

SBR_v6 - Basic report

Respondent info

E-mail	f_hietbrink@belastingdienst.nl
Start time	4/21/17
End time	5/12/17

1. Respondent

Number of respondents: 1

Country	Name	Lastname	Email	Company / Organization	Department	Date of response/update
Netherlands	Frans	Hietbrink	f_hietbrink@belastingdienst.nl	Netherlands Tax and Customs Administration	Central Administrative Processes	May 15th 2018

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	0	1	5	3.2
Tax - VAT	1	1	1	1	0	1	5	3.2
Tax - wage tax	0	0	1	1	0	1	3	4.33
Tax - personal taxes	1	1	1	1	0	1	5	3.2
Annual Accounts - Micro entities	1	1	1	1	1	1	6	3.5
Annual Accounts - Small entities	1	1	1	1	1	1	6	3.5
Annual Accounts - Medium entities	1	1	1	1	1	1	6	3.5
Annual Accounts - Large entities	1	1	1	1	0	1	5	3.2
Annual Accounts - Listed companies	1	1	1	1	0	1	5	3.2
Statistics	1	1	1	1	0	1	5	3.2
Banks (credit revisioning)	1	1	1	1	1	1	6	3.5
Supervision on Educational institutions	1	1	1	1	1	1	6	3.5
Supervision on Building corporations	1	1	0	1	0	0	3	2.33
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	1	1	0	1	3	4.33
Sustainability Reporting	0	0	0	0	0	0	0	
Total	12	12	13	14	5	13	69	3.41

4. Additional information regarding standardization across domains

Number of respondents: 1

- In the Netherlands we started with standardization for the benefit of small and medium enterprises.

As the intermediaries both support small enterprises and the owners (and their relatives) of these enterprises the Tax Authorities also include Personal Income Tax and Allowances. The Tax Authorities use the same standards for the filing process of Wage Tax (XML), Country-by-Country (OECD-XML), Dividend Tax (XBRL).

The banks are working on new domains: real estate, leasing&factoring and sustainability. The Real estate taxonomy will consist of valuation report, assignment to valuator, occupancy lists. Real estate reports can be used for regulatory reporting , e.g. AnaCredit to EC. Regarding leasing and factoring the banks are investigating the use of private deeds of pledge, yellow-goods lists (building equipment), UBL for invoicing.

The SBR program started with the process of sending information to the regulatory parties. The regulatory

parties are just beginning with the implementation of sending information to the companies using the SBR standards. The banks are preparing for the sending of the Standard Bank Declaration: a declaration by the bank to the client to inform about the products, outstandings, capital, etc,

Regarding Sustainability Reporting the SBR Program has started investigating possible use cases. The banks have a specific interest in sustainability: providing loans based on sustainability criteria: carbon disclosure, social and environmental risks (e.g. child labour, climate-related risks).

Waiting for the decisions regarding ESMA the listed companies are not yet part of the program. We have to decide what the impact is of introducing iXBRL as part of the set of standards we are currently using.

As the Financial Institutions are working according the standards of EBA and EIOPA this supervision is not (yet) supported by SBR. Therefore there are no ✓ in the question regarding the cross-domain approach while there are ✓ in question 38.

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:

- assets < 0,35 million Euros
- turnover < 0,7 million Euros
- < 10 employees

Small:

- assets 0,35-6 million Euros
- turnover 0,7-12 million Euros
- 10-50 employees

Medium:

- assets 6-20 million Euros
- turnover 12-40 million Euros
- 50-250 employees

Large:

