

# Oracle<sup>®</sup> Financials for Brazil Implementation Manual Documentation Update

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# Summary of Changes

This chapter contains important information. Please read this chapter for the latest updates and additions to your user's guide.

The updates include the following changes:

- In the *Calculating Brazilian Taxes* section, the *Tax Accounting Example* is updated. In the ISS column, 1100.00 is changed to 1000.00.
- In the *Associate Legal Messages and Tax Rules* section, Base Amount Reduction is changed to Reduced Tax Base in both tables as well as in Step 4.
- The text in the example is updated in the *Setting up Tax Categories* section.
- The text in the example is updated in the *Setting up Tax Accounting* section.
- The following revisions are in the *Setting up Tax Rules* section:
  - The tables for the *Latin Fiscal Classifications Window* show both IPI and XIPI.
  - In the second row of the *Tax Accounting for Example 1* table, 55,600.00 is changed to 55,000.00.
  - In the XIPI row of the *Latin Fiscal Classifications Window* table, the IPI-15 tax code is changed to XIPI-15.

*(continued)*

- In row 5 of the *Tax Computation for Example 2* table, Y is changed to N, -10 is changed to 30, and 6,900.00 is changed to 24,150.00.  
In row 6, N is changed to Y, -10 is changed to -30, and (6,900.00) is changed to (24,150.00).
- In the first two rows of the *Tax Accounting for Example 2* table, 64,400.00 is changed to 81,650.00.  
6,900.00 is changed to 24,150.00 in rows 5 and 6.
- In both rows of the *Latin Tax Exceptions Window* table, SP is changed to PR, RJ is changed to SP, and 20605864 is changed to 20605865.

# Oracle 1 Receivables

This chapter overviews Oracle Receivables for Brazil, including:

- Tax Overview
- Implementing Tax
- Setting up Tax Categories
- Setting up Tax Accounting
- Setting up Tax Rules

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## Tax Overview

Businesses in Brazil must collect and remit taxes to federal, state, and city governments on most of the goods and services that they sell. The Brazilian Tax feature for Oracle Receivables and Oracle Order Entry helps you to calculate tax for invoices and sales orders.

The Brazilian Tax feature lets you satisfy your tax requirements. You can do the following:

- Calculate taxes that are not included in the price as you enter sales orders.
- See the total net amount of the sales order, the total tax amount of the sales order, and the gross amount of the sales order (net amount plus tax amount).
- Check the customer credit against the gross amount of a sales order.
- Transfer the tax code from the sales order line to the Oracle Receivables Interface table.
- Calculate tax as you enter an invoice.
- Apply multiple taxes to a single invoice or sales order line.
- Calculate inclusive tax (item price includes the tax) and exclusive tax (item price does not include the tax) for item amounts.
- Calculate taxes with regular, compounded, reduced, and increased tax bases.
- Assign tax codes at state ship-from/state ship-to, customer, item, and fiscal classification levels.
- Automatically create tax accounting.
- Enter fiscal attributes for invoices, items, and customers.
- Define additional tax categories.

- Automatically add legal messages at the invoice line level for the following Tributary Exceptions:
  - Base Amount Reduction
  - Non Incidence
  - Exports
  - Immunity
  - Exemption
- Record as many legal messages that the company requires.
- Associate legal messages with tax rules and Tributary Exceptions.

## Calculating Brazilian Taxes

Taxes that are levied in Brazil have different scopes, levying authorities, and calculation methods. These are the tax types:

- IPI
- ICMS
- ICMS-ST
- ISS
- IRRF

Descriptions of these taxes are in the glossary.

This table summarizes the scope, levying authority, and calculation method for these tax types, or tax categories.

	<b>IPI</b>	<b>ICMS</b>	<b>ICMS-ST</b>	<b>ISS</b>	<b>IRRF</b>
<b>Authority Level</b>	Federal	State	State	City	Federal
<b>Applied to</b>	Industrialized products	Goods and services	Goods and services - exceptions	Services	Services
<b>Associated with</b>	Item fiscal classification	Ship-To and Ship-From states	Ship-To and Ship-From states	Ship-From city	Service
<b>To be added to base amount ?</b>	Yes	No	Yes	No	No

## Tax Computation Examples

The following examples show how the tax amounts for the different tax categories are calculated for this invoice:

<b>This field...</b>	<b>Has this value...</b>
Item	Item XYZ
Quantity	1
Price	1000.00
Line Amount	1000.00

Assume that only one tax is applicable and that there is no base rate modification. The table below shows the tax amount and the invoice amount for each tax category. For the ICMS-ST case, Tributary Substitution is assumed with a planned margin of 50%.

	<b>IPI</b>	<b>ICMS</b>	<b>ICMS-ST</b>	<b>ISS</b>	<b>IRRF</b>
<b>Base Amount</b>	1000.00	1000.00	1000.00	1000.00	1000.00
<b>Planned Margin (%)</b>	N/A	N/A	50	N/A	N/A
<b>Base amount compounded</b>	1000.00	1000.00	1500.00	1000.00	1000.00
<b>Tax Rate (%)</b>	10	10	25	10	10
<b>Preliminary Tax Amount</b>	100.00	100.00	375.00	100.00	100.00
<b>ICMS Rate (%)</b>	N/A	N/A	10	N/A	N/A
<b>Included ICMS</b>	N/A	N/A	100	N/A	N/A
<b>Tax Amount</b>	100.00	100.00	275.00	100.00	100.00
<b>Invoice Amount</b>	1100.00	1000.00	1275.00	1100.00	1000.00
<b>Payment Amount</b>	1100.00	1000.00	1275.00	1100.00	900.00

### Tax Accounting Example

The accounting treatment for the tax computation examples is summarized in this table.

Tax Category	IPI		ICMS		ICMS-ST		ISS		IRRF	
<b>Included ICMS</b>	N/A		N/A		100.00		N/A		N/A	
<b>Tax Amount</b>	100.00		100.00		275.00		100.00		100.00	
<b>Invoice Amount</b>	1100.00		1000.00		1275.00		1000.00		1000.00	
<b>Payment Amount</b>	1100.00		1000.00		1275.00		1000.00		900.00	
Account	Dr	Cr								
<b>Receivables</b>	1100.00		1000.00		1275.00		1000.00		900.00	
<b>Revenue</b>		1100.00		1000.00		1275.00		1000.00		1000.00
<b>IPI on sales</b>	100.00									
<b>IPI to collect</b>		100.00								
<b>ICMS on sales</b>			100.00		100.00					
<b>ICMS to collect</b>				100.00		100.00				
<b>ICMS-ST on sales</b>					275.00					
<b>ICMS-ST to collect</b>						275.00				
<b>ISS on services</b>							100.00			
<b>ISS to collect</b>								100.00		
<b>IRRF to compensate</b>									100.00	

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## Brazilian Tax Handling

To meet Brazilian tax requirements, you do the following:

- Identify the taxes that are applicable
- Determine the base amount that a tax rate is applied on
- Determine the tax rates
- Calculate the tax amounts

### Identifying Tax

The establishment type, contributor type, and transaction nature determine the taxes that are applied to a transaction. You enter values for these parameters in the Latin Tax Groups window as a setup procedure for Brazilian Tax. See *Define Tax Groups* for more information. For information about how Oracle Receivables uses these parameters to determine the tax categories, see *Determining the Tax Categories* on page 16.

### Determining the Tax Base

In certain cases, the base that a tax is calculated on is different from the line amount. The base can be:

- Reduced by a factor
- Increased by a factor
- Compounded by another tax

You can store the factor of reduction or increase in the setup windows, such as the Latin Fiscal Classifications, Latin Tax Exceptions, and Latin Tax Exceptions by Items windows. You can specify the compounding tax in the Latin Tax Groups window.

### **Determining the Tax Rates**

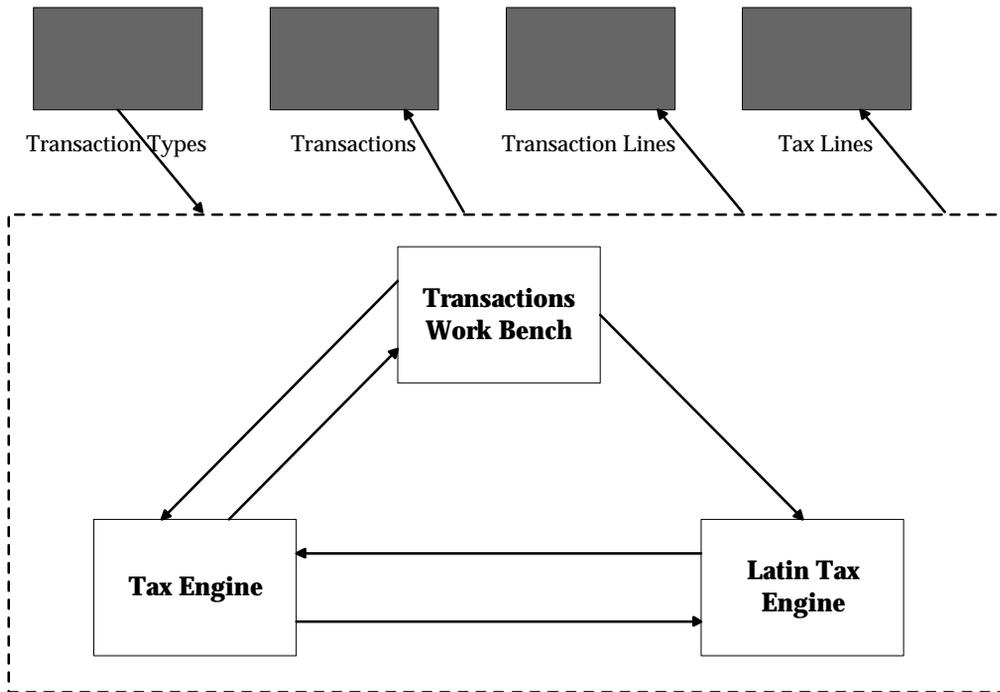
After you identify the applicable taxes, you determine the rates for each tax. The rate may depend on one or more of the following for a tax category:

- Fiscal classification code that an item is classified under
- Ship-from/Ship-to locations
- Item
- Type of customer
- Type of establishment that ships a product

An exception for the ship-from/ship-to location combination can affect the tax rate. An exception can be for an item or for an item's fiscal classification code.

### **Calculating the Tax Amount**

After you determine the tax rate and the base amount, you must apply the tax rate to the base amount to calculate the tax amount. The included tax must be deducted from the calculated tax if Tributary Substitution applies.



