



365 MAKERS

365 IRPF

USER'S MANUAL

365 BUSINESS CENTRAL EXTENSIONS



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1. Introduction

What are withholdings??

Withholdings on account of Personal Income Tax are advances to the Treasury, amounts of money advanced to the Tax Agency on account of the expected result in the income tax or corporate income tax return.

They are regulated by law, which establishes the percentages to be applied in each case. They are obligatory and affect many types of income, among which are those of employees, professionals and the rental of premises or offices.

2. Set up

For the correct functioning of the IRPF product development, it is necessary to perform a series of previous configurations:

a. Withholding report grouping codes

The report grouping codes specify the report associated to the payment key that will affect the withholding. They are used to show the withholdings applied to clients/suppliers grouped by different concepts.

It could be applied as a codification of the different models requested by the Treasury (models 100-199), but it must be taken into account that Business Central does not generate any of these models and that the user should fill in the data requested by the Treasury manually.

Code #	Description
110	Model 110
120	Model 120

b. Perception keys

The payee keys specify the withholding percentage to be applied, the associated report grouping code and the purchase and sales accounting accounts to which the withholding amount is to be applied.

Code #	Description	PIT Percentage	Report Group Code No.	Purchase Account No.	Sales Account No.
PERC11	Perception Key 11%	11.00	110	4751001	4730001
PERC15	Perception Key 15%	15.00	110	4720001	4751001
PERC19	Perception Key 19%	19.05	110	4730001	4751001



PK15

Code	<input type="text" value="PK15"/>	Report Group Code No. ...	<input type="text" value="110"/>
Description	<input type="text" value="Perception key 15%"/>	Purchase Account No.	<input type="text" value="4720001"/>
Allow Zero Percentage ..	<input type="checkbox"/>	Sales Account No.	<input type="text" value="4751001"/>
PIT Percentage	<input type="text" value="15.00"/>		

The Collection Keys contain this following information:

- **Code:** a mandatory data which can be freely defined; it does not have to include the retention percentage to be applied and it is used to identify the perception key.
- **Description:** this field gives more information, but it is not mandatory.
- **Allow Zero Percentage:** this mark indicates that a withholding will be made as such, but the amount of this will be 0. If this check is checked, the "PIT Percentage" field is set to 0 and disabled. If you want to make a retention with amount 0 this check must be marked, it is not worth putting the retention percentage to 0. If this field is not checked and the retention percentage is 0 when registering the invoice gives an error.
- **Withholding %:** a mandatory data that indicates the retention percentage to be applied with that perception key.
- **Grouping Code – PIT Report:** used to show withholdings applied to customers/suppliers grouped by different concepts. Mandatory.
- **Purchase Account No.:** Account number, from Chart of Accounts, where to post amounts coming from purchase documents.
- **Sales Account No.:** Account number, from Chart of Accounts, where to post amounts coming from sales documents.

These Purchase and Sale accounts must be set up with a "VAT posting group" that does not force to generate VAT entries. For a proper set up, "VAT Buss. Posting Group" with "VAT Item Posting Group" card needs to be set up also with a "Calculation = No VAT" and "VAT Percentage = 0".

G/L ACCOUNT CARD | FECHA DE TRABAJO: 8/31/2020

4730001 · H.P. retenc. y pagos a cuenta

Process Account Balance Más opciones

General > 4730001 H.P. retenc. y pagos a cuenta Balance Sheet 830.50

Posting

Gen. Posting Type	<input type="text"/>	Tax PIT Exclude	<input type="checkbox"/>
Gen. Bus. Posting Group	<input type="text" value="NAC"/>	Default IC Partner G/L Acc. No.	<input type="text"/>
Gen. Prod. Posting Group	<input type="text" value="NO IVA"/>	Ignore Discounts	<input type="checkbox"/>
VAT Bus. Posting Group	<input type="text" value="NAC"/>	Default Deferral Template	<input type="text"/>



VAT POSTING SETUP | FECHA DE TRABAJO: 8/31/2020

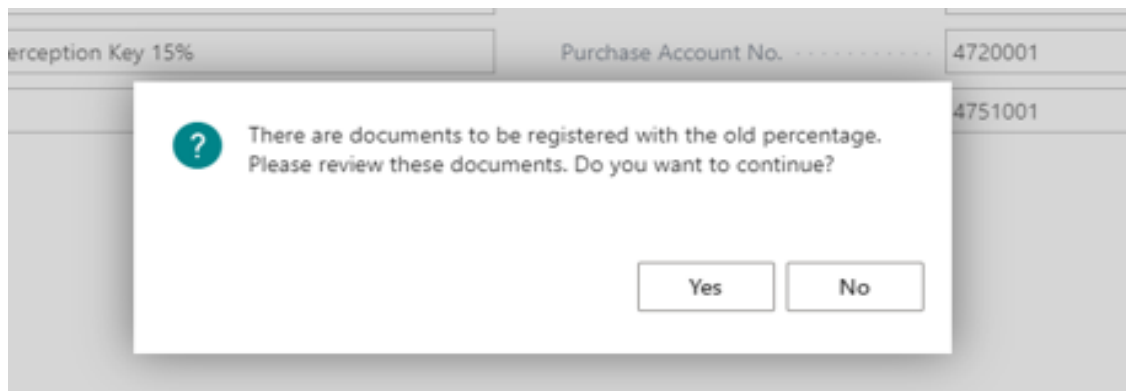
✓ GUARDADO

Buscar + New Edit List Delete Edit View Suggest Accounts Copy... Open in Excel Más opciones

