

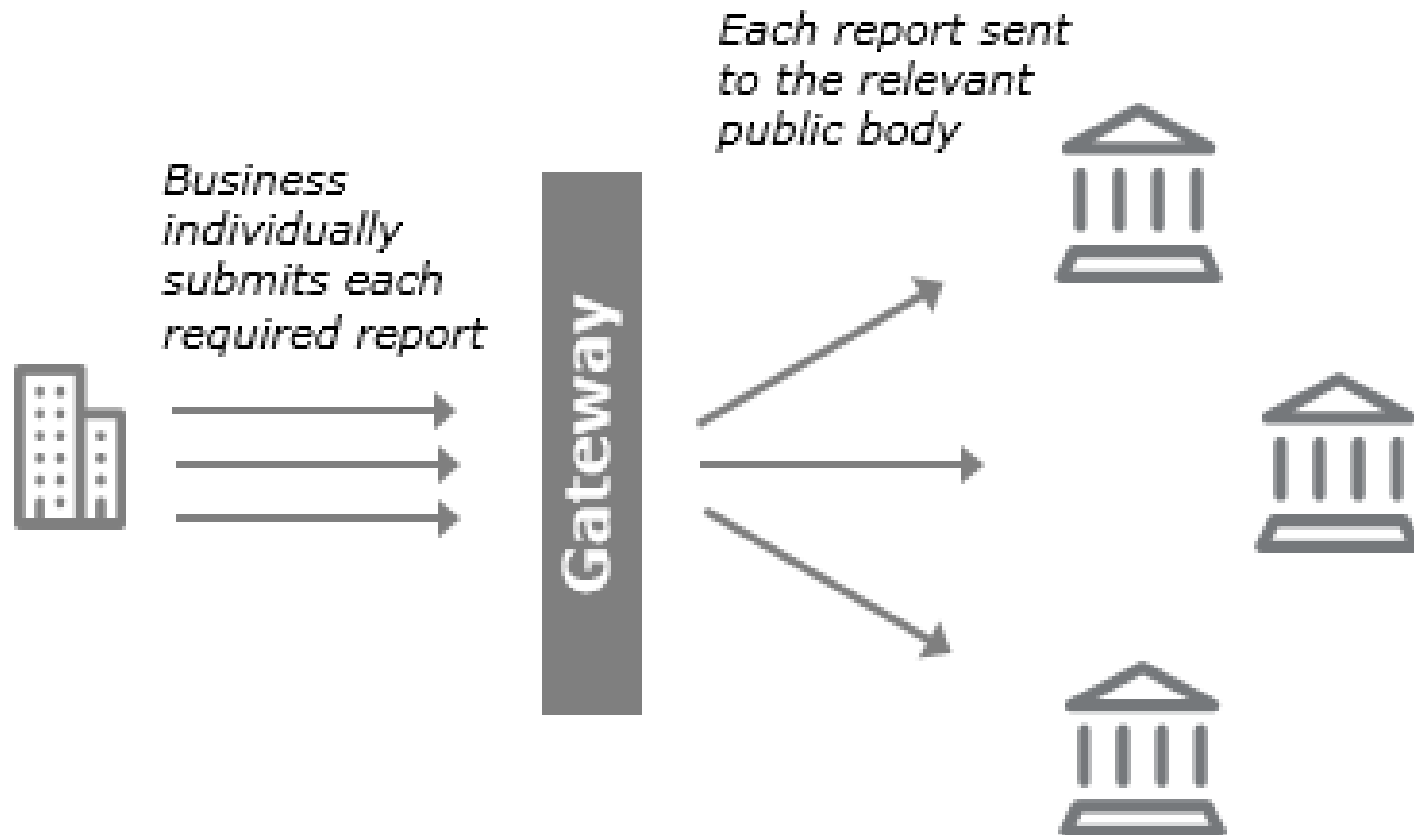
Collaboration Cuts Costs: Standard Business Reporting

