

Changelog SAF-T 2.0

All proposed changes from the draft *Technical Documentation v2_0.docx* are summarized and highlighted in this document.

The purpose of this document is to provide an overview of the proposed changes without including the full content, as the complete technical documentation spans 102 pages. As a result, some context may be missing. In such cases, please refer to the original, full document for clarification.

Changes in *Technical documentation v2_0 draft.docx* are highlighted in orange, as specified in section 1.4.1, *Standard Structure of the Description of a Complex Type*.

Note on Cardinality:

In the context of data structures and schemas, "cardinality" refers to the number of times a particular element may occur, also called repetition (Rep.) It defines whether a field is optional, mandatory, and/or repeatable. For example, a repetition of "0..1" means that the field is optional and may appear only once, while "1..U" means that the field is mandatory and may appear multiple times. **Page 9**

Definition of data portability, henceforth marked with *DP* to ease description text:

Changed to 'Mandatory' to enhance the capacity of bookkeeping systems to facilitate data exchange both between individual bookkeeping systems and between bookkeeping systems and other IT platforms, Cf. Section 15(2) of The Danish Bookkeeping Act (Act No 700 of 24 May 2022) and Sections 9 and Schedule 2, 6 (a, b and c) of the related Executive Order on Requirements for Standard Digital Bookkeeping Systems (EO No 97 of 26 January 2023). **Page 10**

NIL

The xsi:nil attribute indicates that a certain element does not have a value or that the value is unknown. This is not the same as having a value that is zero or an empty string. Semantically, it is equivalent to SQL's null.

This function is intended to be used on MIFU elements, in the instance of an audit of the registered bookkeeping system and its functionalities. This means that a registered bookkeeping system must support this function. **Page 10**

Summary

1. Introduction to the Danish SAF-T Financial Standard	4
1.4.1. Standard structure of the description of a complex type.....	4
1.4.3. Simple elements and types.....	5
2. AuditFile	5
3. Header	5
4. Masterfiles	5
4.1. GeneralLedgerAccounts.....	6
4.1.1 Account	6
4.3.1. Customer.....	7
4.4.1. Supplier	8
4.5.1. TaxTableEntry.....	9
4.5.2. TaxCodeDetails	9
4.10.1. PhysicalStockEntry	10
4.11.1. Owner	11
5. GeneralLedgerEntries.....	11
5.1 Journal (M).....	11
5.2. Transaction.....	11
5.3. (Transaction)Line.....	12
6. SourceDocuments.....	13
6.3.1. Payment.....	13
6.3.2. (Payment)Line.....	13
6.3.3 (Payment)Settlement.....	13
6.4. MovementOfGoods.....	14
6.4.1. StockMovement	14
6.4.3. (StockMovement)Line	14
6.5.1. AssetTransaction	14
6.5.2. (AssetTransaction)Supplier	14
7. Commons Complex Types.....	15
7.1. AddressStructure	15
7.2. AmountStructure	15
7.3. AnalysisStructure	15

7.4. BankAccountStructure.....	15
7.6. CompanyStructure	16
7.7 ContactInformationStructure.....	16
7.9. InvoiceStructure	17
7.9.3. (InvoiceStructure)Line	18
7.9.4. (InvoiceStructure)References.....	18
7.9.8. (InvoiceStructure)CreditNote.....	18
7.9.9. (InvoiceStructure)Settlement.....	18
7.9.10. (InvoiceStructure)DocumentTotals.....	19
7.10 PersonNameStructure	19
7.11. SelectionCriteriaStructure	19
7.12. ShippingPointStructure.....	19
7.13 TaxIDStructure	20
7.14 TaxInformationStructure.....	20

1. Introduction to the Danish SAF-T Financial Standard

1.4.1. Standard structure of the description of a complex type

Page 8-9

A new setting has been introduced to determine whether specific fields should be included in the file, depending on whether the reporting entity (not the bookkeeping system) uses them in their bookkeeping system. These fields are intended primarily for internal use by a reporting entity, allowing the reporting entity to export more of its bookkeeping data as they are not required in the same way as all mandatory fields. However, they may also reduce administrative burdens, for example by simplifying reporting or facilitating responses to audit requests.

