


# **Tax Reporting Tool – TRT Project**

*Information System and Technology*

## **TRT User Manual**


*Madrid, November 10, 2017*

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

### CONTROL DE VERSIONES / MODIFICACIONES


Versión	Descripción de la Modificación	Fecha	Área negocio FCC Revisado por	Área funcional Proveedor Revisado por	Área técnica Proveedor Revisado por
1.0	Creación del Documento	10/11/2017	DSTI	DSTI	DSTI
1.1	Update Tax Risks Module	07/05/2018	DSTI	DSTI	DSTI

- (1) El estado del documento a informar tanto en la tabla de control de versiones y modificaciones como en la cabecera del documento podrá tener los siguientes valores:
- PREV:** Pendiente de revisión por parte de FCC. Será el estado inicial del documento cuando el proveedor remite el mismo para su revisión por primera vez
  - REVI:** Revisado por parte de FCC con cambios pendientes de incorporar
  - CERR:** Cerrado por ambas partes

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

## ÍNDICE

1.	PURPOSE AND SCOPE _____	4
2.	DESCRIPTION OF THE APLICATION _____	4
2.1	ACCESS TO THE APPLICATION _____	4
2.2	MODULES _____	5
2.3	VARIANTS _____	8
2.3.1	ACCESS _____	8
2.3.2	QUERY _____	9
2.3.3	REGISTRATION _____	11
2.3.4	MODIFICATION _____	12
2.3.5	COPYING _____	13
2.3.6	DELETION _____	13
2.3.7	REPORT _____	14
2.3.8	SELECTION. _____	15
3.	DETAILS OF MODULES _____	17
3.1	TAX REGULATIONS _____	17
3.1.1	PAID TAXES _____	17
3.1.1.2	AMOUNTS BY COMPANY QUERY _____	21
3.1.1.3	REASONABILITY ANALYSIS COUNTRY QUERY _____	25
3.1.1.4	REASONABILITY ANALYSIS BY COMPANY QUERY _____	26
3.1.1.5	MANUAL LOADING OF REPORTS _____	28
3.1.1.6	LOADING OF REPORTS BY MEANS OF A FILE _____	29
3.1.1.7	AMOUNTS PAID REPORT. _____	32
3.1.1.8	NUMERIC REPORT ON TAXES PAID IN ONE OR SEVERAL COUNTRIES IN COLUMNS 33	
3.1.1.9	REPORT ON TAXES PAID IN ONE SEVERAL COUNTRIES IN ROWS _____	34
3.1.1.10	DETAILED REPORT BY TAX TYPE _____	35
3.1.1.11	DETAILED REPORT BY COMPANY _____	36
3.1.1.12	AMOUNTS PAID GRAPHIC REPORTS _____	38
3.2	TAX RISKS _____	41
3.2.1	CONTINGENCIES _____	41
3.2.2	TAX AUDITS _____	62
3.3	TAX ADVISORY EXPENSES _____	76
3.3.1	QUERY AND INTRODUCTION OF DATA RELATING TO EXPENDITURE OF TAX ADVISORS _____	77
3.3.2	MODIFICATION OF DATA RELATED TO TAX ADVISORY EXPENSES _____	81
3.3.3	DELETION OF DATA RELATED TO TAX ADVISORY EXPENSES _____	82
3.3.4	TAX ADVISORY EXPENSES REPORT _____	83
3.4	REPORTING FISCAL _____	83
3.4.1	MONTH-END CLOSING _____	83
3.4.1.1	MONTH-END CLOSING - CORPORATION _____	84
3.4.1.1.1	MONTH-END CLOSING – ENTITY AND BUSINESS AREA _____	95
3.4.1.2	YEAR-END CLOSING _____	104
3.4.1.3	ANUAL MODULES CLOSING _____	108
3.4.1.3.1	ANNUAL MODULES CLOSING - CORPORATION _____	108
3.4.1.3.2	ANNUAL MODULES CLOSING – ENTITY AND BUSINESS AREA _____	113

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

## 1. PURPOSE AND SCOPE

The aim of this User Manual is to facilitate the management of the application for the users and to provide them with a support document to aid navigation of the various screens and menus of the application.

## 2. DESCRIPTION OF THE APLICATION

TRT is an application that will be used for the global tax reporting of the companies of the Group. It will also contain information concerning the fiscal policies of the countries where the entities (branches, subsidiaries, permanent establishments, TBAs and JVs) are located.

The functions of the application are grouped by module.


These modules will be accessible according to the roles and permissions assigned to each one of the users. That is, if a user does not have permissions to access one of the modules, said module will not be visible for that user.

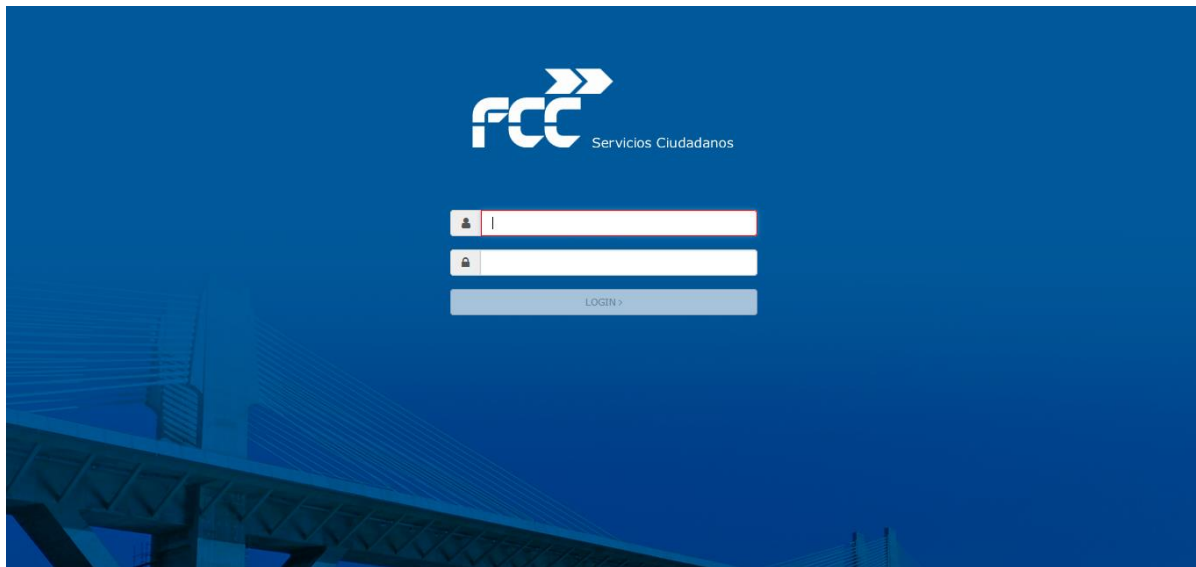
The modules are:

- Tax Obligations
- Tax Risks
- Tax Advisory Expenses
- Tax Reporting
- Administration (This module is only accessible by administrator users of the application; its functions are explained in a separate document.)

### 2.1 ACCESS TO THE APPLICATION


To enter to TRT, the user has to enter his username and password at the webpage <https://trt.fcc.es> on his browser:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0




## 2.2 MODULES


Module Name	Description
<b>TAX OBLIGATIONS</b>	
<b>Paid Taxes</b>	<p>Query and maintenance of the amounts of the taxes paid by/returned to the companies of the group. Each amount is associated with:</p> <ul style="list-style-type: none"> <li>• A company</li> <li>• A return (the returns in the system are "With Amount to settle (+/-)", "Informative" and "Transfer prices")</li> <li>• A period (month and year)</li> <li>• A "Business area": there is a series of business areas that make up the activity of the group (there is a Business Area maintenance section). The companies normally operate in a single business area. However, some are of the "multi-business" type (e.g. FCC, S.A.). In all cases it is necessary to register the corresponding amount to each business area.</li> </ul>

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Module Name	Description
<b>Company Burden</b>	<p>This module compiles the amounts of the taxes paid by/returned to each company. It contemplates the query and maintenance of the total amounts per tax presented by company and period.</p> <p>It also enables the exportation of the values to Excel, which can be used to complete the data for subsequent importation.</p> <p>When the information is saved in the application, the application indicates whether a previously determined threshold has been exceeded with respect to a previous period. If so, a reasonability analysis should be entered.</p> <p>The information about the reasonability analyses can be viewed by clicking on a button.</p>
<b>Country RA</b>	<p>It contemplates the Query of Amounts Paid/Returned aggregated for a certain month and country.</p> <p>As in the previous function, the aggregated amount and reasonability analysis data is shown by country with respect to a previous period.</p> <p>The amounts cannot be edited as this is an aggregated view.</p>
<b>Query</b>	<p>Report generation selection screen.</p> <p>The reports show information about Paid Taxes, enabling the information to be grouped and/or filtered by various criteria: country, period, company, business area, tax.</p>
<b>TAX RISKS</b>	
<b>Contingencies</b>	
<b>Management</b>	<p>This module enables the maintenance of contingencies.</p> <p>They are grouped by title, that is, there may be various contingencies under the same title and there is also an indication as to whether they are totally or partially provisioned.</p> <p>The contingencies can be exported to Excel for modification and subsequent importation from Excel.</p>

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Module Name	Description
<b>Query</b>	Report generation selection screen. Report list query. This option enables the generation of reports on contingencies.
<b>Tax audits</b>	Query and Maintenance of the Tax Audits of a Country.
<b>TAX ADVISORY EXPENSES</b>	
<b>Tax Advisors</b>	
<b>Load and query</b>	This module enables the entry and management of all the information related to expenses incurred (whether effectively entered into the accounts or provisioned) in tax advisors by the companies and entities registered in TRT. Moreover, this information can be queried and the corresponding reports generated.
<b>TAX REPORTING</b>	
<b>Cierre Mensual</b>	<p>This module allows to validate the modules that have to be reported on a monthly basis on the deadlines established by each area manager and Corporation. Once validated at the three existing levels, the period should be finished.</p> <p>It is possible to mass validate (or undo the validation) all the modules user has been granted with the relevant permissions.</p> <p>When closing a period, the information contained in the modules listed below is transferred to the next period:</p> <ul style="list-style-type: none"> <li>- Tax Audits</li> <li>- Contingencies</li> </ul> <p>The closing of the modules can be done on a company basis in the modules that store their information by company. The closing of the rest of the modules will be done on a country basis.</p>

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Module Name	Description
<b>Year-end closing</b>	<p>The year-end closing allows to open and close a certain financial year. It also allows to filter the information on a country and module basis.</p> <p>As in the month-end closing, the closing of the period (Year-end) will involve that the information contained in the above referred modules will be automatically transferred to the next period</p>
<b>Annual modules closing</b>	<p>This module allows to validate the modules that have to be reported on an annual basis on the deadlines established by each area manager and Corporation.</p> <p>It is possible to mass validate (or undo the validation) all the modules to which user has been granted with the relevant permissions.</p>

## 2.3 VARIANTS

### *Overview*

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By means of this functionality, users will be able to define a pre-established group of companies in any of the modules of TRT so that that pre-defined group can be used in further queries

As a general rule, Variants can be found in all multi selection combos of “Company” fields belonging to reports and lists.

By using this functionality, the list of companies that can be chosen to define a group of companies will depend on the authorization level of each user (i.e. users will only be able to include in such groups companies to which they have been granted with the relevant permissions) and the previously activated information filters (Country and/or Business Area).

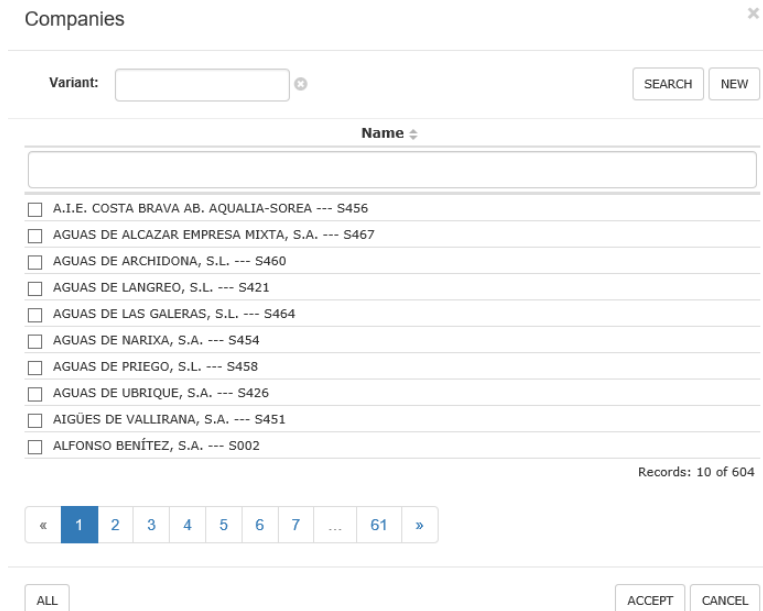
Please take into account that this is an optional functionality and, therefore, “Company” fields can be also used without defining/using pre-established group of companies (i.e. defining a query for one single company or a group of companies just for that specific query in that specific moment).

#### 2.3.1 ACCESS

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

This functionality can be found in the “Company” multiselection combos.

Image: VAR-01.




### 2.3.2 QUERY

#### Search criteria

#### Search fields:

- **Variant:** a field in blank is shown in order to search for an already defined group of companies (Variant). Thus, users can freely enter a text so that the system will show all the Variants which contain the text entered by the user.
- **Created by:** this field will appear in the results table. It shows the users which have defined a group of companies (Variant) and/or have been granted the relevant permission to use it, showing all the variants created by the selected user

#### Buttons:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Search:** by clicking this button the system will search the records (Variants) that meet the search criteria entered in the fields commented above. These results will be shown in the results table located below the Search area.
- **New:** This button should be clicked in case users want to define a new Variant (group of companies). A new table will be shown in which users shall enter all the details of this new Variant in the relevant fields.

### Results of the query

Imagen: VAR-02.

Companies
×

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**Variant:**

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**Created by:**


Code	Description	Private	Created by:
<input type="checkbox"/> Pruebas Raúl Noviembre 2017	Contiene el listado de todas las sociedades activas en Arabia Saudí	<input checked="" type="checkbox"/>	rmartinezr2
<input type="checkbox"/> Pruebas Raúl 24/11/2017	Pruebas con la inclusión de los popups de confirmación de operación sobre variantes y corrección de error en obligaciones	<input checked="" type="checkbox"/>	rmartinezr2

The header fields of the results table are the following:

- **Code:** Variant code or name.
- **Description:** Description of the Variant.
- **Private:** indicates whether it is a private or public Variant. In case of a private one, the box at the right will appear checked.
- **Created by:** User who has defined the Variant (group of companies).

Buttons:

- **“Report”:** by clicking this button an Excel file all the information shown in the results table will be obtained. The information will appear separated by Variant (one sheet per Variant). A link will appear in the top left of the results table to download the file.
- **“Select”:** by clicking this button the relevant Variant (group of companies) will be selected whilst the rest of Variants will remain out of sight.
- **“Modify”:** a detail window will be opened and the companies included in the selected Variant will be marked.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **“Copy”**: a detail window will be opened. Details fields will be empty and the companies included in the selected Variant will be marked.
- **“Delete”**: to delete the selected Variant. When deleting a Variant a confirmation box will be shown.

### 2.3.3 REGISTRATION

#### Constraints

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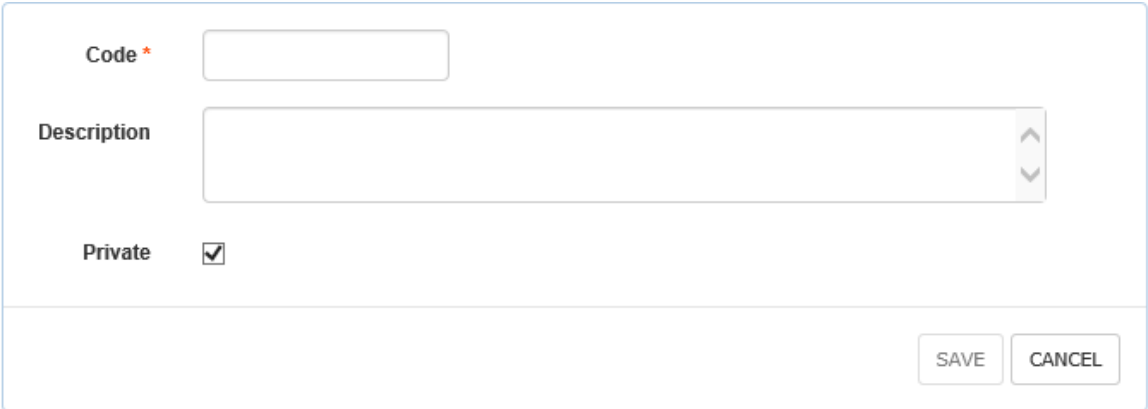
There cannot be 2 Variants with the same code.

Variants shall have at least one company attached

#### Details

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Imagen: VAR-03.




The image shows a registration form with the following elements:

- Code \***: A text input field with an asterisk indicating it is compulsory.
- Description**: A text area with a vertical scrollbar on the right side.
- Private**: A checkbox that is currently checked.
- SAVE** and **CANCEL**: Two buttons located at the bottom right of the form.

Once “New” button has been clicked on (see Image VAR-02), the registration box will appear (see Image VAR-03).

Once in the registration box, all the compulsory fields (indicated with an asterisk) should be completed.

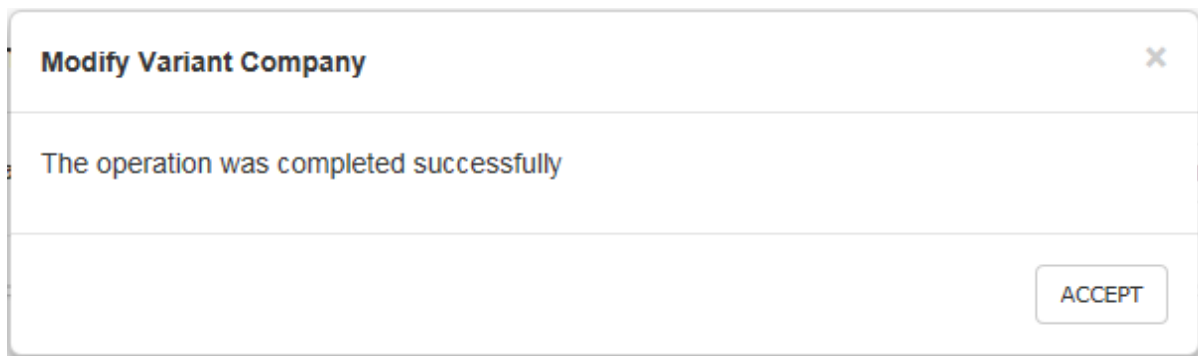
- **“Code”**: a code or name should be entered. The limit is 14 characters.
- **“Description”**: a description should be entered. The limit is 50 characters.
- **“Private”**: This option allows to determine whether the new Variant is a public or private one.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Finally, the companies that will form part of the Variant (see Image VAR-01) must be selected.

Buttons:

- **“Save”**: the system will save the data entered, creating the defined Variant. In this sense, please Do NOT confuse this with “Accept” button in image VAR-01.




**“Cancel”**: By clicking this button, the registration process will be cancelled. The system will return to the search box

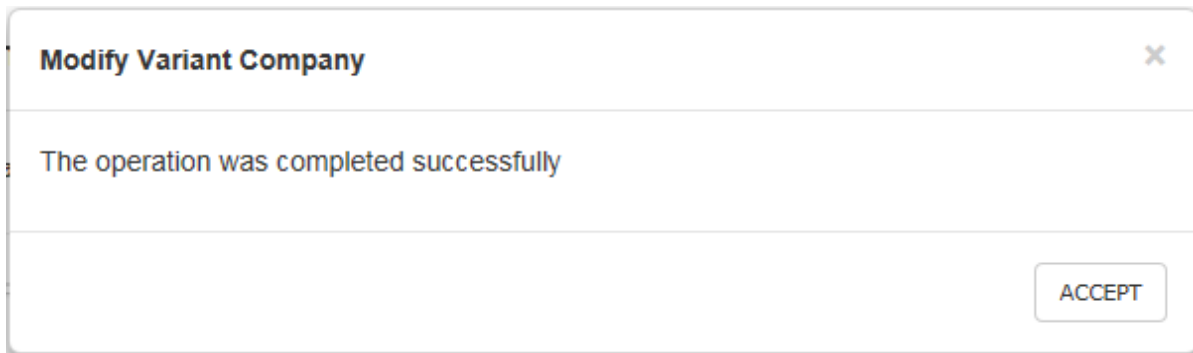
### 2.3.4 MODIFICATION

To modify Variants first a search for the specific Variant must be performed. The referred search must be carried out according to the procedure described in **section Query** above. Once the results table is shown, users shall select the Variant (row) to be modified. Then, button **“Modify”** will be activated.

By clicking “Modify” button, users will access to the Variant detail screen where information related to the Variant can be modified.

Once the values have been modified, users must click on **“Save”** to save the data in the system. The system will show a confirmation message, which users must accept to complete the modification.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

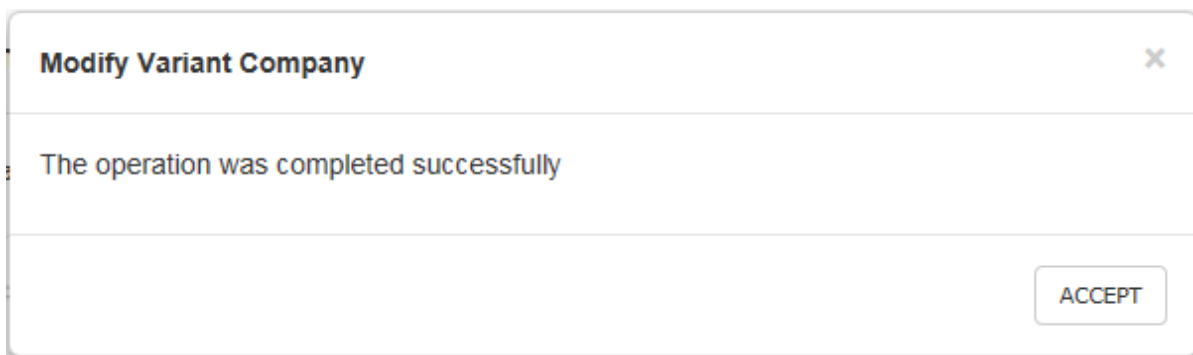


### 2.3.5 COPYING

In order to make a copy of Variants (group of companies) previously registered, first a search for the specific Variant must be performed. The referred search must be carried out according to the procedure described in section **Query** above. Once the results table is shown, users shall select the Variant (row) to be copied. Then, button “Copy” will be activated.


By clicking “Copy” button, users will access to the Variants details screen. Such screen will be shown with the fields “Code” and “Description” in blank. Furthermore the companies of the Variant copied will be marked in the table of companies below.

Once the compulsory fields have been entered, users must click on “**Save**” to save the data in the system. The system will show a confirmation message, which users must accept to complete the copying process.



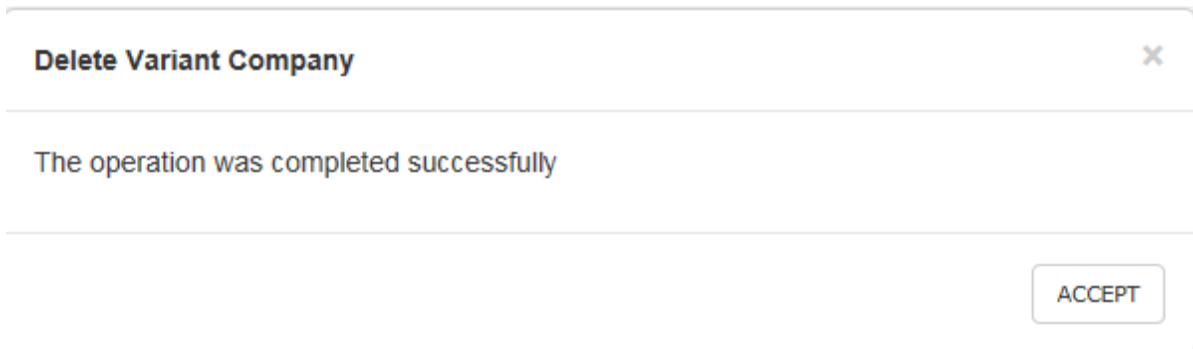
### 2.3.6 DELETION

In order to delete a Variant (group of companies), it should be taken into account that users are only entitled to deleted the Variants that have been created by them (administration users are able to delete whatever Variant regardless they have created them or not).

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

To start the deletion process, a search for the specific Variant must be performed. The referred search must be carried out according to the procedure described in section **Query** above. Once the results table is shown, users shall select the Variant (row) to be deleted. Then, button “**Delete**” will be activated.

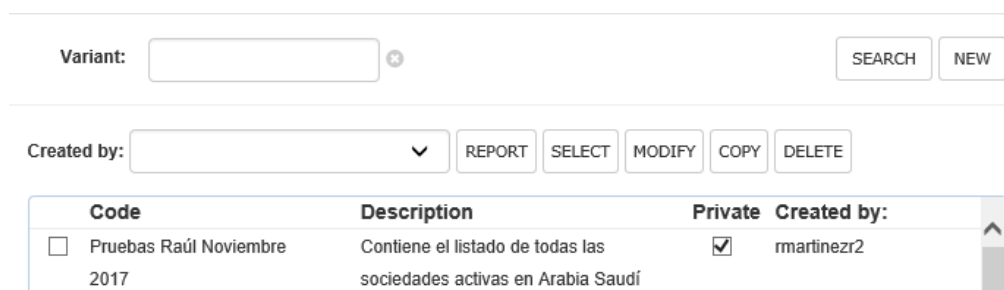
By clicking “Delete” button, a message will be shown in order users confirm they wish to delete the Variant. To do so, “Confirm” button must be clicked.



### 2.3.7 REPORT

TRT allows to obtain a report showing the results obtained from a specific search (by means of the procedure described in section **Query** above). This report will be obtained by clicking on button “**Report**”, which is located in the top right of the **Results screen**.


Imagen: VAR-04.



Code	Description	Private	Created by:
<input type="checkbox"/> Pruebas Raúl Noviembre 2017	Contiene el listado de todas las sociedades activas en Arabia Saudí	<input checked="" type="checkbox"/>	rmartinezr2

Imagen: VAR-05.



 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Companies ✕

---

Variant:  SEARCH NEW

---

**Name** ⇅


- AQUALIA - SUCURSAL ARABIA SAUDI --- SA1163
- AQUALIA INFRAESTRUCTURAS - SUCURSAL ARABIA SAUDI - SA1077
- CJV LLC --- C576
- CJV-UJV --- UA28
- FAST 5 - U.J.V. --- UA27
- FCC CONSTRUCCION (SUCURSAL ARABIA SAUDI) --- C275

Records: 6 of 6

---

ALL
ACCEPT
CANCEL

To accept the marked companies, users shall only click on “Accept” button. Companies can be marked/unmarked by users which.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

### 3. DETAILS OF MODULES

#### 3.1 TAX REGULATIONS

##### 3.1.1 PAID TAXES

This module compiles the tax amounts paid/returned by the entities of the group in a given reporting period. Each amount is associated with:

- A company
- A tax or treasury fee.
- A period (month and year)
- A "Business Area". For entities that belong to two or more business areas, such as FCC, S.A., which has Corporation and MA, the system enables the corresponding amount to be registered to each business area.


Moreover, each entity has a threshold defined and if the difference between the amount entered in the current period exceeds this threshold with respect to the amount entered in the previous period, the system will ask for an explanation and the user must enter a Reasonability Analysis justifying the Variant.

Additionally, there is a function to generate reports. These reports enable:

- The selection of several countries.
- The comparison of two periods. By:
  - % Variant.
  - Difference.
- If two or three periods are compared, the information can be shown by row or by column.
- Selection of one or several companies, provided that a single country has been selected.
- Filter by Business Area.
- Filter by Tax Type or Country Tax:
  - Tax Type
  - By Country Tax, which enables multiple selection.