Speakers

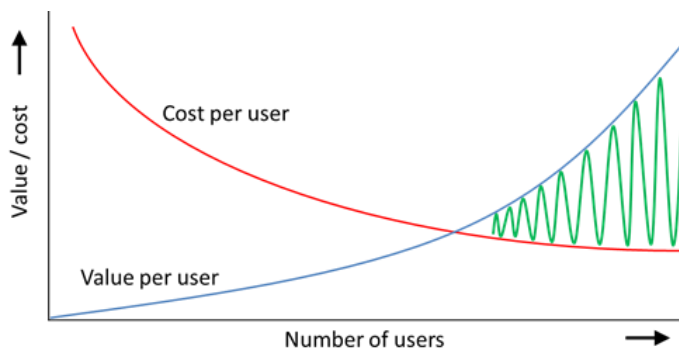
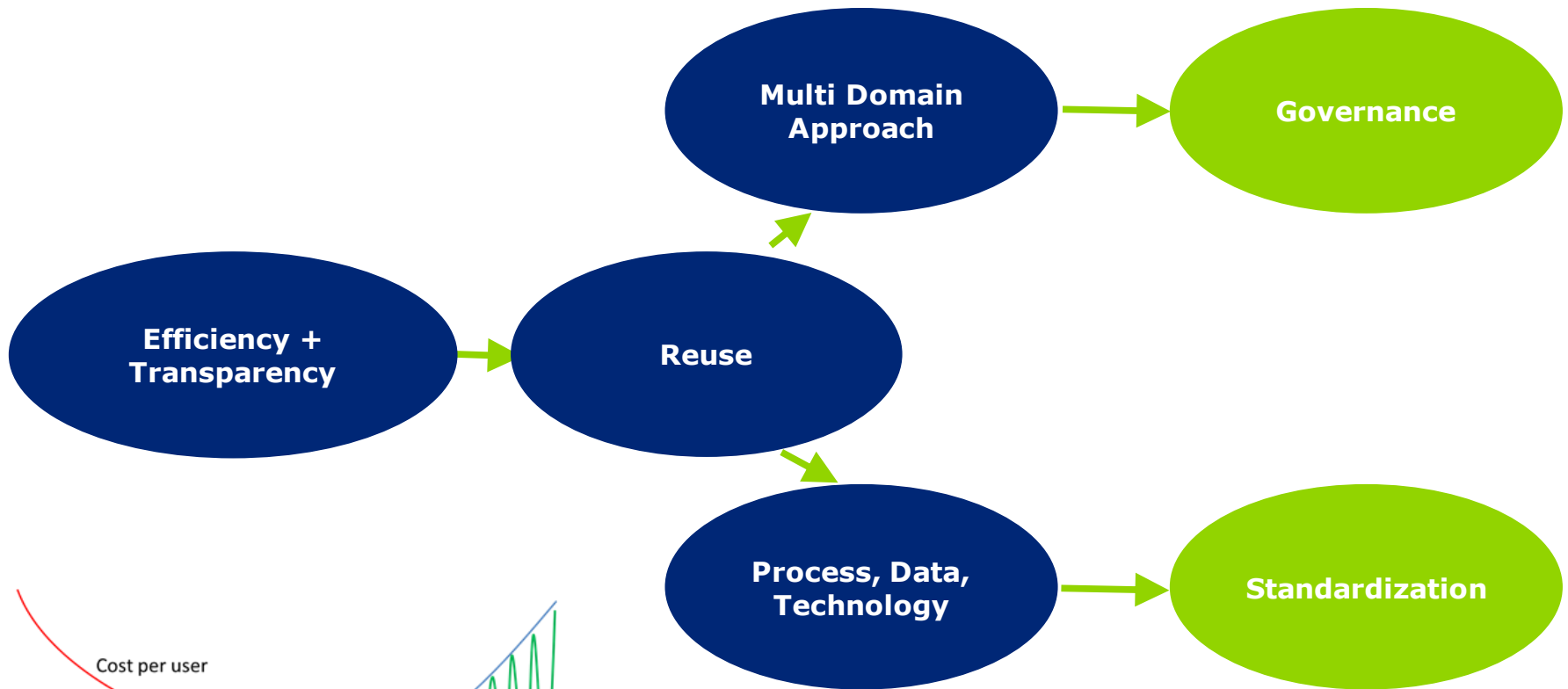
Frans Hietbrink
Netherlands Tax and Customs Administration
Strategic Adviser eGovernment



SBR: simple story



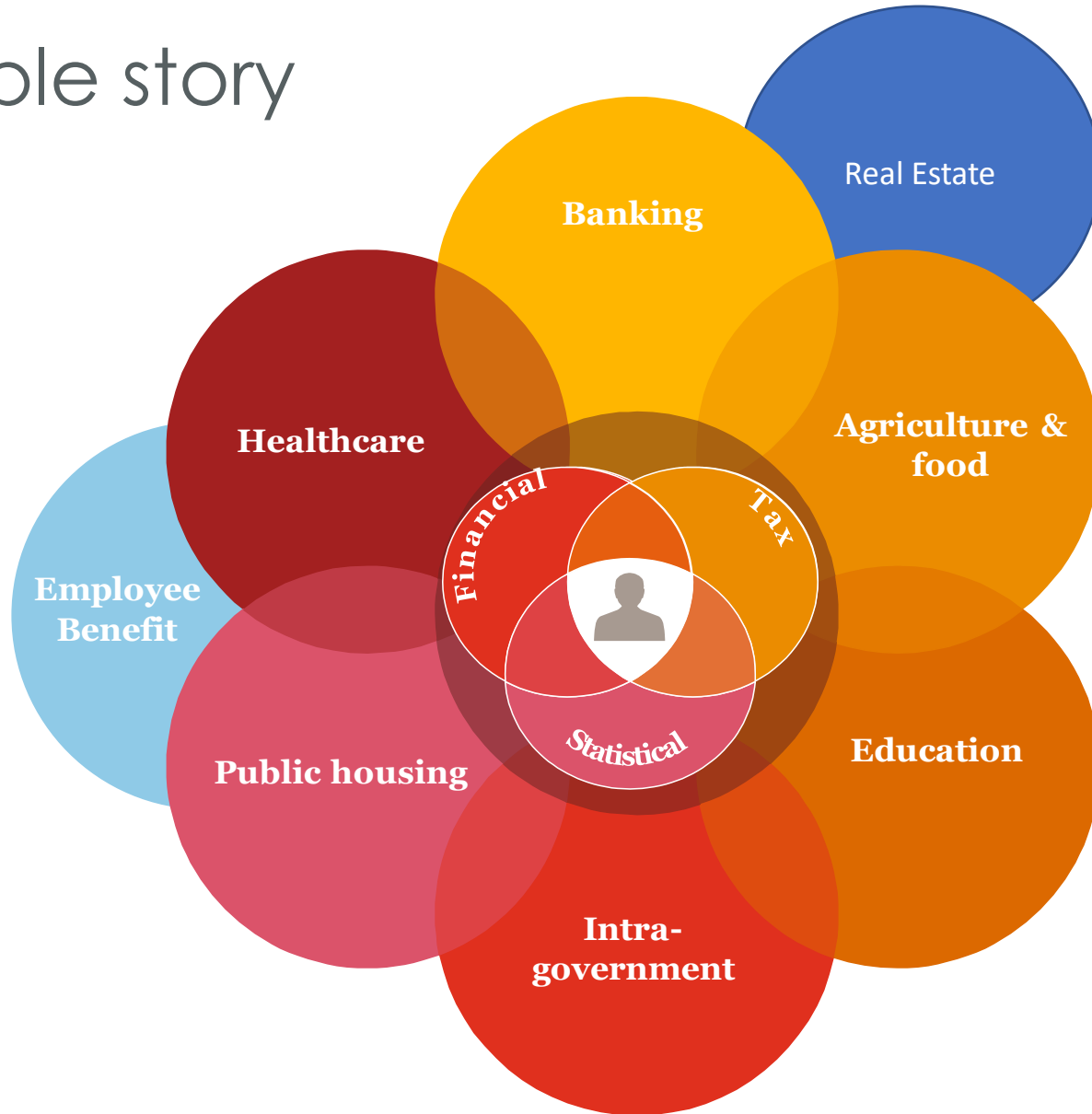
SBR: simple story



#DA2019



SBR: simple story



SBR: simple story

Public sector

Private sector

Tax and custom administration

Business register

Central bureau of statistics

Education executive agency

Authority for public housing

Banks



- Income tax forms
- Corporate income tax forms
- VAT forms
- Gift tax forms
- Country-by-country reporting
- Dividend tax
- Allowances
- Wages
- Car tax

