

Analysis of responses to survey

version august

Standard Business Reporting:
Working Group XBRL Europe

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Analysis of responses to survey


Meetings since June 6th 2017 Frankfurt:

- Conference calls: July 19th, September 13th, October 18th
- Working Session Paris: November 6th (cancelled)
- Conference calls: December 6th, January 10th 2018, April 18th, May 16th, June 20th

What's now:

- discussion of June-version of the analysis

What's next:

- updating answers by the some of the first countries → 
- submitting answers by other countries → **Belgium**

Survey

Preparation:

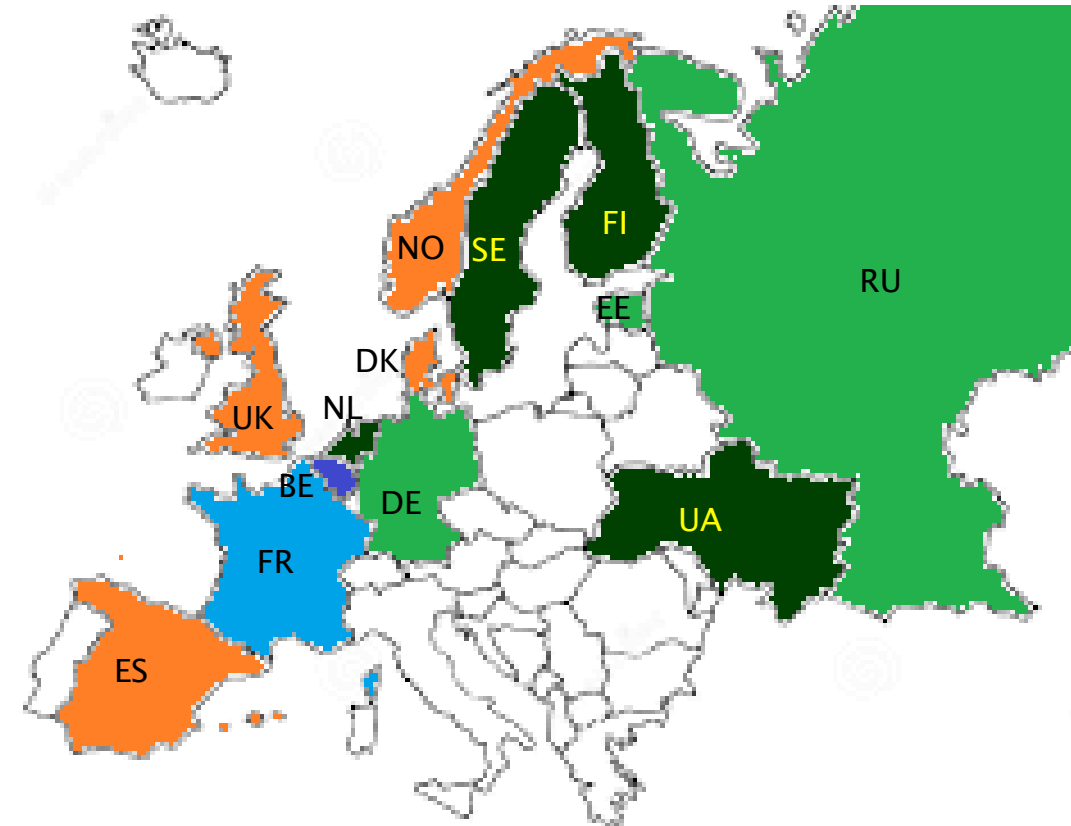
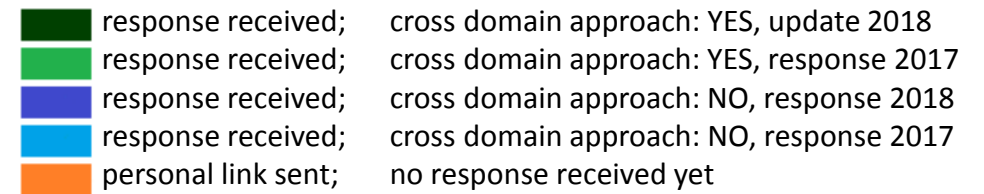
- Final version ready on April 21st 2017
- Updated version ready on April 20th 2018

While answering:

- you can make changes even after you submitted

Once finished with answers:

- we ask you to send us an email, stating that you are ready;
- if you want to make changes, you can re-use the original private link





