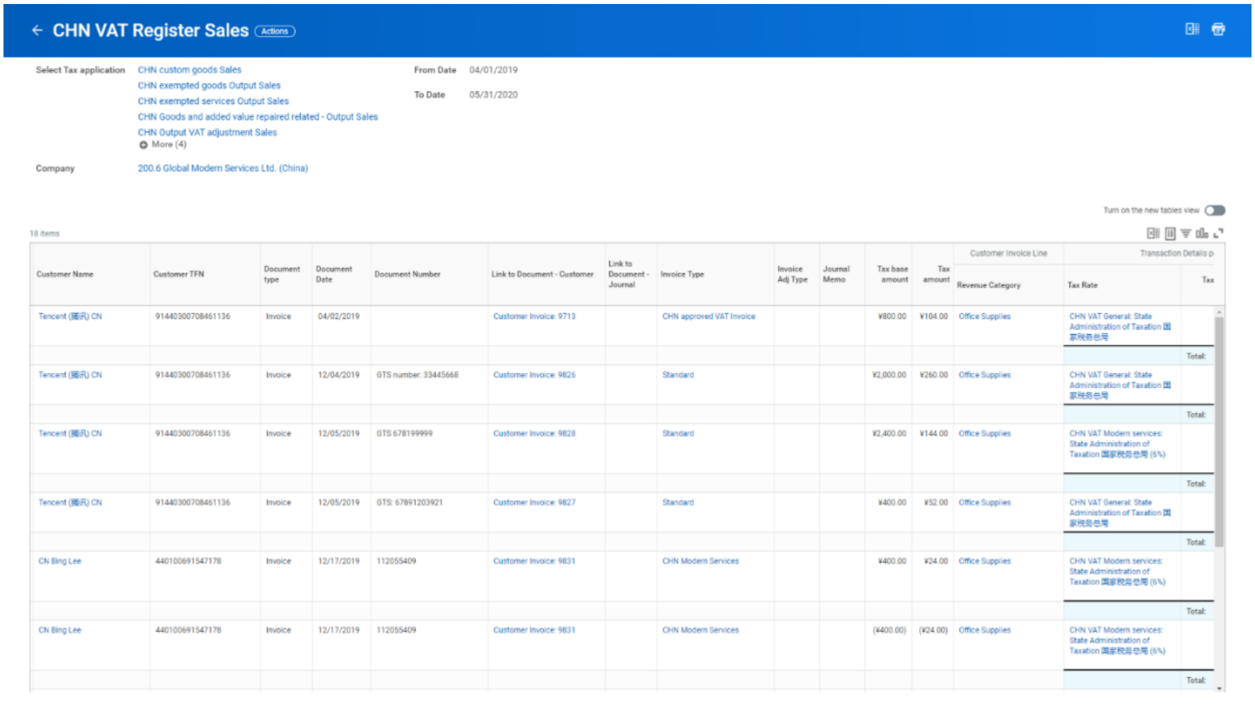
Withholding Tax Rates for China are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are pre-configured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

VAT Register Sales

This report provides the details related to VAT output sales transactions.

Chinese VAT Register Sales

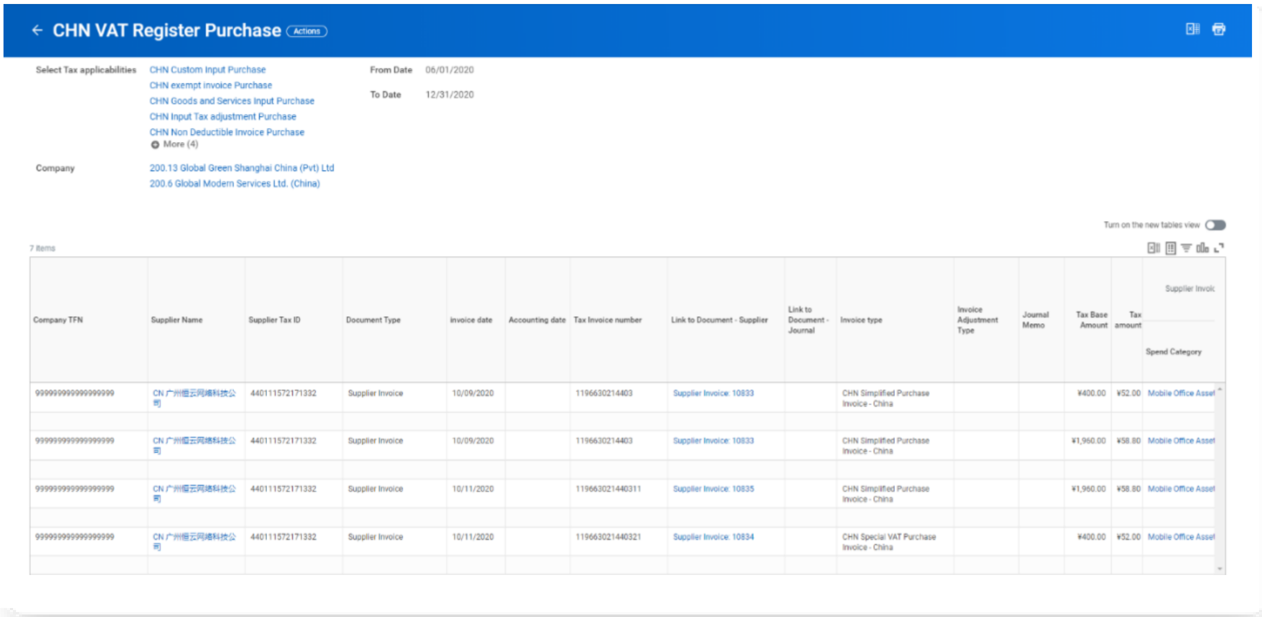


VAT Register Purchases

This report provides the details related to VAT input purchase transactions. It also covers fixed asset invoices if the Fixed Asset invoice type is selected.

Link to Common Functionality

Chinese VAT Register Purchase



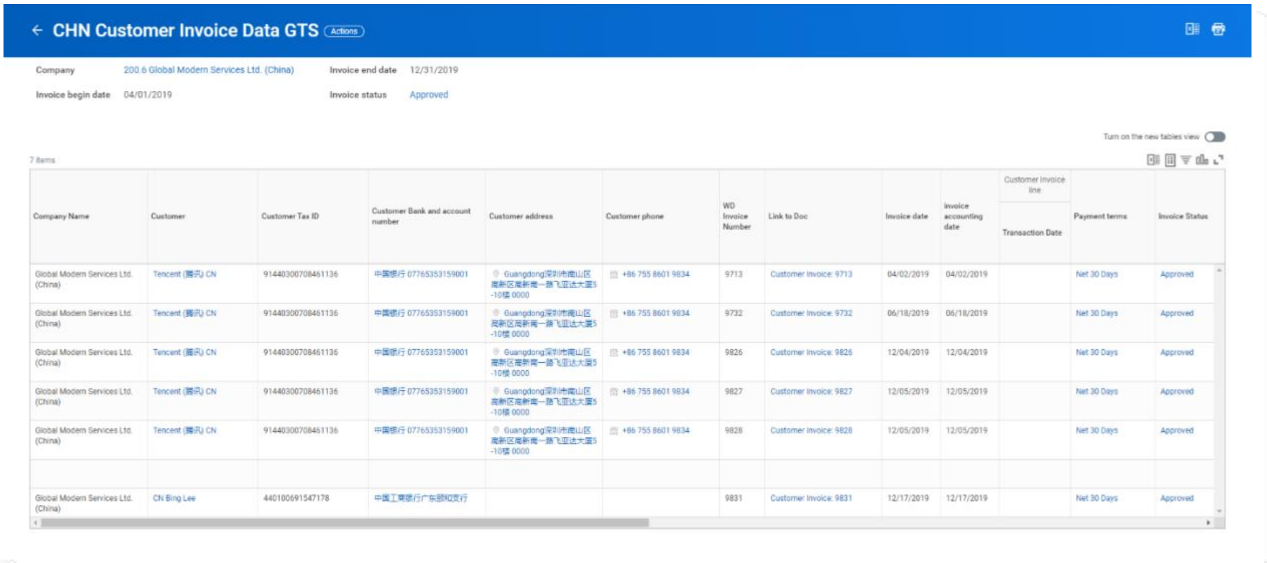
Revenue details GTS

This report provides the fields required for China tax invoices issued in the Golden Tax System.

Note that for customer invoices, the VAT invoice number generated from GTS is stored under Memo Line or using Custom Tag. This is not the customer invoice number that appears in Workday. Further enhancement in terms of storing the VAT invoice number will be available later.

When setting up in Workday, ensure that a Primary Tax ID is selected for the customer.

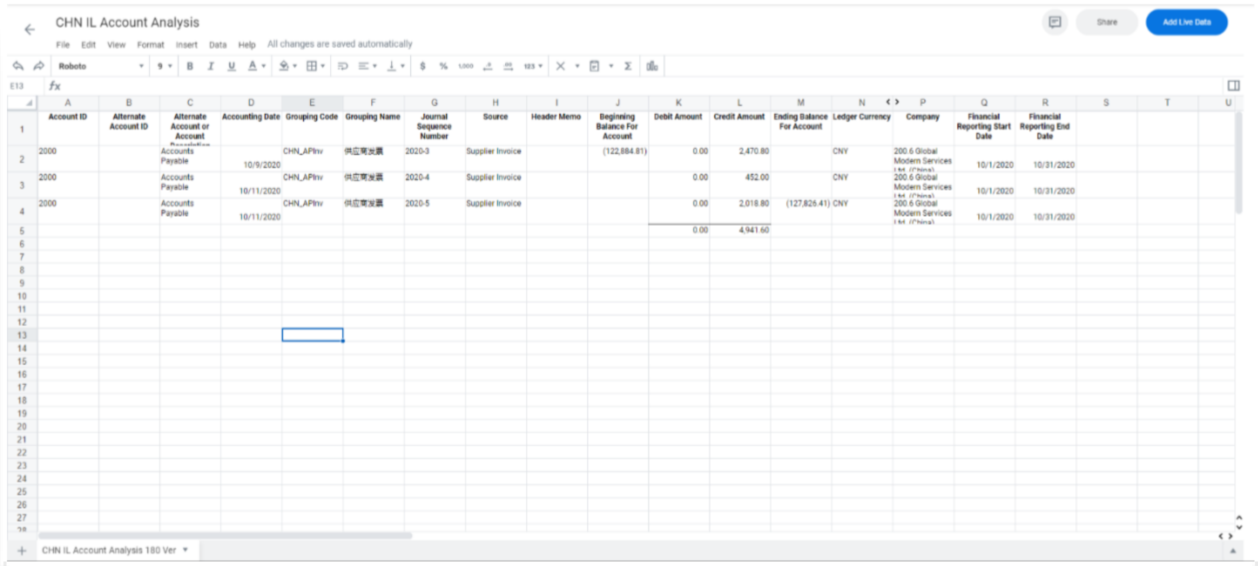
Chinese Customer Invoice Data GTS



Account Analysis

This report provides the beginning and ending balances, movements for the months selected. It is noted that further layout adjustment will be required under excel or export to worksheets. In the screen shot, the "export to worksheets" is used for layout adjustment.

