

Detailed readiness framework

2017

ضريبة
القيمة
المضافة



Drill-down: Readiness Framework (1/8)

Detailed readiness assessment by functional requirement

Dimension	Functional requirement	Readiness level
Organization and responsibilities Employees	Responsibilities for VAT related activities assigned in the organization	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Decision made regarding allocation of VAT responsibilities in the organization <input type="checkbox"/> External tax advisor assigned (if applicable) <input type="checkbox"/> Functional mandates updated <input type="checkbox"/> Job descriptions updated <input type="checkbox"/> Process manuals updated to include VAT related activities (or separate VAT process manual developed) <input type="checkbox"/> Others (please specify)
	Clear interface to GAZT in place	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Counterpart assigned for interactions with GAZT <input type="checkbox"/> GAZT informed about counterpart <input type="checkbox"/> Counterpart fully informed about engagement model with GAZT <input type="checkbox"/> Others (please specify)
	Employees educated about VAT	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Communication plan / training plan for employees developed <input type="checkbox"/> Employee awareness session held / information on VAT circulated <input type="checkbox"/> Dedicated employee VAT training organized (internally / externally) <input type="checkbox"/> VAT experts hired or seconded (if applicable) <input type="checkbox"/> VAT expert from another location internally transferred (if applicable) <input type="checkbox"/> Others (please specify)

Drill-down: Readiness Framework (2/8)

Detailed readiness assessment by functional requirement

Dimension	Functional requirement	Readiness level
Accounting	Business transactions/goods/services classified according to VAT treatment	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> VAT treatment understood <input type="checkbox"/> VAT impact and risk along the supply chain assessed (list which transactions will be affected, how different goods and services will be impacted by the different rates of VAT) <input type="checkbox"/> VAT treatment mapped to specific goods, services and transaction types <input type="checkbox"/> Systems updated to reflect VAT treatment (e.g. update of ERP systems) <input type="checkbox"/> Others (please specify)
	Agreements in place with the tax authority for treatment of special cases not covered by by-laws (e.g. method for apportionment in case of partial VAT exemptions)	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> VAT cases identified which are not covered by VAT law / implementing regulations <input type="checkbox"/> Request for clarification submitted to GAZT (incl. supporting documentation as required) <input type="checkbox"/> Agreement reached with GAZT <input type="checkbox"/> Others (please specify)
Data Record Management	Ability to generate detailed and complete reporting audit trails that are reconciled to accounting records	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> VAT record management requirements understood and required changes to existing record management identified <input type="checkbox"/> Process in place to allow for document retention in the prescribed form for the prescribed period <input type="checkbox"/> VAT account set up <input type="checkbox"/> Others (please specify)

Drill-down: Readiness Framework (3/8)

Detailed readiness assessment by functional requirement

Dimension	Functional requirement	Readiness level
Supplier Management	Supplier VAT registration number and certificate included in supplier master data	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Suppliers who are subject to VAT registration identified <input type="checkbox"/> Supplier VAT registration number / certificate requested from suppliers <input type="checkbox"/> Supplier VAT registration number / certificate received from suppliers <input type="checkbox"/> Supplier VAT registration number / certificate validated <input type="checkbox"/> Supplier VAT registration number / certificate documented in relevant databases / systems <input type="checkbox"/> Others (please specify)
	Supplier contracts include VAT clause	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Required changes to customer contracts understood <input type="checkbox"/> Supplier contracts requiring update identified <input type="checkbox"/> Discussions / negotiations with suppliers regarding contract changes held <input type="checkbox"/> Supplier contracts fully updated <input type="checkbox"/> Others (please specify)
	Others	<input type="checkbox"/> Supplier awareness workshops held <input type="checkbox"/> Others (please specify)

Drill-down: Readiness Framework (4/8)

Detailed readiness assessment by functional requirement

Dimension	Functional requirement	Readiness level
Customer Management & PoS	Customer contracts include VAT clause	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Required changes to customer contracts understood <input type="checkbox"/> Customer contracts requiring update identified <input type="checkbox"/> Customers informed about contract update / contract updates negotiated <input type="checkbox"/> Customer contracts fully updated <input type="checkbox"/> Others (please specify)
	Customer VAT registration number and certificate included in customer master data	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Customer VAT registration number / certificate requested from customers <input type="checkbox"/> Customer VAT registration number / certificate received from customers <input type="checkbox"/> Customer VAT registration number / certificate validated <input type="checkbox"/> Customer VAT registration number / certificate documented in relevant databases / systems <input type="checkbox"/> Others (please specify)
	Ability to calculate and display VAT inclusive prices at PoS (if applicable)	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Requirements for display of VAT inclusive prices at PoS understood <input type="checkbox"/> Price tags with VAT inclusive prices created <input type="checkbox"/> Price tags at PoS replaced <input type="checkbox"/> Others (please specify)