This diagram shows a simplified view of how Oracle Receivables calculates taxes.

- The Transaction WorkBench accesses information from the Transaction Types table and passes this information as well as other line information to the tax engine.
- The tax engine processes the information and passes the information to the Latin tax engine (LTE).
- The Latin tax engine processes this information and gives the necessary information to the tax engine to complete the tax calculation. The tax engine calculates the taxes and passes the tax information to the Transaction WorkBench.
- The Transaction WorkBench displays the calculated taxes.



**See also**

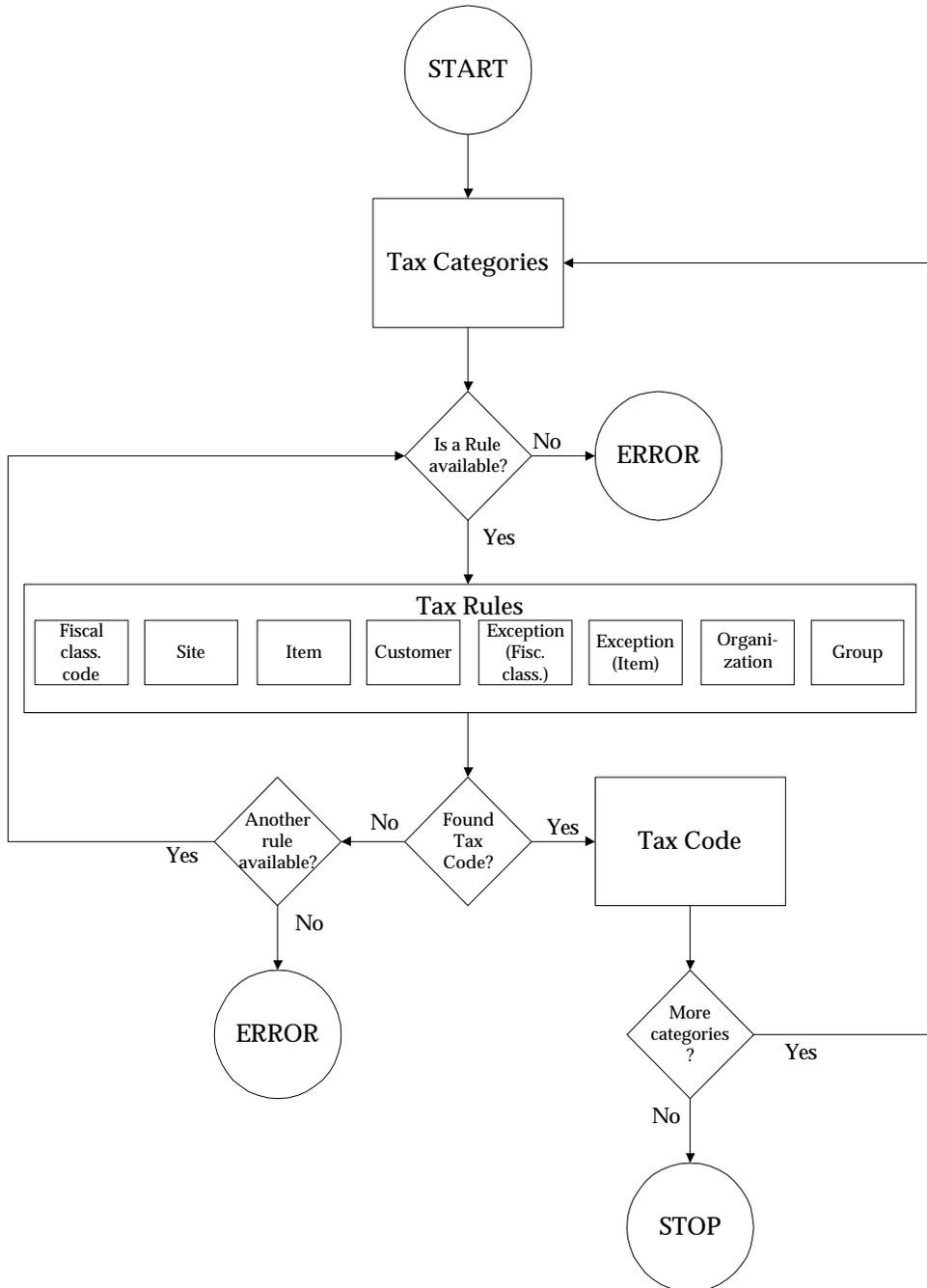
Entering Transactions,  
 Calculating Tax,  
*Oracle Receivables User's Guide*

### **Determining the Tax Categories**

Oracle Receivables determines all the tax categories that are included in the group with the following:

- The establishment type for the current location for the current organization
- The contributor type for the current customer
- The transaction nature entered for the invoice line

## Determining the Tax Codes



This diagram shows how the Latin tax engine determines the tax after you enter a tax group at the invoice line level.

1. The Latin tax engine sets the current tax category for which the tax code has to be determined.
2. The Latin tax engine looks for a rule with the next priority number that has the contributor type for the current customer, the transaction type for the current transaction, and the current tax category.

If the Latin tax engine does not find any more rules with matching parameters, the Latin tax engine searches for a rule with default parameters. For the default case, the Latin tax engine looks for a rule with the following for the current tax category:

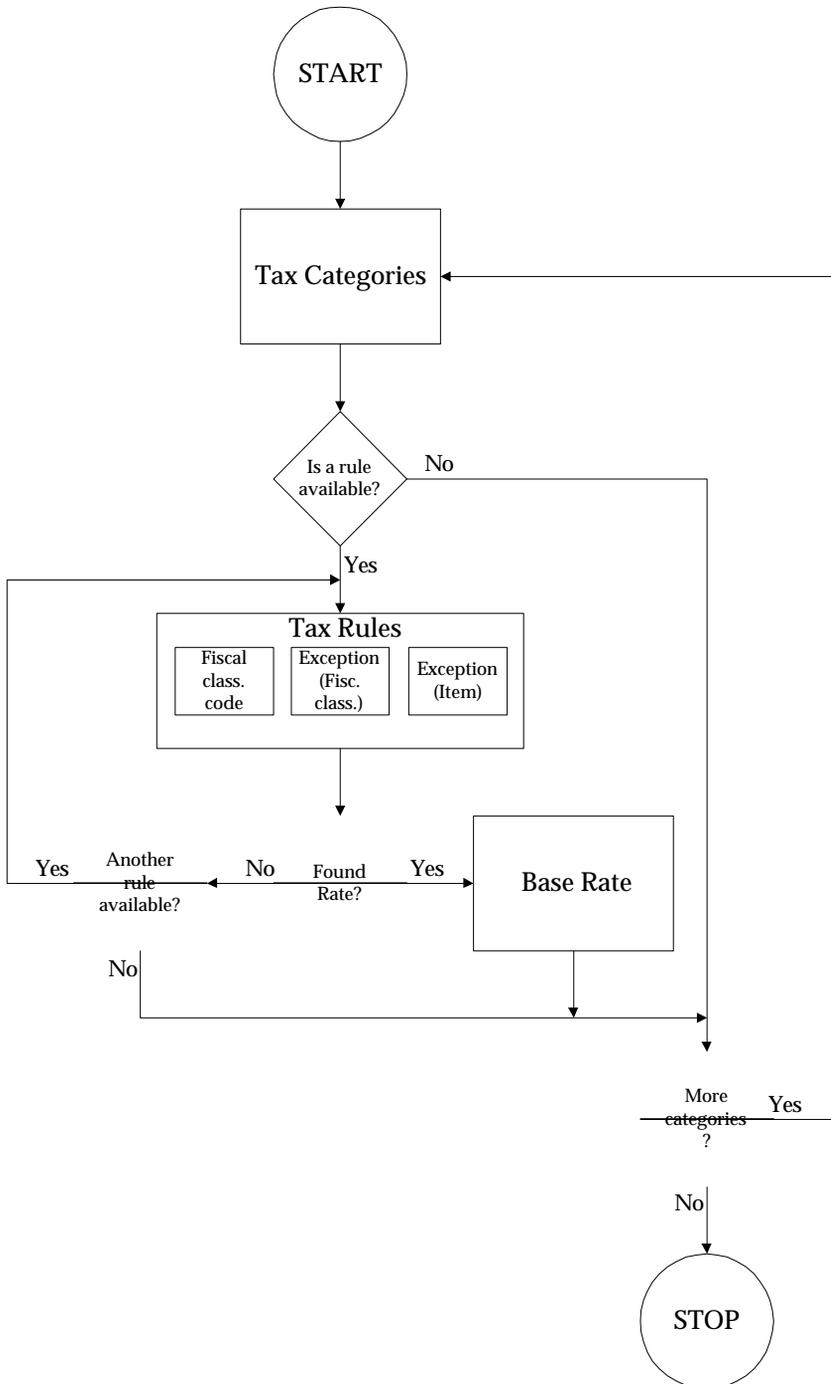
- The contributor type as *Default*
  - The transaction type that was entered in the System Options window
3. If the Latin tax engine does not find a rule with matching parameters or a default rule, processing stops with an error.
  4. If the Latin tax engine finds a rule, the Latin tax engine attempts to retrieve the tax code by accessing the rule data with the relevant parameters. For example, if the rule retrieved is Ship-from/Ship-to Site, the Latin tax engine attempts to retrieve the tax code by accessing a record that you entered in the Latin Locations window with the following parameters:
    - Tax Category
    - Ship-from State for the organization's current location
    - Ship-to State (the ship-to or bill-to state for the customer)
  5. If the Latin tax engine finds a tax code for the current tax category, the Latin tax engine stores the information for calculating the tax amount.
  6. If there are more tax categories to process, processing repeats by setting the next tax category as the current tax category as described in Step 1.
  7. If there are no more tax categories to process, tax code processing is complete.

8. If the Latin tax engine does not find a tax code for the current tax category, the Latin tax engine looks for a rule with the next priority number that has the contributor type for the current customer, the transaction type for the current transaction, and the current tax category.

If the Latin tax engine does not find any more rules with matching parameters, the Latin tax engine searches for a rule with default parameters. For the default case, the Latin tax engine looks for a rule with the following for the current tax category:

- The contributor type as *Default*
  - The transaction type that was entered in the System Options window
9. If the Latin tax engine does not find a rule with matching parameters or a default rule, processing stops with an error.
  10. If the Latin tax engine finds a rule, the Latin tax engine attempts to retrieve the tax code as described in Step 4.

