

# Spain



**Release 4.6C**



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Spain

**Spain**

## Financials

## General Information



## Tax Number (N.I.F.)

### Definition

The N.I.F. tax number is assigned by Spanish authorities to uniquely identify a tax-paying company in Spain.

### Use

The N.I.F. tax number is used for reporting to the tax authorities.

The company code's N.I.F. tax number is maintained in the company code global data.

The N.I.F. tax number for customers and vendors is maintained in the field *tax code 1* found in the master data.

### Structure

The N.I.F. tax number must be exactly 9 characters long and without gaps. The tax number of a customer or vendor will be checked according to this validation rule.

## Taxes on Sales/Purchases

## Tax Code

### Definition

See [Tax Codes \[Ext.\]](#).

### Use

The tax codes used in Spain are found in the calculation procedure TAXES. This procedure governs the calculation of the taxes on sales and purchases.

Under normal circumstances, the tax codes and rates delivered for Spain in the standard system do not require modification.

The calculation table TAXES includes the following tax types:

- Output tax
- Input tax
- Non-deductible tax
- Canary Islands input/output tax
- Sales equalization tax
- Tax on EU acquisitions

## Sales Equalization Tax

In Belgium and Spain, customers can be made exempt from tax on sales/purchases. Vendors must charge these customers a sales equalization tax in addition to output tax. Sales equalization tax is paid to the tax authorities by the vendor.

Different factors are used to calculate the sales equalization tax in each country:

- In Belgium, sales equalization tax is charged at a certain percentage rate of output tax.
- In Spain, sales equalization tax is charged at a certain percentage rate of the invoice amount.

Sales equalization tax is determined as a percentage of the base amount, meaning that the tax amount is included in the invoice amount. See also [Example: Posting Sales Equalization Tax \[Ext.\]](#).

## Tax on Imports from Non-EU Countries

### Definition

In Spain, you are obligated to pay a tax on imports from non-EU countries.

### Use

This tax, which usually does not appear on the vendor invoice, must either be paid directly to the Spanish tax authorities or through a customs agent.

The R/3 System allows you to post the tax to a separate tax account, which is independent of the tax base. The account is especially set up to allow manual postings, whereas the normal input tax account does not.

### Example

You receive an invoice from a foreign vendor. You post the amount of the invoice, but not the tax. A few weeks later, you receive an invoice for the tax from a customs agent. You must then create a manual posting to the account especially created for customs agent charges.

### See also:

[Non-Deductible Input Tax \[Ext.\]](#)

## Advance Return for Taxes on Sales/Purchases

# Advance Return for Taxes on Sales/Purchases

## Use

In Spain, you must report taxes on sales and purchases to the Spanish authorities.

You can use the report RFUMSV20 to create the following:

- Vendor tax return (*libro registro de facturas recibidas*)
- Customer tax return (*libro registro de facturas emitidas*)
- EU acquisition tax return
- Other tax returns

## Activities

To create an advance return for taxes on sales and purchases, use report RFUMSV20.

For more information, see the report documentation.

### See also:

[Advance Return for Taxes on Sales/Purchases \[Ext.\]](#)

## Withholding Tax

### Definition

See [Withholding Tax \[Ext.\]](#).

### Use

In Spain, you are required to collect tax on a variety of expenditures, in accordance with Spanish law.

#### See also:

[Extended Withholding Tax \(Release 4.0\) \[Ext.\]](#)

## Customizing Withholding Tax

### Use

You must customize your system to be able to use the withholding tax functions in Spain.

Depending on which release you have, you can use either:

- [Withholding tax functions \[Ext.\]](#)
- [Extended withholding tax functions \(Release 4.0\) \[Ext.\]](#)

### Prerequisites

If you have an earlier release (4.0 or earlier), you can either continue to use the classical or use the extended withholding tax functions.

If you have 4.0 or later, you must use the extended withholding tax functions.

### Features

With the extended customizing withholding tax functions in Release 4.0A, there are a number of new developments that represent a considerable improvement in the performance and flexibility over the range of withholding tax functions available under previous Releases.

#### See also:

[Extended Withholding Tax: Customizing \[Ext.\]](#)



## Withholding Tax Reporting

### Use

You use withholding tax reporting to prepare statements of the withholding tax that you have collected on behalf of your vendors.