- Annual accounts

- Statistical declaration

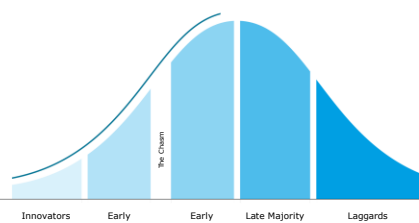
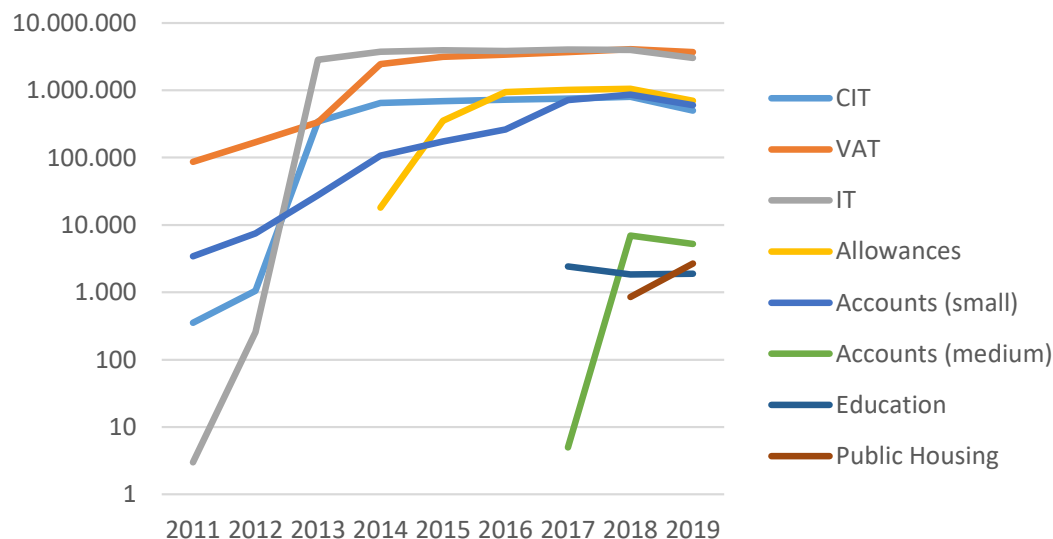
- Annual accounts

- Annual accounts
- Prognosis information

- Credit applications & revising reports
- Standard banking statement

SBR Reports

Growth to maturity (2019: jan-aug)



#DA2019

SBR: easy approach? Definitely not!!

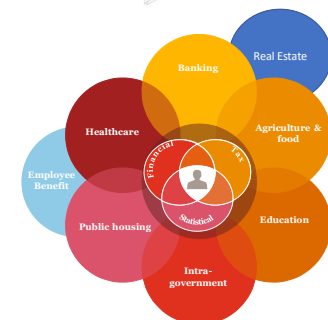


Lessons
Learned



Standardisation requires sound ...

- Governance
 - rigid and flexible
 - private and public parties
 - multidisciplinary
- Architecture
 - rigid and flexible
- Implementation
 - pioneering and mandate
- Vision
 - think big, act small, move fast



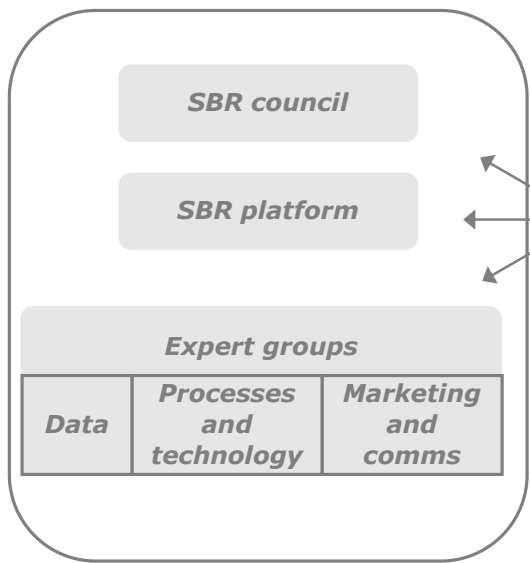
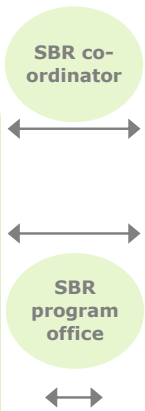
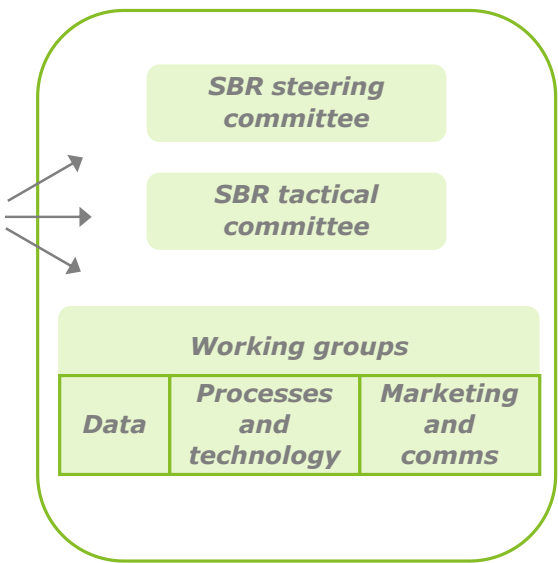
Governance