Mandatory If Used (MIFU)

Mandatory If Used (MIFU) is an additional data field classification which has been added to the Danish version of the SAF-T specification. MIFU refers to data fields that are required to be populated in the SAF-T file if they are utilized by the reporting entity, within the bookkeeping system.

If the reporting entity makes use of fields classified as MIFU in their bookkeeping system, those fields must be included in the SAF-T file, even though they are not universally required to be included in a bookkeeping system. If the relevant fields are not in use by the reporting entity, they do not need to be included in the SAF-T file. If the relevant fields are in use by the reporting entity, they are required to be included in the SAF-T file, except if the data itself is not stored within the bookkeeping system.

The fields classified as MIFU (Mandatory If Used), along with their descriptions and legal justifications referring to Statistics Denmark (DST), are marked to facilitate automatic reporting to Statistics Denmark. The Act on Statistics Denmark grants the institution the authority to collect necessary information from public authorities, businesses, and individuals for statistical purposes. These marked fields are essential if the reporter intends to map their records to a report for submission to Statistics Denmark. The number of required mappings will depend on how many reports the company is obligated to submit to Statistics Denmark.

1.4.3. Simple elements and types

Page 11

Changed description and added a new element, that includes both time and date.

xs:nonNegativeInteger	Changed description to: An integer whose value is 0 or greater than 0
xs:datetime	The datetime data type is used to specify a date and time cf. RFC 3339. The date is specified in the following form "YYYY-MM-DD" and the time is specified in the following form "hh:mm:ss" in continuation.
SAFquantityType	Deleted from description: Monetary amount
SAFweightType	Deleted from description: Monetary amount

2. AuditFile

Page 12

Changed the cardinality and added description.

MasterFiles	Req. from O to M and Rep. from 0..1 to 1..1 Added to description: *DP*
GeneralLedgerEntries	Req. from O to M and Rep. from 0..1 to 1..1 Added to description: *DP*

3. Header

Page 13

Changed the cardinality.

UserID	Req. O til MIFU
--------	-----------------

4. Masterfiles

Page 17

Changed the cardinality and added description.

GeneralLedgerAccounts	Req. O til M and Rep. 0..U til 1..U. Added to description: *DP*
Customers	Req. O til MIFU Added to description: *DP*
Suppliers	Req. O til MIFU Added to description: *DP*
TaxTable	Req. O til M and Rep. 0..1 til 1..1. Added to description: *DP*
UOMTable	Req. O til MIFU Added to description: *DP*
AnalysisTypeTable	Req. O til MIFU Added to description: *DP*
Products	Req. O til M Added to description: *DP*
PhysicalStock	Req. O til MIFU Added to description: *DP*
Assets	Req. O til MIFU Added to description: *DP*

4.1. GeneralLedgerAccounts

Page 18

Changed the cardinality.

NameOfStandardAccount	Req. O til M and Rep. 0..1 til 1..1 Added to description: Choose from the predefined enumeration: Standardkontoplanen
VersionOfStandardAccount	Req. O til M and Rep. 0..1 til 1..1

4.1.1 Account

Page 18

Changed the cardinality and added description.

StandardAccountID	Req. O til MIFU and 0..
-------------------	-------------------------

	<p>Added to description: Reference to the Account ID in the common public standard chart of accounts to which the account is mapped. If the common public standard chart of accounts implemented by the company, AccountID and StandardAccountID will be identical.</p>
--	---

4.3.1. Customer

Page 23

Changed the cardinality and added description.