Chinese Account Analysis



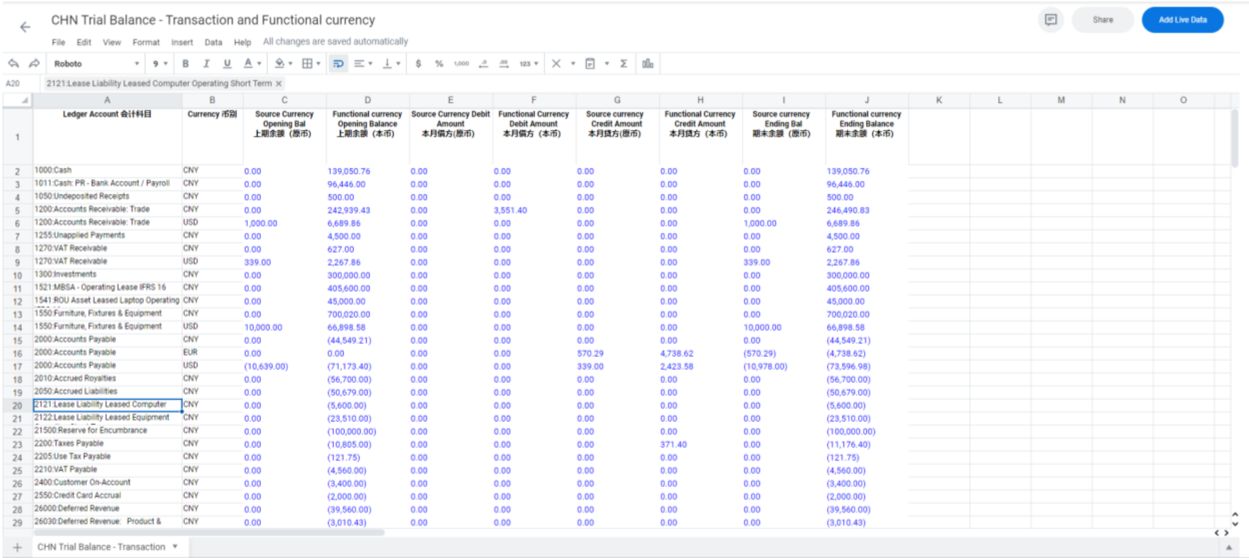
Account ID	Alternate Account ID	Alternate Account or Account Description	Accounting Date	Grouping Code	Grouping Name	Journal Sequence Number	Source	Header Memo	Beginning Balance For Account	Debit Amount	Credit Amount	Ending Balance For Account	Ledger Currency	Company	Financial Reporting Start Date	Financial Reporting End Date
2000		Accounts Payable	10/9/2020	CHN_APInv	供应商发票	2020-3	Supplier Invoice		(122,884.81)	0.00	2,470.80		CNY	200.6 Global Modern Services Ltd. (China)	10/1/2020	10/31/2020
2000		Accounts Payable	10/11/2020	CHN_APInv	供应商发票	2020-4	Supplier Invoice			0.00	452.00		CNY	200.6 Global Modern Services Ltd. (China)	10/1/2020	10/31/2020
2000		Accounts Payable	10/11/2020	CHN_APInv	供应商发票	2020-5	Supplier Invoice			0.00	2,018.80	(127,826.41)	CNY	200.6 Global Modern Services Ltd. (China)	10/1/2020	10/31/2020
										0.00	4,941.60					

Trial Balance Transaction and Functional Currency

This report provides a trial balance with transactions currency entries and translated to China CNY currency. This report is required for the customer certification. In the screen shot, the "export to worksheets" is used for layout adjustment.

[Link to Common Functionality](#)

Chinese Trial Balance Transaction and Functional Currency



CHN Trial Balance - Transaction and Functional currency

Ledger Account 会计科目	Currency 币别	Source Currency Opening Bal 上期余额（原币）	Functional currency Opening Balance 上期余额（本币）	Source Currency Debit Amount 本月借方(原币)	Functional Currency Debit Amount 本月借方（本币）	Source currency Credit Amount 本月贷方(原币)	Functional Currency Credit Amount 本月贷方（本币）	Source currency Ending Bal 期末余额（原币）	Functional currency Ending Balance 期末余额（本币）
1000:Cash	CNY	0.00	139,050.76	0.00	0.00	0.00	0.00	0.00	139,050.76
1011:Cash: PR - Bank Account / Payroll	CNY	0.00	96,446.00	0.00	0.00	0.00	0.00	0.00	96,446.00
1050:Undeposited Receipts	CNY	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00
1200:Accounts Receivable: Trade	CNY	0.00	242,939.43	0.00	3,551.40	0.00	0.00	0.00	246,490.83
1200:Accounts Receivable: Trade	USD	1,000.00	6,689.86	0.00	0.00	0.00	0.00	1,000.00	6,689.86
1255:Unapplied Payments	CNY	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	4,500.00
1270:VAT Receivable	CNY	0.00	627.00	0.00	0.00	0.00	0.00	0.00	627.00
1270:VAT Receivable	USD	339.00	2,267.86	0.00	0.00	0.00	0.00	339.00	2,267.86
1300:Investments	CNY	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	300,000.00
1521:MBSA - Operating Lease IFRS 16	CNY	0.00	405,600.00	0.00	0.00	0.00	0.00	0.00	405,600.00
1541:ROU Asset Leased Laptop Operating	CNY	0.00	45,000.00	0.00	0.00	0.00	0.00	0.00	45,000.00
1550:Furniture, Fixtures & Equipment	CNY	0.00	700,020.00	0.00	0.00	0.00	0.00	0.00	700,020.00
1550:Furniture, Fixtures & Equipment	USD	10,000.00	66,898.58	0.00	0.00	0.00	0.00	10,000.00	66,898.58
2000:Accounts Payable	CNY	0.00	(44,549.21)	0.00	0.00	0.00	0.00	0.00	(44,549.21)
2000:Accounts Payable	EUR	0.00	0.00	0.00	0.00	570.29	4,738.62	(570.29)	(4,738.62)
2000:Accounts Payable	USD	(10,639.00)	(71,173.40)	0.00	0.00	339.00	2,423.58	(10,978.00)	(73,596.98)
2010:Accrued Royalties	CNY	0.00	(56,700.00)	0.00	0.00	0.00	0.00	0.00	(56,700.00)
2050:Accrued Liabilities	CNY	0.00	(50,679.00)	0.00	0.00	0.00	0.00	0.00	(50,679.00)
2121:Lease Liability Leased Computer	CNY	0.00	(5,600.00)	0.00	0.00	0.00	0.00	0.00	(5,600.00)
2122:Lease Liability Leased Equipment	CNY	0.00	(23,510.00)	0.00	0.00	0.00	0.00	0.00	(23,510.00)
21500:Reserve for Encumbrance	CNY	0.00	(100,000.00)	0.00	0.00	0.00	0.00	0.00	(100,000.00)
2200:Taxes Payable	CNY	0.00	(10,805.00)	0.00	0.00	0.00	371.40	0.00	(11,176.40)
2205:Use Tax Payable	CNY	0.00	(121.75)	0.00	0.00	0.00	0.00	0.00	(121.75)
2210:VAT Payable	CNY	0.00	(4,560.00)	0.00	0.00	0.00	0.00	0.00	(4,560.00)
2400:Customer On-Account	CNY	0.00	(3,400.00)	0.00	0.00	0.00	0.00	0.00	(3,400.00)
2550:Credit Card Accrual	CNY	0.00	(2,000.00)	0.00	0.00	0.00	0.00	0.00	(2,000.00)
26000:Deferred Revenue	CNY	0.00	(39,560.00)	0.00	0.00	0.00	0.00	0.00	(39,560.00)
26030:Deferred Revenue: Product &	CNY	0.00	(3,010.43)	0.00	0.00	0.00	0.00	0.00	(3,010.43)

Spend Documents

The Statutory Invoice Types for Supplier are used to easily select Chinese invoice types and are denoted by the prefix CHN.

Certifications

Customer Certification

The customer must submit certification for financial accounting policy and audit software "财务会计制度及核算软件备案". Subject to the province (example: Shanghai), any company which uses software for accounting and auditing must submit the certification.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to China business needs. Number sequencing can be defined for different areas like customer invoices, supplier invoices, journals and bank transactions, etc.

Document Sequence

This is an official document number assigned to accounting documents and journal entries. All accounting documents must contain the document sequence number when submitting to the auditors or the tax authorities.

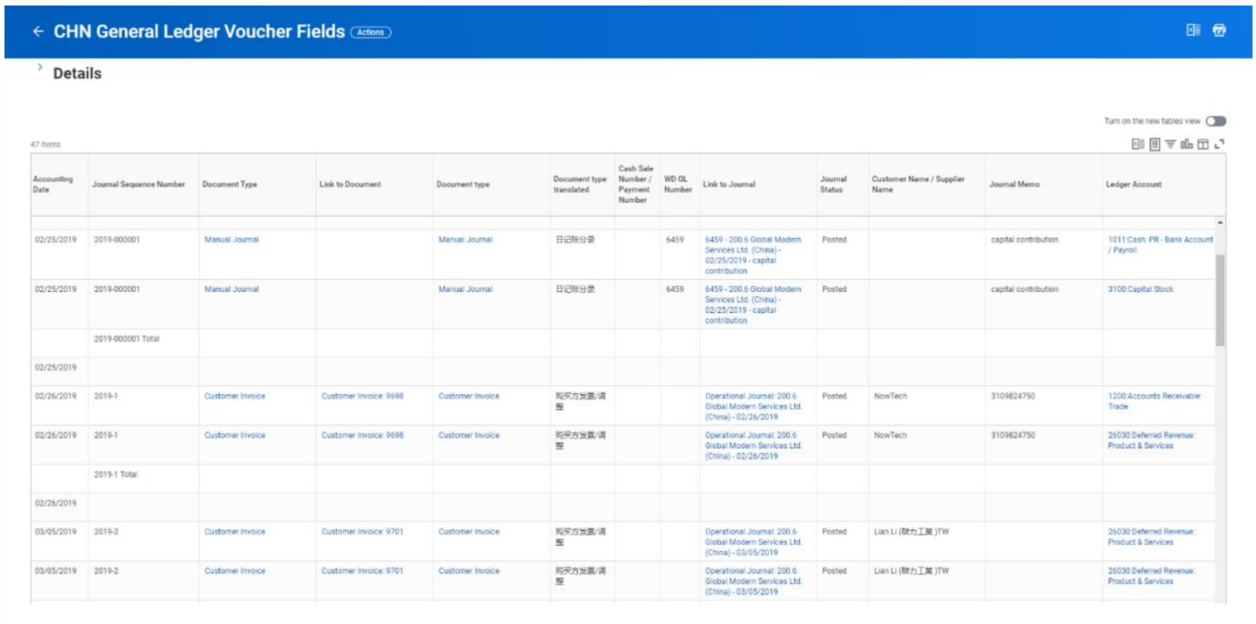
Document sequence numbers must be gapless. There is no specific format for the document number as long as they are gapless. When defining the journal sequence, ensure that Sequence Padding is defined under Sequence General Rule Conditions.