The currency in which the information is to be displayed (euro, dollar) can be selected. And the exchange rate can be selected:

- At the 20XX Year-end Closing
- Monthly Average.
- Accumulated Average of Financial Year 20XX.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

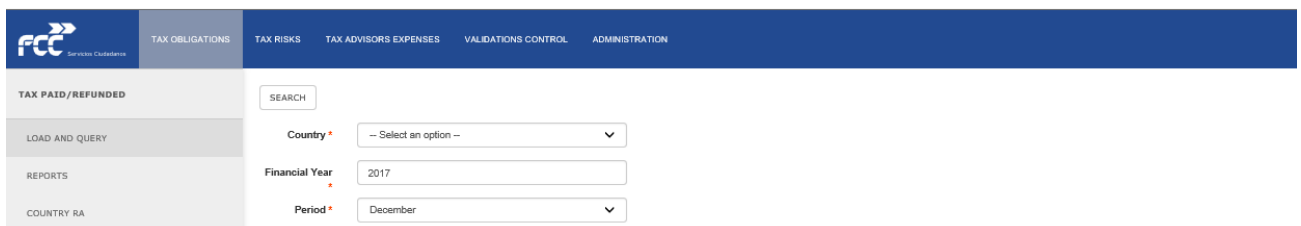
- If Fixed Exchange Rate is chosen, the system calculates the average of the exchange rates (chosen) for the months that appear in the report and this average exchange rate is the one that is applied. If comparing two periods, it calculates the average corresponding to the first period, and it applies this average Exchange Rate both to the first period and the second.
- If Fixed Exchange Rate was not indicated, the chosen exchange rate (closing, monthly average, etc.) will be applied to each period.

### Access

To access this module: *Tax Obligations -> Paid Taxes*. A window with the compulsory country and reporting period selection criteria to which the data to be queried or entered refers will appear.

In the vertical menu that appears on the left, in Paid Taxes, there are three options:


- Management and query: it is used both for querying and loading the data of a company.
  - Reports:
- Country RA

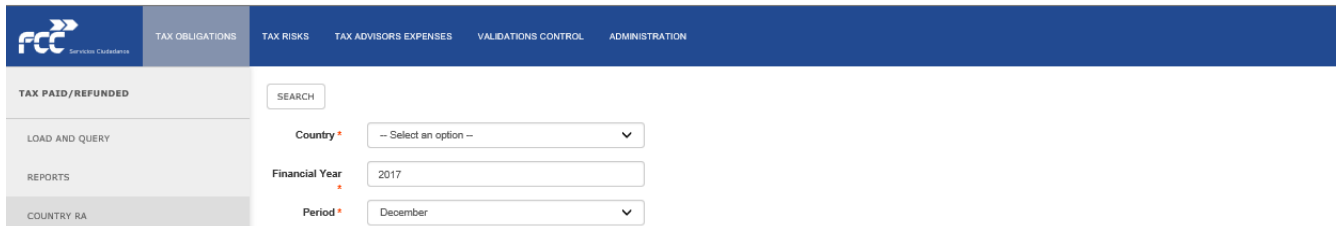


The screenshot shows the FCC user interface. At the top, there is a navigation bar with the FCC logo and several menu items: TAX OBLIGATIONS, TAX RISKS, TAX ADVISORS EXPENSES, VALIDATIONS CONTROL, and ADMINISTRATION. Below this, there is a vertical menu on the left with options: TAX PAID/REFUNDED, LOAD AND QUERY, REPORTS, and COUNTRY RA. The main content area displays a search form with a 'SEARCH' button and three dropdown menus: 'Country' (with a placeholder '-- Select an option --'), 'Financial Year' (with the value '2017'), and 'Period' (with the value 'December').

### **3.1.1.1 QUERY OF AMOUNTS AGGREGATED BY COUNTRY**

#### Search box:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



The screenshot shows the FCC web application interface. The top navigation bar includes 'TAX OBLIGATIONS', 'TAX RISKS', 'TAX ADVISORS EXPENSES', 'VALIDATIONS CONTROL', and 'ADMINISTRATION'. On the left, there is a sidebar with 'TAX PAID/REFUNDED', 'LOAD AND QUERY', 'REPORTS', and 'COUNTRY RA'. The main content area features a search form with a 'SEARCH' button and three input fields: 'Country' (a dropdown menu with '-- Select an option --'), 'Financial Year' (a text input field with '2017'), and 'Period' (a dropdown menu with 'December').

*Tax Obligations>Country RA>*

The Amount Paid/Returned search can be undertaken by means of the following search criteria/fields (all compulsory):

- **Country**

The user can select the country for which the amounts are to be entered from a dropdown list. Single selection.

- **Financial Year:**

The year corresponding to the Financial Year is entered.


The system shows a value that corresponds to the system date. This value can be modified. If the date is January, the previous financial year will be shown.

- **Period**

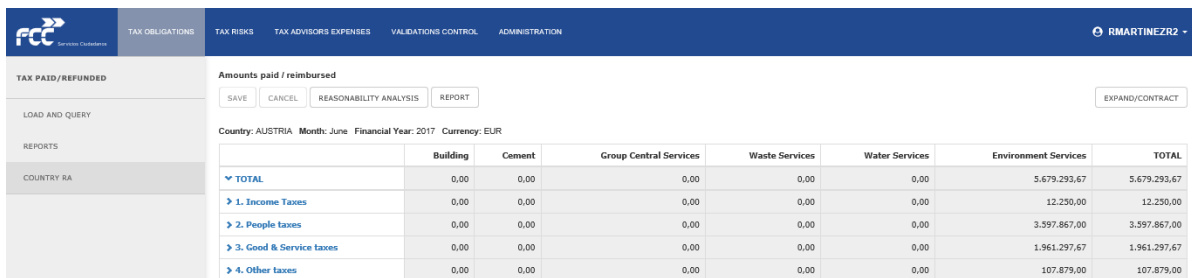
The month is selected from a dropdown list. By default, the month prior to the system date appears and it can be modified.

Once the compulsory fields have been completed, the user clicks on Accept and the data of the country aggregated with all the companies that meet the search criteria is shown.

COUNTRY RESULTS BOX:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

A window containing a table with the Paid Taxes totals for the selected country and period will appear. In the top right there is a dropdown called Company with all the names of the companies or entities existing in that country that make up the Paid Taxes total by country that appears in the Country Results Box.



The screenshot shows the 'Tax Obligations' section of the FCC system. The main table displays 'Amounts paid / reimbursed' for Austria in June 2017, with a currency of EUR. The table has columns for Business Areas: Building, Cement, Group Central Services, Waste Services, Water Services, Environment Services, and TOTAL. The rows show a total of 5,679,293.67 EUR, broken down into four categories: Income Taxes (12,250.00), People taxes (3,997,867.00), Good & Service taxes (1,961,297.67), and Other taxes (107,879.00).

	Building	Cement	Group Central Services	Waste Services	Water Services	Environment Services	TOTAL
▼ TOTAL	0,00	0,00	0,00	0,00	0,00	5.679.293,67	5.679.293,67
▶ 1. Income Taxes	0,00	0,00	0,00	0,00	0,00	12.250,00	12.250,00
▶ 2. People taxes	0,00	0,00	0,00	0,00	0,00	3.997.867,00	3.997.867,00
▶ 3. Good & Service taxes	0,00	0,00	0,00	0,00	0,00	1.961.297,67	1.961.297,67
▶ 4. Other taxes	0,00	0,00	0,00	0,00	0,00	107.879,00	107.879,00

[Tax obligations > Country RA > Search > Accept](#)


The header of the results table in the top left shows:

- **Country**
- **Financial Year**
- **Period**
- **Currency** (the one associated with the country).

The system shows a table with amounts that has columns and rows.

- **Columns:** one for each "Business Area" in the system. Given that a "Period" is being entered, the Business Areas shown are the ones valid for the selected period, that is, the effective date of the data will always be 1/1/yyyy and the expiry date will always be 31/12/yyyy.
- **Rows:** valid Tax Types or Categories associated with the selected country. If you click on the arrow of each Category, the Tax subtypes associated with the country that make up each Tax Type will be shown. The subtotals will be shown by tax and the totals by Tax Type. The "subtotal" and "total" fields are protected because the system calculates them. Given that a "Period" is being entered, the Country Taxes and the elements of the "Homogenous tax structure" shown are the ones valid for the selected period, that is, the effective date of the data will always be 1/1/yyyy and the expiry date will always be 31/12/yyyy.

Buttons:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The buttons that appear in the Country Results Box screen enable the following actions:

- **Save:**

To store any modifications made.

- **Cancel**

To undo any modifications made.

- **Reasonability analysis:**

To access the corresponding reasonability analysis, which compares the data reported in a period with the data reported in the same period of the previous financial year.


- **Report:**

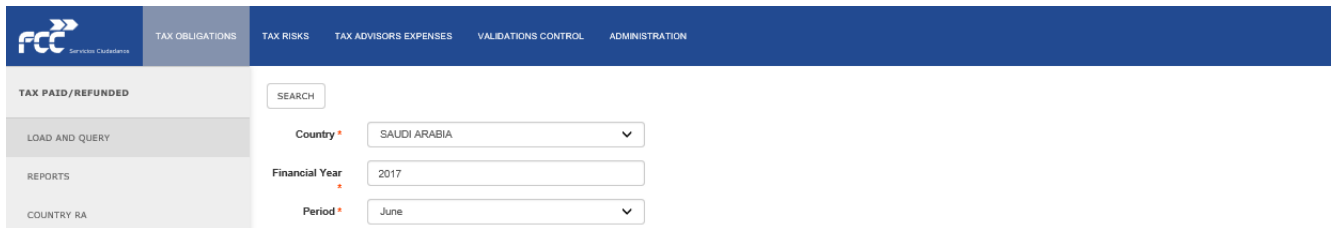
To generate the corresponding report.

### **3.1.1.2 AMOUNTS BY COMPANY QUERY**

#### Search Box

To query data related to the amounts paid in taxes and/or treasury fees of a certain company in a certain period, access is via: Tax obligations > Paid Taxes > Company Burden

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



The screenshot shows the FCC web application interface. The top navigation bar includes 'FCC Servicios Ciudadanos' and several menu items: 'TAX OBLIGATIONS', 'TAX RISKS', 'TAX ADVISORS EXPENSES', 'VALIDATIONS CONTROL', and 'ADMINISTRATION'. On the left, there is a sidebar with 'TAX PAID/REFUNDED' selected, and other options like 'LOAD AND QUERY', 'REPORTS', and 'COUNTRY RA'. The main content area features a search form with a 'SEARCH' button and three dropdown menus: 'Country' (set to 'SAUDI ARABIA'), 'Financial Year' (set to '2017'), and 'Period' (set to 'June').

[Tax Obligations > Tax Paid/Refunded > Load and Query](#)

The window where the search criteria are to be entered will contain fields related to the country where the entity whose data is to be retrieved is resident and the reporting period for the data query. It is compulsory to complete all these values:

- **Country**

The user can select the country for which the amounts are to be entered from a dropdown list. Single selection.

- **Financial Year:**


The year corresponding to the Financial Year is entered.

The system shows a value that corresponds to the system date. This value can be modified. If the date is January, the previous financial year will be shown.

- **Period**

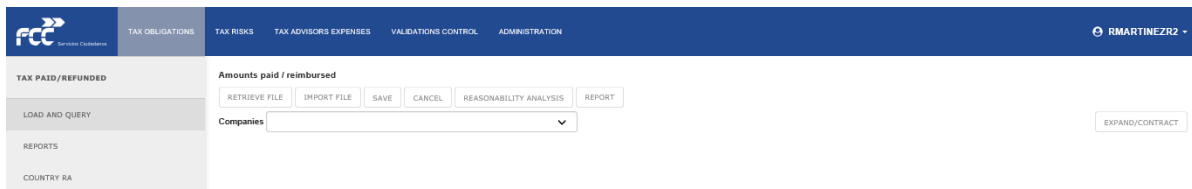
The month is selected from a dropdown list. By default, the month prior to the system date appears and it can be modified.

Once the compulsory fields have been completed, the user clicks on Accept and the data of the country aggregated with all the companies that meet the search criteria is shown.

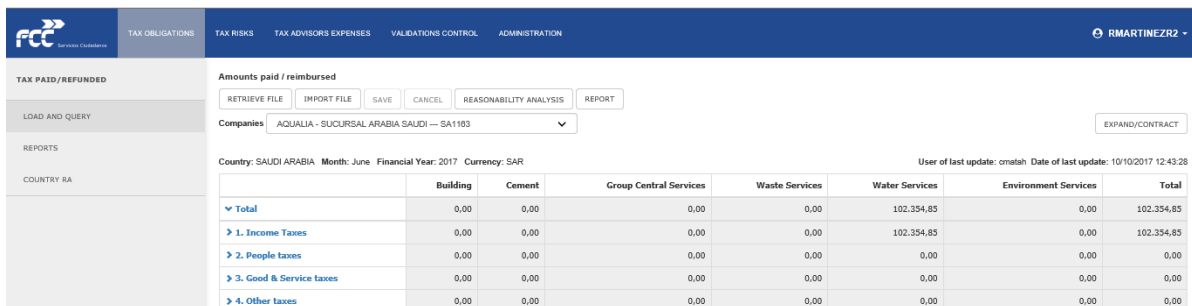
 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

### Results box:

A window will appear with a dropdown in the top right called Company with all the names of the companies or entities in that country.



*The User must select a company from the dropdown to complete the search:*




	Building	Cement	Group Central Services	Waste Services	Water Services	Environment Services	Total
▼ Total	0,00	0,00	0,00	0,00	102.354,85	0,00	102.354,85
▶ 1. Income Taxes	0,00	0,00	0,00	0,00	102.354,85	0,00	102.354,85
▶ 2. People taxes	0,00	0,00	0,00	0,00	0,00	0,00	0,00
▶ 3. Good & Service taxes	0,00	0,00	0,00	0,00	0,00	0,00	0,00
▶ 4. Other taxes	0,00	0,00	0,00	0,00	0,00	0,00	0,00

The header of the results table in the top left shows:

- **Country**
- **Financial Year**
- **Period**
- **Currency** (the one associated with the country).

The system shows a table with amounts that has columns and rows.

- **Columns:** one for each "Business Area" in the system. Given that a "Period" is being entered, the Business Areas shown are the ones valid for the selected period, that is, the effective date of the data will always be 1/1/yyyy and the expiry date will always be 31/12/yyyy.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Rows:** valid Tax Types or Categories associated with the selected country. If the user clicks on the arrow of each Category, the Tax subtypes associated with the country that make up each Tax Type are shown. The subtotals will be shown by tax and the totals by Tax Type. The "subtotal" and "total" fields are protected because the system calculates them. Given that a "Period" is being entered, the Country Taxes and the elements of the "Homogenous tax structure" shown are the ones valid for the selected period, that is, the effective date of the data will always be 1/1/yyyy and the expiry date will always be 31/12/yyyy.

#### Buttons:

The buttons that appear in the Country Results Box screen enable the following actions:

- **Retrieve file:**

To download a file with the Amounts Paid/Returned of a country.

- **Import file:**

To load by means of a file the Amounts Paid/Returned for a certain month and country.

- **Save:**


To store any modifications made.

- **Cancel**

To undo any modifications made.

- **Reasonability analysis:**

To access the corresponding reasonability analysis, which compares the data reported in a period with the data reported in the same period of the previous financial year.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

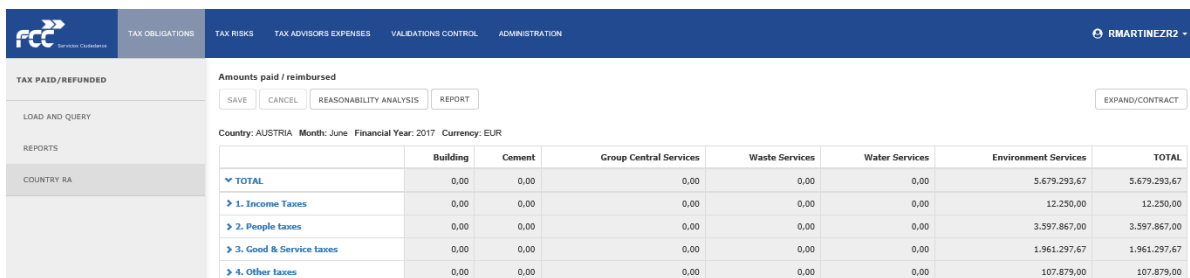
- **Report:**

To generate the corresponding report.

### 3.1.1.3 REASONABILITY ANALYSIS COUNTRY QUERY

The reasonability analysis is an explanation that the user must associate with a Variant in the taxes paid/returned for a country or period when a threshold predefined by Corporation is exceeded. This threshold is established by entity and it expresses a maximum limit for the Variant in the amount of the taxes paid/returned with respect to the same period of the previous year and the previous period of the same financial year.

If one of the amounts shown (as an absolute value) exceeds the "reasonability threshold" corresponding to the sum of the thresholds defined for each one the companies that belong to the country, it will be shown in red. This will only apply to the bottom-level lines, that is, the ones that are not totals.



	Building	Cement	Group Central Services	Waste Services	Water Services	Environment Services	TOTAL
▼ TOTAL	0,00	0,00	0,00	0,00	0,00	5.679.293,67	5.679.293,67
▶ 1. Income Taxes	0,00	0,00	0,00	0,00	0,00	12.250,00	12.250,00
▶ 2. People taxes	0,00	0,00	0,00	0,00	0,00	3.597.867,00	3.597.867,00
▶ 3. Good & Service taxes	0,00	0,00	0,00	0,00	0,00	1.961.297,67	1.961.297,67
▶ 4. Other taxes	0,00	0,00	0,00	0,00	0,00	107.879,00	107.879,00

[Tax obligations > Country RA > search > Accept > Reasonability analysis button](#)


The system presents the following amounts matrix:

- **Columns:**

- Column 1: amounts for the queried period/financial year
- Column 2: amounts for the period prior to the queried period/financial year
- Column 3: (Column 1 - Column 2)

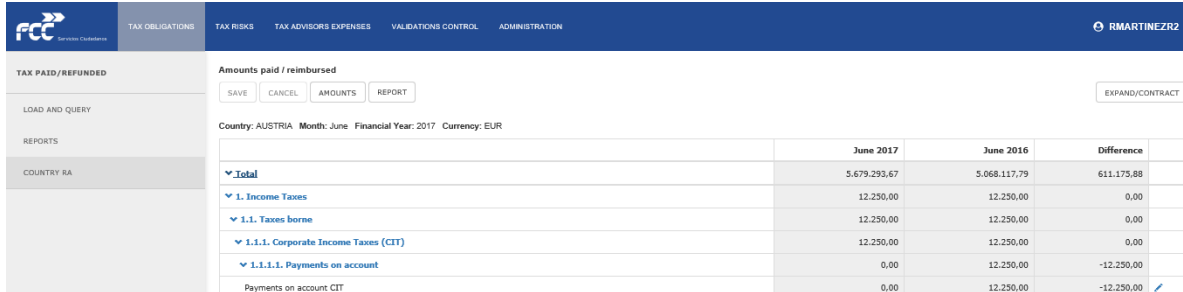
- **Rows:**

Identical to those defined for the "Amounts query".

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

A single matrix of this type will be shown associated with the selected country.

The information of each one of the rows can be broken down by clicking on the arrow at the start of each Tax Type:



	June 2017	June 2016	Difference
▼ <b>Total</b>	5.679.293,67	5.068.117,79	611.175,88
▼ <b>1. Income Taxes</b>	12.250,00	12.250,00	0,00
▼ <b>1.1. Taxes borne</b>	12.250,00	12.250,00	0,00
▼ <b>1.1.1. Corporate Income Taxes (CIT)</b>	12.250,00	12.250,00	0,00
▼ <b>1.1.1.1. Payments on account</b>	0,00	12.250,00	-12.250,00
Payments on account CIT	0,00	12.250,00	-12.250,00

### Buttons:

- **Amounts:**

When the user clicks on it, he accesses the information related to the Amounts paid of the selected country.

- **Report:**


When the user clicks on it, the corresponding report is generated.

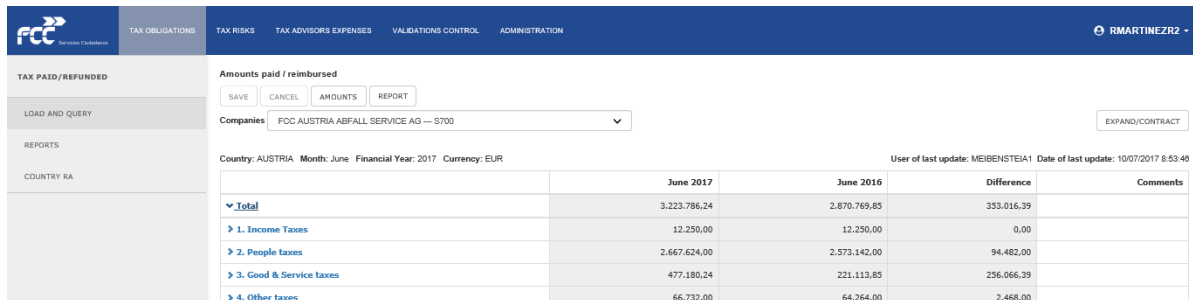
- **Expand / Collapse :**

By clicking on it, you can expand or contract different types of the country taxes

### **3.1.1.4 REASONABILITY ANALYSIS BY COMPANY QUERY**

The reasonability analysis is an explanation that the user must associate with a Variant in the taxes paid/returned for a company or period when a threshold predefined by Corporation is exceeded. This threshold is established by Company and it expresses a maximum limit for the Variant in the amount of the taxes paid/returned with respect to the same period of the previous year and the previous period of the same financial year.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



The screenshot shows a web interface for managing tax obligations. It includes a navigation menu at the top with options like 'TAX OBLIGATIONS', 'TAX RISKS', 'TAX ADVISORS EXPENSES', 'VALIDATIONS CONTROL', and 'ADMINISTRATION'. The main content area is titled 'Amounts paid / reimbursed' and features a search bar with 'Companies' set to 'FCC AUSTRIA AB/FALL SERVICE AG — S700'. Below the search bar, there are filters for 'Country: AUSTRIA', 'Month: June', 'Financial Year: 2017', and 'Currency: EUR'. A table displays the following data:

	June 2017	June 2016	Difference	Comments
<b>Total</b>	3.223.786,24	2.870.769,85	353.016,39	
1. Income Taxes	12.250,00	12.250,00	0,00	
2. People taxes	2.667.624,00	2.573.142,00	94.482,00	
3. Good & Service taxes	477.180,24	221.113,85	256.066,39	
4. Other taxes	66.732,00	64.264,00	2.468,00	

*Tax obligations > Load and Query > Management and query > search > Accept > Reasonability analysis button*

The system presents the following amounts matrix:

- **Columns:**

- Column 1: amounts for the queried period/financial year
- Column 2: amounts for the period prior to the queried period/financial year
- Column 3: (Column 1 - Column 2)

- **Rows:**

Identical to those defined for the "Amounts query".


The user must take into account that for each Company an absolute value amount called the "reasonability threshold" has been parameterised.

If one of the amounts shown in columns 3 or 4 exceeds (as an absolute value) the "reasonability threshold" corresponding to the company, it will be shown in red.

This will only apply to the bottom-level lines, that is, the ones that are not totals.

A matrix of this type will be shown for each company associated with the selected country.

The information of each one of the rows can be broken down by clicking on the arrow of each Tax Type or on the screens that show the Expand/Contract button.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

	June 2017	June 2016	Difference	Comments
<b>Total</b>	3.223.786,24	2.870.769,85	353.016,39	
<b>1. Income Taxes</b>	12.250,00	12.250,00	0,00	
<b>1.1. Taxes borne</b>	12.250,00	12.250,00	0,00	
<b>1.2. Taxes collected</b>	0,00	0,00	0,00	
<b>1.2.1. WHT on payments to non residents</b>	0,00	0,00	0,00	
<b>1.2.2. Other withholdings (Int. div, lease, etc.)</b>	0,00	0,00	0,00	
<b>2. People taxes</b>	2.667.624,00	2.573.142,00	94.482,00	
<b>2.1. Taxes borne</b>	0,00	0,00	0,00	
<b>2.2. Taxes collected</b>	2.667.624,00	2.573.142,00	94.482,00	
<b>3. Good &amp; Service taxes</b>	477.180,24	221.113,85	256.066,39	
<b>4. Other taxes</b>	66.732,00	64.264,00	2.468,00	

### Buttons:

- **Amounts:**

When the user clicks on it, he accesses the information related to the Amounts paid of the selected company.

- **Report:**


When the user clicks on it, the corresponding report is generated.

### 3.1.1.5 MANUAL LOADING OF REPORTS

The manual loading of reports is undertaken by entity and can be done in two ways:

- Automatic: by means of automatic importation by a user with access to the entity of the Excel Template already completed by the contact of the entity without access to TRT.
- Manual Loading of data directly in TRT by the user of the entity.

### Constraints

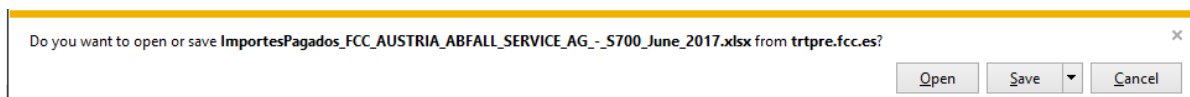
 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- Data can only be loaded for the entities in which the user has data modification or registration permission.
- For the lines in which the reasonability threshold has been exceeded, with respect to the same month of the previous financial year, on the "Reasonability analysis" screen the user must enter an associated text explaining the reason why this reasonability threshold has been exceeded in the Variant with respect to the previous period. The only action available is "Accept". When the user carries it out, the system takes him to the "Reasonability analysis" screen.

### 3.1.1.6 LOADING OF REPORTS BY MEANS OF A FILE

#### Downloading of Amounts Paid File:

On the "Amounts Query" screen of "Management and query" the user clicks on "Retrieve file" and the system requests the location where the file is to be downloaded:




⇒ **Cancel:**

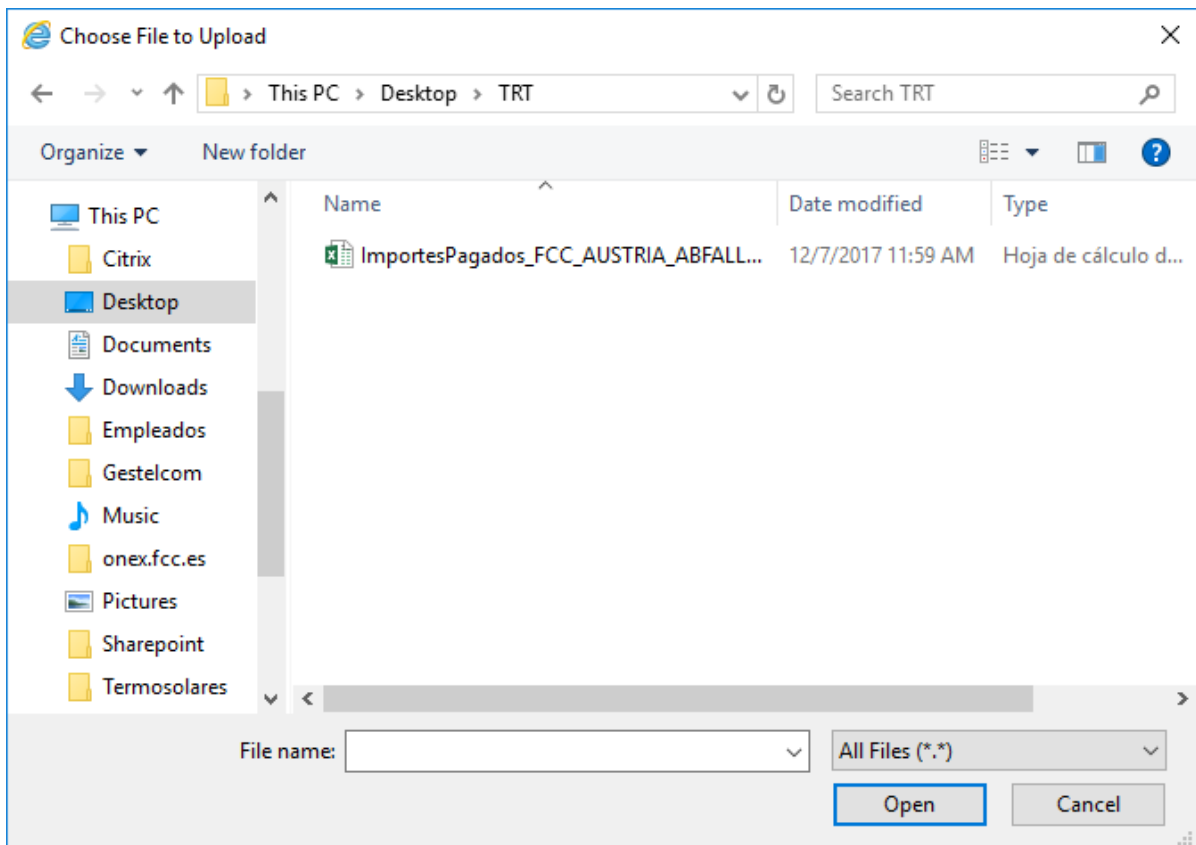
To return to the previous window.

