



L'INFORMATION  
LÉGALE SUR  
LES ENTREPRISES



# STANDARD BUSINESS REPORTING

simplifier le reporting des entreprises aux administrations

*Simplification des échanges électroniques financiers en Australie*

Groupe Thématique e-administration  
Réunion du 10 novembre 2009



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**OBJECTIF : réduire la charge de reporting des entreprises vers les administrations**



- Supprimer les **informations non essentielles ou redondantes** dans les formulaires
- Utiliser les logiciels de gestion pour **pré-remplir les formulaires**
- Adopter un **langage de reporting commun**, reconnu internationalement : XBRL
- Proposer une **interface électronique** accessible depuis les logiciels de gestion
- Compléter le processus avec un **signature sécurisée unique**

**INTERVENANTS : associer différentes agences gouvernementales**

- Australian Treasury (AuTr)
- Australian Prudential Regulation Authority (APRA)
- Australian Securities and Investments Commission (ASIC)
- Australian Taxation Office (ATO)
- Australian Bureau of Statistics (ABS)
- All State and Territory Government revenue offices (ROs)

Gain de  
800 M \$  
/ an

REX  
du NTP  
(NL)

À partir  
Juillet  
2010



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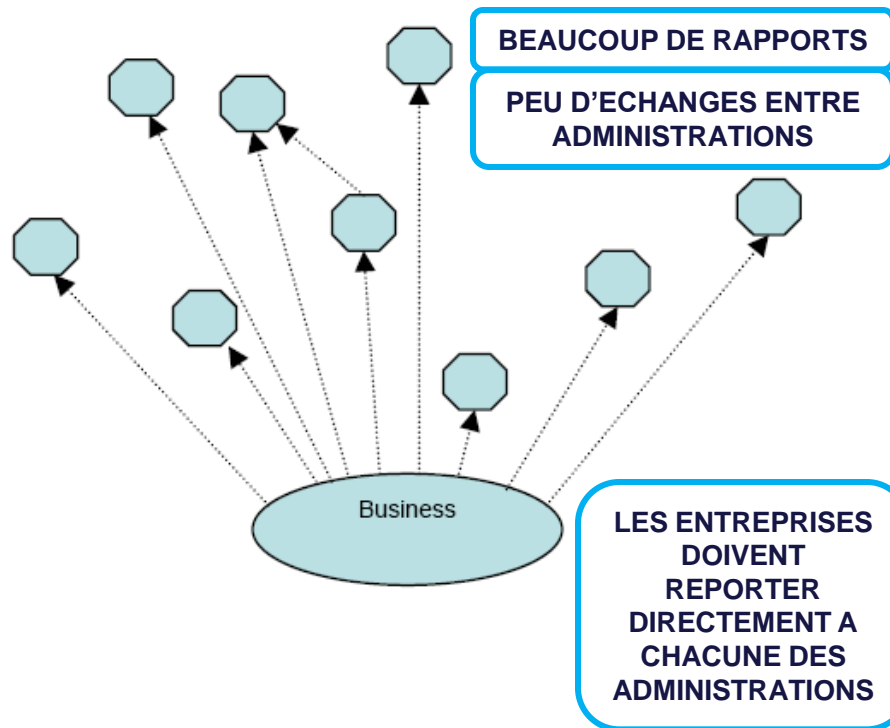
## AVANTAGE : apporter aux entreprises...



- Moins de temps, **moins d'efforts** pour reporter au gouvernement
- Moins d'intermédiaires, **directement** depuis les logiciels de gestion
- Un **accès unique et sécurisé** aux services en ligne
- Une **garantie** que les informations ont été reçues par le gouvernement
- Plus de **souplesse** facilitant les spécificités comptables de chaque entreprise
- Un accès à **plus de données** de performance financières
- Un accès facilité aux données financières par les **investisseurs**