CustomerID	Moved to the top. Was between BankAccount and SelfBillingIndicator.
RegistrationNumber	<p>Req. O til MIFU</p> <p>Deleted from description: "In case of private persons, the social security number can be used."</p> <p>Added to description: *DP*</p>
EntityType	<p>Req. O til MIFU</p> <p>Added to description: Added "Intragroup" to enumerations</p>
SE-nr	<p>Req. O til MIFU</p> <p>Added to description: In Denmark the tax registration number (SE-nr) and the RegistrationNumber are often identical.</p> <p>*DP*</p>
Contact	<p>Req. O til MIFU</p> <p>Added to description: *DP*</p>
TaxRegistration	<p>Req. O til MIFU</p> <p>Added to description: *DP*</p>
BankAccount	<p>Req. O til MIFU</p> <p>Added to description: *DP*</p>
SelfBillingIndicator	<p>Req. O til MIFU</p> <p>Added to description: *DP*</p>
AccountID	<p>Req. O til MIFU</p> <p>Added to description: *DP*</p>
OpeningDebitBalance	<p>Req. O til MIFU</p> <p>Added to description: *DP*</p>

OpeningCreditBalance	Req. O til MIFU Added to description: *DP*
ClosingDebitBalance	Req. O til MIFU Added to description: *DP*
ClosingCreditBalance	Req. O til MIFU Added to description: *DP*

4.4.1. Supplier

Page 27

Changed the cardinality and added more description.

SupplierD	Moved to the top. Was between BankAccount and SelfBillingIndicator.
RegistrationNumber	Req. O til MIFU Deleted from description: "In case of private persons, the social security number can be used." Added to description: *DP*
EntityType	Req. O til MIFU Added to description: Added "Intragroup" to enumerations
SE-nr	Req. O til MIFU Added to description: In Denmark the tax registration number (SE-nr) and the RegistrationNumber are often identical. *DP*
Contact	Req. O til MIFU Added to description: *DP*
TaxRegistration	Req. O til MIFU Added to description: *DP*
BankAccount	Req. O til MIFU Added to description: *DP*
SelfBillingIndicator	Req. O til MIFU Added to description: *DP*

AccountID	Req. O til MIFU Added to description: *DP*
OpeningDebitBalance	Req. O til MIFU Added to description: *DP*
OpeningCreditBalance	Req. O til MIFU Added to description: *DP*
ClosingDebitBalance	Req. O til MIFU Added to description: *DP*
ClosingCreditBalance	Req. O til MIFU Added to description: *DP*

4.5.1. TaxTableEntry

Page 31

Changes to the description.

Description	Changed in description: Moms to VAT
-------------	-------------------------------------

4.5.2. TaxCodeDetails

Page 31

Added new element and changed cardinality.

StandardTaxCode	<p>Added new element:</p> <p>Type: SAFcodeType</p> <p>Req.: MIFU</p> <p>Rep.: 0..1</p> <p>Description: Tax code from the common public standard chart of accounts. I.e. the standard tax code referring to the tax code in the bookkeeping system.</p> <p>If the bookkeeping system is using the standard tax codes, TaxCode and StandardTaxCode must be identical.</p>
ExpirationDate	Req. O til MIFU

4.9.1 Product

Page 40

Changed the cardinality and added more description.

GoodsServicesID	Added to description: Added enumeration: "Goods" or "Services"
ProductCommodityCode	Req. O til MIFU
ValuationMethod	Req. O til MIFU
UOMBase	Req. O til MIFU
UOMStandard	Req. O til MIFU

4.10.1. PhysicalStockEntry

Page 43

Changed the cardinality and added description.

WarehouseID	Req. O til MIFU Added to description: *DP*
LocationID	Req. O til MIFU Added to description: *DP*
StockAccountCommodityCode	Req. O til MIFU Added to description: *DP*
PhysicalStockOwnerID	XML Element: updated from OwnerID to PhysicalStockOwnerID Req. O til MIFU Added to description: "Not a complex type!" and "/ OwnerID" to Keyref section

4.11.1. Owner

Page 47

Changed the cardinality and added description.