When the user clicks on the name of the file he has to provide the location for the file download.

It is a file with all the taxes for the selected company. This Excel file must be sent to the contact person of the corresponding entity for completion and returned to the entity user or validator for automatic loading in TRT. All this must be undertaken within each reporting period.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

For automatic loading, on the "Amounts query" screen of "Paid Taxes" (the user already has on the screen the matrix of business areas and taxes for the companies of a country and financial year/period), the user clicks on "Import file" and the system presents a window that enables the file to be loaded to be searched for:




The user locates the file in the hard disk.

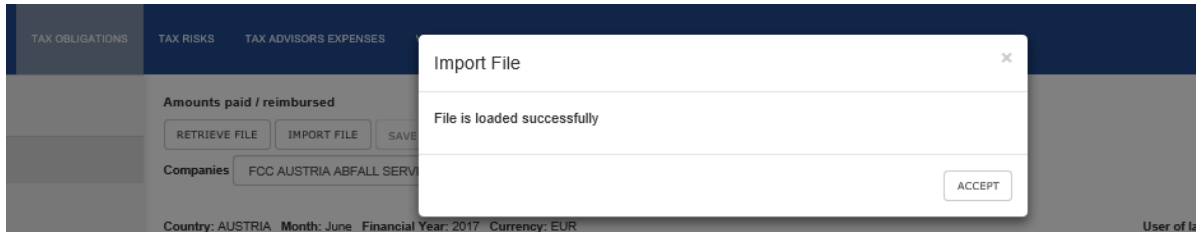
⇒ **Cancel:**

To return to the previous window.

⇒ **Accept:**

To load the data the system validates the format of the file and loads the data on the screen (it is necessary to save the displayed values).

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0




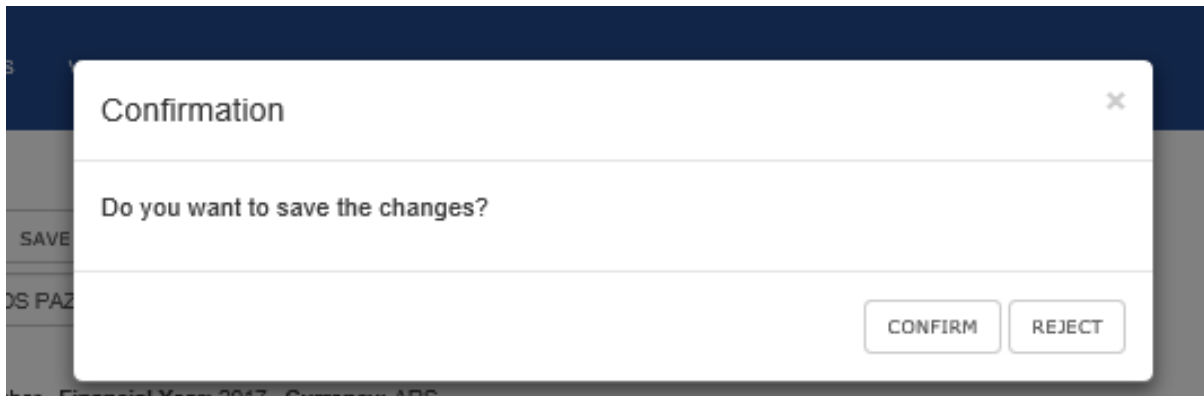
	Building	Cement	Group Central Services	Waste Services	Water Services	Environment Services	Total
▼ Total	0,00	0,00	0,00	0,00	0,00	3.223.786,24	3.223.786,24
▶ 1. Income Taxes	0,00	0,00	0,00	0,00	0,00	12.250,00	12.250,00
▶ 2. People taxes	0,00	0,00	0,00	0,00	0,00	2.667.624,00	2.667.624,00
▶ 3. Good & Service taxes	0,00	0,00	0,00	0,00	0,00	477.180,24	477.180,24
▶ 4. Other taxes	0,00	0,00	0,00	0,00	0,00	66.732,00	66.732,00

## MANUAL LOADING OF AMOUNTS PAID IN TRT

- The country where the entity is resident and the reporting period whose data is to be loaded must be selected. When the user clicks on Accept a window is shown with a Company dropdown to enable selection of the entity whose Amounts Paid data is to be loaded.
- Having selected the Company, the tax classification is expanded to show the names of the taxes associated with the country in which the entity is resident.
- The user can enter amounts (positive or negative) in the cells corresponding to the bottom-level taxes, those of his country (these cells will appear without shading and are modifiable whereas the total and subtotal ones are shaded in grey and are not modifiable)

The user saves the data by clicking on Save, accessing the window:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



⇒ Reject button:


To return to the previous window.

⇒ Confirm button:

To store the registered information; the system checks that the validations are met and stores the data.

### 3.1.1.7 AMOUNTS PAID REPORT.

The Reports section in Amounts Paid is accessed via: Tax Obligations > Amounts paid/refunded > Reports and a window will appear with the fields with the parameters required to define the type of report to be generated.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The reports that can be generated may be numeric or graphic, selected with the tabs in the top left.

The graphic reports can be bar charts or pie charts.

The numeric reports can be:

- Taxes for one or several Countries in columns.
- Taxes for one or several Countries in rows.

TBA calculation: both for the numeric and graphic reports the amount of the companies considered to be TBAs can be calculated, applying the percentage of the stake in the TBAs or applying 100%.


The consideration of whether a company is classified in TRT as a TBA or not is undertaken in Company maintenance. When a Company is considered to be a TBA, it should have the "% stake in TBA" completed.

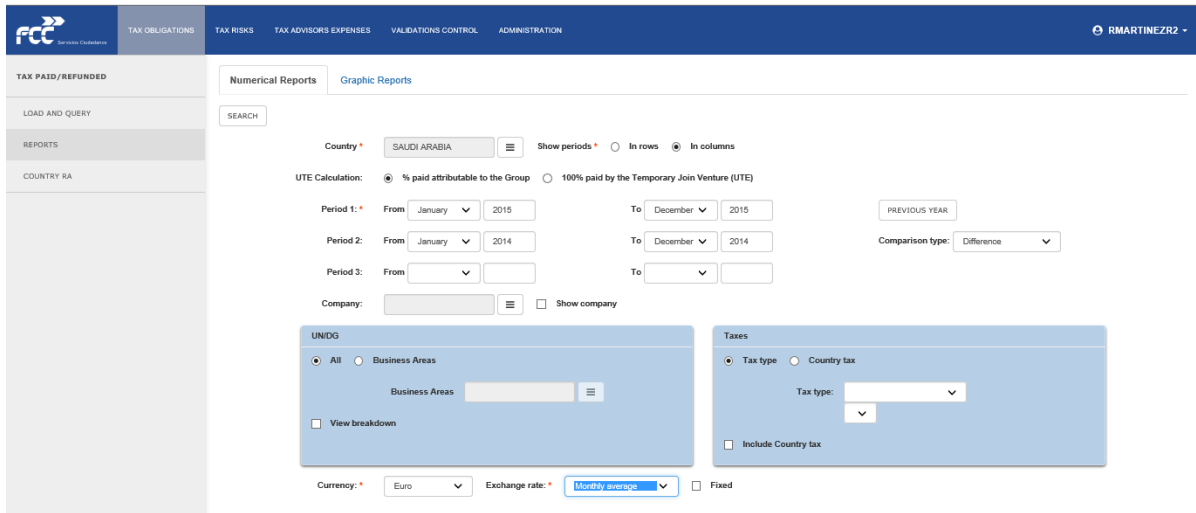
### **3.1.1.8 NUMERIC REPORT ON TAXES PAID IN ONE OR SEVERAL COUNTRIES IN COLUMNS**

The user will have the option of choosing the numeric report.

In the window where the parameters for the generation of the numeric report are entered there are 3 main boxes:

- Relative to the reporting periods to be compared
- Relative to the Business Areas
- Relative to the Taxes (if shown by Tax Types or name of Taxes, in this case one single country must have been selected).
- **% Variant / Difference:** depending on the selection the % of Variant or the Difference will be shown. These values will be calculated over the amounts shown for each one of the periods.

 <b>Proyecto: TRT</b>	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



Having selected the report generation parameters the user clicks on the Search button in the top right to generate the report, which will have the following format if the Numeric Report with countries in columns is selected. This report generates information by country of the Paid Taxes with all the Business Areas included in the total.

### Format

IP102-ImptoPagadosFilasPais2PeriodosETH - Report Viewer - Internet Explorer

http://a2srepo31t.fcc.intfcc.local/ReportServer/Pages/ReportViewer.aspx?/TRT/IP102-ImptoPagadosFilasPais2PeriodosETH

**Taxes Paid**  
 Periods: January 2015 - December 2015 & January 2014 - December 2014  
 Currency : Euro Exchange Rate: Medio Mensual (Variable)  
 % paid attributable to the Group


**Period 1: JANUARY 2015 - DECEMBER 2015**

	SAUDI ARABIA
	Total
Total	12,203,358.91
	0.00
1. Income Taxes	12,795,787.88
1.1. Taxes borne	10,702,107.38
1.1.1. Corporate Income Taxes (CIT)	4,585,324.81
1.1.1.1. Payments on account	6,116,782.57
1.1.1.4. PFY CIT Liquidation	0.00
1.1.1.5. Surcharges	2,093,680.50
1.2. Taxes collected	2,093,680.50
1.2.1. WHT on payments to non residents	2,093,653.75
1.2.1.1. Tax return	26.75
1.2.1.2. Surcharges	7,370.33
4. Other taxes	7,370.33
4.1. Taxes borne	7,370.33
4.1.2. Taxes on capital transfers and stamp duty tax	7,370.33
4.1.2.1. Tax return	7,370.33

**Period 2: JANUARY 2014 - DECEMBER 2014**

	SAUDI ARABIA
	Total
Total	191,196.60
	0.00
1. Income Taxes	191,196.60
1.1. Taxes borne	162,800.79
1.1.1. Corporate Income Taxes (CIT)	162,800.79
1.1.1.1. Payments on account	0.00
1.1.1.4. PFY CIT Liquidation	162,800.79
1.1.1.5. Surcharges	0.00

### 3.1.1.9 REPORT ON TAXES PAID IN ONE SEVERAL COUNTRIES IN ROWS

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT -TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The same information as in the previous report will be shown but broken down for each period in a table and each one will show the information broken down by Business Area. It will also show in another table the information in relation to the Difference or % of Variant.

## Format

**Taxes Paid**  
 Periods: January 2015 - December 2015 & January 2014 - December 2014  
 Currency : Euro Exchange Rate: Medio Mensual (Variable)  
 100% paid by the Temporary Joint Venture (UTE)

**Period 1: JANUARY 2015 - DECEMBER 2015**


	SAUDI ARABIA	
	Total	1/2015-12/2015
<b>Total</b>	<b>15,749,607.24</b>	
1. Income Taxes	15,729,134.10	0.00
1.1. Taxes borne	11,323,377.10	
1.1.1. Corporate Income Taxes (CIT)	11,323,377.10	
1.1.1.1. Payments on account	4,852,193.85	
1.1.1.1.4. PPF CIT Liquidation	6,471,183.25	
1.1.1.1.5. Surcharges	0.00	
1.2. Taxes collected	4,405,757.00	
1.2.1. WHT on payments to non residents	4,405,757.00	
1.2.1.1. Tax return	4,405,756.25	
1.2.1.2. Surcharges	26.75	
4. Other taxes	20,473.14	
4.1. Taxes borne	20,473.14	
4.1.2. Taxes on capital transfers and stamp duty tax	20,473.14	
4.1.2.1. Tax return	20,473.14	

**Period 2: JANUARY 2014 - DECEMBER 2014**

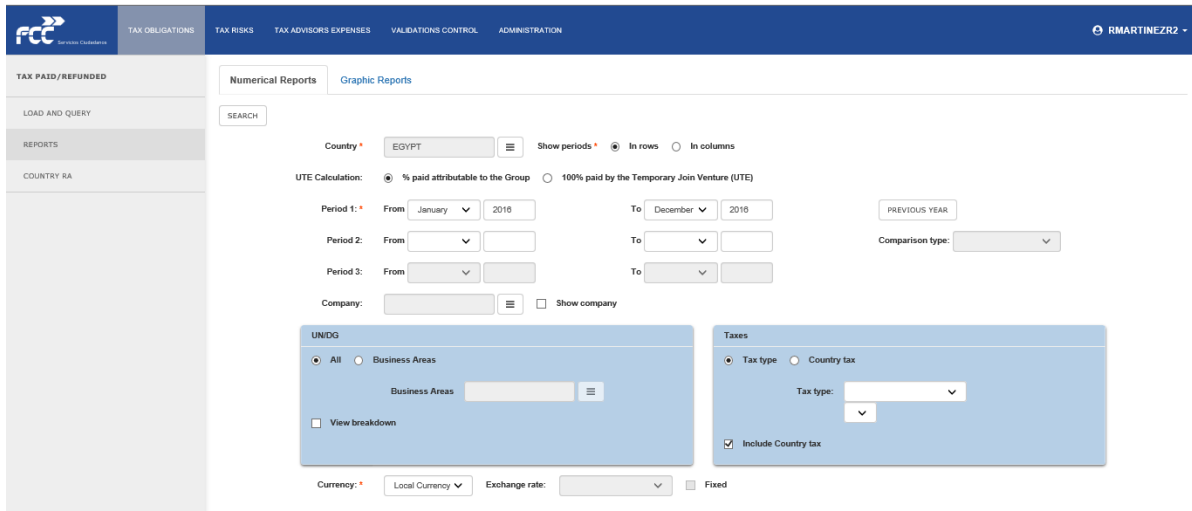
	SAUDI ARABIA	
	Total	1/2014-12/2014
<b>Total</b>	<b>191,198.60</b>	
1. Income Taxes	191,198.60	0.00
1.1. Taxes borne	162,800.79	
1.1.1. Corporate Income Taxes (CIT)	162,800.79	
1.1.1.1. Payments on account	0.00	
1.1.1.1.4. PPF CIT Liquidation	162,800.79	
1.1.1.1.5. Surcharges	0.00	

### 3.1.1.10 DETAILED REPORT BY TAX TYPE

A tabular report will be shown with the detailed information of the tax types structure and each one will show the various taxes defined for the selected country with the amounts with respect

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT -TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0


to the selected period. This report is by country and does not enable the selection of several countries.



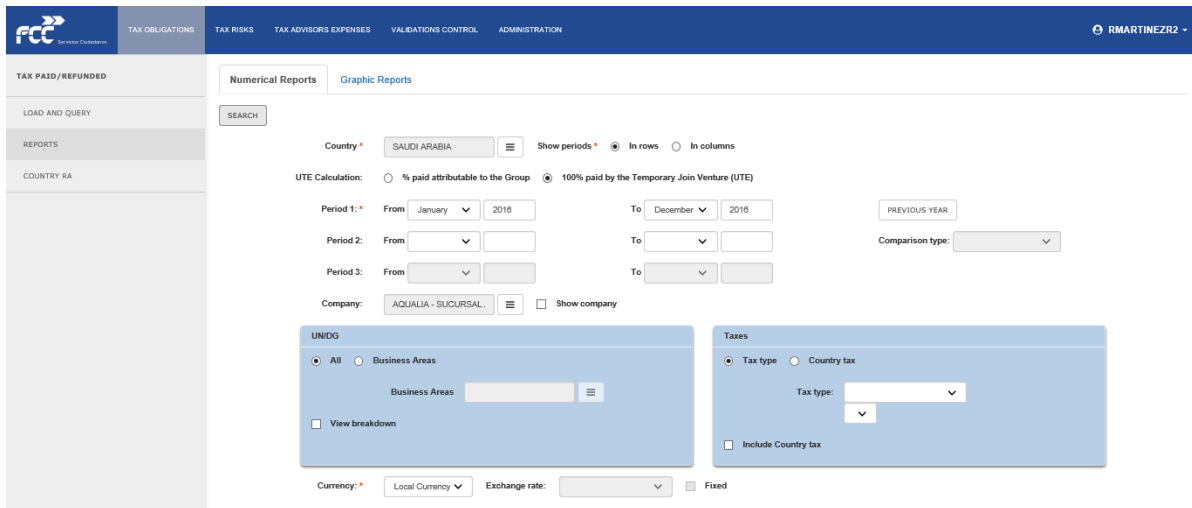
## Format

Taxes Paid		EGYPT
Period January 2016 - December 2016		Total
Currency : Libra egipcia Exchange Rate: N/A		1/2016-12/2016
% paid attributable to the Group		
		53,774,410.89
<b>Total</b>		<b>53,774,410.89</b>
<b>1. Income Taxes</b>		<b>8,711,799.61</b>
<b>1.1. Taxes borne</b>		<b>6,094,867.61</b>
<b>1.1.1. Corporate Income Taxes (CIT)</b>		<b>6,094,867.61</b>
1.1.1.1. Payments on account	Payments on account CIT	0.00
1.1.1.2. Withholding tax	Withholding tax suppliers	424,933.00
	Withholding tax clients	0.00
	Withholding Tax on Sales	3,321,145.61
	Withholding tax on revenue to be settled against the corporate income tax payment	0.00
1.1.1.4. PFY CIT	Corporate income tax	2,348,799.00
Liquidation	Liquidation Profits tax	0.00
1.1.1.5. Surcharges	Withholding tax suppliers	0.00
	Withholding tax clients	0.00
	Withholding Tax on Sales	0.00
	Withholding tax on revenue to be settled against the corporate income tax payment	0.00
	Corporate income tax	0.00
	Liquidation Profits tax	0.00
<b>1.2. Taxes collected</b>		<b>2,616,932.00</b>
1.2.1. WHT on payments to non residents		0.00
1.2.1.1. Tax return	Withholding Tax on non-resident companies	0.00
	Withholding tax payments to overseas creditors	0.00
1.2.1.2. Surcharges	Withholding Tax on non-resident companies.	0.00
	Withholding tax payments to overseas creditors.	0.00
1.2.2. Other withholdings (Int. div. lease, etc.)		2,616,932.00
1.2.2.1. Tax return	Withholding tax	2,616,932.00
1.2.2.2. Withholding tax	Withholding tax on payments to local creditors	0.00
1.2.2.3. Withholding tax	Withholding tax on payments to local creditors	0.00


### 3.1.1.11 DETAILED REPORT BY COMPANY


 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT -TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

A report will be shown with the detailed information for each one of the selected companies of the selected country. This report can only be obtained if a single country has been selected.



## Format

 <b>Taxes Paid</b> Period January 2016 - December 2016 Currency : Riyal saudita Exchange Rate: N/A 100% paid by the Temporary Join Venture (UTE)	
	SAUDI ARABIA
	Total
	1/2016-12/2016
<b>Total</b>	<b>306,910.56</b>
<b>1. Income Taxes</b>	<b>306,910.56</b>
1.1. Taxes borne	0.00
1.1.1. Corporate Income Taxes (CIT)	0.00
1.1.1.1. Payments on account	0.00
1.1.1.4. PFY CIT Liquidation	0.00
1.1.1.5. Surcharges	0.00
1.2. Taxes collected	306,910.56
1.2.1. WHT on payments to non residents	306,910.56
1.2.1.1. Tax return	306,910.56
1.2.1.2. Surcharges	0.00
<b>4. Other taxes</b>	<b>0.00</b>
4.1. Taxes borne	0.00
4.1.2. Taxes on capital transfers and stamp duty tax	0.00
4.1.2.1. Tax return	0.00

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

### 3.1.1.12 AMOUNTS PAID GRAPHIC REPORTS

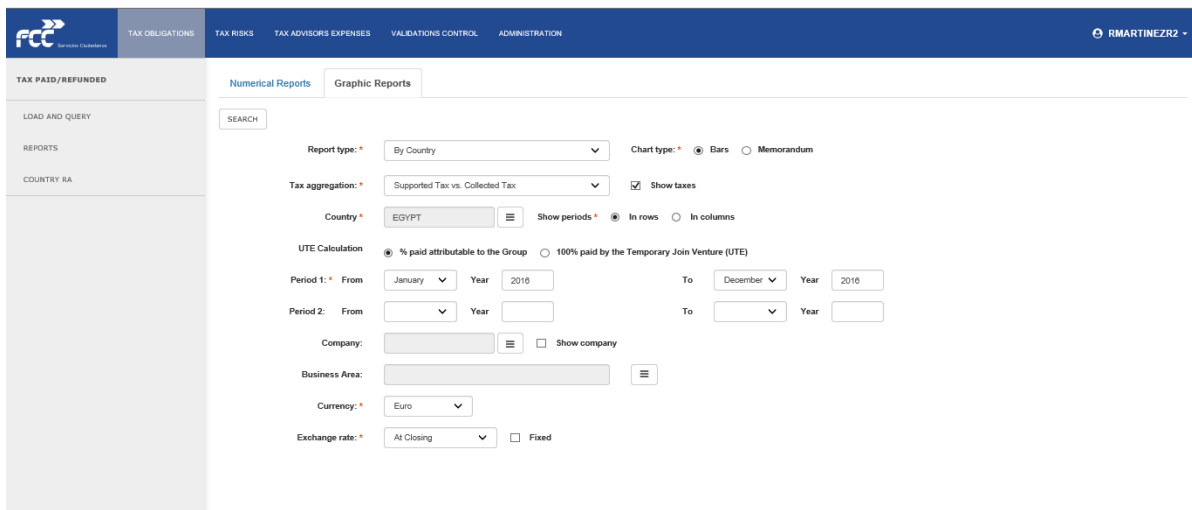
A graphic report will be shown with the accumulated information of Amounts Paid/Returned for a given country or countries. This information can be shown grouped according to the Report Type:

- By Country
- By Business Area
- By Tax
- By Company
- Period


The user will have the option of choosing the type of graph (Bar Chart or Pie Chart). Pie charts are subject to certain restrictions.

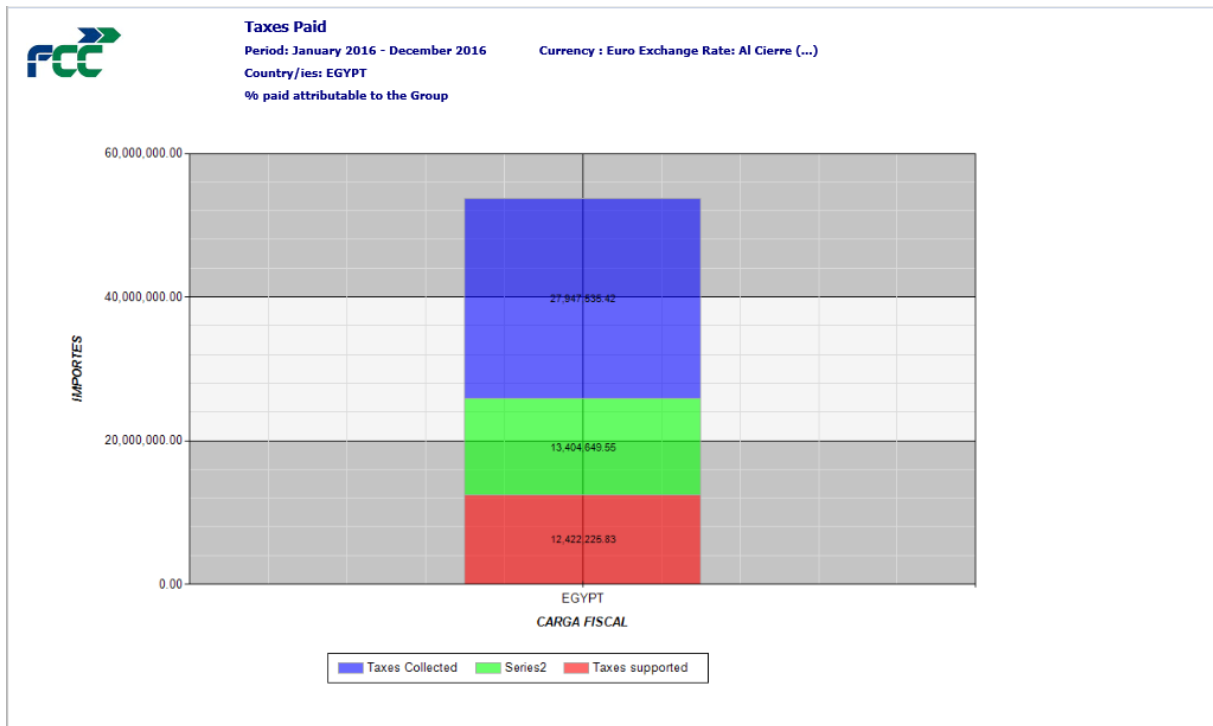
Examples of graphic reports:

If the Report Type is selected by country as a bar chart and grouped by Input Taxes vs. Output Taxes:



The system generates the following report, with bars representing the amounts of the two different categories of tax of the country (Input and Output)

	<b>Código Documento:</b> TRT -TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



If the grouping of taxes is for All the Taxes, the grouping will be according to the Tax Types existing in the country.

**TAXES PAID/REFUNDED**  
 Numerical Reports | Graphic Reports

Report type: By Country | Chart type: Bars (selected) | Memorandum

Tax aggregation: All Tax | Show taxes:

Country: EGYPT | Show periods: In rows (selected) | In columns

UTE Calculation: % paid attributable to the Group (selected) | 100% paid by the Temporary Joint Venture (UTE)

Period 1: From January Year 2016 | To December Year 2016

Period 2: From | Year | To | Year


Company: | Show company:

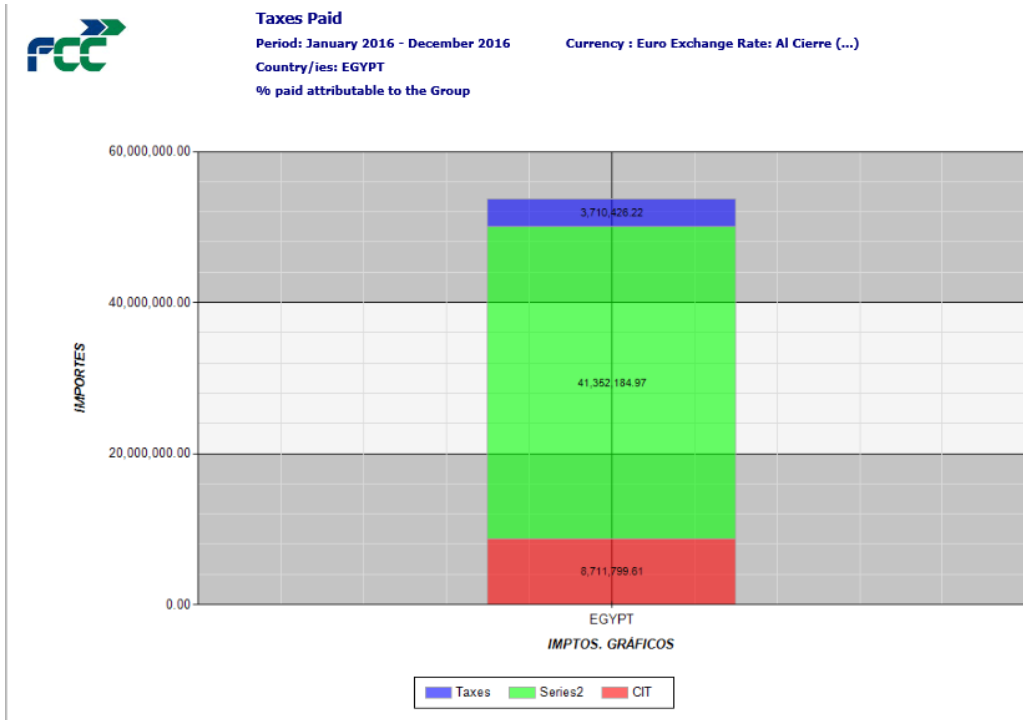
Business Area:

Currency: Euro

Exchange rate: At Closing (selected) | Fixed


The system generates the following report (all types of grouping are parameterisable in the system):

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT -TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



If the type of report is "By tax" and the representation mode is "Pie Chart":

The system generates the following report and the data is the same as in the previous report but in a different format:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

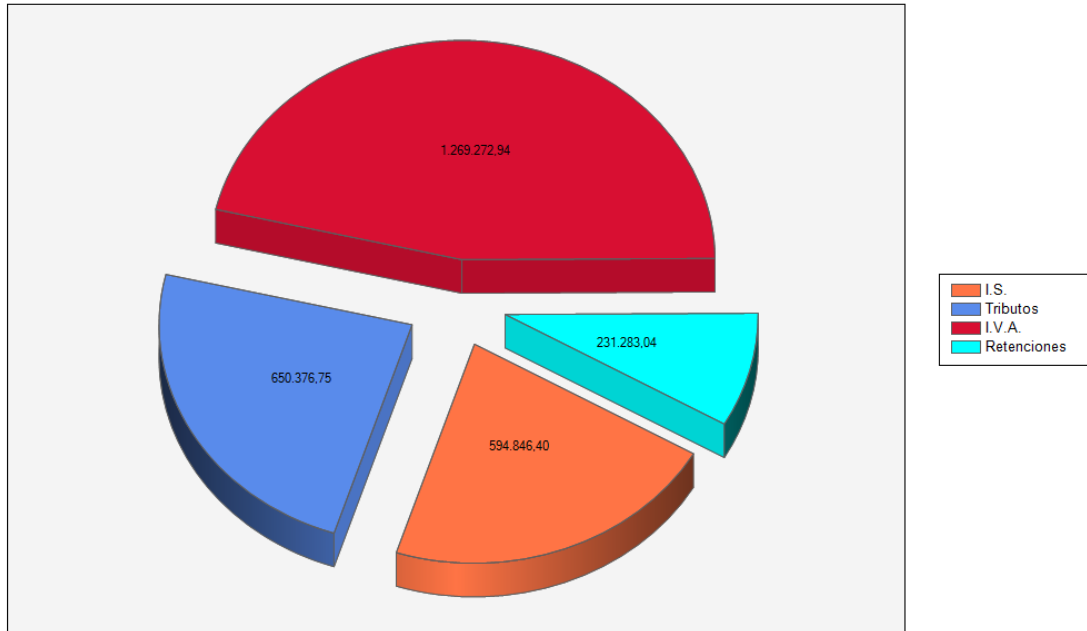


### Impuestos Pagados

Periodo: Enero 2011 - Diciembre 2012

Moneda: Euro Tipo de Cambio: Al Cierre (Variable)

UTES a Porcentaje de Participación



## 3.2 TAX RISKS


This module is for the registration and monitoring of Tax Contingencies and Provisions provided to totally or partially cover them and of Tax Audits of the entities of the Group.