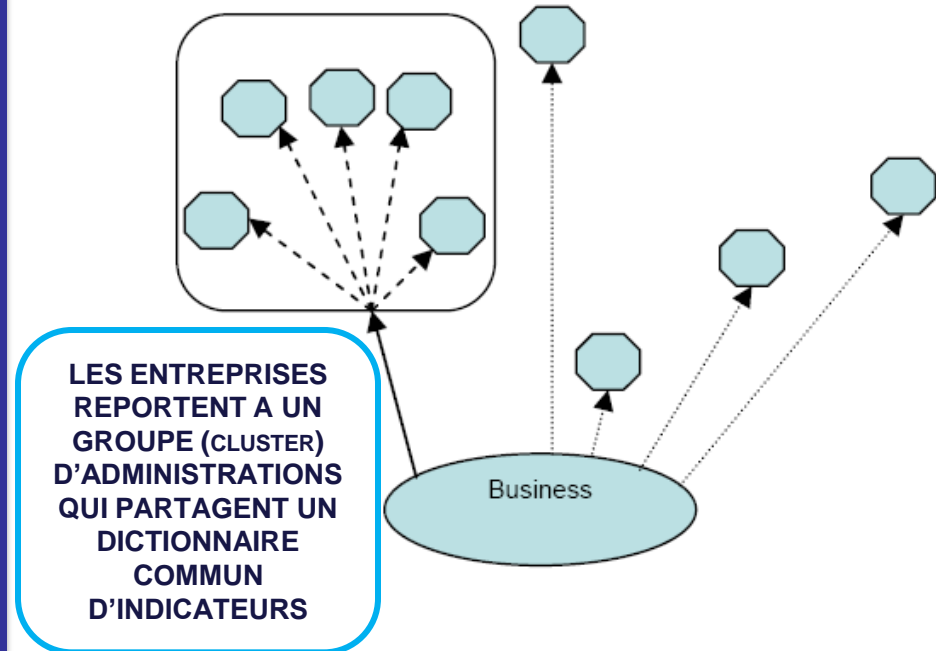
[www.sbr.gov.au](http://www.sbr.gov.au)

