



SAF-T Testing Program Introduction

Deloitte has developed a testing program to test SAF-T files and has considerable experience in helping several Norwegian and international companies with testing SAF-T files, both to ensure technical and regulatory requirements.

The testing program consists of automatic and qualitative tests specially built to check SAF-T files.

The delivery is divided in two steps. The first step is to validate the SAF-T file itself and its content. The second step is to reconcile the SAF-T file with external sources such as the general ledger/ trial balance of the accounting system, the filed VAT returns, and / or the Income statement of the corporate income tax return.

All results and observations will be summarized in a report, including proposed actions from the Deloitte team.