In Spain, you are required to report your withholding tax at regular intervals. Additionally, you are required to provide your vendors with a statement.

### Features

According to Spanish law, you must report withholding tax using special forms.

- Form 110: This form is used for a quarterly or biannual summary of withholding tax. To create the DME file, use programs RFKQSE10 and RPC11XE0.
- Form 111: This form is used for a monthly summary of withholding tax for companies whose annual business volume exceeds ESP 1 billion. To create the DME file, use programs RFKQSE10 and RPC11XE0.
- Form 115: This form is used for a withholding tax summary for real estate rental. To create this report, use the program RFKQSE10.
- Form 190: This form is used for an annual summary of withholding tax. To create the DME file, use programs RFKQSE10 and RPC190E0.
- Form 210A: This form is used to create a DME file for the 210A report. This report contains payments and withholding tax amounts for vendors who carry out business in Spain, without actually being a resident there. Both payments and down payments are reported. To create this report, use the program RFKQSE20.
- Form 915: This form is used only for a withholding tax summary for the province of Navarre. To create the DME file, use programs RFKQSE10 and RPC11XE0.

### Activities

To access the report, on the initial R/3 screen, choose *Accounting* → *Financial accounting* → *Accounts payable* → *Periodic processing* → *Info system* → *Report selection*, then in the report tree, choose *Withholding tax* → *Spain*.

#### See also:

[Withholding tax return \[Ext.\]](#)

## General Ledger Accounting

## G/L Account Balance Report

### Use

In Spain, a company is required to submit the balances of all general ledger accounts. This report, known as *Balance de Sumas y Saldos*, is generated by the program RFSUSA00.

For every general ledger account, the report lists the debit and credit transactions for the current month and accumulated for the year. At the end of the list, the totals for each company code and for all company codes are shown.

The account balances report is printed in the standard format with 65 lines and 132 characters.

You can sort the output according to company code, account categories, account number, and business area.

### Activities

To create an account balance report, use report RFSUSA00.

For more information, see the report documentation.

## EC Sales List

### Use

In Spain, a company is required to report to the Spanish tax authorities aggregated sales and acquisitions within the European Union. This declaration, form 349, can be created on an annual or quarterly basis. The report takes into account both vendors and customers.

### Prerequisites

The report only considers those customers and vendors whose field *VAT registration code* is maintained.

### Activities

To create an EC sales list, use the report RFASLD11. For more information, see the report documentation.

#### See also:

[EU Single Market and VAT Processing \[Ext.\]](#)

[Sales Lists for the Tax Authorities \[Ext.\]](#)

[VAT Registration Number \[Ext.\]](#)

[EU Sales List \[Ext.\]](#)

## Accounts Payable and Accounts Receivable

## Domestic Bank Transfer/Bank Check (DME)

# Domestic Bank Transfer/Bank Check (DME)

## Use

To transfer payments from one bank to another in Spain, you can use the report RFFOES\_T. The program creates a report in DME format that enables domestic transfers.

In addition, the program creates a DME file for bank checks.

The DME format adheres to Norm 34 of the Spanish Banking Control Council.

In addition to the payment media, the related payment advice notes, data medium accompanying sheet, and payment summaries can also be printed in a program run.

For more information, see the online documentation for the report RFFOES\_T.

### See also:

[Country-Specific Definitions for the Payment Method \[Ext.\]](#)

[Payment Methods \[Ext.\]](#)

## Bank Direct Debit

### Use

The report RFFOES\_T creates a DME file for a bank direct debit which supports the norms of the Confederation of Spanish Banks (Asociación Española de Banca):

- Norm 19 - adeudos por domiciliaciones en soporte magnético
- Norm 58 - créditos comunicados en soporte magnético para su anticipo y cobro

For more information, see the online documentation for the report RFFOES\_T.

**See also:**

[Country-Specific Definitions for the Payment Method \[Ext.\]](#)

[Payment Methods \[Ext.\]](#)

## Check Management

### Use

A common payment method in Spain is paying by check. The program RFFOD\_\_S is used to print checks from the R/3 System. To print checks according to the Spanish standards, use the SAPScript form F110\_ES\_CHEQUE.