Public sector

Public/Private SBR Programme

Private sector

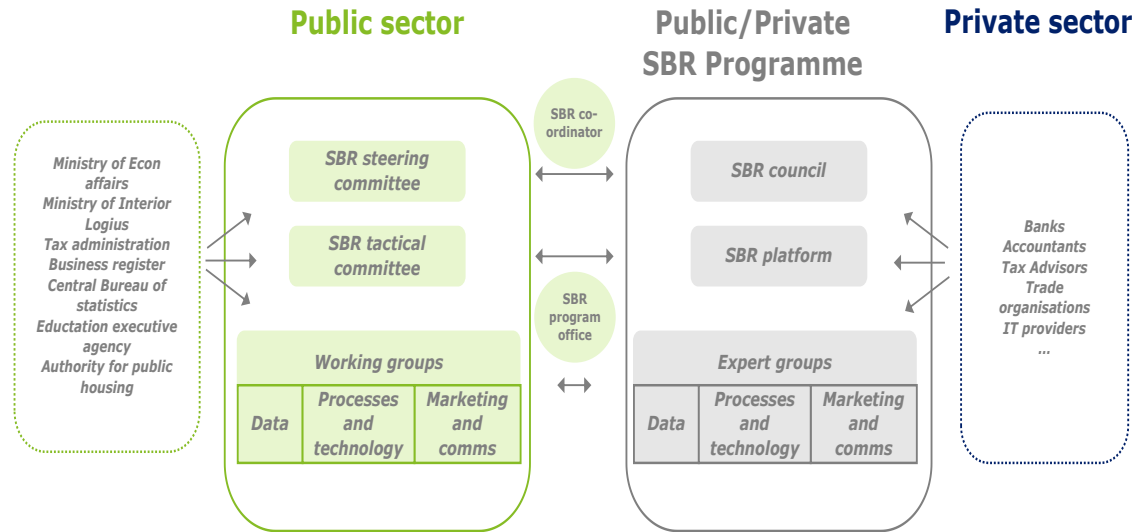
Ministry of Econ affairs
 Ministry of Interior
 Logius
 Tax administration
 Business register
 Central Bureau of statistics
 Education executive agency
 Authority for public housing



Banks
 Accountants
 Tax Advisors
 Trade organisations
 IT providers
 ...

Governance

- Acknowledge the intricate duality between governance and technology



- All parties must support the rationale of the (mandatory) program
- Joint action. Collectively felt responsibility and profit.

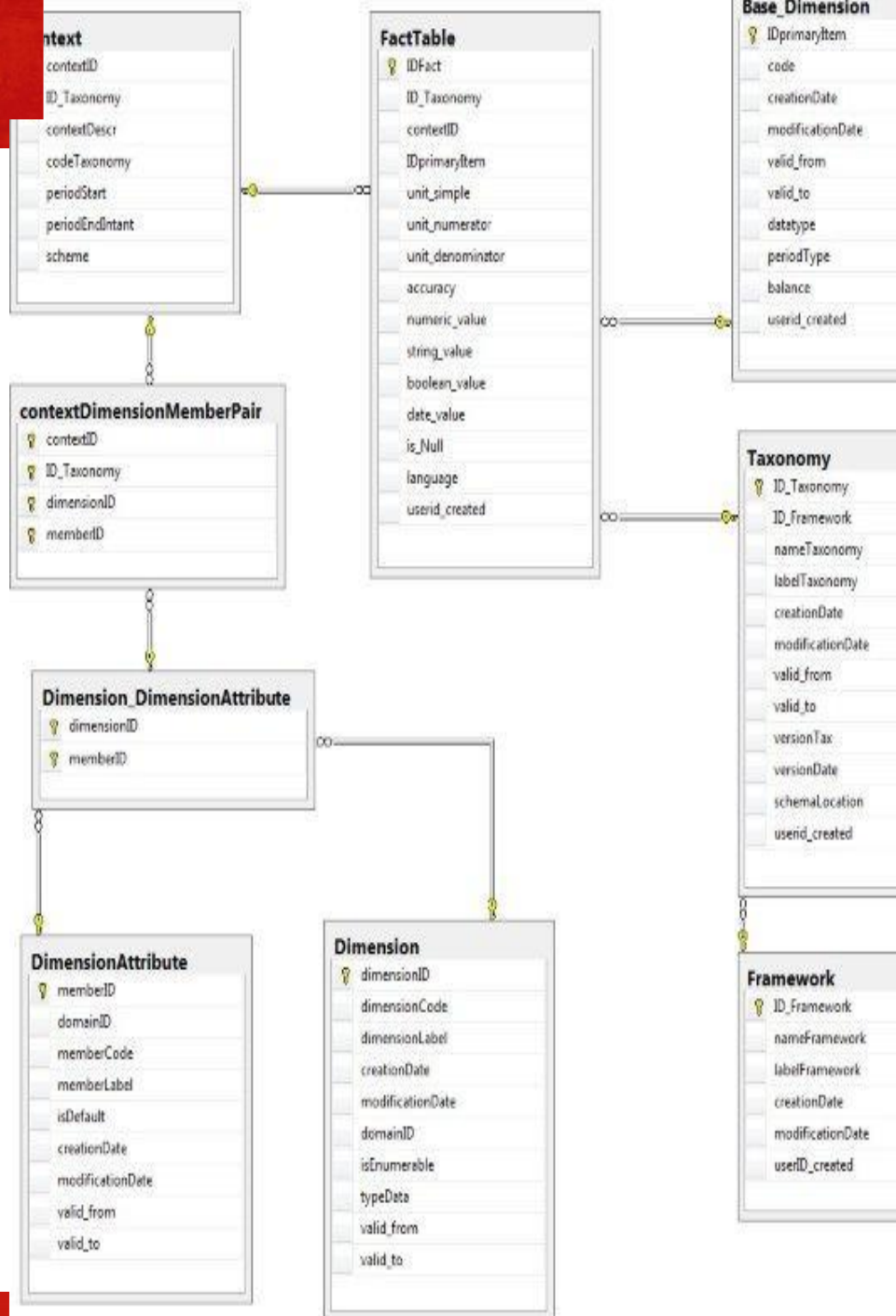
Architecture - Taxonomy

- Why do we use architectures
 - to standardize the application of the international standard when designing taxonomies (data models and reports)
 - because the XBRL standard is flexible, allowing a wide range of architectures
- Why do we need architectures
 - for taxonomy-builders to be able to re-use other taxonomies efficiently
 - for software-devopers to be able to re-use software-designs efficiently
 - for companies to be able to comply to their obligations easy and efficiently