- assets >20 million Euros
- turnover >40 million Euros
- >250 employees

Characteristics about the cross-domain approach

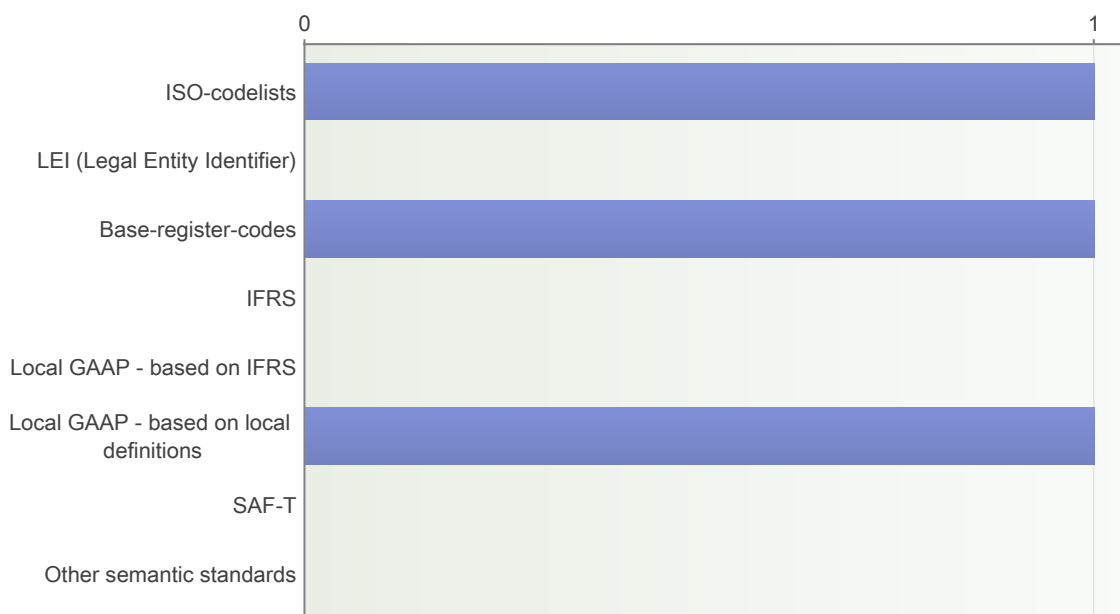
6. Please describe the way how assurance is provided on the data

Number of respondents: 1

- Starting January 1st 2018 auditors of medium size entities provide their auditors report regarding reporting year 2017 in XBRL format to clients who have to publish their annual accounts to the Chamber of Commerce. For more detailed information we refer to website of the Dutch CPA organization NBA: the Dutch SBR Assurance approach (<https://www.nba.nl/themas/ict/sbr-assurance-oplossing/>)

7. Semantic standards used

Number of respondents: 1



8. Please provide a reference / explanation to semantic standards

Number of respondents: 1

- ISO 8601: date/time
- ISO 3166: countries
- ISO 4217: currencies

Eurostat: definitiondatabase

Baseregisters: citizens, companies, addresses, income, cars

9. Technical standards used

Number of respondents: 1



10. Please provide a reference / explanation to technical standards

Number of respondents: 1

- Within SBR we have chosen XBRL as the standard.

Regarding Wage Taks this was one change too much (remains XML for the time being).

Regarding CbC-reporting we have chosen to use the OECD-XML-standard.

11. Interface technologies used

Number of respondents: 1



Open text answers: Other interface technologies

- FTP

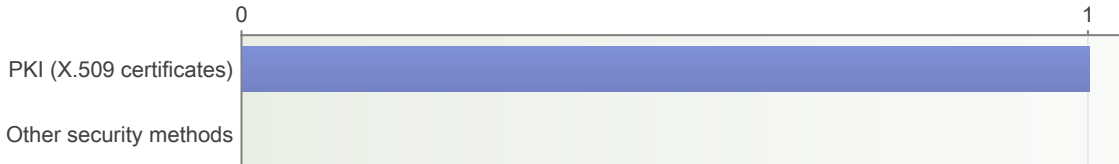
12. Please provide a reference / explanation to interface technologies

Number of respondents: 1

- Within SBR we use:
 - SOAP (WUS) for the connection between private parties and the platform
 - EBMS for the connection between the platform and government
 - FTP for large WageTax instances

13. Security standards and technologies used

Number of respondents: 1



14. Please provide a reference / explanation to security methods

Number of respondents: 1

- Within SBR we use:
 - PKI for identification/authentication of the private party when he connects to the platform
 - PKI for the digital signature of the auditor regarding the audit report. In the future we probably will use PKI as well for the signature of the business representative regarding the annual account

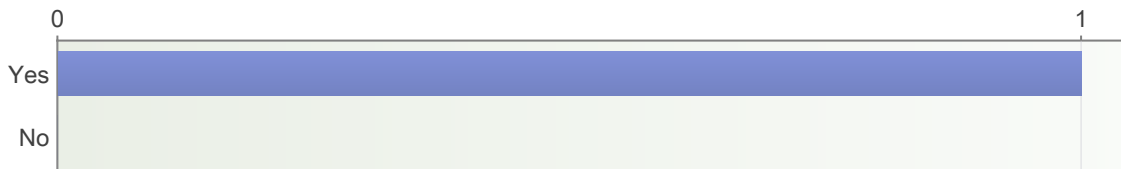
15. In your country, is there a mandated standard chart of accounts with mappings to regulatory reportings?