**See also:**

[Check Management \[Ext.\]](#)

[Payment Methods \[Ext.\]](#)



## Annual Operations Report

### Use

In Spain, a company is required to report its annual operations according to the Real Decreto 2027/1996. The report, form 347, lists all vendors and customers with whom the company had a business volume exceeding 500,000 ESP.

The report must be submitted in DME format to the Spanish tax authorities.

### Activities

To create an annual operations report, use report RFUSVS12.

For more information, see the report documentation.

## Bill of Exchange

## Settings for Bills of Exchange Payable Prior to Due Date

### Use

#### Bill of Exchange Limit

In the customer or vendor master record, you can specify a **bill of exchange limit** that determines the maximum amount for which a bill of exchange may be issued. If the amount to be cleared is over this maximum, the payment program splits the amount and issues further bills of exchange.

This makes sense if your vendor has an agreement with his house bank that bills of exchange are only cashed up to a certain amount. Limits for bills of exchange are used in Spain, for example.

#### Grouping Together Several Open Items

You specify whether **certain open items** should be grouped together for **payment by bill of exchange** via the specifications for the paying company code. See the topic [Specifications for the Paying Company Code \[Ext.\] \(2\)](#). You can specify that a single bill of exchange should be created

- For all invoices within a certain due date interval. The intervals are to be specified during the payment run.
- For all invoices which are due the same day.
- For every invoice.

#### Issue Date and Due Date

The **issue date** and the **due date** are entered into the bill of exchange by the payment program. You can specify both dates manually during the payment run. This is necessary for the date of issue once per payment run. You can select from the following alternatives for the due date:

- Specify before the payment run if invoices should be grouped together by due date interval. You should specify a due date for each bill of exchange in each interval.
- Do not specify a date if you want the due date to be taken from the paid invoices. All invoices that have the same due date are paid with a single bill of exchange.

#### Due Date Interval for Open Item Selection

To ensure that the payment program only issues a bill of exchange if this can be used for **refinancing**, you can specify for an item the minimum and maximum period (in days) before the due date for payment. See the figure [Specifications for the Paying Company Code \[Ext.\] \(3\)](#) Only items that fulfill this condition are paid with a bill of exchange. This should ensure that the bill of exchange has a life which allows the vendor to deposit it at the bank for refinancing.

#### Charges

Charges can be designed as country-dependent or related to a specific house bank. You can calculate charges at the presentation of a bill of exchange, in order to:

- Check the bank settlement
- Print the charges on the bill of exchange form. This is required in Spain, for example.

Settings for Bills of Exchange Payable Prior to Due Date

Account Determination				
Paying Company Code 0001 SAP AG				
Bank ID	Pymt mthd	Curr. . .	Account ID. . .	Charge type. . .
CM	W	USD	GIRO	G1
BA	W	USD	GIRO	G2

Charges				
Paying Company Code 0001 SAP AG				
Charge type	Amount limit	Curr.	Charges 1	Charges 2
G1	100,000.00	USD	10.00	5.00
G2	200,000.00	USD	20.00	7.00

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## Bank Bills and Bills of Exchange Payment Requests

Bank bills and bill of exchange payment requests are special bills of exchange receivable that are not issued by the customer but by you. Bill of exchange payment requests are sent to the customer for acceptance, and bank bills are passed directly on to a bank for financing. Bank bills are subject to a general agreement with the customer whereby the customer's acceptance is not required. Both payment procedures are common in Italy, France, and Spain.

### Types of Bill of Exchange Payment Request

Country	Name of the Bill of Exchange
France	Lettre de change classique
	Lettre de change relevé
Italy	Ricevuta bancaria
Spain	Solicitud letra de cambio

### Types of Bank Bill

Country	Name of the Bill of Exchange
France	Lettre de change relevé
	Lettre de change classique
	Billet à ordre classique
	Billet à ordre relevé
Italy	Ricevuta bancaria
Spain	Letra de cambio
	Recibos

These bills of exchange are normally issued immediately following posting of the invoice, and are due on the same date.

The procedure of posting and the information that needs to be defined in the system for these bills of exchange is the same as for bills of exchange receivable, with the exception of the way they are drawn up and posted. The bill of exchange usage and the clearing of the bill of exchange liability is dealt with in exactly the same way as for bills of exchange receivable. The same preliminary steps are necessary.

