SBR_v6 - Basic report

Respondent info

E-mail	Valdek@SKRIINING.ee
Start time	4/25/17
End time	5/31/17

1. Respondent

Number of respondents: 1

Country	Name	Lastname	Email	Company / Organization	Department
Estonia	Valdek	Järvpõld	valdek@skriining.ee	Association of Estonian Accountants	Council

Characteristics about the country and approach

2. Is there a cross-domain approach (SBR, Standard Business Reporting) regarding the digitalisation of information chains in your country?

Number of respondents: 1

3. Standardization across domains

Number of respondents: 1

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload /download)	Platform - gateway (system-to-system - connection)	Total	Average
Tax - corporate income tax	1	1	1	1	1	0	5	3
Tax - VAT	1	1	1	1	1	1	6	3.5
Tax - wage tax	1	1	1	1	1	0	5	3
Tax - personal taxes	1	1	1	1	1	0	5	3
Annual Accounts - Micro entities	1	1	1	1	1	0	5	3
Annual Accounts - Small entities	1	1	1	1	1	0	5	3
Annual Accounts - Medium entities	1	1	1	1	1	0	5	3
Annual Accounts - Large entities	1	1	1	1	1	0	5	3
Annual Accounts - Listed companies	1	1	1	1	1	0	5	3
Statistics	1	1	1	1	1	0	5	3
Banks (credit revisioning)	1	1	1	1	1	0	5	3
Supervision on Educational institutions	1	1	1	1	1	0	5	3
Supervision on Building corporations	1	1	1	1	1	0	5	3
Supervision on Healthcare	1	1	1	1	1	1	6	3.5
Supervision on Financial Institutions - Local FSA	1	1	1	1	1	0	5	3
Supervision on Financial Institutions - EBA	1	1	1	1	1	0	5	3
Supervision on Financial Institutions - EIOPA	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	
Total	16	16	16	16	16	2	82	3.06

4. Additional information regarding standardization across domains

Number of respondents: 1

- Annual report for all entities from 2010
  Project Reporting 3.0

5. Please describe the definitions used for categorizing micro, small, medium and large companies.

Number of respondents: 1

-       The size of a company depends on:
        -amount of assets
        -turnover
        -average number of employees
        Micro:
        -only one owner
        - assets < 0,175 million Euros
        -turnover < 0,05 million Euros
        Small:
        - assets <4 million Euros
        -turnover <8 million Euros
        -<50 employees
        Medium:
        - assets <20 million Euros
        -turnover <40 million Euros
        - <250 employees
        Large:
        - assets >20 million Euros
        -turnover >40 million Euros
        ->250 employees

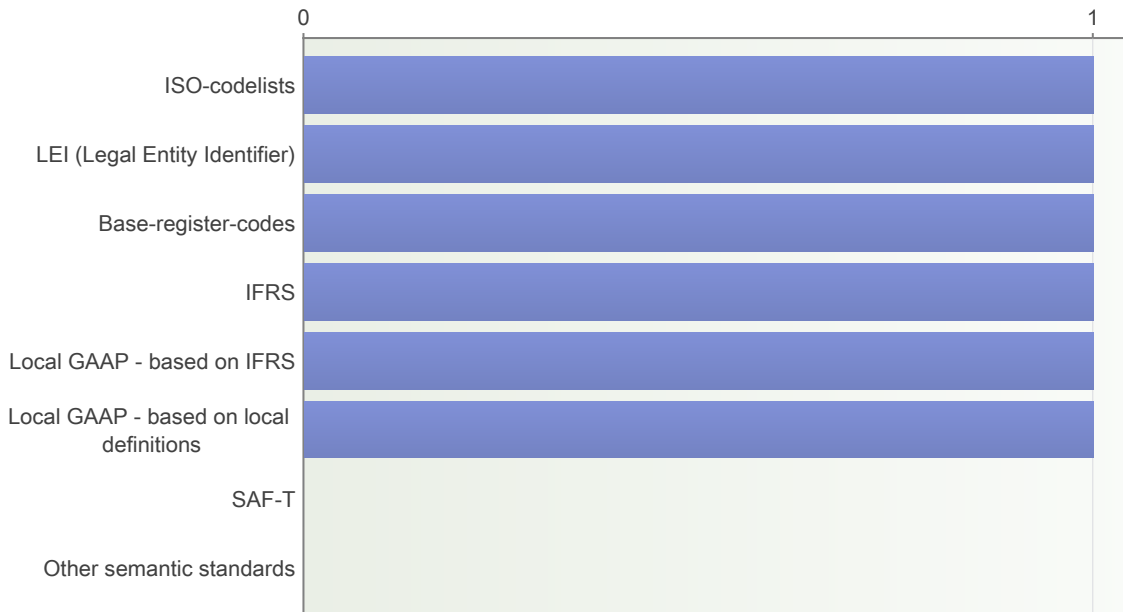## Characteristics about the cross-domain approach