## PRINCIPE : s'organiser en *cluster*

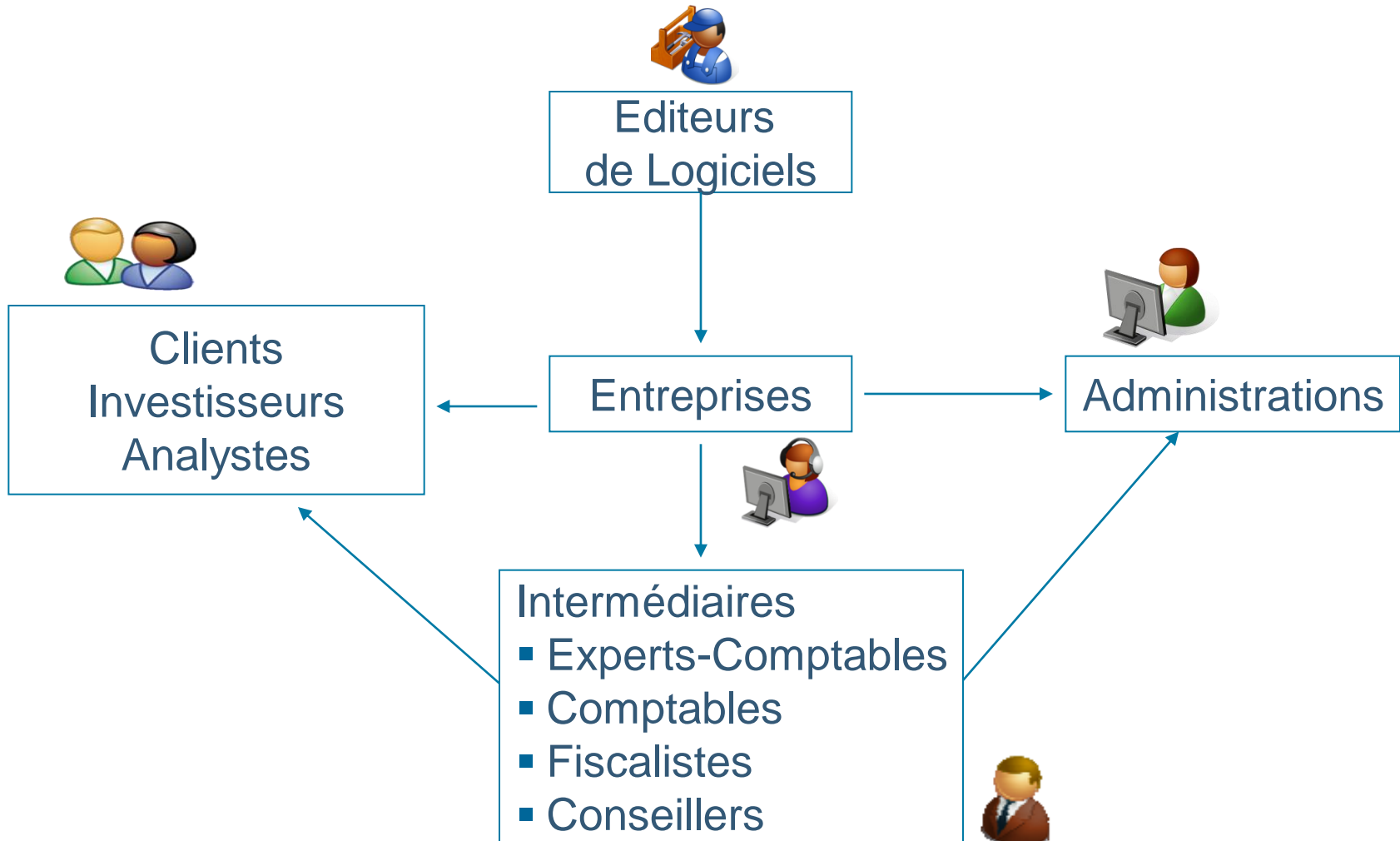


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## ILLUSTRATION : le *cluster* SBR Australia (communauté d'intérêt)





## PÉRIMÈTRE : les données partagées (formulaires remplacés par le flux SBR)

Agency:	Australian Securities and Investments Commission	Form Identifier
Form name	Copy of Financial Statements and Reports	368
	Statement to Verify Financial Statements of a Foreign Company	405
	Annual Return of a Foreign Company	406
	Profit and Loss Statement and Balance Sheet	FS70
	Audit Report	FS71
	Notification of Half Yearly Reports	7051

Agency:	Australian Taxation Office	Form Identifier
Form name	Company income tax return <sup>1</sup>	0656
	Capital allowances schedule	3424
	Capital gains tax (CGT) schedule	3423
	Consolidated groups losses schedule	7888
	Dividend and Interest schedule	8030
	Losses schedule	3425
	Research and development tax concession schedule	6708
	Schedule 25A	1125
	Thin capitalisation schedule	6458
	Life insurance companies taxation schedule	7334
	Personal services income schedule	3421
	Rental schedule for partnerships and trusts	2682
	Family trust election, revocation or variation	2787
	Interposed entity election or revocation	2788
	Fringe benefits tax (FBT) return	1067
	Partnership tax return	0659
	Trust tax return	0660
	PAYG payment summary – individual non-business	

Agency:	ACT Revenue Office	Form Identifier
Form name	Monthly Payroll Tax Return	
	Annual Payroll Tax Reconciliation	

Agency:	New South Wales Office of State Revenue	Form Identifier
Form name	Payroll Tax Monthly Return	
	Payroll Tax Annual Reconciliation	

Agency:	Northern Territory Revenue Office	Form Identifier
Form name	Payroll Tax Monthly Return	
	Payroll Tax June and Annual Adjustment Return	

Agency:	Australian Taxation Office	Form Identifier
	PAYG payment summary – business and personal services (NEW)	
	PAYG payment summary – employment termination payment summary data record	
	PAYG payment summary – superannuation income stream payment summary data record	
	PAYG payment summary – superannuation lump sum payment summary data record	
	PAYG payment summary – departing Australia superannuation payment summary data record <sup>2</sup>	
	PAYG payment summary annual report – withholding where ABN not quoted <sup>2</sup>	
	PAYG withholding annual report – payments to foreign residents <sup>2</sup>	
	Non-Individual PAYG payment summary schedule	
	Fund income tax return	
	Self managed superannuation fund annual return	
	Lost member record <sup>2</sup>	
	Superannuation member contribution statements <sup>2</sup>	
	Superannuation guarantee charge statement – quarterly <sup>2</sup>	9599
	Matching (MAF) <sup>2</sup>	
	Superannuation payment variation advice (PVA) statement <sup>2</sup>	8451
	Super guarantee late payment offset election <sup>2</sup>	14899
	Tax file number declaration (Included in SBR Pilot)	3092
	Activity statement <sup>3</sup>	4195

<sup>1</sup> This includes the Strata title body corporate tax return – the Strata title body corporate tax return is actually a short form of the Company income tax return and will not be separately described in the SBR AU Taxonomy.