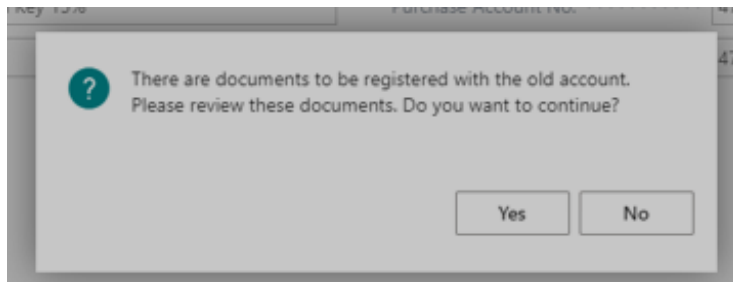
VAT Bus. Posting Group ↑	VAT Prod. Posting Group ↑	Description	VAT Identifier	V... %	VAT Calculation Type	EC %	Sales VAT Acco...	Purc... VAT Acco...	Re... Ch... VAT Acc.	VAT Clause Code	EU Serv...	Tax C
EXPORT.	IVA4	Configurar para EXPORT. / IVA4	IVA4	0	Normal VAT	0	4770001	4720001			<input type="checkbox"/>	E
EXPORT.	IVA7	Configurar para EXPORT. / IVA7	IVA7	0	Normal VAT	0	4770001	4720001			<input type="checkbox"/>	E
EXPORT.	NO IVA	Configurar para EXPORT. / NO IVA	NO IVA	0	Normal VAT	0	4770001	4720001			<input type="checkbox"/>	E
EXPORT.	NO SUJETO	Configurar para EXPORT. / NO SUJETO	NO SUJETO	0	No Taxable ...	0	4770001	4720001			<input type="checkbox"/>	E
NAC	IVA21	Configurar para NAC / IVA21	IVA21	21	Normal VAT	0	4770001	4720001			<input type="checkbox"/>	S
NAC	IVA4	Configurar para NAC / IVA4	IVA4	4	Normal VAT	0	4770001	4720001			<input type="checkbox"/>	S
NAC	IVA7	Configurar para NAC / IVA7	IVA7	7	Normal VAT	0	4770001	4720001			<input type="checkbox"/>	S
NAC	NO IVA	Configurar para NAC / NO IVA	NO IVA	0	Normal VAT	0	4770001	4720001			<input type="checkbox"/>	E
NAC	NO SUJETO	Configurar para NAC / NO SUJETO	NO SUJETO	0	No Taxable ...	0	4770001	4720001			<input type="checkbox"/>	E
UE	IVA21	Configurar para UE / IVA21	IVA21	21	Reverse Ch...	0	4770001	4720001	4770...		<input type="checkbox"/>	S
UE	IVA4	Configurar para UE / IVA4	IVA4	4	Reverse Ch...	0	4770001	4720001	4770...		<input checked="" type="checkbox"/>	S
UE	IVA7	Configurar para UE / IVA7	IVA7	7	Reverse Ch...	0	4770001	4720001	4770...		<input checked="" type="checkbox"/>	S
UE	NO IVA	Configurar para UE / NO IVA	NO IVA	0	Reverse Ch...	0	4770001	4720001	4770...		<input type="checkbox"/>	E
UE	NO SUJETO	Configurar para UE / NO SUJETO	NO SUJETO	0	No Taxable ...	0	4770001	4720001			<input type="checkbox"/>	E

These perception Keys are detailed at the level of the customer/vendor card for all your documents to consider at the time of being registered.

In case a user modifies the withholding percentage in a Collection Key, Business Central will revise all non-posted purchase/sale invoices/credit memos to determine if a retention line has been added in the document. If so, Business Central will show a message like this one to advertise the user to update (or not) these lines in those documents:



If user tries to change the purchasing/sales account or the grouping code – pit report on withholding key, Business Central will check that there are no unapplied entries; if so, it will display the following message:



In case of an affirmative answer, the user must adapt manually the PIT accounting information. It is highly recommended not to change this value. Please define a correct set up from the beginning.

If the user needs to delete a Collection Key, Business Central will check all these scenarios:

1. There are no suppliers/customers set up with that collection key
2. There are no purchase/sales invoices/credit memos open and with a retention line generated with that collection key
3. There are no unapplied entries with that collection key

In case of an affirmative answer, the user will be allowed to delete the record.

c. Customer

Within the Customer Card is a field, called "Perception Key", on the Billing tab in which you must set up the perception key associated with that customer.

CUSTOMER CARD | FECHA DE TRABAJO: 8/31/2020

10000 · Adatum Corporation

New New Document Request Approval Navigate Customer Más opciones

General > Adatum Corporation

Address & Contact > 08010 Daniel Almaraz daniel.almaraz@contoso.com

Invoicing > Mostrar más

VAT Registration No. 789456278A

Use GLN in Electro... ☐

Copy Sell-to Addr. ... Company

POSTING DETAILS

Gen. Bus. Posting ... NAC

Customer Posting ... NAC

Perception Key PERC15

PRICES AND DISCOUNTS

Customer Price Gr...