6. Please describe the way how assurance is provided on the data

Number of respondents: 1

-       One may only send in XBRL report (which is automatically validated) or manually fill in web form (validated while data is entered)

7. Semantic standards used
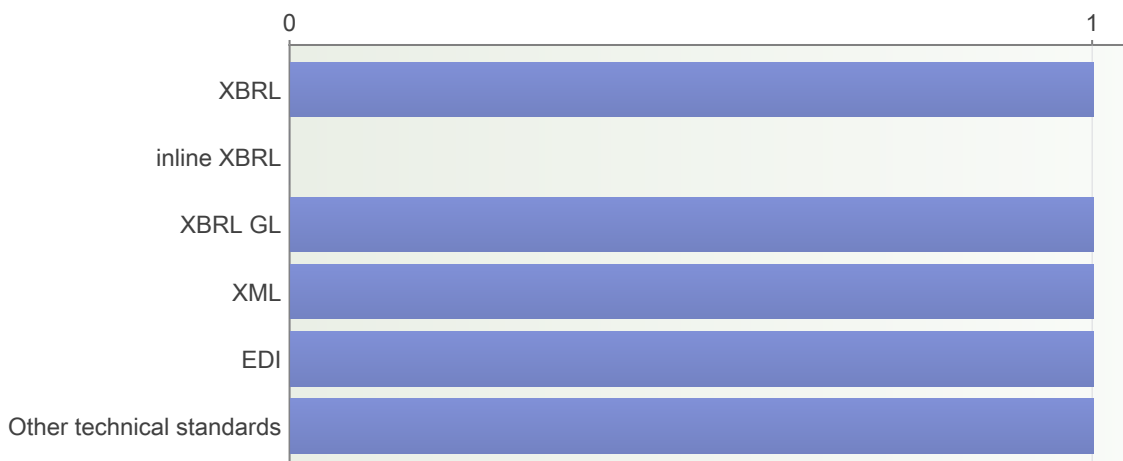
Number of respondents: 1

8. Please provide a reference / explanation to semantic standards

Number of respondents: 1

- INCOTERMS – Incoterms 2000; International Commercial Terms
  ISCED – International Standard Classification of Education
  ISCO – International Standard Classification of Occupations
  ISIC – International Standard Industrial Classification of All Economic Activities
  ISO-3166 – International Standard Codes for the Representation of the Names of Countries
  ISO-4217 – Codes for the Representation of Currencies and Funds
  ISO-639 – Codes for the Representation of Names of Languages

9. Technical standards used

Number of respondents: 1

- HL7

10. Please provide a reference / explanation to technical standards

Number of respondents: 1
- Annual report – XBRL
  Statistic, tax – XML
  Healthcare – HL7
  From January 2018 it is possible to send Wages and Salary information to Statistical Departement by XBRL-GL

11. Interface technologies used

Number of respondents: 1

Open text answers: Other interface technologies
- X-road

12. Please provide a reference / explanation to interface technologies

Number of respondents: 1
- X – Road –Estonian security channel for interchange information between filers and institutions