OwnerID	Req. O to M and Rep. 0..1 to 1..1 Added to description: *DP*
RegistrationNumber	Req. O to MIFU Added to description: *DP*
TaxRegistration	Changed in description: company to owner.
BankAccount	Changed in description: company to owner.

5. GeneralLedgerEntries

Page 56

Changed the cardinality and added description.

Journal	Req. O to M and Rep. 0..U to 1..U Added to description: *DP*
---------	---

5.1 Journal (M)

Page 56

Changed the cardinality and added description.

RegistrationNumber	Added to description: Choose from the predefined two-letter enumerations: GL General Ledger Journals AR = Accounts Receivable Journals AP = Accounts Payable Journals A = Assorted journals"
Transaction	Req. O til MIFU

5.2. Transaction

Page 56

Changed the cardinality and added description.

TransactionID	Moved from description to OECD Documentation: Cross-reference to GL posting. It can contain many different levels to identify the transaction. It could include cost centres such as company, division, region, group and branch/department Added to description: Cf. EO 97, Schedule 1, 1 (c) the voucher number
TransactionDate	Added to description: Cf. EO 97, Schedule 1, 1 (a) the transaction date (such as date of payment, date of purchase etc.)
SourceID	Req. O to M and Rep. 0..1 to 1..1 Added to description: Cf. EO 97, Schedule 1, 2 (c) that the system assigns initials or some similar identification of the person who recorded the transaction
Description	Added to description: Cf. EO 97, Schedule 1, 1 (d) the transaction text
SystemEntryDate	Added to description: Cf. EO 97, Schedule 1, 2 (a) that the system assigns a date of registration to each recorded transaction
CustomerID	Req. O to MIFU Added to description: *DP*
SupplierID	Req. O til MIFU Added to description: *DP*
SystemID	Req. O to M and Rep. 0..1 to 1..1 Added to description: EO 97 Schedule 1, 2, (b) that the system assigns a consecutive transaction number or ID to each recorded transaction

5.3. (Transaction)Line

Page 58

Changed the cardinality and added description.

Analysis	Req. O til MIFU Added to description: *DP*
CustomerID	Req. O til MIFU Added to description: *DP*
SupplierID	Req. O til MIFU Added to description: *DP*
TaxInformation	Req. O to MIFU and Rep. 1..U

6. SourceDocuments

Page 61

Changed the cardinality.

SalesInvoices	Req. O to MIFU
PurchaseInvoices	Req. O til MIFU
Payments	Req. O til MIFU
MovementOfGoods	Req. O to MIFU
AssetTransactions	Req. O to MIFU

6.3.1. Payment

Page 68

Changed the cardinality.

TransactionID	Req. O to MIFU
---------------	----------------

6.3.2. (Payment)Line

Page 69

Changed the cardinality.

SourceDocumentID	Req. O to MIFU
Analysis	Req. O to MIFU
DebitCreditIndicator	Added to description: Choose from the predefined enumerations: D or C

6.3.3 (Payment)Settlement

Page 70

Changed the cardinality.

SettlementAmount	Req. O to M and Rep. 0..1 to 1..1
PaymentMechanism	Req. O to MIFU

6.4. MovementOfGoods

Page 74

Changed the cardinality.

NumberOfMovementLines	Req. M to MIFU and Rep. 1..1 to 0..1
TotalQuantityReceived	Req. M to MIFU and Rep. 1..1 to 0..1
TotalQuantityIssued	Req. M to MIFU and Rep. 1..1 to 0..1
StockMovement	Req. M to MIFU and Rep. 1..U to 0..U

6.4.1. StockMovement

Page 74

Changed the cardinality.

