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*भारतीय मानक मसौदा*

**ऑडिट आंकड़ा संग्रहण - सीमा शुल्क और अप्रत्यक्ष कर विस्तार**

*Draft Indian Standard*

**Audit Data Collection — Customs and Indirect Tax Extension**

ICS 03.120.20

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BUREAU OF INDIAN STANDARDS

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Accounting and Finance Services Sectional Committee, SSD 12

**NATIONAL FOREWORD**

This Draft Indian Standard which is identical with ISO 5401 : 2024 'Audit data collection — Customs and indirect taxes extension' issued by International Organization for Standardization (ISO) will be adopted by the Bureau of Indian Standards on the recommendations of Accounting and Finance Services Sectional Committee, and approval of the Services Sector Division Council.

IS/ISO 21378, Audit data collection establishes common definitions of accounting data elements, provides the information necessary to extract relevant audit data. The standard also facilitates various participants in the audit process, consisting of auditors, auditees, software developers and IT professionals by creating a mechanism to express information common to accounting in a way which is independent of accounting and enterprise resource planning (ERP) systems. It also serves as a basis for data extraction in the areas of general ledger, accounts receivable, sales, accounts payable, purchasing, inventory (including both inventory and movement data), and property, plant, and equipment.

This document on customs and indirect tax extension concerns tax and customs audits relating to the accuracy and completeness of report conducted by or on behalf of governments and also provides auditors with an additional tool to assess whether the auditee has fulfilled its indirect tax obligations and customs duties in accordance with applicable legislation. It allows auditors to determine if the auditee has paid the correct amount of tax and customs duties, in a timely manner, and has filed all the necessary returns.

The text of ISO Standard has been approved as suitable for publication as an Indian Standard without deviations. Certain conventions are, however, not identical to those used in Indian Standards. Attention is particularly drawn to the following:

a) Wherever the words 'International Standard' appear referring to this standard, they should be read as 'Indian Standard'.

b) Comma (,) has been used as a decimal marker while in Indian Standards, the current practice is to use a point (.) as the decimal marker.

In this adopted standard, reference appears to certain International Standards for which Indian Standard also exist. For undated references, the latest edition of the referenced standard applies, including any corrigenda and amendment. The corresponding Indian Standard which is to be substituted in its respective place is listed below along with its degree of equivalence for the edition indicated:

<i>International Standard</i>	<i>Corresponding Indian Standard</i>	<i>Degree of Equivalence</i>
ISO 8601 – 1, Date and Time Representations for Information Interchange Part – 1 Basic Rules	IS/ISO 8601 – 1 : 2019 Date and Time — Representations for Information Interchange Part 1 Basic Rules	Identical with ISO 8601 – 1: 2019

For the purpose of deciding whether a particular requirement of this standard is complied with the final value, observed or calculated, expressing the result of a test or analysis shall be rounded off in accordance with IS 2 : 2022 ‘Rules for rounding off numerical values (*second revision*)’. The number of significant places retained in the rounded off value should be the same as that of the specified value in this standard.

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Scope of ISO 5401 : 2024 is as follows:

This document specifies the functional requirements that build on ISO 21378 for audits in the areas of customs duties and indirect taxes [e.g. value-added tax (VAT) and excise duties]. It addresses how tax auditors obtain audit data for these audits, including data element formats and to some extent content requirements.

In practice, this document applies to virtually every step in the whole process in the supply chain and covers both goods, services and works. It includes domestic transactions, cross-border transactions (import and export) and can cover both third- party and intercompany transactions or even movements of goods within the same company. This document does not describe when an event is taxable nor how to calculate tax or customs duties as this is legislation- specific and the situation can vary from country to country or even within the same country.

This document covers standard exchange of the data related to taxable operations/activities by businesses to perform controls and audits more effectively and efficiently through automated tests. This document focuses on the characteristics related to taxability and the related formalities of the indirect tax and customs duties regulations. It includes the result of a tax calculation, the relevant underlying parameters which can be processed by ERP-systems and/or indirect tax/customs duties systems, and data needed to comply with indirect tax and customs duties legislation and formalities.

This document is not designed to collect audit data from the regulators like tax and/or customs authorities.

**Note** —The technical content of this document has not been enclosed as these are identical with the corresponding ISO/IEC Standard. For details please refer ISO 5401:2024 or kindly contact.

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