Customer Disc. Gro...

Customer Picture >

Sell-to Customer Sales History

0	0	2
Perception Sales	Perception Sales	Perception Sales



d. Vendor

Within the Vendor Card is a field, called Perception Key on the Billing tab, in which you must set up the collection key associated with that vendor.

VENDOR CARD | FECHA DE TRABAJO: 8/31/2020

10000 · Fabrikam, Inc.

Process Request Approval New Document Navigate Vendor Más opciones

General > Fabrikam, Inc.

Address & Contact > US-GA 31772 Krystal York krystal.york@contoso.com

Invoicing > Mostrar más

VAT Registration No. 503912693

Prices Including VAT ☐

POSTING DETAILS

Gen. Bus. Posting ... EXPORT.

Vendor Posting Gr... INTL

Perception Key ... PERC11

Payments > Mostrar más

Application Method Manual

Block Payment Tole... ☐

Details | Datos adjuntos (0)

Vendor Picture >

Vendor Statistics

Balance (LCY) 3,155.80

Outstanding Orders (LCY) 5,492.20

e. Product

By default, the IRPF calculation will be applied to all the products included in the documents (invoices and credit memos) of customers/suppliers that have a detailed payment key in their file. To omit certain products, the field Exclude from withholding taxes included in the product file, tab Costs and registration must be activated.

In invoices and credit memos, the amount corresponding to the product line that has this field activated will not be part of the IRPF base.

ITEM CARD | FECHA DE TRABAJO: 8/31/2020

1896-S · Escriitorio ATENAS

Process Item History Special Sales...es & Discounts Request Approval Más opciones

Costs & Posting > Mostrar menos

COST DETAILS

Costing Method ... FIFO

Standard Cost ... 0.00

Unit Cost ... 784.60

Indirect Cost % ... 0

Last Direct Cost ... 784.60

Net Invoiced Qty. ... -3

Cost is Adjusted ☐

Cost is Posted to G/L ☐

Special Purch. Prices & Discounts ... Create New...

POSTING DETAILS

Gen. Prod. Posting Group ... NO IVA

VAT Prod. Posting Group ... NO IVA

Inventory Posting Group ... MERCADERIA

Tax PIT Exclude ☒

Default Deferral Template ...

FOREIGN TRADE

Tariff No. ...

Country/Region of Origin Code ...

f. G/L Account

By default, the IRPF calculation will be applied to all the accounting accounts included in the documents (invoices and credit memos) of customers/suppliers that have a detailed Payment Key in their file. To omit certain accounting accounts,



the field Exclude from withholding taxes included in the accounting account tab, Registration tab, must be activated.

In invoices and credit memos, the amount corresponding to the line of the accounting account that has this field activated will not be part of the income tax base.

G/L ACCOUNT CARD | FECHA DE TRABAJO: 8/31/2020

7000001 · Ventas mercad. nacionales

Process Account Balance Más opciones

General > 7000001 Ventas mercad. nacionales Income Statement -377,635.30

Posting

Gen. Posting Type	Sale	Tax PIT Exclude	<input checked="" type="checkbox"/>
Gen. Bus. Posting Group	NAC	Default IC Partner G/L Acc. No	
Gen. Prod. Posting Group	NO IVA	Ignore Discounts	<input checked="" type="checkbox"/>
VAT Bus. Posting Group	NAC	Default Deferral Template	
VAT Prod. Posting Group	NO SUJETO		

3. Purchasing withholdings

Withholding taxes will be calculated within credit memos and purchase invoices if the supplier has been configured with a payment key and if the account and/or product does not have the field Exclude from withholding taxes checked.

When selecting a supplier that has configured a withholding key, an informative message will appear at the top of the screen informing about the assigned withholding key. In addition, there is the possibility of visualizing all its registered withholdings by clicking on *Open withholding movements*.

PURCHASE INVOICE | FECHA DE TRABAJO: 8/31/2020

107219 · Fabrikam, Inc.

✕ Vendor 10000 has configured the Perception Key PERC11 Open PIT Entries

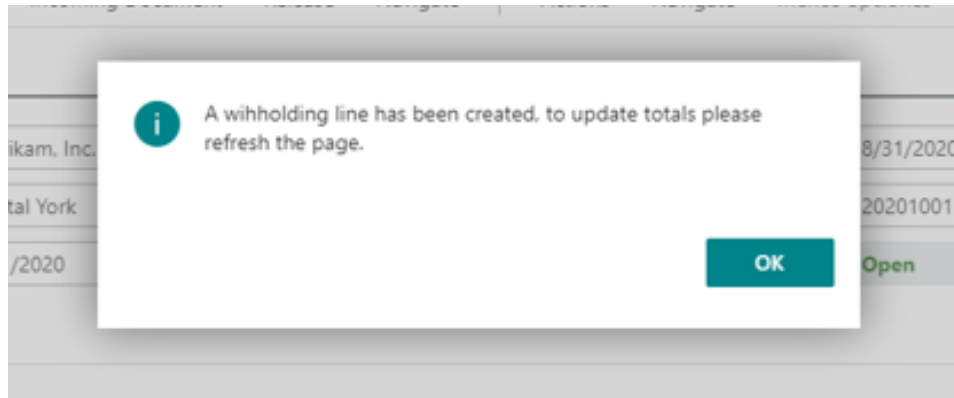
Invoice Posting Request Approval Incoming Document Release Navigate Actions Navigate Menos opciones