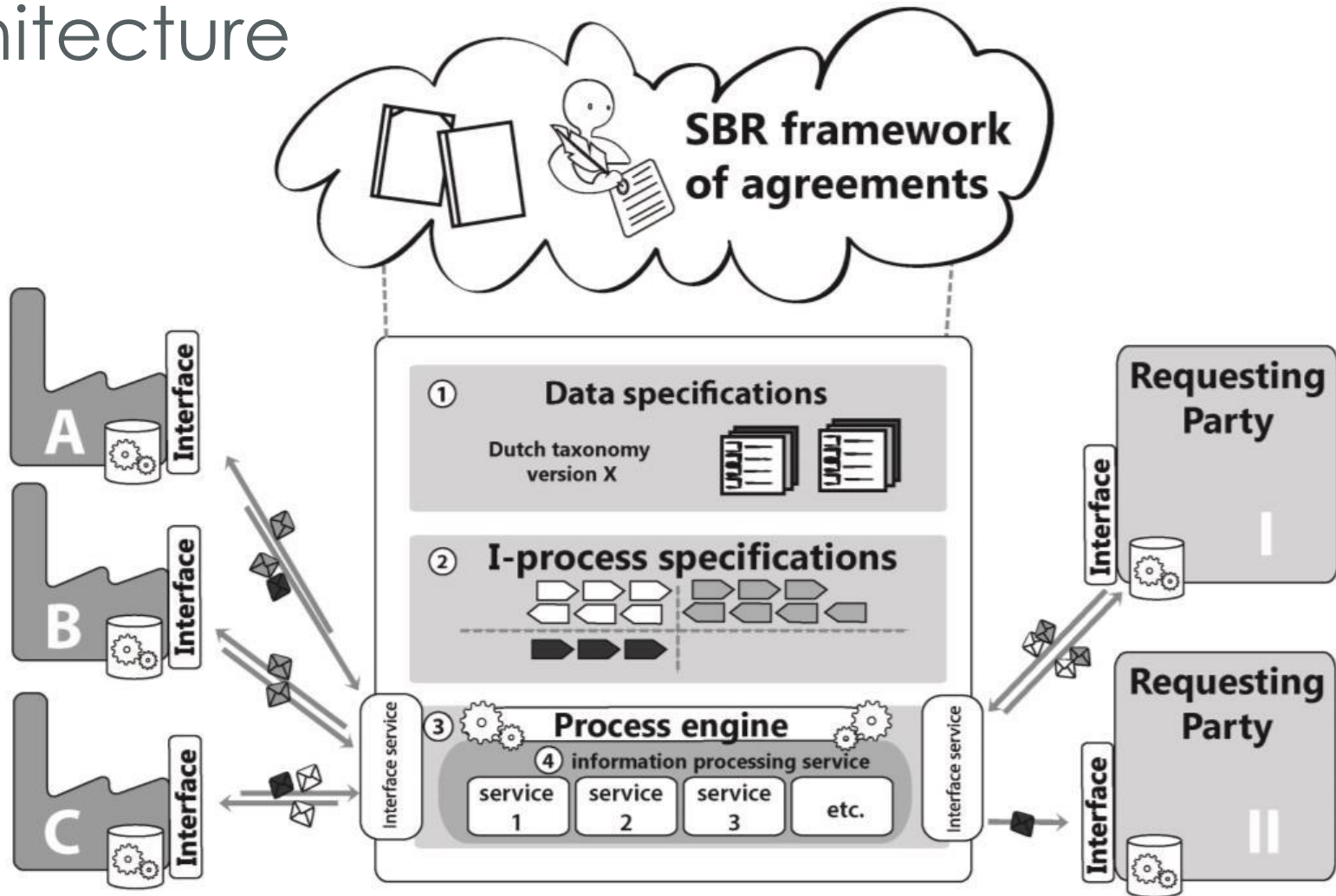


Compatibility issues

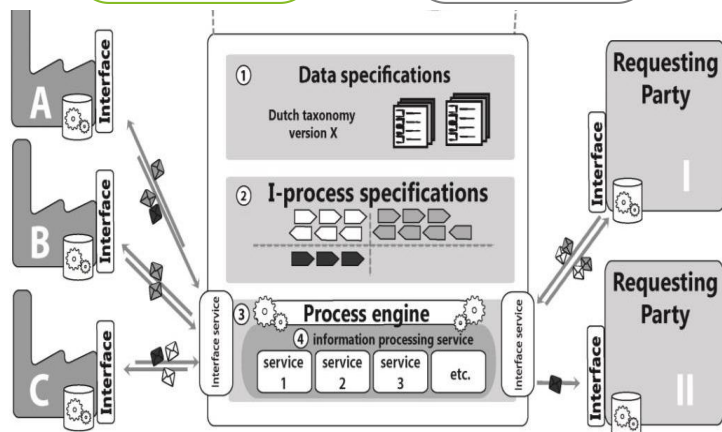
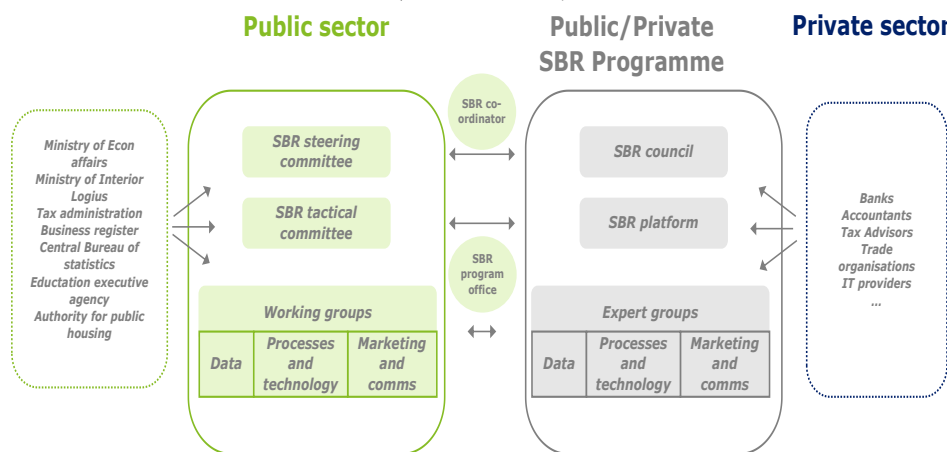
- Typical generic XBRL software, libraries and API's should be able to read any XBRL architecture
- However, as soon as taxonomies are integrated with data sources, workflows, etc., consistency in architecture IS important



