

Peru



HELP.CAINTPE

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Peru

Peru

Cross-Application Components

Inflation Accounting

Use

In Peru, you use [Inflation Accounting \[Ext.\]](#) for *Financial Accounting* and *Asset Accounting*, but not for *Materials Management*.

Financials

General Information

Currency

Definition

See [Currencies \[Ext.\]](#).

Use

When you create a company code using the template for Peru, the system sets the Peruvian new sol as the local currency. The currency has two decimal places and its ISO code is PEN.

The system also activates a hard currency (US dollars) (see [Parallel Currencies \[Ext.\]](#)).

Taxes

Taxes

Tax Number

Definition

A number assigned by the tax authorities to every person and corporation. In Peru, the tax number is known as the *número de registro unico de contribuyentes* (RUC).

Use

The tax number is used for reporting to the tax authorities and for business documents.

You maintain your customers' and vendors' tax numbers in their master records, in the *Tax code 1* field on the *Control data* tab (customers) or on the *Control data* screen (vendors) (see [Creating a Customer Master Record Centrally \[Ext.\]](#) and [Creating a Vendor Master Record Centrally \[Ext.\]](#)). You maintain your own tax numbers in Customizing for *Financial Accounting*, under *Financial Accounting Global Settings* → *Company Code* → *Enter Global Parameters*, but before you can do so, you must set up this field as described in [Setting Up the Tax Number Field \[Page 14\]](#).

Structure

In Peru, the tax number consists of eight digits, for example, 10001340. The last digit is a check digit.



You can set the system so that it automatically checks the tax numbers of any Peruvian customers or vendors that you enter against the check digit (see [Activating the Automatic Tax Number Checks \[Ext.\]](#)). In Peru, you are required to use this check by law.

Setting Up the Tax Number Field

Setting Up the Tax Number Field

Use

You have to set up the tax number field for Peruvian company codes manually. To do so, you reassign the tax number field that is usually reserved for Chilean company codes to Peru.



If you have company codes in both Chile **and** Peru, you delete the field's country assignment altogether, which effectively assigns it to all countries (you cannot assign the field to more than one individual country). This causes the system to display the field in the master data of all company codes in all countries, but it has no use outside of Chile and Peru.

Procedure

1. From the *SAP Easy Access* screen, choose *Tools* → *ABAP Workbench* → *Overview* → *Data Browser*.
2. In the *Table name* field, enter `t001i` and choose .
3. In the *PARTY* field, enter `taxnr` and choose .
4. Select the entry and choose .
5. Change the entry in the *ISOCD* field to `pe`, unless you have any company codes in Chile, in which case, delete the entry and leave the field blank.

Taxes on Sales/Purchases

Definition

See [Taxes on Sales/Purchases, Sales Taxes and Additional Taxes \[Ext.\]](#).

Use

In Peru, taxes on sales and purchases include:

- Value-added tax (VAT), known as *impuesto general a las ventas* (IGV)
The basic rate of VAT is 18%. In addition, purchases that are subject to VAT are categorized according to what they are intended to be used for (see [Purchase Class \[Page 17\]](#)).
- Municipal tax (for the promotion of urban development) or *impuesto de promoción municipal* (IPM)
Some goods that are subject to VAT are also subject to 2% municipal tax. The VAT is then reduced to 16%.
- Excise duty, or *impuesto selectivo al consumo* (ISC)
Excise duty is levied at various rates depending on the goods or services. The sample tax codes delivered with the system are set at 10%.
- Customs duty, or *derechos ad-valorem*
Customs duty is also levied at various rates. The sample tax codes delivered with the system are set at 5%.

When you create a company code using the template for Peru, the system makes all the settings required for all of these taxes.

Tax Code

Tax Code

Definition

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

Use

When you create a company code using the template for Peru, the system sets up sample tax codes for the most important taxes as follows (see [Taxes on Sales/Purchases \[Page 15\]](#)):

Input Tax

Tax code	Tax
C0	0% VAT
C1	18% VAT, class 1
C2	18% VAT, class 2
C3	18% VAT, class 3
C4	18% VAT, class 1 + 10% excise duty
C5	18% VAT, class 2 + 10% excise duty
C6	18% VAT, class 3 + 10% excise duty
CA	18% VAT, class 1 + 10% excise duty + 5% customs duty
CB	18% VAT, class 2 + 10% excise duty + 5% customs duty
CC	18% VAT, class 3 + 10% excise duty + 5% customs duty
CM	16% VAT, class 1 + 2% municipal tax

The input tax codes allow for the four different [purchase classes \[Page 17\]](#), which means that you must post your purchases using the appropriate tax code. You record all class 4 purchases (those that are tax-exempt by special dispensation) using tax code C0. A sample tax code is also provided for municipal tax, for one purchase class only.