## Determining the Base Rates



This diagram shows how the Latin tax engine determines the base rate modifier after you enter a tax group at the invoice line level.

1. The Latin tax engine sets the current tax category for which the base rate has to be determined.
2. The Latin tax engine looks for a rule with the next priority number that has the contributor type for the current customer, the transaction type for the current transaction, and the current tax category.

If the Latin tax engine does not find any more rules with matching parameters, the Latin tax engine searches for a rule with default parameters. For the default case, the Latin tax engine looks for a rule with the following for the current tax category:

- A Contributor type as *Default*
  - A transaction type that was entered in the System Options window.
3. If the Latin tax engine does not find a rule with matching parameters or a default rule, the Latin tax engine checks if there are any more categories to process as described in Step 6.
  4. If the Latin tax engine finds a rule, the Latin tax engine attempts to retrieve the base rate by accessing the rule data with the relevant parameters. For example, if the rule retrieved is Fiscal Classification Code, the Latin tax engine attempts to retrieve the base rate by accessing a record that you entered in the Latin Fiscal Classification window with the following parameters:
    - Tax Category
    - Fiscal Classification code you entered on the invoice line
  5. If the Latin tax engine finds a base rate for the current tax category, the Latin tax engine stores the information for calculating the tax amount.
  6. If there are more tax categories to process, processing repeats by setting the next tax category as the current tax category as described in Step 1.
  7. If there are no more tax categories to process, base rate processing is complete.

*(continued)*

8. If the Latin tax engine does not find a base rate for the current tax category, the Latin tax engine looks for a rule with the next priority number that has the contributor type for the current customer, the transaction type for the current transaction, and the current tax category.

If the Latin tax engine does not find any more rules with matching parameters, the Latin tax engine searches for a rule with default parameters. For the default case, the Latin tax engine looks for a rule with the following for the current tax category:

- The contributor type as *Default*
  - The transaction type that was entered in the System Options window
9. If the Latin tax engine does not find a rule with matching parameters or a default rule, the Latin tax engine checks if there are other tax categories to process as described in Step 6.
  10. If the Latin tax engine finds a rule, the Latin tax engine attempts to retrieve the base rate as described in Step 4.

### **Calculating the Tax**

For each tax category, Oracle Receivables applies the tax rate on the line amount to calculate the tax amount after:

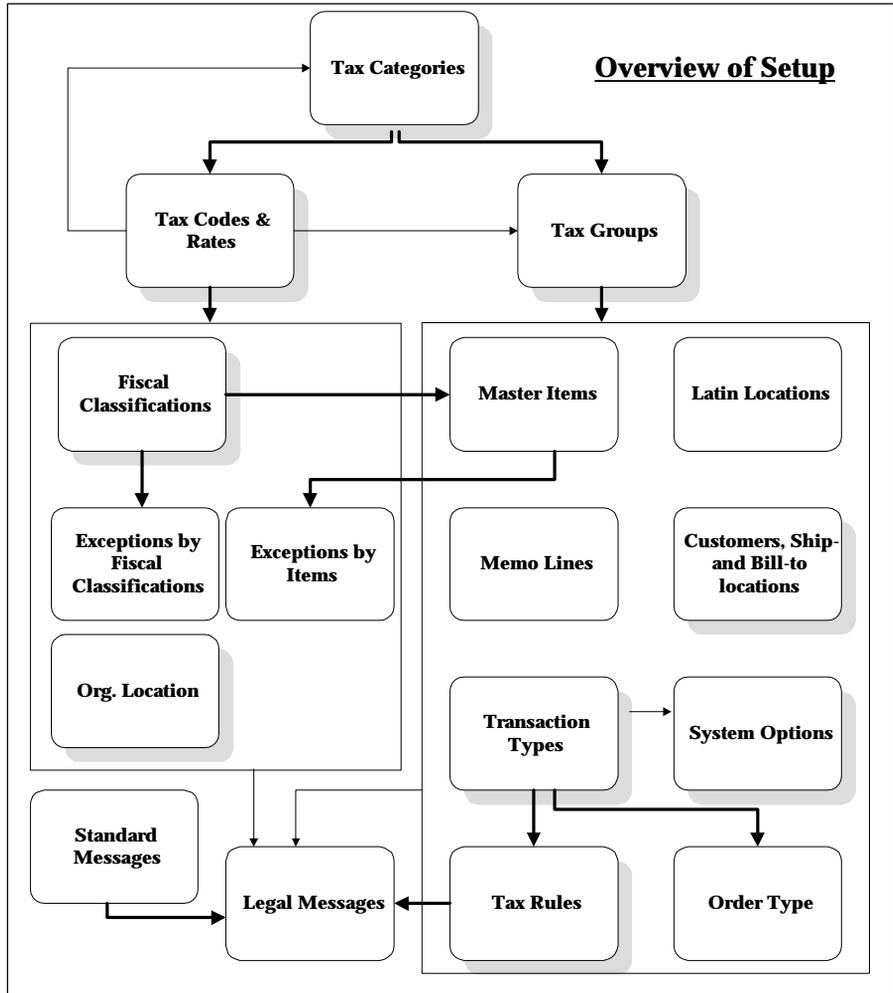
- Modifying the line amount by the base rate, if necessary
- Compounding the line amount with another tax, if necessary

After calculating the tax amount, Oracle Receivables reduces the tax amount by the included tax if Tributary Substitution is specified for the tax category. For example, for the ICMS-ST tax, the included ICMS tax must be subtracted from the gross amount.

If the option for legal messages is set in the System Options window and there is a Tributary Exception, the Latin tax engine retrieves legal messages to the invoice line. See *Latin Legal Messages* for more information.

# Implementing Tax

This section explains how to implement Brazilian Tax for Oracle Receivables. This diagram shows the mandatory steps and the optional steps for implementing tax.



### Legend

Required for following step



**Mandatory Step**

**Optional Step**

Not required for following step



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## Implementation Checklist

Use this checklist to help you complete the appropriate steps in the correct order for your implementation. The steps are described in more detail in this section.

- 1 Set up Oracle Receivables
- 2 Complete the General Setup
- 3 Define Tax Categories
- 4 Define Tax Codes and Rates
- 5 Define Tax Groups
- 6 Define Transaction Types
- 7 Define System Options
- 8 Define Locations
- 9 Define Fiscal Classifications
- 10 Define Master Items
- 11 Define Customers
- 12 Define Tax Rules
- 13 Define Tax Exceptions by Fiscal Classification
- 14 Define Tax Exceptions by Item
- 15 Associate Categories and Locations
- 16 Define Legal Messages
- 17 Associate Legal Messages and Tax Rules

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### 1. Set up Oracle Receivables

Set up Oracle Receivables using the standard Oracle Receivables setup procedure.



**See also**

Setting Up, *Oracle Receivables User's Guide*

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## 2. Complete the General Setup

Complete the general setup for Oracle Financials for Brazil.



### See also

General Setup, *Oracle Financials for Brazil User's Guide*

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## 3. Define Tax Categories

Use the Latin Tax Categories window to create and maintain tax categories. Your Oracle Receivables installation already has these tax categories:

- IPI
- ICMS
- ICMS-ST
- ISS
- IRRF

You can add additional tax categories as necessary. See *Setting up Tax Categories* on page 38 for information about adding tax categories for accounting purposes. You cannot delete a tax category that was entered and committed. You can set the effective dates to make a tax category inactive, however.

You choose a value for the *Tax Inclusive* field depending on the accounting treatment that you want for the tax. The value that you choose for the *Tax Inclusive* field for a given tax category is defaulted to all tax codes and tax groups that use this category. After a tax category is associated with a Latin tax group or is assigned to a tax code, you cannot modify the tax inclusive property.

You can enter a default tax code for a tax category. Before you enter the tax code, you must create a tax code for the tax category in the Tax Codes and Rates window.

See *Setting up Tax Accounting* on page 42 for an example of how you set up tax categories for your accounting requirements.



**See also**

Defining Latin Tax Categories, *Oracle Financials for Brazil User's Guide*

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## 4. Define Tax Codes and Rates

Define tax codes and rates in the Tax Codes and Rates window after you define tax categories. You must assign a tax category to each tax code that you define. When you assign a tax category, the *Tax Inclusive* and the *Print in Invoice* fields default from the tax category. You can change the value in the *Print in Invoice* field, but you cannot change the value in the *Tax Inclusive* field. Optionally, you can enter the legal message exception event to associate with the tax code.

See *Setting up Tax Accounting* on page 42 for an example of how you set up tax codes for your accounting requirements.



**See also**

Tax Codes and Rates, *Oracle Receivables User's Guide*



**See also**

Defining Tax Codes and Rates, *Oracle Financials for Brazil User's Guide*

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## 5. Define Tax Groups

Define tax groups to group related tax categories for your tax accounting in the Latin Groups window. You create a tax group to associate related tax categories with combinations of contributor type, establishment type, and transaction natures that appear in invoices.

You can override fields that are defaulted from the tax category. You cannot, however, override the tax inclusive property. If you check the *Tributary Substitution* check box for Latin tax categories, you must enter a tax category to compound the base. Check the *Calculate in OE* check box only for those categories that change the sales order value.

**See also**

Defining Latin Tax Groups, *Oracle Financials for Brazil User's Guide*

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## 6. Define Transaction Types

Define different transaction types in the Transaction Types window. You must check the *Tax Calculation* check box and the *Allow Overapplication* check box for the Latin tax engine to correctly calculate and account taxes. You can enter a tax group or a tax code that you want to default at the invoice line or sales order line whenever this transaction type is chosen.

**See also**

Transaction Types, *Oracle Receivables User's Guide*

**See also**

Defining Transaction Types, *Oracle Financials for Brazil User's Guide*

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## 7. Define System Options

Define parameters for Oracle Receivables in the System Options window. You must choose *Latin Tax Handling* in the *Tax Method* field. Oracle Receivables defaults the *Tax Supplier Views* field as *Brazil*. You must check the *Inclusive Tax Used* check box. You can enter a transaction type that you want to use as a default when tax is calculated.

If you want legal messages to print in your invoices for Tributary Exceptions, you must enter *Yes* in the *Use Legal Messages* field in the globalization flexfield. You also must enter *State* in the *Tax Location Flexfield Classification* field in the globalization flexfield.

**See also**

Defining Receivables System Options, *Oracle Receivables User's Guide*

**See also**

Defining System Options, *Oracle Financials for Brazil User's Guide*

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## 8. Define Locations

You must enter the establishment type for your organization's location in the globalization flexfield in the Location window. The Latin tax engine uses the establishment type of the location to determine the tax categories. You can optionally associate a tax code or a tax group with this location. The tax code or tax group is used if the Latin tax engine reaches a rule that directs the Latin tax engine to retrieve the tax code or group using the Organization Tax Code rule.



