

Default data structure

Data carrier cession means transferring the stored tax-relevant documents and records to the German Fiscal Administration in a data package (or on a data carrier) in a machine-readable format following the “Principles of duly keeping and retaining accounting books, records and documents in electronic form and of accessing data” (GoBD), the latest version of which was published on 28 November 2019. In addition, all structural information required to read the data, such as format specifications, file structure, field definitions and links, e. g. between the individual fields of the database in use, has to be provided as well. The GoBD replaced the “Principles of data access and auditing of digital documents” (GDPdU) in 2015.

Recommendation by the German Fiscal Administration

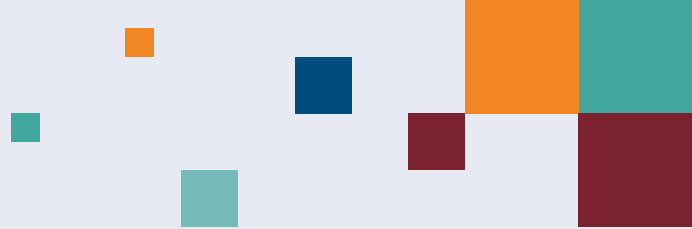
In order to make it easier for taxpayers to meet the GoBD requirements regarding machine-readability, the German Fiscal Administration has developed the so-called default data structure in cooperation with Audicon to provide technical help. Data which are compliant with the default data structure are accepted as being machine-readable by the German Fiscal Administration based on a unilateral self-commitment. This means that **only the default data structure** guarantees **long-term investment protection**.

Many software producers have added an export interface to their ERP systems (often called GoBD interface and known as GDPdU interface before 2015). This allows them to export files that are compliant with the default data structure.

Export in compliance with the default data structure (GoBD export)

When exported in compliance with the default data structure, the data, e. g. the journal and chart of accounts, are written to individual readable files (usually ASCII). As these files do not normally include any structural information themselves, an XML file (index.xml) is created, containing the names of the individual data files and their structural information, such as column headers, field formats, etc. The export is completed by a DTD file, which describes the structure of the XML file. All export files (for one period) are located in one folder.

The **IDEA app TAP** with its integrated **SmartV** component allows you to check the files created in this way for their compliance with the default data structure and for technical errors. Moreover, **Data ReBase** is Audicon’s ideal solution for generating data that are compliant with the default data structure from an archive and for shutting down legacy systems in a way that is compliant with GoBD. For the deployment of tax-relevant SAP® data in compliance with the default data structure you can use the software solution **SmartExporter**.



Processing of tax-relevant data

The German Fiscal Administration uses the **IDEA app TAP** and **IDEA** to process the tax-relevant data provided by the taxpayer in compliance with the default data structure. This way all the data files can be imported into the auditing software in one step.

Compliance with the default data structure

It is important to note that compliance with the default data structure is only looked at from a technical point of view. All the GoBD/GDPdU interface of an ERP system does is ensure that the exported data are machine-readable. As the default data structure does not provide any content-related information, a GoBD/GDPdU interface cannot guarantee that all the tax-relevant data are actually exported.

