GLOBAL E-INVOICING DEVELOPMENTS





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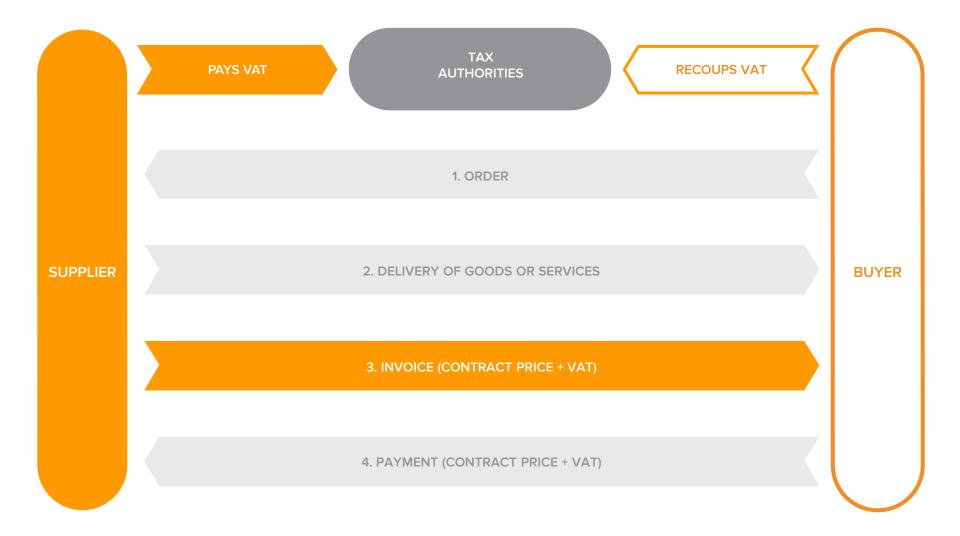
INTRODUCING TRUSTWEAVER

Global experts in law, security and Cloud

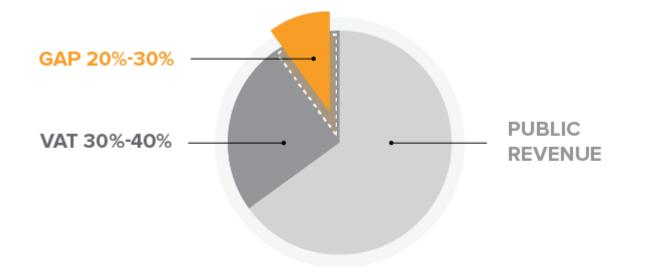
- 50+ countries supported
- •60+ partners
- HQ in Stockholm, Sweden
- Cloud solution since 2007