Number of respondents: 1



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

Number of respondents: 1



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

Number of respondents: 1

- Within SBR we have:
 - XBRL-taxonomies which describes the aggregated data which has to be reported to the several agencies and which is sent by the Tax Administration
 - an RGS-taxonomy which defines the Referential Chart of Accounts and which can be used to map the proprietary Chart of Accounts to the XBRL-taxonomy

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	0	0	0	1	1
Tax - VAT	1	0	0	0	1	1
Tax - wage tax	1	0	0	0	1	1
Tax - personal taxes	1	0	0	0	1	1
Annual Accounts - Micro entities	1	1	0	1	3	2.33
Annual Accounts - Small entities	1	1	0	1	3	2.33
Annual Accounts - Medium entities	1	1	0	1	3	2.33
Annual Accounts - Large entities	1	1	0	1	3	2.33
Annual Accounts - Listed companies	1	1	0	1	3	2.33
Statistics	1	0	0	0	1	1
Banks (credit revisioning)	1	1	0	1	3	2.33
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	0	0	
Supervision on Financial Institutions - EBA	0	0	0	0	0	
Supervision on Financial Institutions - EIOPA	0	0	0	0	0	
Other	0	0	0	0	0	
Sustainability Reporting	1	1	0	1	3	2.33
Total	15	10	3	10	38	1.92

19. Optional information about the main benefits

Number of respondents: 1

- SBR reduces the administrative burden on data providers by:
 - turning the chain around
 - focussing on the company, not on the regulator
 - connecting to the data that is already available within the company, realizing spillover effects to sectors that use similar information, like public and private supervisors (store once, report many)

Data receivers reduce the collection costs by:

- simplifying the back-office: automated decisions and automated analysis.

From transactional data to aggregated data

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

Number of respondents: 1

- We expect a development in which data definitions will be shared between SBR and Open Data, making possible innovation of the combined use of private data (from an individual company) and Open Data. Both Open Data which becomes available in XBRL and other data that is available as Open Data.

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

- Within SBR the receiving parties are the Tax Administration, the BR and private banks. Additional agencies like Central Bureau of Statistics, the Supervisor of Educational Institutions and the Supervisor of Building Corporations are starting with SBR. More supervisors are getting interested.

Intermediaries are a mixed group. The umbrella organizations are driving forces.