Output Tax

Tax code	Tax
D0	0% VAT
D1	18% VAT

Purchase Class

Definition

In Peru, a classification of your purchases according to the value-added tax (VAT) status of their intended purpose (or purposes, if you intend to put the goods purchased to a number of different uses). This information is for the authorities' reference only.

Use

There are four purchase classes (known in Spanish as *clase de adquisición*):

Class	VAT status of intended purposes
1	All subject to VAT or for export
2	All VAT-exempt
3	Mixed (some subject to VAT, some exempt)
4	All VAT-exempt due to use in areas where tax incentives apply, for example, free zones



A machine manufacturer purchases a quantity of screws, all of which it intends to use in the construction of its machines. Because the machines it sells are subject to VAT, it posts the purchase as class 1.

In the system, you distinguish between different purchase classes by defining and using different tax codes. For every percentage rate of input VAT, you define three different tax codes, one each for classes 1, 2, and 3. For all class 4 purchases, you define one zero-rate tax code.

When you create a company code using the template for Peru, the sample tax codes that the system sets up reflect the different purchase classes.

Integration

You post your purchases using different [tax codes \[Page 16\]](#) for different purchase classes. For a list of your purchases and which classes they are assigned to, use the [purchase ledger \[Page 26\]](#).

Calculation Procedure

Definition

See [Calculation Procedure \[Ext.\]](#).

Use

In Peru, you use calculation procedure TAXPE. It covers all the Peruvian tax codes supplied with the system (see [Tax Code \[Page 16\]](#)).

When you create a company code using the template for Peru, the system sets this procedure automatically.

Condition Type

Definition

See [Condition Type \[Ext.\]](#).

Use

When you create a company code using the template for Peru, the system sets up the following condition types:

Condition type	Tax
J2A1	Excise duty
J2A2	VAT, purchase class 2
J2A3	VAT, purchase class 3
J2A4	Customs duty
J2A5	Municipal tax

Value-added tax (VAT), purchase class 1, is covered by the standard condition type MWVS; VAT, class 4, does not require a separate condition type, because it is zero-rated (for more information, see [Purchase Class \[Page 17\]](#)). Together, these condition types cover all the Peruvian [tax codes \[Page 16\]](#) supplied with the system.

Process Key

Process Key

Definition

See [Process Key \[Ext.\]](#).

Use

When you create a company code using the template for Peru, the system sets up the following process keys:

Process key	Tax
J2A	Excise duty
J2B	VAT, purchase class 2
J2C	VAT, purchase class 3
J2D	Customs duty
J2E	Municipal tax

Value-added tax (VAT), purchase class 1, is covered by the standard process key VST; VAT, class 4, does not require a separate process key, because it is zero-rated (for more information, see [Purchase Class \[Page 17\]](#)). Together, these process keys cover all the Peruvian [tax codes \[Page 16\]](#) supplied with the system.

Tax Class

Definition

An indicator that the system uses to determine which taxes are to be covered by a report. All the tax classes needed are supplied with the system and must not be changed.

Use

The tax classes used in Peru are as follows:

Tax class	Tax
J2A	Excise duty
VST	VAT, purchase class 1
J2B	VAT, purchase class 2
J2C	VAT, purchase class 3
J2D	Customs duty
J2E	Municipal tax

Each tax class is assigned to a separate [process key \[Page 20\]](#) so that the [purchase ledger \[Page 26\]](#) can distinguish between the different taxes. When you create a company code using the template for Peru, the system assigns the tax classes to the process keys automatically. To maintain the assignments yourself, in Customizing for *Financial Accounting*, choose *General Ledger Accounting* → *Business Transactions* → *Closing* → *Reporting* → *Statutory Reporting: Peru* → *Maintain Tax Classes*.

Reporting

Reporting

CUI Number

Definition

In Chile and Peru, you are required to submit reports to the authorities on sheets of prenumbered paper, obtainable from official stationery offices. The sheets are almost blank, except that they are numbered consecutively. This running number is known as the CUI number (in Spanish, *correlativo único de identificación*, also known in Peru as *número de folio*).

This enables the authorities to ensure that reports are submitted in full.

Use

In the R/3 System, some of the reports for Chile and Peru include a field for the CUI number on the selection screen. You only need to fill out this field when you print out a good copy of one of a report on the preprinted paper. What you enter is the CUI number printed on the first sheet that you are going to use. The system prints the running CUI number on every sheet, so that each sheet shows the CUI number twice – the preprinted number and the number printed by the system.



For the system to number the pages correctly, print out the list directly from the report selection screen by choosing *Program → Execute and print*. The numbering does not work if you execute the report by choosing  on the selection screen and then print out from the result screen.

Sales Ledger

Sales Ledger

Use

In Chile and Peru, you use this report to display the sales ledger (*libro de ventas*). You can use the information as the basis for filling out your sales tax return. You may also be required to provide the authorities with a copy for auditing purposes, in which case you can submit it as it stands, as it contains all the required information.