13. Security standards and technologies used

Number of respondents: 1

Open text answers: Other security methods
- ID-card, Mobile-ID

14. Please provide a reference / explanation to security methods

Number of respondents: 1

-        Mainly used ID-card

15. In your country, is there a mandated standard chart of accounts with mappings to regulatory reportings?

Number of respondents: 1

	0	1
Yes		
No	████████████████	

16. In your country, is there a referential chart of accounts with mappings to regulatory reportings?

Number of respondents: 1

	0	1
Yes	████████████████	
No		

17. Additional information regarding your approach with generating aggregated data from transactional data

Number of respondents: 1

-        Only Public sector have mandated chart of accounts

18. What are the main benefits that you are expecting to gain from having the cross-domain approach?

Number of respondents: 1

	Reduce burden on data providers	Reduce data collection costs for data receivers	Reduce reporting data collection time for data receivers	Increase quality of data	Total	Average
Tax - corporate income tax	1	1	1	1	4	2.5
Tax - VAT	1	1	1	1	4	2.5
Tax - wage tax	1	1	1	1	4	2.5
Tax - personal taxes	1	1	1	1	4	2.5
Annual Accounts - Micro entities	1	1	1	1	4	2.5
Annual Accounts - Small entities	1	1	1	1	4	2.5
Annual Accounts - Medium entities	1	1	1	1	4	2.5
Annual Accounts - Large entities	1	1	1	1	4	2.5
Annual Accounts - Listed companies	1	1	1	1	4	2.5
Statistics	1	1	1	1	4	2.5
Banks (credit revisioning)	1	1	1	1	4	2.5
Supervision on Educational institutions	1	1	1	1	4	2.5
Supervision on Building corporations	1	1	1	1	4	2.5
Supervision on Healthcare	1	1	1	1	4	2.5
Supervision on Financial Institutions - Local FSA	0	0	0	1	1	4
Supervision on Financial Institutions - EBA	0	0	0	1	1	4
Supervision on Financial Institutions - EIOPA	0	0	0	1	1	4
Other	0	0	0	0	0	
Total	14	14	14	17	59	2.76

19. Optional information about the main benefits

No answers.

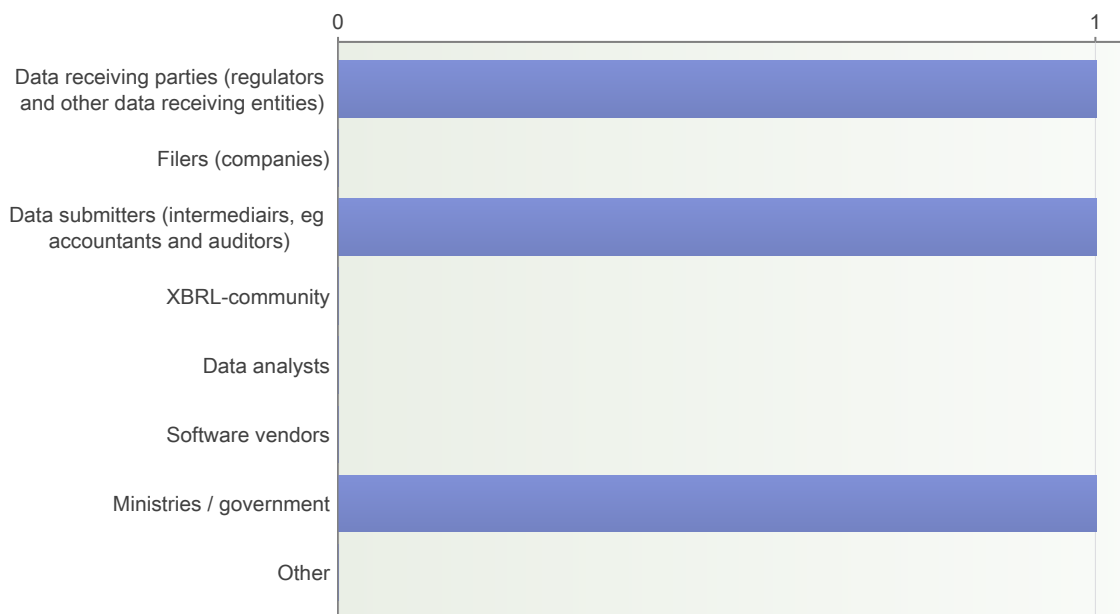## From transactional data to aggregated data

