

Analysis of responses to survey

version january 2019

Standard Business Reporting:
Working Group XBRL Europe

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Analysis of responses to survey

Meetings since November 12^h 2018 Dubai:

- Conference calls: December 29th, January 23rd

What's now:

- discussion of the analysis

What's next:

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



Survey

Preparation:

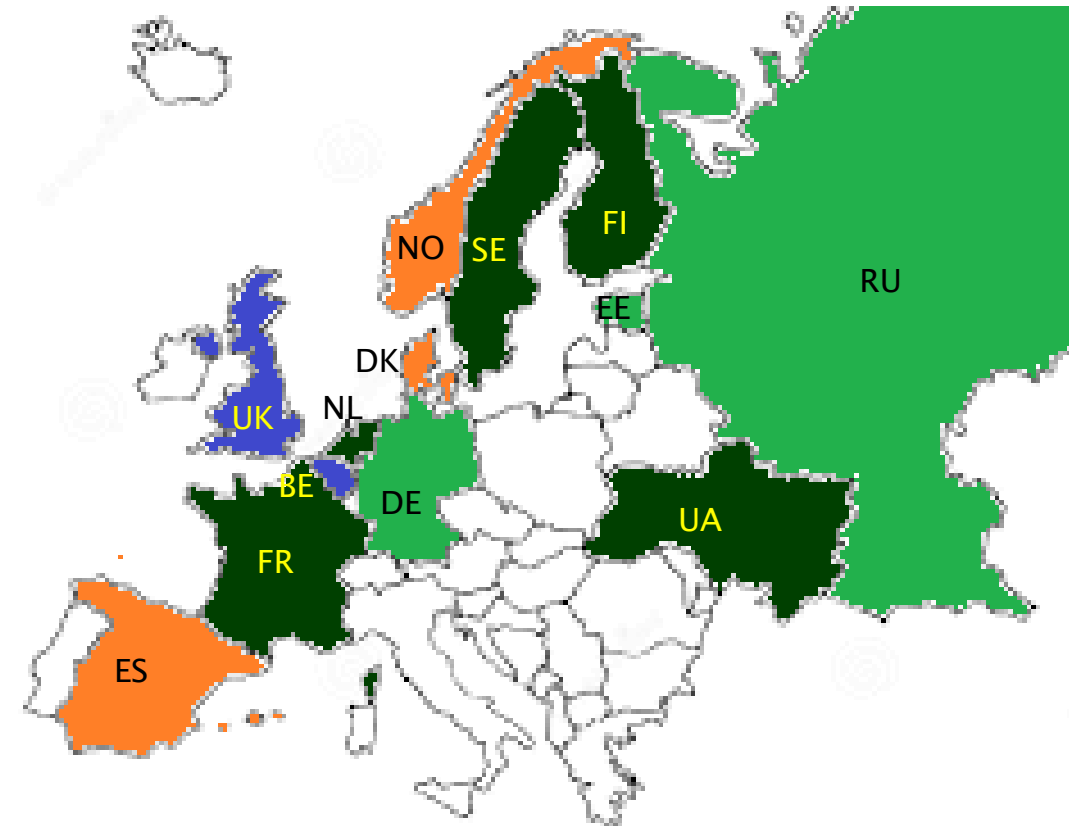
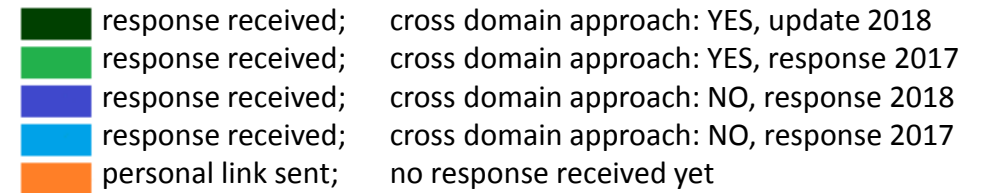
- Final version ready on April 21st 2017
- Updated version ready on April 20th 2018