General Mostrar más

Vendor Name	Fabrikam, Inc.	Due Date	8/31/2020
Contact	Krystal York	Vendor Invoice No.	20201001
Posting Date	8/31/2020	Status	Open



When you launch the purchase invoice or credit memo, the following message is displayed to alert the user about the automatic PIT calculation:



Purchase document amounts will be refreshed the next time you open the document or pressing F5 (Refresh) after the calculation.

The automatically inserted PIT line holds the following information:

← PURCHASE INVOICE | FECHA DE TRABAJO: 8/31/2020 ✎ + 🗑 ✓ GUARDADO 🔗 🔍

107219 · Fabrikam, Inc.

✕ Vendor 10000 has configured the Perception Key PERC11 Open PIT Entries

Invoice Posting Request Approval Incoming Document Release Navigate Actions Navigate Menos opciones

General Mostrar más

Vendor Name Fabrikam, Inc. Due Date 8/31/2020 📅

Contact Krystal York Vendor Invoice No. 20201001

Posting Date 8/31/2020 📅 Status Released

Lines | Manage Más opciones 🔗

Type	No.	Description/Comment	Location Code	Quantity	Unit of Measure Code	Direct Unit Cost Excl. VAT	Line Discount %	Line Amount Excl. V.
→ Item	1896-S	Escritorio ATENAS		1	UDS	784.60		784.
G/L Account	4751001	H.P. acreedora por retenc.		-0.11		784.60		-86.

- Type: G/L Account
- No.: Purchase g/l account set up in the Collection Key associated to the vendor
- Description: G/L Account name set up in Chart of Accounts
- Quantity: PIT percentage set up in the Collection Key associated to the vendor, divided by -100
- Direct Unit Cost Excluded VAT: the sum of all the amounts in "Line Amount Excluded VAT" from all the document lines with no "Excluded from PIT" activated.



- Line Amount Excluded VAT: the result of multiplying Quantity per Direct Unit Cost Excluded VAT

If the perception key associated with the vendor has the check marked "Allow Zero Percentage" the line will be created in the same way, but with an amount of 0.

When posting this document, system will create a new unapplied withholding entry:

Entry No. ↓	Posting Date	Document Date	Document No.	External Document No.	Document Type	Type	Perception Key	Receiver Type	Receiver No.	Receiver Name	Base	P
97	8/31/2020	8/31/2020	103257		Invoice	Sale	PERC15	Customer	10000	Adatum Corp...	100.00	
96	8/31/2020	8/31/2020	108215	20201001	Invoice	Purchase	PERC11	Vendor	10000	Fabrikam, Inc.	-784.60	
95	8/31/2020		G00039		Settlement		PERC15				-100.00	

On this posted document you will see new information according to PIT:

108215 · Fabrikam, Inc.

Process Correct Invoice Print/Send Navigate Actions Navigate Menos opciones

General Mostrar más

Vendor Fabrikam, Inc. Due Date 8/31/2020

Contact Krystal York Vendor Invoice No. 20201001

Posting Date 8/31/2020

Type	Direct Unit Cost Excl. VAT	Unit Price (LCY)	Line Disc... %	Line Amount Excl. VAT	Job No.	Def... Code	Dep... Code	Cus... Code	Tax PIT Excl...	PIT Line	PIT Base	PIT %
→ Item	784.60	1,005.80		784.60					<input type="checkbox"/>	<input type="checkbox"/>		
G/L Account	784.60	0.00		-86.31					<input type="checkbox"/>	<input checked="" type="checkbox"/>	784.60	11.00

- Exclude from PIT: states if this line is considered or not on PIT calculation
- Withholding Line: define this line as retention line
- Withholding base amount: Amount on which the withholding tax rate will be applied
- PIT %: percentage to be applied on the base of withholding tax to obtain the withholding amount.

These default fields are not displayed on the unposted invoice/credit pages, but can be added by the user.



A new field called PIT Amount is displayed on the statistics screen for posted and unregistered invoices/credits that is calculated by multiplying the withholding tax base by % withholding tax, divided by 100 and negative (because that is what should be paid to the Tax Agency).

← INVOICE STATISTICS | FECHA DE TRABAJO: 8/31/2020

108215 · Fabrikam, Inc.

General			
Amount	784.60	Purchase (LCY)	-698.29
Inv. Discount Amount	0.00	Quantity	0.89
Pmt. Discount Amount	0.00	Parcels	0
Total	784.60	Net Weight	34.6
VAT Amount	0.00	Gross Weight	39.79
PIT Amount	-86.31	Volume	1.2
Total Incl. VAT	698.29		

On the Navigate option for invoices and credit memos, you can view the withholding entries that are generated with that document:

← NAVIGATE | FECHA DE TRABAJO: 8/31/2020

✓ GUARDADO

DOCUMENT

Document No. 108215 Posting Date 08/31/20

Bill No.