### **See also**

Defining Information for Locations, *Oracle Financials for Brazil User's Guide*

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## 9. Define Fiscal Classifications

Define fiscal classifications and associate them with tax categories in the Latin Fiscal Classifications window. You must assign a tax code for each category that you associate with a fiscal classification code. The Latin tax engine uses this tax code if the Latin tax engine reaches a rule that directs the Latin tax engine to retrieve the tax code using the Fiscal Classification Code rule. You can optionally enter a value for the base rate modifier.



### **See also**

Defining Latin Fiscal Classifications, *Oracle Financials for Brazil User's Guide*

## 10. Define Master Items

Enter tax and billing information in the globalization flexfield in the Master Item window. You enter the inventory application that you want to associate an item most often with in the *Inventory Item Application* field. See the following table to choose a value for the inventory application and a value set for the default fiscal classification code and transaction nature. Oracle Receivables also includes Oracle Order Entry.

If Item is Used in	Receivables only	Purchasing only	Both	
			Receivables	Purchasing
Primary Use	-	-	Receivables	Purchasing
Inventory Application	AR	PO	INV	INV
Fiscal Classification	AR	PO	AR	PO
Transaction Nature	AR	PO	AR	PO

If you want to see an item in your invoice line, you must check the *Invoiceable* check box in the Invoicing alternative region. If you want to see an item in an order line, you must check the *Customer Orderable* check box for the item in the Order Entry alternative region.

The values that you specify for the fiscal classification and transaction nature are defaulted in the invoice/order line. You can, however, modify the defaults at the line level. You can optionally enter the tax code or tax group for the item. The Latin tax engine retrieves the tax code or group when the Latin tax engine reaches a rule that directs the Latin tax engine to retrieve the tax code using the Item Tax Code rule.



### See also

Defining Master Items, *Oracle Financials for Brazil User's Guide*

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## 11. Define Customers

Define a customer and enter additional information for tax, billing, and bank transfers in the Customers window.

You associate a contributor type for each ship-to or bill-to location for your customer in the globalization flexfield. Oracle Receivables uses the contributor type when determining the taxes that apply. See *Determining the Tax Categories* on page 16 for more information. The Latin tax engine also uses the contributor type when the Latin tax engine looks for rules to determine the tax code or base rate for a tax category. See *Determining the Tax Codes* on page 17 and *Determining the Base Rates* on page 20 for more information.



**See also**

Entering Customers, *Oracle Receivables User's Guide*



**See also**

Entering Customers, *Oracle Financials for Brazil User's Guide*

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## 12. Define Tax Rules

Use the Tax Rules window to define a search path for the Latin tax engine to find tax codes for the tax group that you specify on a transaction line.

The Latin tax engine searches all rules that have the matching combination of tax category, contributor type, and transaction type until the Latin tax engine finds a tax code. The Latin tax engine searches through the rules in the order of increasing priority numbers. The Latin tax engine returns an error if it cannot find a rule, or at least a default rule, that yields a tax code for any of the tax categories. See *Brazilian Tax Handling* on page 13 and *Setting up Tax Categories* on page 38 for more information.

This table shows the tax rules, the short names for rules that are in this manual, and the windows in which you enter data for the rules.

<b>For this rule...</b>	<b>This is the short name...</b>	<b>Enter the rule data in this window...</b>
Bill-to Site Tax Code		Customers
Customer Tax Code		Customers
Fiscal Classification Code		Latin Fiscal Classifications
Item Tax Code	Item	Master Items
Latin Tax Group Tax Code		Latin Tax Groups
Memo Line Tax Code		Standard Memo Lines
Organization Tax Code		Organization
Ship-from/Ship-to Site Exception by Item Tax Code	Exception by Item	Latin Exceptions by Item
Ship-from/Ship-to Site Tax Code	Ship-from/Ship- to Site	Latin Locations
Ship-from/Ship-to Site Exception by Fiscal Classification Tax Code	Exception by Fiscal Classification	Latin Exceptions
Ship-to Site Tax Code		Customers
System Options Tax Code		System Options
Tax Category Tax Code		Latin Tax Categories



**See also**

Defining Latin Tax Rules, *Oracle Financials for Brazil User's Guide*

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## 13. Define Tax Exceptions by Fiscal Classification

Define tax exceptions by fiscal classification code for combinations of shipment locations and tax categories in the Latin Tax Exceptions window. You must enter a value for the base rate modifier, tax code, or both. The tax code that you enter is used when the Latin tax engine reaches a rate-level rule that directs the Latin tax engine to retrieve the tax code using the Ship-From/Ship-To Site Exception by Fiscal Classification Tax Code rule. The Latin tax engine uses the base rate to modify the line amount if a base-level rule directs the Latin tax engine to look for the base rate using the Ship-From/Ship-To Site Exception by Fiscal Classification Tax Code rule.



### **See also**

Defining Latin Tax Exceptions by Fiscal Classification,  
*Oracle Financials for Brazil User's Guide*

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## 14. Define Tax Exceptions by Item

Define exceptions by item for combinations of shipment locations and tax categories in the Latin Tax Exceptions by Items window. You must enter a value for the base rate modifier, tax code, or both. The tax code that you enter is used when the Latin tax engine reaches a rate-level rule that directs the Latin tax engine to retrieve the tax code using the Ship-From/Ship-To Site Exception By Item Tax Code rule. The Latin tax engine uses the base rate to modify the line amount if a base-level rule directs the Latin tax engine to look for the base rate using the Ship-From/Ship-To Site Exception By Item Tax Code rule.



### **See also**

Defining Latin Tax Exceptions by Item, *Oracle Financials for Brazil User's Guide*

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## 15. Associate Categories and Locations

Use the Latin Locations window to associate tax categories with specific shipment locations and assign tax codes to a combination. The tax code that you enter is used when the Latin tax engine reaches a rate-level rule that directs the Latin tax engine to retrieve the tax code using the Ship-From/Ship-To Site Tax Code rule.

You can enter the Tributary Substitution inscription number in the *Tributary Substitution Inscription Number* field for a ship-from state and ship-to state combination. You must enter *Tributary Substitution Inscription* in the *Tax Category* field to enter the Tributary Substitution Inscription number. This tax category is available when you install Oracle Receivables. You must create a tax code in the Tax Codes and Rates window and assign the Tributary Substitution Inscription tax category to the tax code.



### **See also**

Defining Latin Tax Locations, *Oracle Financials for Brazil User's Guide*

## 16. Define Legal Messages

Use the Standard Messages window to define your legal messages. You must enter *Legal Messages* in the *Type* field.



### See also

Standard Messages, *Oracle Receivables User's Guide*

## 17. Associate Legal Messages and Tax Rules

Use the Legal Messages window to associate a legal message, which you created in the Standard Messages window, with a combination of tax rule, tax exception, and rule data.

This table shows the rules and the rule data that you can choose.

<b>For this rule...</b>	<b>Choose this rule data...</b>
Fiscal Classification Code	Fiscal classification codes that are defined in the Latin Fiscal Classifications window with the tax category matching the rule
Customer Tax Code	Any customer
Memo Line Tax Code	Any memo line
Ship-From/Ship-To Site Exception by Item Tax Code	Exceptions by item that are defined in the Latin Tax Exceptions by Items window with the tax category matching the rule
Ship-From/Ship-To Site Exception by Fiscal Classification Tax Code	Exceptions by fiscal classification that are defined in the Latin Tax Exceptions by Fiscal Classification window with the tax category matching the rule
Organization Tax Code	Any organization location
Item Tax Code	Any inventory item for the current inventory organization
Ship-From/Ship-To Site Tax Code	Locations that are defined in the Latin Tax Locations window with the tax category matching the rule

This table shows all the Tributary Exceptions that you can associate with rule data.

<b>Enter this Exception...</b>	<b>In this window...</b>
Reduced Tax Base	No window
Non Incidence	Tax Codes and Rates window
Exports	Tax Codes and Rates window
Tax Immunity	Tax Codes and Rates window
Tax Exemption	Tax Codes and Rates window

**Example (Associating Legal Messages)**

This example shows the defaulting of legal messages for this business situation:

<b>This parameter...</b>	<b>Has this value...</b>
Tax Category	IPI
Exception	Reduced Tax Base
Transaction Type	Invoice-Type-01
Contributor Type	Industrial
Fiscal Classification Code	FC-01

Assume that for Fiscal Classification Code FC-01, the base rate modifier is -0.25. You associate a legal message that is defined in the Standard Messages window as:

**FC-01-LM-BA** - Tax category with base reduction

To associate this legal message so that it appears on the invoice in the business situation, follow these steps:

1. In the Tax Rules window, create a rule at the base level with the following parameters:
  - **Tax Category** - *IPI*
  - **Rule Level** - *Base*
  - **Transaction Type** - *Invoice-Type-01*
  - **Contributor Type** - *Industrial*
  - **Rule** - *Fiscal Classification Code*
  - **Priority** - *1*
2. Create the FC-01 fiscal classification code with -0.25 as the base rate modifier and other necessary information in the Latin Fiscal Classifications window.
3. In the Legal Messages window, query the rule that you created in the Tax Rules window.
4. Enter *Reduced Tax Base* in the *Exception Name* field.
5. Enter *FC-01* in the *Fiscal Classification Code* field. The FC-01 value is considered rule data.
6. Enter *FC-01-LM-BA* in the *Message Name* field. The *Tax Category with Base Reduction* message appears in the *Message Text* field.
7. Save your work.

---

## Setting up Tax Categories

Depending on your accounting requirements, you may need to create additional tax categories and tax codes. An example shows IPI tax and the accounting requirement.

### Example (Tax Categories and Codes)

The invoice consists of one item with a line amount of 1000.00.