VAT GAP



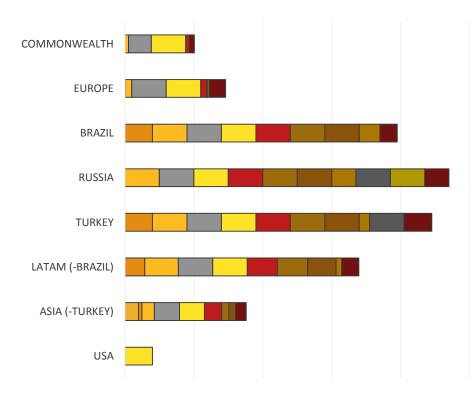


REGULATORY SYSTEMS





INVOICE CONTROLS – REGIONAL ANALYSIS



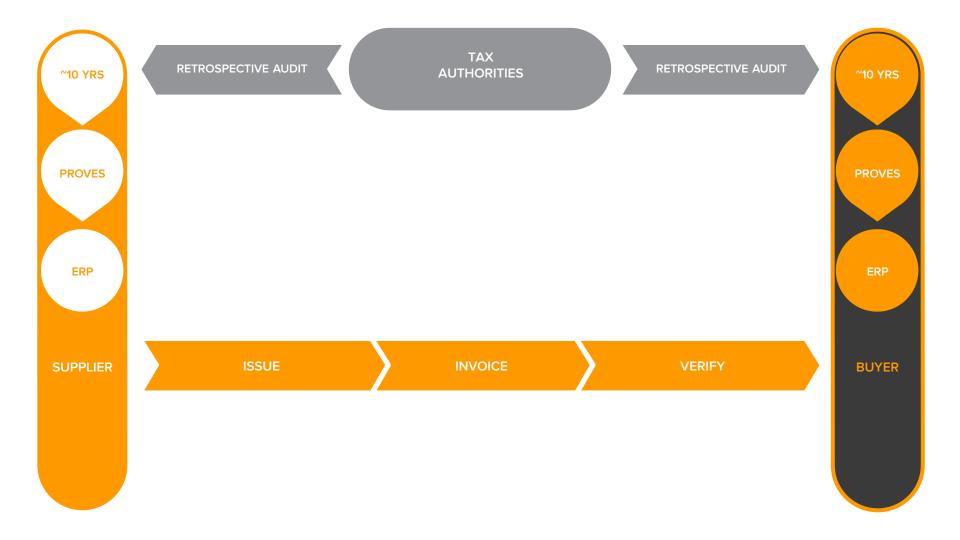


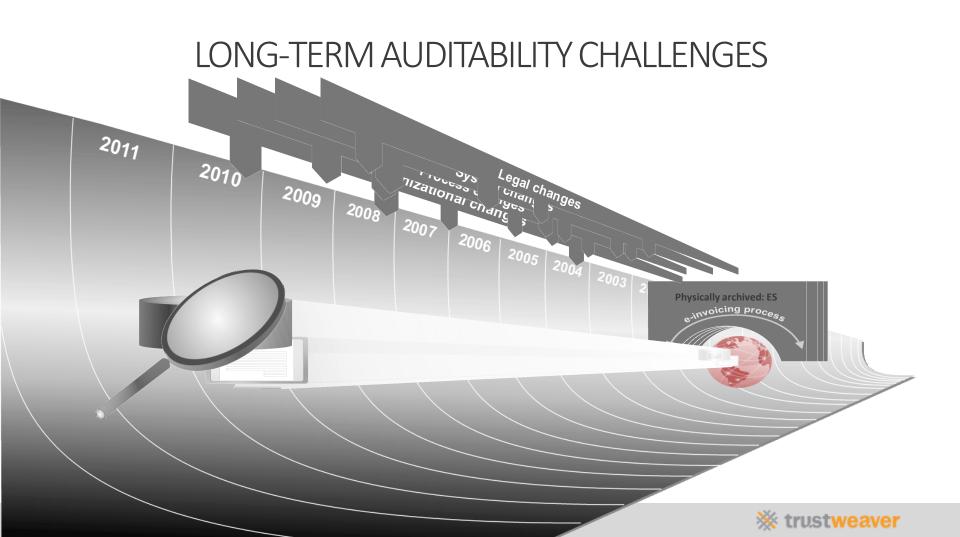
- Accounting doc compliance
- Localization