<sup>2</sup> These forms are in scope for the SBR AU Taxonomy but have not yet been scheduled for release as SBR AU Reports

<sup>3</sup> Activity statement includes all reporting obligation variants.



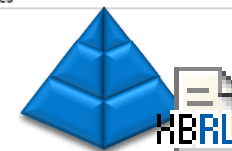
Agency:	Australian Prudential Regulation Authority	Form Identifier
Form name	Interest Income and Interest Expense	ARF330.1L
	Statement of Financial Position (domestic books)	ARF320.0
	Statement of Financial Position (offshore operations)	ARF321.0
	Statement of Financial Position (consolidated)	ARF322.0
	Statement of Financial Position (licensed ADI)	ARF323.0
	Statement of Financial Performance	ARF330.0C
	Statement of Financial Performance	ARF330.0L
	Interest Income and Interest Expense	ARF330.1C
	Statement of Financial Position (Branch)	GRF300.0B
	Statement of Financial Position (Licensed)	GRF300.0L
	Statement of Financial Performance (Branch)	GRF310.0B
	Statement of Financial Performance (Licensed)	GRF310.0L
	Statement of Financial Position (RFCs)	RRF320.0
	Statement of Financial Performance – 100 series	SRF100.0
	Statement of Financial Position – 100 series	SRF110.0
	Statement of Financial Performance – 200 series	SRF200.0
	Statement of Financial Position – 200 series	SRF210.0
	Statement of Financial Performance – 300 series	SRF300.0
	Statement of Financial Position – 300 series	SRF310.0

Agency:	Australian Bureau of Statistics (SBR AU Taxonomy only)	Form Identifier
Form name	Quarterly Business Indicators Survey <sup>1</sup>	Q1M
	Quarterly Business Indicators Survey <sup>1</sup>	Q2M
	Quarterly Business Indicators Survey <sup>1</sup>	Q3M
	Quarterly Business Indicators Survey <sup>1</sup>	Q4M
	Survey of New Capital Expenditure <sup>1</sup>	CAP
	Economic Activity Survey <sup>1</sup>	1218S