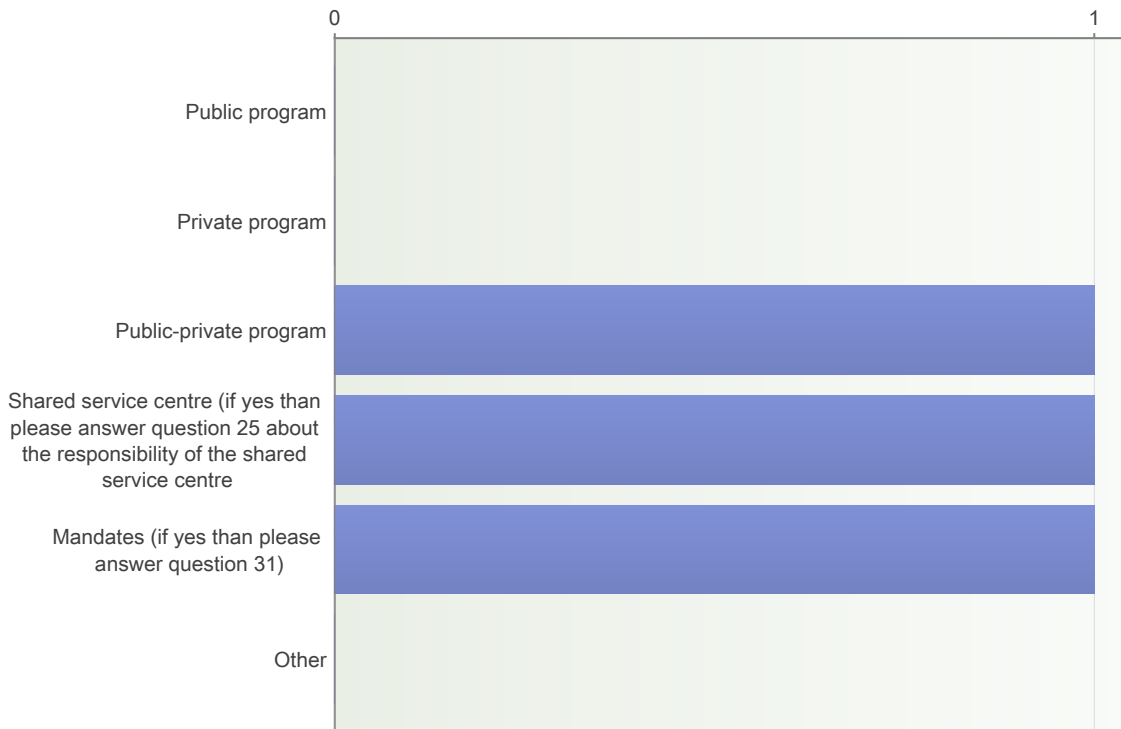
Companies are followers. Umbrella organization is guarding against negative effects.

Within XBRL NL the big5-audit-firms and softwaredevelopers are the driving force.

Ministry of Economic Affairs has been a driving force for SBR. Since January 1st 2018 the Ministry of Internal Affairs became responsible for SBR.

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

Number of respondents: 1



Motivators to move towards a cross-domain approach

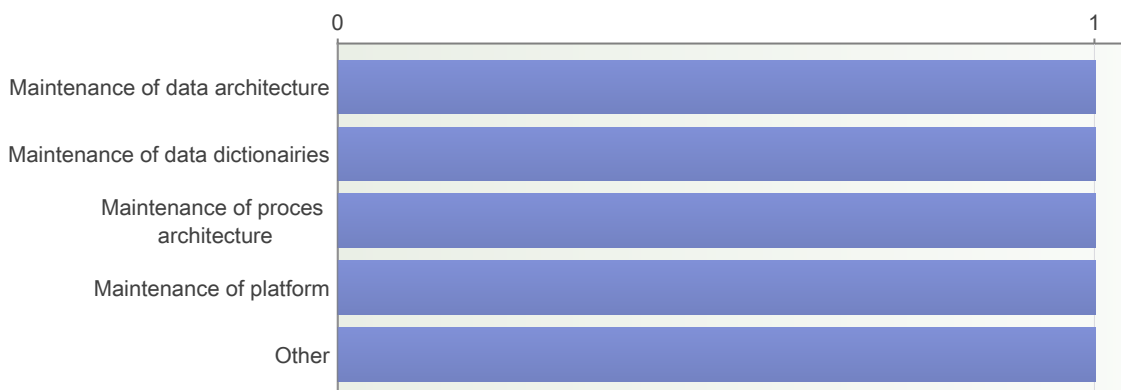
24. Optional information about the instruments used

Number of respondents: 1

- In the Netherlands we also focus on joined communication about all aspects of SBR and on sharing of knowledge.

25. What is the responsibility of the shared service centre?

Number of respondents: 1



Open text answers: Other

- Support of stakeholders

26. Optional information about the shared service centre

Number of respondents: 1

- Within SBR there are 2 shared service centres.