EX POST SYSTEMS

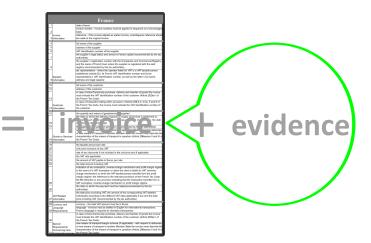






AN INVOICE CANNOT PROVE ITSELF







BUSINESS CONTROLS-BASED AUDIT TRAILS

Γ		France
1		date of issue
2		invoice number - invoice numbers must be applied in sequence on a chronological basis
Ľ	Invoice	reference - if the invoice adjusts an earlier invoice, unambiguous reference should
3	Information	be made to the original invoice
4		full name of the supplier
5		address of the supplier
6		VAT identification number of the supplier
7		the supplier's legal status and amount of share capital (recommended by the tax authorities)
H		the supplier's registration number with the Companies and Commercial Registry
		and the name of French town where the supplier is registered with the said
8		registry (recommended by the tax authorities) tax representative - where the operator liable for VAT is a VAT-taxable person
		established outside EU, its French VAT identification number and its tax
	Supplier	representative's VAT identification number, as well as the latter's full name,
9	Information	address and legal capacity
10		full name of the customer
12		address of the customer
		in case of intra-Community purchase, delivery and transfer of goods the invoice must indicate the VAT identification number of the customer (Article 262ter I of
13		the French Tax Code)
		in case of transaction falling within provision of Article 259 A 3, 4 bis, 5 and 6 of
14	Customer Information	the French Tax Code, the invoice must indicate the VAT identification number of the customer
15		the quantity and nature of goods/services supplied
		ne suc day differ fror e is ince date the in e, the date
16		which e cour paid
17		applic ate-pa, sities com by the orities)
		new means of transport/margin scheme (if applicable) - with respect to deliveries of new means of transport to another Member State the invoice must describe the
	Goods or Services	characteristics of the means of transport in question (Article 298sexies II and III of
18	Information	the French Tax Code)
19		the taxable amount per rate
20		unit price exclusive of any VAT
21		rate of any discounts if not included in the unit price and if applicable
22		the VAT rate applicable
23 24		the amount of VAT payble in Euros, per rate the total amount including VAT
24		indication of any exemption, reverse-charge mechanism and profit margin regime
		in the event of a VAT exemption or when the client is liable for VAT (reverse-
		charge mechanism) or when the VAT-taxable person benefits from the profit
		margin regime, the reference to the relevant provisions of the French Tax Code, the 6th Directive or any provision indicating that the transaction benefits from a
25		VAT exemption, reverse-charge mechanism or profit margin regime
26		the date on which the payment must be made(recommended by the tax authorities)
26		authorities) the total price excluding VAT, the amount of the corresponding VAT detailed
	VAT Related	individually according to the different VAT rates applicable if any and the total
27	Information	price including VAT (recommended by the tax authorities)
28	Currency and	currency - the total VAT amount must be in Euros
	Language	language - invoices may be drafted in English for international transactions,
29	Requirements	French language is required for domestic transactions in case of intra-Community purchase, delivery and transfer of goods the invoice
		must indicate the VAT identification number of the customer (Article 262ter I of
30		the French Tax Code)
	Special Requirements	new means of transport/margin scheme (if applicable) - with respect to deliveries of new means of transport to another Member State the invoice must describe the
	Requirements Concerning intra-	characteristics of the means of transport in question (Article 298sexies II and III of
31	Community Invoices	the French Tax Code)

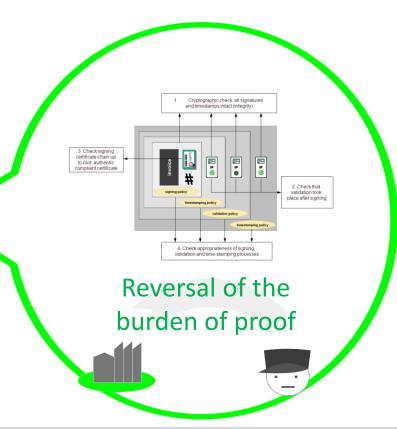
- Proof of I&A for all mandatory content through
 - Internal & external business records generated during the invoicing processes
 - ✓ Historic master data
 - Evidence of controls to ensure reliability
 - ✓ Often all in electronic form