Architecture



From architecture to implementation



#DA2019



Semantic standards

- Netherlands Taxonomy using XBRL
- ISO3166 (countrycodes), ISO8601 (date/time)
- Eurostat
- Baseregisters



Technical standards

- WUS (WSDL/UDDI/SOAP) for business to gateway
- ebMS for gateway to government
- X.509 PKI-certificates
- XML Detached Signature with XAdES
- XBRL, XML



Process standards

- Process for filing information
- Process for filing with assurance statement
- Process for receiving information

include

- Standardized XML-envelopes
- Standardized status-messages
- Standardized fault-messages

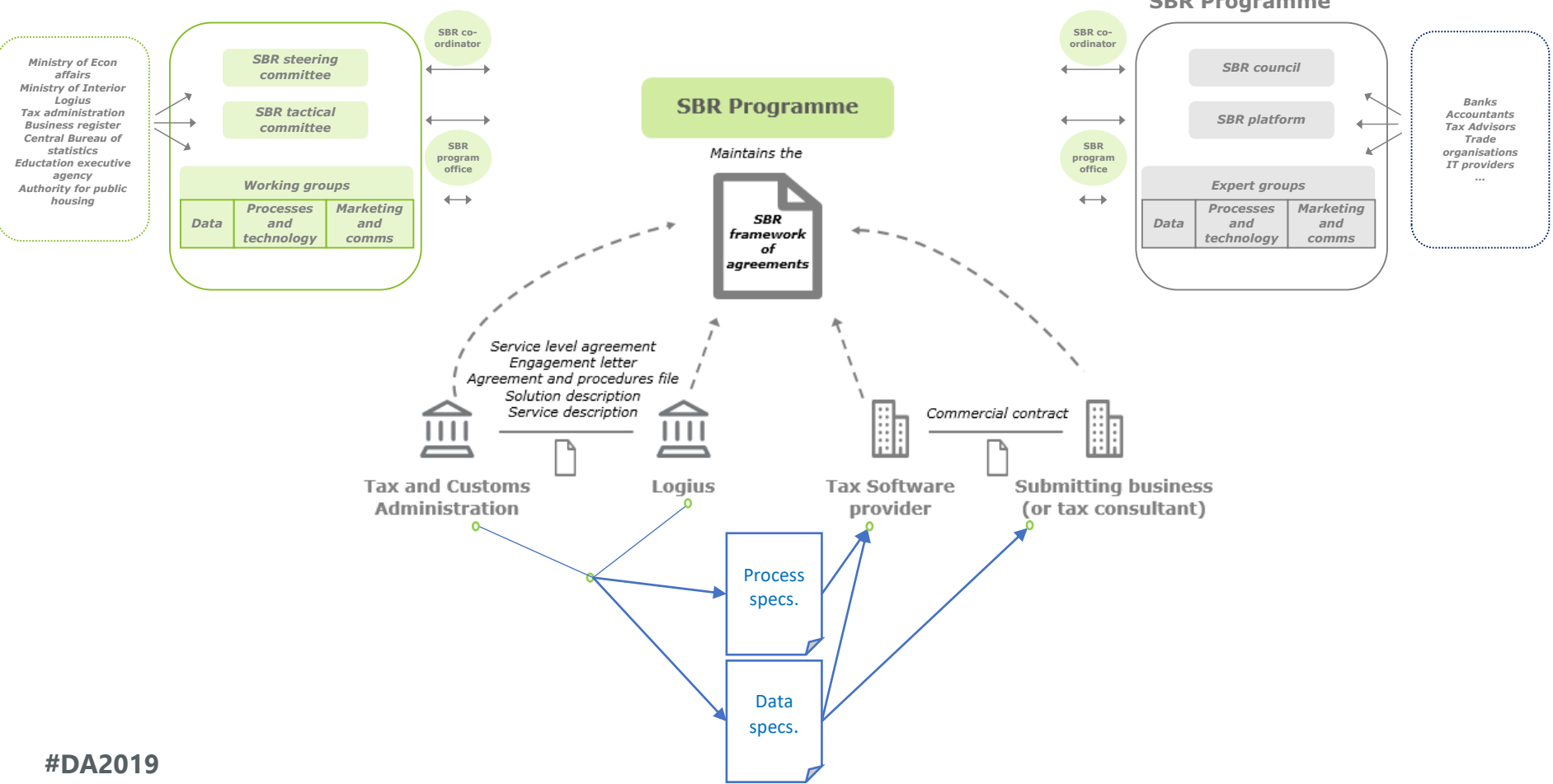


Implementation

Public sector

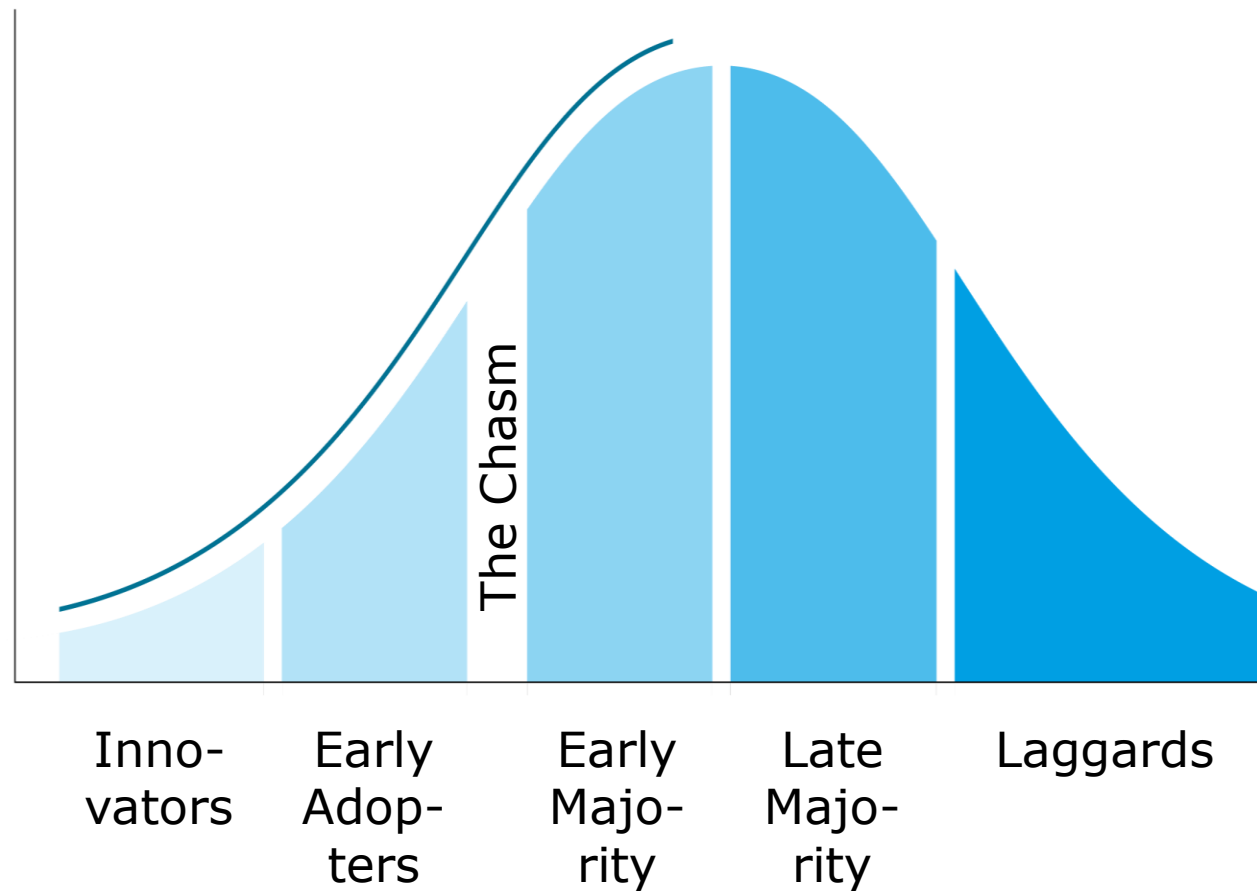
Public/Private SBR Programme

Private sector



Implementation

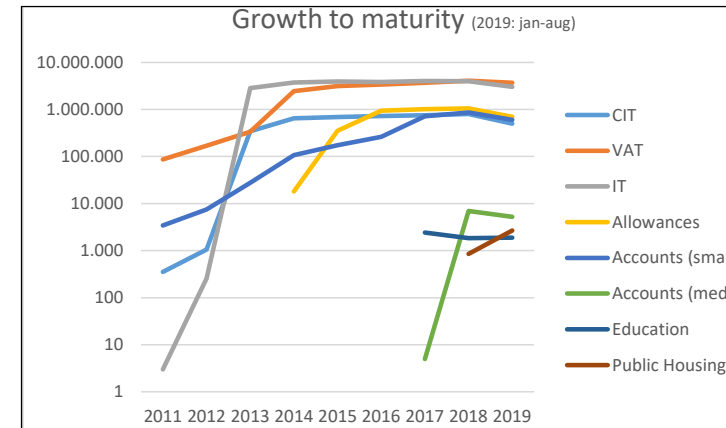
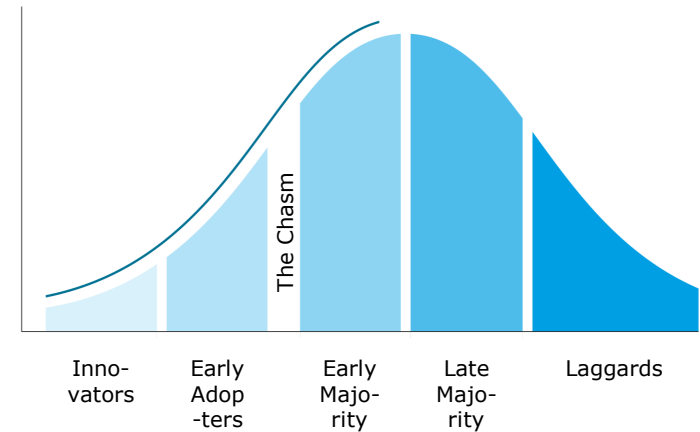
- Support the “owner” of the chain



