



Belastingdienst

# Standard Business Reporting:

consolidated regulatory reporting

through the adoption of common (data) standards

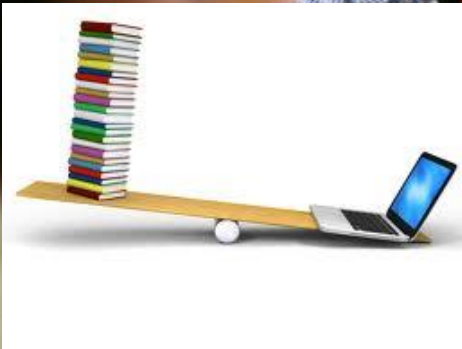
## Introduction of SBR


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October 2016, Stockholm





**Du vill veta vad mitt jobb är?  
Tja, jag kan säga att jag jobbar på som  
affärsrapportering, mjukvaruutveckling,  
försäkrar, bokföring, administration och  
skatterätt, revision, Public Key Infra, mångsidiga  
plattformar, XBRL, taxonomier, affärsmodeller,  
offentlig-privat samverkan ämnen , .... men  
detta är inte en fullständig lista.  
Så vad gör man?**

Euh....

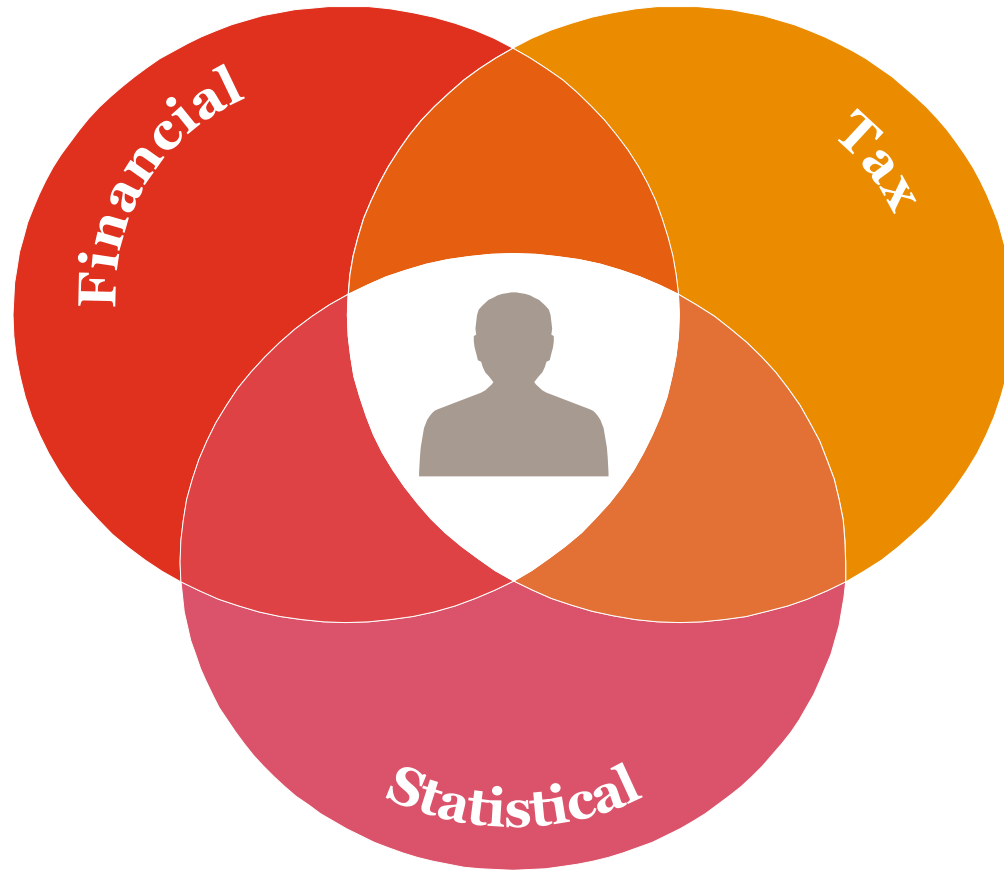


**You want to know what my job is?**  
**Well, I can tell you that I work on topics like**  
**business reporting, software development, assurance,**  
**accountancy, administrative and fiscal law, auditing,**  
**public key infrastructures, multi-sided platforms, XBRL,**  
**taxonomies, business process modelling and**  
**public-private collaboration,**  
**... but, this is not a complete list.**  
**So, what do you do?**

Euh....