Logius is the SSC for the government and responsible for:

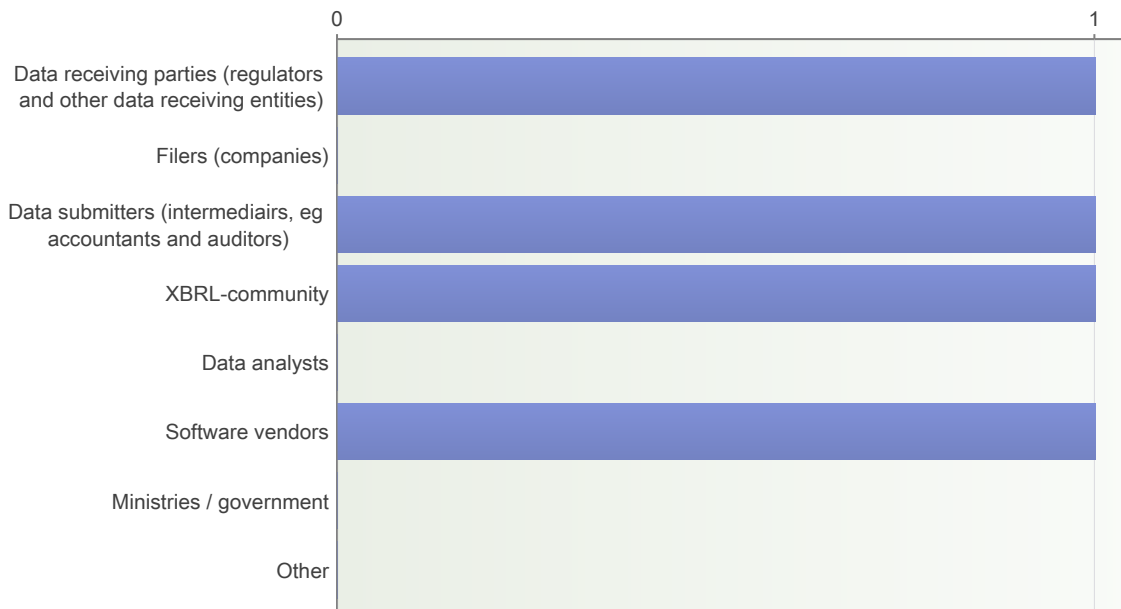
- Netherlands Taxonomy Architecture
- Netherlands Proces Architecture
- Netherlands Taxonomy
- Digipoort (Platform)
- support of policy makers and receiving parties
- support of SBR governance

The banks have a SSC which is responsible for:

- Banking Taxonomies (extensions on NT)
- BIV (Platform).

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

Number of respondents: 1



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

Number of respondents: 1

- The strategic SBR Council decides on (changes regarding) the architecture.

Data receivers, data submitters and software vendors participate in Expert Groups and Taskforces to prepare proposals for changes regarding the architecture. Proposals are widely validated using RfC's (due process).

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 (intermediaries, eg accountants and auditors)	0	0	0	0	0	1	1	5
XBRL-community	0	0	0	0	1	0	1	4
Data analysts	1	0	0	0	0	0	1	0
Software vendors	0	0	0	0	0	1	1	5
Ministries / government	0	0	1	0	0	0	1	2
Other	0	0	0	0	0	0	0	
Total	1	1	1	0	1	3	7	3.14

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

Number of respondents: 1

- In the Netherlands the individual companies (and their umbrella organizations) are not pro-actively involved. They rely on the efforts of their intermediaries and software-developers.

We think that SBR (and Open Data) might be very relevant for data analysts, but they do not play an active part (yet). Therefore we are exploring how we can realize some innovation on this aspect.

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	1	1	1	0	0	1	4	3
Tax - VAT	1	1	1	0	0	1	4	3
Tax - wage tax	0	0	1	0	0	1	2	4.5
Tax - personal taxes	1	1	1	0	0	1	4	3
Annual Accounts - Micro entities	1	1	1	0	1	1	5	3.4
Annual Accounts - Small entities	1	1	1	0	1	1	5	3.4
Annual Accounts - Medium entities	1	1	1	0	1	1	5	3.4
Annual Accounts - Large entities	1	1	1	0	0	1	4	3
Annual Accounts - Listed companies	0	0	0	0	0	0	0	
Statistics	0	0	0	0	0	0	0	
Banks (credit revisioning)	1	1	1	0	1	1	5	3.4
Supervision on Educational institutions	1	1	1	0	0	0	3	2
Supervision on Building corporations	1	1	0	0	0	0	2	1.5
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	
Sustainability Reporting	0	0	0	0	0	0	0	
Total	10	10	10	0	4	9	43	3.05

32. Additional information regarding standardization across domains

Number of respondents: 1

- The Tax Administration uses SBR to send information to intermediaries. Every taxpayer still receives the Tax Demand Forms on paper. Some using a Digital Mailbox.