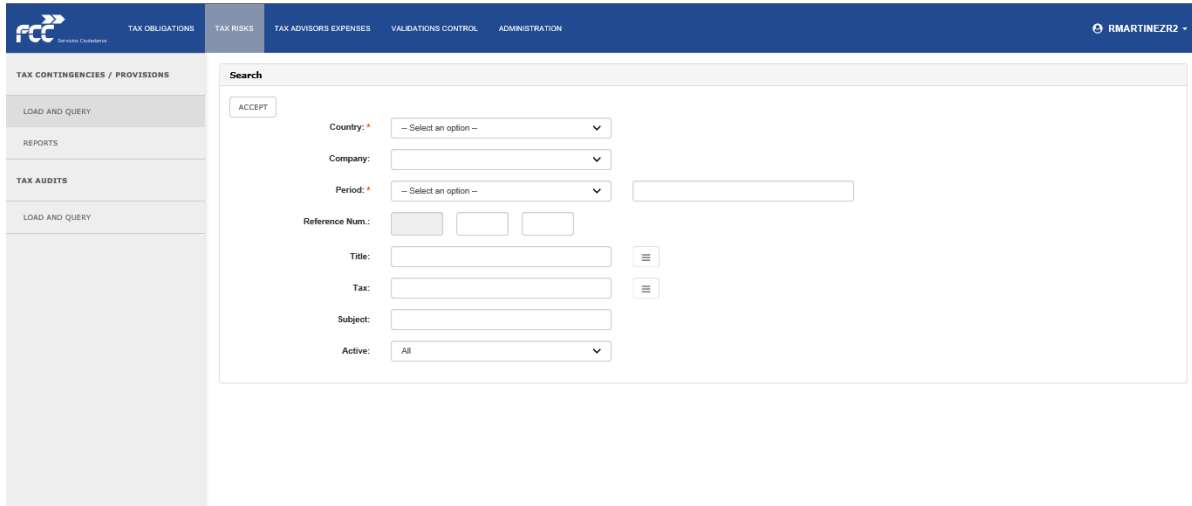
### 3.2.1 CONTINGENCIES

This module enables the registration and management of the contingencies associated with a company. It allows the entry of data related to the total or partial provisions undertaken to cover the contingency and manage its evolution. And whether the evolution of the interests associated with the contingencies is to be controlled.

#### Access

To access this Module: Tax Risks > Tax contingencies and provisions

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



### Tax Risks > Load and Query

The actions available to the user depend on the validation level assigned and the user's profile, which can be limited by company, country or module. They are:

- Query
- Registration
- Modification
- Deletion
- Export Contingency
- Import Contingency
- Copy Contingency
- Reports


### Contingency query

#### Constraints:

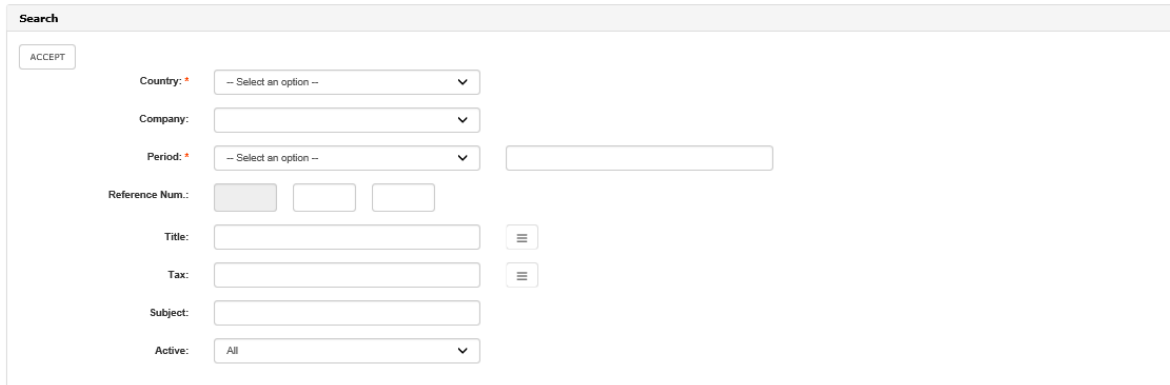
For queries in the "Country" field only the countries for which the user has query permission are shown.

For the "Company" field only the companies for which the user has permissions will be shown, and only those that belong to the selected country

### Search box:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

When the user accesses Contingency Load and Query a window opens with the search fields for the query to be undertaken. The fields with asterisks must be completed and the rest are optional and can be used to refine the search.



### Tax Risks > Load and Query

#### Compulsory search fields:

- **Country:**

It is obtained from a list of all the countries. Single selection.

- **Period:**


#### Month and Year:

By default it is completed with the year of the system date, unless the current month is December, in which case the previous year is presented.

- **Provision:**

It indicates whether the contingencies to be queried are only those that are totally or partially provisioned, only those that are not provisioned or all. It is obtained from a list with the values Yes, No and All. Single selection with All appearing by default.

- **Active:**

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

It indicates whether Active, Non-active or All Contingencies are to be viewed. It is obtained from a list with the values Yes, No and All. Single selection with All appearing by default.

Optional search fields:

- **Company:**

It is obtained from a list of all the countries that belong to the selected country and for which the user has permissions. Single selection.

- **Ref. Num.:**

The reference number of the contingency to be searched for is entered, if it is known.

- **Title:**

The titles of the contingencies are selected from a list. Single selection.

- **Tax:**

The taxes of the selected country are selected from a list. Single selection.


- **Subject:**

Free text is entered.

- **Source Period:**

**Month and Year:**

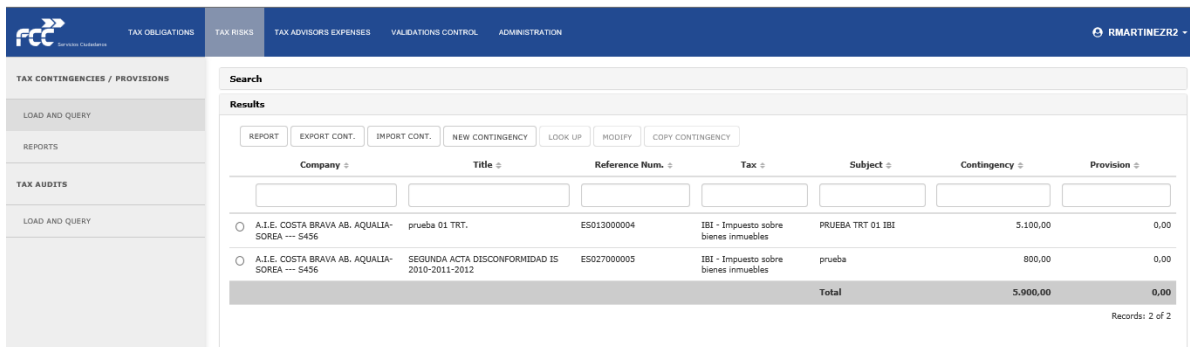
The user will select the month from a list and manually enter the year. This data is the month and year when the contingency was registered.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Once the search criteria have been selected the user clicks on **Accept**.

### Results box of the query

Once the query has been undertaken a window opens with a Table with an entry or record per Contingency found.



The screenshot shows a web interface with a navigation menu at the top (TAX OBLIGATIONS, TAX RISKS, TAX ADVISORS EXPENSES, VALIDATIONS CONTROL, ADMINISTRATION) and a user profile (RMARTINEZ2). The main content area is titled 'TAX CONTINGENCIES / PROVISIONS' and contains a search bar and a table of results. The table has columns for Company, Title, Reference Num., Tax, Subject, Contingency, and Provision. Two records are shown, and a total row is at the bottom.

Company	Title	Reference Num.	Tax	Subject	Contingency	Provision
A.I.E. COSTA BRAVA AB. AQUALIA-SOREA --- S456	prueba 01 TRT.	E5013000004	IBI - Impuesto sobre bienes inmuebles	PRUEBA TRT 01 IBI	5.100,00	0,00
A.I.E. COSTA BRAVA AB. AQUALIA-SOREA --- S456	SEGUNDA ACTA DISCONFORMIDAD IS 2010-2011-2012	E5027000005	IBI - Impuesto sobre bienes inmuebles	prueba	800,00	0,00
<b>Total</b>					<b>5.900,00</b>	<b>0,00</b>


Records: 2 of 2

The fields of the results table are as follows:

- **Company**
- **Title**
- **Reference Num.**
- **Tax**
- **Subject**
- **Period**
- **Contingency**
- **Provision**

Buttons:

The available actions that can be undertaken with the results table are as follows:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Report:**

To generate the report for the result shown (the file type can be: Word, Excel, and PDF).

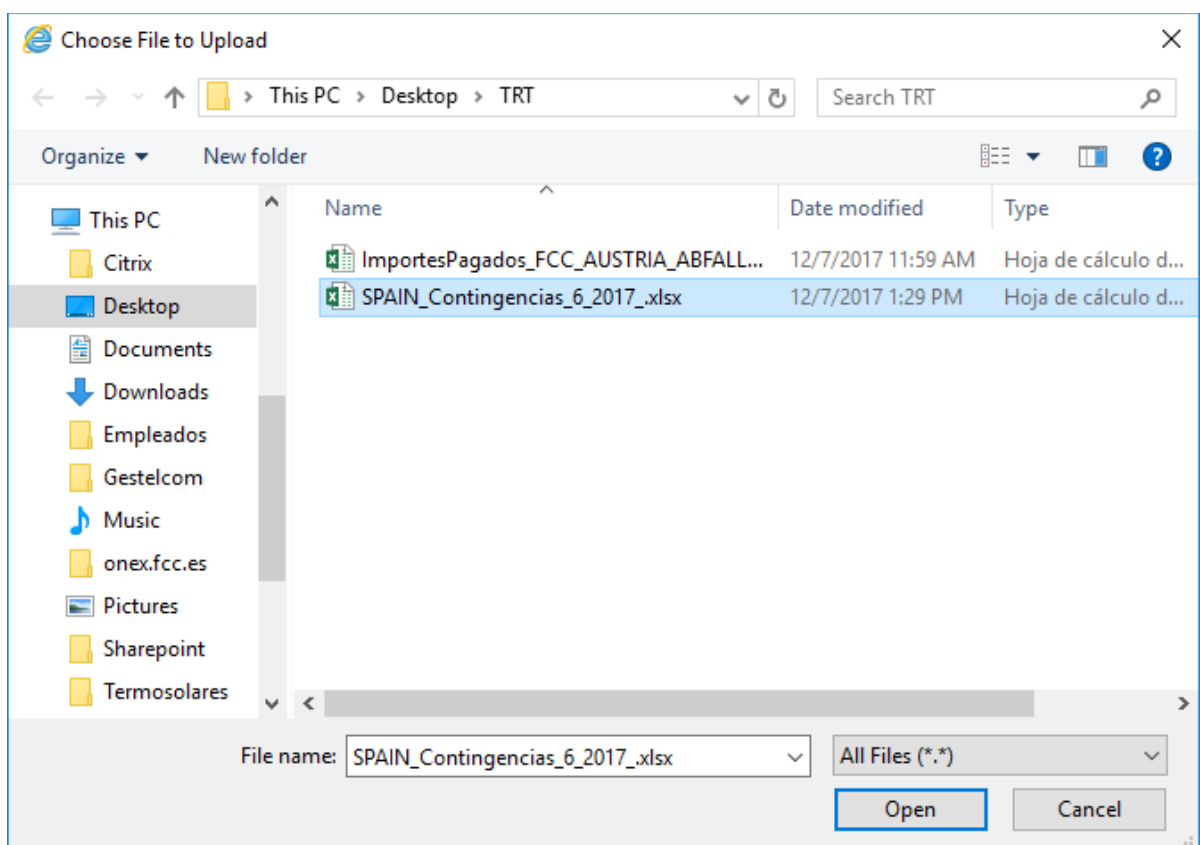
- **Export Cont.:**


The details of the contingencies will be exported to Excel.



- **Import Cont.:**

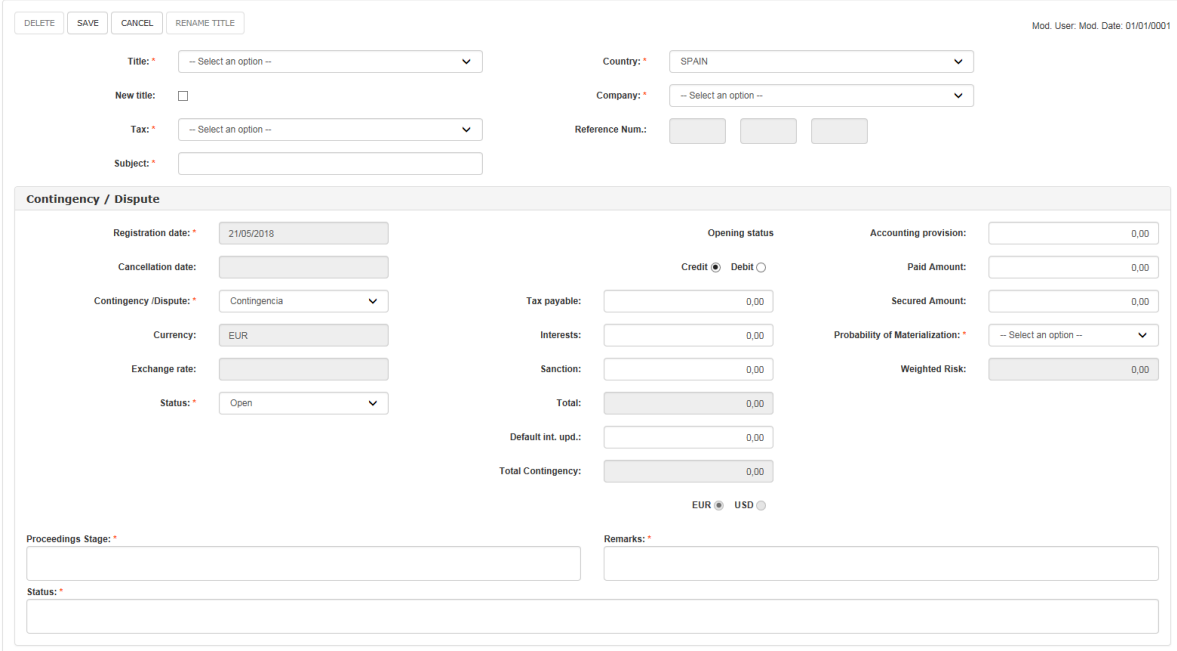
The contingency information of the entities can be imported from Excel. The file format to be imported will be the one generated in the previous point.



 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **New Contingency:**

The system will show the screen to register a new contingency



DELETED SAVE CANCEL RENAME TITLE Mod. User: Mod. Date: 01/01/0001

Title: \* -- Select an option -- Country: \* SPAIN  
 New title:  Company: \* -- Select an option --  
 Tax: \* -- Select an option -- Reference Num.:     
 Subject: \*


**Contingency / Dispute**

Registration date: \* 21/05/2018 Opening status Credit  Debit  Accounting provision: 0,00  
 Cancellation date: Cancellation date:  Paid Amount: 0,00  
 Contingency /Dispute: \* Contingencia Tax payable: 0,00 Secured Amount: 0,00  
 Currency: EUR Interests: 0,00 Probability of Materialization: \* -- Select an option --  
 Exchange rate: Exchange rate:  Sanction: 0,00 Weighted Risk: 0,00  
 Status: \* Open Total: 0,00  
 Default int. upd.: 0,00  
 Total Contingency: 0,00  
 EUR  USD

Proceedings Stage: \*  Remarks: \*   
 Status: \*

- **Query:**

The system will show the details of the selected contingency, but it will not allow any actions to be carried out on them.

 <b>Proyecto: TRT</b>	<b>Código Documento:</b> TRT -TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Mod. User: DBERMEJOB Mod. Date: 21/11/2017

**Title:** \* Tasa ocupación vuelo, suelo y subsuelo 2013-2015 
**Country:** \* SPAIN

**New title:** 
**Company:** \* AGUAS DE ALCAZAR EMPRESA MIXTA, S.A. -- S467

**Tax:** \* Otros tributos locales 
**Reference Num.:** ES  159  000002

**Subject:** \* TASA OCUPACION

---

**Contingency / Dispute**

<b>Registration date:</b> * 31/01/2017 <input type="text"/>	<b>Opening status</b>	<b>Accounting provision:</b> <input type="text"/> 0,00
<b>Cancellation date:</b> <input type="text"/>	<b>Credit</b> <input checked="" type="radio"/> <b>Debit</b> <input type="radio"/>	<b>Paid Amount:</b> <input type="text"/> 0,00
<b>Contingency / Dispute:</b> * Litigio <input type="text"/>	<b>Tax payable:</b> <input type="text"/> 22.038,64	<b>Secured Amount:</b> <input type="text"/> 0,00
<b>Currency:</b> EUR <input type="text"/>	<b>Interests:</b> <input type="text"/> 0,00	<b>Probability of Materialization:</b> * Remote: 0% - 10% <input type="text"/>
<b>Exchange rate:</b> <input type="text"/>	<b>Sanction:</b> <input type="text"/> 0,00	<b>Weighted Risk:</b> <input type="text"/> 0,00
<b>Status:</b> * Open <input type="text"/>	<b>Total:</b> <input type="text"/> 22.038,64	
	<b>Default int. upd.:</b> <input type="text"/> 0,00	
	<b>Total Contingency:</b> <input type="text"/> 22.038,64	
	EUR <input checked="" type="radio"/> USD <input type="radio"/>	

**Proceedings Stage:** \* Presentado recurso de reposición el 15/01/2016. El recurso de reposición fue desestimado y se presentó recurso contencioso-administrativo, que ha sido desestimado mediante sentencia de 14/12/2016.

**Status:** \* Juzgado Cont.Advto. nº 2 de Ciudad Real

**Remarks:** \* Tasa por ocupación del subsuelo correspondiente al contrato de aguas de Alcázar de San Juan.

- **Modify:**

The system will show the details of the selected contingency, enabling modification or deletion actions to be carried out on that contingency.

Mod. User: RPEREZO Mod. Date: 08/06/2017

**Title:** \* prueba 01 TRT. 
**Country:** \* SPAIN

**New title:** 
**Company:** \* A.I.E. COSTA BRAVA AB. AQUALIA-SOREA -- S456

**Tax:** \* IBI - Impuesto sobre bienes inmuebles 
**Reference Num.:** ES  013  000004

**Subject:** \* PRUEBA TRT 01 IBI

---


**Contingency / Dispute**

<b>Registration date:</b> * 31/03/2017 <input type="text"/>	<b>Opening status</b>	<b>Accounting provision:</b> <input type="text"/> 6.000,00
<b>Cancellation date:</b> <input type="text"/>	<b>Credit</b> <input checked="" type="radio"/> <b>Debit</b> <input type="radio"/>	<b>Paid Amount:</b> <input type="text"/> 0,00
<b>Contingency / Dispute:</b> * Litigio <input type="text"/>	<b>Tax payable:</b> <input type="text"/> 5.000,00	<b>Secured Amount:</b> <input type="text"/> 0,00
<b>Currency:</b> EUR <input type="text"/>	<b>Interests:</b> <input type="text"/> 100,00	<b>Probability of Materialization:</b> * Remote: 0% - 10% <input type="text"/>
<b>Exchange rate:</b> <input type="text"/>	<b>Sanction:</b> <input type="text"/> 0,00	<b>Weighted Risk:</b> <input type="text"/> 0,00
<b>Status:</b> * Open <input type="text"/>	<b>Total:</b> <input type="text"/> 5.100,00	
	<b>Default int. upd.:</b> <input type="text"/> 0,00	
	<b>Total Contingency:</b> <input type="text"/> 5.100,00	
	EUR <input checked="" type="radio"/> USD <input type="radio"/>	

**Proceedings Stage:** \* Recibida notificación el 31/03/17

**Status:** \* TEAR JAEN

**Remarks:** \* Se impugna resolución desestimatoria

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

## Contingency Registration

By means of the access route

*Tax Risks > Load and Query > Search (of the country referring to the period in question) > Results > **New Contingency button***

### Constraints:

- The user will have to have modification permission for the company selected for this module.
- A user can only select the country or company for which he has permissions.

### REGISTRATION BOX:

Mod. User. Mod. Date: 01/01/0001

Title: \*

New title:

Tax: \*

Subject: \*

Country: \*

Company: \*

Reference Num.:

**Contingency / Dispute**

Registration date: \*

Cancellation date:

Contingency /Dispute: \*

Currency:

Exchange rate:

Status: \*

Opening status

Credit  Debit

Tax payable:

Interests:

Sanction:

Total:

Default int. upd.:

Total Contingency:

EUR  USD

Accounting provision:

Paid Amount:

Secured Amount:


Probability of Materialization: \*

Weighted Risk:

Proceedings Stage: \*

Status: \*

Remarks: \*

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

[Tax Risks](#) > [Load and Query](#) > [Search](#) > [Results](#) > [New Contingency button](#).

Compulsory fields if registration:

- **Title:**

It can be selected from a list if an existing title is to be used. If not, "New Title" must be marked and the text of the title must be entered. (For example, Non-deductible Expenses)

- **Country:**

It is obtained from a list with all the countries for which the user has modification permission. Single selection. The country of residence of the entity for which the new contingency is to be registered will be selected.

- **Tax:**

It is obtained from a list of all the taxes registered for the selected country. Single selection. The Tax mainly affected by the Contingency will be selected. If it is a Contingency that affects two taxes (VAT and CIT), the contingency will be registered twice (one for each tax).

- **Company:**

It is obtained from a list of all the Entities. Several entities can be selected.

- **Subject:**


The user will enter a text with the subject to be associated with the contingency to be registered.

- **Ref. Num.:**

It is a reference number automatically assigned by the system.

- **Registration date:**

The system will enter the date of the day. This field cannot be modified.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Contingency /Dispute:**

The user will select contingency/dispute from a predefined list.

- **Debit /Credit:**

The user will select if the contingency.

- **Probability of Materialization:**

The user will select the option from a predefined list:

- Remote: 0 - 10%
- Possible: 10 – 50%
- Probable: 50 – 100%

- **Proceedings Stage:**

The user will enter the text for the status of the contingency

- **Remarks:**

The user will enter the remarks that for each contingency.


- **Status of the Legal Proceedings:**

The user will enter the text for the situation of the contingency. If it is affected by the Inspection the status will be briefly indicated in relation to the contingency.

Optional fields if registration:

- **Cancellation Date:**

It does not apply when the contingency is registered.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Currency:**

It is a protected field. The system will show the currency associated with the country of the contingency.

- **Exchange rate:**

It is a protected field. The system will show the last closing exchange rate registered in the system of the local currency in relation to the euro.

- **Tax payable:**

The user will enter the amount of the quota in the initial situation.

- **Interest:**

The user will enter the amount of the interest in the initial situation.

- **Sanction:**

The user will enter the amount of another amount that is neither quota nor interest but that affects the calculation of the contingency, in the initial situation.

- **TOTAL:**

The system will show the amount resulting from the sum of the quota, interest and others fields. It will not be editable.

- **Default interest upd.:**


The user will enter the amount of the default interest in the initial situation.

- **TOTAL Contingency.:**

The system will show the amount resulting from the sum of the Total amount and the value of the Default Int. Upd. It will not be editable.

- **Manually update:**

The flag enables the interests of the contingency to be manually updated. When the box is selected the column is unblocked so data can be entered. For FCC the box must be selected.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Accounting provision:**

The user will enter the amount of the accounting provision in the initial situation.

- **Paid amount:**

The user will enter the amount of the paid amount in the initial situation.

- **Secured amount:**

The user will enter the amount of the secured amount in the initial situation.

- **Weigther Risk:**


The system will show the amount resulting from the total contingency field by the Probability of materialization field.

- Remote: 0 - 10%. – Multiply by 0
- Possible: 10 – 50%. – Multiply by 0
- Probable: 50 – 100% - Multiply by 1

It will not be editable.

Buttons:

- **Cancel:** It cancels the creation of the record.
- **Save:** It saves the data of the created record

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Save ×

---

Do you want to report this change as a recent entry?

Recent comment:

---

The system will show a pop-up window, asking the user whether to report this contingency as a new element. If it is marked as new element, a text must be entered with the corresponding comment.

- **Rename title: Rename the title of a created record.**

#### Deletion.


---

#### Constraints:

- The user must have the correct validation level.
- The user cannot delete a record of a country for which he does not have modification permission.

#### DELETION BOX

The user must search for the contingency or the provision to be cancelled and access it in **Modify** mode. Once in the contingency the user clicks on "Delete".

 <b>Proyecto: TRT</b>	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Search

Results

REPORT EXPORT CONT. IMPORT CONT. NEW CONTINGENCY LOOK UP **MODIFY** COPY CONTINGENCY

Company	Title	Reference Num.	Tax	Subject	Contingency	Provision
<input checked="" type="radio"/> A.I.E. COSTA BRAVA AB. AQUILIA-SOREA --- S456	prueba 01 TRT.	ES013000004	IBI - Impuesto sobre bienes inmuebles	PRUEBA TRT 01 IBI	5.100,00	0,00
<input type="radio"/> A.I.E. COSTA BRAVA AB. AQUILIA-SOREA --- S456	SEGUNDA ACTA DISCONFORMIDAD IS 2010-2011-2012	ES027000005	IBI - Impuesto sobre bienes inmuebles	prueba	2.000,00	0,00
<input type="radio"/> AGUAS DE ALCAZAR EMPRESA	Tasa ocupación vuelo, suelo y subsuelo 2013-2015	ES159000002	Otros tributos locales	TASA OCUPACION	22.038,64	0,00

[Tax Risks](#) > [Load and Query](#) > [Search](#) > [Results](#) > [Modify](#)

**DELETE** SAVE CANCEL RENAME TITLE Mod. User: RPEREZO Mod. Date: 08/06/2017

Title: prueba 01 TRT. Country: SPAIN

New title:  Company: A.I.E. COSTA BRAVA AB. AQUILIA-SOREA --- S456

Tax: IBI - Impuesto sobre bienes inmuebles Reference Num.: ES 013 000004

Subject: PRUEBA TRT 01 IBI

---

**Contingency / Dispute**

Registration date: 31/03/2017	Opening status: <input type="radio"/> Credit <input checked="" type="radio"/> Debit	Accounting provision: 6.000,00
Cancellation date: <input type="text"/>	Tax payable: 5.000,00	Paid Amount: 0,00
Contingency / Dispute: Litigio	Interests: 100,00	Secured Amount: 0,00
Currency: EUR	Sanction: 0,00	Probability of Materialization: Remote: 0% - 10%
Exchange rate: <input type="text"/>	Total: 5.100,00	Weighted Risk: 0,00
Status: Open	Default int. upd.: 0,00	
	Total Contingency: 5.100,00	

EUR  USD


Proceedings Stage: Recibida notificación el 31/03/17

Status: TEAR JAEN

Remarks: Se impugna resolución desestimatoria

If the user is viewing the contingency, the system will show a confirmation message for the deletion of the contingency and the associated provision (if there is one).

