

## Experience of using SAF-T (3/28/17)

The use of technology in gathering tax data is on the increase, as technology allows us to process more data faster, to centralise the data processing function, to improve the quality of inputs, and to draw up a variety of reports. The use of technology in data processing opens up new opportunities for analysing data as well as identifying and managing risks, since tax authorities receive data in a structured manner. The OECD has issued guidelines that include requirements for information to be filed electronically (known as the Standard Audit File for Tax or SAF-T). Countries can pass requirements modelled on the OECD guidelines into their national legislation to encourage data exchange between taxpayers and tax authorities. Some countries have been using SAF-T for several years, while others have adopted these requirements fairly recently. This article explores PwC's experience of adopting SAF-T and using it in practice.

### Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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