✓ Proof of actual supply



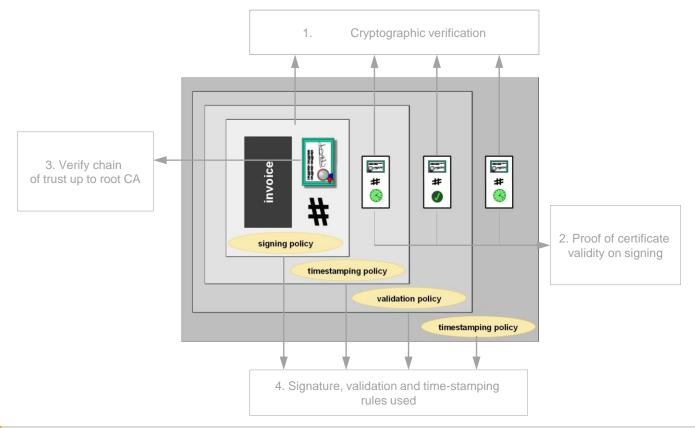
QUALIFIED ELECTRONIC SIGNATURES

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	licate the VAT identification number of the customer (Article 262ter I of	30 must indicate the VAT identification number of the customer (Article 262ter I of the French Tax Code) Special new means of transport io another Member State the invoice must describe th Requirements	29	Requirements					
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30 the French Tax Code)		Requirements of new means of transport to another Member State the invoice must describe the	30		the French Tax Code)				
				Special	new means of transport/margin scheme (if applicable) - with respect to deliveries				
		31 Compunity Invoices the French Tax Code)							





LONG-TERM VERIFIABLE SIGNATURES





EDI COMPLIANCE OPTION

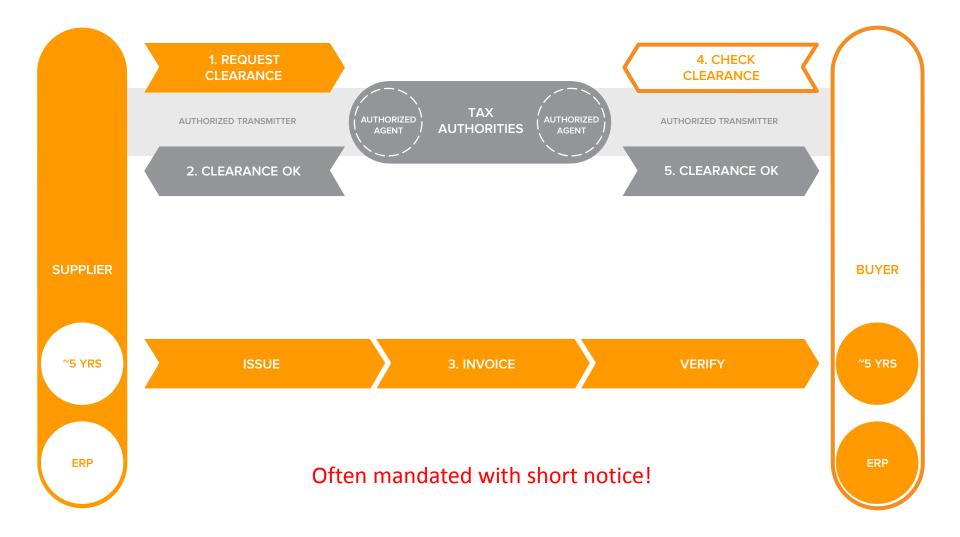
		France
1		date of issue
2		invoice number - invoice numbers must be applied in sequence on a chronological
2	Invoice	basis reference - if the invoice adjusts an earlier invoice, unambiguous reference should
3	Information	be made to the original invoice
4		full name of the supplier
5		address of the supplier
6		VAT identification number of the supplier
Ľ		the supplier's legal status and amount of share capital (recommended by the tax
7		authorities)
		the supplier's registration number with the Companies and Commercial Registry
8		and the name of French town where the supplier is registered with the said registry (recommended by the tax authorities)
-		tax representative - where the operator liable for VAT is a VAT-taxable person
		established outside EU, its French VAT identification number and its tax
	Supplier	representative's VAT identification number, as well as the latter's full name, address and legal capacity
-	Information	address and legal capacity
10		full name of the customer
12		address of the customer
		in case of intra-Community purchase, delivery and transfer of goods the invoice must indicate the VAT identification number of the customer (Article 262ter I of
13		the French Tax Code)
		in case of transaction falling within provision of Article 259 A 3, 4 bis, 5 and 6 of
	Customer	the French Tax Code, the invoice must indicate the VAT identification number of
14	Information	the customer
15		the quantity and nature of goods/services supplied
		da mish the good insur Invic, trimed or,
16		nel suc dal differi for e is ince date he in e, the date which e cour paid
17		applic ate-pa, aties con, by the orities)
		new means of transport/margin scheme (if applicable) - with respect to deliveries
		of new means of transport to another Member State the invoice must describe the
	Goods or Services Information	characteristics of the means of transport in question (Article 298sexies II and III o the French Tax Code)
	momaton	
19		the taxable amount per rate
20		unit price exclusive of any VAT
21		rate of any discounts if not included in the unit price and if applicable
22		the VAT rate applicable
23 24		the amount of VAT payble in Euros, per rate the total amount including VAT
24		the total amount including VAI indication of any exemption, reverse-charge mechanism and profit margin regime
		in the event of a VAT exemption or when the client is liable for VAT (reverse-
		charge mechanism) or when the VAT-taxable person benefits from the profit
		margin regime, the reference to the relevant provisions of the French Tax Code, the 5th Directive or any provision indicating that the transaction benefits from a
25		VAT exemption, reverse-charge mechanism or profit margin regime
		the date on which the payment must be made(recommended by the tax
26		authorities)
	VAT Related	the total price excluding VAT, the amount of the corresponding VAT detailed individually according to the different VAT rates applicable if any and the total
27	VAT Related Information	price including VAT (recommended by the tax authorities)
28	Currency and Language	currency - the total VAT amount must be in Euros language - invoices may be drafted in English for international transactions,
29	Requirements	French language is required for domestic transactions
É		in case of intra-Community purchase, delivery and transfer of goods the involce
		must indicate the VAT identification number of the customer (Article 262ter I of
30	Constal	the French Tax Code) new means of transport/margin scheme (if applicable) - with respect to deliveries
	Special Requirements	of new means of transport margin scheme (if applicable) - with respect to deliveries of new means of transport to another Member State the invoice must describe the
	Concerning intra-	characteristics of the means of transport in question (Article 298sexies II and III of