Prerequisites

Chile

If you want the report to cover [fuel tax \[Ext.\]](#), you have assigned the [process keys \[Ext.\]](#) to the appropriate [tax classes \[Ext.\]](#).

Peru

If you want the report to cover excise duty, you have assigned the [process keys \[Page 20\]](#) to the appropriate [tax classes \[Page 21\]](#).

Features

Selection

See [Displaying the Sales Ledger \[Page 25\]](#).

Output

The result screen shows the invoices, credit memos, debit memos, and *boletas* (a type of purchase document that functions as both invoice and receipt) relating to your purchases. For each document, it shows the tax base, any tax exemption, and the VAT. Chilean fuel tax is shown; for Peru, excise duty is listed.

Each of the documents is labeled *Invoice*, *Debit memo*, *Credit memo*, or *Boleta*, depending on what you enter in the *Document types* tab on the selection screen. Each is also labeled as a domestic or export sale, depending on which country the goods recipient is in. This information is required in Chile only.

Displaying the Sales Ledger

Use

See [Sales Ledger \[Page 24\]](#).

Procedure

1. From the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Reporting* → *Tax Reports* → *Chile or Peru* → *Sales Ledger*.
2. Enter data as required. The following fields are of particular interest:
 - *Official lot number*
This field is relevant for Peru only (see [Lot \[Page 67\]](#)).
 - *CUI number*
Only fill this field out when you want to print out a good copy of the report for the authorities (see [CUI Number \[Page 37\]](#)).
3. Choose .

Purchase Ledger

Purchase Ledger

Use

In Chile and Peru, you use this report to display the purchase ledger (*libro de compras*). You can use the information as the basis for filling out your sales tax return. You may also be required to provide the authorities with a copy for auditing purposes, in which case you can submit it as it stands, as it contains all the required information.

Prerequisites

Chile

If you want the report to cover [fuel tax \[Ext.\]](#), you have assigned the [process keys \[Ext.\]](#) to the appropriate [tax classes \[Ext.\]](#).

Peru

If you want the report to cover excise duty and to differentiate between taxes from different [purchase classes \[Page 17\]](#), you have assigned the [process keys \[Page 20\]](#) to the appropriate [tax classes \[Page 21\]](#).

Features

Selection

See [Displaying the Purchase Ledger \[Page 27\]](#).

Output

The list shows the invoices, credit memos, and debit memos relating to your purchases. For each document, it shows the tax base, any tax exemption, and the VAT. Chilean fuel tax is shown; for Peru, excise duty is listed, and the VAT is broken down by purchase class.

Each of the documents is labeled *Invoice*, *Debit memo*, or *Credit memo*, depending on what you enter in the *Document types* tab on the selection screen.

Displaying the Purchase Ledger

Use

See [Purchase Ledger \[Page 26\]](#).

Procedure

1. From the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Reporting* → *Tax Reports* → *Chile or Peru* → *Purchase Ledger*.
2. Enter data as required. The following fields are of particular interest:
 - *CUI number*
Only fill this field out when you want to print out a good copy of the report for the authorities (see [CUI Number \[Page 37\]](#)).
3. Choose .

Withholding Tax

Withholding Tax

Definition

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

Use

In Peru, you are required to collect tax on a variety of expenditures, including:

- Fourth category income tax (in Spanish, *renta de cuarta categoría*)
This is a tax on income earned by the self-employed.
- Solidarity tax (*contribución extraordinaria de solidaridad*, formerly known as *fondo nacional de vivienda (Fonavi)*)

This is a tax intended to raise funds for Peru's infrastructure.

When you create a company code using the template for Peru, the system makes all the settings required for these taxes.

In Peru, you withhold tax when you make a payment and not when you receive an invoice; you use the extended withholding tax functions.

See also:

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

Withholding Tax Type

Definition

A category of withholding tax.

Use

When you create a company code using the template for Peru, the system sets up sample withholding tax types for fourth category income tax and solidarity tax as follows (for more information about the taxes, see [Withholding Tax \[Page 28\]](#)):

Tax type	Tax
Q1	Fourth category income tax
Q2	Solidarity tax

Integration

You use withholding tax types in conjunction with [withholding tax codes \[Page 30\]](#).

Withholding Tax Code

Definition

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

Use

Whereas you use [withholding tax types \[Page 29\]](#) to define the different sorts of withholding tax – for example, fourth category income tax or solidarity tax – you use the tax codes to specify exactly what the tax rates are and any exemptions that apply.

When you create a company code using the template for Peru, the system sets up sample withholding tax codes for fourth category income tax and the solidarity tax as follows (for more information about the taxes, see [Withholding Tax \[Page 28\]](#)):

Tax type	Tax code	Tax
Q1	A1	Fourth category income tax (5%)
Q1	A2	Fourth category income tax (10%)
Q2	A1	Solidarity tax

The two tax codes for fourth category income tax reflect the different tax rates (5% and 10% respectively).