<b>Line Amount</b>	<b>IPI Tax Amount</b>
1000.00	100.00

The tax that is generated is:

<b>Tax Code</b>	<b>Tax Amount</b>
IPI to collect	100.00

Oracle Receivables uses the following formula to generate the accounting entries:

*Revenue = Line Amount - Sum of all included taxes for the line*

*Tax = Tax calculated (for each tax line)*

*Receivables = Revenue + Sum of all Taxes*

The values in this example are applied to the formula:

*Revenue = Line Amount - Included Tax = 1000.00 - 0 = 1000.00*

*Tax (IPI to collect) = Tax Calculated = 100.00*

*Receivables = Revenue + Sum of Taxes = 1000.00 + 100.00 = 1100.00*

These are the accounting entries that Oracle Receivables creates since Oracle Receivables generates only one tax accounting entry for each tax line:

<b>Account</b>	<b>Dr</b>	<b>Cr</b>
<b>Receivables</b>	1100.00	
<b>Revenue</b>		1000.00
<b>IPI to collect</b>		100.00

Your requirements may not be satisfied if you need the accounting entries to be:

<b>Account</b>	<b>Dr</b>	<b>Cr</b>
<b>Receivables</b>	1100.00	
<b>Revenue</b>		1100.00
<b>IPI on sales</b>	100.00	
<b>IPI to collect</b>		100.00

You must create the following for Oracle Receivables to generate the accounting entry for the IPI on sales account:

- An accounting-only tax category
- An accounting-only tax code. The tax code must have the values that are in this table:

	<b>IPI Tax Code</b>	<b>IPI Accounting Only Tax Code</b>
<b>Name</b>	IPI to collect	IPI on sales
<b>Amount Includes Tax?</b>	No	Yes
<b>Debit/Credit</b>	Credit	Debit
<b>Rate</b>	10%	10%

If Oracle Receivables generates a tax line with each of these tax codes, the tax lines are:

<b>Tax Code</b>	<b>Tax Amount</b>
IPI to collect	100.00
IPI on sales	-100.00

The accounting entries are:

<b>Account</b>	<b>Dr</b>	<b>Cr</b>
<b>Receivables</b>	1100.00	
<b>Revenue</b>		1100.00
<b>IPI on sales</b>	100.00	
<b>IPI to collect</b>		100.00

The values are applied to the formula:

$$\text{Revenue} = \text{Line Amount} - \text{Included Tax} = 1000.00 - (-100.00) = 1100.00$$

$$\text{Tax (IPI to collect)} = \text{Tax calculated} = 100.00$$

$$\text{Tax (IPI on sales)} = \text{Tax calculated} = -100.00$$

$$\text{Receivables} = \text{Revenue} + \text{Sum of Taxes} = 1100.00 + 100.00 + (-100.00) = 1100.00$$

Oracle Receivables can generate two tax lines only if there are two different tax categories in the same group with matching parameters. One of the categories should be an Accounting Only category that points the Latin tax engine to the Accounting Only tax code. See *Brazilian Tax Handling* on page 13.

For the example described in this section, you must enter information in these windows:

**Latin Tax Categories Window**

<b>Tax Category</b>	<b>Description</b>	<b>Print Flag</b>	<b>Tax Inclusive</b>	<b>Tributary Substitution</b>	<b>Remarks</b>
IPI	IPI to collect	Y	N	N	
XIPI	IPI on sales	N	Y	N	Needed for accounting

**Latin Tax Groups Window**

<b>Tax Group Code</b>	<b>Tax Category</b>	<b>Remarks</b>
IPI-Group	IPI	
IPI-Group	XIPI	Needed for accounting

**Tax Codes and Rates Window**

<b>Tax Code</b>	<b>Tax Rate</b>	<b>CR/DR</b>	<b>Tax Category</b>	<b>Print Tax Line?</b>	<b>Amount Includes Tax?</b>	<b>Remarks</b>
IPI_10	10	CR	IPI	Y	N	
XIPI_10	10	DR	XIPI	N	Y	Needed for accounting

---

## Setting up Tax Accounting

This section includes an example that shows how to set up Oracle Receivables for your accounting requirements. See *Setting up Tax Categories* on page 38 to understand why you need to perform specific steps for Oracle Receivables to generate tax accounting entries.

### **Example (Tax Accounting)**

An invoice with a single line item has only one applicable tax. This tax is the tax that you are currently setting up. Assume that the taxes, such as ICMS and ICMS-ST, are not applied together and that no other taxes apply.

<b>This attribute...</b>	<b>Has this Value...</b>
Item Price	1,000.00
Item Quantity	1
Tax Rate	10%

This Accounting Setup Lookup table helps you to set up tax categories and tax codes to meet your accounting requirements.

No.	Tax 1 Inclusive/ Exclusive	Rate	Tax 2 Inclusive/ Exclusive	Rate	Inclusive Tax Amount (Tax 1)	Inclusive Tax Amount (Tax 2)	Exclusive Tax Amount (Tax 1)	Exclusive Tax Amount (Tax 2)	Revenue	Receivable
	A	B	C	D	E	F	G	H	I	J
1	Inclusive	10	Inclusive	10	100.00	100.00	0.00	0.00	800.00	1000.00
2	Inclusive	10	Exclusive	10	100.00	0.00	0.00	100.00	900.00	1100.00
3	Inclusive	-10	Inclusive	10	-100.00	100.00	0.00	0.00	1000.00	1000.00
4	Inclusive	-10	Inclusive	-10	-100.00	-100.00	0.00	0.00	1200.00	1000.00
5	Inclusive	-10	Exclusive	-10	-100.00	0.00	0.00	-100.00	1100.00	900.00
6	Exclusive	10	Inclusive	-10	0.00	-100.00	100.00	0.00	1100.00	1100.00
7	Exclusive	10	Exclusive	10	0.00	0.00	100.00	100.00	1000.00	1200.00
8	Exclusive	-10	Inclusive	10	0.00	100.00	-100.00	0.00	900.00	900.00
9	Exclusive	-10	Exclusive	10	0.00	0.00	-100.00	100.00	1000.00	1000.00
10	Exclusive	-10	Exclusive	-10	0.00	0.00	-100.00	-100.00	1000.00	800.00
11	Inclusive	10	-	0	100.00	0.00	0.00	0.00	900.00	1000.00
12	Exclusive	10	-	0	0.00	0.00	100.00	0.00	1000.00	1100.00
13	Inclusive	-10	-	0	-100.00	0.00	0.00	0.00	1100.00	1000.00
14	Exclusive	-10	-	0	0.00	0.00	-100.00	0.00	1000.00	900.00

**To set up tax categories and tax codes for this example:**

1. Assume that the accounting entries that you need are:

DR Receivables 1100  
 DR Tax Expense 100  
     CR Revenue 1100  
     CR Tax Payable 100

Write down the accounting that you need in the following format:

<u>Tax 1</u>	<u>Tax 2</u>	<u>Revenue</u>	<u>Receivable</u>
100.00	-100.00	1100.00	1100.00

*(continued)*

Tax 1 and Tax 2 refer to the tax payable and tax expense accounts, and a negative amount in the column indicates a debit. If you do not need the expense account or payable account, enter 0.

- Look for this combination of amounts in the Accounting Setup Lookup table. Look for a row in the table with revenue and receivable amounts that match the amounts in columns I and J respectively. For the Tax 1 amount, look in columns E or G. For the Tax 2 amount, look in columns F or H. You must consider the positive or negative sign while looking for tax amounts. For a row that has matching revenue and receivable amounts, these values:

<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
100.00	-100	0.00	0.00

are equivalent to these values:

<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
-100.00	0.00	0.00	100.00

Row 6 matches the receivable and revenue amounts as well as the Tax 1 and Tax 2 amounts.

- When you find a matching row, look at the values in columns A-D:

<b>No.</b>	<b>Tax 1 Inclusive/ Exclusive</b>	<b>Rate</b>	<b>Tax 1 Inclusive/ Exclusive</b>	<b>Rate</b>
	A	B	C	D
<b>6</b>	Exclusive	10	Inclusive	-10

4. Interpret the columns A-D for the matching row:

<b>For Column A or C...</b>	<b>Set <i>Tax Inclusive</i> in the Latin Tax Categories window to...</b>
Inclusive	<i>Yes</i>
Exclusive	<i>No</i>
<b>For Column B or D...</b>	<b>Set <i>Sign</i> in the Tax Codes and Rates window to...</b>
10	<i>Credit</i>
-10	<i>Debit</i>

---

## Setting up Tax Rules

The Latin tax engine is flexible because you can do the following:

- Create rules to specify how to determine the tax code or base rate modifier. See *12. Define Tax Rules* on page 31 for a list of available rule types.
- Define the order that you want the Latin tax engine to search through the rules to determine the applicable tax code or base rate modifier for a transaction line.

To use the Latin tax engine's flexibility, you must do the following:

- Define rules to associate tax categories, contributor types, and transaction types with one or more predefined rule types.
- Assign priority numbers, if you have defined more than one rule for a combination, to specify the order that the Latin tax engine looks at the rules.
- Ensure that at least one of the rules that you specified results in a tax code that is retrieved.

### Search Path for Tax Code Determination

To explain how rules are defined, assume that Specific Motors Inc. has defined the path for Oracle Receivables to arrive at a tax code as described in this table.

<b>For this tax category...</b>	<b>Do these steps to determine the tax code...</b>
IPI	<ul style="list-style-type: none"><li>• Look for the tax code for an exception by item for the item</li><li>• If not successful, get the tax code for the item</li><li>• If not successful, get the tax code for the fiscal classification code for the transaction line</li></ul>
ICMS	<ul style="list-style-type: none"><li>• Look for the tax code for an exception by the transaction's fiscal classification code</li><li>• If not successful, get the tax code for the fiscal classification code</li></ul>

Assume that Specific Motors Inc. defines the rules for a customer with a contributor type of *Commercialization* and a transaction type of *Invoice-6.11*. You need to define these tax rules in the Latin Tax Rules window:

**Latin Tax Rules Window**

<b>Rule</b>	<b>Level</b>	<b>Tax Category</b>	<b>Contributor Type</b>	<b>Transaction Type</b>	<b>Priority</b>
Exception by Item	Rate	IPI	Commercial	Invoice-6.11	1
Item	Rate	IPI	Commercial	Invoice-6.11	2
Fiscal Classification Code	Rate	IPI	Commercial	Invoice-6.11	3
Exception by Item	Rate	XIPI	Commercial	Invoice-6.11	1
Item	Rate	XIPI	Commercial	Invoice-6.11	2
Fiscal Classification Code	Rate	XIPI	Commercial	Invoice-6.11	3
Exception by Fisc. Class.	Rate	ICMS	Commercial	Invoice-6.11	1
Fiscal Classification Code	Rate	ICMS	Commercial	Invoice-6.11	2
Exception by Fisc. Class.	Rate	XICMS	Commercial	Invoice-6.11	1
Fiscal Classification Code	Rate	XICMS	Commercial	Invoice-6.11	2

### Example 1: ICMS and IPI and No Exceptions

Consider the case of Specific Motors Inc., located in Sao Paulo, that sells cars to Rio Motors, a car dealer in Rio de Janeiro. The following fiscal rule applies to this case:

*Sale of Goods, imported or produced locally, tax payer is located in another state, and the operation fiscal code is 6.11.*

In this case, the operation is taxed by the IPI and ICMS. The ICMS rate is the interstate rate.