**See also:**

[Posting Procedure for Bank Bills and Bill of Exchange Payment Requests \[Ext.\]](#)

### Bank bills

[Bank Bills: Special Features \[Ext.\]](#)

[Posting a Bank Bill \[Ext.\]](#)

[Posting Bank Bills of Exchange: Requirements \[Ext.\]](#)

[Bank Bills: Bill Charges \[Ext.\]](#)

## Bank Bills and Bills of Exchange Payment Requests

[Bank Bills: Preparations for the Payment Program \[Ext.\]](#)

[Posting Bank Bills \[Ext.\]](#)

## Bill of Exchange Payment Requests

[Bill of Exchange Payment Requests: Special Features \[Ext.\]](#)

[Posting a Bill of Exchange Payment Request \[Ext.\]](#)

[Requirements for Posting Bill of Exchange Payment Requests \[Ext.\]](#)

[Defining Bank Bills and Bill of Exchange Payment Requests \[Ext.\]](#)

[Dunning Bill of Exchange Payment Requests \[Page 48\]](#)

[Posting Procedure for Bill of Exchange Payment Requests \[Ext.\]](#)

## Processing Failed Bills of Exchange

In some countries, banks send data medium containing information on failed bills of exchange. The FI System supports transferring and processing this data.

To process failed bills of exchange, choose *Periodic processing* → *Failed bill of exch.* from the *Accounts Receivable* menu.

In this screen you can:

- Transfer DME data

You can import DME files transmitted by banks into the SAP System. For more information on this function see Application help.
- Enter data and/or maintain transfer data
  - Entering data

You enter specifications on failed bills of exchange and check whether they are complete and correct.
  - Maintaining transfer data

You can edit and, if necessary, enhance data transferred from DME files. For example, you can correct data that has status 3 (specifications are not correct) after the update, and set it to status 1, (to be updated). For more information on this function see Application help.
- Post entered data

Previously entered data with status 1 (to be updated) and preceding invoices are checked. If the specifications are correct up till now, the system posts the new receivable and, if necessary, the charge and bank debit. Otherwise, the system displays the reason for the error in the log. For more information on this function, see Application help.
- Maintain differing bank accounts

If the presentation account differs from the account for the debit memo, you must also enter this differing account when you enter or maintain data, or you must store a general allocation. If neither are carried out, the system posts the debit to the same account as the one for the credit memo. For more information on this function see Application help.

## Selecting Banks and Planning Available Amounts

# Selecting Banks and Planning Available Amounts

## Use

The payment program helps you to optimize your payments. To schedule your cash receipts and payments, you must:

- Define the bank selection
- Define the available amounts These specifications will depend on the size and structure of your organization.

## Defining Bank Selection

If you have several bank accounts for the same payment method and the same currency (for example, check accounts in local currency), you can define the sequence by which the payment program is to use these bank accounts. If the funds of the first bank account are exhausted, the payment program automatically selects the second bank account, and so on.

## Defining Available Amounts

You can define, per bank account, up to what amount of receipts and payments can be carried out through that account. This can be of benefit, for example, if you want to preserve the ability to pay for an item which is not made by the payment program.

## Graphic

The figure [Bank Selection \[Ext.\]](#) shows how the principles of bank selection and control of available amounts work.



## **Dunning Bill of Exchange Payment Requests**

The return of the bill of exchange payment request can be dunned. It receives a separate due date for this. The bill of exchange payment is expected to be accepted and returned by this date.

The due date can be determined from the posting date plus a number of days which you define when configuring the payment program.

## Asset Accounting

## Definition and Execution of One-Time Revaluation

### Use

In certain countries, tax laws allow you to balance the affects of inflation by a one-time revaluation of the entire asset portfolio (refer to [Management of Inflation \[Ext.\]](#)). This revaluation is allowed at given intervals (usually several years).

### Collective Posting/Individual Posting

The system can post the revaluation using collective posting. You can also manually revalue individual assets. For this you use the standard posting transactions in the FI-AA component (*Postings* → *Revaluat.(bal.sht.)*). With transaction type 800 you can enter the amount of APC revaluation and the appropriate accumulated proportional depreciation (backlog).



Please note that depreciation for the current fiscal year is automatically corrected (revaluated) by the depreciation calculation program. Therefore, you usually only need to enter revaluation of the accumulated depreciation for closed fiscal years in the posting transaction.