Withholding Tax Report

Use

In Peru, you use this report to display the withholding tax on payments to vendors.

Prerequisites

You have made the necessary Customizing settings (see [Customizing the Withholding Tax Report \[Page 54\]](#)).

Features

The report covers all assessable payments that you have made to vendors: open part payments and down payments, and payments against invoices.

Activities

To access the report, choose *System* → *Services* → *Reporting*, enter program `RFWTINT10` and choose 

Customizing the Withholding Tax Report

Use

The report is supplied with a version for Peru, PE1. If it does not meet your needs, you can change it or create a new version. When you create a report version, you specify which documents the report is going to cover (the **data source**, steps 1–5), which dynamic selection criteria, if any, you want on the selection screen (steps 6–8), and how you want the system to display the information on the result screen (steps 7–15). Note that if you define more than one list type, the system displays them all in the result screen, one after the other.

Procedure

1. From the *SAP Easy Access* screen, choose *System* → *Services* → *Table maintenance* → *View cluster maintenance*.
2. In the *View cluster* field, enter `vc_qstrest`
3. Choose  *Maintain*.
4. Choose *New entries*.
5. Enter data as follows:
 - *Ctry-sp.w/hld tx rep (Country-specific withholding tax report)*
Enter an ID of your choice for the report version.
 - *W/hd.tx rep.data src (Withholding tax report data source)*
Enter `ds2` This source covers data from open part payments and down payments, and payments against open invoices.
 - *ISO code*
Enter `pe` for Peru.
 - *Ctry-sp.w/hld name (Country-specific withholding tax report name)*
Enter a name of your choice for the report version.
6. Double-click *Define dynamic selection criteria*.
7. Click *New entries*.
8. Enter data as follows:
 - *Table name, Field name*
Enter any fields that you want as dynamic selection criteria. You can enter any fields offered by the [logical database \[Ext.\]](#) KDF as dynamic selection criteria.
 - *Other fields*
Only fill out the other fields if you want to use tables and fields that are not offered as dynamic selection criteria by the logical database.
9. Double-click *Define list types*.
10. Choose *New entries*.

Customizing the Withholding Tax Report

11. Enter data as follows:

- *W/hold.tax list type (Withholding tax list type)*
Enter an ID of your choice for the list type.
- *Line item display*
Select this if you want the result screen to show each individual item of withholding tax.

12. Double-click *Define grouping criteria*.

13. Choose *New entries*.

14. Enter data as follows:

- *Levels in grp.hier. (Levels in group hierarchy)*
Enter what level this grouping is to be on (starting with 1 for the top level).
- *W/hd tx rep.grp crit (Withholding tax report grouping criterion)*
Enter the field that you want to group the list with.
- *Display header?, Display totals row?*
Specify whether you want a header and totals row for this field.

15. Save the data and repeat step 13 for every other level that you want.

General Ledger Accounting

Chart of Accounts

Definition

See [Chart of Accounts \[Ext.\]](#).

Use

In Peru, you use chart of accounts CAPE, as supplied with the R/3 System.

Reporting

Reporting

CUI Number

Definition

In Chile and Peru, you are required to submit reports to the authorities on sheets of prenumbered paper, obtainable from official stationery offices. The sheets are almost blank, except that they are numbered consecutively. This running number is known as the CUI number (in Spanish, *correlativo único de identificación*, also known in Peru as *número de folio*).

This enables the authorities to ensure that reports are submitted in full.

Use

In the R/3 System, some of the reports for Chile and Peru include a field for the CUI number on the selection screen. You only need to fill out this field when you print out a good copy of one of a report on the preprinted paper. What you enter is the CUI number printed on the first sheet that you are going to use. The system prints the running CUI number on every sheet, so that each sheet shows the CUI number twice – the preprinted number and the number printed by the system.



For the system to number the pages correctly, print out the list directly from the report selection screen by choosing *Program* → *Execute and print*. The numbering does not work if you execute the report by choosing  on the selection screen and then print out from the result screen.

Journal

Journal

Use

In Chile and Peru, you use this report to display your journal (*libro diario*). It is primarily intended for your own information. You may also be required to provide the authorities with a copy for auditing purposes, in which case you can submit it as it stands, as it contains all the required information.

Features

Selection

See [Displaying the Journal \[Page 39\]](#).

Output

The list shows all the accounting documents relating to your operating activities in chronological order.

Displaying the Journal

Use

See [Journal \[Page 38\]](#).

Procedure

1. From the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Information System* → *General Ledger Reports* → *Document* → *Chile* or *Peru* → *Journal*.
2. Enter data as required. The following fields are of particular interest:
 - *CUI number*
Only fill this field out when you want to print out a good copy of the report for the authorities (see [CUI Number \[Page 37\]](#)).
3. Choose .

