



VAT audits with SAF-T

The pre-assessment's output and key features

Output

1. SAF-T-based VAT return - Illustration of what the VAT return would look like based on the SAF-T file
2. GL / trial balance report – Overview of the trial balance per GL account in the SAF-T file
3. VAT specification - Summary of total VAT treatment/VAT code per GL account
4. VAT transactions - Display of all transactions in the SAF-T file with VAT codes
5. Top 10 sales and purchase transactions - Overview of the largest transactions with VAT treatment
6. Overview of inconsistencies - Comments from a VAT expert on potential inconsistencies in the SAF-T file based on a list of typical matters. For example, the company has not accounted for import VAT - does the company not have any goods imports from abroad?



Key features

1. Deloitte's team consists of both SAF-T and VAT experts.
2. Mix of system-based analysis and qualitative review.
3. Output that allows you to compare the SAF-T file with your actual VAT reporting for the same selection period and identify potential inconsistencies.
4. Output that is typically asked for by the Tax Authorities in a VAT audit.