MovementReference	Req. M to MIFU and Rep. 1..1 to 0..1
MovementDate	Req. M to MIFU and Rep. 1..1 to 0..1
MovementType	Req. M to MIFU and Rep. 1..1 to 0..1
Line	Req. M to MIFU and Rep. 1..U to 0..U

6.4.3. (StockMovement)Line

Page 75

Changed the cardinality.

LineNumber	Req. M to MIFU and Rep. 1..1 to 0..1
TransactionID	Req. O to MIFU
ProductCode	Req. M to MIFU and Rep. 1..1 to 0..1
Quantity	Req. M to MIFU and Rep. 1..U to 0..U

6.5.1. AssetTransaction

Page 79

Changed the cardinality.

ProductCode	Req. O to MIFU
Quantity	Req. O to MIFU

6.5.2. (AssetTransaction)Supplier

Page 79

Changed the cardinality.

SupplierName	Req. M to O and Rep. 1..1 to 0..1
SupplierID	Req. O to M and Rep. 0..1 to 1..1
PostalAddress	Req. M to O and Rep. 1..1 to 0..1

7. Commons Complex Types

7.1. AddressStructure

Page 82

Changed the cardinality and removed from description.

Number	Req. M to MIFU and Rep. 1..1 to 0..1
Region	Deleted from description: https://dapersbn.wikipedia.org/wiki/ISO_3166-2:DK

7.2. AmountStructure

Page 84

Changed the cardinality and added description.

Sequence	Req. O to M and Rep. 0..1 to 1..1 Added to description: EO 97 Schedule 1, 1, (e) the rate of exchange prevailing at the transaction date or a similar conversion factor where the registration is made in a currency other than the Danish krone.
ExchangeRate	Req. O to M and Rep. 0..1 to 1..1

7.3. AnalysisStructure

Page 85

Changed the cardinality.

AnalysisAmount	Req. O to M and Rep. 0..1 to 1..1
----------------	-----------------------------------

7.4. BankAccountStructure

Page 86

Changed the cardinality.

SortCode	Req. O to M and Rep. 0..1 to 1..1
BIC	Req. O to MIFU
CurrencyCode	Req. O to MIFU

AccountID	Req. O to MIFU
-----------	----------------

7.5. CompanyHeaderStructure

Page 87

Changed the cardinality.

Contact	Req. M to O and Rep. 1..U to 0..U
TaxRegistration	Req. M to O and Rep. 1.. U to 0.. U

7.6. CompanyStructure

Page 88

Changed the cardinality and added description.

RegistrationNumber	Req. O to MIFU
SENR	Req. O to MIFU
Contact	Req. O to MIFU Added to description: *DP*
TaxRegistration	Req. O to MIFU Added to description: *DP*
BankAccount	Req. O to MIFU Added to description: *DP*

7.7 ContactInformationStructure

Page 89

Changed the cardinality and added description.

ContactPerson	Req. O to MIFU and Rep. 0..1 to 0..U Added to description: *DP*
Telephone	Req. O to MIFU and Rep. 0..1 to 0..U Added to description: *DP*
Fax	Req. O to MIFU and Rep. 0..1 to 0..U Added to description: *DP*
Email	Req. O to MIFU and Rep. 0..1 to 0..U Added to description: *DP*
Website	Req. O to MIFU and Rep. 0..1 to 0..U

	Added to description: *DP*
MobilePhone	Req. O to MIFU and Rep. 0..1 to 0..U
	Added to description: *DP*

7.9. InvoiceStructure

Page 91

Changed the cardinality and added description.