Show Related Entries Find Print... Actions Menos opciones

Related Entries	No. of Entries
G/L Entry	5
VAT Entry	1
Vendor Ledger Entry	1
Detailed Vendor Ledg. Entry	1
Value Entry	1
No Taxable Entry	1
→ PIT Entry	1

SOURCE

Document Type Posted Purchase Invoice Source No. 10000

Clicking on the ledger numbers field we can access the withholding entries screen to display the withholding entries generated with this posted invoice/credit memo:

← PIT ENTRIES | FECHA DE TRABAJO: 8/31/2020

Buscar Navigate Open in Excel

Entry No.	Document No.	External Document No.	Document Type	Type	Perception Key	Receiver Type	Receiver No.	Receiver Name	Base	PIT Perce...	Amount	Report G Code No
96	108215	20201001	Invoice	Purchase	PERC11	Vendor	10000	Fabrikam, Inc.	-784.60	11.00	-86.31	110



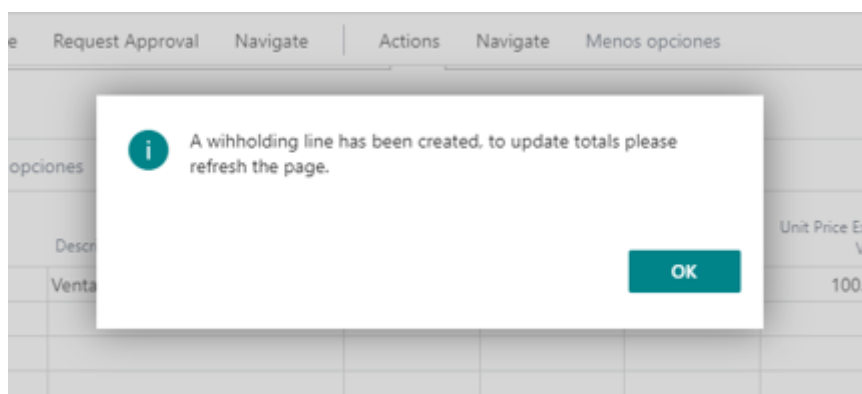
4. Sales withholdings

Sales withholdings work the same as withholdings on purchases for credit memos and sales invoices:

Withholdings will be calculated within credit memos and sales invoices if the customer has been set up with a perception key and if the account and/or product does not have the Tax PIT Exclude field marked.

Selecting a client that has a perception key configured an informational message will be displayed at the top of the page informing about the perception key assigned to it. In addition, you can view all your posted withholdings by clicking Open withholdings entries.

When you release the invoice or credit memo, the following message is displayed to alert the user of the automatic calculation of PIT:



For the value of the invoice or credit memo totals to be recalculated correctly, you must refresh the page (F5) or exit and re-enter the document

The automatically inserted retention line contains the following information:



SALES INVOICE | FECHA DE TRABAJO: 8/31/2020

102265 · Adatum Corporation

Notificaciones: 2 Customer 10000 has configured the Perception Key PERC15 | This customer has an overdue balance.

Posting Prepare Invoice Release Request Approval Navigate Actions Navigate Menos opciones

General Mostrar más

Customer Name: Adatum Corporation Due Date: 8/31/2020

Contact: Daniel Almaraz Status: Released

Posting Date: 8/31/2020 Posting No.:

Lines | Manage Line Menos opciones

Type	No.	Description	Location Code	Quantity	Unit of Measure Code	Unit Price Excl. VAT	Line Discount %	Line Amount Excl. V.
→ G/L Account	7000001	Ventas mercad. nacionales		1		100.00		100.
G/L Account	4751001	H.P., acreedora por retenc.		-0.15		100.00		-15.

- Type: G/L Account
- No.: Sales g/l account set up in the Collection Key associated to the customer
- Description: G/L Account name set up in Chart of Accounts
- Quantity: PIT percentage set up in the Collection Key associated to the customer, divided by -100
- Direct Unit Cost Excluded VAT: the sum of all the amounts in "Line Amount Excluded VAT" from all the document lines with no "Excluded from PIT" activated.
- Line Amount Excluded VAT: the result of multiplying Quantity per Direct Unit Cost Excluded VAT.

As in purchases, if the perception key associated with the customer has the check marked "Allow Zero Percentage" the line will be created in the same way, but with an amount of 0.

When posting the invoice or credit memo, an open withholding tax entry of type sales is generated:

PIT ENTRIES | FECHA DE TRABAJO: 8/31/2020

Buscar Navigate Open in Excel

Entry No.	Posting Date	Document Date	Document No.	External Document No.	Document Type	Type	Perception Key	Receiver Type	Receiver No.	Receiver Name	Base	Pt
97	8/31/2020	8/31/2020	103257		Invoice	Sale	PERC15	Customer	10000	Adatum Corp...	100.00	
96	8/31/2020	8/31/2020	108215	20201001	Invoice	Purchase	PERC11	Vendor	10000	Fabrikam, Inc.	-784.60	
95	8/31/2020		G00039			Settlement	PERC15				-100.00	
94	8/31/2020	8/31/2020	103256		Invoice	Sale	PERC15	Customer	10000	Adatum Corp...	100.00	
93	8/31/2020		G00038			Settlement	PERC15				-100.00	

New information appears on the retention line on the posted invoice or credit memo:



← UNPOSTED SALES INVOICE | FECHA DE TRABAJO: 8/31/2020

103257 · Adatum Corporation

Process Invoice Correct Print/Send Navigate Actions Navigate Menos opciones

General Mostrar más

No. 103257 Due Date 8/31/2020

Customer Adatum Corporation Quote No.