## Leased Assets

# Leased Assets

## Use

Leased assets create special accounting requirements for the lessee. During the term of the lease, leased assets remain the property of the lessor or manufacturer. They represent, therefore, a special form of rented asset. Such assets are legally and from a tax perspective the responsibility of the lessor, and are not relevant for assessing the value of the asset portfolio of the lessee. However, in certain countries, you are nonetheless required to capitalize leased assets, depending on the type of financing.

## Features

### Valuation Methods for Leased Assets

The result is that there are two different methods for handling the bookkeeping for leased assets, depending on legal requirements and the conditions of the lease. You must capitalize and depreciate certain leased assets (capital lease). Others are handled as periodic rent expense, and flow into the Profit and Loss statement (operating lease). See [Leased Assets \[Ext.\]](#)

### Master Data

To use these methods, you must enter all the essential leasing contract information in the asset master record. In addition, you can assign a leasing type in the asset master record. You define the leasing type in FI-AA Customizing. The leasing type contains all the information for the acquisition posting. You post the acquisition in the display transaction for asset master records (in the master record screen for lease specifications: *Opening entry*).

# Bank Accounting

## Transferal of Bank Master Data

### Use

You use this function to import and update master data for Spanish banks.

The data is provided by the Bank of Spain (Banco de España) in the form of a UNIX file. The file is compliant with norm 13bis (*Codificación de Oficinas y Entidades de Crédito y Ahorro*).

### Activities

Follow the procedure as described under [Automatic Transfer of Bank Master Data \[Ext.\]](#).

#### See also:

[Bank Directories \[Ext.\]](#)

## Electronic Bank Statement

### Selection Screen Entries

#### Electronic Bank Statement Format

In Spain, when you import an electronic bank statement into the R/3 System, there are two formats that you can use:

- Format C  
This is the basic format as defined by the Confederation of Spanish Banks (Asociación Española de Banca).
- Format R  
This is the same as format C, but with extra fields for more information about the transactions listed in the statement. Your bank will fill out any of these fields on request.

You enter the format in the *Elect. bank statement format* field.

**See also:**

[Importing an Electronic Bank Statement \[Ext.\]](#)

## Customizing

### Interpretation Algorithm for Issued Checks

Electronic bank statements include a field for notes to payees. The field is used for different purposes in different countries. In Spain, it contains the numbers of any checks that you have issued. Using this information, the system can identify which items you have now paid for and clear them accordingly.

So that the system knows that the field is used for check numbers, you must set the interpretation algorithm as follows:

1. In Customizing for *Bank Accounting*, choose *Business Volume* → *Payment Transactions* → *Electronic Bank Statement* → *Allocate External Transactions to Posting Rules*.  
The *Determine Work Area: Entry* dialog box appears.
2. Fill out the *Transaction type* field.
3. Choose *Continue*.
4. For each external transaction that involves outgoing checks, enter 11 in the *Interpret. algorithm* field.

**See also:**

[Electronic Bank Statement \[Ext.\]](#)

## Check Management

### Use

A common payment method in Spain is paying by check. The program RFFOD\_\_S is used to print checks from the R/3 System. To print checks according to the Spanish standards, use the SAPScript form F110\_ES\_CHEQUE.

**See also:**

[Check Management \[Ext.\]](#)

[Payment Methods \[Ext.\]](#)



## Bill of Exchange

## Settings for Bills of Exchange Payable Prior to Due Date

### Use

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BA	W	USD	GIRO	G2

Charges				
Paying Company Code 0001 SAP AG				
Charge type	Amount limit	Curr.	Charges 1	Charges 2
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**Bank Bills and Bills of Exchange Payment Requests**

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Spain	Letra de cambio
	Recibos

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The procedure of posting and the information that needs to be defined in the system for these bills of exchange is the same as for bills of exchange receivable, with the exception of the way they are drawn up and posted. The bill of exchange usage and the clearing of the bill of exchange liability is dealt with in exactly the same way as for bills of exchange receivable. The same preliminary steps are necessary.