Implementation within a chain

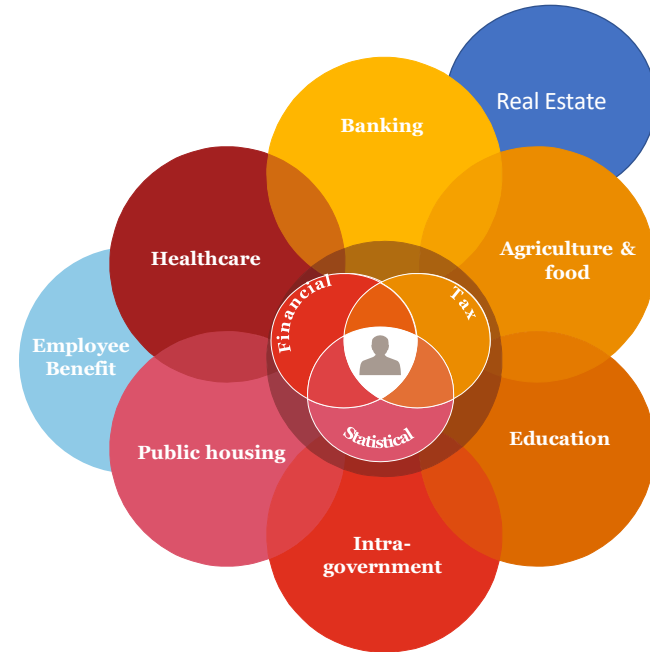
- Support the reporting parties and their intermediaries:
 - roadshows
 - publications
 - presentations during related events
 - frequent meetings with experts

- Support the software developers:
 - frequent meetings with software developers
 - software community (specifications)
 - helpdesk
 - test facilities
 - incident management
 - account management (tax software, bookkeeping software, salary software)

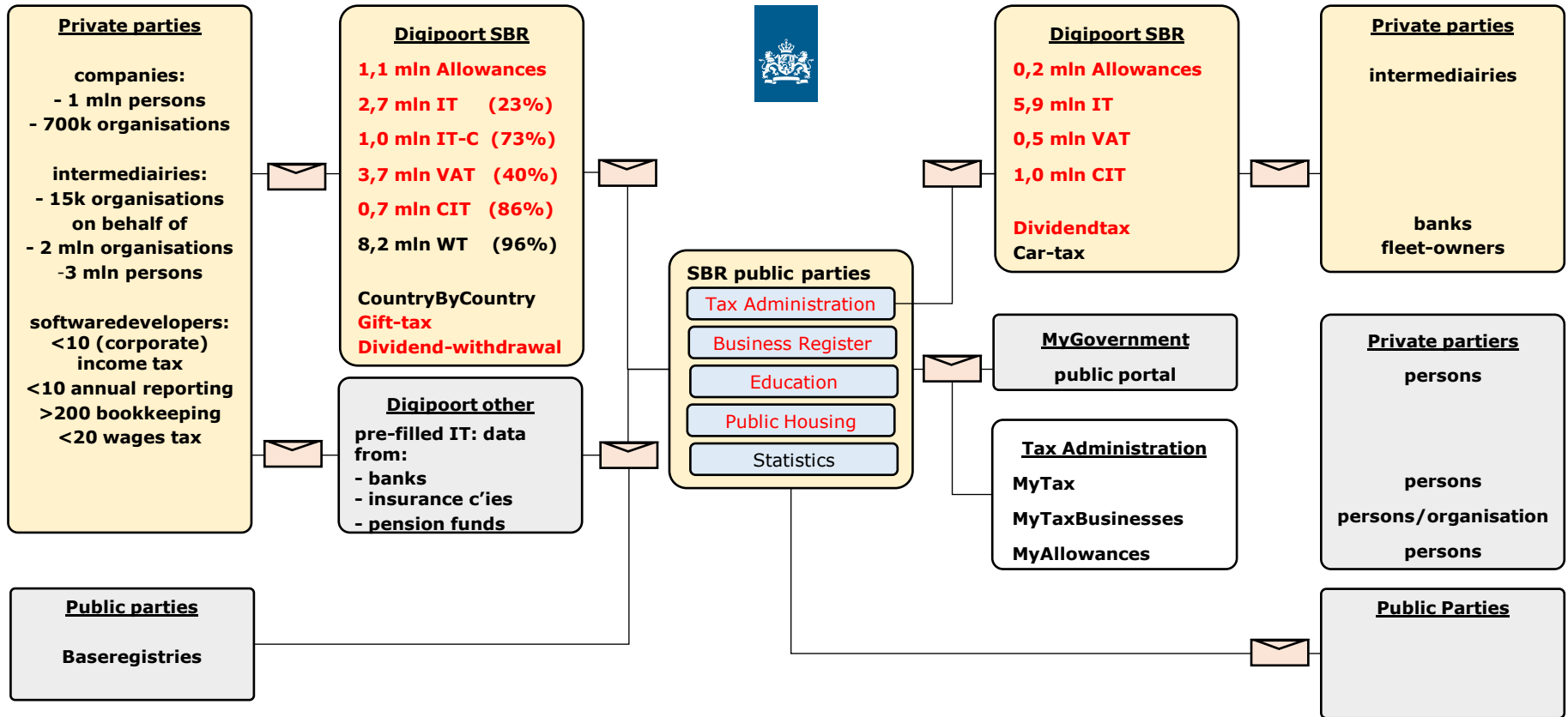


Vision: think big, act small, move fast

- Recognise that the knowledge and skills required for achieving goals are multi-disciplinary
 - financial reporting, accountancy, administrative and fiscal law, auditing, credit reporting,
 - software development, public key infrastructures, XBRL
 - information processes, taxonomies
 - public-private partnerships
- Do not expect too much too soon
- Mandatory as a final, but decisive push, 'if anything else agrees'.
- The mandate must have a fit within a total framework of a customer-oriented treatment



SBR as part of the s2s-ecosystem of Tax



SBR: what's in a name

- Standard Business Reporting
- Standardised Business Reporting
- Structured Business Reporting
- Standards Based Reporting
- Systematically Better Reporting



- Literature: <https://www.xbrl.org/sbr-for-data-architects-service-oriented-reporting/>
- Website (incl/ whitepaper): <https://sbr-nl.nl/sbr-international>
- Case study: <https://www.sbr-nl.nl/sites/default/files/public/Documenten/XBRL Case Study - Dutch Tax Administration.pdf>
- XBRL Europe: http://www.xbrleurope.org/?page_id=391



Enjoy the ride!