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 the respondent

1. Respondent *

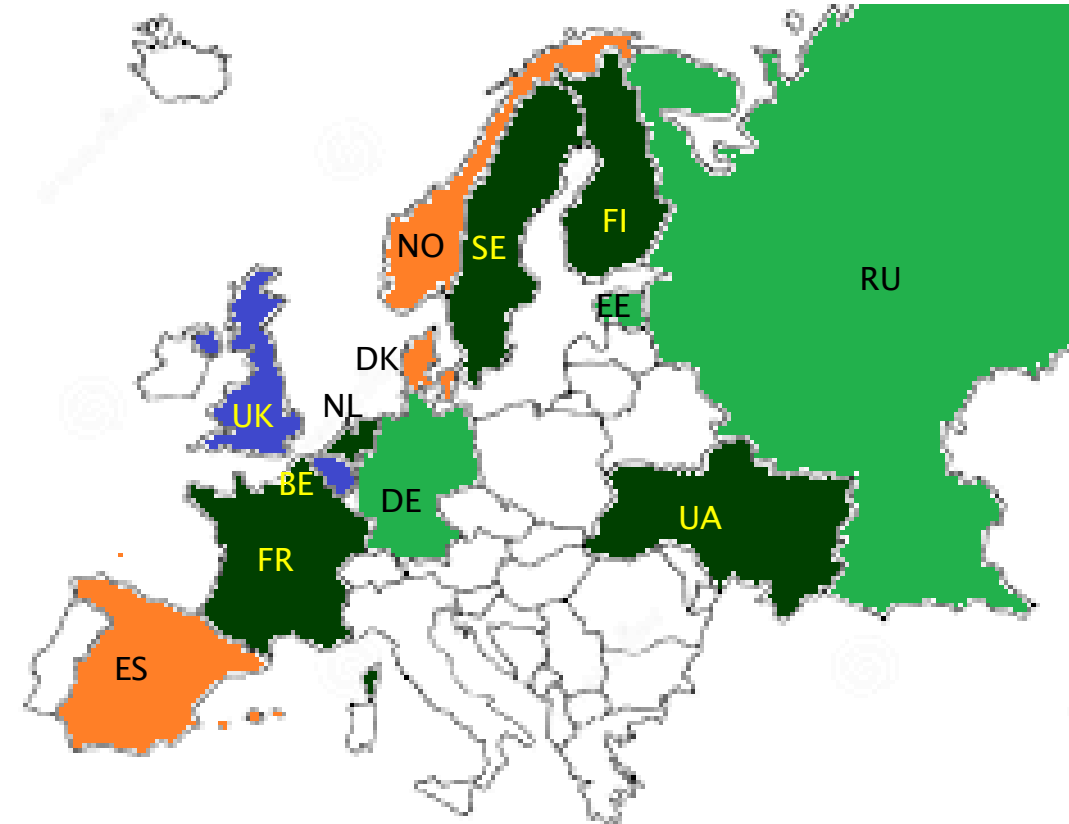
Country
Name
Lastname
Email
Company/ Organization
Department