# SBR program: designed to address a key issue

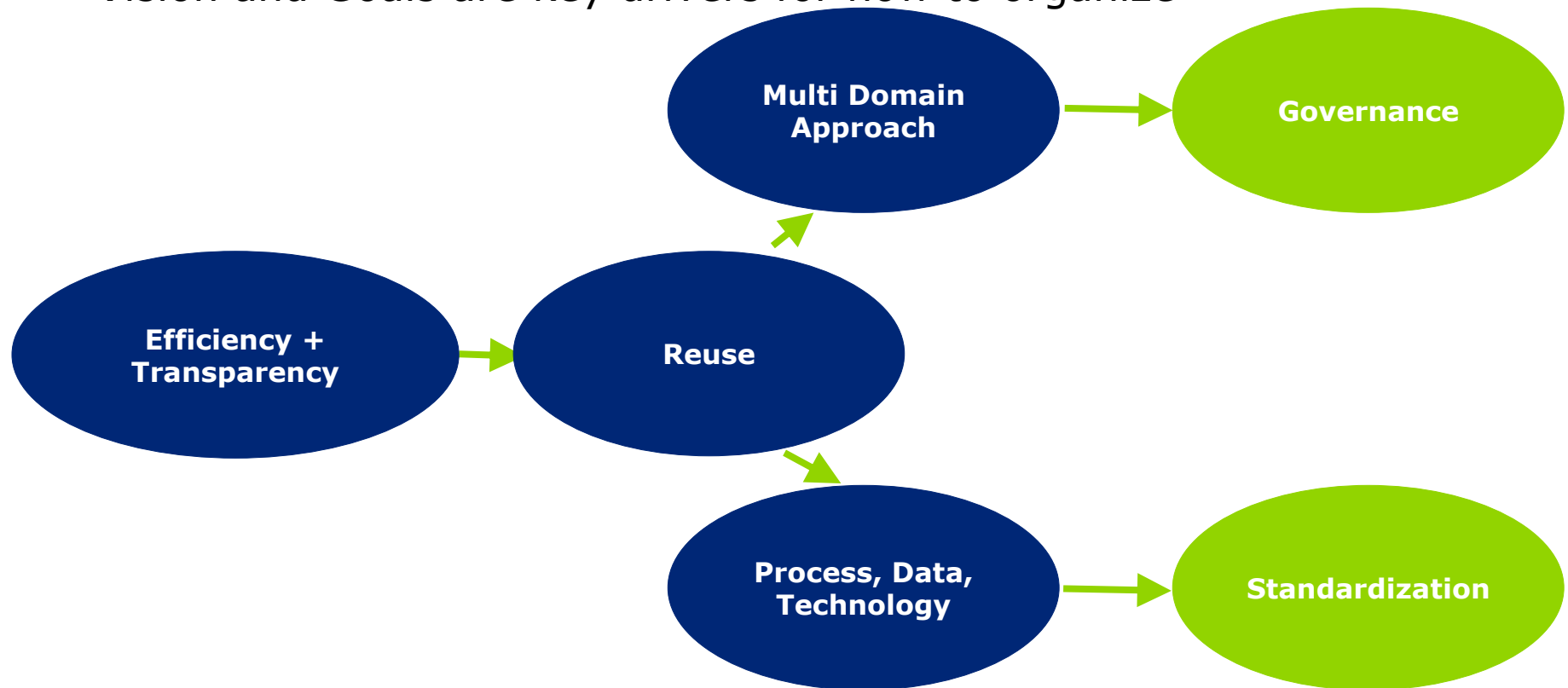






# Standard Business Reporting:

- Governance and Standards are key success factors for SBR
- Vision and Goals are key drivers for how to organize