Cash Journal

Cash Journal

Use

You use this report to prepare a copy of your cash journal (*libro de caja*). It is primarily intended for your own information. However, you may also be required to provide the authorities with a copy for auditing purposes, in which case you can submit it as it stands, as it contains all the required information.

Prerequisites

You have:

- Marked all the general ledger accounts that are to be covered by this report as *Relevant to cash flow* on the *Create/bank/interest* tab (see [Editing G/L Account Master Records Individually \[Ext.\]](#))
- Filled out the line item text (in Spanish, *glossa*) in each item that is to be covered by the report (banking and cash transactions)
 - This information is required by the Chilean authorities. It is not mandatory in Peru, but is considered standard business practice.
- Maintained all your vendors' tax numbers
 - This information is also required by the authorities.

Features

Selection

See [Displaying the Cash Journal \[Page 41\]](#).

Output

The report creates separate lists for each company code that you have entered. Each list shows the total daily cash flows for each permutation of G/L account and business area. The balances shown apply not to the whole account, only to that combination of account and business area.

You can drill down from the totals to document level.

Displaying the Cash Journal

Use

See [Cash Journal \[Page 40\]](#).

Procedure

1. From the *SAP Easy Access* screen, choose *Accounting* → *Financial accounting* → *General ledger* → *Information System* → *General Ledger Reports* → *Account Balances* → *Chile or Peru* → *Cash Journal*.
2. Enter data as required. The following fields are of particular interest:
 - *CUI number*
Only fill this field out when you want to print out a good copy of the report for the authorities (see [CUI Number \[Page 37\]](#)).
3. Choose .

General Ledger

General Ledger

Use

You use this report to prepare a copy of your general ledger (*libro mayor*). It is primarily intended for your own information. However, you may also be required to provide the authorities with a copy for auditing purposes, in which case you can submit it as it stands, as it contains all the required information.

Features

Selection

See [Displaying the General Ledger \[Page 43\]](#).

Output

For each account, the list shows the amount carried forward from the previous period, the total debits and credits, and the balance.



If an account has postings from more than one business area, the list makes separate entries for each. If, for example, you have posted documents from two business areas, Automobiles and Motorcycles, to the same account, the account will be listed twice, once with the postings made in the Automobiles business area and once with those made in Motorcycles.

You can, however, define a display variant that merges these separate entries.

Activities

In the list, you can:

- [Display the line items in an account \[Page 44\]](#)
- [Display the period-end balances of an account \[Page 45\]](#)
- [Subtotal the balances of a range of accounts \[Page 46\]](#), as required in Peru.

Displaying the General Ledger

Use

See [General Ledger \[Page 42\]](#).

Procedure

1. From the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Information System* → *General Ledger Reports* → *Account Balances* → *Chile* or *Peru* → *General Ledger*.

The *General Ledger (Chile, Peru)* screen appears.

2. Enter data as required.
3. Choose .

Displaying the Line Items in an Account

Displaying the Line Items in an Account

1. [Display the general ledger \[Page 43\]](#).
2. In the result screen, select the accounts that you want and choose  *Detailed information*.

Displaying Account Balances

1. [Display the general ledger \[Page 43\]](#).
2. In the result screen, select the accounts whose balances you want to see and choose  *Display balances*.

Subtotaling Account Balances

Subtotaling Account Balances

Use

In Peru, in the [general ledger \[Page 42\]](#) report, you are required to subtotal the balances of different ranges of accounts (for example, accounts 400000–499999). For these purposes, the list contains not only a column for the account numbers, but also other columns that show the first two, three, four, five, and six digits in each account number respectively – including any leading zeros. In the case of account 499999, for example, the system displays the account number, and 00, 000, 0000, 00004, 000049, 0000499.

Procedure

1. [Display the general ledger \[Page 43\]](#).

2. In the result screen, click the *Balance* column and choose .

The system displays the total balance of all the accounts in the list.

3. Click the column that you want to create subtotals for and choose .

To subtotal the balances of accounts 400000–499999, for example, you would click the six-digit column containing the entries 000400 to 000499.

Accounts Payable and Accounts Receivable

Customer Master Records

Tax Number

Definition

A number assigned by the tax authorities to every person and corporation. In Peru, the tax number is known as the *número de registro unico de contribuyentes* (RUC).

Use

The tax number is used for reporting to the tax authorities and for business documents.

You maintain your customers' and vendors' tax numbers in their master records, in the *Tax code 1* field on the *Control data* tab (customers) or on the *Control data* screen (vendors) (see [Creating a Customer Master Record Centrally \[Ext.\]](#) and [Creating a Vendor Master Record Centrally \[Ext.\]](#)). You maintain your own tax numbers in Customizing for *Financial Accounting*, under *Financial Accounting Global Settings* → *Company Code* → *Enter Global Parameters*, but before you can do so, you must set up this field as described in [Setting Up the Tax Number Field \[Page 14\]](#).