If the user is viewing the provision, the system will show a confirmation message for the deletion of the provision.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Delete Contingency ✕

---

Do you want to delete the element?

---

When the user clicks on Accept, the provision or the contingency with all its associated data is deleted.

### Reassign Contingency

This function enables a contingency to be reassigned to another title.

#### Constraints:

- The user cannot reassign a contingency if he does not have permission to modify the company to which it is assigned.


#### REASSIGNMENT BOX:

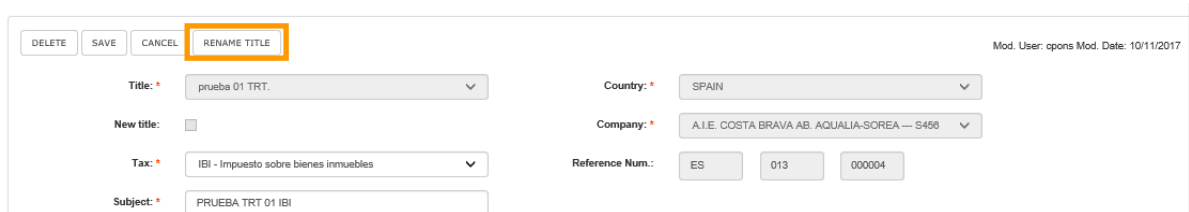
The user must search for the contingency to be reassigned and access it in **Modify** mode. Once in the contingency the user clicks on "Reassign Contingency".

REPORT
EXPORT CONT.
IMPORT CONT.
NEW CONTINGENCY
LOOK UP
MODIFY
COPY CONTINGENCY

Company	Title	Reference Num.	Tax	Subject	Contingency	Provision
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input checked="" type="radio"/> A.I.E. COSTA BRAVA AB. AQUALIA-SOREA --- 5456	prueba 01 TRT.	ES013000004	IBI - Impuesto sobre bienes inmuebles	PRUEBA TRT 01 IBI	5.100,00	0,00
<input type="radio"/> A.I.E. COSTA BRAVA AB.	ESQUENA APTA RECOMENDADA DE 2010 2011 2013	ES033000005	TRT - Tributos sobre...		2.000,00	0,00

[Tax Risks > Load and Query > Search > Results > Modify](#)

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



DELETE SAVE CANCEL **RENAME TITLE** Mod. User: opons Mod. Date: 10/11/2017

**Title:** prueba 01 TRT. **Country:** SPAIN

**New title:**

**Tax:** IBI - Impuesto sobre bienes inmuebles **Company:** A.I.E. COSTA BRAVA AB. AQUALIA-SOREA --- S456

**Subject:** PRUEBA TRT 01 IBI **Reference Num.:** ES 013 000004

The system will show a window in which the user will be asked to enter the title to which the selected contingency is to be assigned.



**Rename title** [X]

**Title:** prueba 01 TRT.

**New title:**

ACCEPT CANCEL


Once the new title has been selected the user clicks on "Apply change" to assign the contingency to the new title.

### Rename Title.


#### Constraints:

- The user cannot change the title of a contingency if he does not have permission to modify the company to which it is assigned.

#### MODIFICATION BOX

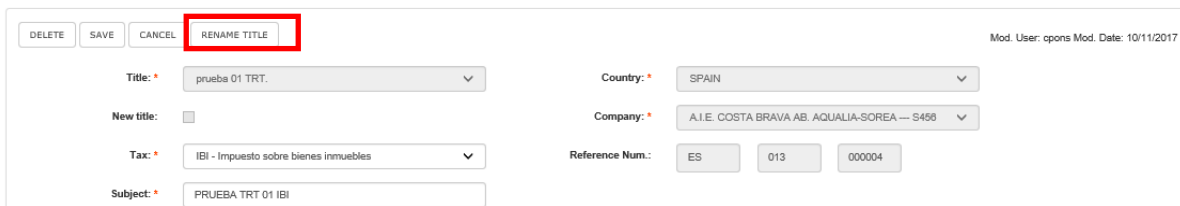
 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The user must search for the contingency whose title is to be changed and access it in **Modify** mode. Once in the contingency the user clicks on "Rename Title".



Company	Title	Reference Num.	Tax	Subject	Contingency	Provision
A.I.E. COSTA BRAVA AB. AQUALLIA-SOREA --- S456	prueba 01 TRT.	ES013000004	IBI - Impuesto sobre bienes inmuebles	PRUEBA TRT 01 IBI	5.100,00	0,00

[Tax Risks > Load and Query > Search > Results > Modify](#)



DELETE SAVE CANCEL **RENAME TITLE** Mod. User: cpons Mod. Date: 10/11/2017

Title: prueba 01 TRT. Country: SPAIN  
 New title:  Company: A.I.E. COSTA BRAVA AB. AQUALLIA-SOREA --- S456  
 Tax: IBI - Impuesto sobre bienes inmuebles Reference Num.: ES 013 000004  
 Subject: PRUEBA TRT 01 IBI

The system will show a window in which the user will be asked to enter the new name for the selected title.



**Rename title** [X]


Title: prueba 01 TRT.

New title:

ACCEPT CANCEL

Once the new title has been selected the user clicks on "Apply change" to save the new name of the title.

### [Copy Contingency](#)

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

### Constraints:

- The user cannot copy a contingency if he does not have permission to modify the company to which it is assigned.


### MODIFICATION BOX

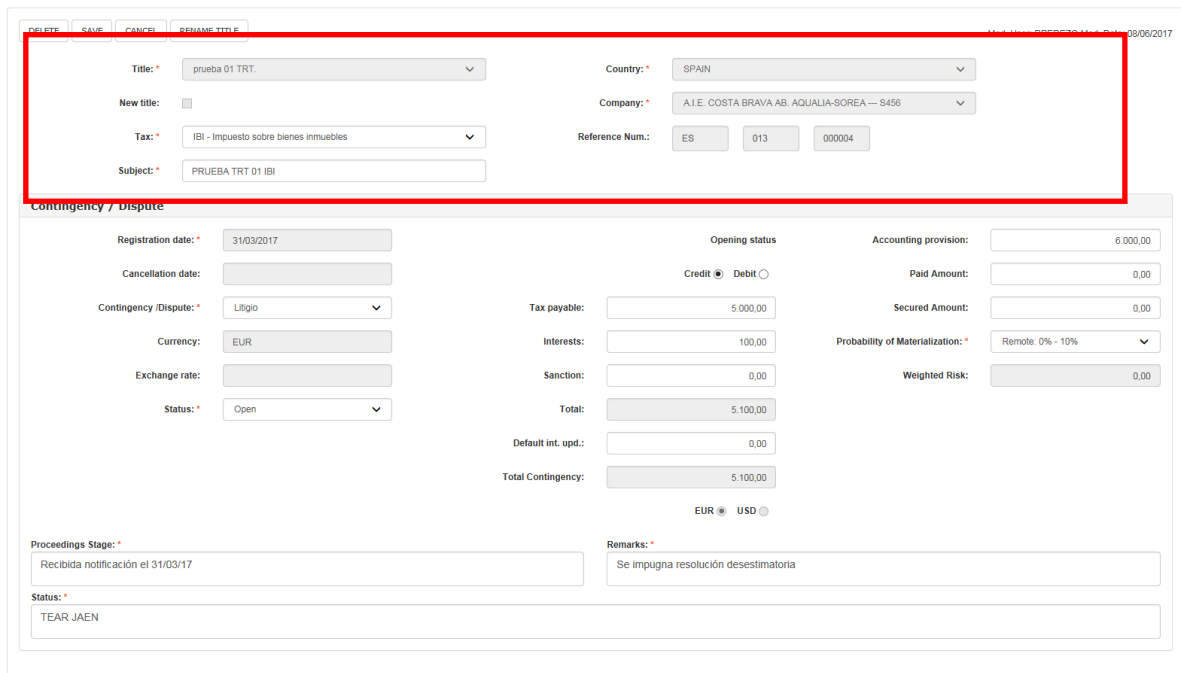
The user must search for the contingency to be copied. Once selected, the user clicks on "Copy Contingency".

REPORT	EXPORT CONT.	IMPORT CONT.	NEW CONTINGENCY	LOOK UP	MODIFY	<b>COPY CONTINGENCY</b>		
Company	Title	Reference Num.	Tax	Subject	Contingency	Provision		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
<input checked="" type="radio"/> A.I.E. COSTA BRAVA AB. AQUALIA-SOREA --- S436	prueba 01 TRT.	ES013000004	IBI - Impuesto sobre bienes inmuebles	PRUEBA TRT 01 IBI	5.100,00	0,00		
<input type="radio"/> A.I.E. COSTA BRAVA AB. AQUALIA-SOREA --- S436	SEGUNDA ACTA DISCONFORMIDAD IS 2010-2011-2012	ES027000005	IBI - Impuesto sobre bienes inmuebles	prueba	2.000,00	0,00		
<input type="radio"/> AGUAS DE ALCAZAR EMPRESA MXTA, S.A. --- S467	Tasa ocupación vuelo, suelo y subsuelo 2013-2015	ES159000002	Otros tributos locales	TASA OCUPACION	22.038,64	0,00		
<input type="radio"/> AGUAS DE ALCAZAR EMPRESA MXTA, S.A. --- S467	Tasa ocupación vuelo, suelo y subsuelo 2015	ES172000001	Otros tributos locales	TASA DE OCUPACIÓN	82.193,30	0,00		
<input type="radio"/> AGUAS DE ALCAZAR EMPRESA MXTA, S.A. --- S467	Tasa ocupación vuelo, suelo y subsuelo 2016	ES173000001	Otros tributos locales	TASA DE OCUPACIÓN	81.687,60	0,00		
<input type="radio"/> AGUAS DE LANGREO, S.L. --- S421	DEVOLUCION I.V.A.	ES007000030	I.V.A. Territorio Común	Revisión Liquidaciones IVA IT 2010	0,00	0,00		
<input type="radio"/> AGUAS DE LANGREO, S.L. --- S421	DEVOLUCION I.V.A.	ES007000031	I.V.A. Territorio Común	Liquidacion IVA 2T 2010	0,00	0,00		
<input type="radio"/> AGUAS DE LANGREO, S.L. --- S421	DEVOLUCION I.V.A.	ES007000033	I.V.A. Territorio Común	Liquidación IVA 3T 2010	0,00	0,00		
<input type="radio"/> AGUAS DE LANGREO, S.L. --- S421	DEVOLUCION I.V.A.	ES007000034	I.V.A. Territorio Común	Liquidación IVA 4T 2010	0,00	0,00		

[Tax Risks](#) > [Load and Query](#) > [search](#) > [Copy Contingency](#)

The user must search for the contingency to be copied. Once selected, the user clicks on "Copy Contingency".

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



The screenshot shows a web-based form for managing contingencies. The top section, highlighted with a red box, includes fields for:
 

- Title: prueba 01 TRT.
- Country: SPAIN
- Company: A.I.E. COSTA BRAVA AB. AQUILIA-SOREA -- S456
- Tax: IBI - Impuesto sobre bienes inmuebles
- Subject: PRUEBA TRT 01 IBI

 Below this, the 'Contingency / Dispute' section contains various input fields and dropdown menus for:
 

- Registration date: 31/03/2017
- Opening status: Credit (selected), Debit
- Accounting provision: 6.000,00
- Paid Amount: 0,00
- Secured Amount: 0,00
- Probability of Materialization: Remote: 0% - 10%
- Weighted Risk: 0,00
- Tax payable: 5.000,00
- Interests: 100,00
- Sanction: 0,00
- Total: 5.100,00
- Default int. upd.: 0,00
- Total Contingency: 5.100,00
- Currency: EUR
- Status: Open

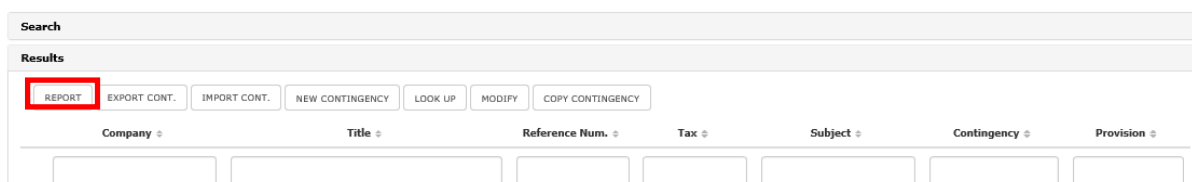
 At the bottom, there are fields for 'Proceedings Stage' (Recibida notificación el 31/03/17) and 'Remarks' (Se impugna resolución desestimatoria).

The user must enter the new values for the Contingency tab and, once completed, click on "Save" to register the new contingency.

## Report


Once the Contingency query has been performed in accordance with the search parameters and the Results Table is on the screen a Report showing the contingencies shown in the results of the selected search can be generated.

A record for each contingency found.



The screenshot shows the search results interface. At the top, there are buttons for 'REPORT', 'EXPORT CONT.', 'IMPORT CONT.', 'NEW CONTINGENCY', 'LOOK UP', 'MODIFY', and 'COPY CONTINGENCY'. The 'REPORT' button is highlighted with a red box. Below the buttons is a table with the following columns: Company, Title, Reference Num., Tax, Subject, Contingency, and Provision. Each column has a corresponding input field below it.

[Tax Risks > Load and Query > Search > Report button](#)

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The report is obtained by clicking on the *Report* button.

### Format

The format of the report and the descriptive fields of the report are as follows:

#### Header:




The header information will contain the compulsory fields of the Search: Country and Period. To obtain the report the system uses the content of the following fields:

- Country
- Financial Year
- Period

#### Body of the Report:

The body of the Report contains the following columns:

- Company
- Title of the Contingency
- Reference number assigned by TRT
- Tax
- Subject
- Source period
- Contingency (Total Amount)
- Provision (Amount)

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Company	Title	Reference	Tax	Matter	Origin period	Contingency	Provision
A.I.E. COSTA BRAVA AB. AQUALIA-SOREA --- 5456	prueba 01 TRT.	ES013000004	IBI - Impuesto sobre bienes inmuebles	PRUEBA TRT 01 IBI	0	5,100.00	
	<b>Subtotal prueba 01 TRT.</b>					5,100.00	
	SEGUNDA ACTA DISCONFORMIDAD IS 2010-2011-2012	ES027000005	IBI - Impuesto sobre bienes inmuebles	prueba	0	800.00	
	SEGUNDA ACTA DISCONFORMIDAD IS 2010-2011-2012	ES027000005	IBI - Impuesto sobre bienes inmuebles	prueba	0	2,000.00	
	<b>Subtotal SEGUNDA ACTA DISCONFORMIDAD IS 2010-2011-2012</b>					2,800.00	
	<b>Subtotal A.I.E. COSTA BRAVA AB. AQUALIA-SOREA --- 5456</b>					7,900.00	

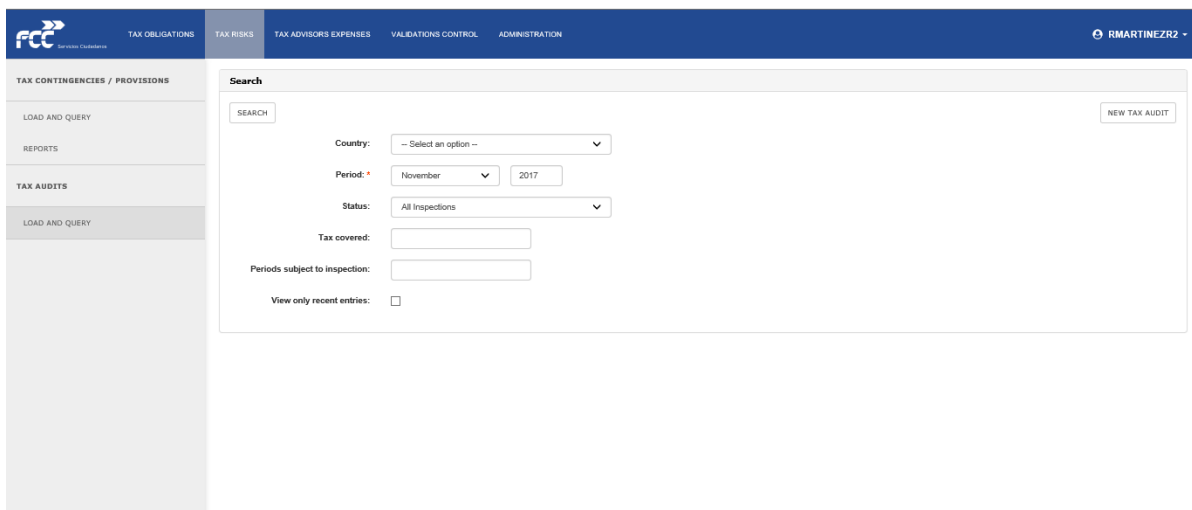
It will show for each company the set of created contingencies with the amount of the contingency and of the provision (if there is one). It also shows a subtotal by title of the contingency and by Company.

### 3.2.2 TAX AUDITS

This module enables the management and query of the tax audits of a company, allowing their status to be updated and the entry of any observations considered necessary.


#### Access

This section of the Tax Risks module is accessed via Tax Risks > Tax Audits. The search window below is opened.



The screenshot displays the 'TAX AUDITS' search interface within the FCC system. The interface includes a search bar and several filter options:

- SEARCH** button
- NEW TAX AUDIT** button
- Country:** -- Select an option --
- Period:** November 2017
- Status:** All Inspections
- Tax covered:** [Text input field]
- Periods subject to inspection:** [Text input field]
- View only recent entries:**

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The actions available to the user depend on the validation level assigned and the user's profile, which can be limited by company, country or module. They are:

- Query
- Registration
- Modification
- Deletion
- Reports

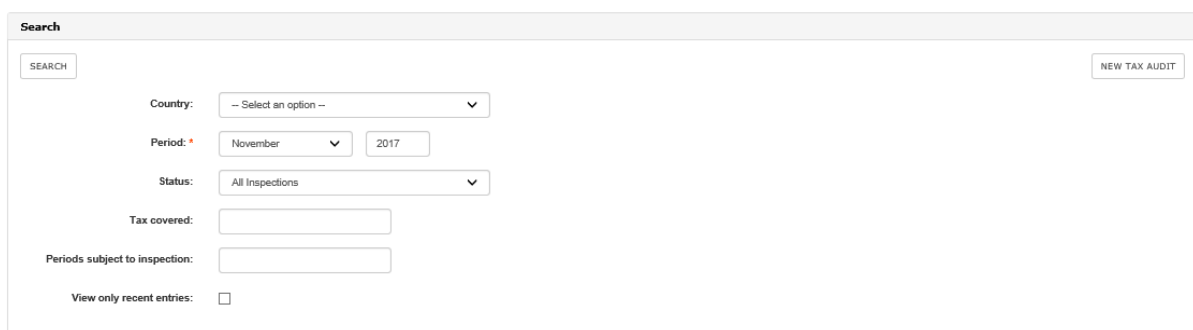
### Query.

In the Search window the fields required to refine the search for the Inspection must be entered. The fields with an asterisk are compulsory.

### Constraints:

For Inspection Queries in the "Country" field only the countries for which the user has query permission are shown.


### SEARCH BOX



The screenshot shows a search interface with the following elements:

- SEARCH** button
- NEW TAX AUDIT** button
- Country:** -- Select an option -- (dropdown menu)
- Period:** \* November (dropdown menu), 2017 (text input)
- Status:** All Inspections (dropdown menu)
- Tax covered:** (text input)
- Periods subject to inspection:** (text input)
- View only recent entries:**

*Task Risks > Load And Query*

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

### Compulsory search fields

- **Period:**

**Month and Year:**

By default it is completed with the year of the system date, unless the current month is December, in which case the previous year is presented.

### Optional search fields:

- **Country:**

The country whose entity is subjected to the Inspection to be queried must be selected. The possible values are obtained from a list of all the countries. Only one can be selected.

- **Company:**

It is obtained from a list of all the countries that belong to the selected country and for which the user has permissions. Single selection.

- **Status:**


The possible options are:

- "In progress"
- "Finalised"
- All Tax Audits. Default option.

- **Item:**

Tax item. It admits alphanumeric characters with a maximum of 255 characters. To perform the search with this criterion at least 3 characters must be completed in this field.

- **Periods:**

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

It admits alphanumeric characters with a maximum of 255 characters. To perform the search with this criterion at least 3 characters must be completed in this field.

- **View only recent entries:**

It admits the values: Yes/No.

Buttons:

- **Search:**

The system searches the completed fields and shows the records that meet the search criteria in the Results table located below the Search area.

- **New:**


It shows the details expansion box for the creation of a new record

#### RESULTS BOX OF THE QUERY

Depending on the value indicated by the user in the field *Status* (Complete, in progress or all), the result of the query will show the Tax Audits found in one or two tables.

The fields shown in the two tables are not different. The data shown in them depends on whether the status of the Tax Audits is *in progress* or *finalised*.

**Query without results:**

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

<b>Search</b>	
<b>Results</b>	
<input type="button" value="REPORT"/>	<input type="button" value="NEW TAX AUDIT"/>
<b>In progress</b>	
No results were found	
<b>Finished</b>	
No results were found	


*Task Risks > Tax Audits > **Search**.*

If for the search criteria there is no data in the System, the search window opens showing:

- The results tables blank
- The Modify and Delete buttons inactive.
- The New button active.

Fields of the result - In progress and Finalised:

- **Country**
- **Company**
- **Tax Item**
- **Periods**
- **Observations**

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Buttons:

- **New:**

It enables the user to Register an Inspection. For further details consult REGISTRATION ACTION.

- **Modify**

It enables the user to Modify an Inspection. For further details consult MODIFY ACTION.

- **Delete**

It enables the user to Delete an Inspection. For further details consult MODIFY ACTION.

Query with results:

**Search**

---

**Results**

**In progress**


	Country	Company	Tax covered	Periods subject to inspection	Observations
<input type="radio"/>	SPAIN	ALFONSO BENÍTEZ, S.A. --- S002	Retenciones a l...	Ejercicio 2011	
<input type="radio"/>	SPAIN	AQUACARTAYA, S.L. --- S462	IVA	2015	19/01/2017: SOL...
<input type="radio"/>	SPAIN	AQUAJEREZ, S.L. --- S461	IAE	2013, 2014, 201...	En fecha 13-12-...
<input type="radio"/>	SPAIN	AQUAJEREZ, S.L. --- S461	Impuesto sobre ...	2013-2014-2015	El 23-09-2016 s...
<input type="radio"/>	SPAIN	AQUAJEREZ, S.L. --- S461	Impuesto sobre ...	2013-2014-2015	El 23-09-2016 s...
<input type="radio"/>	SPAIN	AQUAJEREZ, S.L. --- S461	IVA + IMPUESTO ...	2014-2015	La próxima cita...
<input type="radio"/>	SPAIN	ENTEMANSER, S.A. --- S413	RETENCIONES/ING...	12/2012 AL 12/2...	

Records: 7 of 38

**Finished**

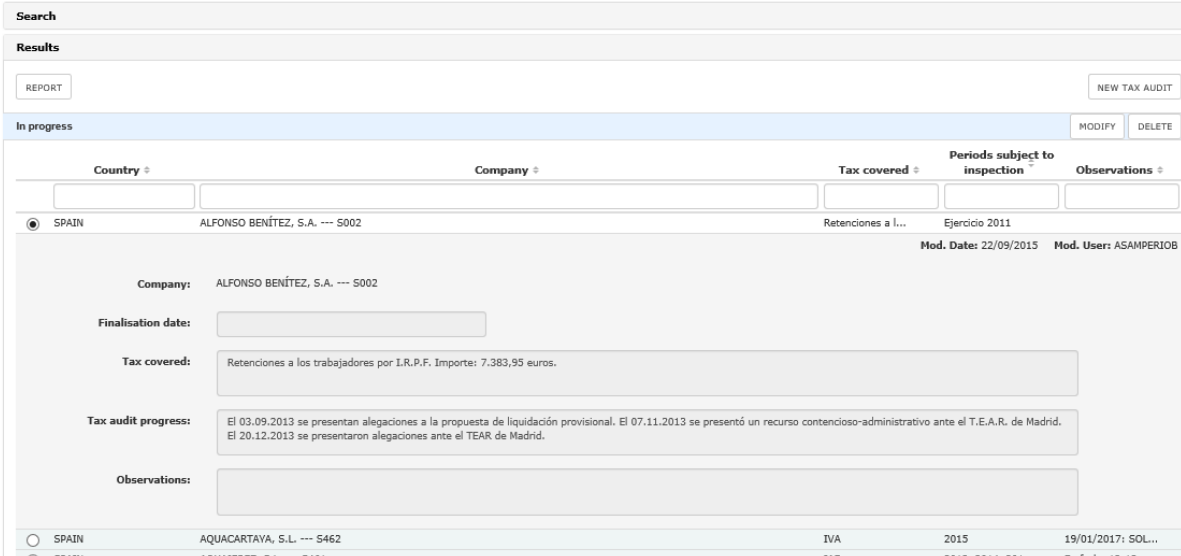
No results were found

[Task Risks > Tax Audits > Search.](#)

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The icon to open the record, which is the folder to the left of each active record, opens a window that contains the expansion details of the query.

## EXPANSION BOX OF THE QUERY



The screenshot shows a web interface with a search results table. The selected record is expanded to show details for 'ALFONSO BENÍTEZ, S.A. --- S002' in Spain. The expansion box includes fields for 'Company', 'Finalisation date', 'Tax covered' (Retenciones a los trabajadores por I.R.P.F. Importe: 7.383,95 euros), 'Tax audit progress' (El 03.09.2013 se presentaron alegaciones a la propuesta de liquidación provisional. El 07.11.2013 se presentó un recurso contencioso-administrativo ante el T.E.A.R. de Madrid. El 20.12.2013 se presentaron alegaciones ante el TEAR de Madrid.), and 'Observations'. The interface also shows a 'REPORT' button, a 'NEW TAX AUDIT' button, and 'MODIFY' and 'DELETE' buttons for the record.

[Tax Risks > Tax Audits > Search > Results > Folder icon associated with the record.](#)


### Fields:

The full content of the following fields is displayed:

- **Tax audit progress**
- **Item**
- **Observations**

It includes information from the following fields:

- **Modification date:**

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Date on which the last modification of the queried Inspection Record was made.

- **User:**

User who carried out the last modification of the queried Inspection Record.

- **Finalisation date:**


If the Status of the Inspection is “*Finalised*”, the "Finalisation Date" shows the value.

If the Status of the Inspection is “*In progress*”, the "Finalisation Date" has no content (value = blank).

Buttons:

- **Report:**

To generate the report for the result shown (the file type can be: Word, Excel, and PDF).

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



#### Inspections Report

**Period** November 2017 **ONLY NEWS:** No  
**Country/ies** All **All**  
**Company/ies** All **All**

#### SPAIN

Company	Taxable Concepts	Period	Observations	Finished Date
---------	------------------	--------	--------------	---------------

#### In process

ALFONSO BENÍTEZ, S.A. --- S002	Retenciones a los trabajadores por I.R.P.F. Importe: 7.383,95 euros.	Ejercicio 2011		
AQUACARTAYA, S.L. --- S462	IVA	2015	19/01/2017: SOLICITADO AVAL PARA LA SUSPENSIÓN DE LA PROPUESTA DE LIQUIDACIÓN	
AQUAJEREZ, S.L. --- S461	IAE	2013, 2014, 2015, 2016	En fecha 13-12-2016 se persona el Gerente de la Sociedad, Enrique Reina Cueto, para aportar la documentación solicitada: Escritura de constitución, poderes, relación de actividades, copia del Modelo 200 IS, planos de instalaciones y altas en el IAE Hasta la fecha 30/06/2017 solo ha habido aporte de la documentación solicitada, sin haber recibido ninguna comunicación más de las actuaciones de inspección.	
AQUAJEREZ, S.L. --- S461	Impuesto sobre Hidrocarburos	2013-2014-2015	El 23-09-2016 solicitamos una ampliación del plazo para presentar la documentación El 05-10-2016 se remitió carta a la AEAT adjuntando informe sobre producción y uso de Biogás en la Edar Guadalete.	
AQUAJEREZ, S.L. --- S461	Impuesto sobre la Electricidad	2013-2014-2015	Actualmente se están girando facturas a ENEL GREEN para repercutirles los importes que debemos ingresar en la AEAT El 23-09-2016 solicitamos una ampliación del plazo para presentar la documentación El 05-10-2016 se remitió carta a la AEAT informando que las instalaciones de cogeneración la gestiona Enel Green Power España, S.L.	
AQUAJEREZ, S.L. --- S461	IVA + IMPUESTO DE SOCIEDADES	2014-2015	La próxima cita está prevista para el 17/07/2017	
ENTEMANSER, S.A. --- S413	RETENCIONES/INGRESOS A CUENTA CAPITAL MOBILIARIO	12/2012 AL 12/2013		
FCC AQUALIA, S.A. --- S400	IMPUESTO SOBRE EL VALOR AÑADIDO	01/2012 A 12/2013		
FCC AQUALIA, S.A. --- S400	IMPUESTO SOBRE SOCIEDADES	01/2010 A 12/2013		
	ICIO Y TLU - AYUNTAMIENTO TRES CANTOS.			