The CHN General Ledger Voucher Fields report provides the fields for GL Voucher. Use the BIRT tools to develop the layout of the report. Signatory fields should be part of the report, for example:

- Approved by
- Prepared by
- Finance Manager

Note that the report provides the brief description in Chinese (example: supplier invoice as 供应商发票) according to audit requirements.

Chinese General Ledger Voucher fields


CHN General Ledger Voucher Fields Actions

Details

Turn on the new tables view

47 items

Accounting Date	Journal Sequence Number	Document Type	Link to Document	Document type	Document type translated	Cash Sale Number / Payment Number	WD GL Number	Link to Journal	Journal Status	Customer Name / Supplier Name	Journal Memo	Ledger Account
02/25/2019	2019-000001	Manual Journal		Manual Journal	日记账分录		6459	6459 - 200.6 Global Modern Services Ltd. (China) - 02/25/2019 - capital contribution	Posted		capital contribution	1011:Cash: PR - Bank Account / Payroll
02/25/2019	2019-000001	Manual Journal		Manual Journal	日记账分录		6459	6459 - 200.6 Global Modern Services Ltd. (China) - 02/25/2019 - capital contribution	Posted		capital contribution	3100:Capital Stock
	2019-000001 Total											
02/25/2019												
02/26/2019	2019-1	Customer Invoice	Customer Invoice: 9698	Customer Invoice	购买方发票/调整			Operational Journal: 200.6 Global Modern Services Ltd. (China) - 02/26/2019	Posted	NowTech	3109824750	1200:Accounts Receivable: Trade
02/26/2019	2019-1	Customer Invoice	Customer Invoice: 9698	Customer Invoice	购买方发票/调整			Operational Journal: 200.6 Global Modern Services Ltd. (China) - 02/26/2019	Posted	NowTech	3109824750	26030:Deferred Revenue: Product & Services
	2019-1 Total											
02/26/2019												
03/05/2019	2019-2	Customer Invoice	Customer Invoice: 9701	Customer Invoice	购买方发票/调整			Operational Journal: 200.6 Global Modern Services Ltd. (China) - 03/05/2019	Posted	Lian Li (聯力工業)TW		26030:Deferred Revenue: Product & Services
03/05/2019	2019-2	Customer Invoice	Customer Invoice: 9701	Customer Invoice	购买方发票/调整			Operational Journal: 200.6 Global Modern Services Ltd. (China) - 03/05/2019	Posted	Lian Li (聯力工業)TW		26030:Deferred Revenue: Product & Services

It is noted that there are two formats of Journal gapless defined, one for GL entry while another for customer and supplier invoices.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in China, including straight line and declining balance.

Link to Common Functionality

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in China.

Payments

Workday supports the following payment formats used in China:

- ISO 20022 - BACS /FASTER/CHAPS Direct Debits

Customer Documents

The Statutory Invoice Types for Customer are used to easily select Chinese invoice types and are denoted by the prefix CHN.

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for HONG KONG

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

There is no VAT/GST in Hong Kong. No configuration is required.

Tax Withholding

Withholding Tax Rates for Hong Kong are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

There are no country-specific Workday reports or setup here.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

There are no country-specific Workday reports or setup here.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Hong Kong.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - MT940 for SWIFT transactions.

The ISO 20022 - CAMT 053 file format for electronic submission of Bank Statements is available. This bank statement format is widely used in Hong Kong.

Payments

Workday delivers payment connectors to credit transfers and direct debits (SWIFT)

Customer Documents

There are no country-specific Workday reports or setup here.

Country Configurations for INDIA

Alternate Chart

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Goods and Services Tax (GST)

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Goods and Service Tax, commonly known as GST, is a new tax system launched to replace the various taxes already in place at the state level and central level in India. GST has been introduced with the aim to devise a one tax system for all goods and services throughout the country.

There are actually three different taxes, namely:

- CGST is Central Goods and Service Tax
- SGST is State Goods and Service Tax
- IGST is Integrated Goods and Service Tax

The separate state GST is there to protect the constitutional rights of the State Governments to levy taxes on the goods and services sold/purchased within a specific state. Note:

- For Inter-state supply, IGST Rate is applicable
- For Intra-state supply, CGST rate and SGST rate is applicable
- For Goods which are not specified in table of tax rate have IGST tax rate of 18%

Transaction Tax Rates

In India, the GST Regime is denoted by the prefix IND utilizing effective date configuration.

Transaction Tax Code

Each single State is a combination of the tax rate for the single State (SGST) and the tax rate for the Central Authorities (CGST).

The tax code for Integrated GST (IGST) is related to the tax rate for Integrated GST (IGST). Transaction Tax Code used in India GST Regime is denoted by the prefix IND.

Tax Applicabilities

Tax Applicabilities relevant to India are prefixed with IND, they are created with a code that reflect the naming used by the Offline Tools that comes bundled with MS Excel Template composed by 11 data entry worksheets, that are published by the Tax Authorities for collecting all the information related to the day-by-day business transactions required to be reported into GSTR-1 for Outward Supplies and into GSTR-2 for Inward Supplies.

Tax Withholding / Tax Deducted at source (TDS)

Withholding Tax Codes

In India, “Withholding Tax” is referred to as Tax Deducted at source (TDS), where tax is deducted at source by the payer of income.

In India it is applicable for various sources of income like salary, commission, interest, work contract, profession receipts, rent etc. The main purpose of withholding tax is early generation of revenue to the government.

Rate Configuration

Withholding Tax Rates for India are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured and are denoted by the prefix IND.

Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

The reports are created to reflect the information required by the Central Board of Excise and Customs (India) for collecting all the information related to the day-by-day business transaction required to be reported into the different tax reporting.

The tax reports requested in India are:

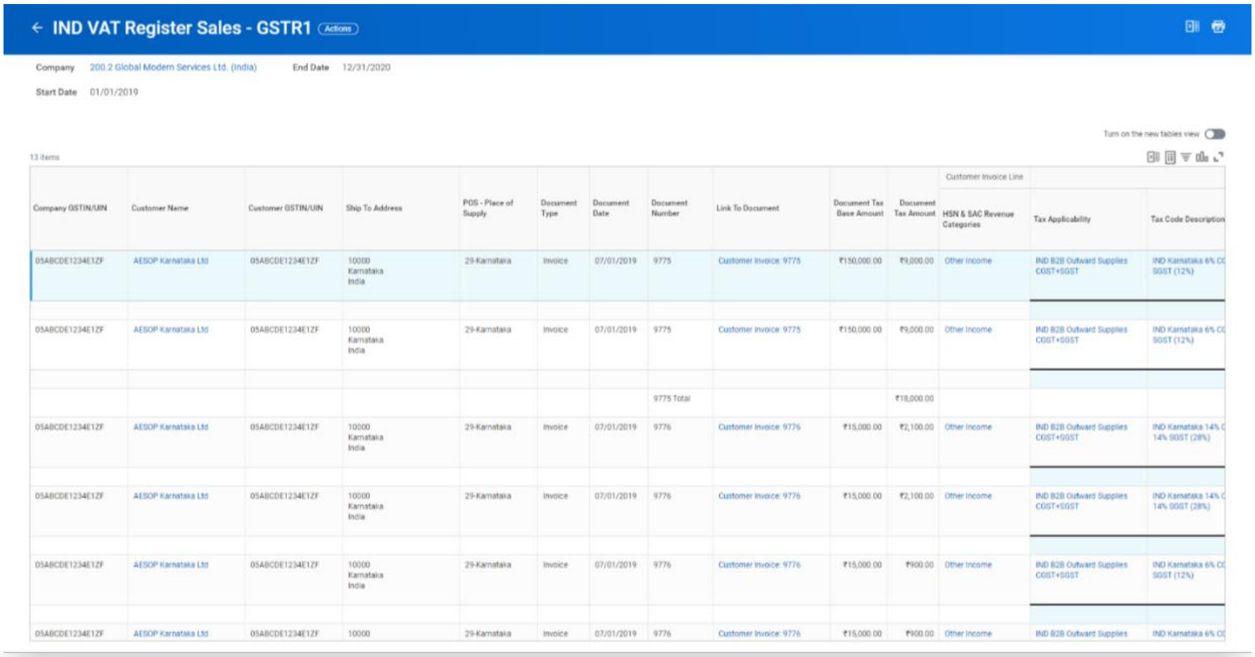
- IND VAT Register Sales - GSTR1, details of outward supplies of goods or services (customer invoice + invoice adjustment) - Monthly by 10th of every month
- IND VAT Register Purchases - GSTR2, details of inward supplies of goods or services (supplier invoice + invoice adjustment) - Monthly by 15th of every month
- GSTR-3 Monthly Return Summary of business transaction details for the tax period auto populated on the basis of GSTR 1 & GSTR 2 - Monthly by 20th of every month

The reports are created to reflect the information required by the Offline Tools that comes bundled with MS Excel Template composed by 11 data entry worksheets, that are published by the Tax Authorities.

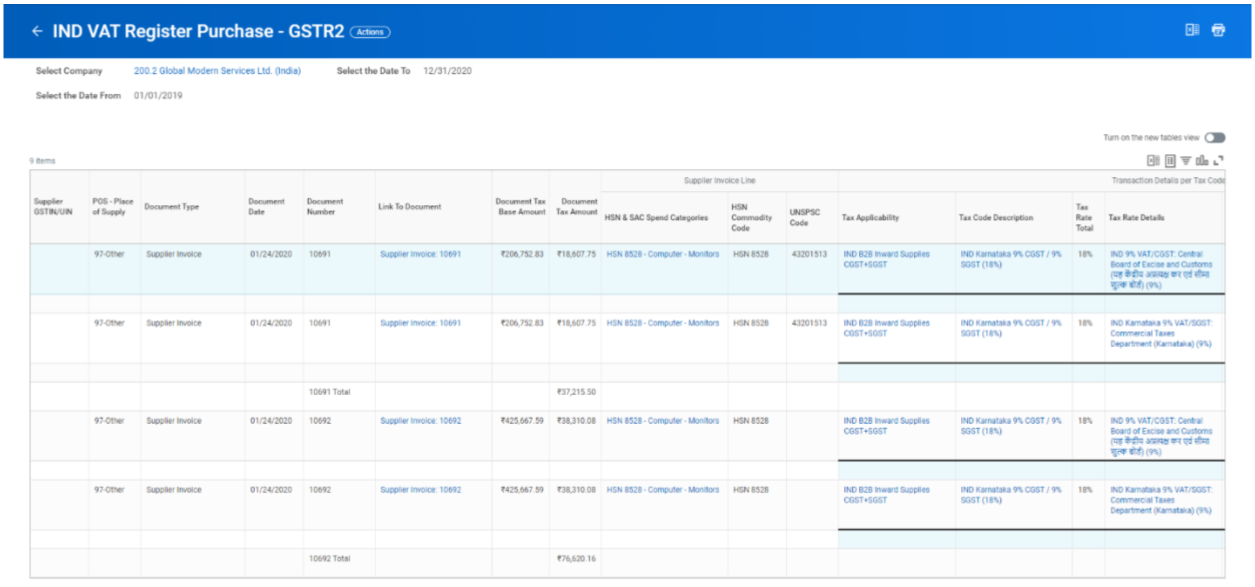
The Selection criteria are already set up with the tax applicability code relevant for GSTR1 or for GSTR2 reporting and the user can remove or add based on their needs.