2. Is there a cross-domain approach? *

If the given answer is "No", yes

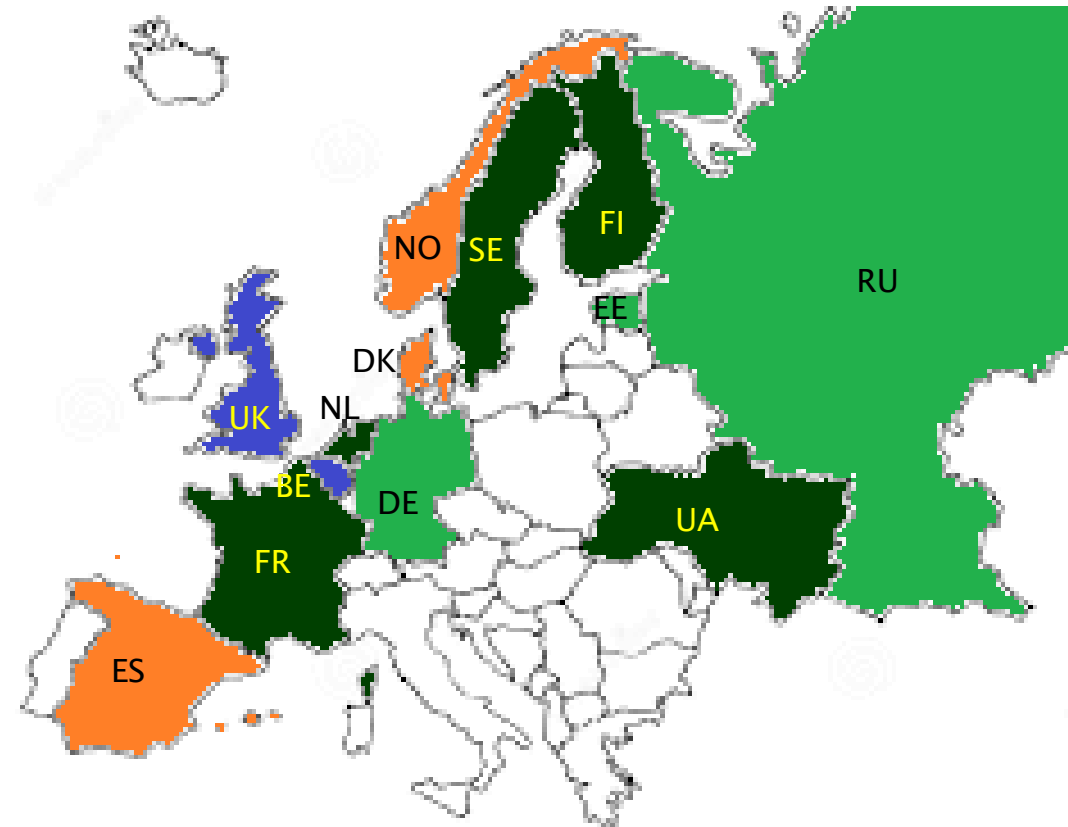
- ☐ Yes
☐ No

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 (using EDI):
 - Corporate Income Tax
 - Value Added Tax
 - Wages Tax
 - Annual Accounts (Micro/Small
 - Annual Accounts (Medium/Large/Listed
 - Statistics
- FR (using XBRL)
 - EBA: 80% XBRL
 - EIOPA 80% XBRL





Characteristics: standardization across domains

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	UK	Ukraine
Data dictionary		100% -/- EIOPA	+/+ Corp. Inc. Tax +/+ Wage Tax +/+ annual accounts (unlisted) +/+ statistics	EDI +/+ Taxes +/+ banks XBRL: +/+ 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	EDI +/+ Taxes +/+ statistics +/+ banks XBRL: +/+ 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		EDI +/+ Taxes +/+ statistics +/+ banks XBRL: +/+ 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		+/+ Taxes	+/+ EBA/EIOPA	100% -/- healthcare -/- financial institutions	+/+ Tax	+/+ EBA/EIOPA		
Website		100% -/- EIOPA		EDI +/+ Taxes +/+ banks XBRL: +/+ EBA/EIOPA	+/+ EBA/EIOPA	+/+ annual accounts (micro/small/me d.) +/+ credit revsioning +/+ educational inst.	+/+ Tax	+/+ local FSA		Quarterly and Annual Accounts: large entities and listed companies
System-to-system		only VAT and healthcare		EDI +/+ Taxes +/+ banks	+/+ EBA/EIOPA	100% -/- building corp. -/- healthcare	0%	+/+ local FSA +/+ EBA/EIOPA		Quarterly and Annual Accounts: large entities and



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	UK	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	yes	No	no	no	no		no
others										

Characteristics: technical standards used

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	UK	Ukraine
XBRL	yes	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	UK	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		FTP, form-based data entry	proprietary standards					

