

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 2

Requirements for the field layout in databases of the customs 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
Currency (in settlement of accounts)

Dictionary – Goods

Commodity code
CN code
Goods item
Country of origin of goods
VAT rate
Rate of duty
Excise duty rate
Supplementary unit
Chapter (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
Object code (1 – 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)
Amount of duty (in EUR)
Amount of excise duty (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)
Amount of duty (in EUR)
Amount of excise duty (in EUR)

Gross amount (in EUR)
Net amount in valuutas (national currency?)

Balance at the beginning of the period - Warehouse

Warehouse code
Commodity code
Unit
Quantity
Acquisition price

2
Cost price
Sales price

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 valuutas (national currency?)
Object code (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
Amount of duty
Amount of excise duty
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 code
Explanation
Client's code
Currency
Exchange rate of currency in regard to EUR
Discount percentage
Net amount
Amount of VAT
Amount of duty
Amount of excise duty
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
Customs duty
Excise duty
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)