For example, assume that Specific Motors Inc. ships five sports cars at the price of 10,000.00 and five fuel efficient sedans at 13,000.00. Specific Motors Inc. defined the path to arrive at a tax code as described in *Setting up Tax Categories* on page 38.

The necessary information is summarized in the following tables:

#### Invoice Level Information

Parameter	Value	Related to
Operation Fiscal Code	6.11	Not relevant for tax
Establishment Type	Industrialization	Seller
Contributor Type	Commercialization	Customer

#### Invoice Line Level Information

Description	Quantity	Price	Transaction Nature	Fiscal Classification Code
Sports car	5	10,000.00	Commercialization	23637697
Fuel efficient car	5	13,000.00	Commercialization	20605864

#### Tax Parameters

Parameter	Value	Remarks
IPI	10%	Rate for gasoline car
IPI	4%	Rate for fuel efficient car
ICMS (Sao Paulo-Rio)	12%	Interstate rate

### Setup for Example 1

For the case of IPI and ICMS with no Tributary Exceptions, enter the following setup information in these windows:

#### Latin Tax Categories Window

<b>Tax Category</b>	<b>Description</b>	<b>Tax Code</b>	<b>Print Flag</b>	<b>Tax Inclusive</b>	<b>Tributary Substitution</b>	<b>Remarks</b>
IPI	IPI to Collect	Null	Y	N	N	Available
XIPI	IPI on Sales	Null	N	Y	N	New
ICMS	ICMS to Collect	Null	Y	N	N	Available
XICMS	ICMS on Sales	Null	N	N	N	New

#### Tax Codes and Rates Window

<b>Tax Code</b>	<b>Tax Rate</b>	<b>Cr/Dr</b>	<b>Tax Category</b>	<b>Print Tax Line?</b>	<b>Tax Inclusive?</b>
IPI -10	10	Cr	IPI	Y	N
XIPI-10	10	Dr	XIPI	N	Y
IPI -04	4	Cr	IPI	Y	N
XIPI-04	4	Dr	XIPI	N	Y
ICMS-12	12	Cr	ICMS	Y	N
XICMS-12	12	Dr	XICMS	N	N

**Latin Groups Window****Tax Group:** TG-6.11**Description:** Tax Group for 6.11

<b>Tax Category</b>	<b>Establishment Type</b>	<b>Transaction Nature</b>	<b>Contributor Type</b>	<b>Tributary Substitution</b>	<b>Category to Compound</b>
IPI	Industrial	Commercial	Commercial	N	Null
XIPI	Industrial	Commercial	Commercial	N	Null
ICMS	Industrial	Commercial	Commercial	N	Null
XICMS	Industrial	Commercial	Commercial	N	Null

**Transaction Types Window**

<b>Name</b>	<b>Tax Calculation</b>	<b>Natural Application Only?</b>	<b>Allow Over-Application</b>	<b>Creation Sign</b>	<b>Tax Group</b>
Invoice-6.11	Checked	Unchecked	Checked	Any sign	TG-6.11

**System Options Window**

<b>Tax Method</b>	<b>Inclusive Tax</b>	<b>Location Flexfield Structure</b>	<b>Transaction Type</b>	<b>Use Legal Messages</b>
Latin Tax Handling	Checked	States	Invoice-6.11	No

### Latin Tax Rules Window

<b>Rule</b>	<b>Level</b>	<b>Tax Category</b>	<b>Contributor Type</b>	<b>Transaction Type</b>	<b>Priority</b>
Exception by Item	Rate	IPI	Commercial	Invoice-6.11	1
Item	Rate	IPI	Commercial	Invoice-6.11	2
Fiscal Classification Code	Rate	IPI	Commercial	Invoice-6.11	3
Exception by Item	Rate	XIPI	Commercial	Invoice-6.11	1
Item	Rate	XIPI	Commercial	Invoice-6.11	2
Fiscal Classification Code	Rate	XIPI	Commercial	Invoice-6.11	3
Exception by Fisc. Class.	Rate	ICMS	Commercial	Invoice-6.11	1
Fiscal Classification Code	Rate	ICMS	Commercial	Invoice-6.11	2
Exception by Fisc. Class.	Rate	XICMS	Commercial	Invoice-6.11	1
Fiscal Classification Code	Rate	XICMS	Commercial	Invoice-6.11	2

### Customers Window

<b>Customer Name</b>	<b>State</b>	<b>Contributor Type</b>	<b>Site Use</b>	<b>Tax Code</b>
Rio Motors	RJ	Commercialization	Bill To	Null
Rio Motors	RJ	Commercialization	Ship To	Null

### Latin Fiscal Classifications Window

Fiscal Classification Code: 23637697

<b>Tax Category</b>	<b>Tax Code</b>	<b>Base Rate</b>
IPI	IPI-10	0
XIPI	XIPI-10	0

Fiscal Classification Code: 20605864

<b>Tax Category</b>	<b>Tax Code</b>	<b>Base Rate</b>
IPI	IPI-10	0
XIPI	XIPI-10	0

### Latin Tax Exceptions Window

<b>Ship-from State</b>	<b>Ship-to State</b>	<b>Fiscal Classification Code</b>	<b>Tax Category</b>	<b>Tax Code</b>
SP	RJ	23637697	ICMS	ICMS-12
SP	RJ	20605864	ICMS	ICMS-12
SP	RJ	23637697	XICMS	XICMS-12
SP	RJ	20605864	XICMS	XICMS-12

### Master Items Window

<b>Description</b>	<b>Item Code</b>	<b>Fiscal Classification Code</b>	<b>Transaction Nature</b>	<b>Tax Code</b>
Sports Car	SC-001	23637697	Commercial	IPI-10
FE Sedan	FES-001	20605864	Commercial	IPI-10

### Organization Window

<b>Location</b>	<b>Establishment Type</b>	<b>Tax Code</b>
Sao Paulo location of Specific Motors Inc.	Industrial	Null

### Latin Tax Exceptions by Items Window

Ship-from State	Ship-to State	Item Code	Tax Category	Tax Code
SP	RJ	SC-001	IPI	IPI-10
SP	RJ	FES-001	IPI	IPI-04
SP	RJ	SC-001	XIPI	XIPI-10
SP	RJ	FES-001	XIPI	XIPI-04

**Note:** Information is not defined for some of the Latin tax rules to show how the Latin tax engine skips rules until it can find a rule that yields a tax code.

### Transaction for Example 1

For the example of a transaction with IPI and ICMS with no Tributary Exceptions, enter the following transaction information.

#### Invoice Level Information

Customer	Transaction Type	Ship-to Location	Bill-to Location
Rio Motors	Invoice-6.11	Address entered for Ship-to location for Rio motors where state is RJ	Address entered for Bill-to location for Rio motors where state is RJ

#### Invoice Line Level Information

Line No.	Description	Quantity	Price	Tax Code	Transaction Nature *	Fiscal Classification Code *
1	Sports car	5	10,000.00	TG-6.11	Commercial	23637697
2	Fuel efficient car	5	13,000.00	TG-6.11	Commercial	20605864

\*Segments of the Globalization Flexfields

### Tax Computation for Example 1

The taxes calculated for this example are shown in these tables.

Tax calculated for Invoice Line 1:

<b>Trans. Line</b>	<b>Tax Line</b>	<b>Precedence</b>	<b>Tax Code</b>	<b>Incl. tax?</b>	<b>Rate</b>	<b>Amount</b>
1	1		ICMS-12	N	12	6,000.00
1	2		IPI-10	N	10	5,000.00
1	3		XICMS-12	N	-12	(6,000.00)
1	4		XIPI-10	Y	-10	(5,000.00)
						Total 0.00

Tax calculated for Invoice Line 2:

<b>Trans Line</b>	<b>Tax Line</b>	<b>Precedence</b>	<b>Tax Code</b>	<b>Incl. tax?</b>	<b>Rate</b>	<b>Amount</b>
2	1		ICMS-12	N	12	7,800.00
2	2		IPI-04	N	10	2,600.00
2	3		XICMS-12	N	-12	(7,800.00)
2	4		XIPI-04	Y	-10	(2,600.00)
						Total 0.00

### Tax Accounting for Example 1

This table shows the accounting that is generated.

<b>Trans. Line</b>	<b>Detail Line No.</b>	<b>Class</b>	<b>General Ledger Account</b>	<b>%</b>	<b>Amount</b>
		Receivable	...	100	122,600.00
1		Revenue	...	100	55,000.00
1	1	Tax	...	100	6,000.00
1	2	Tax	...	100	5,000.00
1	3	Tax	...	100	(6,000.00)
1	4	Tax	...	100	(5,000.00)
2		Revenue	...	100	67,600.00
2	1	Tax	...	100	7,800.00
2	2	Tax	...	100	2,600.00
2	3	Tax	...	100	(7,800.00)
2	4	Tax	...	100	(2,600.00)

### **Example 2: Case of IPI, ICMS (compounded with IPI) and ICMS-ST**

Consider the case of a cigarette manufacturing company, Cool Cigars Inc., located in Rio de Janeiro, that sells cigarettes to Sao Paulo Tobacco company, a dealer in Sao Paulo. The following fiscal rule applies to this case:

*Sale of Goods produced locally to a non-contributor and the operation fiscal code is 5.11.*

In this case, the IPI incurred is included in the ICMS calculation base. The ICMS rate is the local rate.

For example, assume that Cool Cigars Inc. ships 50 cartons of cigarettes at the price of 1000.00. Cool Cigars Inc. defined the following search path to arrive at a tax code.

## Search Path for Tax Code

<b>For this tax category...</b>	<b>Do these steps to determine the tax code or base rate...</b>
IPI - Tax code	<ul style="list-style-type: none"><li>• Get the tax code that is stored with the item.</li><li>• If not successful, get the tax code that is stored with the fiscal classification code for the transaction.</li></ul>
IPI - Base rate	Get the base rate modifier from the fiscal classification code for the transaction.
ICMS - Tax code	<ul style="list-style-type: none"><li>• Get the tax code that is stored with the exception by item for the item on the transaction line.</li><li>• If not successful, get the tax code that is stored with the fiscal classification code for the transaction.</li></ul>
ICMS - Base rate	Get the base rate modifier that is stored with the exception by item for the item on the transaction line.
ICMS-ST - Tax code	Get the tax code that is stored with the exception by fiscal classification code for the fiscal classification code for the transaction.
ICMS-ST - Base rate	Get the base rate modifier that is stored with the exception by fiscal classification code for the fiscal classification code for the transaction.