Side-effects from survey

Discussing the survey within a jurisdiction:

- UA: helps to strengthen the cooperation between SBR-project-stakeholders
- SE: creates a common ground for discussion

Content of survey

- Characteristics about the country and approach
 - Is there a cross domain approach: yes or no
- Characteristics about the cross-domain approach
- Motivators to move towards a cross-domain approach
- Governance model of the cross-domain approach
- Methods of measuring effectiveness of the cross-domain approach
- Evaluation of progress and adaptation of the cross-domain approach
- Digitisation of information flows

Characteristics about th

1. Respondent *

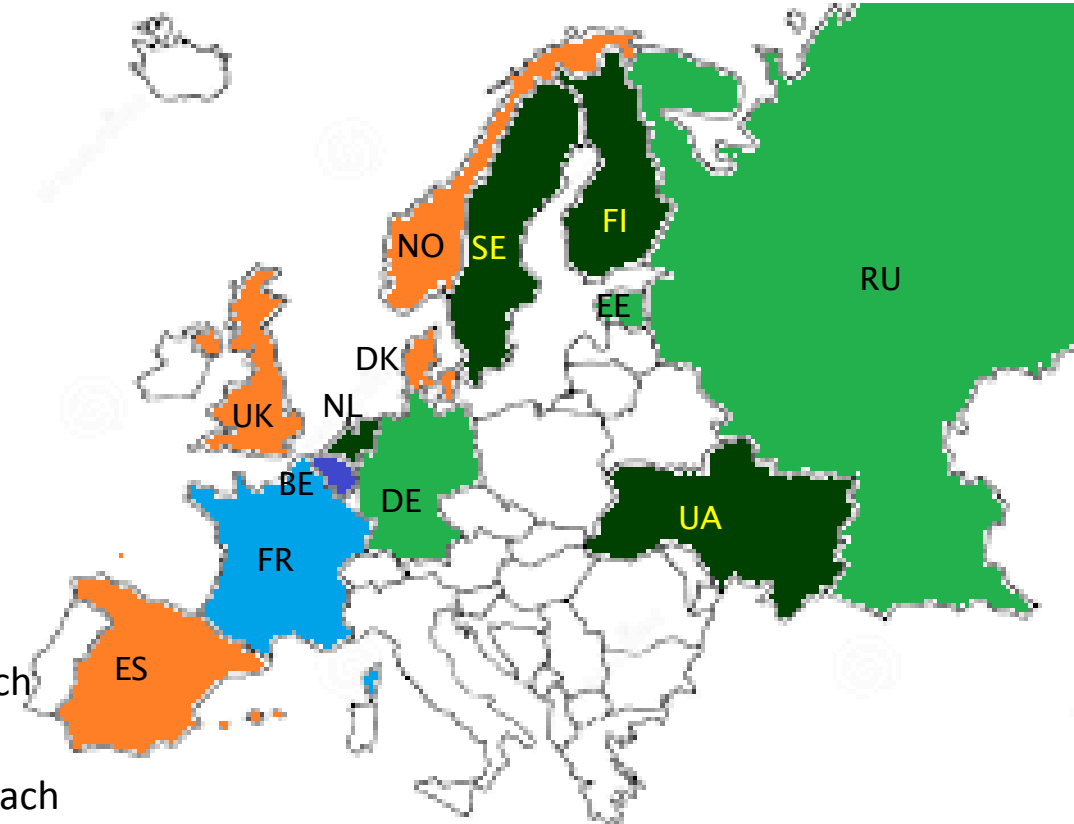
- Country
- Name
- Lastname
- Email
- Company/ Organiz
- Department