- Fully automated structured data exchange
- Interchange agreement in force at time of transaction, based on EU Recommendation 1994
 - Evidence of transport security
- ✓ Trading partner file
 - Syntax and VAT content checks
 - System directly populates archive
- ✓ Maps & conversion tables



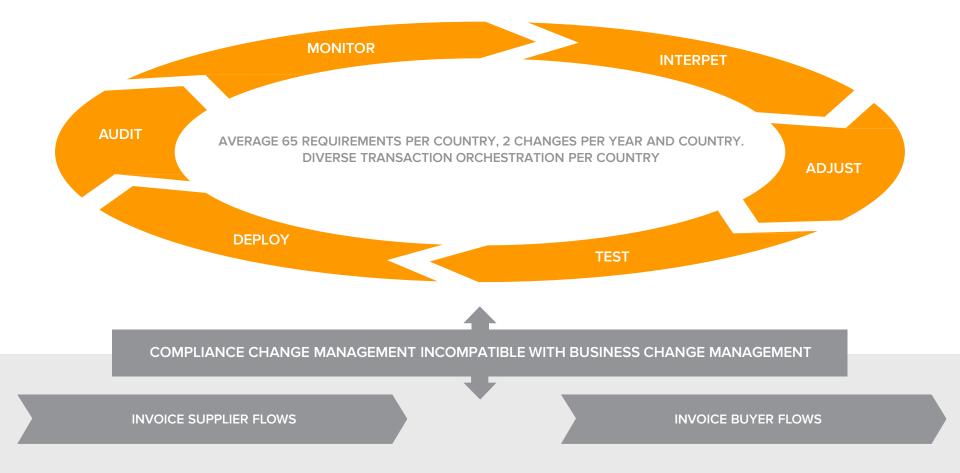
CLEARANCE SYSTEMS





JOINT SUPPLYON/TRUSTWEAVER SOLUTION











GLOBAL MONITORING NETWORK - PWC, LOCAL FIRMS, INTERNAL TEAM



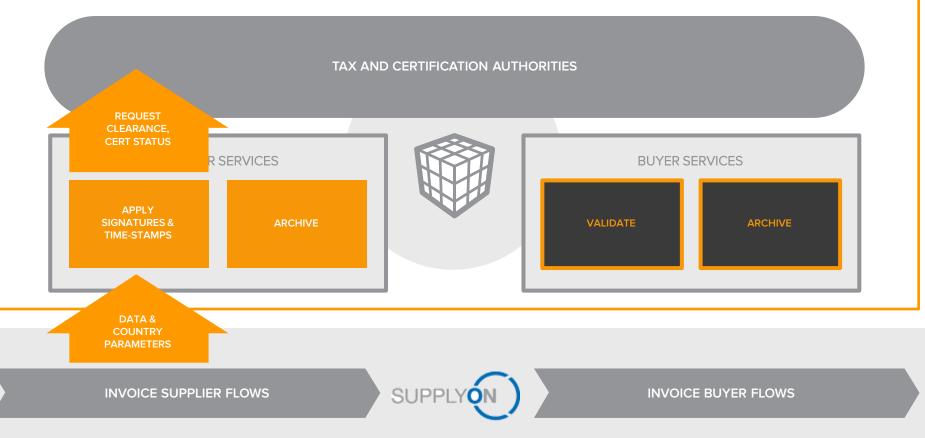
INVOICE SUPPLIER FLOWS

SUPPLY (N)