### Registration or modification of an inspection

To register an Inspection in an entity, first it is necessary search for the country and the company using the process described in the box above to locate the entity, which can have other Tax Audits in progress or finalised or not, and then click on New.

#### Constraints:

- The user must have the correct validation level.
- The "Country" field only shows the countries for which the user has modification permission.

Once the entity has been located in the country in question the user clicks on New to open the window that contains the compulsory and optional fields to Register or Modify an Inspection.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

**Search**

**Detail**

Mod. Date:    Mod. User:

**Period:** \*

**Country:** \*

**Company:** \*

**Status:** \*

**Finalisation date:**

**Tax covered:** \*

**Periods subject to inspection:**


**Tax audit progress:**

**Observations:**

*[Tax Risks](#) > [Tax Audits](#) > [Search](#) > [Results](#) > **[New button](#)**.*

Compulsory fields if registration:

- **Period:**  
Month and year of the Registration or Modification.
  
- **Country:**  
It is obtained from a list with all the countries for which the user has modification permission. Single selection.
  
- **Company:**  
It is obtained from a list of all the Companies. Single selection.
  
- **Status:**

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

It is obtained from a selection list with the possible selection values. Single selection:

- "In progress"
- "Finalised"

- **Item:**

Tax item. It admits alphanumeric characters with a maximum of 255 positions.

Optional fields if registration:

- **Periods:**

It admits alphanumeric characters with a maximum of 255 positions.

- **Tax audit progress:**

It admits alphanumeric characters with a maximum of 500 positions.


- **Remarks:**

It admits alphanumeric characters with a maximum of 500 positions.

- **Finalisation Date**

If the value completed in the Status field is "Finalised", the "Finalisation Date" is enabled and by default takes the system date.

If the Status completed in the Status field is "In progress", the "Finalisation Date" must be disabled and blank.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Buttons:

- **Reject:** It cancels the creation of the record.
- **Save:** It saves the data of the created record.


Confirmation
✕

---

Do you want to save the changes?

*Deletion.*

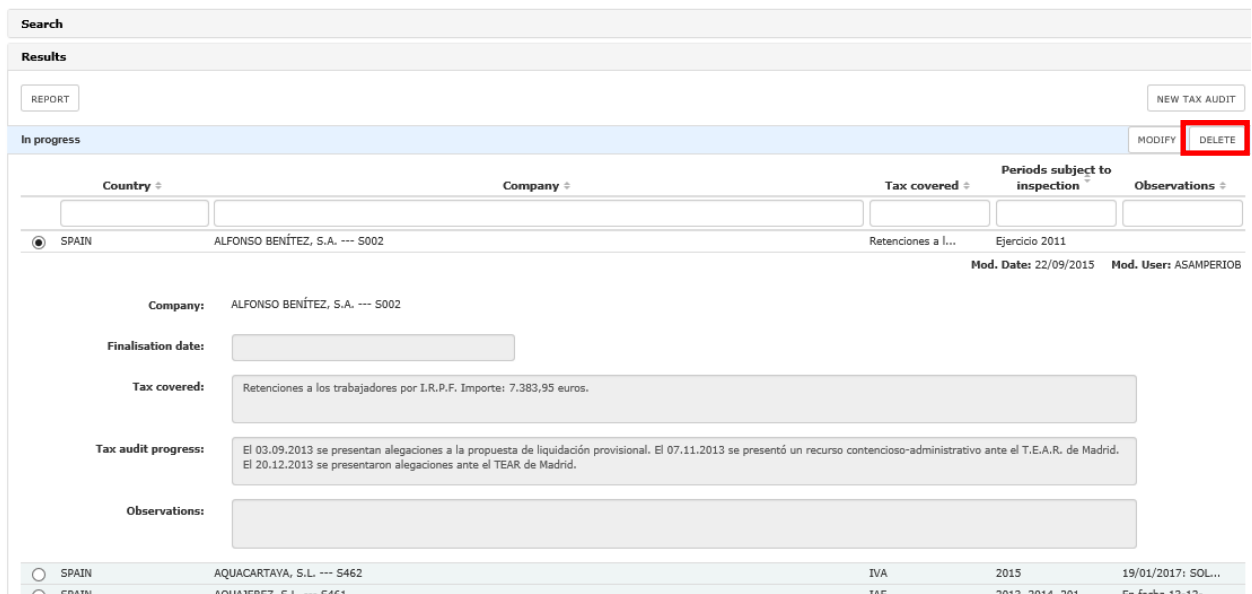
Once an Inspection that is to be deleted because it was created erroneously has been identified, it must be located and then in the results window showing the record of the

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Inspection and the entity to be deleted the user must click on Delete. Remember that once finalised the Tax Audits must remain in TRT but with the "Finalised" status.

### Constraints:

- The user must have the correct validation level.
- The user cannot delete a record of a country or company for which he does not have deletion permission.



The screenshot shows a web interface for searching tax audits. At the top, there are 'Search' and 'Results' sections. Below 'Results', there are buttons for 'REPORT' and 'NEW TAX AUDIT'. A table of results is displayed with columns: Country, Company, Tax covered, Periods subject to inspection, and Observations. The first row is selected and shows 'SPAIN', 'ALFONSO BENÍTEZ, S.A. --- 5002', 'Retenciones a l...', and 'Ejercicio 2011'. Below the table, there are details for the selected record, including 'Company', 'Finalisation date', 'Tax covered', 'Tax audit progress', and 'Observations'. A 'DELETE' button is highlighted with a red box in the top right corner of the table area.


[Tax Risks](#) > [Tax Audits](#) > [Search](#) > [Results](#) > **Delete button**

### Buttons:

- **Delete:**

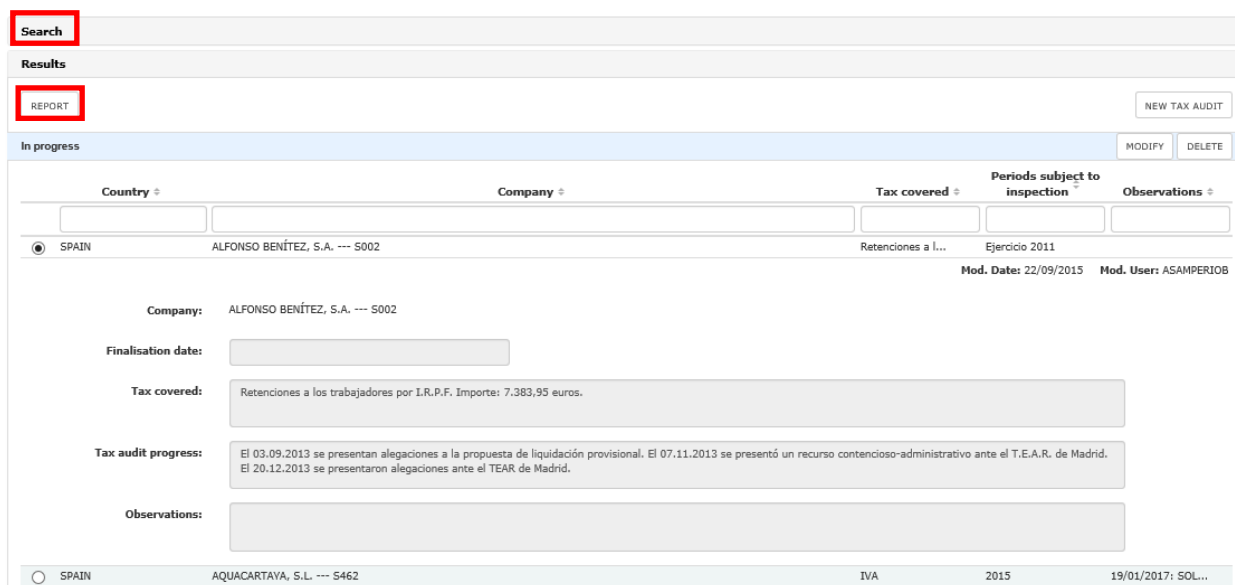
It deletes the selected record. (The deletion must be accepted by clicking on **Confirm** in the pop-up message.)

The system only enables this button when the user has the correct validation level.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

## Report

Once the Results box contains the data of the tax audits in accordance with the search criteria, a tabular report with the details of the inspections performed can be obtained. The information is grouped by country and in each country by entity. To obtain the report the user clicks on Report.



**Search**

**Results**

**REPORT** NEW TAX AUDIT

**In progress** MODIFY DELETE

Country	Company	Tax covered	Periods subject to inspection	Observations
<input checked="" type="radio"/> SPAIN	ALFONSO BENÍTEZ, S.A. --- 5002	Retenciones a l...	Ejercicio 2011	
Mod. Date: 22/09/2015 Mod. User: ASAMPERIOB				
<b>Company:</b> ALFONSO BENÍTEZ, S.A. --- 5002 <b>Finalisation date:</b> <input type="text"/> <b>Tax covered:</b> Retenciones a los trabajadores por I.R.P.F. Importe: 7.383,95 euros. <b>Tax audit progress:</b> El 03.09.2013 se presentan alegaciones a la propuesta de liquidación provisional. El 07.11.2013 se presentó un recurso contencioso-administrativo ante el T.E.A.R. de Madrid. El 20.12.2013 se presentaron alegaciones ante el TEAR de Madrid. <b>Observations:</b> <input type="text"/>				
<input type="radio"/> SPAIN	AQUACARTAYA, S.L. --- 5462	IVA	2015	19/01/2017: SOL...


[Tax Risks](#) > [Tax Audits](#) > [Search](#) > [Results](#) > **[Report button](#)**.

## Format:

The report has the following format:

- Header:


Inspections Report		
Period	November 2017	ONLY NEWS: No
Country/ies	All	All
Company/ies	All	All
SPAIN		

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The header information will contain the data of the compulsory fields of the search. To obtain the report the system uses the content of the following fields:

- Country
- Financial Year
- View only recent entries
- Companies

### Body of the Report:


 <b>Inspections Report</b>				
<b>Period</b>	November 2017	<b>ONLY NEWS:</b> No		
<b>Country/ies</b>	All	All		
<b>Company/ies</b>	All	All		
<b>SPAIN</b>				
Company	Tasable Concepts	Period	Observations	Finished Date
<b>In process</b>				
ALFONSO BENITEZ, S.A. --- 5002	Retenciones a los trabajadores por I.R.P.F. Importe: 7.383,95 euros	Ejercicio 2011		
AQUACARTAYA, S.L. --- 5462	IVA	2015	19/01/2017: SOLICITADO AVAL PARA LA SUSPENSIÓN DE LA PROPOSTA DE LIQUIDACIÓN	
AQUAVEREZ, S.L. --- 5461	IAE	2013, 2014, 2015, 2016	En fecha 13-12-2016 se persona al Gerente de la Sociedad, Enrique Nieto Cuello, para aportar la documentación solicitada: Escritura de constitución, poderes, relación de actividades, copia del Modelo 200 IS, planos de instalaciones y alta en el IAE Hasta la fecha 30/06/2017 solo ha habido aporte de la documentación solicitada, sin haber recibido ninguna comunicación más de las actuaciones de inspección.	
AQUAVEREZ, S.L. --- 5461	Impuesto sobre Hidrocarburos	2013-2014-2015	El 23-09-2016 solicitamos una ampliación del plazo para presentar la documentación El 05-10-2016 se remitió carta a la AEAT adjuntando informe sobre producción y uso de Biogás en la Edif. Guadalete.	
AQUAVEREZ, S.L. --- 5461	Impuesto sobre la Electricidad	2013-2014-2015	Actualmente se están girando facturas a ENEL GREEN para repercutir los importes que debemos pagar en la AEAT El 23-09-2016 solicitamos una ampliación del plazo para presentar la documentación El 05-10-2016 se remitió carta a la AEAT informando que las instalaciones de cogeneración la gestora Enel Green Power España, S.L.	
AQUAVEREZ, S.L. --- 5461	IVA + IMPUESTO DE SOCIEDADES	2014-2015	La próxima cita está prevista para el 17/07/2017	
ENTEMANSER, S.A. --- 5413	RETENCIONES/INGRESOS A CUENTA CAPITAL MOBILIARIO	12/2012 AL 12/2013		
FCC AQUALLA, S.A. --- 5400	IMPUESTO SOBRE EL VALOR AÑADIDO	01/2012 A 12/2013		
FCC AQUALLA, S.A. --- 5400	IMPUESTO SOBRE SOCIEDADES	01/2010 A 12/2013		
IZCIO Y TLU - AYUNTAMIENTO TRES CANTOS.				

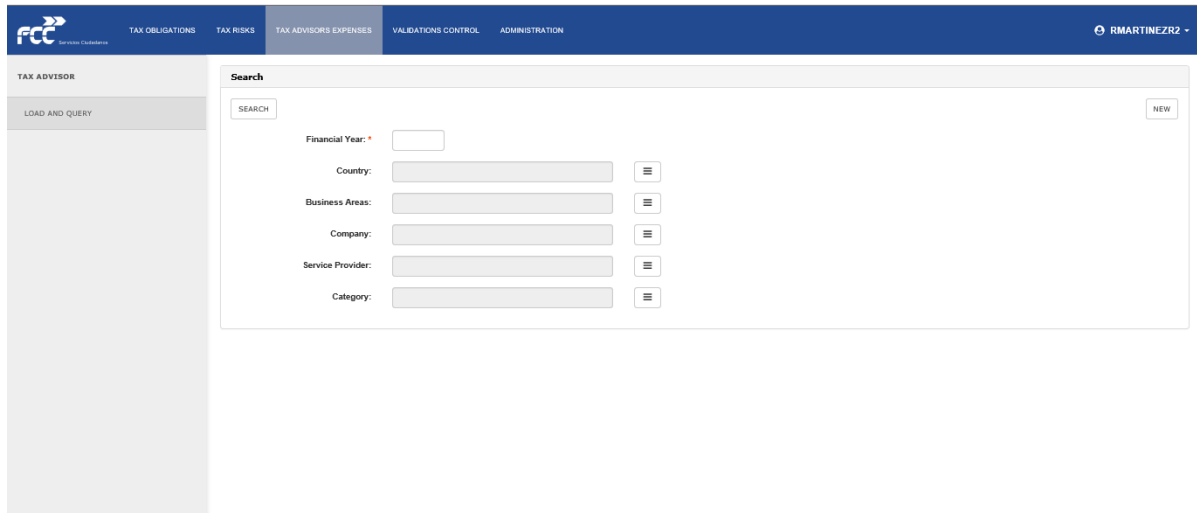
### 3.3 TAX ADVISORY EXPENSES

This module allows to close all the modules included in TRT at all user levels (entity key user, business area and corporation), blocking all types of modifications for those modules/levels that are closed.

#### Access mode

The Access route is as follow: Tax advisor Expenses> Tax advisors> Upload and consult

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



The screenshot shows the 'TAX ADVISOR' module interface. The top navigation bar includes 'TAX OBLIGATIONS', 'TAX RISKS', 'TAX ADVISORS EXPENSES', 'VALIDATIONS CONTROL', and 'ADMINISTRATION'. The user 'RMARTINEZ R2' is logged in. The left sidebar has 'TAX ADVISOR' and 'LOAD AND QUERY' options. The main area is titled 'Search' and contains a search form with the following fields:

- Financial Year: \* (text input)
- Country: (dropdown menu)
- Business Areas: (dropdown menu)
- Company: (dropdown menu)
- Service Provider: (dropdown menu)
- Category: (dropdown menu)

Buttons for 'SEARCH' and 'NEW' are also visible.

[Task Advisors Expenses > Tax Advisor > Load and Query](#)

### 3.3.1 QUERY AND INTRODUCTION OF DATA RELATING TO EXPENDITURE OF TAX ADVISORS

To query or enter data in this module the user, once on the screen above, must enter the corresponding **Fiscal Year**. This field is compulsory (as indicated by the asterisk).

#### SEARCH BOX

#### Constraints:


The user can only query and generate reports for the countries, business areas and companies for which he has query permission.

#### Compulsory search fields:

As stated, he must complete the following compulsory search field:

- **Fiscal Year:** the user will indicate the fiscal year to which the data refers or from which the data related to tax advisory expenses is to be obtained.

#### Optional search fields:

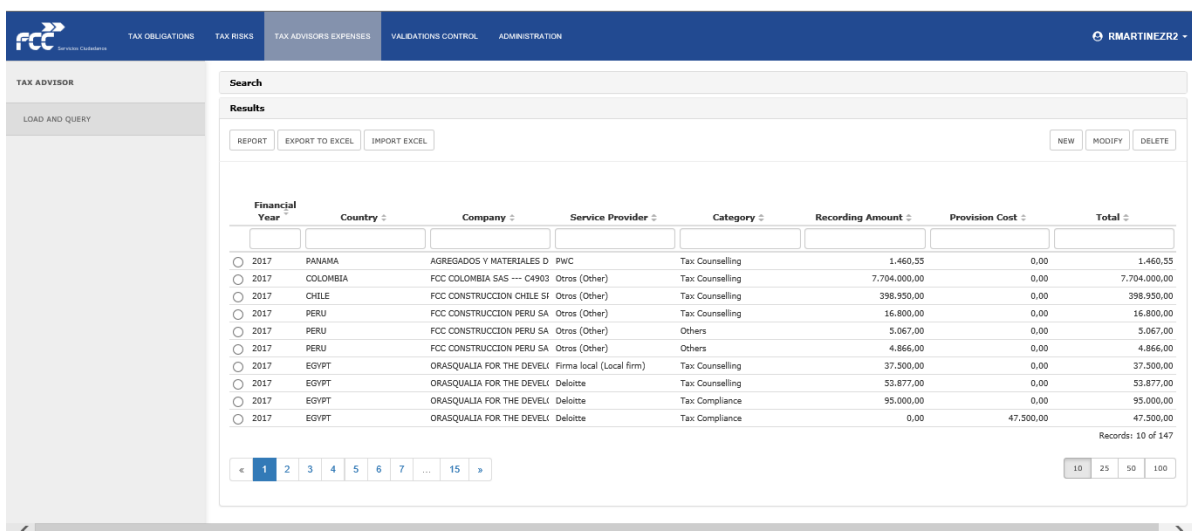
 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Country:** it shows a list of the countries for which the user has query permission. One, several or all can be chosen.
- **Business Area:** it shows a list of the business areas for which the user has query permission. One, several or all can be chosen. If the user has previously chosen a country, this list will be filtered to show the corresponding areas of that country.
- **Company:** it shows a list of the companies for which the user has query permission. One, several or all can be chosen. If the user has previously chosen a country and/or business area, this list will be filtered to show the companies corresponding to that country and/or business area. If an Excel template is to be exported for a single company, a single company must be selected in this field and the rest of optional search fields must be left blank.
- **Service Provider:** it shows a list of the service providers registered in the application. One, several or all can be chosen.
- **Category:** it shows a list of the categories of the possible contracted services included in the application. One, several or all can be chosen.

### Botones:

- **Accept:** when the user clicks on this the system searches the completed fields and opens another window showing a table with the results.
- **New:** when the user clicks on this the screen to create a new tax advisor is shown.

## RESULTS BOX




The screenshot shows the 'TAX ADVISOR' interface with a search results table. The table has columns for Financial Year, Country, Company, Service Provider, Category, Recording Amount, Provision Cost, and Total. The results are as follows:

Financial Year	Country	Company	Service Provider	Category	Recording Amount	Provision Cost	Total
<input type="radio"/> 2017	PANAMA	AGREGADOS Y MATERIALES D	PWC	Tax: Counselling	1.460,55	0,00	1.460,55
<input type="radio"/> 2017	COLOMBIA	FCC COLOMBIA SAS --- C4903	Otros (Other)	Tax: Counselling	7.704.000,00	0,00	7.704.000,00
<input type="radio"/> 2017	CHILE	FCC CONSTRUCCION CHILE SI	Otros (Other)	Tax: Counselling	398.950,00	0,00	398.950,00
<input type="radio"/> 2017	PERU	FCC CONSTRUCCION PERU SA	Otros (Other)	Tax: Counselling	16.800,00	0,00	16.800,00
<input type="radio"/> 2017	PERU	FCC CONSTRUCCION PERU SA	Otros (Other)	Others	5.067,00	0,00	5.067,00
<input type="radio"/> 2017	PERU	FCC CONSTRUCCION PERU SA	Otros (Other)	Others	4.866,00	0,00	4.866,00
<input type="radio"/> 2017	EGYPT	ORASQUALIA FOR THE DEVEL	Firma local (Local firm)	Tax: Counselling	37.500,00	0,00	37.500,00
<input type="radio"/> 2017	EGYPT	ORASQUALIA FOR THE DEVEL	Deloitte	Tax: Counselling	53.877,00	0,00	53.877,00
<input type="radio"/> 2017	EGYPT	ORASQUALIA FOR THE DEVEL	Deloitte	Tax: Compliance	95.000,00	0,00	95.000,00
<input type="radio"/> 2017	EGYPT	ORASQUALIA FOR THE DEVEL	Deloitte	Tax: Compliance	0,00	47.500,00	47.500,00

Records: 10 of 147

### Header fields of the results table:


- **Fiscal Year:** it shows the fiscal year of the data being queried.
- **Country:** it shows the country of the data being queried.
- **Company:** it shows the company of the data being queried.
- **Service Provider:** it shows the service provider of the data being queried.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Category:** it shows the category of the data being queried.
- **Recording Amount**
- **Provision Cost**
- **Total:** it shows the sum of the Recording Amount and the Provision Cost.
- **Document:** it shows an icon that links to the document related to the contracted service. When the user clicks on the icon a popup is shown with the related attached documents. This icon always appears in each row even if there is no related document.

#### Buttons:

- **Report:** when the user clicks on it the system generates a report and shows a tabular report with the information shown on the results screen in a new window.
- **Export to Excel:** when the user clicks on it the system opens a popup window with the option of generating a file with the advisor fees template. This template can be generated with or without data.




If an Excel template is to be exported for a single company, a single company must be selected in the **Company** field of the **Search** section and the rest of the optional fields must be left blank.

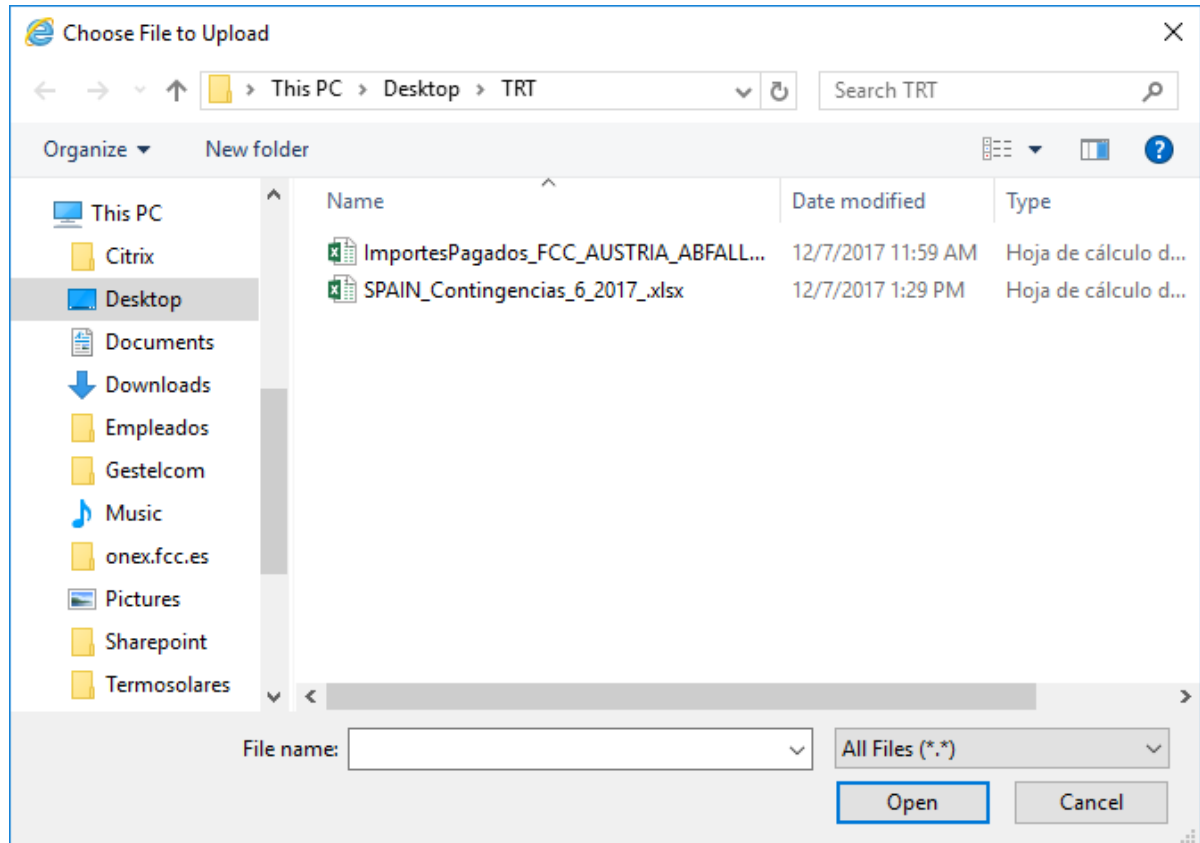
If the search has been filtered by fiscal year, the name of the file that is generated is: **AdvisorFees\_(fiscal year).zip**. If the search has been filtered by fiscal year and country, the name of the file that is generated is: **AdvisorFees\_(fiscal year)\_(country).zip**. If the search has been filtered by fiscal year and company, the name of the file that is generated is: **AdvisorFees\_(fiscal year)\_(company).zip**.

The system generates a .zip file with an Excel file for each Company for which the user has permission and in accordance with the filter used in the search.

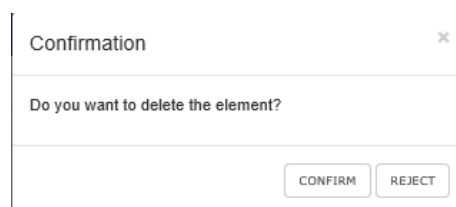
Accordingly, insofar as the generation of the templates is linked to the filter used in the search (and not the information visible in the results box) it is advisable to refine the search as much as possible on the query screen..

- **Import from Excel:** when the user clicks on this button the system opens a popup window with the option of importing an Excel file into the system. When loading the template will proceed to remove existing data for company and fiscal year.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0




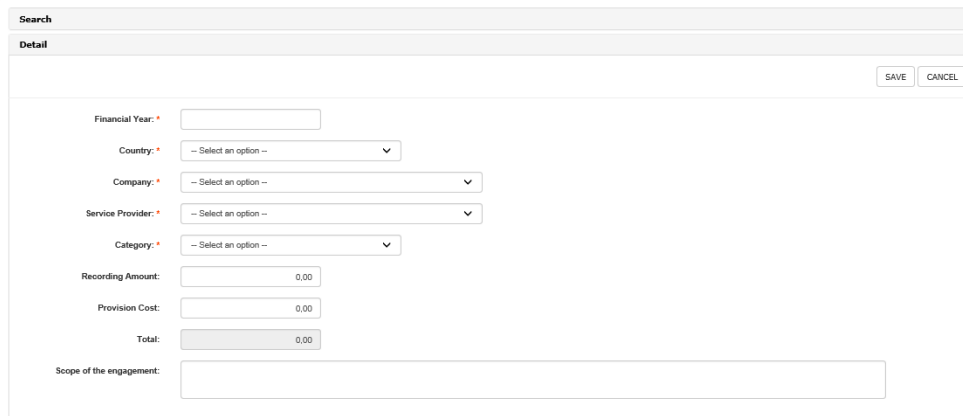
- **New:** when the user clicks on this the screen to create a new contracted service is shown.
- **Modify:** when the user clicks on this button the screen to modify the record of the selected service is shown.
- **Delete:** when the user clicks on this button the system shows a confirmation and if this is accepted, the selected record is deleted from the Results table.