Corporations can also file on the website of the Tax Administration (not part of SBR), for example 5% corporate income tax, 60% VAT.

Citizens can file on paper and on the website of the Tax Administration.

The mandate regarding the filing of annual accounts for micro and small entities started on 01-01-2017 regarding reporting year 2016.

The mandate for medium entities started on 01-01-2018 regarding reporting year 2017.

Large companies will get the choice between using SBR and the European electronic format that will be prescribed to listed companies. The reason for this is that these companies tend to make use of similar reporting software.

Depending on the outcome of the ESMA-decision the approach will have to include iXBRL as well. This will influence the data format and the filing process. The SBR program just recently started the impact analysis.

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

- Ex-ante calculations have been made about the possible savings within the chains of:
 - filing annual accounts
 - filing credit revisions.

There are no ex-post-calculations about the realized savings.

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	1	0	0	0	0	1	1
Platform - website (manual upload/download)	0	0	1	0	0	0	1	2
Platform - gateway (system-to-system-connection)	0	0	0	1	0	0	1	3
Total	0	1	1	4	0	0	6	2.5

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 = unstruct ured data - web upload	2 = structur ed data - web upload	3 = unstruct ured data - system to system	4 = structur ed data - system to system	Total	Average
Tax - corporate income tax	0	0	1	0	1	2	4
Tax - VAT	0	0	1	0	1	2	4
Tax - wage tax	0	0	1	0	1	2	4
Tax - personal taxes	1	0	1	0	1	3	3
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	1	0	0	0	1	2	3
Annual Accounts - Large entities	1	0	0	0	0	1	1
Annual Accounts - Listed companies	1	0	0	0	0	1	1
Statistics	0	0	0	0	1	1	5
Banks (credit revisioning)	1	0	1	0	1	3	3
Supervision on Educational institutions	0	0	1	0	0	1	3
Supervision on Building corporations	1	0	0	0	1	2	3
Supervision on Healthcare	1	0	0	0	0	1	1
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	
Sustainability Reporting	0	0	0	0	0	0	
Total	7	0	8	0	10	25	3.07

37. Additional information about the progress and adaptation

Number of respondents: 1

- In the Netherlands there is a mandate for businesses (both companies as persons) to file digitally at the Tax Administration. They can use either use SBR or a web-form on the website.
The income Tax for persons can still be done by paper (only a very small percentage).

The intention is that all the annual accounts that have to be deposited in the BR will be deposited electronically by 2020. Either using software or by make use of an online service (which is only possible to be used by micro and small companies).

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

Number of respondents: 1

	0 = paper - mail	1 = unstruct ured data - web upload	2 = structur ed data - web upload	3 = unstruct ured data - system to system	4 = structur ed data - system to system	Total	Average
Tax - corporate income tax	0	0	1	0	1	2	4
Tax - VAT	0	0	1	0	1	2	4
Tax - wage tax	0	0	1	0	1	2	4
Tax - personal taxes	1	0	1	0	1	3	3
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	1	0	0	0	1	2	3
Annual Accounts - Large entities	1	0	0	0	0	1	1
Annual Accounts - Listed companies	1	0	0	0	0	1	1
Statistics	0	0	1	0	1	2	4
Banks (credit revisioning)	1	0	1	0	1	3	3
Supervision on Educational institutions	0	0	1	0	0	1	3
Supervision on Building corporations	1	0	0	0	1	2	3
Supervision on Healthcare	1	0	0	0	0	1	1
Supervision on Financial Institutions - Local FSA	0	1	1	0	0	2	2.5
Supervision on Financial Institutions - EBA	0	1	1	0	0	2	2.5
Supervision on Financial Institutions - EIOPA	0	1	1	0	0	2	2.5
Other	0	0	0	0	0	0	
Sustainability Reporting	1	0	0	0	0	1	1
Total	8	3	12	0	10	33	2.81