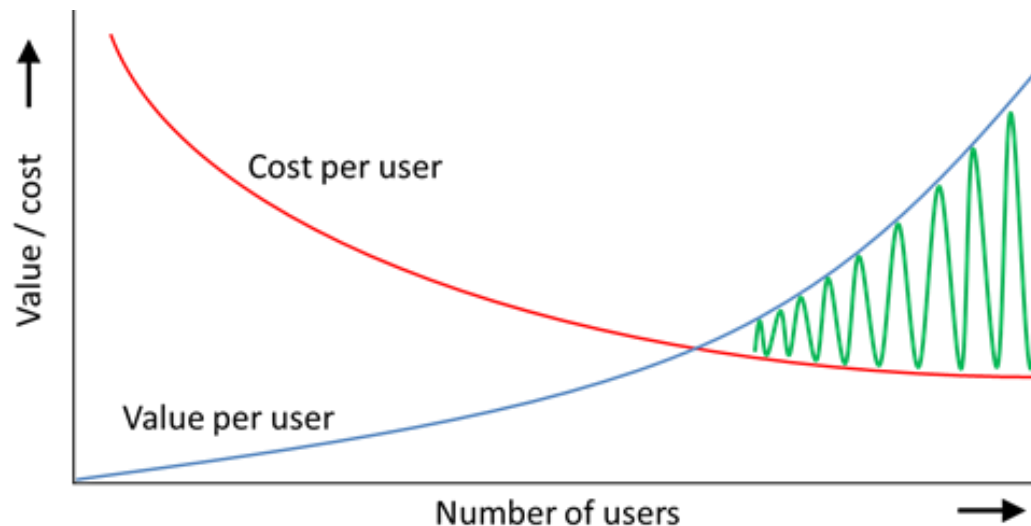




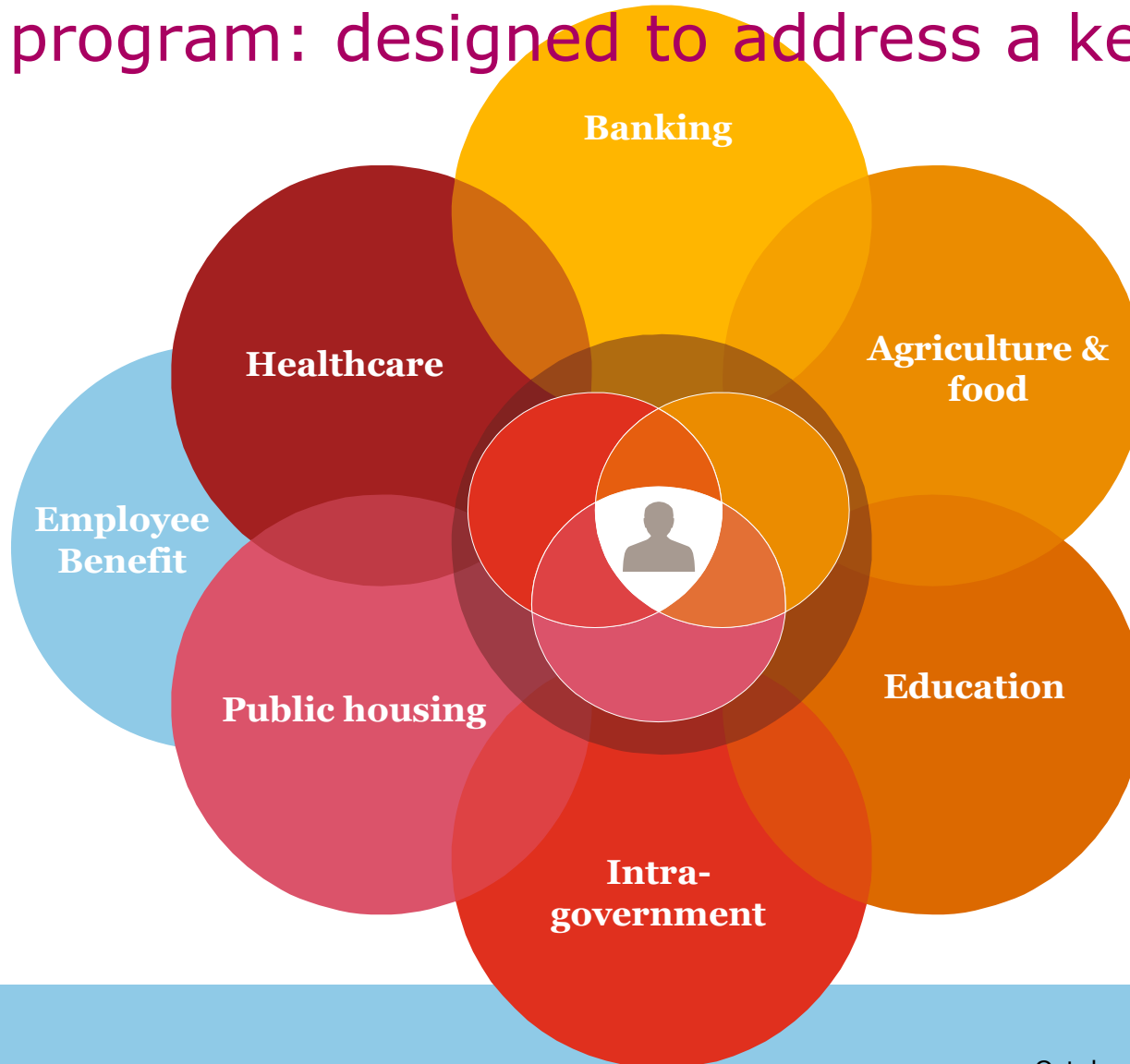
## Benefits of standardisation

Network effect: the network is more valuable for every individual when it is bigger