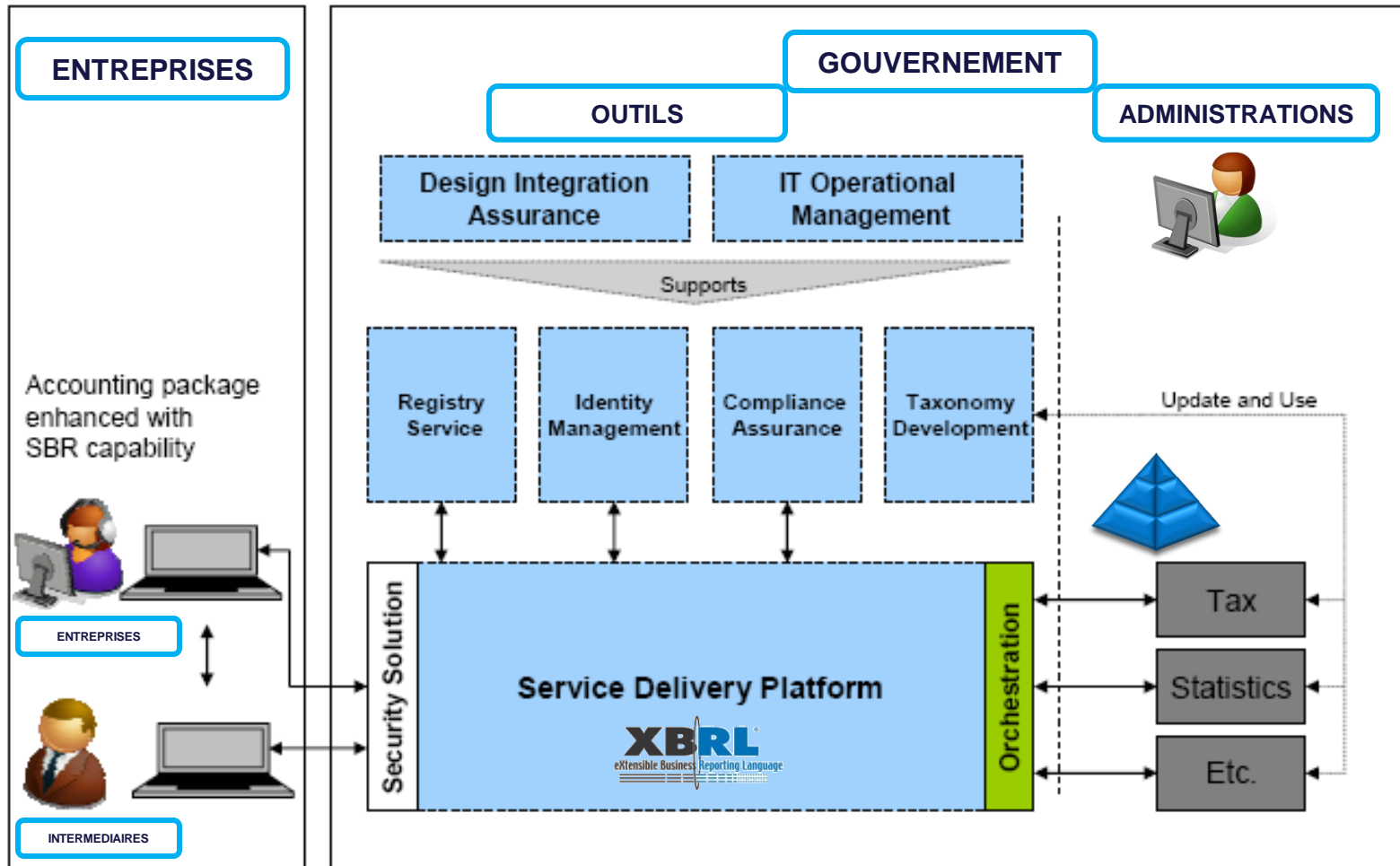
<sup>1</sup> These forms are in scope for the SBR AU Taxonomy but are not in scope for SBR AU Reports

Agency:	Victorian State Revenue Office	Form Identifier
Form name	Payroll Tax Annual Reconciliation	
	Payroll Tax Monthly Return	

Agency:	Western Australian Office of State Revenue	Form Identifier
Form name	Payroll Tax Lodgement (includes periods and reconciliation)	
	Australia Wide Wages	