#### See also:

[Posting Procedure for Bank Bills and Bill of Exchange Payment Requests \[Ext.\]](#)

### Bank bills

[Bank Bills: Special Features \[Ext.\]](#)

[Posting a Bank Bill \[Ext.\]](#)

[Posting Bank Bills of Exchange: Requirements \[Ext.\]](#)

[Bank Bills: Bill Charges \[Ext.\]](#)

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**Bank Bills and Bills of Exchange Payment Requests**

[Bank Bills: Preparations for the Payment Program \[Ext.\]](#)

[Posting Bank Bills \[Ext.\]](#)

**Bill of Exchange Payment Requests**

[Bill of Exchange Payment Requests: Special Features \[Ext.\]](#)

[Posting a Bill of Exchange Payment Request \[Ext.\]](#)

[Requirements for Posting Bill of Exchange Payment Requests \[Ext.\]](#)

[Defining Bank Bills and Bill of Exchange Payment Requests \[Ext.\]](#)

[Dunning Bill of Exchange Payment Requests \[Page 48\]](#)

[Posting Procedure for Bill of Exchange Payment Requests \[Ext.\]](#)

## Processing Failed Bills of Exchange

# Processing Failed Bills of Exchange

In some countries, banks send data medium containing information on failed bills of exchange. The FI System supports transferring and processing this data.

To process failed bills of exchange, choose *Periodic processing* → *Failed bill of exch.* from the *Accounts Receivable* menu.

In this screen you can:

- Transfer DME data
  - You can import DME files transmitted by banks into the SAP System. For more information on this function see Application help.
- Enter data and/or maintain transfer data
  - Entering data
    - You enter specifications on failed bills of exchange and check whether they are complete and correct.
  - Maintaining transfer data
    - You can edit and, if necessary, enhance data transferred from DME files. For example, you can correct data that has status 3 (specifications are not correct) after the update, and set it to status 1, (to be updated). For more information on this function see Application help.
- Post entered data
  - Previously entered data with status 1 (to be updated) and preceding invoices are checked. If the specifications are correct up till now, the system posts the new receivable and, if necessary, the charge and bank debit. Otherwise, the system displays the reason for the error in the log. For more information on this function, see Application help.
- Maintain differing bank accounts

If the presentation account differs from the account for the debit memo, you must also enter this differing account when you enter or maintain data, or you must store a general allocation. If neither are carried out, the system posts the debit to the same account as the one for the credit memo. For more information on this function see Application help.

## Selecting Banks and Planning Available Amounts

### Use

The payment program helps you to optimize your payments. To schedule your cash receipts and payments, you must:

- Define the bank selection
- Define the available amounts These specifications will depend on the size and structure of your organization.

### Defining Bank Selection

If you have several bank accounts for the same payment method and the same currency (for example, check accounts in local currency), you can define the sequence by which the payment program is to use these bank accounts. If the funds of the first bank account are exhausted, the payment program automatically selects the second bank account, and so on.

### Defining Available Amounts

You can define, per bank account, up to what amount of receipts and payments can be carried out through that account. This can be of benefit, for example, if you want to preserve the ability to pay for an item which is not made by the payment program.

### Graphic

The figure [Bank Selection \[Ext.\]](#) shows how the principles of bank selection and control of available amounts work.

## Dunning Bill of Exchange Payment Requests

### Dunning Bill of Exchange Payment Requests

The return of the bill of exchange payment request can be dunned. It receives a separate due date for this. The bill of exchange payment is expected to be accepted and returned by this date.

The due date can be determined from the posting date plus a number of days which you define when configuring the payment program.



# Logistics

## INTRASTAT Declarations

### Definition

Monthly declaration that provides EU authorities with statistics on foreign trade within the European Union (EU) (for example, trade between France and Germany).

There is one intra-European Union trade statistics ( INTRASTAT ) declaration for receipts (arrivals) and one for dispatches.

### Use

Since the establishment of the single European market on January 1, 1993, the economies of the member states of the European Union have become increasingly interdependent. To assess their international competitiveness and dependency of individual products and sectors on import and export, as well as monitor price developments in foreign trade, it is still necessary for EU member states to keep statistical records of trade within EU borders, even after the removal of internal tariffs.

The new system developed to keep these records within the EU is the INTRASTAT system.



#### **This note is valid for Germany only.**

As of January 1, 1993, companies with a turnover of more than 200,000 German Marks in the current year or in the previous year are required to make regular Intra-EU trade statistics declarations (INTRASTAT declarations). All deliveries made and received within the EU during the reporting period must be reported in the INTRASTAT declarations.