[Link to Common Functionality]

Indian VAT Register Sales GSTR-1 Report



Indian VAT Register Purchase GSTR-2 Report



HSN (Harmonized System Nomenclature) and SAC (Services Accounting Code)

Into the reporting it is mandatory also to indicate the HSN (Harmonized System Nomenclature) or SAC (Services Accounting Code) related to each single goods or service included into the Customer Invoice or Supplier Invoice.

The HSN code number is an internationally adopted commodity description and coding system developed by the World Customs Organization (WCO). With the HSN code acting as a universal classification for goods, the Indian Government has decided to adopt the use of HSN code for classification of goods under GST and levy of GST.

The SAC Code is a system of classification developed by the service tax department in India for the classification of services. GST Council has decided to adopt the SAC code system for levy of GST in India.

With Workday there are three different possibilities for managing the HSN and SAC code:

- Use a Worktag (dimension) for HSN and SAC code, in this case the user will be able to select into the Invoice at line level the relevant code for HSN or SAC.
- Use Purchase and Sales Item Group for HSN and SAC code, in this case we suggest creating the Item Group with the relevant HSN or SAC code, the user will be not able to select at line level the relevant code for HSN or SAC, but they will be getting directly from the Item inserted on the line.
- Use Spend and Revenue Categories for HSN and SAC code, into the report delivered we have decided to use spend categories (where we can set the commodity code) and revenue categories (that we can map with the spend categories) and use directly the spend or revenue categories names like the real HSN or SAC Code (it is not necessary to read the commodity code field but is still possible).

Spend Documents

Specific details for supplier invoice/adjustment are not required in India.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Link to Common Functionality

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Indian business needs. Number sequencing can be defined for different areas like customer invoices, supplier invoices, journals, purchase orders, etc.

Please note that:

- The Sequence Number for Customer Invoice is assigned in real time when the transaction is saved/posted.
- The Sequence Number for Supplier Invoice is assigned in batch mode when the ledger period will be closed.
- The Sequence Number for Journal Entries is assigned in batch mode when the ledger period will be closed.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in India, including straight line and declining balance.

Banking

Workday delivers bank statement connectors based on BAI2 and ISO 20022(SEPA). For India, a custom integration bank statement connector is required.

Payments

Workday delivers payment connectors based on ACH, BACS 18, BAI2 and ISO 20022(SEPA) for India. It is requested to create a custom integration for bank payment files.

Customer Documents

Specific details for customer invoice/adjustment are not required in India.

Country Configurations for INDONESIA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or companies account set to the corporate account set.

Value Added Tax (VAT) / Luxury Goods Sales Tax (LST)

Value Added Tax (VAT) is typically due on events involving the transfer of taxable goods or the provisions of taxable services in the Indonesian customs area.

In addition to the VAT, some goods are subject to LST upon import or delivery by the manufacturer to another party at rates ranging from 10% to 200%.

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Indonesia VAT Regime are denoted by the prefix IDN and Luxury Tax Rates are followed by LST; Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Indonesia are prefixed with IDN, and they support all tax reporting and VAT Return.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions
- Taxable transaction subject to Luxury Goods Sales Tax
- Exempt transactions subject to Luxury Goods Sales Tax

Tax Withholding

Withholding Tax Rates for Indonesia are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured and are denoted by the prefix IDN. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

The reports are created to reflect the information required by the Directorate General of Taxation (DIREKTORAT JENDERAL PAJAK) for collecting all the information related to the day-by-day business transaction required to be reported into the different tax reporting.

The tax reporting requested in Indonesia are:

For Outward Sales

- IDN VAT List Export Goods and Service FORM 1111 A1
- IDN VAT List Domestic Delivery FORM 1111 A2

For Inward Purchase

- IDN VAT List Purchase Import FORM 1111 B1
- IDN VAT List Purchase Domestic FORM 1111 B2
- IDN VAT List Purchase Not Deductible FORM 1111 B3

For Recap Inward and Outward

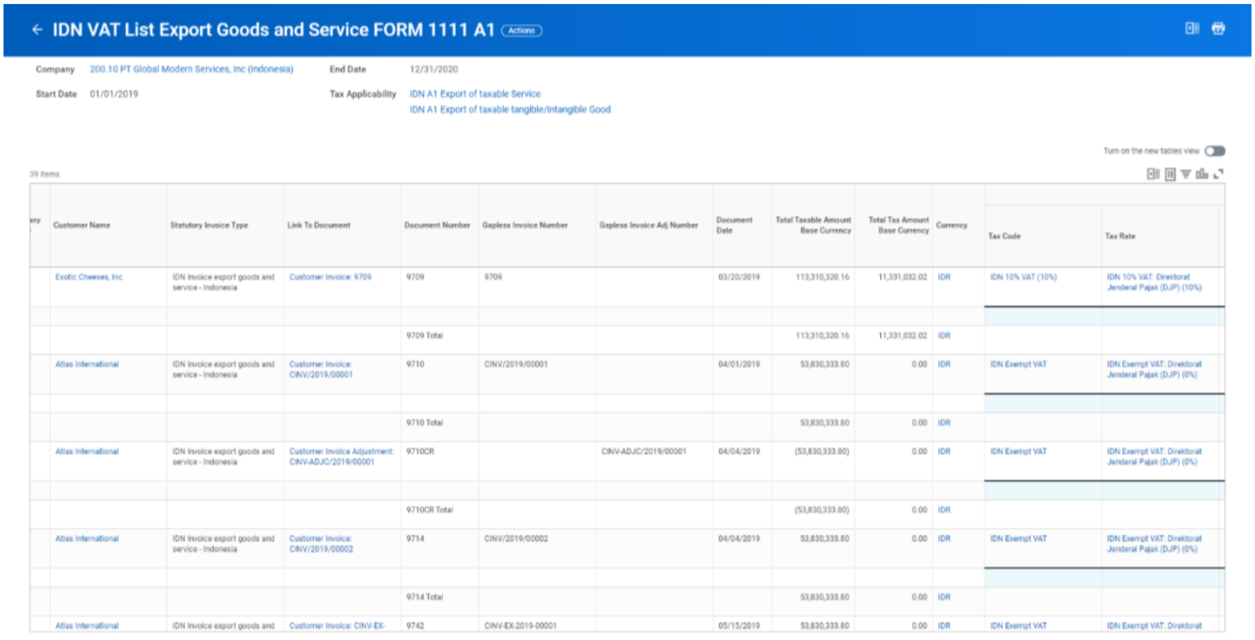
- IDN VAT Recap Delivery & Acquisition FORM 1111 AB

For VAT Return

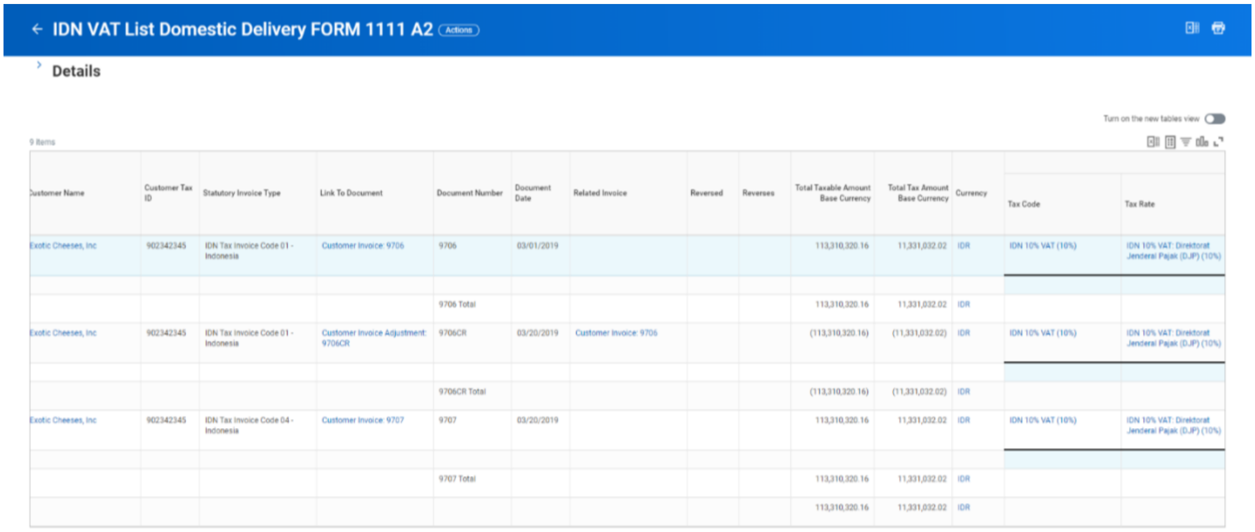
- IDN Tax Declaration Report FORM 1111

[Link to Common Functionality]

Indonesian VAT List Export of Goods and Service Form 1111 A1



Indonesian VAT List Domestic Delivery Form 1111 A2



Indonesia Tax Declaration (VAT Return Form 1111)

Workday provides Tax Declaration configurations to allow Indonesian companies to submit their periodic VAT Return. The Tax Declaration Definition and Component are created to reflect all the information required by the Directorate General of Taxation (DIREKTORAT JENDERAL PAJAK) and it is based on the Monthly Value Added Tax Return (VAT Return) Form 1111.

The Indonesian Tax Declaration is not following the concept of Tax Point Date but on transaction date.

Link to Common Functionality

Spend Documents

The Supplier Invoice/Adjustment includes the management of VAT Reverse Charge rule that is based on the mechanism of the self-assessed function.

The Statutory Invoice Type created for Indonesia are denoted by the prefix IDN:

- IDN Purchase Invoice Import
- IDN Purchase Invoice Domestic
- IDN Purchase Invoice Not Deductible

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday allows for journal and operational transaction document sequencing according to Indonesian business needs. Number sequencing can be defined for different areas like customer invoices, supplier invoices, journals, purchase orders, etc.

Please note that:

- The Sequence Number for Customer Invoice is assigned in real time when the transaction is saved/posted.
- The Sequence Number for Supplier Invoice is assigned in batch mode when the ledger period will be closed.
- The Sequence Number for Journal Entries is assigned in batch mode when the ledger period will be closed.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Indonesia, including straight line and declining balance.

Banking

Workday delivers bank statement connectors based on BAI2 and ISO 20022(SEPA). For Indonesia, a custom integration bank statement connector is required.

Link to Common Functionality

Payments

Workday delivers payment connectors based on ACH, BACS 18, BAI2 and ISO 20022(SEPA). For Indonesia, a custom integration for bank payment files is required.

Customer Documents

In Indonesia all Customer Invoices and Adjustments need to be sent to the customer in electronic mode effective 1 July 2016. The VAT invoice number is determined by the Directorate General of Taxation (DGT). Indonesian taxable entrepreneurs are required to request the VAT invoice number from the DGT before issuing VAT invoices.

Please refer to the E-Invoicing section for more information about the electronic invoice in Workday.