2. Is there a cross-domal country? *

If the given answer is "No", y

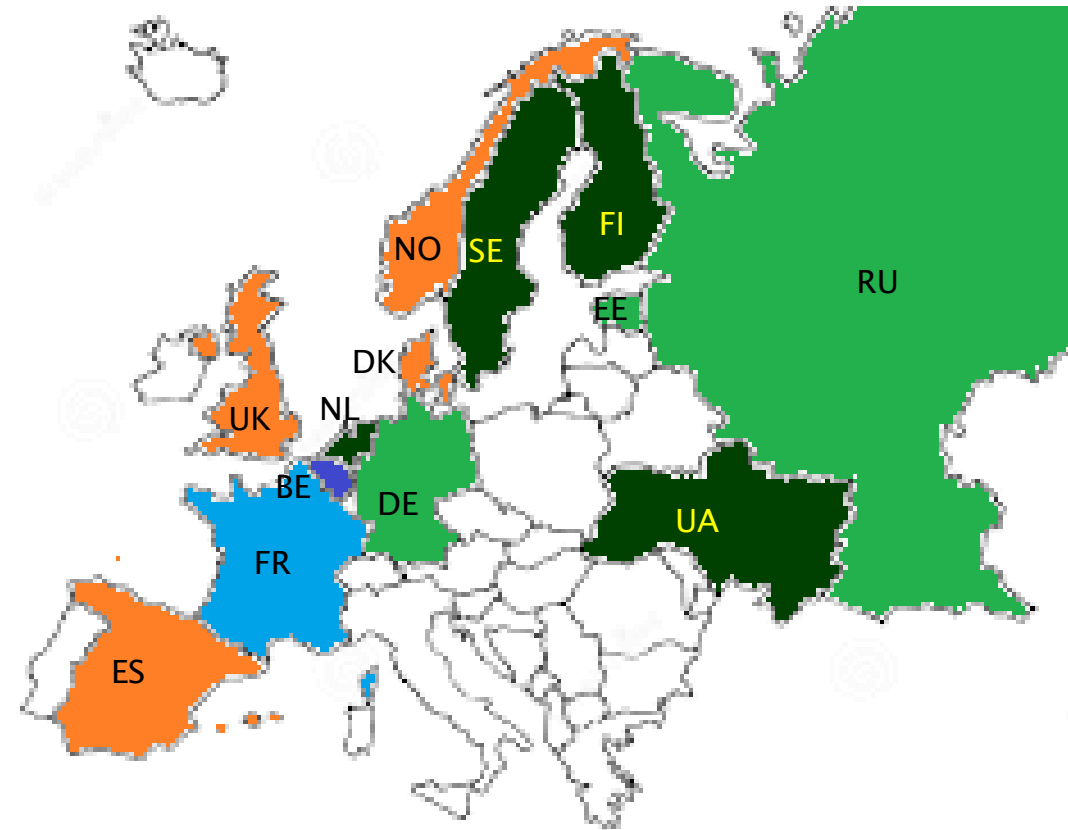
- Yes
- No

- response received; cross domain approach: YES, update 2018
- response received; cross domain approach: YES, response 2017
- response received; cross domain approach: NO, response 2018
- response received; cross domain approach: NO, response 2017
- personal link sent; no response received yet



Characteristics about the country/approach

- Is there a cross domain approach: **yes** or **no**
- FR:
 - Corporate Income Tax: 0% XBRL
 - Annual Accounts (Micro/Small): 0% XBRL
 - Annual Accounts (Medium/Large/Listed): 0% XBRL
 - EBA: 80% XBRL
 - EIOPA: 80% XBRL



Characteristics: standardization across domains

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Data dictionaries		100% -/- EIOPA	+/+ Corp. Inc. Tax +/+ Wage Tax +/+ annual accounts (unlisted) +/+ statistics	+/+ EBA/EIOPA	+/+ annual accounts (-/- litsted) +/+ banks +/+ EBA/EIOPA	100% -/- wages -/- healthcare -/- financial institutions	0%	+/+ Tax +/+ annual accounts (micro/small) +/+ statistics +/+ EBA/EIOPA	Quarterly and Annual Accounts: large entities and listed companies
Data Format	+/+ tax +/+ annual accounts +/+ FSA +/+ EBA/EIOPSA	100% -/- EIOPA	+/+ Corp. Inc. Tax +/+ annual accounts (unlisted) +/+ statistics	+/+ EBA/EIOPA	+/+ annual accounts (-/- litsted) +/+ banks +/+ EBA/EIOPA	100% -/- wages -/- healthcare -/- financial institutions	0%	+/+ local FSA +/+ EBA/EIOPA	Quarterly and Annual Accounts: large entities and listed companies
Filing Process		100% -/- EIOPA		+/+ EBA/EIOPA	+/+ annual accounts (-/- litsted) +/+ banks +/+ EBA/EIOPA	100% -/- building corp. -/- healthcare -/- financial institutions	+/+ Statistics +/+ EBA +/+ EIOPA	+/+ EBA/EIOPA	Quarterly and Annual Accounts: large entities and listed companies
Gov. to filers		100% -/- EIOPA		+/+ EBA/EIOPA	+/+ EBA/EIOPA	100% -/- healthcare -/- financial institutions	+/+ Tax	+/+ EBA/EIOPA	
Website		100% -/- EIOPA		+/+ EBA/EIOPA	+/+ EBA/EIOPA	+/+ annual accounts (micro/small/med.) +/+ credit revisioning +/+ educational inst.	+/+ Tax	+/+ local FSA	Quarterly and Annual Accounts: large entities and listed companies
System-to-system		only VAT and healthcare		+/+ EBA/EIOPA	+/+ EBA/EIOPA	100% -/- building corp. -/- healthcare -/- financial institutions	0%	+/+ local FSA +/+ EBA/EIOPA	Quarterly and Annual Accounts: large entities and listed companies

