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SPED - Bookkeeping Digital Public System

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Agenda

SPED
Goals
Projects
Information Flow
Chalenges
SPED / XBRL
Expected advantages





Goals of SPED

- Promote the integration of tax authorities
- Streamline and standardize accessory obligations to taxpayers
- Make tax fraud indentification faster



SPED Projects

SPED Contabil - Escrituração Contábil Digital - ECD (Digital Accounting Bookkeeping) - Replacement of bookkeeping on paper by digital bookkeeping: Diary book, ledger, etc.

SPED Fiscal - Escrituração Fiscal Digital-EFD (Digital Bookkeeping Tax) - set of tax documents and other information of interest to tax authorities, e.g. records of tax assessment.

CT-e – Conhecimento de Transporte (Transportation Waybill) - documenting a supply of transport services.

NF-e - Nota Fiscal Eletrônica (Electronic Invoicing) - documents an operation movement of goods or services.
 FCont - bookkeeping of the balance sheet and income.

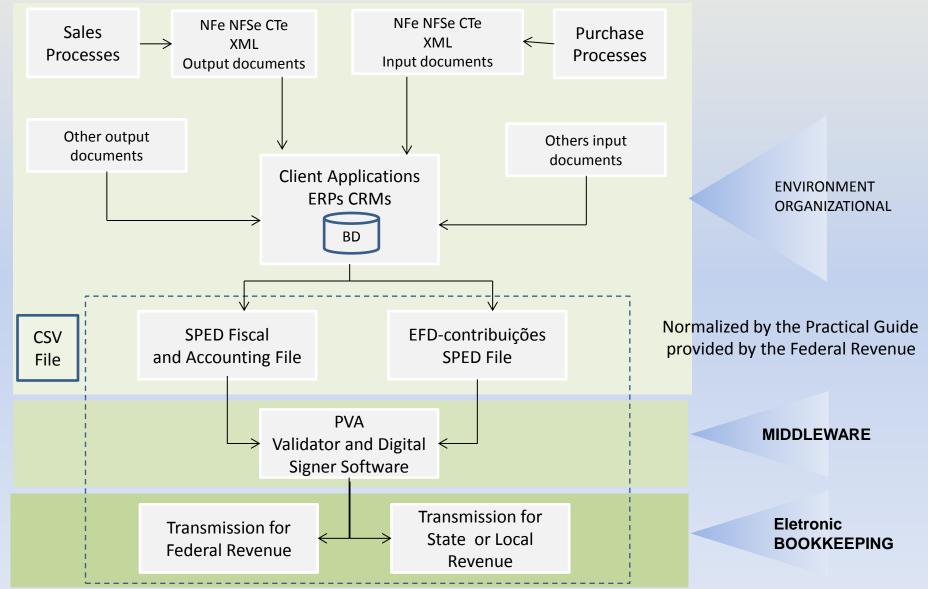
NFSe - Nota Fiscal de Serviços Eletrônica (Invoice Electronic Services) - documents the services operations.

EFD-Contribuições - bookkeeping of PIS / COFINS and Pasep.

EFD-IRPJ - Bookkeeping of Income Tax of Legal Entities.