Structure

In Peru, the tax number consists of eight digits, for example, 10001340. The last digit is a check digit.



You can set the system so that it automatically checks the tax numbers of any Peruvian customers or vendors that you enter against the check digit (see [Activating the Automatic Tax Number Checks \[Ext.\]](#)). In Peru, you are required to use this check by law.

Vendor Master Records

Tax Number

Definition

A number assigned by the tax authorities to every person and corporation. In Peru, the tax number is known as the *número de registro unico de contribuyentes* (RUC).

Use

The tax number is used for reporting to the tax authorities and for business documents.

You maintain your customers' and vendors' tax numbers in their master records, in the *Tax code 1* field on the *Control data* tab (customers) or on the *Control data* screen (vendors) (see [Creating a Customer Master Record Centrally \[Ext.\]](#) and [Creating a Vendor Master Record Centrally \[Ext.\]](#)). You maintain your own tax numbers in Customizing for *Financial Accounting*, under *Financial Accounting Global Settings* → *Company Code* → *Enter Global Parameters*, but before you can do so, you must set up this field as described in [Setting Up the Tax Number Field \[Page 14\]](#).

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In Peru, the tax number consists of eight digits, for example, 10001340. The last digit is a check digit.



You can set the system so that it automatically checks the tax numbers of any Peruvian customers or vendors that you enter against the check digit (see [Activating the Automatic Tax Number Checks \[Ext.\]](#)). In Peru, you are required to use this check by law.

Reporting

Reporting

Withholding Tax Report

Use

In Peru, you use this report to display the withholding tax on payments to vendors.

Prerequisites

You have made the necessary Customizing settings (see [Customizing the Withholding Tax Report \[Page 54\]](#)).

Features

The report covers all assessable payments that you have made to vendors: open part payments and down payments, and payments against invoices.

Activities

To access the report, choose *System* → *Services* → *Reporting*, enter program `RFWTINT10` and choose 

Customizing the Withholding Tax Report

Use

The report is supplied with a version for Peru, PE1. If it does not meet your needs, you can change it or create a new version. When you create a report version, you specify which documents the report is going to cover (the **data source**, steps 1–5), which dynamic selection criteria, if any, you want on the selection screen (steps 6–8), and how you want the system to display the information on the result screen (steps 7–15). Note that if you define more than one list type, the system displays them all in the result screen, one after the other.

Procedure

6. From the *SAP Easy Access* screen, choose *System* → *Services* → *Table maintenance* → *View cluster maintenance*.
7. In the *View cluster* field, enter `vc_qstrest`
8. Choose  *Maintain*.
9. Choose *New entries*.
10. Enter data as follows:
 - *Ctry-sp.w/hld tx rep (Country-specific withholding tax report)*
Enter an ID of your choice for the report version.
 - *W/hd.tx rep.data src (Withholding tax report data source)*
Enter `ds2` This source covers data from open part payments and down payments, and payments against open invoices.
 - *ISO code*
Enter `pe` for Peru.
 - *Ctry-sp.w/hld name (Country-specific withholding tax report name)*
Enter a name of your choice for the report version.
9. Double-click *Define dynamic selection criteria*.
10. Click *New entries*.
11. Enter data as follows:
 - *Table name, Field name*
Enter any fields that you want as dynamic selection criteria. You can enter any fields offered by the [logical database \[Ext.\]](#) KDF as dynamic selection criteria.
 - *Other fields*
Only fill out the other fields if you want to use tables and fields that are not offered as dynamic selection criteria by the logical database.
12. Double-click *Define list types*.
13. Choose *New entries*.

Customizing the Withholding Tax Report

14. Enter data as follows:

- *W/hold.tax list type (Withholding tax list type)*
Enter an ID of your choice for the list type.
- *Line item display*
Select this if you want the result screen to show each individual item of withholding tax.

15. Double-click *Define grouping criteria*.

16. Choose *New entries*.

17. Enter data as follows:

- *Levels in grp.hier. (Levels in group hierarchy)*
Enter what level this grouping is to be on (starting with 1 for the top level).
- *W/hd tx rep.grp crit (Withholding tax report grouping criterion)*
Enter the field that you want to group the list with.
- *Display header?, Display totals row?*
Specify whether you want a header and totals row for this field.

16. Save the data and repeat step 13 for every other level that you want.

Filing of COA Reports

Purpose

In Peru, the authorities may require you to provide them with information about all the purchases that you have made that are liable to tax. If so, they cross-check this information with the information submitted by other businesses to ensure that it is correct. This procedure is known as *confrontación de operaciones autodeclaradas* or COA.

Process Flow

1. From the Internet, you download the software provided by the authorities, Sistema Informatico COA.
2. You create the required files using the [COA report \[Page 57\]](#).
You have to create four files, one for each of the following types of data:
 - Vendor master data
 - Payment-related documents (for example, invoices)
 - Credit and debit memos
 - Import documents (in Spanish, *pólizas de importación*, documents from customs that accompany invoices for imported goods)
3. You process these files using Sistema Informatico COA, and then enter manually any documents that the system did not include in the files.
4. You send the results to the authorities via the Internet.