The necessary information is summarized in the following tables:

#### **Invoice Level Information**

<b>Parameter</b>	<b>Value</b>	<b>Related to</b>
Operation Fiscal code	5.11	Not relevant for tax
Establishment Type	Industrialization	Seller
Contributor Type	Non-contributor	Customer

#### **Invoice Line Level Information**

<b>Description</b>	<b>Quantity</b>	<b>Price</b>	<b>Transaction Nature</b>	<b>Fiscal Classification Code</b>
555 Cigarettes	50	1000.00	Commercialization	13702140

#### **Tax Parameters**

<b>Parameter</b>	<b>Value</b>	<b>Remarks</b>
IPI	15%	Rate for cigarettes
ICMS (Rio-Rio)	18%	Local rate
ICMS-ST	30%	Planned Margin - 100%

## Setup for Example 2

For the case of IPI and ICMS that is compounded with IPI and the applicable ICMS-ST, enter the following setup information in these windows:

### Latin Tax Categories Window

<b>Tax Category</b>	<b>Description</b>	<b>Print Flag</b>	<b>Tax Inclusive</b>	<b>Tributary Substitution</b>	<b>Category to compound</b>	<b>Remarks</b>
IPI	IPI to collect	Y	N	N	Null	Available
XIPI	IPI on sales	N	Y	N	Null	New
ICMS	ICMS to collect	Y	N	N	IPI	Available
XICMS	ICMS on sales	N	N	N	IPI	New
ICMS-ST	ICMS-ST to collect	Y	N	Y	ICMS	Available
XICMS-ST	XICMS-ST to collect	N	Y	Y	XICMS	New

### Tax Codes and Rates Window

<b>Tax Code</b>	<b>Tax Rate</b>	<b>Cr/Dr</b>	<b>Tax Category</b>	<b>Print Tax Line?</b>	<b>Tax Inclusive?</b>
IPI -15	15	Cr	IPI	Y	N
XIPI-15	15	Dr	XIPI	N	Y
ICMS-18	18	Cr	ICMS	Y	N
XICMS-18	18	Dr	XICMS	N	N
ICMS_ST-30	30	Cr	ICMS_ST	Y	N
XICMS_ST-30	30	Dr	XICMS_ST	N	Y

### Latin Groups Window

Tax Group: TG-5.11

Description: Tax Group for 5.11

<b>Tax Category</b>	<b>Establishment Type</b>	<b>Transaction Nature</b>	<b>Contributor Type</b>	<b>Tributary Substitution</b>	<b>Category to Compound</b>
IPI	Industrial	Commercial	Non-Contrib.	N	Null
XIPI	Industrial	Commercial	Non-Contrib.	N	Null
ICMS	Industrial	Commercial	Non-Contrib.	N	IPI
XICMS	Industrial	Commercial	Non-Contrib.	N	IPI
ICMS_ST	Industrial	Commercial	Non-Contrib.	Y	ICMS
XICMS_ST	Industrial	Commercial	Non-Contrib.	Y	XICMS

### Transaction Types Window

<b>Name</b>	<b>Tax Calculation</b>	<b>Natural Application Only?</b>	<b>Allow Over-Application</b>	<b>Creation Sign</b>	<b>Tax Group</b>
Invoice-5.11	Checked	Unchecked	Checked	Any sign	TG-5.11

### System Options Window

<b>Tax Method</b>	<b>Inclusive Tax</b>	<b>Location Flexfield Structure</b>	<b>Transaction Type</b>	<b>Use Legal Messages</b>
Latin Tax Handling	Checked	States	Invoice-5.11	No

### Latin Tax Rules Window

<b>Rule</b>	<b>Level</b>	<b>Tax Category</b>	<b>Contributor Type</b>	<b>Transaction Type</b>	<b>Priority</b>
Exception by Item	Rate	IPI	Non-Contrib.	Invoice-5.11	1
Fisc. Class. Code	Rate	IPI	Non-Contrib.	Invoice-5.11	2
Exception by Item	Rate	XIPI	Non-Contrib.	Invoice-5.11	1
Fisc. Class. Code	Rate	XIPI	Non-Contrib.	Invoice-5.11	2
Fisc. Class. Code	Base	IPI	Non-Contrib.	Invoice-5.11	1
Fisc. Class. Code	Base	XIPI	Non-Contrib.	Invoice-5.11	1
Exception by Item	Rate	ICMS	Non-Contrib.	Invoice-5.11	1
Fisc. Class. Code	Rate	ICMS	Non-Contrib.	Invoice-5.11	2
Exception by Item	Rate	XICMS	Non-Contrib.	Invoice-5.11	1
Fisc. Class. Code	Rate	XICMS	Non-Contrib.	Invoice-5.11	2
Exception by Item	Base	ICMS	Non-Contrib.	Invoice-5.11	1
Exception by Item	Base	XICMS	Non-Contrib.	Invoice-5.11	1
Exception by Fisc. Class.	Rate	ICMS_ST	Non-Contrib.	Invoice-5.11	1
Exception by Fisc. Class.	Rate	XICMS_ST	Non-Contrib.	Invoice-5.11	1
Exception by Fisc. Class.	Base	XICMS_ST	Non-Contrib.	Invoice-5.11	1
Exception by Fisc. Class.	Base	ICMS_ST	Non-Contrib.	Invoice-5.11	1

### Customers Window

<b>Customer Name</b>	<b>State</b>	<b>Contributor Type</b>	<b>Site Use</b>	<b>Tax Code</b>
Sao Paulo Tobacco	SP	Non-Contributor	Bill-To	Null
Sao Paulo Tobacco	SP	Non-Contributor	Ship-To	Null

### Latin Fiscal Classifications Window

Fiscal Classification Code: 13702140

<b>Tax Category</b>	<b>Tax Code</b>	<b>Base Rate</b>
IPI	IPI-15	0
XIPI	XIPI-15	0
ICMS	ICMS-12	0
XICMS	XICMS-12	0

### Latin Tax Exceptions Window

<b>Ship-From State</b>	<b>Ship-To State</b>	<b>Tax Category</b>	<b>Fiscal Classification Code</b>	<b>Tax Code</b>	<b>Base Rate</b>
RJ	SP	ICMS_ST	13702140	ICMS_ST-30	100
RJ	SP	XICMS_ST	13702140	XICMS_ST-30	100

### Master Items Window

<b>Description</b>	<b>Item Code</b>	<b>Fiscal Classification Code</b>	<b>Transaction Nature</b>	<b>Tax Code</b>
555 Cigarettes	555-CT	13702140	Commercial	IPI-15

### Organization Window

<b>Location</b>	<b>Establishment Type</b>	<b>Tax Code</b>
Rio location of Cool Cigars Inc.	Industrial	Null

### Latin Tax Exceptions by Items Window

Ship-from State	Ship-to State	Tax Category	Item Code	Tax Code	Base Rate
RJ	SP	IPI	555-CT	IPI-15	0
RJ	SP	XIPI	555-CT	XIPI-15	0
RJ	SP	ICMS	555-CT	ICMS -18	0
RJ	SP	XICMS	555-CT	XICMS -18	0

### Transaction for Example 2

For this example, enter the following transaction information:

#### Invoice Level Information

Customer	Transaction Type	Ship-to Location	Bill-to Location
Sao Paulo Tobacco	Invoice-5.11	Address entered for ship-to location for Sao Paulo Tobacco where state is SP	Address entered for bill-to location for Sao Paulo Tobacco where state is SP

#### Invoice Line Level Information

Description	Quantity	Price	Tax Code	Transaction Nature *	Fiscal Classification Code *
555 Cigarettes	50	1000.00	TG-5.11	Commercial	13702140

\*Segments of the Globalization Flexfields

### Tax Computation for Example 2

The taxes that are calculated for this example are shown in the following table.

#### Tax Computed for Invoice Line 1:

Trans. Line	Tax Line	Precedence	Tax Code	Incl. Tax?	Rate	Amount
1	1	Null	IPI-15	N	15	7,500.00
1	2	Null	XIPI-15	Y	-15	(7,500.00)
1	3	Null	ICMS-18	N	18	10,350.00
1	4	Null	XICMS-18	N	-18	(10,350.00)
1	5	Null	ICMS_ST-30	N	30	24,150.00
1	6	Null	XICMS_ST-30	Y	-30	(24,150.00)
						Total 0.00

### Tax Accounting for Example 2

This table shows the accounting that is generated.

Trans. Line	Detail Line No.	Class	General Ledger Account	%	Amount
		Receivable	...	100	81,650.00
1		Revenue	...	100	81,650.00
1	1	Tax	...	100	7,500.00
1	2	Tax	...	100	(7,500.00)
1	3	Tax	...	100	10350.00
1	4	Tax	...	100	(10350.00)
1	5	Tax	...	100	24,150.00
1	6	Tax	...	100	(24,150.00)

### Example 3: ICMS has a reduced base, IPI is Exempt

This example illustrates a business situation with a transaction that is exempt of IPI, and ICMS is calculated on a reduced base. In this case, a legal message is defaulted to the tax line and needs to be printed in the invoice.

