

# 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