The Statutory Invoice Type created for Indonesia are denoted by the prefix IDN:

- IDN Tax Invoice Code 01
- IDN Tax Invoice Code 02
- IDN Tax Invoice Code 03
- IDN Tax Invoice Code 04
- IDN Tax Invoice Code 05
- IDN Tax Invoice Code 06
- IDN Tax Invoice Code 07
- IDN Tax Invoice Code 08
- IDN Tax Invoice Code 09
- IDN Invoice export goods and service

Country Configurations for JAPAN

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or companies account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Workday provides the following VAT configurations to address the requirements of Japanese tax authority (National Tax Agency). Transaction Tax Rates and Transaction Tax Codes for Japan are configured with the prefix JPN:

- JPN Standard
- JPN Reduced
- JPN Zero Rated
- JPN Exempt

Transaction Tax Codes, Rates and Tax Applicability Configuration

The system allows you to define further Transaction Tax Rates and Transaction Tax Codes at any time.

Transaction Tax Rates can be configured utilizing Effective Date if necessary.

Tax Applicabilities

Workday also provides the Tax Applicabilities relevant for Japan to support the business scenarios covered by the Consumption Tax Filing Form. These are:

- JPN Interim Local Tax Payments
- JPN Interim Tax Payments
- JPN Ctax on Bad Debt
- JPN Ctax on Purchase for Taxable and Non-taxable Sales
- JPN Ctax on Taxable Freight

Tax Withholding

Withholding tax rates for Japan are configured on the basis of recognition at the time of payment and are calculated at an individual or accumulated transaction level. Tiered rates are preconfigured. Additional withholding tax rates and codes can be configured by users as required.

Tax and Statutory Reporting

Consumption Tax Final Return Form

Companies must submit Consumption tax returns on a monthly, biannual, or annual basis in order to report any Consumption tax that has already been incurred to the tax office, to pay it or, in the event of a pre-tax surplus, to get reimbursed.

Workday provides Tax Declaration configurations to allow Japanese companies to submit their annual VAT Return.

Japanese Tax Declaration is configured by default for the prior period on an annual basis, based on the assumption that transactions are on an accrual basis.

Spend Documents

Workday provides the ability to configure date-based payment terms commonly used in Japan. This enables users to manage their account payables aging.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

There are no country-specific Workday reports or setup here.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Japan, including straight line and declining balance.

Banking

There are no country-specific Workday reports or setup here.

[Link to Common Functionality]

Payments

Workday delivers payment connectors to credit transfers, ISO20022, and Zengin Format for domestic credit transfers.

Customer Documents

Workday provides the ability to configure date-based payment terms commonly used in Japan. This enables users to manage their account receivables aging.

Country Configurations for MALAYSIA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

Sales and Service Tax (SST) applies to the following types of transactions:

- Supplies of taxable services provided by any taxable person in Malaysia in the course and furtherance of business
- Supplies of Imported and locally manufactured goods by the manufacturer

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in the Malaysia SST Regime are denoted by the prefix MYS.

Tax Applicabilities relevant to Malaysia are prefixed with MYS.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for Malaysia are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

[Link to Common Functionality]

Tax and Statutory Reporting

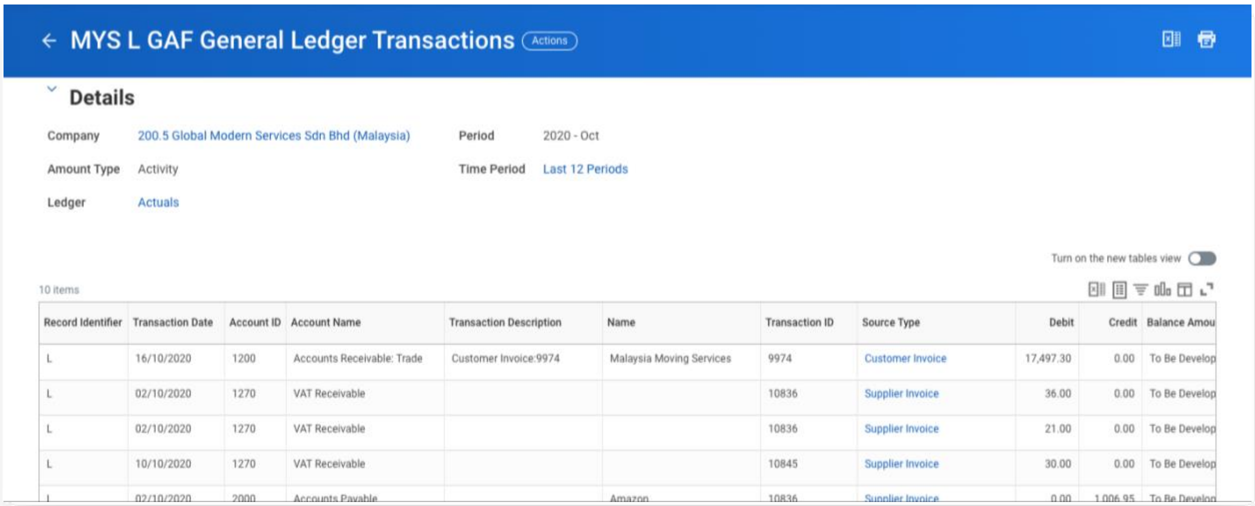
Tax Declaration Definition

Companies must submit SST returns on a bimonthly basis in order to report any SST that has already been incurred to the tax office, to pay it or, in the event of a pre-tax surplus, to get reimbursed.

Workday provides SST Declaration to allow Malay companies to submit SST returns.

Malaysia Tax Declaration is configured by default for the prior period on a bimonthly basis, based on the assumption that transactions are on an accrual basis.

Malaysian L GAF General Ledger Transactions Report



Record Identifier	Transaction Date	Account ID	Account Name	Transaction Description	Name	Transaction ID	Source Type	Debit	Credit	Balance Amou
L	16/10/2020	1200	Accounts Receivable: Trade	Customer Invoice:9974	Malaysia Moving Services	9974	Customer Invoice	17,497.30	0.00	To Be Develop
L	02/10/2020	1270	VAT Receivable			10836	Supplier Invoice	36.00	0.00	To Be Develop
L	02/10/2020	1270	VAT Receivable			10836	Supplier Invoice	21.00	0.00	To Be Develop
L	10/10/2020	1270	VAT Receivable			10845	Supplier Invoice	30.00	0.00	To Be Develop
L	02/10/2020	2000	Accounts Payable		Amazon	10836	Supplier Invoice	0.00	1,006.95	To Be Develop

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements which can be configured to support use cases as required.

Link to Common Functionality

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Malaysia.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Malaysia.

Payments

Workday supports the following common payment formats used in Malaysia:

- ISO 20022 - HSBC/BoA/CGI

Customer Documents

There are no country-specific Workday reports or setup here.

Country Configurations for NEW ZEALAND

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Goods and Services Tax (GST)

GST is a tax added to the price of most goods and services, including imports. The system is similar to European VAT. GST is payable on most goods and services sold or consumed in New Zealand. The GST reporting and payment cycle can be monthly, bi-monthly or bi-annually depending on the size of the business.

GST applies to the following types of transactions:

- Supplies of goods or services made in New Zealand by a taxable person
- Import of Goods and Services from outside New Zealand
- Export goods and services (which the right to claim input VAT credits)
- Reverse-charge, where the recipient of the goods or services makes the declaration of both their purchase (input GST) and the supplier's sale (output GST) in their VAT return

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in New Zealand GST Regime are denoted by the prefix NZL, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to New Zealand are prefixed with NZL.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following NZL Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of GST Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

[Link to Common Functionality](#)

GST Groups

Workday supports the creation of effective-dated same country GST Groups. When creating the Tax Declaration, a GST group or individual company can be chosen as the basis for the run.

Tax Withholding

Workday provides the withholding configurations to address the New Zealand requirements. Withholding Tax Rates for New Zealand are configured with the prefix NZL.

Tax and Statutory Reporting

New Zealand GST Return

Any New Zealand business registered for GST needs to complete their GST return in a monthly, two-monthly, six-monthly depending on the size of business. GST must be filed along with any payment due by the 28th of the month following the end of the taxable period.

Workday provides Tax Declaration configurations to allow New Zealand companies to submit their GST return.

Tax Declaration Definition

The supporting Tax Components are prefaced with NZL to support the monthly or quarterly GST 101, depending on the sales turnover of the company.

Spend Documents

There are no country-specific Workday reports or setup here.

Document Sequencing

Document sequencing is not required in New Zealand. Note, Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements, this can be configured by users to support use cases as required.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Link to Common Functionality

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in New Zealand.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - MT940 for SWIFT transactions.

The ISO 20022 file format for electronic submission of Bank Statements and BAI2 format are available. The bank statement format is widely used in New Zealand.

Payments

Workday delivers payment connectors to credit transfers and direct debits (SWIFT).

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for PHILIPPINES

Alternate Chart

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in the Philippines by a taxable person.
- Import of Goods and Services from outside the Philippines.

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in the Philippines VAT Regime are denoted by the prefix PHL, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to the Philippines are prefixed with PHL.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for the Philippines are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Link to Common Functionality

Tax and Statutory Reporting

Philippines's BIR (Bureau of Internal Revenue) Form 2550M

Any person or business subject to VAT is required to submit a VAT return form. Workday supports this functionality. BIR Form 2550M is configured by default for the prior period on a monthly basis, based on the assumption that transactions are on an accrual basis.

Summary List of Sales and Purchases

Workday provides reports that summarize the data that can be submitted to the Bureau of Internal Revenue.

- PHL RELIEF Summary List of Sales
- PHL RELIEF Summary List of Purchases

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

System Certification is required in order for businesses to use computerized accounting systems. Businesses are responsible for having their systems reviewed and approved by the BIR.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements which can be configured to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in the Philippines.

[Link to Common Functionality]

Banking

Workday provides bank account validation configuration as well as a bank payment and bank statement connectors for the common formats used in the Philippines.

Payments

Workday supports the following common payment formats used in the Philippines:

- ISO 20022

Customer Documents

There are no country-specific Workday reports or setup here.

Country Configurations for SINGAPORE

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Goods and Services Tax (GST)

GST applies to the following types of transactions:

- Supplies of goods or services made in Singapore by a taxable person or business
- Import of Goods and Services from outside Singapore

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Singapore GST Regime are denoted by the prefix SGP, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Singapore are prefixed with SGP.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following SGP Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of GST Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for Singapore are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

[Link to Common Functionality]

Tax and Statutory Reporting

Singapore GST F5 Return

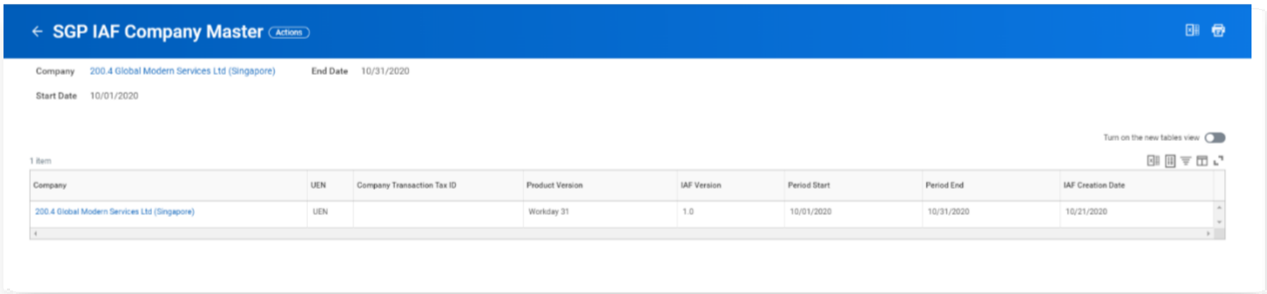
Workday provides Tax Declaration configurations to allow Singapore companies to submit their GST F5 Return. The supported tax components are prefaced with SGP. Default configuration is delivered to run tax declarations for the Prior Period on a Quarterly basis and based on the assumption that all of the transactions recorded will be accrual-based.