20. Please describe what other benefits you are expecting from the cross-domain approach?

Number of respondents: 1

- Overall improvement of economic environment

21. Which stakeholders are the driving forces behind the cross-domain approach?

Number of respondents: 1

22. Optional information about the stakeholders and driving forces
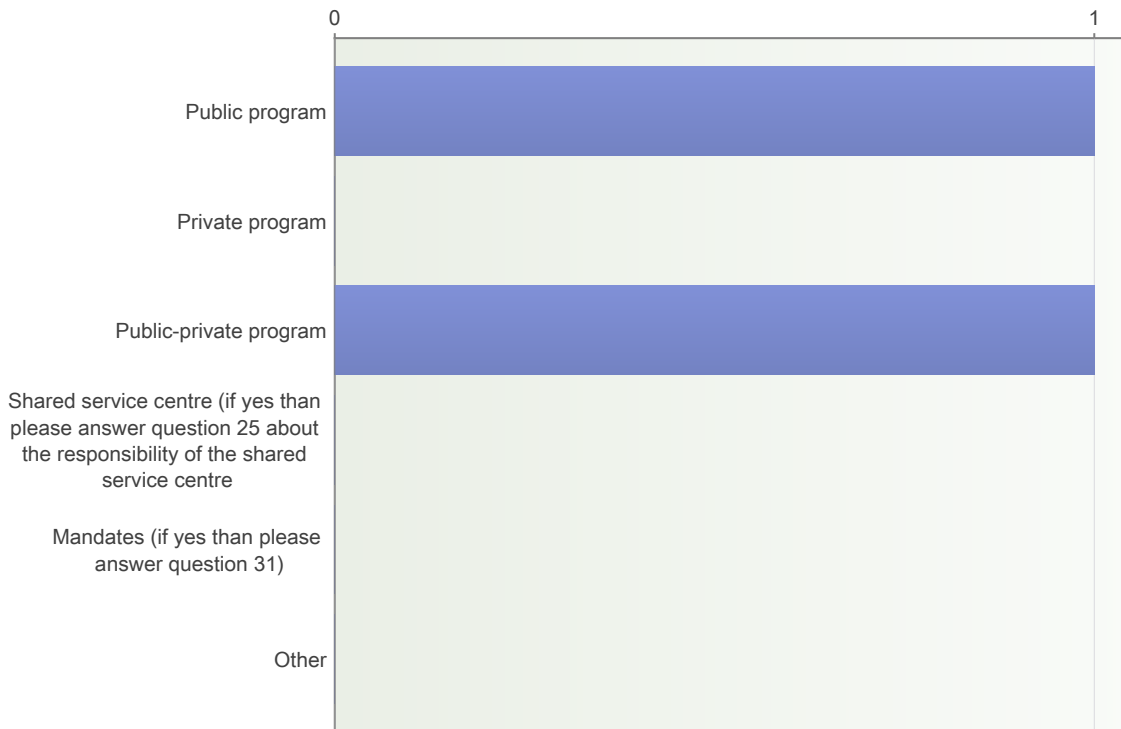
Number of respondents: 1

- Association of Estonian Accountants

23. Which instruments are used to reach the goals of the cross-domain approach

Number of respondents: 1

0	1

Public program

Private program

Public-private program

Shared service centre (if yes than please answer question 25 about the responsibility of the shared service centre

Mandates (if yes than please answer question 31)

Other

Motivators to move towards a cross-domain approach

24. Optional information about the instruments used

Number of respondents: 1

- Project Reporting 3.0 initiated in 2016, XBRL GL based transactional data aggregation for automated reporting. Wages & employment reporting should be usable from 2018.