## Purchase Account Management

### Use

Some countries require companies to manage purchase accounts. This account documents the value that externally procured materials are posted at.

### Prerequisites

Function	Customizing Setting
Define whether purchase account management is active for the company code.	<i>Materials Management → Valuation and Account Assignment → Account Determination → Account Determination Without Wizard → Purchase Account Management → Activate Purchase Account in Company Code</i>
Define the value calculation that applies to the purchase account.	<i>Purchase Account Management → Calculation of Value for Purchase Account</i>
Define whether the system is to create separate accounting documents for the purchase account postings.	<i>Purchase Account Management → Separate Accounting Document for Purchase Account Postings</i>
Create the appropriate accounts.	<i>Materials Management → Invoice Verification → Logistics Invoice Verification → Incoming Invoice → Configure Automatic Postings</i>

### Features

Purchase accounts can be updated in the following ways:

- **At the receipt value**

In this case, the exact amount posted at goods receipt to the GR/IR clearing account is posted to the purchase account.

In Invoice Verification, the system only posts to the purchase account if there is a price difference. The system posts this difference to the stock account or to a price difference account, the sum of these two postings is posted to the purchase account.

For more information, see [Postings at Receipt Value \[Ext.\]](#).

- **At the stock value**

In this case, the exact amount posted at goods receipt or at invoice receipt is posted to the purchase account.

In Invoice Verification, the system only posts to the stock account – and therefore to the purchase account and to the purchase offsetting account – if the invoice item meets the following conditions (see [Price Variance \[Ext.\]](#)):

- A price variance has occurred
- The material is subject to moving average price control
- Stock exists for the material

## Purchase Account Management

For more information, see [Postings at Stock Value \[Ext.\]](#).

Similar to the purchase account, a freight account exists for documenting delivery costs that have been posted for externally procured materials.

If purchase account management is active, the system automatically carries out the additional postings.

## Print-Ready Documents: Europe

### Use

R/3 supports the printing of official foreign trade documents required by European authorities. The printed documents comply with the European authorities' requirements and no further customizing of their layouts is necessary.

The table below lists these foreign trade documents and their output types. Each of these documents uses the export IDoc EXPINV02 and the program RVADAUS1.

Foreign trade document	Output type
Certificate of Origin for the EU	FECO
Single Administrative Document	FEEX
Simplified Export Declaration	FEEV
T1 Document	FET1
T2 Document	FET2
T5 Document	FET5
EUR1 Preference Document	FEEU
ATR Preference Document for Turkey	FETR
Request for EU Export License	FEAG
German National Supplement to the EU Export License	FEAN

### Prerequisites

To print the export documents for Europe, you must maintain the output processing program tables. In *Customizing for Sales and Distribution*, choose:

- *Basic Functions* → *Output Control* → *Output Determination* → *Output Determination Using the Condition Technique* → *Maintain Output Determination for Billing Documents* → *Assign Output Types to Partner Functions*
- *Basic Functions* → *Output Control* → *Output Determination* → *Process Output and Forms* → *Assign Form Texts*

### See also

[Preparing Export Documents for Printing in SD \[Ext.\]](#)

[Printing Export Documents in Foreign Trade \[Ext.\]](#)

## Human Resources

## Payroll Spain (PY-ES)

### Objective

This component contains all the functions and processes that integrate the Spanish payroll in the SAP System. Apart from the international processes applicable to all countries, special attention is paid to the Spanish specialties and their legal environment.

### Features

The program, in outline, includes the following functions:

- Generation and valuation of gross amount
- Calculation of Social Insurance tax and contribution amounts
- Consideration of deductions and personal bonus payments
- Generation of reports for Internal Revenue and contribution models for Social Insurance
- Consideration of sector specialties
- Generation of evaluation and statistical reports

To enter the corresponding data into the system, you have, in addition to the international infotypes, numerous specific Spanish infotypes.

### Integration

- **with other components of Human Resources Management**

Within *SAP Human Resources Management*, the payroll is integrated with the components Personnel Management and Time Management.

- **with other SAP components**

Integration with the Accounting and Controlling components allows you to carry out evaluation of payroll results for informative or accounting purposes.