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	0	0	0	0	1	0	1	5
Tax - VAT	0	0	1	0	0	0	1	3
Tax - wage tax	0	0	0	0	0	1	1	6
Tax - personal taxes	0	1	0	0	0	0	1	2
Annual Accounts - Micro entities	0	0	1	0	0	0	1	3
Annual Accounts - Small entities	0	0	1	0	0	0	1	3
Annual Accounts - Medium entities	1	0	0	0	0	0	1	1
Annual Accounts - Large entities	1	0	0	0	0	0	1	1
Annual Accounts - Listed companies	1	0	0	0	0	0	1	1
Statistics	1	0	0	0	0	0	1	1
Banks (credit revisioning)	1	0	0	0	0	0	1	1
Supervision on Educational institutions	0	0	0	0	0	1	1	6
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	0	0	0	0	0	0	0	
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	
Sustainability Reporting	1	0	0	0	0	0	1	1
Total	8	1	3	0	1	4	17	2.82

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

Number of respondents: 1

- The Tax Administration allows companies to choose between SBR and a web-application. The Tax administration does not use XBRL to send information from it's web-application to the back-office systems, as the data will only be used internally and will not (on filing-level) be shared with other parties.

The Tax Administration allows citizens to choose between SBR, a web-application and paper filing.

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	0	0	
Tax - VAT	0	0	0	0	0	0	0	
Tax - wage tax	0	0	0	0	0	0	0	
Tax - personal taxes	0	0	0	0	0	0	0	
Annual Accounts - Micro entities	0	0	0	0	0	0	0	
Annual Accounts - Small entities	0	0	0	0	0	0	0	
Annual Accounts - Medium entities	1	1	1	0	0	1	4	3
Annual Accounts - Large entities	1	1	1	0	0	1	4	3
Annual Accounts - Listed companies	1	1	1	0	0	1	4	3
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	1	1	1	0	1	1	5	3.4
Supervision on Healthcare	1	1	1	0	1	1	5	3.4
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	
Sustainability Reporting	0	0	0	0	0	0	0	
Total	5	5	5	0	2	5	22	3.16

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

Number of respondents: 1

- The Tax Administration will implement SBR for other taxes as well (inheritance, ...).

Methods of measuring effectiveness of the cross-domain approach

43. Narrative history about the project

Number of respondents: 1

- Starting in 2003, a new ambitious reform project was started with one of the major goals to reduce the administrative burden. An important aspect behind this reform project was to give actual meaning to the widely held intention to make the public sector a better partner for the Dutch (business) society. Standard Business Reporting, SBR, is this ambitious reform project, which is being governed as a public-private-cooperation.

When starting, different principles, different goals, were formulated that SBR would have to address on a higher level:

- The contribution to reduce administrative burden
- The close cooperation between government and business
- The realisation of reliable, comparable (financial) data
- The adoption of technology to facilitate regulatory compliance
- The possibility to re-use information to stimulate economic growth

SBR implemented a governance:

- Rigid to guarantee stability of coöperation and architecture
 - SBR Council: High level representatives of business and government / Strategic decision making
 - SBR Platform: Representatives of business community and government / Hands-on experience / Constantly generating issues that may block the uptake of SBR
 - SBR Expert groups: Bringing together all available expertise in the Netherlands (and from outside, if needed) / Finding solution for the issues
- Flexible to guarantee adaptivity in case of new (different) chains or problems
 - Taskforce Assurance, Taskforce Preparer Extensions, Taskforce Annual Accounts
- Using existing public/private governances (between Tax Administrations and Tax consultants or Tax-software-developers)

SBR uses a roadmap "SBR 2020" to be able to work from a shared vision and a shared implementation time-schedule.

After a phase in which reports are filed with SBR voluntarily, the data receivers often decide to have a mandate or to make paper filing more costly, to speed up the implementation by the data suppliers.

The regulatory parties support the private parties with:

- publications
- presentations during related events
- frequent meetings with experts from intermediaries
- frequent meetings with software developers
- website
- helpdesk
- test facilities
- account management

sometimes using the instruments from one regulatory party, sometimes using the shared service centre (Logius)

44. Narrative story of future plans

Number of respondents: 1

- The future: broadening and deepening SBR

SBR is changing the reporting landscape. SBR goes beyond streamlining the individual business administration: SBR is the standard for the digital exchange of business reports (store once, report many), benefiting society as a whole.