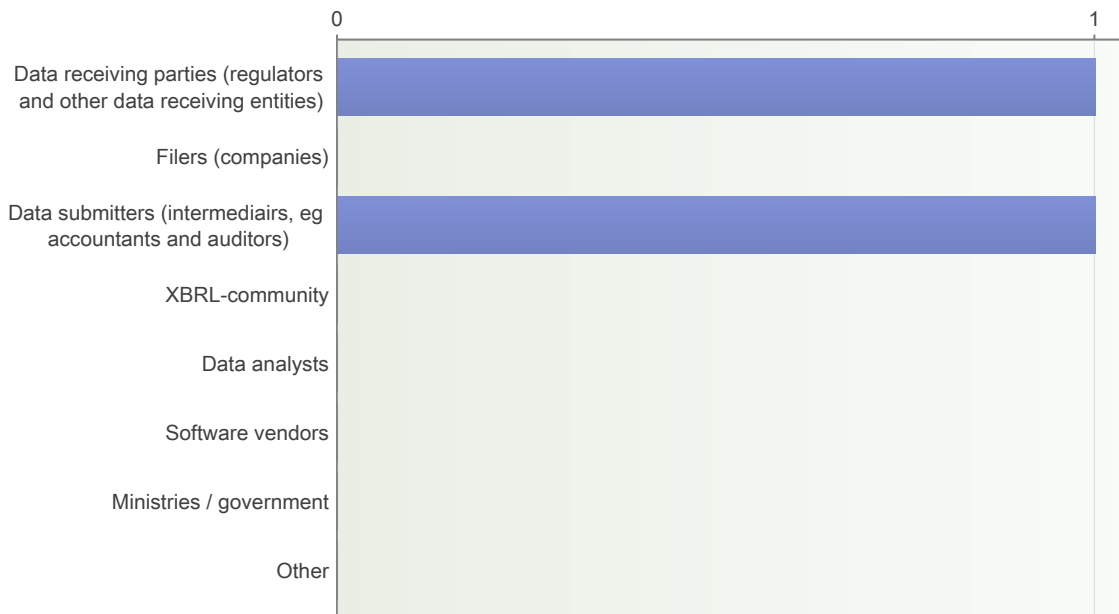## 25. What is the responsiblity of the shared service centre?

No answers.

26. Optional information about the shared service centre

No answers.

27. Which stakeholders were involved in the architectual choices regarding the data processes and platforms

Number of respondents: 1

	0	1
Data receiving parties (regulators and other data receiving entities)		
Filers (companies)		
Data submitters (intermediairs, eg accountants and auditors)		
XBRL-community		
Data analysts		
Software vendors		
Ministries / government		
Other		

28. Optional information about the stakeholders involved in the architectual choices regarding the data processes and platforms

Number of respondents: 1

- Association of Estonian Accountants is supporting XBRL GL approach.

Governance model of the cross-domain approach

29. To what extent are stakeholders involved in the implementation of the cross-domain approach?

Number of respondents: 1

	0	1	2	3	4	5	Total	Average
Data receiving parties (regulators and other data receiving entities)	0	0	0	0	0	1	1	5
Filers (companies)	0	1	0	0	0	0	1	1
Data submitters (intermediairs, eg accountants and auditors)	0	0	0	0	1	0	1	4
XBRL-community	1	0	0	0	0	0	1	0
Data analysts	1	0	0	0	0	0	1	0
Software vendors	0	1	0	0	0	0	1	1
Ministries / government	0	0	0	1	0	0	1	3
Other	0	0	0	0	0	0	0	
Total	2	2	0	1	1	1	7	2

30. Optional information about the extent of stakeholders involved in the implementation of the cross-domain approach (SBR)

No answers.

31. Please indicate if there is a mandate regarding some reporting domain / some part of the cross-domain approach?

Number of respondents: 1

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload /download)	Platform - gateway (system-to-system - connection)	Total	Average
Tax - corporate income tax	0	0	0	0	0	0	0	
Tax - VAT	0	1	1	0	1	0	3	3.33
Tax - wage tax	0	1	1	0	1	0	3	3.33
Tax - personal taxes	0	1	1	0	1	0	3	3.33
Annual Accounts - Micro entities	0	1	1	0	1	0	3	3.33
Annual Accounts - Small entities	0	1	1	0	1	0	3	3.33
Annual Accounts - Medium entities	0	1	1	0	1	0	3	3.33
Annual Accounts - Large entities	0	1	1	0	1	0	3	3.33
Annual Accounts - Listed companies	0	1	1	0	1	0	3	3.33
Statistics	0	0	0	0	0	0	0	
Banks (credit revisioning)	0	0	0	0	0	0	0	
Supervision on Educational institutions	0	0	0	0	0	0	0	
Supervision on Building corporations	0	0	0	0	0	0	0	
Supervision on Healthcare	0	0	0	0	0	0	0	
Supervision on Financial Institutions - Local FSA	0	0	0	0	0	0	0	
Supervision on Financial Institutions - EBA	0	0	0	0	0	0	0	
Supervision on Financial Institutions - EIOPA	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	
Total	0	8	8	0	8	0	24	3.33

32. Additional information regarding standardization across domains

Number of respondents: 1

- XBRL reporting is mandatory for annual reports and some tax reports.

