

SAF-T Gap Analysis

Since January 1, 2020, companies registered for tax purposes in Norway must provide accounting data in the correct format when requested by tax authorities. Failure to comply may result in fines and inquiries. The file structure can be verified for free, but content is often not inspected. KPMG offers a comprehensive set of checks to avoid surprises during audits.

300+
Files
Investigated

Analysis

File Structure



Ensure the file is readable.

Reconciliation



Ensure different sources within the file match.

Mapping



Ensure the correct application of the standards.

Transactions



Investigate anomalies on line level.

Possible Risks

Items from the accounting system may not adhere to the required item structure when constructing the file.

The SAF-T file consists of multiple items, which are often populated from various sources. This can lead to inconsistencies regarding balances and line items.

Accounts and tax codes need to be mapped in accordance with Norwegian Standards. Sometimes, these mappings are incomplete or incorrect.

In addition to the structural integrity, line items are also expected to adhere to accounting standards regarding the usage of accounts and tax codes.



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40+

Individual Checks

30+

Source Systems analysed

Beyond SAF-T Gap Analysis

The file format provides exceptional prospects for Data & Analytics. Previously, extracting relevant data often required a lot of effort, which can now be done substantially easier with SAF-T files. KPMG has created supplementary analysis packages that can be executed alongside the SAF-T Gap Analysis. These analytics can include:



SAF-T Enhanced VAT Health Check



SAF-T Data Gathering for Audit Purposes



SAF-T Spend & Supplier Analytics