Characteristics: chart of account (CoA)

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

Motivators to move: main benefits

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	UK	Ukraine
Reduce burden on data providers		100% -/- FSA/EBA/EIOPA	100% -/- Wage Tax	+/- Tax +/- EBA/EIOPA	+/- 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	+/- Tax +/- EBA/EIOPA	+/- annual accounts + EBA/EIOPA	100% -/- tax -/- statistics	+/- EIOPA	100% +/- credit revisioning		
Reduce collection time		100% -/- FSA/EBA/EIOPA	100% -/- Wage Tax	+/- Tax +/- EBA/EIOPA		+/- educational inst. +/- building crp. +/- healthcare	+/- EIOPA	+/- credit revisioning + EBA/EIOPA		100%
Increase quality of data		100% -/- FSA/EBA/EIOPA	100% -/- Wage Tax	+/- Tax +/- EBA/EIOPA	+/- annual accounts + EBA/EIOPA	100%	+/- EIOPA	100% +/- annual acc. (medium/large/li sted) +/- 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	UK	Ukraine
data receivers		yes	yes	no	yes	yes	no	yes		yes
filers		no	no	yes	no	no	no	no		no
submitters		yes	yes	yes	yes	yes	no	no		no
XBRL-community		no	yes	no	yes	yes	no	yes		no
data analysts		no	no	no	no	no	no	yes		no
software vendors		no	no	yes	yes	yes	no	yes		no
ministries		yes	yes ↑	no	yes	yes	yes	no		yes
others										

Governance model: instruments

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

Governance model: shared service centre

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

Governance model: stakeholders involved in implementation

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

Governance model: mandates

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	UK	Ukraine
Data dictionary		0%		+/+ Tax +/+ EBA/EIOPA	+/+ 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		+/+ Tax +/+ EBA/EIOPA	+/+ annual accounts +/+ banks +/+ EBA/EIOPA	see above		+/+ EBA/EIOPA		see above
Filing Process		+/+ VAT, wage, personal tax +/+ annual accounts		+/+ Tax +/+ EBA/EIOPA	+/+ Tax +/+ annual accounts +/+ banks +/+ EBA/EIOPA	see above +/+ wages		+/+ EBA/EIOPA		see above
Gov. to filers		0%		+/+ Tax +/+ EBA/EIOPA	+/+ Tax +/+ annual accounts +/+ banks +/+ EBA/EIOPA	0%		+/+ EBA/EIOPA		
Website		+/+ VAT, wage, personal tax +/+ annual accounts		+/+ Tax +/+ EBA/EIOPA	+/+ Tax +/+ annual accounts +/+ banks +/+ EBA/EIOPA	+/+ annual acc (micro/small/ me d.) +/+ credit revisioning				see above
System-to-system		0%		+/+ Tax +/+ EBA/EIOPA	+/+ Tax +/+ annual accounts +/+ banks	see above		+/+ EBA/EIOPA		see above 19

Methods of measuring effectiveness

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



Sheets used in Interim Report

Governance: parties involved in implementation

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

Cross domain approach

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	UK	Ukraine
Tax	yes	yes	yes	yes	no	yes	no	yes	no	no
Annual Accounts	yes	yes	yes	no	yes	yes	no	yes	no	yes
Statistics	no	yes	yes	no	no	yes	yes	yes	no	no
EBA	yes	yes	no	yes	yes	no	yes	yes	no	no
EIOPA	yes	no	no	yes	yes	no	yes	yes	no	no

XBRL

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

Tax reporting: data dictionary

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

Tax reporting: data format

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

Annual accounts: data dictionary

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

Annual accounts: data format

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

Characteristics: accounting principles

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	UK	Ukraine
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

Supervisory reporting: part of the approach

	Belgium	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	UK	Ukraine
ESMA	yes	yes	no	no	yes	yes/no	no	no		no
EBA	yes	yes	no	yes	yes	no	yes	yes		no
EIOPA	yes	no	no	yes	yes	no	yes	yes		no