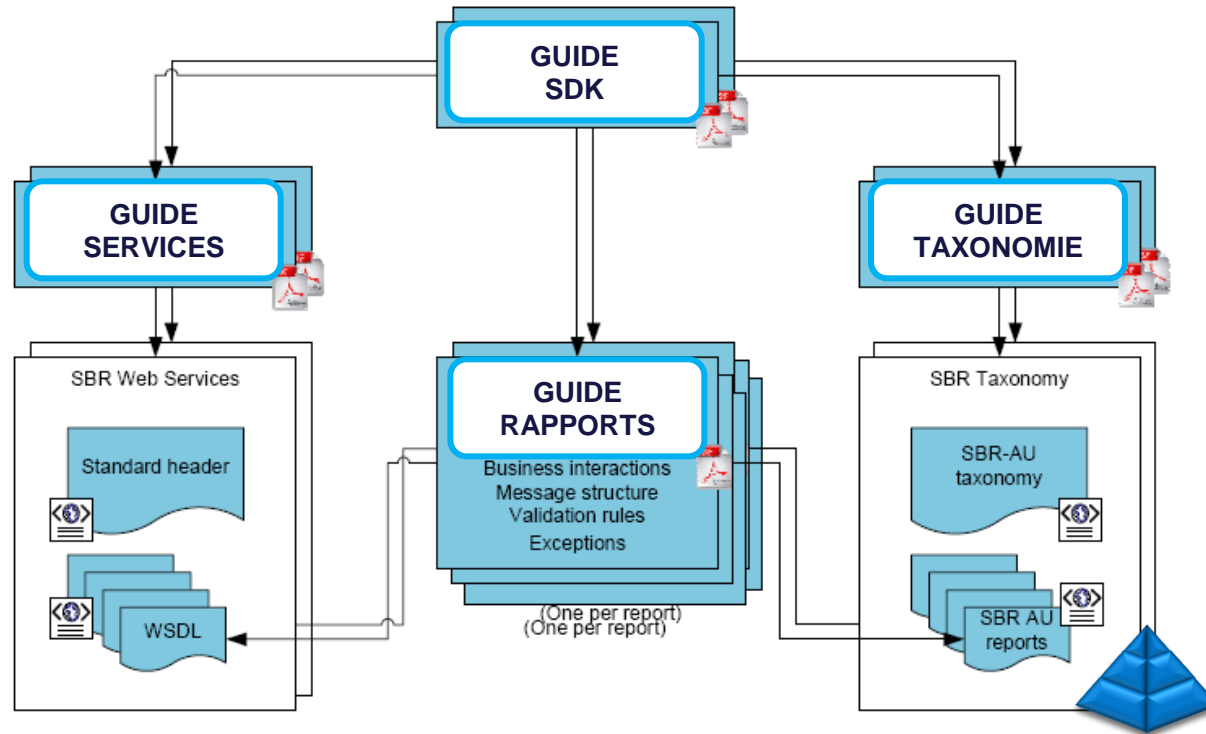


## ARCHITECTURE: une plateforme = taxonomie + services + identification





## COLLABORATION : les éditeurs associés pour promouvoir un reporting intégré



SDK = SOFTWARE DEVELOPMENT KIT





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## CONCLUSION : le plan d'action SBR Australia

- Harmonisation des **indicateurs de reporting**
- Création d'une **taxonomie** SBR
- **Mapping** de la taxonomie avec les comptes des entreprises
- Développement des **services central en ligne** SBR
- Mise en place d'un système unique d'**authentification**
- **Connexion des administrations** au service central SBR
- Sensibilisation, **communication** avec les entreprises, éditeurs de logiciels et intermédiaires

## ACTUALITÉ : des initiatives SBR dans plusieurs pays



Standard Business Reporting Programma  
*Een initiatief van de Nederlandse overheid*

Les Pays-Bas sont le premier pays à avoir lancé un programme SBR, associant le Bureau des Statistiques, les Chambres de Commerce et plusieurs ministères

Depuis janvier 2007, les entreprises reportent en XBRL sur base de la taxonomie NTP, réduisant de 25% leurs coûts de reporting

La taxonomie NTP réduit le nombre de données reportées de 200 000 à 4 500  
<http://www.sbr-nl.nl>

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Aangiften, jaarstukken, statistiekopgaven...

- Minder rapporteren
- Tijd en geld besparen
- Zekerheid en overzicht

Omdat het om ondernemen gaat

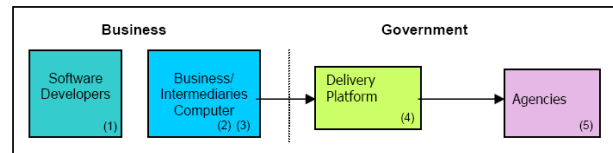
Het < X >  
Nederlandse < B >  
Taxonomie < R >  
Project < L >

business.govt.nz

Le gouvernement de Nouvelle Zélande a annoncé en mai 2008 le lancement d'un programme SBR.

En juin 2009, une série d'initiatives ont été initiées au travers d'un Cabinet Paper

En 2009/10, le focus est mis sur les flux Inland Revenues, Statistics et Goods and Services Tax



Singapore Government  
Integrity • Service • Excellence

**ACRA**  
ACCOUNTING AND CORPORATE  
REGULATORY AUTHORITY

Singapour s'inscrit depuis 2009 dans une démarche SBR

### E-Services

Online Transaction **bizFile**

Prepare Accounts **XBRL**

Buy Information **ishop@ACRA**

Got a Question? **ask ACRA**

# Questions-Réponses



# ANNEXE

## XBRL, extensible business reporting language