Drill-down: Readiness Framework (5/8)

Detailed readiness assessment by functional requirement

Dimension	Functional requirement	Readiness level
Customer Management & PoS (continued)	Ability to produce invoices including all legally required VAT fields	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> VAT invoice requirements understood and required changes identified <input type="checkbox"/> Invoice templates updated with VAT positions <input type="checkbox"/> Invoice templates for simplified invoicing / margin schemes / other applicable special invoice scenarios created <input type="checkbox"/> Production of VAT compliant invoices tested <input type="checkbox"/> Production of VAT compliant invoices fully operational <input type="checkbox"/> Others (please specify)
	Process in place for treatment of customer bad debts	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Process defined for dealing with customers in case of bad debt (incl. retention of required evidence) <input type="checkbox"/> Dedicated accounting process to account for bad debt <input type="checkbox"/> Others (please specify)
	Others	<input type="checkbox"/> Information on VAT introduction and resulting changes sent out to customers <input type="checkbox"/> Others (please specify)

Drill-down: Readiness Framework (6/8)

Detailed readiness assessment by functional requirement

Dimension	Functional requirement	Readiness level
Filing and payment	Ability to produce tax reporting including input tax and output tax	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Reporting requirements understood <input type="checkbox"/> Impact on cash flow of VAT payment obligations assessed <input type="checkbox"/> Production of required reporting positions tested <input type="checkbox"/> VAT account created <input type="checkbox"/> Others (please specify)
Compliance and control	Process in place for management of updates to VAT regulatory changes	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Process defined for the identification and management of VAT regulatory changes <input type="checkbox"/> Process manuals updated <input type="checkbox"/> Others (please specify)
	Process in place to review new business transactions according to their VAT treatment and make appropriate changes	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Process defined for the VAT impact analysis of new good, services and / or transactions <input type="checkbox"/> Process manuals updated <input type="checkbox"/> Others (please specify)
	First line of defense / business controls in place to verify proper transactions recording	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Business controls defined to ensure VAT compliance <input type="checkbox"/> Business controls implemented <input type="checkbox"/> Relevant staff instructed <input type="checkbox"/> Others (please specify)

Drill-down: Readiness Framework (7/8)

Detailed readiness assessment by functional requirement

Dimension	Functional requirement	Readiness level
Compliance and control <i>(continued)</i>	VAT compliance embedded in risk management framework	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Risk management matrix and framework developed <input type="checkbox"/> Document retention policy in place <input type="checkbox"/> Risk Management controls implemented <input type="checkbox"/> Relevant staff trained <input type="checkbox"/> Others (please specify)
	Review of VAT processes included in Audit scope / plan	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Audit process and framework developed <input type="checkbox"/> Document retention policy in place <input type="checkbox"/> Audit controls implemented <input type="checkbox"/> Relevant staff trained <input type="checkbox"/> Others (please specify)
Systems & IT	IT applications updated / configured to enable performance of VAT processes	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> IT application requirements to support VAT processes identified systems & IT assessed <input type="checkbox"/> Discussions with IT providers regarding VAT related changes held (e.g. ERP provider) <input type="checkbox"/> IT applications configured / programmed to account for VAT processes <input type="checkbox"/> IT application changes tested <input type="checkbox"/> IT application upgrade / installation completed and fully operational <input type="checkbox"/> Others (please specify)

Drill-down: Readiness Framework (8/8)

Detailed readiness assessment by functional requirement

Dimension	Functional requirement	Readiness level
Systems & IT <i>(continued)</i>	Data Architecture and Management	<input type="checkbox"/> Not yet addressed <input type="checkbox"/> Impact on requirements of type and volume of data assessed <input type="checkbox"/> Data extraction tools configured to align with requirements for VAT data <input type="checkbox"/> Production of new / changed data tested <input type="checkbox"/> Data extraction fully operational <input type="checkbox"/> Others (please specify)



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