COA Report

Use

You use this report to create files for the Sistema Informatico COA program (see [Filing of COA Reports \[Page 56\]](#)).

Prerequisites

The prerequisites for running the report are as follows:

- Credit and debit memos

Every time you enter a credit or debit memo in the system, enter the [official document number \[Page 64\]](#) in the *Reference* field. All the line items have the same system document number for the system to be able to process them.

- Import documents (*pólizas de importación*)

When imported goods arrive at customs, customs issues an import document (in Spanish, *póliza de importación*) to accompany the goods. This document complements the goods invoice and you always deal with the two together. When you enter an import document in the system, you must enter the import amount, customs duty, excise duty, and VAT. If you split the information between an import document and an invoice, the report cannot process them, although in some cases this may be unavoidable.

In addition, the system cannot process import documents where tax is payable in installments, and you must enter these manually.

Features

Selection

See [Running the COA Report \[Page 58\]](#).

Output

The report creates separate files for each of the types of data that you have specified. When it has finished, it displays a list of the files that it has created and how many records each contains. Below that is the error log, which shows any documents that the system could not process.



When you create files with payment-related documents or credit and debit memos, the system automatically creates a file with vendor data. This does not happen when you create a file with your import documents, however, as the vendor information is not required.

Activities

The system automatically saves the files on the application server, unless you have specified otherwise on the selection screen. For information about downloading them onto your hard disk, see [Data Medium Exchange Download \[Ext.\]](#).

Running the COA Report

Use

See [COA Report \[Page 57\]](#).

Procedure

1. From the *SAP Easy Access* screen, choose *Accounting* → *Financial accounting* → *Accounts payable* → *Reporting* → *Peru* → *COA Report*.
2. Enter data as required. The following fields are of particular interest:
 - *File name*

The system proposes the file names recommended by the authorities, but the file names are not binding and you can change them if you want.
 - *Document type*

Enter the document types that the file is to include. Do not include the same type in more than one file.
 - *Local disk drive, Local directory*

The system automatically saves the files on the application server unless you specify otherwise. If you want it to save them on your own hard disk instead, specify which disk drive and directory they are to be saved in. Fill out both fields, otherwise the system will save the files on the server.
 - *Start numbering at*

When the system creates the files, it numbers each record consecutively, starting at 1 by default. If your system contains more documents than you can process in one run, you can break it down into two runs, for example. When you run the report for the second time, in this field, enter the number of the next record number.
3. Choose .
4. If you have entered a disk drive and a local directory, the *Transfer to a Local File* dialog box appears. Change the file name and path if you want to and choose *Transfer*.

The system saves the file on your hard drive. The system repeats this step for every file that is to be created.

Asset Accounting

Chart of Depreciation

Chart of Depreciation

Definition

See [Chart of Depreciation \[Ext.\]](#).

Use

When you create a company code using the template for Peru, the system assigns it chart of depreciation 1PE, which follows Peruvian accounting requirements.

Structure

Chart of Depreciation

Depreciation area	Use	Currency
01	Book depreciation (unadjusted)	Local
02	Inflation adjustments	Local
03	Book depreciation (adjusted)	Local
05	Tax depreciation (unadjusted)	Local
06	Tax depreciation adjustments	Local
07	Tax depreciation (adjusted)	Local
08	Controlling depreciation (unadjusted)	Local
09	Controlling depreciation adjustments	Local
10	Controlling depreciation (adjusted)	Local
50	Book depreciation (unadjusted)	Hard
51	Book depreciation adjustments	Hard
60	Tax depreciation (unadjusted)	Hard
61	Tax depreciation adjustments	Hard
70	Controlling depreciation (unadjusted)	Hard
71	Controlling depreciation adjustments	Hard

These depreciation areas cover different inflation and currency requirements, as follows:

- Book depreciation before and after adjustment for inflation

Depreciation area 01 is used for recording depreciation before inflation adjustment. Area 03 is used for adjusted depreciation. Area 02 is used for the inflation adjustments only, that is, the difference between the unadjusted and adjusted values.