33. How do you measure the effectiveness of the cross-domain approach (SBR) initiative?

Number of respondents: 1

34. Past studies made about the effectiveness of the cross-domain approach (SBR)

Number of respondents: 1

- The need for SBR advantages has been expressed in annual reports of Statistics Estonia, lately 2016:

  http://www.stat.ee/dokumendid/581968

  Further studies in detail have been carried out internally in-house.

35. Please evaluate your progress regarding cross-domain standardization

Number of respondents: 1

	0	1	2	3	4	5	Total	Average
Data dictionaries	0	0	0	1	0	0	1	3
Data format	0	0	0	1	0	0	1	3
Filing processes	0	0	0	1	0	0	1	3
Communication from the government to filers	0	0	0	0	1	0	1	4
Platform - website (manual upload/download)	0	0	0	0	1	0	1	4
Platform - gateway (system-to-system-connection)	0	0	1	0	0	0	1	2
Total	0	0	1	3	2	0	6	3.17

36. Please evaluate the adaptation level of cross-domain approach (SBR) complying electronic filings per reporting domain

Number of respondents: 1

	0 = paper - mail	1 = unstructured data - web upload	2 = structured data - web upload	3 = unstructured data - system to system	4 = structured data - system to system	Total	Average
Tax - corporate income tax	0	0	0	0	0	0	
Tax - VAT	0	0	0	0	0	0	
Tax - wage tax	0	0	0	0	0	0	
Tax - personal taxes	0	0	0	0	0	0	
Annual Accounts - Micro entities	0	0	1	0	1	2	4
Annual Accounts - Small entities	0	0	1	0	1	2	4
Annual Accounts - Medium entities	0	0	1	0	0	1	3
Annual Accounts - Large entities	0	0	1	0	0	1	3
Annual Accounts - Listed companies	0	0	1	0	0	1	3
Statistics	0	0	0	0	0	0	
Banks (credit revisioning)	0	0	0	0	0	0	
Supervision on Educational institutions	0	0	0	0	0	0	
Supervision on Building corporations	0	0	0	0	0	0	
Supervision on Healthcare	0	0	0	0	1	1	5
Supervision on Financial Institutions - Local FSA	0	0	0	0	0	0	
Supervision on Financial Institutions - EBA	0	0	0	0	0	0	
Supervision on Financial Institutions - EIOPA	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
Total	0	0	5	0	3	8	3.67

37. Additional information about the progress and adaptation

Number of respondents: 1

- At the moment Estonian e-filing solutions are mostly non-SBR.

38. Please evaluate the adaptation level of all electronic filings per reporting domain

Number of respondents: 1

	0 = paper - mail	1 = unstructured data - web upload	2 = structured data - web upload	3 = unstructured data - system to system	4 = structured data - system to system	Total	Average
Tax - corporate income tax	0	0	1	0	0	1	3
Tax - VAT	0	0	1	0	0	1	3
Tax - wage tax	0	0	1	0	0	1	3
Tax - personal taxes	0	0	1	0	0	1	3
Annual Accounts - Micro entities	0	0	1	0	0	1	3
Annual Accounts - Small entities	0	0	1	0	0	1	3
Annual Accounts - Medium entities	0	0	1	0	0	1	3
Annual Accounts - Large entities	0	0	1	0	0	1	3
Annual Accounts - Listed companies	0	0	1	0	0	1	3
Statistics	0	0	1	0	0	1	3
Banks (credit revisioning)	0	0	1	0	0	1	3
Supervision on Educational institutions	0	0	1	0	0	1	3
Supervision on Building corporations	0	0	1	0	0	1	3
Supervision on Healthcare	0	0	0	0	1	1	5
Supervision on Financial Institutions - Local FSA	0	0	1	0	0	1	3
Supervision on Financial Institutions - EBA	0	0	0	0	0	0	
Supervision on Financial Institutions - EIOPA	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
Total	0	0	14	0	1	15	3.13