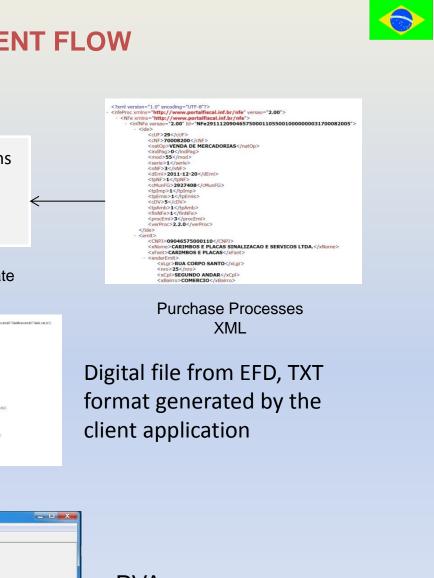


SPED FLOW INFORMATION





EFD CURRENT FLOW



<cNF>70008200</cNF> <natOp>VENDA DE MERCADORIAS</natOp> **Client Applications** <indPag>0</indPag <mod>55</mod> <serie>1</serie> <nNF>3</nNF> **ERPs** CRMs <dEmi>2011-12-20</dEmi> <tpNF>1</tpNF> <cMunFG>2927408</cMunFG> <tpImp>1</tpImp> <tpEmis>1</tpEmis> <cDV>5</cDV> <tpAmb>1</tpAmb> <finNFe>1</finNFe> BD procEmi>3</procEmi> <verProc>2.2.0</verProc> </ide> <emit> <CNP1>09046575000110</CNP1> <sNome>CARIMBOS E PLACAS SINALIZACAO E SERVICOS LTDA.</xNome>
<xFant>CARIMBOS E PLACAS <xLgr>RUA CORPO SANTO</xLgr> generate <nro>25</nro> <xCpl>SEGUNDO ANDAR</xCpl> <xBairro>COMERCIO</xBairro> Sales Processes E CARLOS COLTO/02/97955681/71313 342566879001111427000001#155256 BRITADESDO BREDO (PDRAWET) 52/15. 2021CDVFB0/71327873281cescontabil/idadeScencontabil/idad XML Sistema Público de Escrituração Digital - EFD Contribuições EFD Contribuições Tabelas Cópias de Segurança Configurações Sobre . Criar Ctrl+N Ctrl+A Importar Ctri+I Abrir Verificar Pendências Ctrl+V Gerar Arquivo para Entrega Ctrl+G Assinatura Iransmitir Ctrl+T **PVA** Ctrl+E Excluir <u>C</u>onsultar Situação no Sped Ctrl+C Visualizar Recibo de Transmissão Ctrl+R Validator and Signer Software Exportar Arquivo Ctrl+Q Alt+F4 Sair ma Público de Escrituração Digital - EFD Contribuições - (versão: 2.0.4 (java1.6.0_43 - 32 bits)) Sistema Operacional: Windows 7 (versão 6.





SPED Challenges

Difficulties due to the lack of standardization:

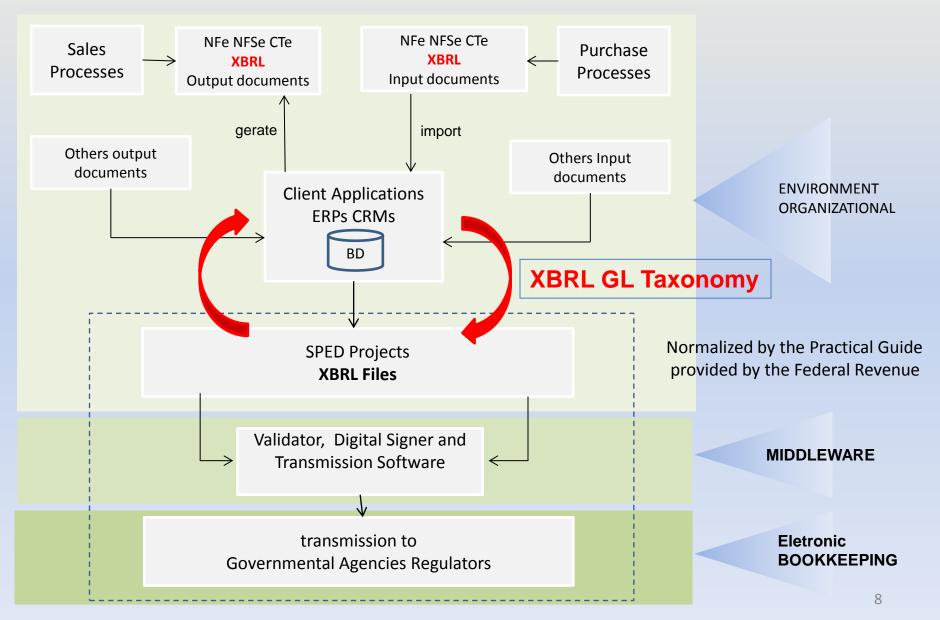
- information exchange between SPED projects, government entities and organizations;
- information extraction from SPED projects and subsequent data reconciliation;
- online audit by companies;
- performing automated audit by the fiscal auditors;
- generation of dynamic reports from the data repository of SPED in companies and regulatory and inspection agencies.



NIFACS A DATA MODEL FOR SPED BASED ON XBRL

LAUREATE INTERNAL ONAE GNIVERSITES

□ Use of XBRL GL and XBRL FR instead of XML and Text File for information exchange







Expected advantages

- Accuracy
- Consistency
- □ Efficiency
- □ Visibility
- Reuse
- □ Flexibility
- □ Traceability





Expected advantages

- Conference and correcting information before transmission
- Reporting and submission via web distribution for everyone interested in a single format
- □ File generation more consistent and reliable
- Standardization of information in a globally accepted format
- □ Automated analisys;
- Possibility of performing analyzes directly in the database of the taxpayer;
- Possibility of reconciliation of the data with other regulators, if XBRL is a project of the government for all market regulators



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Thanks !

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