Consider the case of Crony Inc. in Parana state that sells a piece of industrial equipment to a consumer, Brahms Inc. that is located in Sao Paulo. The following fiscal rule applies to this case:

*Sale of Goods is imported or produced locally. The tax payer is located in another state. The operation fiscal code is 6.11.*

The ICMS rate to be applied to a product from Parana is 12%. Since industrial equipment is sold, the ICMS regulation has a base reduction of 8.33%. In this case, the following legal message must be defaulted to the tax line:

*ICMS calculation basis reduction according to decree 9493/52, Clause 4, paragraph 2, and Attachment II of RICMS.*

#### Invoice Level Information

Parameter	Value	Related to
Operation Fiscal code	6.11	Not relevant for tax
Establishment Type	Industrialization	Seller
Contributor Type	Commercialization	Customer

#### Invoice Line Level Information

Description	Quantity	Price	Transaction Nature	Fiscal Classification Code
Industrial Equipment	1	20,000.00	Commercialization	20605865

#### Tax Parameters

Parameter	Value	Remarks
IPI	0%	Exempt
ICMS (Parana-Sao Paulo)	12%	Base reduction of 8.33%

### Setup for Example 3

For the case of ICMS that is computed on a reduced base, and IPI is exempt, enter the following setup information in these windows:

#### Latin Tax Categories Window

<b>Tax Category</b>	<b>Description</b>	<b>Tax Code</b>	<b>Print Flag</b>	<b>Tax Inclusive</b>	<b>Tributary Substitution</b>	<b>Remarks</b>
IPI	IPI to Collect	Null	Y	N	N	Available
XIPI	IPI on Sales	Null	N	Y	N	New
ICMS	ICMS to Collect	Null	Y	N	N	Available
XICMS	ICMS on Sales	Null	N	N	N	New

#### Tax Codes and Rates Window

<b>Tax Code</b>	<b>Tax Rate</b>	<b>Cr/Dr</b>	<b>Tax Category</b>	<b>Print Tax Line?</b>	<b>Tax Inclusive?</b>	<b>Legal Message Exception Event</b>
IPI -0	0	Cr	IPI	Y	N	Tax Exempt
XIPI-0	0	Dr	XIPI	N	Y	Tax Exempt
ICMS-12	12	Cr	ICMS	Y	N	Reduced Base Rate
XICMS-12	12	Dr	XICMS	N	N	Reduced Base Rate

**Latin Groups Window**

Tax Group: TG-6.11

Description: Tax Group for 6.11

<b>Tax Category</b>	<b>Establishment Type</b>	<b>Transaction Nature</b>	<b>Contributor Type</b>	<b>Tributary Substitution</b>	<b>Category to Compound</b>
IPI	Industrial	Commercial	Commercial	N	Null
XIPI	Industrial	Commercial	Commercial	N	Null
ICMS	Industrial	Commercial	Commercial	N	Null
XICMS	Industrial	Commercial	Commercial	N	Null

**Transaction Types Window**

<b>Name</b>	<b>Tax Calculation</b>	<b>Natural Application Only?</b>	<b>Allow Over-Application</b>	<b>Creation Sign</b>	<b>Tax Group</b>
Invoice-6.11	Checked	Unchecked	Checked	Any sign	TG-6.11

**System Options Window**

<b>Tax Method</b>	<b>Inclusive Tax</b>	<b>Location Flexfield Structure</b>	<b>Transaction Type</b>	<b>Use Legal Messages</b>
Latin Tax Handling	Checked	States	Invoice-6.11	Yes

### Latin Tax Rules Window

<b>Rule</b>	<b>Level</b>	<b>Tax Category</b>	<b>Contributor Type</b>	<b>Transaction Type</b>	<b>Priority</b>
Exception by Item	Rate	IPI	Commercial	Invoice-6.11	1
Item	Rate	IPI	Commercial	Invoice-6.11	2
Exception by Item	Rate	XIPI	Commercial	Invoice-6.11	1
Item	Rate	XIPI	Commercial	Invoice-6.11	2
Exception by Fisc. Class.	Rate	ICMS	Commercial	Invoice-6.11	1
Fiscal Classification Code	Rate	ICMS	Commercial	Invoice-6.11	2
Exception by Fisc. Class.	Rate	XICMS	Commercial	Invoice-6.11	1
Fiscal Classification Code	Rate	XICMS	Commercial	Invoice-6.11	2
Exception by Fisc. Class.	Base	ICMS	Commercial	Invoice-6.11	1
Exception by Fisc. Class.	Base	XICMS	Commercial	Invoice-6.11	1

### Customers Window

<b>Customer Name</b>	<b>State</b>	<b>Contributor Type</b>	<b>Site Use</b>	<b>Tax Code</b>
Brahms Inc.	SP	Commercialization	Bill-To	Null
Brahms Inc.	SP	Commercialization	Ship-To	Null

### Latin Fiscal Classifications Window

Fiscal Classification Code: 20605864

<b>Tax Category</b>	<b>Tax Code</b>	<b>Base Rate</b>
IPI	IPI-0	0
XIPI	XIPI-0	0
ICMS	ICMS-12	0
XICMS	XICMS-12	0

### Latin Tax Exceptions Window

<b>Ship-From State</b>	<b>Ship-To State</b>	<b>Fiscal Classification Code</b>	<b>Tax Category</b>	<b>Tax Code</b>	<b>Base Rate</b>
PR	SP	20605865	ICMS	ICMS-12	-8.33
PR	SP	20605865	XICMS	XICMS-12	-8.33

### Master Items Window

<b>Description</b>	<b>Item Code</b>	<b>Fiscal Classification Code</b>	<b>Transaction Nature</b>	<b>Tax Code</b>
Industrial Equipment	IND-EQ01	20605865	Commercial	IPI-10

### Organization Window

<b>Location</b>	<b>Establishment Type</b>	<b>Tax Code</b>
Parana location of Crony Inc.	Industrial	Null

### Latin Tax Exceptions by Items Window

<b>Ship-From State</b>	<b>Ship-To State</b>	<b>Item Code</b>	<b>Tax Category</b>	<b>Tax Code</b>
PR	SP	IND-EQ01	IPI	IPI-0
PR	SP	IND-EQ01	XIPI	XIPI-0

## Standard Messages Window

<b>Name</b>	<b>Type</b>	<b>Message</b>
IPI-9493-52	Legal Message	Exempt from IPI according to legal order 9493, agreement 52
ICMS-9493-52-04-02	Legal Message	ICMS calculation basis reduction according to decree 9493/52, Clause 4, paragraph 2, and Attachment II of RICMS

Enter all of the following sets of values in the Legal Messages window:

### **Legal Messages 1**

#### **Header Region**

<b>This field...</b>	<b>Has this value...</b>
Level	Rate
Rule	Exception by Item
Transaction Type	Invoice-6.11
Tax Category	IPI
Contributor Type	Commercial
Priority	1

#### **Legal Messages Region**

<b>This field...</b>	<b>Has this value...</b>
Exception	Tax Exempt
Ship-From	PR
Ship-To	SP
Item Code	IND-EQ01
Message Name	IPI-9493-52

## Legal Messages 2

### Header Region

<b>This field...</b>	<b>Has this value...</b>
Level	Rate
Rule	Item
Transaction Type	Invoice-6.11
Tax Category	IPI
Contributor Type	Commercial
Priority	2

### Legal Messages Region

<b>This field...</b>	<b>Has this value...</b>
Exception	Tax Exempt
Item Code	IND-EQ01
Message Name	IPI-9493-52

### Legal Messages 3

#### Header Region

<b>This field...</b>	<b>Has this value...</b>
Level	Rate
Rule	Exception by Item
Transaction Type	Invoice-6.11
Tax Category	XIPI
Contributor Type	Commercial
Priority	1

#### Legal Messages Region

<b>This field...</b>	<b>Has this value...</b>
Exception	Tax Exempt
Ship-From	PR
Ship-To	SP
Item Code	IND-EQ01
Message Name	IPI-9493-52

## Legal Messages 4

### Header Region

<b>This field...</b>	<b>Has this value...</b>
Level	Rate
Rule	Item
Transaction Type	Invoice-6.11
Tax Category	XIPI
Contributor Type	Commercial
Priority	2

### Legal Messages Region

<b>This field...</b>	<b>Has this value...</b>
Exception	Tax Exempt
Item Code	IND-EQ01
Message Name	IPI-9493-52

## Legal Messages 5

### Header Region

<b>This field...</b>	<b>Has this value...</b>
Level	Base
Rule	Exception by Fisc. Class.
Transaction Type	Invoice-6.11
Tax Category	ICMS
Contributor Type	Commercial
Priority	1

### Legal Messages Region

<b>This field...</b>	<b>Has this value...</b>
Exception	Reduced Tax Base
Ship-From	PR
Ship-To	SP
Fiscal Classification Code	20605865
Message Name	ICMS-9493-52-04-02

## Legal Messages 6

### Header Region

<b>This field...</b>	<b>Has this value...</b>
Level	Base
Rule	Exception by Fisc. Class.
Transaction Type	Invoice-6.11
Tax Category	XICMS
Contributor Type	Commercial
Priority	1

### Legal Messages Region

<b>This field...</b>	<b>Has this value...</b>
Exception	Reduced Tax Base
Ship-From	PR
Ship-To	SP
Fiscal Classification Code	20605865
Message Name	ICMS-9493-52-04-02

### Transaction for Example 3

For the example of a transaction that IPI and ICMS are applicable with no Tributary Exceptions, this is the necessary information:

#### Invoice Level Information

<b>Customer</b>	<b>Transaction Type</b>	<b>Ship-to Location</b>	<b>Bill-to Location</b>
Brahms Inc.	Invoice-6.11	Address entered for Ship-to location for Brahms Inc. where state is SP	Address entered for Bill-to location for Brahms Inc. where state is SP

#### Invoice Line Level Information

<b>Line No.</b>	<b>Description</b>	<b>Quantity</b>	<b>Price</b>	<b>Tax Code</b>	<b>Transaction Nature *</b>	<b>Fiscal Class. Code *</b>
1	Industrial Equipment	1	20,000.00	TG-6.11	Commercial	20605865

\*Segments of the Globalization Flexfields

### Tax Calculation for Example 3

The taxes calculated for this example are shown below.

#### Tax Calculated for Invoice Line 1:

Trans. Line	Tax Line	Tax Code	Rate	Amount	Base Amount*	Legal Message 1*
1	1	ICMS-12	12	2,200.08	18,334.00	A**
1	2	IPI-0	0	0.00	20,000.00	B**
1	3	XICMS-12	-12	(2,200.08)	18,334.00	A**
1	4	XIPI-0	-0	(0.00)	20,000.00	B**
				Total 0.00		

\*Segments of the Globalization Flexfields

\*\*A or B is the key in the following table for the actual text displayed in the segment.

Key	Message
A	ICMS calculation basis reduction according to decree 9493/52, Clause 4, paragraph 2, and Attachment II of RICMS
B	Exempt from IPI according to legal order 9493, agreement 52

### Tax Accounting for Example 3

This table shows the accounting that is generated.

<b>Trans. Line</b>	<b>Detail Line No.</b>	<b>Class</b>	<b>General Ledger Account</b>	<b>%</b>	<b>Amount</b>
		Receivable	...	100	20,000.00
1		Revenue	...	100	20,000.00
1	1	Tax	...	100	2,200.08
1	2	Tax	...	100	0.00
1	3	Tax	...	100	(2,200.08)
1	4	Tax	...	100	(0.00)



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