### **TAX ADVISORY EXPENSES DATA REGISTRATION BOX**

To create a new record in the Advisor Fees module the user must first access the search box and click on “**New**”..

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0



Once the registration box has been accessed, the compulsory fields, which are indicated with an asterisk, must be completed. These fields refer to:

- **Fiscal Year:** the user enters the fiscal year in which the expenses of the tax advisors have been recorded as an expense or provisioned.
- **Country:** the user chooses the country of residence of the company that has contracted the service that is being registered.
- **Company:** the user chooses the name of the company that contracted the service from the external provider. If a country has been previously chosen, this field is filtered to show only the companies residing in it.
- **Service Provider:** the user chooses the name of the service provider from those registered in the system.
- **Category:** the user chooses the name of the category of the contracted service from those registered in the system.
- **Recording Amount:** the user enters the amount of the expense recorded in the accounts in relation to the service being registered.
- **Provision Cost:** the user enters, where applicable, the amount of the provision cost in relation to the service being registered.


Additionally, an optional field is provided for the description of the service, enabling the user to provide further information about the service being registered.

Finally, the bottom left shows the buttons for operations on documents attached to the Advisor Fees record, in such a way that the user can attach (and delete) any document he wants..

Buttons:

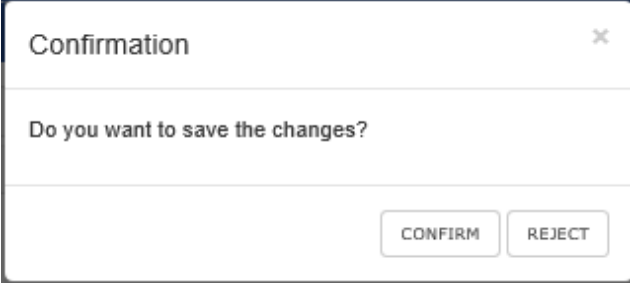
- **Save:** the system saves the data entered in the system, creating a new record.
- **Cancel:** it cancels the operation and returns the user to the search screen.

### 3.3.2 MODIFICATION OF DATA RELATED TO TAX ADVISORY EXPENSES

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

To modify the information related to records previously registered in the tax advisor module the user must first search for the specific data or record in accordance with the procedure described in the section **Query and entry of tax advisors**. Once the results table is shown, if the user selects a row of a record, the **Modify and Delete buttons will be activated**.

If the user clicks on Modify, he can access the data modification screen. This screen also enables documents to be attached and the removal of any documents previously uploaded into the application.



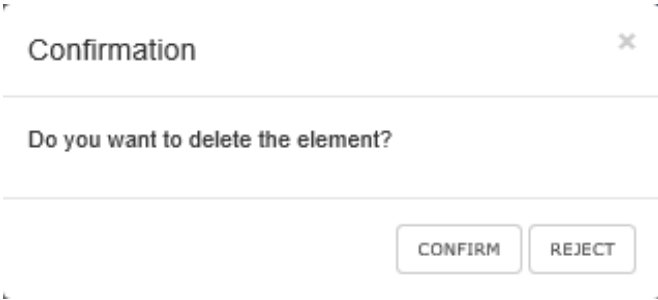
A confirmation dialog box titled "Confirmation" with a close button (X) in the top right corner. The main text asks "Do you want to save the changes?". At the bottom, there are two buttons: "CONFIRM" and "REJECT".

Once the values have been modified, the user clicks on “**Save**” to save the data in the system. The system will show a confirmation message, which the user must accept in order to finalise the modification..


### 3.3.3 DELETION OF DATA RELATED TO TAX ADVISORY EXPENSES

To delete or cancel data or records in the Advisor Expenses module the user must first perform a search in accordance with the procedure described in the section **Query and entry of fiscal advisors**. Once the results table is shown, if the user selects a row of a record, the **Modify and Delete** buttons will be activated.

If the user clicks on Modify, the system shows a window in which the user must confirm that he wants to delete the selected record..



A confirmation dialog box titled "Confirmation" with a close button (X) in the top right corner. The main text asks "Do you want to delete the element?". At the bottom, there are two buttons: "CONFIRM" and "REJECT".

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

### 3.3.4 TAX ADVISORY EXPENSES REPORT

The system enables the user to obtain a report with the results obtained from a specific search (by means of the procedure described in the section **Query and entry of tax advisors**). This report is obtained by clicking on the “**Report**” button in the top left of the **Results screen**.

The tabular report will have the following appearance, grouping the information for Category and Service Provider:


Business Area	Country	Company	Category	Service provider	Recording Amount	Provision Cost	Total
Building	ALGERIA	FCC CONSTRUCCION, S.A. SUCURSAL DE ARGELIA -- C999-CI3290	Special Project	PWC	17,220.00	0.00	17,220.00
				<b>Subtotal</b>	17,220.00	0.00	17,220.00
			Tax Counselling	BDO	0.00	15,498.00	15,498.00
				<b>Subtotal</b>	0.00	15,498.00	15,498.00
			<b>Subtotal</b>	17,220.00	15,498.00	32,718.00	
	<b>Subtotal</b>	17,220.00	15,498.00	32,718.00			
	BELGIUM	FCC CONSTRUCCION, S.A. SUCURSAL DE BELGICA -- C2773	Others	BDO	1,428.00	0.00	1,428.00
				<b>Subtotal</b>	1,428.00	0.00	1,428.00
			Tax Compliance	Otros (Other)	9,419.22	1,850.00	11,219.22
				<b>Subtotal</b>	9,419.22	1,850.00	11,219.22
<b>Subtotal</b>			10,847.22	1,850.00	12,647.22		
<b>Subtotal</b>	10,847.22	1,850.00	12,647.22				
BULGARIA	FCC CONSTRUCCION, S.A. SUCURSAL DE BULGARIA -- C009-CI206	Others	Firma local (Local firm)	32,939.90	5,399.98	38,339.89	
			<b>Subtotal</b>	32,939.90	5,399.98	38,339.89	
		<b>Subtotal</b>	32,939.90	5,399.98	38,339.89		
CANADA	FCC CANADA LTD. -- C560	Tax Counselling	Ernst&Young	0.00	4,087.84	4,087.84	
			<b>Subtotal</b>	0.00	4,087.84	4,087.84	
		<b>Subtotal</b>	0.00	4,087.84	4,087.84		
CHILE	CONSORCIO FCC-IQUIQUE LTDA. -- C014	Tax Counselling	Otros (Other)	570.50	0.00	570.50	
			<b>Subtotal</b>	570.50	0.00	570.50	
		<b>Subtotal</b>	570.50	0.00	570.50		
	FCC CONSTRUCCION CHILE SPA -- C4902	Tax Counselling	Otros (Other)	570.50	0.00	570.50	
			<b>Subtotal</b>	570.50	0.00	570.50	
	<b>Subtotal</b>	570.50	0.00	570.50			
	FCC CONSTRUCCION, S.A. SUCURSAL DE CHILE FCC CO ABIERTA AÑO PASADO -- C909-CI382-3	Tax Counselling	Otros (Other)	760.67	0.00	760.67	
<b>Subtotal</b>			760.67	0.00	760.67		
<b>Subtotal</b>	1,901.67	0.00	1,901.67				
COLOMBIA	COLOMBIANA DE INFRAESTRUCTURAS, S.A.S. -- C599	Tax Counselling	Otros (Other)	2,054.40	0.00	2,054.40	
			<b>Subtotal</b>	2,054.40	0.00	2,054.40	

## 3.4 REPORTING FISCAL

### 3.4.1 MONTH-END CLOSING

This module allows to close all the modules included in TRT at all user levels (entity key user, business area and corporation), blocking all types of modifications for those modules/levels that are closed.

The month-end closing can be done at entity, business area or corporation level, depending on the user's permission level.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

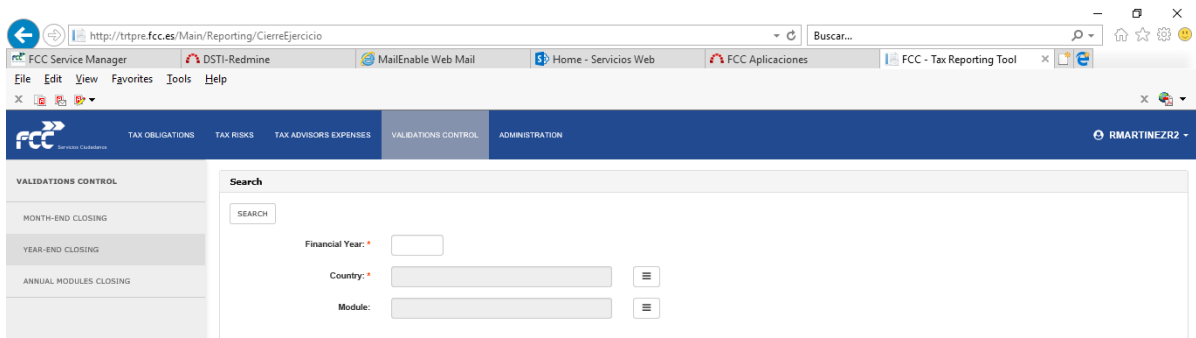
Below is described the month-end closing at each of the levels of the System. .

### 3.4.1.1 MONTH-END CLOSING - CORPORATION

- The month-end closing process at corporation users level is described below.

#### Access

The access route is as follows: **Validations control > Month-end Closing.**




#### *Validations Control > Years-End Closing*

#### Available Actions

- Search Tax Reporting and
- Updating.

#### Search Tax Reporting

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

This process enables the entry of criteria in order to obtain the status of the month-end closing of the Tax Reporting. That is, users are able to search for the modules corresponding to all the entities of a country with a twofold objective:


- To query their status: whether they are validated in a certain period and which is the level they are validated at (entity key user, business area user or corporation) and/or whether the corresponding period is finished or not.
- To proceed with the validation of the modules of the queried financial year and/or proceed to close it.

### **Compulsory search fields**

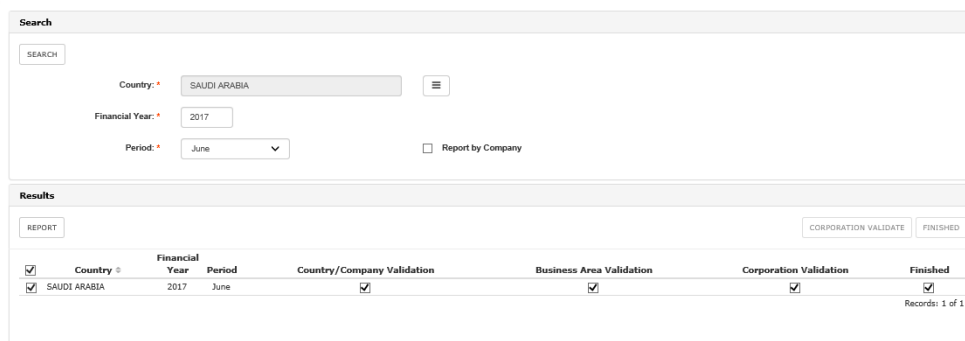
- **Countries:** multiselection field that shows a list of the countries included in TRT (for corporation users the complete list of the countries that have been loaded in the application will be shown). Users should select the countries with respect to which the reporting status is to be queried.
- **Financial Year:** calendar year with respect to which the reporting status is to be queried. By default the one corresponding to the date on which the query is made is presented unless this corresponds to December, in which case the previous financial year will be shown.
- **Period:** period (month) with respect to which the reporting status is to be queried. A list is shown with the twelve periods of the year.

To carry out the month-end closing at Corporation level the "Reporting by company" field must not be selected.

Report by Company

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

As a result of the search, the system will always show data in accordance with the search criteria entered by the user. If the selected period is not open, the information will be opened in “read only” mode and, therefore, it cannot be modified.




Search						
SEARCH						
Country:	SAUDI ARABIA					
Financial Year:	2017					
Period:	June		<input type="checkbox"/> Report by Company			
Results						
REPORT						
CORPORATION VALIDATE FINISHED						
<input checked="" type="checkbox"/>	Country	Financial Year	Period	Country/Company Validation	Business Area Validation	Corporation Validation
<input checked="" type="checkbox"/>	SAUDI ARABIA	2017	June	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
						Records: 1 of 1

### *Validations control > Month-End Closing*

The System shows on the results screen the records that correspond to the established criteria, indicating for each of them:

- **Country:** country with respect to which the information contained in the record is being shown.
- **Financial Year:** financial year with respect to which the information contained in the record is being shown.
- **Period:** period with respect to which the information contained in the record is being shown.

**Country/Company Validation:** the field will appear as marked when all the entity managers of a country (entity key users) have marked as validated the companies or entities they have been assigned to. Corporation users are able to validate the modules that do not appear as validated.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The mark indicates that only Area (business area) users and Corporation users can change data in the Tax Reporting Modules in that specific period and for that specific country.

- **Business Area Validation:** the field will appear as marked when all the business area managers (area key users) of a country have marked their respective Areas as validated. Corporation users are able to validate the modules that do not appear as validated.

The mark indicates that only a corporation user can change data of the Tax Reporting modules in that specific period and for that specific country.

- **Corporation Validation Corporation Validated:** the field will be marked when the corporation user has indicated as validated each and every one of the sections or modules included in tax reporting.


The mark indicates that no user (whether entity or area key users) can change data in the Tax Reporting modules in that specific Period and for that specific Country.

- **Finished:** the field will be marked when Corporation has marked as finalised each and every one of the sections or modules present in Tax Reporting. It indicates that no user (whether entity or area key users) can change data in the tax reporting modules in that period and for that country.

By clicking on the blue box to the left of the country field of each register (row) a window will be opened to enable the user to view the details of the validation undertaken for each module.

Module	Country/Company Validation	Business Area Validation	Corporation Validation	Finished
<b>Tax obligations</b>				
Impuestos pagados	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax risks</b>				
Contingencias	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Inspecciones	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

[Validations control > Month-End Closing > select a record](#)

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

## Updating

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This process enables the modification of the validation status of the modules in which the users of the entities must include information on a monthly basis.

To carry out the modification of the validation status it is necessary to perform the search corresponding to the countries whose status is going to be modified. The referred search must be carried out according to the procedure described in the section search tax reporting above.

Once on the results screen, there are two methods to carry out the aforementioned modification:


- **Massive validation:** on the results screen it is possible to **mass validate one or several countries**. This option enables the validation of all the modules of the selected countries at once.

To carry out this massive validation the user should use buttons "Corporation Validation" and "Finished", which are located in the top right of the results screen. These two buttons respectively enable validation at Corporation level as well as to mark a country as finalised..

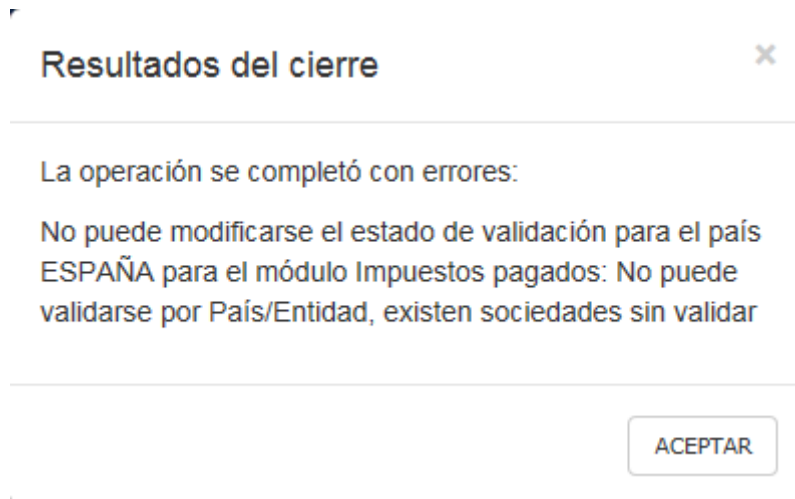
When this action is carried out all the validations at lower levels will also be done.

- **Corporation Validation:** by clicking this button all the modules belonging to the countries selected will be validated at Corporation level.
- **Finished:** By clicking this button, all the modules belonging to the selected countries will be marked as finished.

In case it is not permitted to validate a period, the button will be blocked and a message is shown at the bottom explaining the reasons why such action cannot be done.

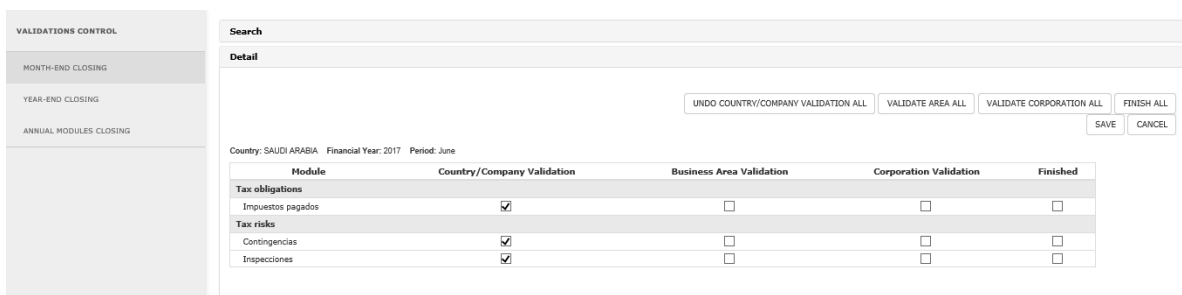
 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

In the event of an internal error in the program due to corrupt data, a table is opened with the fields module, financial year, country and the description of the reason for the error.




- **Individual validation of each of the modules:** On the results screen, users can individually modify the **validation status of each one of the modules of the countries** obtained as a result of the query.

By selecting a record by clicking on the blue box to the left of each field the following window will be opened:



Module	Country/Company Validation	Business Area Validation	Corporation Validation	Finished
Impuestos pagados	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contingencias	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inspecciones	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Validations control > Month-End Closing > Search > Select record to Detail*

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- The reference to the "Country", "Financial Year" and "Period" selected in the search criteria.
- Rows: as many as there are modules in TRT.
- Columns: as many as there are Validation statuses of the modules, which are:
  - Entity/country: it indicates whether the module has been validated or not for all the companies and entities belonging to the country (whether all the entity key users have validated the entities they have been assigned to).
  - Area: it indicates whether the module has been validated or not for all the business units belonging to a country (whether all the business area users have validated the entities for they have been assigned to).
  - Corporation: it indicates whether the module has been validated at corporation level or not.
  - Finished: it indicates whether the module is finished.


In the intersection between rows and columns you will find fields which would be marked (a cross) or not (blank field). By default these fields will always be completed with the value equivalent to "NO" (blank). These fields would be filled in grey when they are inactive, that is, when no action can be taken on them because they are open and/or not validated modules corresponding to previous periods.

### **Buttons:**

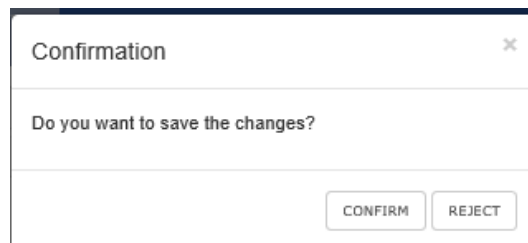
The buttons that users can find on this screen are as follows:

Save Cancel

- **Validate Country/Entity All:** by clicking this button all the tax reporting modules of all the entities belonging the selected country will be validated.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Validate Area All:** by clicking this button all the tax reporting modules of all the entities belonging the business areas of the selected country will be validated.
- **Validate Corporation All:** by clicking this button all the tax reporting modules of all the entities belonging the business areas of the selected country will be validated at Corporation level.
- **Validate End All:** by clicking this button all the tax reporting modules will be marked as Finished.
- **Save:** by clicking this button the changes made in the screen will be saved. A dialogue box will appear in order to confirm whether user is happy with saving the changes.:




- **Cancel:** the system will return to the previous window without saving any potential change..

### **Constraints:**

When performing the validation and closing of the modules individually it is necessary to take into account the following constraints:


- If a field of the "Area" column is marked as validated, the field corresponding to the "Entity/country" column will automatically be marked as validated.
- Only the information of the month of the system date or of previous months can be validated (mark the columns), never subsequent months.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- It is only possible to modify the "Tax reporting" information of open financial years.
- It is only possible to unmark the "Finalised period" field for the last finalised month in the system for a module/country combination.
- To prevent inconsistencies, corporation cannot make changes to finalised periods for the following modules:
  - Tax reforms and regulatory changes
  - Tax audits
  - Projects and operations
  - Country tax item ("Scheme" menu)
  - Country Type of payment
  - Country transfer prices item
  - Country tax rules on financing item
  - Group/area legal structure

The implications of marking "Period finalised" for a country/module/financial year/month are described below:

- The tax reporting corresponding to the period related to the following month for the module and country is automatically opened. For said period all the columns are shown unmarked.
- With respect to the modules "Tax reforms", "Projects and operations" and "Inspections" the data of the finalised period is automatically dumped in the period corresponding to the next month. This process shows differences when the closed period corresponds to December. In that case, this dumping process is not started when said period is finalised, but when the corresponding year-end closing is performed (and only for the data that is "in progress").
- The Finalisation of the "Contingencies" module of a country/financial year/month starts the calculation of interest on the last day of the month following the finalised one if it is a month from January to November (for December this process is undertaken by the year-end closing).
- If the period that is being finalised is the month of December, the year-end closing is automatically launched for that module/country/financial year, provided that the closing applies to said module. If the financial year cannot be closed because of a breach of one of the validations established in the corresponding use case, the user will be informed of the breached validation and the finalisation will be undertaken but the closing will not.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- For the modules: Related operations financing scheme, Internal procedures, Formal obligations and Tax calendar, whose information is not associated with a specific period, but with a financial year, the system will enable the registration or modification of data in accordance with the "validation" fields (Entity/country, Area and Corporation) of the last period for the module/country combination.


For their part, the repercussions of unmarking "Period finalised" for a country/module/financial year/month are:

- When the chosen period is opened again, the tax reporting corresponding to the chosen period with respect to the module and country is no longer available.
- For the modules "Tax Reforms", "Projects and operations" and "Tax audits" the data from the previous month is deleted, even if it has been subsequently modified (for the country in question).
- This is case unless the unmarked period is December, in which case it is the re-opening of the financial year that deletes the records.
- In the case of the "Contingencies" module the data calculated up to the last day of the month that was being finalised is deleted (for the country in question). This applies to the re-opening of the periods from January to November.

With respect to "Tax reporting", the system will take the following data:

- Profile of the user making the modification (Entity, Business area or Corporation).
- Module
- Financial Year/Period
- Country

And it queries the "Tax reporting" information for said combination.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- For the modules other than "Paid taxes amounts" and "Tax Management": Given that validations by user profile can only be undertaken if the period is not finalised and given that this data is only for the last reporting period (by country): it will not be possible to modify data for a month prior to that of the current Tax Reporting (not finalised).
- For the modules "Paid taxes amounts" and "Tax Management": In these cases, the validations by user profile can be undertaken even if the period is finalised: it will be possible to modify data for a month prior to that of the current Tax Reporting (not finalised).

### Corporation Month-End Closing Rport

The system enables a tabular report showing the Tax Reporting data of one or several countries to be obtained. The criteria selected by the user for the report are shown in this report.


The obtained report can be exported to the Word, Excel and PDF formats.

Each attribute of the content of the report corresponds to a module of the system indicating for each one of them the validation status it is in. The possible statuses are:

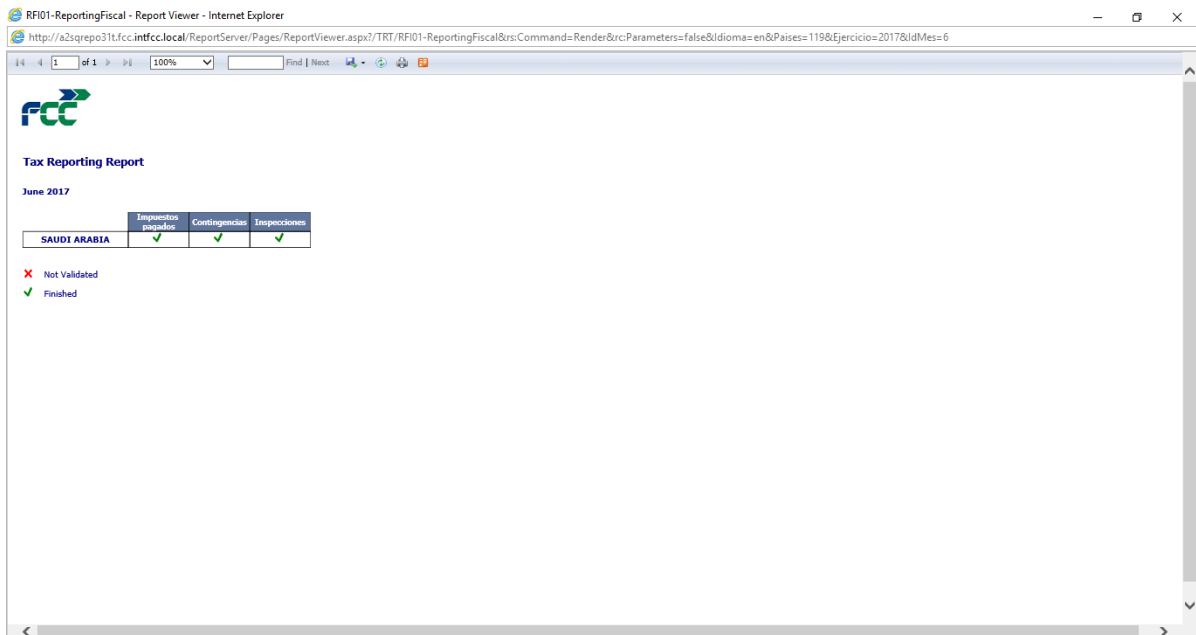
- Not validated
- Entity/country Validated
- Area Validated.
- Corporation Validated
- Finalised

It is obtained by clicking on the report button on the Results screen.

<b>VALIDATIONS CONTROL</b>  MONTH-END CLOSING  YEAR-END CLOSING  ANNUAL MODULES CLOSING	<div style="border: 1px solid #ccc; padding: 5px;"> <div style="background-color: #f0f0f0; padding: 2px;"><b>Search</b></div> <div style="background-color: #f0f0f0; padding: 2px;"><b>Results</b></div> <div style="padding: 5px;"> <div style="float: left; border: 1px solid #ccc; padding: 2px 5px;">REPORT</div> <div style="float: right; text-align: right;"> CORPORATION VALIDATE   FINISHED </div> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="text-align: left;"><input type="checkbox"/></th> <th style="text-align: left;">Country</th> <th style="text-align: left;">Financial Year</th> <th style="text-align: left;">Period</th> <th style="text-align: left;">Country/Company Validation</th> <th style="text-align: left;">Business Area Validation</th> <th style="text-align: left;">Corporation Validation</th> <th style="text-align: left;">Finished</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;"><input type="checkbox"/></td> <td>SAUDI ARABIA</td> <td>2017</td> <td>June</td> <td style="text-align: center;">☑</td> <td style="text-align: center;">☑</td> <td style="text-align: center;">☑</td> <td style="text-align: center;">☑</td> </tr> </tbody> </table> <div style="text-align: right; font-size: small; margin-top: 5px;">Records: 1 of 1</div> </div> </div>	<input type="checkbox"/>	Country	Financial Year	Period	Country/Company Validation	Business Area Validation	Corporation Validation	Finished	<input type="checkbox"/>	SAUDI ARABIA	2017	June	☑	☑	☑	☑
<input type="checkbox"/>	Country	Financial Year	Period	Country/Company Validation	Business Area Validation	Corporation Validation	Finished										
<input type="checkbox"/>	SAUDI ARABIA	2017	June	☑	☑	☑	☑										

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

## TAX REPORTING REPORT FORMAT



### 4.1.1.1 MONTH-END CLOSING – ENTITY AND BUSINESS AREA

The month-end closing process at the entity and business area level is described below.

#### Access

The access route is as follows: **Validations control > Month-end Closing.**

VALIDATIONS CONTROL

MONTH-END CLOSING

YEAR-END CLOSING

ANNUAL MODULES CLOSING

**Search**

SEARCH

Country: \*


Business Areas: \*

Company: \*

Financial Year: \*

Period: \*

Report by Company

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

### *Validations control > Month-End Closing*

The available actions are:

- Search Tax Reporting and
- Updating.


