

Client user instruction PwC Digital Services

Version 1.0

Contents

1	System requirements and support	3
1.1	System requirements.....	3
1.2	Support.....	3
2	Digital Tax return Service.....	4
2.1	Introduction.....	4
2.2	Client assessment of tax return	4
2.2.1	General remarks	4
2.2.2	Assess turnover tax return	4
2.2.3	Assess payroll tax return.....	7
2.3	Status overview	8
2.4	Archive.....	8

1 system requirements and support

1.1 System requirements

In order to use the application you must have Internet Explorer version 6.0 or higher, Firefox version 3.0 or higher or Google Chrome version 4.0 or higher.

1.2 Support

If you encounter problems while using the application and these user instructions do not help you to resolve your difficulty, then please get in touch with your contact person.

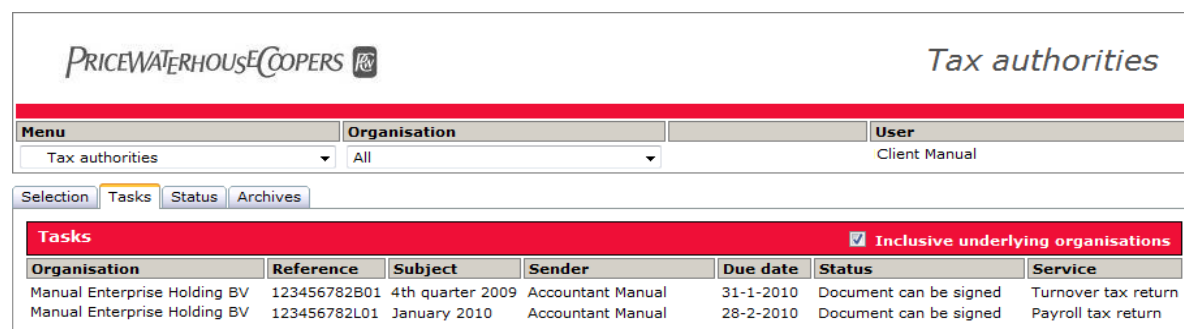
2 Digital Tax return Service

2.1 Introduction

This functionality has been designed to transmit electronic tax returns securely, to enable the client to digitally sign a tax return and to be able to send the electronic tax return to the Dutch tax authorities. The entire process is supported with workflow and e-mail notifications.

When you login to the system you enter the main menu [Tax authorities], tab [Task list]. If your task list is empty you will be redirected to the [Selection] tab. To find out more about the status of your tax returns you can consult the tabs [Status] and [Archive]. In other words there are four tabs you can select [Selection], [Tasks], [Status] and [Archive].

- In the selection page you can select the type of tax return you want to see in the other statements.
- Your task list contains the tasks you have to carry out once the tax return has been prepared by the accountant. This will be the task 'Document can be signed'.
- You can monitor the status of outstanding tasks using the status report under the status tab.
- You can consult your previous tax returns in the archive. Here you will find tax returns you have previously approved. The tax returns will remain in the archive for a minimum of seven years.



The screenshot displays the PwC Tax authorities system interface. At the top, the PwC logo and the text 'Tax authorities' are visible. Below this is a navigation bar with a red header. The main content area shows a 'Tasks' tab selected, with a table of tasks. The table has columns for Organisation, Reference, Subject, Sender, Due date, Status, and Service. Two tasks are listed, both with a status of 'Document can be signed'.

Organisation	Reference	Subject	Sender	Due date	Status	Service
Manual Enterprise Holding BV	123456782B01	4th quarter 2009	Accountant Manual	31-1-2010	Document can be signed	Turnover tax return
Manual Enterprise Holding BV	123456782L01	January 2010	Accountant Manual	28-2-2010	Document can be signed	Payroll tax return

2.2 Client assessment of tax return

2.2.1 General remarks

Once your accountant has drawn up a tax return and has presented it for approval, you will receive an e-mail alert informing you that there is a task waiting for your action: a tax return should be assessed and approved. When you log in to PwC Digital Services you will enter the task screen directly.

2.2.2 Assess turnover tax return

The turnover tax return concerned is on your task list and you simply have to click the task to open it. The turnover tax return screen is divided in three tabs:

- The details tab shows extensive information about the tax return.
- The document tab shows the content of the turnover tax return. In the document tab you are also able to download and sign the turnover tax return.
- The logging tab shows the audit trail of the turnover tax return.