Over time, SBR will be used in more reporting chains, for more reports, by more and more data receivers.

We will try to stimulate private parties to re-use the XBRL data that will become available to make data analysis.

In the ministerial e-government declaration the EC was called to further explore possibilities of Standard Business Reporting in view of the implementation of the ESMA European Single Electronic Format to make company data comparable, transparent and accessible digitally to reduce administrative burdens.

In future years, SBR will expand in breadth and depth and we are working towards:

- Growth in the number of uses. Current requesting parties are making far wider use of SBR.
- Growth in the number of sectors. New sectors work with SBR, such as Education and Building corporations.
- International awareness of the benefits of the SBR concept.

<https://www.sbr-nl.nl/english-site/what-is-sbr/>

45. Narrative story of factors affecting the local adoption

Number of respondents: 1

- 1) Joined effort:

SBR was initiated by four ministries (Interior Affairs, Economic Affairs, Finance and Justice), with several agencies (Tax Administration, Central Bureau of Statistics, Chamber of Commerce) in a direct role. Right from the start, private sector associations and companies were also involved in the decision-making bodies and the working groups.

One of the success factors of Standard Business Reporting is the governance structure with participation of employees from public and private organisations. Around 60 people participate in this governance. Many of them represent associations with huge amount of members. For example: all (small and large) trade organisations representing tax advisors and accountants are involved in SBR (around 17.000 organisations). The organizations involved contribute their time and money voluntarily, since SBR is actually beneficial to them.

A significant part of the project is coordinated by the cross-governmental organization Logius:

- Day-to-day management of the governance program
- Strategic programs to include more regulators and reporting streams in the program
- Coordinate new developments for further standardization and harmonization
- Identify legal issues and propose changes
- Marketing and communication of the entire SBR Program

In 2014 the SBR Roadmap 2020 has been developed in which the next steps for SBR are formulated, given direction to the participating parties how to proceed. The vision and goals of the SBR Roadmap are also the key drivers for organising the activities and they fit seamless in the SBR Governance.

2) Budget:

Both the SBR standards and the government SBR implementation are funded by central government as a long-term solution.

SBR is included in the long-term roadmaps of several ministries.

The use of SBR is mandatory for a number of reporting obligations; so funding is ensured. Private parties, such as the banks, provide their own funding.

SBR is part of the Dutch generic digital infrastructure (GDI).

3) Knowledge development SBR:

Much has been learned and achieved since the start in 2007. From the beginning, all stakeholders recognised the need for knowledge retention and sharing. As a result, the SBR programme has explicitly included mechanisms for knowledge exchange and transfer. These mechanisms result in the following track record (not exhaustive):

- SBR working groups (national and international)
- A comprehensive guidebook on SBR: "Challenging the Chain"
- A two-year university Masters programme
- Scientific research and presentations at international conferences

<https://www.sbr-nl.nl/english-site/knowledge-development-sbr/>

46. Narrative story of past or current challenges

Number of respondents: 1

- 1) Innovating a conservative industry using standards means that many parties need to change their processes and software.
- 2) For some processes the identification of private parties needs to be very reliable. For other processes the reliability can be lower. To reduce the costs of a mandate the data receiving parties allow to share a PKI-certificate when the reliability of identification was low. They demanded the data submitter to have a unique PKI-certificate when the reliability needed to be high.
- 3) To be able to send information regarding a company to an intermediary SBR needs a solution for authorization. As there was no solution available (yet) within the NL Generic Digital Infrastructure the Tax administration chose to implement a temporary solution. This solution will be migrated to a GDI-solution. The decision-making and the migration will be a joined effort from Tax Administration, Logius, software developers, intermediaries and companies.
- 4) To be able to give assurance regarding an XBRL-file SBR needed to develop and implement an architecture in close cooperation between Business Register, Logius, auditors and companies.
- 5) To be able to relate the definitions of aggregated data (in the taxonomy) and the data models used in private software the SBR program could not re-use a standard chart of accounts (as such a standard does not exist in the Netherlands). As developing and mandating such a standard was not an option, a Referential Chart of Accounts was developed.

Evaluation of progress and adaptation of the cross-domain approach

Digitisation of information flows