

ISO 5401:2024-04 (E)

Audit data collection - Customs and indirect tax extension

Contents

Page

Foreword..... iv

Introduction..... v

1 Scope..... 1

2 Normative references..... 1

3 Terms and definitions..... 1

4 Modules, tables and fields..... 2

 4.1 General..... 2

 4.2 Naming conventions..... 3

 4.3 Representation and datatype of data elements..... 4

 4.4 Characteristics tables..... 4

 4.5 Base module..... 5

 4.5.1 General..... 5

 4.5.2 BAS_Selection_Period..... 5

 4.6 General ledger module..... 6

 4.6.1 General..... 6

 4.6.2 GL_Details_Characteristics..... 7

 4.7 Sales module..... 9

 4.7.1 General..... 9

 4.7.2 SAL_Invoices_Details_CHAR..... 9

 4.8 Purchase module..... 11

 4.8.1 General..... 11

 4.8.2 PUR_Invoices_Details_CHAR..... 12

 4.9 Inventory module..... 13

 4.9.1 General..... 13

 4.9.2 INV_Product_CHAR..... 14

 4.9.3 INV_Transaction_CHAR..... 16

 4.9.4 INV_Transaction_Associated_DOC..... 18

Annex A (informative) Guidance on how to use the extension for customs audits..... 20

Annex B (informative) Guidance on how to use the extension for indirect tax audits..... 27

Bibliography..... 33