#### *Search Tax Reporting*

This process enables the entry of criteria in order to obtain the status of the month-end closing of Tax Reporting. That is, users are able to search for the modules corresponding to all the entities of a country with a twofold objective:

- To query their status: whether they are validated in a certain period and on what level (entity user, business area user or corporation) and/or whether the corresponding period is finished or not.
- To proceed with the validation of the modules of the queried financial year and/or proceed to close it.

#### **Compulsory search fields:**

- **Countries:** multiselection field that shows a list of the countries of residence of the companies the user has been assigned to. The user should select the countries with respect to which the reporting status is to be queried.
- **Business area:** multiselection field that shows a list of the business areas to which the companies the user has assigned belong. The list of business areas will vary in accordance with the countries selected in the previous field (Countries), that is, only business areas that are present in the countries selected by the user will appear.
- **Company:** multiselection field that shows a list of the companies assigned to the user that belong to the business areas selected in the previous field (Business areas). The list of companies will vary in accordance with the countries selected in the previous field "Countries", that is, only companies that belong to these business areas that are present in the countries selected by the user will appear.

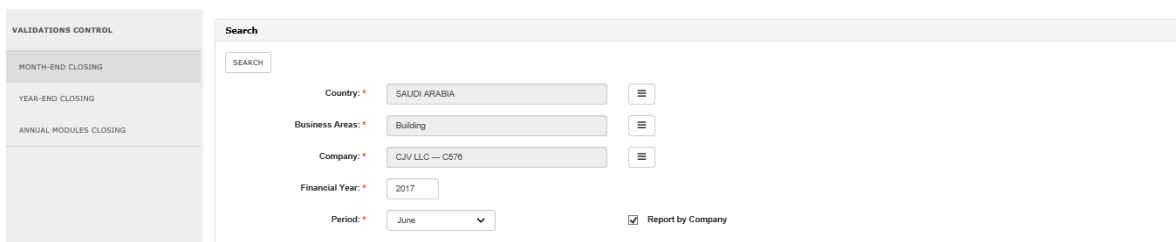
 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Financial Year:** calendar year with respect to which the reporting status is to be queried. By default the one corresponding to the date on which the query is made is presented unless this corresponds to December, in which case the previous financial year will be shown.
- **Period:** period (month) with respect to which the reporting status is to be queried. A list is shown with the twelve periods of the year.

To carry out the month-end closing at entity level the "Reporting by company" field must be selected.


Report by Company

As a result of the search, the system will always show data in accordance with the search criteria entered by the user. If the selected period is not open, the information will be opened in “read only” mode, which means that it cannot be modified.



*Validations control > Month-End Closing > Search.*

On the results screen, the system returns the records that correspond to the established criteria, indicating for the data:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0


- **Country:** country with respect to which the information contained in the record is being shown.
- **Financial Year:** financial year with respect to which the information contained in the record is being shown.
- **Period:** period with respect to which the information contained in the record is being shown.
- **Business Area:** business area to which each one of the companies that are obtained as a consequence of the search performed belongs.
- **Company:** company or companies resulting from the search process.
- **Company Validation:** the field will appear as marked when all the modules of that company are validated.
- **BU Validation:** the field will appear as marked when all the modules of that business area are validated.


If none of these fields is marked any user (regardless its level: Corporation, Business area or entity user) can change/enter the information of the modules of the Tax Reporting in that period and for that country.

By clicking on the blue box to the left of the country of each register (row) a window will be opened to enable the user to view the details of the validation undertaken for each module.

Search							
Results							
<input type="button" value="REPORT"/>				<input type="button" value="COMPANY VALIDATE"/>		<input type="button" value="UNDO BUSINESS UNIT VALIDATION"/>	
<input type="checkbox"/>	Country	Financial Year	Period	Business Area	Company	Company Validation	Business Unit Validation
<input type="checkbox"/>	SAUDI ARABIA	2017	June	Building	CIV LLC --- C576	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Records: 1 of 1							

[Validations control](#) > [Month-End Closing](#) > [Select record](#)

 <p><b>Proyecto:</b> TRT</p>	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

## Updating

This process enables the modification of the validation status of the modules in which the users of the entities must include information on a monthly basis.

*TO CARRY OUT THE MODIFICATION OF THE VALIDATION STATUS IT IS NECESSARY TO PERFORM THE SEARCH CORRESPONDING TO THE COMPANIES WHOSE STATUS IS GOING TO BE MODIFIED. THE REFERRED SEARCH MUST BE CARRIED OUT ACCORDING TO THE PROCEDURE DESCRIBED IN THE SECTION SEARCH TAX REPORTING ABOVE.*

*ONCE ON THE RESULTS SCREEN, THERE ARE TWO METHODS TO CARRY OUT THE AFOREMENTIONED MODIFICATION:*


- **Massive validation:** On the results screen it is possible to **mass validating one or several companies**. This option enables the validation of all the modules of the selected companies at once.

When this action is carried out all the validations of lower levels will also be performed. That is, if the validation is undertaken on the business area level, the system will automatically validate at the entity level.

To carry out this mass validation the user should use the "Company Validation" and "BU Validation" buttons, which are located in the top right of the results screen. These two buttons respectively enable validation at the company and business area levels..

- **Company Validation:** by clicking this button all the modules belonging to the companies selected will be validated at the Company level, provided that the user has been granted with the relevant permissions.
- **BU Validation:** by clicking this button all the modules belonging to the company selected will be validated at the Business Area level, provided that the user has been granted with the relevant permissions.

In case it is not permitted to validate a period, the button will be blocked and a message is shown at the bottom explaining the reasons why such action cannot be done.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

In the event of an internal error in the program due to corrupt data, a table is opened with the fields module, financial year, country, company, business area and the description of the reason for the error.

### Resultados del cierre ✕

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La operación se completó con errores:

No pudo modificarse el estado de validación para la sociedad AQUALIA - SUCURSAL ARABIA SAUDI --- SA1163 y el módulo Impuestos pagados: El período está finalizado para el país: ARABIA SAUDI


No pudo modificarse el estado de validación para la sociedad AQUALIA - SUCURSAL ARABIA SAUDI --- SA1163 y el módulo Contingencias: El período está finalizado para el país: ARABIA SAUDI

No pudo modificarse el estado de validación para la sociedad AQUALIA - SUCURSAL ARABIA SAUDI --- SA1163 y el módulo Inspecciones: El período está finalizado para el país: ARABIA SAUDI

- **Individual validation of each of the modules:** on the results screen, users can individually modify the **validation status of each one of the modules of the companies** obtained as a result of the query. This option enables the company by company month-end closing to be performed. That is, as each company finishes the completion of its data, the entity key user and, subsequently, the business area key user will proceed to close the corresponding modules. Therefore, this validation will be undertaken at the company level in two levels: by the manager of the entity and the manager of the business area for said entity.

Once all the entities of a country have been validated at the company level, the system will close the validation for Entity/country at the country basis. Moreover, once all the companies have been validated by the manager of the Business area, the system will automatically validate the business area level at the country basis.

Once all the modules of the companies belonging to a country have been validated at entity and business area at country basis, corporation users shall close such modules at

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

the corporation level. In this sense, corporation users should access the month-end closing module by country. This module enables the closing at corporation level of all the modules in which information is entered by Company or Country basis. Therefore, once being validated at the corporation level, all the modules will be finished. The details of how these validations are undertaken are provided in the section above (Month-End Closing – Corporation).

In case users wish to change the validation status of the modules in which the information has to be entered monthly, they must enter in the record of the company whose validation status is going to be modified by clicking on the blue box in the left of the country field. Accordingly, the following window will be send:

**Search**

**Detail**


Country: SAUDI ARABIA   Financial Year: 2017   Period: January   Business Area: Building   Company: CJV LLC -- C576

Module	Company Validation	Business Unit Validation
<b>Tax obligations</b>		
Impuestos pagados	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax risks</b>		
Contingencias	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Inspecciones	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

*Validations control > Month-End Closing > Search> Select record to detail.*

Once the record is selected a details window with the following information is shown:

- The "Country", "Financial Year", "Period", "Business area" and "Company" data selected in the search criteria.
- Rows: as many as there are modules in TRT.
- Columns:
  - Company Validation: it indicates whether the module has been validated or not by the corresponding entity key user.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Business Area Validation:** it indicates whether the module has been validated or not by the corresponding business area key user.

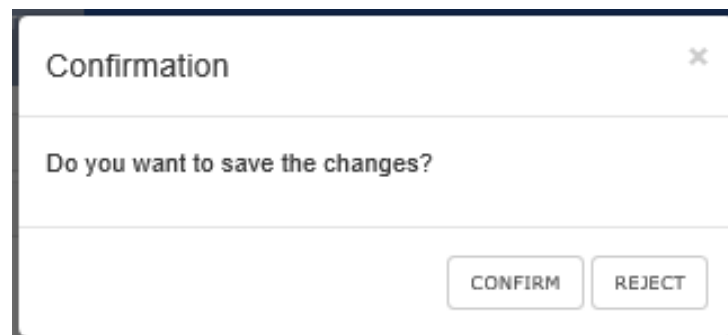
The intersection between rows and columns you will find fields which would be marked (a cross) or not (blank field). By default these fields will always be completed with the value equivalent to "NO" (blank). These fields would be filled in grey when they are inactive, that is, when no action can be taken on them because they are open and/or not validated modules corresponding to previous periods.


Each one of the indicated rows enables navigation to the menu point to whose maintenance it refers (they link to the listed menu points).

#### Buttons:

The buttons that the user can find on this screen are as follows:

- **Validate Country/Entity All:** it marks all the tax reporting modules for this company as validated at the entity key user level.
- **Validate Area All :** it marks all the tax reporting modules for this company as validated at the business area key user level.
- **Save:** it saves the data of the record. When this button is pressed the following confirmation box is triggered in the system:



 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Cancel:** it returns the user to the previous window.

### Constraints

Depending on their role users, are able to modify the value of the fields related to the validation of the modules in accordance with the following criteria:

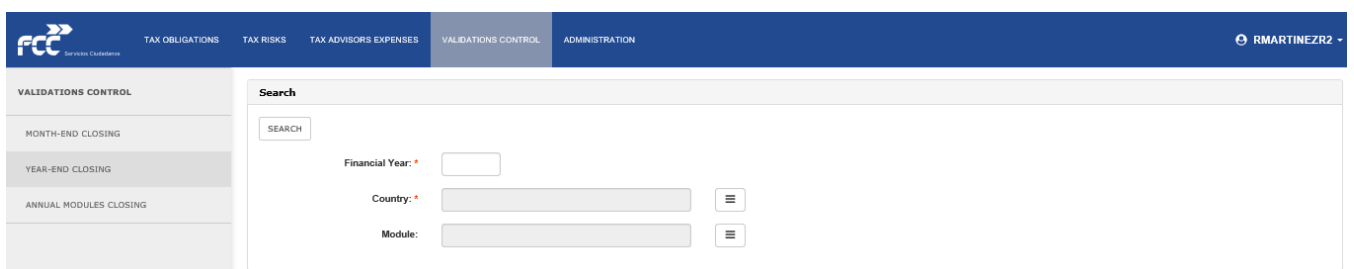
- Entity key users are able to mark/unmark the column corresponding to his own role (Company). Once these users have validated and saved the information, only the business area user can unmark said column to proceed to undo its validation.
- Business key users are able to mark/unmark the column corresponding to his own role (Business area) and those corresponding to lower levels (Company). Once these users have validated and saved the information, only corporation users can unmark this option.

#### 4.1.2 YEAR-END CLOSING

This process enables the year-end closing to be undertaken module by module.

### Access


This process enables the year-end closing to be undertaken module by module.



The screenshot shows the FCC web application interface. The top navigation bar includes 'TAX OBLIGATIONS', 'TAX RISKS', 'TAX ADVISORS EXPENSES', 'VALIDATIONS CONTROL', and 'ADMINISTRATION'. The 'VALIDATIONS CONTROL' menu is expanded, showing options for 'MONTH-END CLOSING', 'YEAR-END CLOSING', and 'ANNUAL MODULES CLOSING'. The 'YEAR-END CLOSING' option is selected. The search form contains the following fields:

- SEARCH** (button)
- Financial Year:**
- Country:**  (dropdown menu icon)
- Module:**  (dropdown menu icon)

#### *Validations control > Year-End Closing*

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

### **Compulsory search fields:**

- **Country:**

Multiselection field that shows a list of the continents as well as their corresponding countries.

- **Financial Year:**

By default, the financial year corresponding to the system date is shown unless the system date is December, in which case the previous financial year is shown.

- **Module:**

Multiselection field by means of a list with all the modules of the application.


### **Search Tax Closing**

It queries the status of the modules for each country and financial year.

The system will always return data in accordance with the search criteria entered by the user.

For the search: the “Country” only shows the countries for which the user has query permission.

For the modification: once the screen has been accessed in query mode it is possible to modify the statuses of the module by means of the buttons "Close", "Close all", "Open" and "Open all".

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

## Constraints

- For the search: the “**Country**” field only shows the countries for which the user has query permission.

Search			
Results			
Financial Year	Country	Module	Status
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="radio"/> 2017	BRASIL	Contingencias	Open
<input type="radio"/> 2017	BRASIL	Impuestos pagados	Open
<input type="radio"/> 2017	BRASIL	Inspecciones	Open

Records: 3 of 3


## Validations control > Year-End Closing > Search.

The system returns the records that correspond to the established criteria, indicating for each:

- Financial Year**
- Country**
- Module**
- Status:**

The status can be "Open" or "Closed".

## Updating

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Search

Results

Financial Year	Country	Module	Status	
<input type="radio"/>	2017	BRASIL	Contingencias	Open
<input type="radio"/>	2017	BRASIL	Impuestos pagados	Open
<input type="radio"/>	2017	BRASIL	Inspecciones	Open

Records: 3 of 3

*Validations control > Year-End Closing > Search> Select record to detail.*

Buttons:

- **Close:**

It changes the status of the selected module to "Closed".

- **Close all:**

It changes the status of all the modules to "Closed".

- **Open:**

It changes the status of the selected module to "Open".


- **Open all:**

It changes the status of all the modules to "Open".

In each option the system shows a confirmation message:

Constraints

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 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

To close a module all its periods have to have been previously finalised .

### 4.1.3 ANUAL MODULES CLOSING

This function allows to close and to validate the modules included in TRT to be reported on an annual basis (tax advisory expenses module and related operations and transfer prices modules - documentation) at all user levels (entity key user, business area and corporation), blocking all types of modification for those modules/levels that are closed.

The annual modules closing can be done at entity, business area or corporation level, depending on the user's permission level.

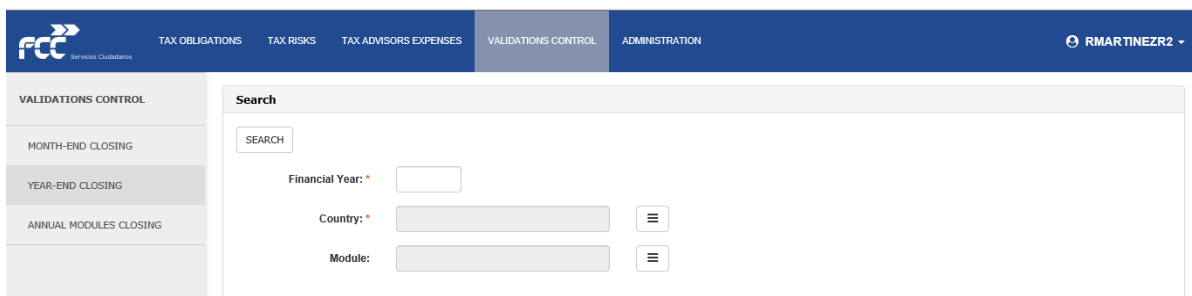
Below is described the annual modules closing at each of the levels of the system.

#### 4.1.3.1 ANNUAL MODULES CLOSING - CORPORATION

The operation of the closing process of the annual reporting modules on the corporation users level is described below.

### ACCESS

The access route is as follows: **Validations control > Annual Modules Closing**.




The screenshot shows the TRT system interface. The top navigation bar includes 'FCC Servicios Ciudadanos', 'TAX OBLIGATIONS', 'TAX RISKS', 'TAX ADVISORS EXPENSES', 'VALIDATIONS CONTROL', and 'ADMINISTRATION'. The user 'RMARTINEZR2' is logged in. The left sidebar shows a menu with 'VALIDATIONS CONTROL' selected, and sub-items: 'MONTH-END CLOSING', 'YEAR-END CLOSING', and 'ANNUAL MODULES CLOSING'. The main content area displays a search form with the following fields:

- SEARCH** (button)
- Financial Year:** \*
- Country:** \*
- Module:**

*Validations control > Year-End Closing*

The available actions are:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- Search for annual modules closing
- Updating.

### Search For Annual Modules Closing

This process enables the entry of criteria to obtain the situation of the closing of the annual reporting modules. That is, the search of the tax advisory expenses module and related operations and transfer prices modules (documentation corresponding to all the entities of a country with a twofold objective):

- Either to query their status: whether they are validated for a given financial year and on what level (entity user, business area user or corporation), or
- To proceed with the validation of the modules of the queried financial year and/or proceed to close it.


#### **Compulsory search fields:**

- **Countries:** the user should select the countries with respect to which the status of the annual reporting modules is to be queried.
- **Financial Year:** calendar year with respect to which the status of the annual reporting modules is to be queried. By default the one corresponding to the date on which the query is made is presented unless this corresponds to December, in which case the previous financial year will be shown.

By default, the financial year corresponding to the system date is shown unless the system date is December, in which case the previous financial year is shown.

To carry out the month-end closing in corporation the "Reporting by company" field cannot be selected.

**Report by Company:** \*

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

**As a result of the search, the system will always return data in accordance with the search criteria entered by the user.**


REPORT	COMPANY VALIDATE	UNDO BUSINESS UNIT VALIDATION	COMPANY VALIDATE	UNDO BUSINESS UNIT VALIDATION			
<input type="checkbox"/>	<b>Country</b>	<b>Financial Year</b>	<b>Business Area</b>	<b>Company</b>	<b>Module</b>	<b>Company Validation</b>	<b>Business Unit Validation</b>
<input type="checkbox"/>	SAUDI ARABIA	2017	Water Services	AQUALIA - SUCURSAL ARABIA SAUDI --- SA1163	Tax Advisor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
							Records: 1 of 1

*[Validations control > Year-End Closing > Search.](#)*

On the results screen, the system returns the records that correspond to the established criteria, indicating for each one:

- **Country:** country with respect to which the information contained in the record is being shown.
- **Financial Year:** financial year with respect to which the information contained in the record is being shown.
- **Module:** module with respect to which the information contained in the record is being shown.
- **Country/Entity Validation:** the field will be marked when all the entity managers of a country (entity key users) have marked as validated the companies or entities they have assigned. The corporation user can validate the modules that do not appear validated. The mark indicates that only area (business area) users and corporation users can change data in the annual tax reporting modules for that country.
- **Area Validation:** the field will be marked when all the business area managers (area key users) of a country have marked their respective Areas as validated. The corporation user can validate the modules that do not appear as validated.

The mark indicates that only a corporation user can change data of the annual tax reporting modules for that country.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- **Corporation Validation:** the field will be marked when the corporation user has indicated as validated each and every one of the sections or modules included in annual tax reporting.

The mark indicates that no user (whether entity or area key users) can change data in the annual tax reporting modules and for that country.

**Search**

**Results**


<input type="checkbox"/>	Country	Financial Year	Business Area	Company	Module	Company Validation	Business Unit Validation
<input type="checkbox"/>	SAUDI ARABIA	2017	Water Services	AQUALIA - SUCURSAL ARABIA SAUDI --- SA1163	Tax Advisor	<input type="checkbox"/>	<input type="checkbox"/>

Records: 1 of 1

[Validations control > Year-End Closing > Search > Select record to detail.](#)

The information that is shown is as follows:

- The "Country" and "Financial Year" data selected in the search criteria.
- Rows: as many modules of the annual reporting (Advisors Fee, Related Operations and Transfer Prices).
- Columns: as many as there are Validation statuses of the modules, which are:
  - Country/Entity Validation: it indicates whether the module has been validated or not for all the companies and entities of the country (whether all the entity key entities have validated the entities for which they are responsible).
  - Area Validation: it indicates whether the module has been validated or not for all the business units of a country (whether all the business area class users have validated the entities for which they are responsible).
  - Corporation Validation: it indicates whether the module has been validated by corporation or not.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The intersection between rows and columns is fields of the YES (a cross over the field) and NO (blank field) type. By default these fields will always be completed with the value equivalent to "NO" (blank). These fields are grey when they are inactive, that is, when no action can be taken on them because they are open and/or not validated modules corresponding to previous periods.

#### Buttons:

The buttons that the user can find on this screen are as follows:

- **Corporation Validation:** it marks all the validations of each module as validated.
- **Undo Corporation Validation:** it marks all the validations of each module as not validated.

### *CORPORATION Annual Modules Closing Report*


The system enables a tabular report showing the annual reporting data of one or several countries to be obtained. The criteria selected by the user for the report are shown in this report.

The obtained report can be exported to the Word, Excel and PDF formats.

Each attribute of the content of the report corresponds to a module of the system, indicating for each one of them the validation status it is in. The possible statuses are:

- Not validated
- Entity/country Validated
- Area Validated.
- Corporation Validated.

It is obtained by clicking on the report button on the Results screen.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

**Search**

SEARCH

Country: \* SAUDI ARABIA

Module: Honorario asesores

Financial Year: \* 2017

Report by Company: \*

---

**Results**

REPORT COMPANY VALIDATE UNDO BUSINESS UNIT VALIDATION COMPANY VALIDATE UNDO BUSINESS UNIT VALIDATION

<input type="checkbox"/>	Country	Financial Year	Module
<input type="checkbox"/>	SAUDI ARABIA	2017	Tax Advisor

Records: 1 of 1


## TAX REPORTING REPORT FORMAT



### Annual Validation Control Report Fiscal Year 2016

	Tax Advisor
<b>ALGERIA</b>	Finished
<b>ARGENTINA</b>	Finished
<b>SAUDI ARABIA</b>	Finished

#### 4.1.3.2 ANNUAL MODULES CLOSING – ENTITY AND BUSINESS AREA

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

The closing process of the annual reporting on the entity and business area users level is described below.

## Access

The access route is as follows: **Validations control > Annual Modules Closing.**

The screenshot shows the FCC system interface. The top navigation bar includes 'TAX OBLIGATIONS', 'TAX RISKS', 'TAX ADVISORS EXPENSES', 'VALIDATIONS CONTROL', and 'ADMINISTRATION'. The user is logged in as 'RMARTINEZR2'. The left sidebar shows 'VALIDATIONS CONTROL' with sub-items: 'MONTH-END CLOSING', 'YEAR-END CLOSING', and 'ANNUAL MODULES CLOSING'. The main content area is titled 'Search' and contains a search form with the following fields: 'SEARCH' (text input), 'Country' (SAUDI ARABIA), 'Business Areas' (Building), 'Company' (FCC CONSTRUCCION (SUCURSAL AR)), 'Module' (Honorario asesores), 'Financial Year' (2017), and 'Report by Company' (checked).

### Validations control > Year-End Closing


The available actions are:

- Search Tax Reporting and
- Updating.

## Search Tax Reporting

This process enables the entry of criteria to obtain the situation of the closing of modules that have to be reported on an annual basis. That is, users are able to search of the tax advisory expenses module and related operations and transfer prices modules (documentation corresponding to all the entities of a country) with a twofold objective:

- To query their status: whether they are validated in a given financial year and which is the level (entity key user, business area user or corporation), or

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- To proceed with the validation of the modules of the queried financial year and/or proceed to close it.


### **Compulsory search fields:**

- **Country:** multiselection field that shows a list of the countries of residence of the companies users has been assigned to. Users should select the countries with respect to which the reporting status is to be queried.
- **Business area:** multiselection field that shows a list of the business areas to which the companies the user has been assigned to belong. The list of business areas will vary in accordance with the countries selected in the previous field (Country), that is, only business areas that are present in the countries selected by the user will appear.
- **Company:** multiselection field that shows a list of the companies assigned to the user that belong to the business areas selected in the previous field (Business areas). The list of companies will vary in accordance with the countries selected in the previous field "Countries", that is, only companies that belong to these business areas that are present in the countries selected by the user will appear.
- **Financial Year:** calendar year with respect to which the reporting status is to be queried. By default the one corresponding to the date on which the query is made is presented unless this corresponds to December, in which case the previous financial year will be shown.
- **Period:** period (month) with respect to which the reporting status is to be queried. A list is shown with the twelve periods of the year.

To carry out the closing the "Reporting by company" field must be selected.

**Report by Company: \***

**As a result of the search, the system will always show data in accordance with the search criteria entered by the user. If the selected period is not open, the information will be opened in “read only” mode, which means that it cannot be modified.**

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

**Search**

SEARCH

Country: \* SAUDI ARABIA

Business Areas: \* Building

Company: \* FCC CONSTRUCCION (SUCURSAL AR)

Module: Honorario asesores


Financial Year: \* 2017

Report by Company: \*

*Validations control > Year-End Closing > Search.*

the system shows on the results screen, the records that correspond to the established criteria, indicating for the data:

- **Country:** country with respect to which the information contained in the record is being shown.
- **Financial Year:** financial year with respect to which the information contained in the record is being shown.
- **Business Area:** business area to which each one of the companies that are obtained as a consequence of the search performed belongs.
- **Company:** company or companies resulting from the search process.
- **Module:** module with respect to which the information contained in the record is being shown.
- **Company Validation:** the field will be marked when all the modules for that company are validated.
- **Business Area Validation:** the field will be marked when all the modules for that business area are validated.

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

If none is marked it means that any user profile can change data in the Tax Reporting Modules in that period and for that country.

### Updating

This process enables the modification of the validation status of the modules in which the users of the entities must include information on an annual basis.

To carry out the modification of the validation status it is necessary to perform the search corresponding to the countries whose status is going to be modified. The referred search must be carried out according to the procedure described in the section search tax reporting above.


Once on the results screen it is possible to individually modify the validation status of each one of the modules of the countries obtained as a result of the query. Accordingly it is necessary to select the field located on the right of each record.

Search							
Results							
<input type="button" value="REPORT"/>	<input type="button" value="COMPANY VALIDATE"/>		<input type="button" value="UNDO BUSINESS UNIT VALIDATION"/>		<input type="button" value="COMPANY VALIDATE"/>		<input type="button" value="UNDO BUSINESS UNIT VALIDATION"/>
<input type="checkbox"/>	Country	Financial Year	Business Area	Company	Module	Company Validation	Business Unit Validation
<input type="checkbox"/>	SAUDI ARABIA	2016	Building	FCC CONSTRUCCION (SUCURSAL ARABIA SAUDI) --- C275	Tax Advisor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
							Records: 1 of 1

[Reporting Fiscal > Cierre módulos anuales > Buscar > Seleccionar registro a Detallar.](#)

The information that is shown is as follows:

- The "Country" and "Financial Year" data selected in the search criteria.
- Rows: as many modules of the annual reporting (Advisors Fee, Related Operations and Transfer Prices).

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT –TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

- Columns: as many as there are Validation statuses of the modules, which are:
  - Company Validation: it indicates whether the module has been validated or not by the corresponding entity key user.
  - Business Area Validation: it indicates whether the module has been validated or not by the corresponding business area key user.


The intersection between rows and columns you will find fields which would be marked (a cross) or not (blank field). By default these fields will always be completed with the value equivalent to "NO" (blank). These fields would be filled in grey when they are inactive, that is, when no action can be taken on them because they are open and/or not validated modules corresponding to previous periods.

#### Buttons:

The buttons that the user can find on this screen are as follows:

- **Company Validation:** it marks all the validations of each module as validated on the entity user level.
- **Undo Company Validation:** it marks all the validations of each module as not validated on the entity user level.
- **Business Area Validation:** it marks all the validations of each module as validated on the business area user level.
- **Undo Business Area Validation:** it marks all the validations of each module as not validated on the business area user level.

In each option the system shows a confirmation message:

 <b>Proyecto:</b> TRT	<b>Código Documento:</b> TRT -TR435 - 01	<b>Descripción:</b> TRT User Manual	
	<b>Código Área:</b> Sistemas y tecnologías de la información	<b>Autor (es) Equipo / Área:</b> DSTI	
	<b>Fecha:</b> 07.06.2018	<b>Estado:</b> PREV	<b>Versión:</b> 1.0

Confirmation ×

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Do you want to save the changes?