Contact Daniel Almaraz Order No.

Posting Date 8/31/2020 Closed

Lines Manage Line Menos opciones

Type	Line Discount %	Line Amount Excl. VAT	Deferral Code	Department Code	Customer group Code	Tax PIT Excl.	PIT Line	PIT Base	PIT %
→ G/L Account		100.00				<input type="checkbox"/>	<input type="checkbox"/>		
G/L Account		-15.00				<input type="checkbox"/>	<input checked="" type="checkbox"/>	100.00	15.00

- Exclude from PIT: states if this line is considered or not on PIT calculation
- Withholding Line: define this line as retention line
- Withholding base amount: Amount on which the withholding tax rate will be applied
- PIT %: percentage to be applied on the base amount of withholding tax to obtain the withholding amount.

These default fields are not displayed on the unposted invoice/credit memo screens but can be added by the user.

A new field called PIT Amount is displayed on the statistics screen for posted and unregistered invoices/credits memo that is calculated by multiplying the withholding tax base by withholding tax %, divided by 100 and negative (because that is what should be paid to the Tax Agency).

← INVOICE STATISTICS | FECHA DE TRABAJO: 8/31/2020




103257 · Adatum Corporation

General

Amount	100.00	Original Profit %	100.0
Inv. Discount Amount	0.00	Adjusted Profit %	100.0
Pmt. Discount Amount	0.00	Quantity	0.85
Total	100.00	Parcels	0
VAT Amount	0.00	Net Weight	0
PIT Amount	-15.00	Gross Weight	0
Total Incl. VAT	85.00	Volume	0
Sales (LCY)	85.00	Original Cost (LCY)	0.00
Original Profit (LCY)	85.00	Adjusted Cost (LCY)	0.00
Adjusted Profit (LCY)	85.00	Cost Adjmt. Amount (LCY)	0.00

On the Navigate option for invoices and credit memos, you can view the withholding entries that are generated with that document:







← NAVIGATE | FECHA DE TRABAJO: 8/31/2020 ✓ GUARDADO   

DOCUMENT

Document No. 103257 Posting Date 08/31/20




Bill No.






 Show Related Entries  Find  Print... | Actions Menos opciones 


Related Entries	No. of Entries
Posted Sales Invoice	1
G/L Entry	3
Cust. Ledger Entry	1
Detailed Cust. Ledg. Entry	1
No Taxable Entry	2
→ PIT Entry	1

SOURCE

Clicking on the ledger numbers field we can access the withholding entries screen to display the withholding entries generated with this posted invoice/credit memo:

← PIT ENTRIES | FECHA DE TRABAJO: 8/31/2020   

 Buscar  Navigate  Open in Excel  


Entry No.	Document No. 	External Document No.	Document Type	Type	Perception Key	Receiver Type	Receiver No.	Receiver Name	Base	PIT Perce...	Amount	Report G Code No
97	103257		Invoice	Sale	PERC15	Customer	10000	Adatum Corp...	100.00	15.00	15.00	110

a. Documents

In the printing of sales documents (credit memo and invoice) a line has been included in the totals section to detail the amount and retention percentage that affects that document:

i. Sales credit memo





CRONUS ES
Avenida Aragón, 5
Centro Negocios
28023 Madrid
Madrid

VAT Registration No. 77777777A
91-2229788


Cr. Memo No. 104017

Adatum Corporation
Daniel Almaraz
Station Road, 21
08010 Barcelona
BARCELONA
España

VAT Registration 789456278A
Posting Date August 31, 2020
Document Date August 31, 2020
Corrected Invoice No.
Salesperson Miguel Severino
External Doc. No.

No.	Description	Quantity	Unit of Measure	Unit Price (€)	Discount %	VAT Identifier	Amount (€)
7000001	Ventas mercad. nacionales	1		100.00		NO SUJETO	100.00
4751001	H.P., acreedora por retenc.	-0.15		100.00		NO SUJETO	-15.00
Total EUR Excl. VAT							100.00
VAT+EC Amount							0.00
PIT Amount (15%)							-15.00
Total EUR Incl. VAT							85.00

ii. Sales invoice



CRONUS ES
Avenida Aragón, 5
Centro Negocios
28023 Madrid
Madrid

VAT Registration No. 77777777A
91-2229788

Invoice No. 103257

Adatum Corporation
Daniel Almaraz
Station Road, 21
08010 Barcelona
BARCELONA
España

VAT Registration 789456278A
Posting Date August 31, 2020
Due Date August 31, 2020
Document Date August 31, 2020
External Doc. No.
Salesperson Miguel Severino

No.	Description	Quantity	Unit of Measure	Unit Price (€)	Discount %	VAT Identifier	Amount (€)
7000001	Ventas mercad. nacionales	1		100.00		NO SUJETO	100.00
4751001	H.P., acreedora por retenc.	-0.15		100.00		NO SUJETO	-15.00
Total EUR Excl. VAT							100.00
VAT+EC Amount							0.00
PIT Amount (15%)							-15.00
Total EUR Incl. VAT							85.00



5. Withholding entries

Withholding entries are generated from the posting sales / purchase invoices or credit memos. The withholding tax entry will be open until the withholding tax is paid.