Singapore IRAS Audit File “IAF” Reports

Workday provides Audit File reports as preparation reports for the purpose of audit, allowing for data extraction:

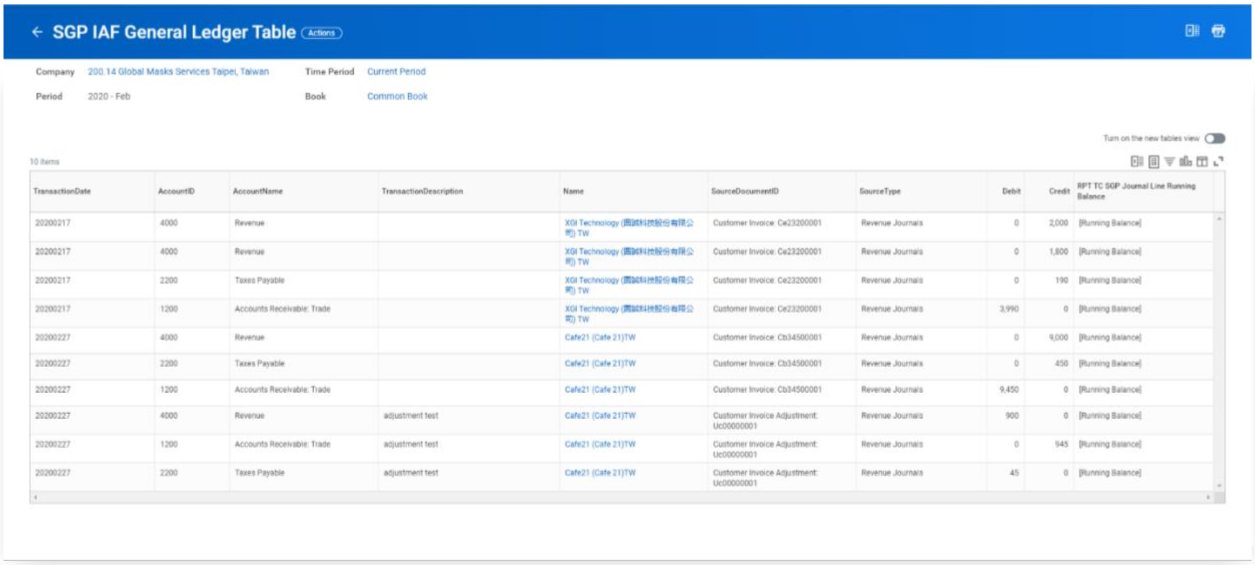
- IAF Company Master Report
- IAF General Ledger Table
- IAF Purchase Listing Table
- IAF Supply Listing Table
- IAF Customer Master

Singaporean IAF Company Master Report



[Link to Common Functionality]

Singaporean IAF General Ledger Table



← SGP IAF General Ledger Table Actions

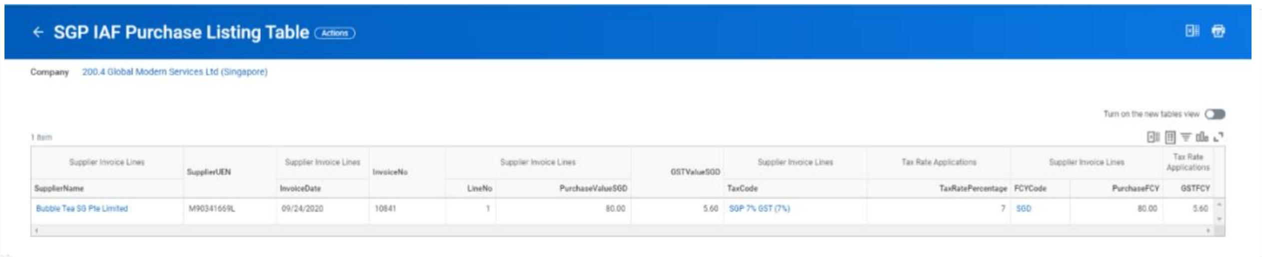
Company: 200.14 Global Masks Services Taipei, Taiwan | Time Period: Current Period
Period: 2020 - Feb | Book: Common Book

Turn on the new tables view

10 items

TransactionDate	AccountID	AccountName	TransactionDescription	Name	SourceDocumentID	SourceType	Debit	Credit	RPT TC SGP Journal Line Running Balance
20200217	4000	Revenue		XGI Technology (圓誠科技股份有限公司) TW	Customer Invoice: Ce23200001	Revenue Journals	0	2,000	[Running Balance]
20200217	4000	Revenue		XGI Technology (圓誠科技股份有限公司) TW	Customer Invoice: Ce23200001	Revenue Journals	0	1,800	[Running Balance]
20200217	2200	Taxes Payable		XGI Technology (圓誠科技股份有限公司) TW	Customer Invoice: Ce23200001	Revenue Journals	0	190	[Running Balance]
20200217	1200	Accounts Receivable: Trade		XGI Technology (圓誠科技股份有限公司) TW	Customer Invoice: Ce23200001	Revenue Journals	3,990	0	[Running Balance]
20200227	4000	Revenue		Cafe21 (Cafe 21)TW	Customer Invoice: Cb34500001	Revenue Journals	0	9,000	[Running Balance]
20200227	2200	Taxes Payable		Cafe21 (Cafe 21)TW	Customer Invoice: Cb34500001	Revenue Journals	0	450	[Running Balance]
20200227	1200	Accounts Receivable: Trade		Cafe21 (Cafe 21)TW	Customer Invoice: Cb34500001	Revenue Journals	9,450	0	[Running Balance]
20200227	4000	Revenue	adjustment test	Cafe21 (Cafe 21)TW	Customer Invoice Adjustment: Uc00000001	Revenue Journals	900	0	[Running Balance]
20200227	1200	Accounts Receivable: Trade	adjustment test	Cafe21 (Cafe 21)TW	Customer Invoice Adjustment: Uc00000001	Revenue Journals	0	945	[Running Balance]
20200227	2200	Taxes Payable	adjustment test	Cafe21 (Cafe 21)TW	Customer Invoice Adjustment: Uc00000001	Revenue Journals	45	0	[Running Balance]

Singaporean SGP IAF Purchase Listing Table



← SGP IAF Purchase Listing Table Actions

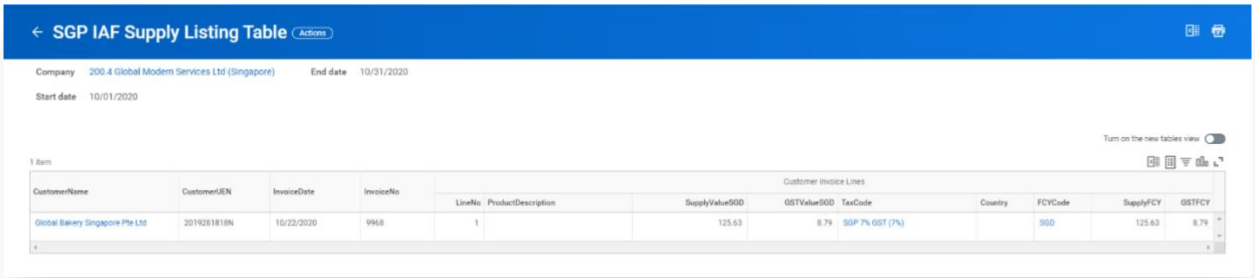
Company: 200.4 Global Modern Services Ltd (Singapore)

Turn on the new tables view

1 item

Supplier Invoice Lines		Supplier Invoice Lines		Supplier Invoice Lines			Supplier Invoice Lines	Tax Rate Applications	Supplier Invoice Lines		Tax Rate Applications
SupplierName	SupplierUEN	InvoiceDate	InvoiceNo	LineNo	PurchaseValueSGD	GSTValueSGD	TaxCode	TaxRatePercentage	FCYCode	PurchaseFCY	GSTFCY
Bubble Tea SG Pte Limited	M90341669L	09/24/2020	10841	1	80.00	5.60	SGP 7% GST (7%)	7	SGD	80.00	5.60

Singaporean IAF Supply Listing Table



← SGP IAF Supply Listing Table Actions

Company: 200.4 Global Modern Services Ltd (Singapore) | End date: 10/31/2020
Start date: 10/01/2020

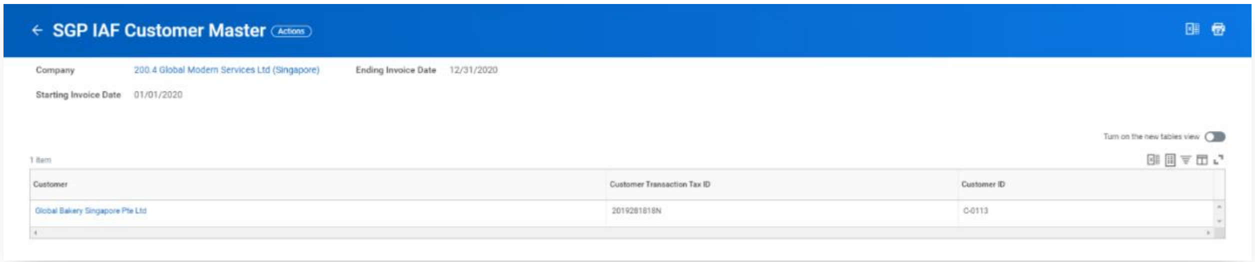
Turn on the new tables view

1 item

				Customer Invoice Lines								
CustomerName	CustomerUEN	InvoiceDate	InvoiceNo	LineNo	ProductDescription	SupplyValueSGD	GSTValueSGD	TaxCode	Country	FCYCode	SupplyFCY	GSTFCY
Global Bakery Singapore Pte Ltd	201926181 8N	10/22/2020	9968	1		125.63	8.79	SGP 7% GST (7%)		SGD	125.63	8.79

[Link to Common Functionality]

Singaporean IAF Customer Master



Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements, this can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Singapore.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - MT940 for SWIFT transactions.

The ISO 20022 file format for electronic submission of Bank Statements is available. This bank statement format is widely used in Singapore.

Link to Common Functionality

Payments

Workday delivers payment connectors to credit transfers and direct debits (SWIFT).

Customer Documents

Workday provides a UBL 2.1 electronic customer invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for SOUTH KOREA

Alternate Chart of Accounts

Workday provides Alternate Chart of Account functionality enabling companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in South Korea by a taxable person or business
- Import of Goods and Services from outside South Korea

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in South Korea VAT Regime are denoted by the prefix KOR, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to South Korea are prefixed with KOR.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for South Korea are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

[Link to Common Functionality]

Tax and Statutory Reporting

South Korea VAT Return Form

Any person or business subject to VAT is required to submit a VAT return form. Workday supports this functionality. Korean VAT Return Form is configured by default for the prior period on a biannual basis, based on the assumption that transactions are on an accrual basis.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements which can be configured to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in South Korea.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in South Korea.