Characteristics: assurance

DE: no assurance on digital data required

EE: not yet clear

FR: assurance on paper, pdf-reports only

NL: annual account + auditors report, electronically signed

SE: no mandate, no voluntary assurance, project phase:

there is a separate taxonomy developed to host this information. Owner of the Auditors Report taxonomy is the institute of Chartered accountants in Sweden, FAR

UA: digital report + auditors report, electronically signed

Characteristics: semantic standards used

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
ISO codelist	yes	yes	yes	yes	yes	yes	no	yes	yes
Legal entity identifier	yes	yes	no	yes	yes	no	no	yes	yes
Base-register codes	no	yes	yes		no	yes	no	no	yes
IFRS	yes	yes	no	yes	no	no	yes	no	yes
Local Gaap (based upon IFRS)	no	yes	no	no	no	no	yes	yes	no
Local GAAP (local definitions)	yes	yes	yes	yes	Yes	yes	yes	yes	no
SAF-T	no	no	no		No	no	no	no	no
others									

Characteristics: technical standards used

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
XBRL	yes	yes	yes		yes	yes	no	yes	yes
inline XBRL	no	no	yes		no	no	no	yes	yes
XBRL GL	no	yes	yes		no	no	no	no	no
XML	yes	yes	no		yes	yes	yes	yes	no
EDI	no	yes	no	yes	no	no	yes	no	no
others		HL7: Healthcare	Proprietary format for payrolling						

Characteristics: interface technologies used

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
SOAP	yes	yes			no	yes		yes	
EBMS	yes	no			no	yes		no	
REST	yes	no			no	no		yes	
others		X-Road (Estonian security channel)			proprietary interface portals and A2A's	FTP			
PKI	yes	yes			no	yes		yes	
others		ID-card, Mobile-ID			proprietary standards				

Characteristics: chart of account (CoA)

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Chart of account	mandated CoA and referential CoA	mandated CoA only for public sector	referential CoA		referential CoA	referential CoA	referential CoA	referential CoA	referential CoA

Motivators to move: main benefits

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Reduce burden on data providers		100% -/- FSA/EBA/EIOPA	100% -/- Wage Tax		+/+ annual accounts	100%	+/+ Statistics +/+ EIOPA	100% -/- wage / personal tax -/- annual acc (micro)	100%
Reduce data collection costs		100% -/- FSA/EBA/EIOPA	100% -/- Corporate Inc. Tax -/- Wage Tax		+/+ annual accounts + EBA/EIOPA	100% -/- tax -/- statistics	+/+ EIOPA	100% +/+ credit revisioning	
Reduce collection time		100% -/- FSA/EBA/EIOPA	100% -/- Wage Tax			+/+ educational inst. +/+ building crp. +/+ healthcare	+/+ EIOPA	+/+ credit revisioning + EBA/EIOPA	100%
Increase quality of data		100% -/- FSA/EBA/EIOPA	100% -/- Wage Tax		+/+ annual accounts + EBA/EIOPA	100%	+/+ EIOPA	100% +/+ annual acc. (medium/large/listed) +/+ credit revisioning	100%

100% means: relevant for all the chains within the cross-domain approach

Governance model: stakeholders

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
data receivers		yes	yes		yes	yes	no	yes	yes
filers		no	no		no	no	no	no	no
submitters		yes	yes		yes	yes	no	no	no
XBRL-community		no	yes		yes	yes	no	yes	no
data analysts		no	no		no	no	no	yes	no
software vendors		no	no		yes	yes	no	yes	no
ministries		yes	yes ↑		yes	yes	yes	no	yes
others									