To assess and sign the tax return you have to open the document tab, the content of the turnover tax return will be displayed.

You can now assess and check the return. You can read any remarks made by the accountant and you can download the tax return by clicking the [Download] button behind the name of the document. At the same time you can add your own remarks for the archive. There is also a facility to print the tax return and the payment reference is displayed.

Selection Tasks Status Archives 123456782B01 (January 2010)

Details Document Logging

Document

Name OB.123456782B01.2010.01.xml

Name XBRL OB.123456782B01.2010.01.xbrl

Attachment

Content

Message references

Turnover tax number	123456782B01	MessageID	OB-00006302
Value code	EUR	Date/time creation	2010-02-03T16:46:05
Year	2010	Medium type	BAPI
Period	01		

Communication references

Contactperson type	INT	Contactperson ID	123456
Contactperson name		Contactperson phonenumber	

	Amount	Turnover tax
1. DOMESTIC DELIVERIES/SERVICES RENDERED BY YOU		
1a. Deliveries/services taxed with 19%	10.000	1.900
1b. Deliveries/services taxed with 6%	10.000	600
1c. Deliveries/services taxed with other rates, except for 0%	0	0
1d. Private use	0	0
1e. Deliveries/services taxed with 0% or not taxed with you	0	
2. DOMESTIC DELIVERIES/SERVICES RENDERED TO YOU		
2a. Deliveries/services for which the levying of turnover tax has been transferred to you	0	0
3. DELIVERIES THAT YOU MADE ABROAD		
3a. Deliveries to countries outside the EU (export)	0	
3b. Deliveries to countries within the EU	0	
3c. Installation/distance selling within the EU	0	
4. DELIVERIES MADE TO YOU FROM ABROAD		
4a. Deliveries from countries outside the EU (import)	0	0
4b. Acquisitions of goods from countries within the EU	0	0 +
5. CALCULATION OF TURNOVER TAX		
5a Turnover tax due		2.500
5b Input tax		0 -
5c Subtotal		0
5d Reduction according to the special scheme for small undertakings		0
5e Estimate previous returns		0
5f Estimate of this return		0 +/-
5g Total amount of turnover tax to be paid/reclaimed		2.500

Note

Before you can approve the return and send this to the Tax Authorities, you have to state that you checked the return. You can now approve the return and sign this with your personal certificate.

If you do not agree with the return, you have to reject the return.

As responsible officer of the party filing the tax return, I hereby declare to have taken note of and accept the content of this tax return, in evidence of which this declaration has been attached to the tax return which has been signed by the undersigned using a digital signature. By placing this digital signature, the undersigned furthermore authorises Intermediar to submit this tax return to the Dutch tax authorities electronically on behalf of the undersigned.

The undersigned declares, on behalf of the the party filing the tax return, that he/she is aware that he/she will remain responsible for the timely submission of the tax return to the Dutch Tax Office, that the use of automated systems such as the present furthermore involve risks with respect to possible interruptions in the flow of information between the Dutch Tax Office and Intermediar.

If the attached tax return indicates that you are required to make any payments to the Dutch tax authorities, the amount due, must be paid into the Dutch tax authorities account number: 2445588 (Bank name: ING Bank N.V., Swift code: INGBNL2A, IBAN: NL86INGB0002445588) in the name of 'Belastingdienst' in Apeldoorn within one month of period expiry, under the following payment reference **2187699616914110**.

When you have checked the tax return and you are ready to give your approval, tick the box next to the text: "The undersigned hereby declares... ". Once you have ticked the box the [Sign] button will be activated and your certificate will be shown.

You can now approve and sign your payroll tax return by clicking on the [Sign] button. The tax return will be sent to the Dutch tax authorities immediately.

If you cannot approve the tax return then you must reject it. You can enter a comment in the space provided and you reject the tax return by clicking on the [Disapprove] button. The tax return is now sent back to the accountant, who will take appropriate action.

2.2.3 Assess payroll tax return

The payroll tax return concerned is on your task list and you simply have to click the task to open it. The payroll tax return screen is divided in three tabs:

- The details tab shows extensive information about the tax return.
- The document tab shows the content of the payroll tax return. In the document tab you are also able to download and sign the payroll tax return.
- The logging tab shows the audit trail of the payroll tax return.