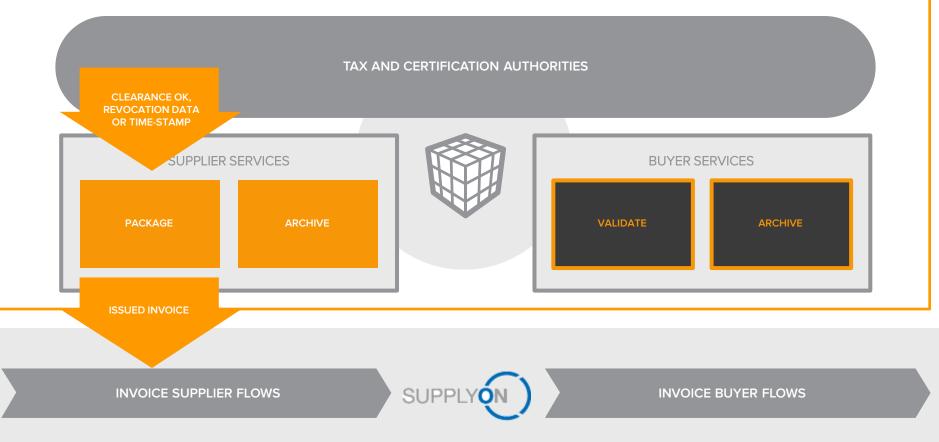
INVOICE BUYER FLOWS

HUB PROCESS



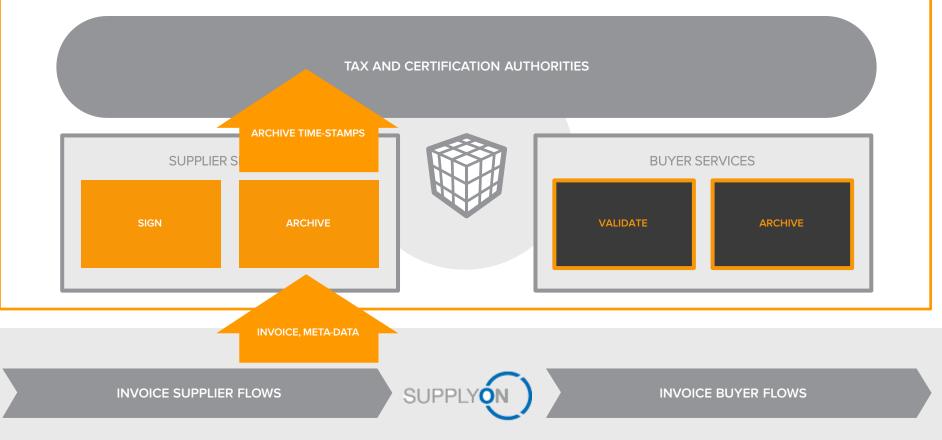




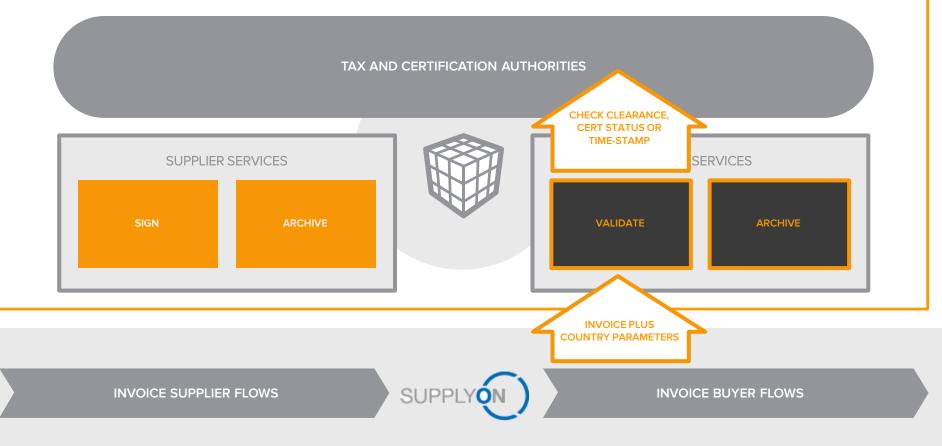


HUB PROCESS

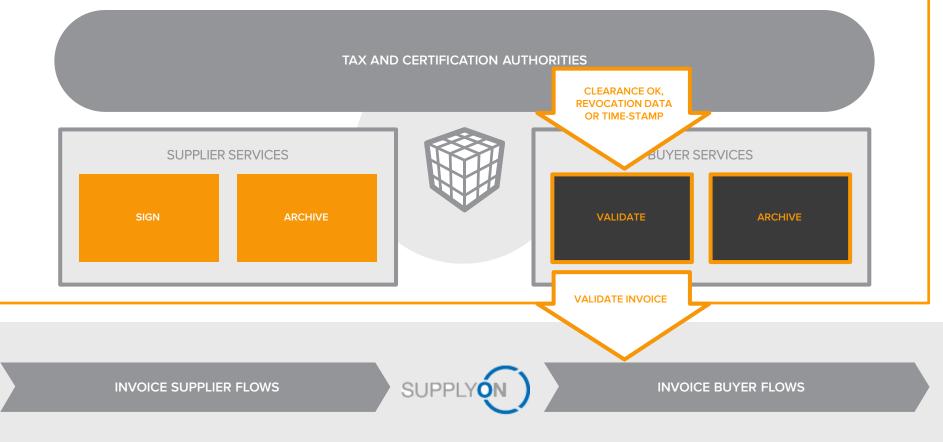




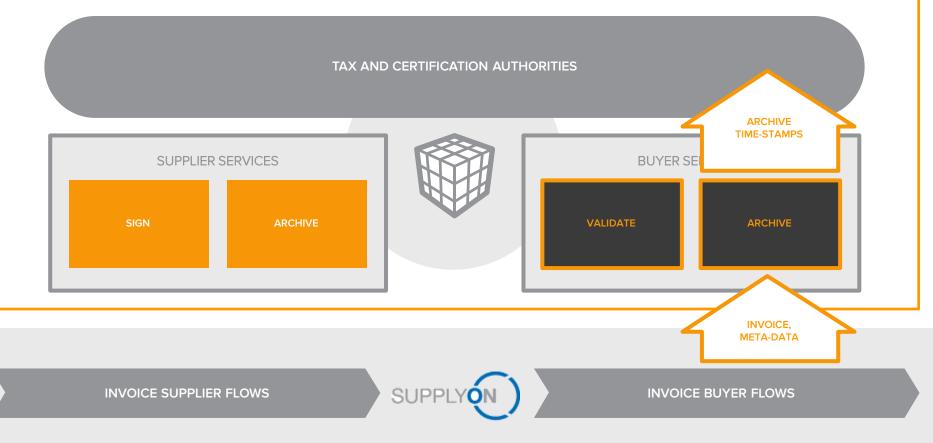












HUB PROCESS

JOINT VALUE PROPOSITION

- Time to market: instantly go paperless internationally
- Quick audits based on local evidence
- Compliance maintained over time
- Fully automated, high performance SLA
- Tax documentation Compliance MapTM
- Legal certainty for enterprise and its trading partners
- Access to world-leading compliance expertise



QUESTIONS?