You buy a machine for PEN 1,000,000. In the first year it depreciates by PEN 100,000, giving a net book value of PEN 900,000. Inflation is running at 5%. The entries are as follows:

Chart of Depreciation

Area	Acquisition cost (PEN)	Depreciation (PEN)	Net book value (PEN)
01	1,000,000	100,000	900,000
02	50,000	5,000	45,000
03	1,050,000	105,000	945,000

- Tax depreciation

Depreciation for tax purposes is recorded in areas 05, 06, and 07, which contain the unadjusted net book values, inflation adjustments, and adjusted net book respectively.
- Controlling depreciation

The same applies to depreciation for controlling purposes, which is recorded in areas 08, 09, and 10.
- Book, tax, and controlling depreciation in hard currency

The information in depreciation areas 01, 05, and 08 (book, tax, and controlling depreciation) is duplicated in depreciation areas 50, 60, and 70 respectively, with the difference that these areas are kept in your hard currency. Whenever you post any changes in depreciation areas 01, 05, or 08, the system automatically updates area 50, 60, or 70.
- Inflation adjustments in hard currency

Similarly, the system automatically maintains copies of the depreciation areas that you use to post inflation adjustments in your local currency (02, 06, and 09). However, all adjustments in these areas will be zero, as inflation only affects the local currency.

See also:

[Currency \[Page 11\]](#)

Logistics

Logistics

Prenumbered Forms

Use

In Peru, the use of prenumbered forms is strictly regulated. You handle forms using the standard functions (see [Prenumbered Forms \[Ext.\]](#)), but there are special requirements pertaining to the following:

- [Official document number \[Page 64\]](#)
- [Document class \[Page 66\]](#)
- [Lot \[Page 67\]](#)

Official Document Number

Definition

See [Official Document Number \[Ext.\]](#).

Structure

For all documents other than import documents (see below), the official document number consists of two parts separated by a hyphen (-), for example, 123-1234567 or 12345-1234567. The first part is a three-, four-, or five-digit [official lot number \[Page 67\]](#). The second part is a seven-digit running number.

When you enter an official document number in the system, you use a slightly different format. The number starts with a two-digit code that indicates the [document class \[Page 66\]](#). You then enter a hyphen, and then the official document number. So, for example, to post a document from document class 1 with the official document number 123-1234567, you would enter 01-123-1234567.

Import Documents

The official document numbers used on import documents (document classes 50 and 51) also consist of three parts, but without hyphens, for example, 123991234567890. The first part is a three-digit code that shows which **customs office** issued the document (here, 123). This number also indicates the document's class: there is only one office that issues documents of class 50, and only one that issues documents of class 51. The next two digits show what **year** the document was issued in (1999), and the final part is a ten-digit **running number** (123456790).

When you post an import document, you enter the official number in a slightly different format from the norm because the *Reference* field is only 16 digits long. You enter the document class first, followed by a hyphen, followed by the ten-digit running number. So for a document whose official number is 123981234567890, you would enter 50-1234567890, 50 being the document class.

In reports, the system interprets these abbreviated numbers (calculating the customs office from the document class and the year from the document itself) and prints the official document numbers in full.

Format Checks

When you post a document manually, the system can automatically check the format of the official document number. To define which document types you want the checks to cover, in Customizing for *Financial Accounting*, choose *Financial Accounting Global Settings* → *Document* → *Document Header* → *Check Assignment of Document Class to Document Type*.

Integration

In Peru, a delivery note has to include the official document number of the corresponding invoice and vice versa. The system cannot meet this requirement in full, since it cannot tell when printing out the first document which form will be used for the second. It can, however, show the official document number of the first document when printing out the second.

To include the official document number in a SAPscript form using a [program symbol \[Ext.\]](#), use the following fields:

Official Document Number

Form to be changed	Information to be included	Field name
Delivery note	Official document number of form used for invoice	VBDKL-XBLNR_VF
Delivery note	Invoice number	VBDKL-VBELN_VF
Invoice (for single delivery)	Official document number of form used for delivery note – use in the invoice header, no line items required	VBDKR-XBLNR_VL
Invoice (for multiple deliveries)	Official document number of form used for delivery note – in the invoice, use separate line items for each delivery	VBDPR- XBLNR_VL

For more information about maintaining forms, see [BC Style and Form Maintenance \[Ext.\]](#).

Document Class

Document Class

Definition

See [Document Class \[Ext.\]](#).

Use

In Peru, the document classes are prescribed by the authorities. They are supplied with the system as standard.

Number	Name (Spanish)
01	Factura
04	Liquidación de compra
05	Boleta de compañías de aviación
06	Carta de porte aéreo
07	Nota de crédito
08	Nota de débito
11	Poliza de la bolsa de valores
12	Ticket de máquina registradora
13	Documentos banca y seguros
14	Recibos por servicios públicos
18	Documentos emitidos por las AFP
21	Conocimiento de embarque
50	Póliza o declaración única de importación
51	Poliza dui fraccionada
52	Declaración simplificada
53	Declaración de mensajería o courier
54	Liquidación de cobranza
91	Comprobantes de no domiciliados
97	Nota de crédito emitida por no domiciliados
98	Nota de débito emitida por no domiciliados

Lot

Definition

See [Lot \[Ext.\]](#).

Use

In Peru, the official lot number as issued by the authorities is known as the serial number (*numero de serie*). The lot number forms the first component of the [official document number](#) [\[Page 64\]](#). The form with the official document number 123-1234567, for example, comes from lot 123.