Payments

Workday supports the following common payment formats used in South Korea:

- ISO 20022 - HSBC

[Link to Common Functionality]

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for SRI LANKA

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT)

VAT was introduced in 2002. VAT applies to the following types of transactions:

- Supplies of goods or services made in Sri Lanka by a taxable person or business
- Import of Goods and Services from outside Sri Lanka
- Export goods and services (which the right to claim input VAT credits)

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Sri Lanka VAT Regime are denoted by the prefix LKA, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Sri Lanka are prefixed with LKA.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for Sri Lanka are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

Sri Lanka Section 1 VAT filing

Workday provides Tax Declaration configurations to allow Sri Lanka companies to submit their VAT filing.

In addition, the custom reports are configured to support Sri Lanka supplementary reports for VAT filing purposes.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

There are no country-specific Workday reports or setup here.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Sri Lanka.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - MT940 for SWIFT transactions.

The ISO 20022 file format for electronic submission of Bank Statements is available. This bank statement format is widely used in Sri Lanka.

Payments

Workday delivers payment connectors to credit transfers and direct debits (SWIFT).

[Link to Common Functionality]

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for TAIWAN

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT) and Gross Business Receipts Tax (BT)

There are two types of business tax system in Taiwan: value-added tax (VAT) and gross business receipts tax (BT).

Value added tax (VAT)

VAT is applicable to general business with a rate of 5%. VAT in Taiwan is similar to European-style VAT, with an input tax credit or a refund available. Under the VAT system, the seller collects the output VAT from the buyer at the time of sale. The seller can claim the input VAT from output VAT and record the balance to the Taiwan tax authority.

In Taiwan, the VAT system is a centralized collection of national tax data. Any business entity selling goods or services must issue a government uniform invoice "GUI" to a buyer at the time of transaction. The government will collect the details of the invoices for data analytics.

VAT returns must be filed bimonthly before the 15th day of the following period and tax due must be paid at that time. The VAT filing date is the 15th day of every odd month, e.g., a VAT return for January and February must be filed and VAT paid before March 15. VAT applies to the following types of transactions:

- Supplies of goods or services made in Taiwan by a taxable person or business
- Import of Goods and Services from outside Taiwan
- Export goods and services (which the right to claim input VAT credits)

Transaction Tax Codes, Rates and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Taiwan VAT Regime are denoted by the prefix TWN, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Taiwan are prefixed with TWN.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions

- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Gross Business Receipts Tax (BT)

Gross business receipt tax “BT” is applicable to specified industries (e.g., financial institutions, small businesses). BT returns must be filed bimonthly. The tax payable, if any, must be paid to the government treasury in advance (i.e., before the tax return is filed), and the taxpayer must attach the receipt for payment of the tax to the tax return. For small business entities and exempted business entities, the taxpayer must pay the BT every three months according to the tax payment voucher issued by the tax authorities.

Workday provides the BT configuration to address the requirements.

Tax Withholding

Withholding Tax Rates for Taiwan are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Tax and Statutory Reporting

Tax Register Purchase

This report provides the details for Taiwan VAT Input tax.

Tax Register Sales

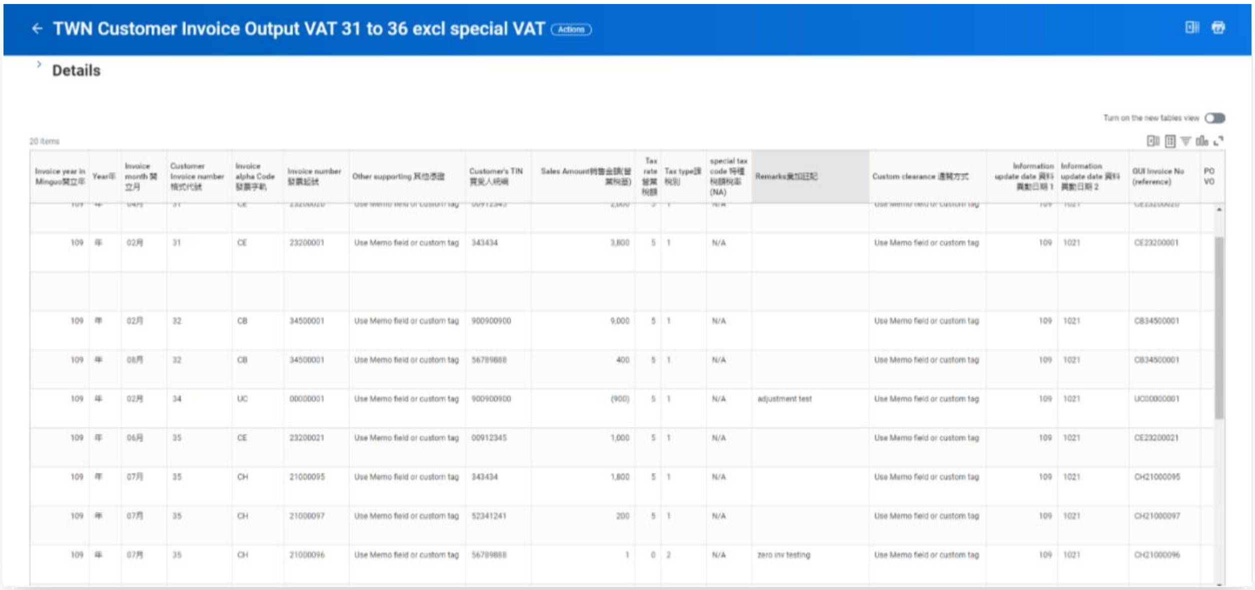
This report provides the details for Taiwan VAT Output tax.

Customer Invoice Output VAT 31 to 36 excl special VAT

This provides the details of invoice type 31 to 36 of the Output VAT filing. The report header contains Traditional Chinese for the aid of matching the fields required for VAT filing.

[Link to Common Functionality]

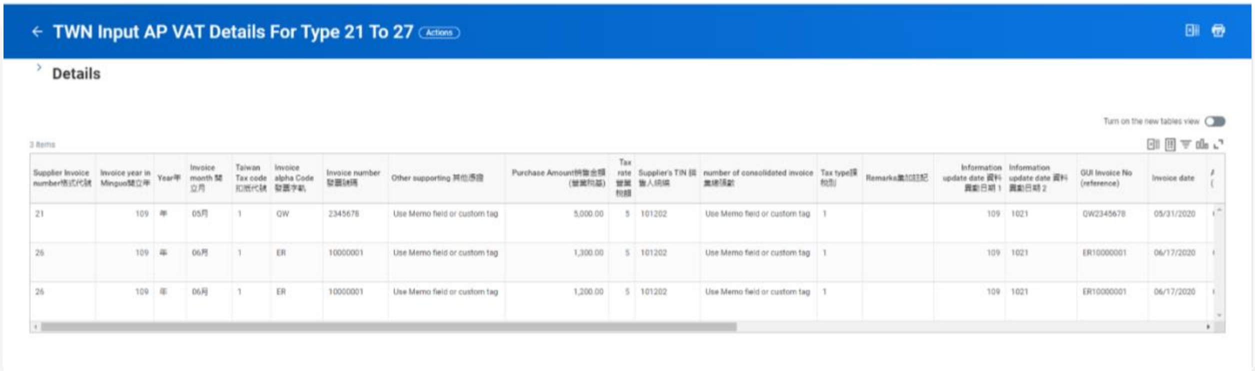
Taiwanese Customer Invoice Output VAT 31 to 36 excl special VAT Report



Input AP VAT Details for Type 21 To 27

This provides the details of invoice type 21 to 27 of the Input VAT filing. The report header contains Traditional Chinese for the aid of matching the fields required for VAT filing.

Taiwanese Input AP VAT Details for Type 21 to 27 Report

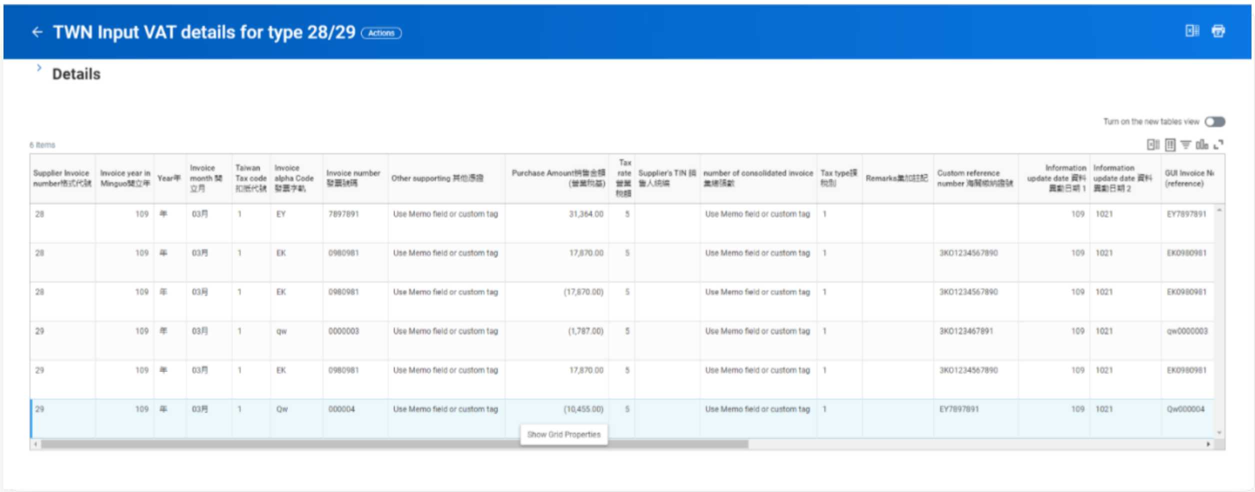


Input VAT details for type 28/29

This report provides the details of invoice type 28 to 29 of the Input VAT filing. The report header contains Traditional Chinese for the aid of matching the fields required for VAT filing.

[Link to Common Functionality]

Taiwanese Input VAT details for type 28 29 Report



← TWN Input VAT details for type 28/29 Actions

Details

Turn on the new tables view

6 Items

Supplier Invoice number格式代號	Invoice year in Minguo開立年	Year年	Invoice month 開立月	Taiwan Tax code 扣抵代號	Invoice alpha Code 發票字軌	Invoice number 發票號碼	Other supporting 其他憑證	Purchase Amount銷售金額 (營業稅基)	Tax rate 營業稅額	Supplier's TIN 銷售人統編	number of consolidated invoice 彙總張數	Tax type課稅別	Remarks彙加註記	Custom reference number 海關繳納證號	Information update date 資料異動日期 1	Information update date 資料異動日期 2	GUI Invoice N (reference)
28	109	年	03月	1	EY	7897891	Use Memo field or custom tag	31,364.00	5		Use Memo field or custom tag	1			109	1021	EY7897891
28	109	年	03月	1	EK	0980981	Use Memo field or custom tag	17,870.00	5		Use Memo field or custom tag	1		3KO1234567890	109	1021	EK0980981
28	109	年	03月	1	EK	0980981	Use Memo field or custom tag	(17,870.00)	5		Use Memo field or custom tag	1		3KO1234567890	109	1021	EK0980981
29	109	年	03月	1	qw	0000003	Use Memo field or custom tag	(1,787.00)	5		Use Memo field or custom tag	1		3KO123467891	109	1021	qw0000003
29	109	年	03月	1	EK	0980981	Use Memo field or custom tag	17,870.00	5		Use Memo field or custom tag	1		3KO1234567890	109	1021	EK0980981
29	109	年	03月	1	Qw	000004	Use Memo field or custom tag	(10,455.00)	5		Use Memo field or custom tag	1		EY7897891	109	1021	Qw000004

Show Grid Properties

Spend Documents

Invoice Type

Taiwan has a unique system of invoicing for VAT purposes. The invoice, which is called a Government Uniform Invoice (GUI), is regulated by the tax law as to its format, content, timing of issuance, and submission. The government assigns GUI numbers to VAT payers every two months. Workday has configured the invoice type for Taiwan GUI invoice type.