39. Please evaluate the level of XBRL filing per reporting domain

Number of respondents: 1

	0 %	20 %	40 %	60 %	80 %	100 %	Total	Average
Tax - corporate income tax	1	0	0	0	0	0	1	1
Tax - VAT	1	0	0	0	0	0	1	1
Tax - wage tax	1	0	0	0	0	0	1	1
Tax - personal taxes	1	0	0	0	0	0	1	1
Annual Accounts - Micro entities	0	1	0	0	0	0	1	2
Annual Accounts - Small entities	0	1	0	0	0	0	1	2
Annual Accounts - Medium entities	0	1	0	0	0	0	1	2
Annual Accounts - Large entities	0	1	0	0	0	0	1	2
Annual Accounts - Listed companies	0	1	0	0	0	0	1	2
Statistics	1	0	0	0	0	0	1	1
Banks (credit revisioning)	1	0	0	0	0	0	1	1
Supervision on Educational institutions	1	0	0	0	0	0	1	1
Supervision on Building corporations	1	0	0	0	0	0	1	1
Supervision on Healthcare	1	0	0	0	0	0	1	1
Supervision on Financial Institutions - Local FSA	1	0	0	0	0	0	1	1
Supervision on Financial Institutions - EBA	0	0	0	0	0	1	1	6
Supervision on Financial Institutions - EIOPA	0	0	0	0	0	1	1	6
Other	0	0	0	0	0	0	0	
Total	10	5	0	0	0	2	17	1.88

40. Additional information about the adaptation level of all electronic filings

Number of respondents: 1

-      Healthcare reporting is mandatory HL7, which is not XBRL

41. Please indicate if you have plans to increase standardization in the cross-domain approach for each reporting domain in the near future

Number of respondents: 1

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload /download)	Platform - gateway (system-to-system - connection)	Total	Average
Tax - corporate income tax	0	0	0	0	0	1	1	6
Tax - VAT	0	0	0	0	0	1	1	6
Tax - wage tax	0	0	0	0	0	1	1	6
Tax - personal taxes	0	0	0	0	0	1	1	6
Annual Accounts - Micro entities	0	0	0	0	0	1	1	6
Annual Accounts - Small entities	0	0	0	0	0	1	1	6
Annual Accounts - Medium entities	0	0	0	0	0	1	1	6
Annual Accounts - Large entities	0	0	0	0	0	1	1	6
Annual Accounts - Listed companies	0	0	0	0	0	1	1	6
Statistics	0	0	0	0	0	1	1	6
Banks (credit revisioning)	0	0	0	0	0	1	1	6
Supervision on Educational institutions	0	0	0	0	0	1	1	6
Supervision on Building corporations	0	0	0	0	0	1	1	6
Supervision on Healthcare	0	0	0	0	0	1	1	6
Supervision on Financial Institutions - Local FSA	0	0	0	0	0	0	0	
Supervision on Financial Institutions - EBA	0	0	0	0	0	0	0	
Supervision on Financial Institutions - EIOPA	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	
Total	0	0	0	0	0	14	14	6

42. Additional information about the future plans on standardization in the cross-domain approach

No answers.

Methods of measuring effectiveness of the cross-domain approach

43. Narrative history about the project

Number of respondents: 1

- Estonia has been on digitalisation road for years, electronic annual reporting was made mandatory in 2010. There are domain-specific projects such as eHealth or eTaxOffice where electronic filing has been going to mainstream. Estonia has long history with electronic identification, e-services and we have connected many public intitutional IT-systems with X-road.

44. Narrative story of future plans

Number of respondents: 1

- Estonia has ambitious plans to create zero-bureaucracy environment for both citizens and enterprises. E-services should automate most of routine tasks and reduce costs significantly. Standardisation and unified approach are the key to success, therefore the support for XBRL and similar standards.

45. Narrative story of factors affecting the local adoptation

Number of respondents: 1

- Zero-bureaucracy was initiated by three ministries (Economic Affairs, Finance and Justice), with several agencies (Tax Administration, Central Bureau of Statistics, Chamber of Commerce, Association of Estonian Accountants) in a direct role.

46. Narrative story of past or current challenges

Number of respondents: 1

- Innovating means always that stakeholders have to change their processes and software. Therefore the main challenge has been and will be getting everybody involved and see the benefits of standardisation and automation.

Evaluation of progress and adaptation of the cross-domain approach

Digitisation of information flows