CustomerInfo	Req. O to MIFU
	Added to description: *DP*
SupplierInfo	Req. O to MIFU
	Added to description: *DP*
AccountID	Req. O to MIFU
	Added to description: *DP*
BranchStoreNumber	Req. O to MIFU
	Added to description: *DP*
Period	Req. O to MIFU
	Added to description: *DP*
PeriodYear	Req. O to MIFU
	Added to description: *DP*
ShipTo	Req. O to MIFU
	Added to description: *DP*
ShipFrom	Req. O to MIFU
	Added to description: *DP*
PaymentTerms	Req. O to MIFU
	Added to description: *DP*
SelfBillingIndicator	Req. O to MIFU
	Added to description: *DP*
SourceID	Req. O to MIFU
	Added to description: *DP*
TransactionID	Req. O to M and Rep. 0..1 to 1..1
	Added to description: *DP*
DocumentTotals	Req. O to M and Rep. 0..1 to 1..1

7.9.3. (InvoiceStructure)Line

Page 94

Changed the cardinality and deleted a field.

AccountID	Req. O to M and Rep. 0..1 to 1..1
Analysis	Req. O to MIFU
ProductCode	Req. O to MIFU
ProductDescription	Req. O to MIFU
Quantity	Req. O to MIFU
InvoiceUOM	Req. O to MIFU
UOMToUOMBaseConversionFactor	Req. O to MIFU
InvoiceDate	Slettes igen da den står på linje niveau. Det fremgår på invoice allerede.
References	Req. O to MIFU
ShippingCostsAmount	Req. O to MIFU
TaxInformation	Req. O to M and Rep. 0..U to 1..U

7.9.4. (InvoiceStructure)References

Page 96

Changed the cardinality.

CreditNote	Req. O to M and Rep. 0..1 to 1..1
------------	-----------------------------------

7.9.8. (InvoiceStructure)CreditNote

Page 96

Changed the cardinality.

Reference	Req. O to M and Rep. 0..1 to 1..1
Reason	Req. O to MIFU

7.9.9. (InvoiceStructure)Settlement

Page 96

Changed the cardinality.

SettlementDiscount	Req. O to M and Rep. 0..1 to 1..1
--------------------	-----------------------------------

7.9.10. (InvoiceStructure)DocumentTotals

Page 96

Changed the cardinality.

TaxInformationTotals	Req. O to M and Rep. 0..1 to 1..1
ShippingCostsAmountTotal	Req. O to MIFU

7.10 PersonNameStructure

Page 97

Changed the cardinality.

FirstName	Req. M to MIFU and Rep. 1..1 to 0..1
LastName	Req. M to MIFU and Rep. 1..1 to 0..1
BirthName	Req. O to MIFU

7.11. SelectionCriteriaStructure

Page 98

Changed the cardinality and deleted either/or option.

CompanyEntity	Req. O to MIFU
Either:	Deleted
Or:	Deleted
PeriodStart	Req. M to O and Rep. 1..1 to 0..1
PeriodStartYear	Req. M to O and Rep. 1..1 to 0..1
PeriodEnd	Req. M to O and Rep. 1..1 to 0..1
PeriodEndYear	Req. M to O and Rep. 1..1 to 0..1

7.12. ShippingPointStructure

Page 99

Changed the cardinality and added description.

DeliveryID	Req. O to MIFU Added to description: *DP*
DeliveryDate	Req. O to MIFU Added to description: *DP*
WarehouseID	Req. O to MIFU Added to description: *DP*
LocationID	Req. O to MIFU

	Added to description: *DP*
UCR	Req. O to MIFU
	Added to description: *DP*
Address	Req. O to M and Rep. 0..1 to 1..1
	Added to description: *DP*

7.13 TaxIDStructure

Page 100

Changed the cardinality and deleted from description.

TaxRegistrationNumber	Deleted from description: (MVA) after "The company's VAT ..."
TaxType	Req. O to MIFU
Country	Req. O to MIFU

7.14 TaxInformationStructure

Page 101

Changed the cardinality and added description.

TaxCode	Req. O to M and Rep. 0..1 to 1..1
	Added to description: *DP*
StandardTaxCode	Req. O to MIFU
StandardTaxCodeDescription	Req. O to MIFU
Country	Req. O to MIFU
TaxPercentage	Req. O to MIFU
TaxBase	Req. O to MIFU
TaxBaseDescription	Req. O to MIFU