The Statutory Invoice Type 21 to 29 are configured in Workday and denoted by the prefix TWN.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements, this can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Taiwan.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - MT940 for SWIFT transactions.

The ISO 20022 file format for electronic submission of Bank Statements and BAI2 format are available. The bank statement format is widely used in Taiwan.

Payments

Workday delivers payment connectors to credit transfers and direct debits (SWIFT).

Customer Documents

Invoice Type

Taiwan has a unique system of invoicing for VAT purposes. The invoice, which is called a Government Uniform Invoice (GUI), is regulated by the tax law as to its format, content, timing of issuance, and submission. The government assigns GUI numbers to VAT payers every two months. The Statutory Invoice Type 31 to 36 are configured in Workday and denoted by the prefix TWN.

In Taiwan, e-Invoice is mandatory for all the transactions B2G, B2B and B2C from 1st January 2019.

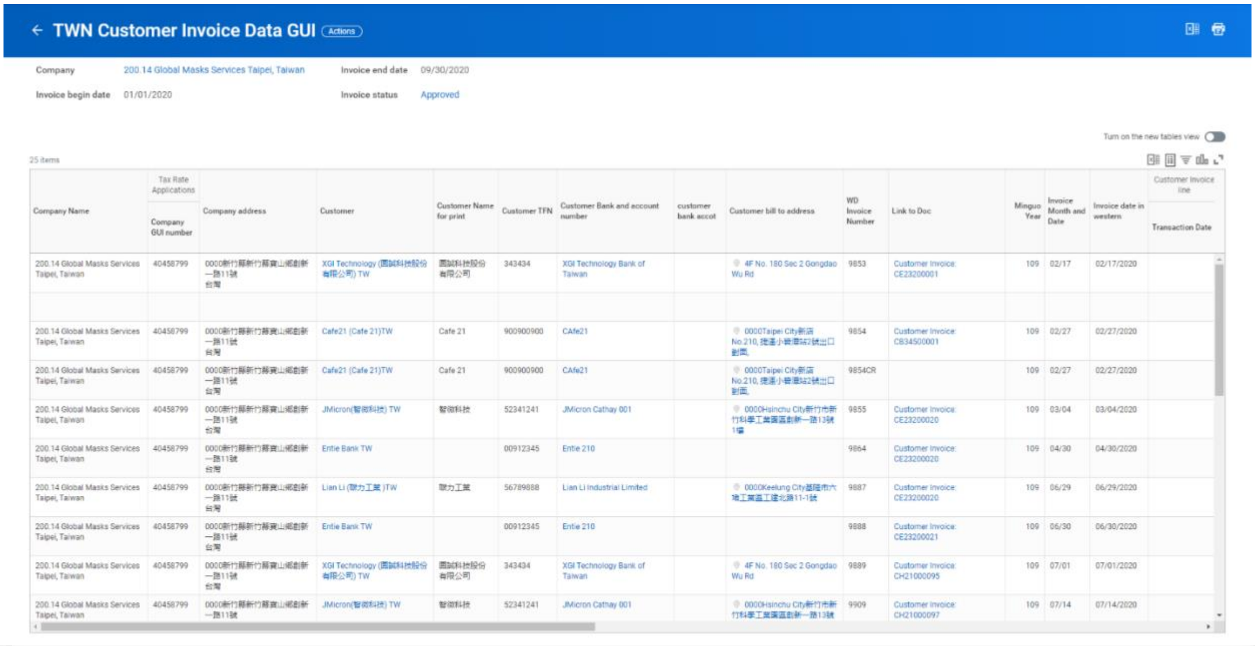
Please refer to the E-Invoicing section for more information about the electronic invoice in Workday.

Customer Invoice Data GUI

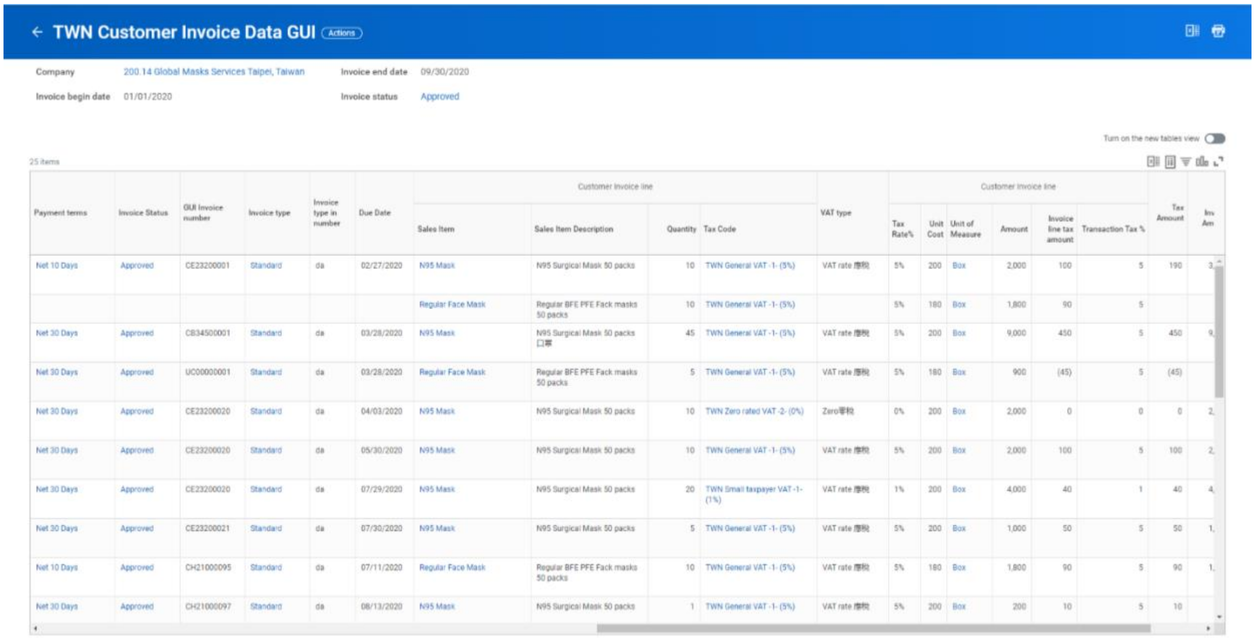
Custom reports provide the fields for GUI invoice Taiwan. Please use BIRT tools for developing the layout of the report if the customer does not use the government cloud-based e-invoice.

[Link to Common Functionality]

Taiwanese Customer Invoice Data GUI Report



Taiwanese Customer Invoice Data GUI



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Country Configurations for THAILAND

Alternate Chart of Accounts

Workday can be configured to meet alternate account sets and alternate account set mapping rules to map the local or company account set to the corporate account set.

Value Added Tax (VAT)

VAT applies to the following types of transactions:

- Supplies of goods or services made in Thailand by a taxable person or business
- Import of Goods and Services from outside Thailand

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Thailand VAT Regime are denoted by the prefix THA, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Thailand are prefixed with THA.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for Thailand are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be

configured by users as required.

Link to Common Functionality

Tax and Statutory Reporting

Thailand Por Por 30 “P.P.30” return

The VAT return, known as PP30, is submitted to the Thailand Revenue Department on or before 15th day respectively of the following month in which the payment was made and the tax invoice was issued. E-filing is acceptable. Workday provides Tax Declaration configurations to allow Thailand companies to submit their GST F5 Return. The support tax components are prefaced with THA. Default configuration is delivered to run tax declarations for the Current Period on a Monthly basis and based on the assumption that all of the transactions recorded will be accrual-based.

Spend Documents

Workday can configure the additional payment term requirement for Thailand.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements which you can configure to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted depreciation methods in Thailand.

Banking

Workday provides bank account validation configuration as well as a bank statement connector for ISO20022 - MT940 for SWIFT transactions.

The ISO 20022 file format for electronic submission of Bank Statements is available. This bank statement format is widely used in Thailand.

Link to Common Functionality

Payments

Workday delivers payment connectors to credit transfers and direct debits (SWIFT).

Customer Documents

Workday provides a generic e-invoice connector. This enables companies to quickly and easily create an integration with a variety of third-party e-invoice business solutions.

Country Configurations for VIETNAM

Alternate Chart of Accounts

Workday provides Alternate Chart of Account functionality enabling companies to meet both Corporate and Statutory reporting requirements.

Value Added Tax (VAT) / Goods and Services Tax (GST)

VAT applies to the following types of transactions:

- Supplies of goods or services made in Vietnam by a taxable person or business
- Import of Goods and Services from outside Vietnam

Transaction Tax Codes, Rates, and Tax Applicability Configuration

Transaction Tax Rates and Transaction Tax Codes used in Vietnam VAT Regime are denoted by the prefix VNM, with Transaction Tax Rates utilizing effective date configuration.

Tax Applicabilities relevant to Vietnam are prefixed with VNM.

The combination of Transaction Tax Codes, Tax Applicabilities, and Tax Recoverability configuration supports the following VAT Scenarios:

- Taxable transactions
- Non-Taxable transactions
- Outside of VAT Scope transactions
- Exempt transactions
- Reverse charge transactions
- Non-Deductible transactions
- Partial Recoverable transactions

Tax Withholding

Withholding Tax Rates for Vietnam are configured on the basis of recognition at the time of supplier payment and are calculated at an individual transaction level. As a number of Tax Treaties exist with other countries, the most common rates are preconfigured. Additional Withholding Tax Rates and Codes can be configured by users as required.

Link to Common Functionality

Tax and Statutory Reporting

Vietnam VAT Return Form

Any person or business subject to VAT is required to submit a VAT return form. Workday supports this functionality. The Vietnam VAT Return Form is configured by default for the prior period on a monthly basis, based on the assumption that transactions are on an accrual basis.

Spend Documents

There are no country-specific Workday reports or setup here.

Certifications

Workday is not aware of any certifications required to operate a General Ledger in country, but recommends customers perform their own due diligence in order to meet local legal requirements.

Document Sequencing

Workday automatically assigns a sequential number to transactions when created. Workday has additional functionality allowing for enhanced document sequencing requirements, this can be configured by users to support use cases as required.

Assets

Workday provides the ability to set up depreciation profiles and manage assets according to accepted GAAP depreciation methods in Vietnam.

Banking

Workday provides bank account validation configuration as well as bank payment and bank statement connectors for the common formats used in Vietnam.

Payments

There are no country-specific Workday reports or setup here.

[Link to Common Functionality]

Customer Documents

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