PIT ENTRIES | FECHA DE TRABAJO: 8/31/2020

Entry No.	Posting Date	Document Date	Document No.	External Document No.	Document Type	Type	Perception Key	Receiver Type	Receiver No.	Receiver Name	Base	PIT Percent	Amount	Report Group Code No.	VAT Registration No.	PIT Account No.	Class.	Closed by Entry No.
98	8/31/2020	8/31/2020	104017		Credit Memo	Sale	PERC15	Customer	10000	Adatum Corp...	-100.00	15.00	-15.00	110	789456278A	4751001		0
97	8/31/2020	8/31/2020	103257		Invoice	Sale	PERC15	Customer	10000	Adatum Corp...	100.00	15.00	15.00	110	789456278A	4751001		0
96	8/31/2020	8/31/2020	108215	20201001	Invoice	Purchase	PERC11	Vendor	10000	Fabrikam, Inc.	-784.80	11.00	-86.31	110	503912693	4751001		0
95	8/31/2020		000039		Settlement		PERC15				-100.00	15.00	-15.00	110				95
94	8/31/2020	8/31/2020	103258		Invoice	Sale	PERC15	Customer	10000	Adatum Corp...	100.00	15.00	15.00	110	789456278A	4751001		0

This screen contains the following information:

- **Entry No.:** This is an autogenerated number that will help you know which entry you are settling and which entries you settle.
- **Posting Date, Document Date, External Document No.:** values from posted invoices/credit memo that generated the withholding entry
- **Document No.:** If the document type is credit memo/invoice and is a sales/purchase operation the Document No. will come from those posted documents, but if the line belongs to a settlement type entry, this Document No. is the one indicated on the withholding payment screen in the Document No. field.
- **Document type:** invoice or credit memo
- **Type:** Purchase, sales or settle
- **Perception key:** is the perception key associated with the posted credit memo/invoice.
- **Preceptor type:** customer or vendor.
- **Preceptor No., Preceptor Name, VAT Registration No.:** data from customer or vendor associated to the invoice/credit memo
- **Base:** Withholding base, is the amount on which the retention percentage will be applied. It is negative if it is purchase invoice or sales credit memo and positive if it is sales invoice or purchase credit memo.
- **Retention percentage:** This is the percentage that will be applied on the base of retention.
- **Amount –** Withholding amount, calculated by multiplying the withholding tax base by the withholding tax percentage, divided by 100.
- **Report grouping code:** Used to display retentions applied to customers/vendors grouped by different concepts.
- **Withholding account –** The purchasing or sales ledger account set up in the perception key and where the note was generated at the time of posting the documents.
- **Closed –** Shows if the withholding tax entry is closed by a settlement entry.



- Closed by entry number: Indicates the settlement entry number that closes this withholding tax entry. If No. is 0 means that the entry is not yet closed and the Closed field must not be checked.
- Closed by movement no.: indicates the settlement movement no. that closes this withholding movement. If the No. is 0 it means that the movement is not yet closed and the Closed field must not be marked.

6. Withholdings payment

Withholding tax payment is the process that generates a withholding tax entry of type settlement and closes the entries that fall within the parameters indicated on the Withholding payment screen:

The screenshot shows the 'PIT PAYMENT' screen with the following fields:

- OPTIONS:**
 - Starting Date: 8/1/2020
 - Ending Date: 8/31/2020
 - Report Group Code: 110
- POSTING:**
 - Journal Name: GENERAL
 - Batch Name: MENSUAL
 - Document No.: (empty)
 - Posting Date: 8/31/2020
 - Bank Account: AHORROS

This screen contains the following information divided into two sections:




- Options: These are the filters with which to retrieve information from the withholding entry table.
 - Starting date
 - Ending date
 - Grouping codes
- Posting – Displays the data where the settlement entries are to be posted.
 - Journal name
 - Journal Batch: The journal batch must not have the Copy VAT Setup to Jnl. Lines marked

GENERAL JOURNAL BATCHES									
Name ↑	Description	Bal. Account Type	Bal. Account No.	No. Series	Posting No. Series	Reason Code	Copy VAT Setup to Jnl. Lines	Allow VAT Differ...	Suggest Balan... Amount
→ MENSUAL	Entradas de diario mensuales	G/L Account	5700001	DIAG-GEN			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PREDET.	Sección predet.	G/L Account					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



- Document No.: If we do not enter a document No. when calculating it generates one automatically that comes from the journal serial number. This document number is the identification number of the settlement document and appears on the withholding tax entries screen on the settlement type line.
- Posting Date
- Payment Bank

When you fill in the Payment Withholdings screen you can see a few buttons under the Options and Registration sections:

← PIT PAYMENT | FECHA DE TRABAJO: 8/31/2020 ✓ GUARDADO   

OPTIONS

Starting Date 8/1/2020

Ending Date 8/31/2020

Report Group Code 110

POSTING





Journal Name GENERAL

Batch Name MENSUAL

Document No. **




Posting Date 8/31/2020

Bank Account AHORROS

 Calculate  New Calculate  Post | Más opciones 

Account Type	Account No.	Posting Date	Document No.	Description	Source Code	Perception Key	PIT %	PIT Base	Amount
→ G/L Account	4751001	8/31/2020	**	Purchase VAT payment: PERC11		PERC11	11.00	784.60	86.31
G/L Account	4751001	8/31/2020	**	Sales IRPF payment : PERC15		PERC15	15.00	0.00	0.00

When you click the Calculate button, the outstanding withholdings entries are displayed according to the section indicated in Options and grouped by Perception Account and Perception Key:

← PAGO RETENCIONES | FECHA DE TRABAJO: 06/04/2020 ✓ GUARDADO   

OPCIONES

Fecha inicio 01/04/2020

Fecha fin 30/04/2020

Códigos agrupación informes 110

REGISTRO





Nombre diario GENERAL

Nombre sección MENSUAL

Nº documento G00001

Fecha de registro 30/04/2020

Banco de pago AHORROS

 Calcular  Nuevo calculo  Registrar | Más opciones 

Tipo mov.	Nº cuenta	Fecha registro	Nº documento	Descripción	Cód. origen	Clave de percepción	% Retención	Base retención	Importe
→ Cuenta	4751001	30/04/2020	G00001	Pagar IRPF ventas : PERC15		PERC15	15.00	-1.005,80	-150,87

The Description field is suggested, but it can be edited.



In the Amount field, you can see the withholding entries that would be closed with that settlement line. The value in the Amount field is the sum of the amounts of those outstanding withholding entries:

Buscar Navigate Open in Excel

VIEW - PIT ENTRIES

Entry No.	Posting Date ↑	Document Date	Document No.	External Document No.	Document Type	Type ↑	Perception Key ↑	Receiver Type	Receiver No.	Receiver Name	Base	PIT Perce...	At
97	8/31/2020	8/31/2020	103257		Invoice	Sale	PERC15	Customer	10000	Adatum Corp...	100.00	15.00	
98	8/31/2020	8/31/2020	104017		Credit Memo	Sale	PERC15	Customer	10000	Adatum Corp...	-100.00	15.00	

As long as the line has not been posted you can press the New Calculate button, this button is used to clear the filters in the Options section and allow to modify the data in the Registration section to recalculate new withholding lines.

← PAGO RETENCIONES | FECHA DE TRABAJO: 31/08/2020

✓ GUARDADO

OPCIONES

Fecha inicio 01/04/2020

Fecha fin 30/04/2020

Códigos agrupación informes 110

REGISTRO

Nombre diario GENERAL

Nombre sección MENSUAL

Nº documento G00002

Fecha de registro 30/04/2020

Banco de pago AHORROS

Calcular Nuevo calculo **Registrar** Más opciones

After calculating a new button appears, Post. When you click the Post button, a new settlement line appears in the withholding tax entries that causes the corresponding withholding entries to close and the Closed field to be marked and the Closed by Entry No. field is filled in with the settlement entry no. Once posted you cannot go back.

← MOVIMIENTOS DE RETENCIÓN | FECHA DE TRABAJO: 04/04/2020

Buscar Navigate Open in Excel

Nº movimiento *	Fecha de registro	Fecha documento	Nº documento	Nº documento anterior	Tipos de documentos	Tipos	Clave de percepción	Tipos percepción	Nº percepción	Nombre percepción	Base	Percepción de retención	Importe	Códigos agrupación retención	CIF (CIF)	Cuenta de retención	Cancelado	Cancelado por nº de movimiento
1	04/04/2020	04/04/2020	108208	202008191154	Factura	Compra	PERC11	Proveedor	10000	Fabrikum, Inc.	784.00	11.00	86.91	120	50912691	4791001		0
2	04/04/2020	04/04/2020	108216		Factura	Venta	PERC15	Cliente	10000	Adatum Corporation	1.005.80	15.00	150.87	110	780456276A	4791001		0
3	10/04/2020		G00001		Liquidación		PERC15				1.005.80	15.00	150.87	110				0

7. Query of withholdings by CIF

It is a query of the withholding movements grouped by CIF and by payment key.



← PIT Payment CIF | Work Date: 26/01/2023 ✓ Saved

Options

Starting Date *

Ending Date *

Report Group Code *

Calculate New Calculate | More options

Account Type ▾	Description	VAT Registration No.	Perception Key	PIT %	PIT Base	Amount
(There is nothing to show in this view)						

To do this, we must indicate between which dates we want to retrieve this data and on which grouping code. We can "Calculate", create a new query leaving all fields blank "New calculation" or export to Excel the contents of the table we are viewing "Open in Excel"

← PIT Payment CIF | Work Date: 26/01/2023 ✓ Saved

Options

Starting Date 01/01/2022

Ending Date 31/12/2022

Report Group Code 216

Calculate New Calculate | More options

Account Type ▾	Description	VAT Registration No.	Perception Key	PIT %	PIT Base	Amount
(There is nothing to show in this view)						