

**Regulation No. 58 of the Minister of Finance of 22 November 2010**  
**“The requirements for the conversion of the documents preserved in electronic form**  
**into electronic databases allowing access to legible information”**

Annex 1

**Requirements for the field layout in databases of the tax records**

**Wages**

Date of calculation of wages

Date of payment of wages

Personal identification code

Worker's code (if used)

Worker's name

Wages

Remuneration of member of management/supervisory board

Other remunerations

Withheld alimony

Received alimony

Withheld income tax

Unemployment insurance premium

Contribution to funded pension

Other deductions

Payment of wages (transfer)

Calculated social tax

Bank account number

**Fixed assets**

Code of fixed assets

Name of fixed assets

Category/group of fixed assets

Acquisition cost

Date of registration

Annual depreciation percentage

Total depreciation

Residual value

**Dictionaries**

**Dictionary** – Chart of accounts

Account number

Account name

Type of account (balance sheet/revenue/expenditure)

**Dictionary** – Object/Item of expenditure

Code of object/item of expenditure

Explanation of object/item of expenditure

**Dictionary – Clients/Suppliers**

Supplier's/Client's code

Supplier's/Client's name

Registration number

VAT number

Supplier's/Client's country of origin

Payer

Group

{00><}0{>Currency (in settlement of accounts)<0}

**Dictionary – Goods/Services**

Code of goods/services

Name of goods/services

VAT rate

Unit

Group of goods/services (if exists)

Lot of goods

**Dictionary - Warehouse**

Warehouse code

Warehouse type

**Balances at the beginning of the period**

**Balance at the beginning of the period - Ledger**

Account number

Debit

Credit

Currency

Amounts in EUR currency

Code of object (l – n)

**Balance at the beginning of the period – Purchase records**

Supplier's code (within the company)

Currency

Net amount (in EUR)

Amount of VAT (in EUR)

Gross amount (in EUR)

Net amount in valutas (national currency?)

**Balance at the beginning of the period – Sales ledger**

Client's code (within the company)

Currency

Net amount (in EUR)

Amount of VAT (in EUR)

Gross amount (in EUR)

Net amount in valutas (national currency?)

**Balance at the beginning of the period - Warehouse**

Warehouse code  
Commodity code  
Unit  
Quantity  
Acquisition price  
Cost price (without VAT)  
Sales price (without VAT)

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**Turnovers**

**Turnovers - Ledger**

Account number  
Entry number  
Date of entry  
Type of entry (purchase/ sale/ warehouse/  
ledger)  
Explanation  
Debit (in EUR)  
Credit (in EUR)  
Currency  
Exchange rate of currency in regard to EUR  
Amounts in valutas (national currency?)  
Code of object (1—n)  
Code of item of expenditure (1—n)  
Department

**Turnovers – Purchase records**

Entry number  
Type of entry (purchase/ payment)  
Date of entry  
Invoice number  
Invoice date  
Explanation  
Supplier's code  
Currency  
Exchange rate of currency in regard to EUR  
Net amount  
Amount of VAT  
Gross amount  
Amount in EUR currency (gross amount)

**Turnovers (continuation)**

**Turnovers – Sales ledger**

Entry number  
Type of entry (sale/ receipt)  
Date of entry  
Invoice number  
Invoice date  
Commodity /Service code  
Explanation

Client's code  
Currency  
Exchange rate of currency in regard to EUR  
Discount percentage  
Net amount  
Amount of VAT  
Gross amount  
Amount in EUR currency (gross amount)

**Turnovers - Warehouse**

Warehouse code  
Date  
Warehouse operation (in/ out/  
write-off/ movement between warehouses)  
Commodity code  
Quantity  
Acquisition price  
Cost price  
VAT  
Gross amount  
Delivery note/ Invoice number  
Type of delivery note  
Supplier's/Client's code

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**Bank**

Bank account number of account holder  
Bank account number of transaction partner  
Name of transaction partner  
Explanation with invoice or contract number  
Reference number  
Currency of amount  
Amount  
Date  
Debit  
Credit  
Balance  
Content of transaction [type of transaction (payment order/ service charge, etc.)]

**Cash journal(s)**

Document number  
Date  
Explanation  
Amount  
Transaction partner  
Expenditure (purchase/ wages/ advance, etc.)  
Income (sale/ loan/withdrawal cash from bank, etc)