Governance model: instruments

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
public program		yes	no		yes	no	yes	yes	yes
private program		no	no		no	no	no	no	no
public-private pr.		yes	yes		no	yes	yes	no	no
shared serv centre		no	no		no	yes	no	no	yes
mandates		no	no		no	yes	no	no	yes
others					XBRL Germany				

Governance model: shared service centre

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
maintenance data architecture						yes	yes		yes
maintenance data dictionaries						yes	yes		yes
maintenance process arch.						yes	no		yes
maintenance platform						yes	no		yes
others									

Governance model: stakeholders involved in architecture

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
data receivers		yes			yes	yes	yes	yes	yes
filers		no			no	no	no	no	no
submitters		yes			no	yes	no	no	no
XBRL-community		no			yes	yes	no	no	no
data analysts		no			yes	no	no	no	no
software vendors		no			yes	yes	yes	yes	no
ministries		no			yes	no	yes	no	yes
others									

Governance model: stakeholders involved in implementation

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
data receivers		5	4		5	5	5	5	5
filers		1	2		1	1			2 ↑
submitters		4	5		5	5		2	0
XBRL-community		0	5		5	4		5	1 ↑
data analysts		0	4		5	0		4	0
software vendors		1	4		5	5	5	3	1
ministries		3	4 ↑		5	2	5	2	5
others									

Governance model: mandates

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Data dictionaries		0%			++ banks ++ EBA/EIOPA	100% -/- wages -/- annual acc (listed) -/- statistics -/- building corp -/- healthcares		+ EBA/EIOPA	Annual Accounts: large entities and listed companies
Data Format		++ VAT, wage, personal tax ++ annual accounts			++ annual accounts ++ banks ++ EBA/EIOPA	see above		++ EBA/EIOPA	see above
Filing Process		++ VAT, wage, personal tax ++ annual accounts			++ Tax ++ annual accounts ++ banks ++ EBA/EIOPA	see above ++ wages		++ EBA/EIOPA	see above
Gov. to filers		0%			++ Tax ++ annual accounts ++ banks ++ EBA/EIOPA	0%		++ EBA/EIOPA	
Website		++ VAT, wage, personal tax ++ annual accounts			++ Tax ++ annual accounts ++ banks ++ EBA/EIOPA	++ annual acc (micro/small/med.) ++ credit revisioning			see above
System-to-system		0%			++ Tax ++ annual accounts ++ banks ++ EBA/EIOPA	see above		++ EBA/EIOPA	see above

Methods of measuring effectiveness

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
number of filings		yes			no	yes			yes
survey of companies savings		no			no	no			no
analysis of governm. savings		no			yes	no			no
others									

Finland:

Business case analysis on a nordic level about real time economy (covering also SBR):

https://nordicsmartgovernment.org/sites/default/files/media/ey_-_business_case_for_nordic_smes.pdf

Tax reporting: data dictionary

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Corporate income tax	no	yes	yes		no	yes	no	yes	no
VAT	no	yes	no		no	yes	no	yes	no
Wage tax	no	yes	yes		no	no	no	yes	no
Personal taxes	no	yes	no		no	yes	no	yes	no

Tax reporting: data format

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Corporate income tax	yes	yes	yes		no	yes	no	no	no
VAT	yes	yes	no		no	yes	no	no	no
Wage tax	yes	yes	no		no	no	no	no	no
Personal taxes	no	yes	no		no	yes	no	no	no

Annual accounts: data dictionary

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Micro	no	yes	yes		yes	yes	no	yes	no
Small	no	yes	yes		yes	yes	no	yes	no
Medium	no	yes	yes		yes	yes	no	no	no
Large	no	yes	yes		yes	yes	no	no	yes
Listed	no	yes	no		no	yes	no	no	yes

Annual accounts: data format

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Micro	yes	yes	yes		yes	yes	no	no	no
Small	yes	yes	no		yes	yes	no	no	no
Medium	yes	yes	no		yes	yes	no	no	no
Large	yes	yes	no		yes	yes	no	no	yes
Listed	yes	yes	no		no	yes	no	no	yes

Governance: parties involved in implementation

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine	UK
Data receiving parties		5	4		5	5	0	5	5	5
Filers (companies)		1	2		0	1	5	0	2	0
Data submitters		4	5		5	5	0	2	0	5
XBRL-community		0	5		5	4	0	5	1	5
Data analysts		0	4		5	0	0	4	0	?
Software vendors		1	4		5	5	5	3	1	5
Ministries		3	4		5	2	5	2	5	5