A summary of the payroll tax return will be displayed in the Document tab.

The screenshot shows a web interface for a payroll tax return. At the top, there are tabs for 'Details', 'Document', and 'Logging'. The 'Document' tab is active. Below the tabs, there is a red header bar with the word 'Document'. Underneath, there is a form with a 'Name' field containing 'la123456782L01.xml', a 'Download' button, and a 'Delete' button. Below that is an 'Attachment' field with an 'Upload' button. A red header bar with the word 'Content' follows. Underneath, there is a list of items: 'Summary', 'Employee's details', and 'Corrections'. Below this list is a table with a red header bar and the word 'Summary'. The table has four columns: 'Name of withholding agent', 'Withholding tax number', 'Period start date', and 'Period end date'. The data rows are: 'Manual Enterprise Holding BV' with tax number '123456782L20', '01-01-2010', and '31-01-2010'. Below the table is another red header bar with the word 'Complete return'. Underneath, there is a section titled 'COLLECTIVE RETURN' with a sub-section '1. PAY'. This section contains a table with three rows: '1a. Gross pay for social insurance purposes' with value '22.481', '1b. Pay elements exclusively for PAYE/national insurance contributions' with value '1.481', and '1c. Total pay' with value '23.962'. The 'Total pay' row has a horizontal line under the value.

Name of withholding agent	Withholding tax number	Period start date	Period end date
Manual Enterprise Holding BV	123456782L20	01-01-2010	31-01-2010

Complete return	
COLLECTIVE RETURN	
1. PAY	
1a. Gross pay for social insurance purposes	22.481
1b. Pay elements exclusively for PAYE/national insurance contributions	1.481
1c. Total pay	23.962

Under the Contents heading you can view the Employee's details and the Corrections in addition to the Summary.

By clicking an employee in the Employee's details screen the details of that employee will be presented.

Selection Tasks Status Archives Trash 123456782L01 (January 2010)

Details Document Logging

Document

Name la123456782L01.xml

Attachment

Content

- Summary
- Employee's details
- Corrections

Employee's details

Employee	CSN/tax and social insurance number	Pay for PAYE purposes	Pay for social insurance purposes	PAYE tax deducted	Social insurance contributions including Healthcare Insurance Act (ZVW)	Days	Hours
INCOME RELATIONSHIP INITIAL							
0001 E. Employee	0123.45.678	699,19	654,06	255,13	137,48	6	62
0002 M. Manager	1234.56.789	966,54	904,16	204,17	185,68	11	104
Total		1665,73	1558,22	459,30	323,16	17	166

You can now assess and check the return. You can read any remarks made by the accountant and you can download the tax return by clicking the [Download] button behind the name of the document. At the same time you can add your own remarks for the archive. There is also a facility to print the tax return and the payment reference is displayed.

When you have checked the tax return and you are ready to give your approval, tick the box next to the text: "The undersigned hereby declares... ". Once you have ticked the box the [Sign] button will be activated and your certificate will be shown.

You can now approve and sign your payroll tax return by clicking on the [Sign] button. The tax return will be sent to the Dutch tax authorities immediately.


If you cannot approve the tax return then you must reject it. You can enter a comment in the space provided and you reject the tax return by clicking on the [Disapprove] button. The tax return is now sent back to the accountant, who will take appropriate action.

2.3 Status overview

Your status overview shows you where the task is in the process and who needs to take action. You can also inspect the tax return from this screen.

2.4 Archive

You can always inspect tax returns that have been confirmed by the Dutch tax office using the archive.

PRICewaterhouseCOOPERS  Tax authorities

Menu Organisation User

Tax authorities All Client Manual

Selection Tasks Status Archives

Archives Period: Year 2009

Organisation	Reference	Subject	Date archived	Status	Service
Manual Enterprise Holding BV	123456782B01	3th quarter 2009	20-10-2009	Document acknowledged	Turnover tax return

In the archive you will find tax returns you have previously approved. By using the period selector you are able view the tasks of the specified period. The tax returns will remain in the archive for a minimum of seven years. You can inspect the tax

return submitted by clicking on the concerning task. In addition, the audit trial is shown in the logging tab, in the tax return screen.