Economies of scale: the costs of joining the network decrease

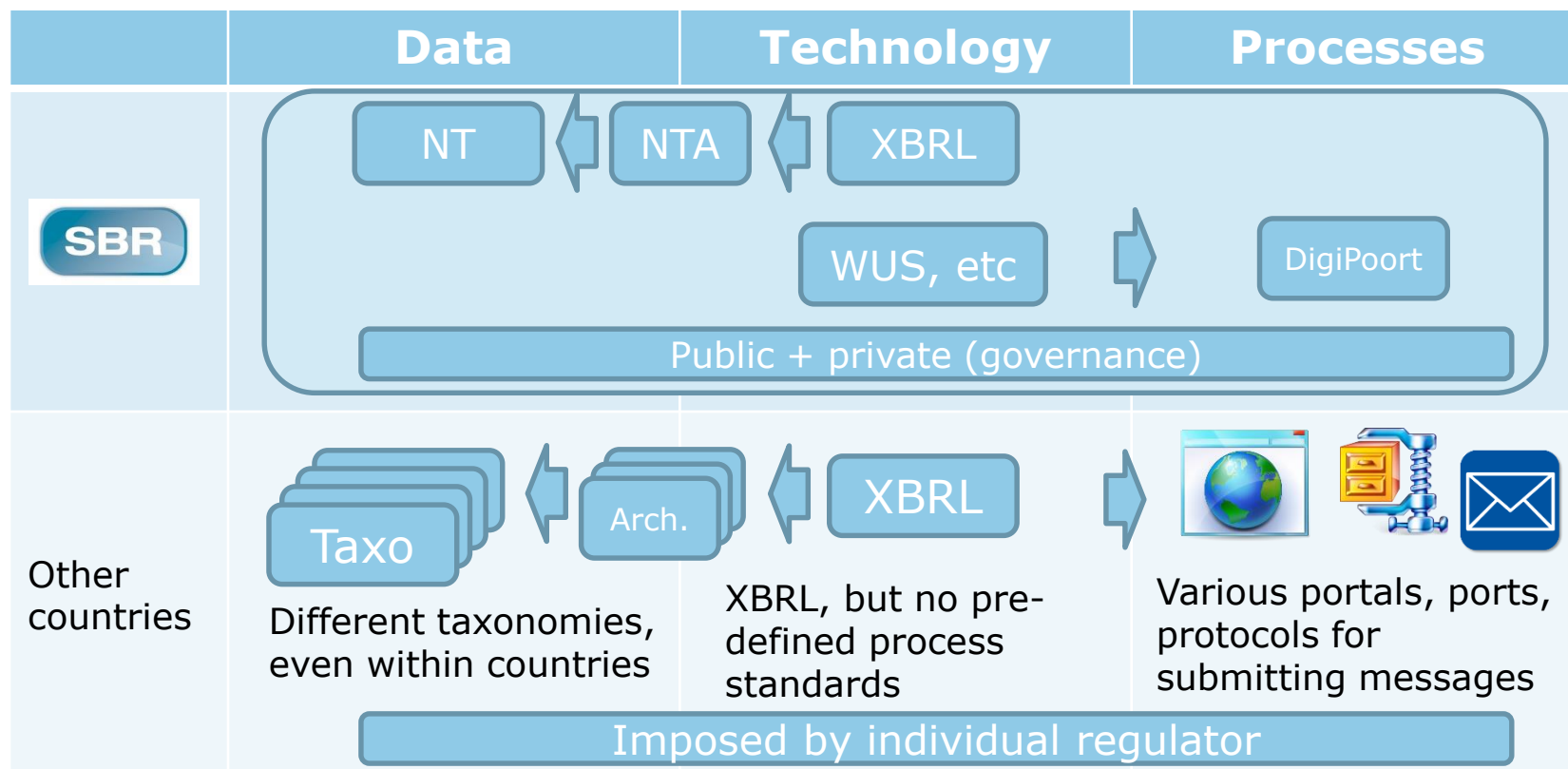


# SBR program: designed to address a key issue





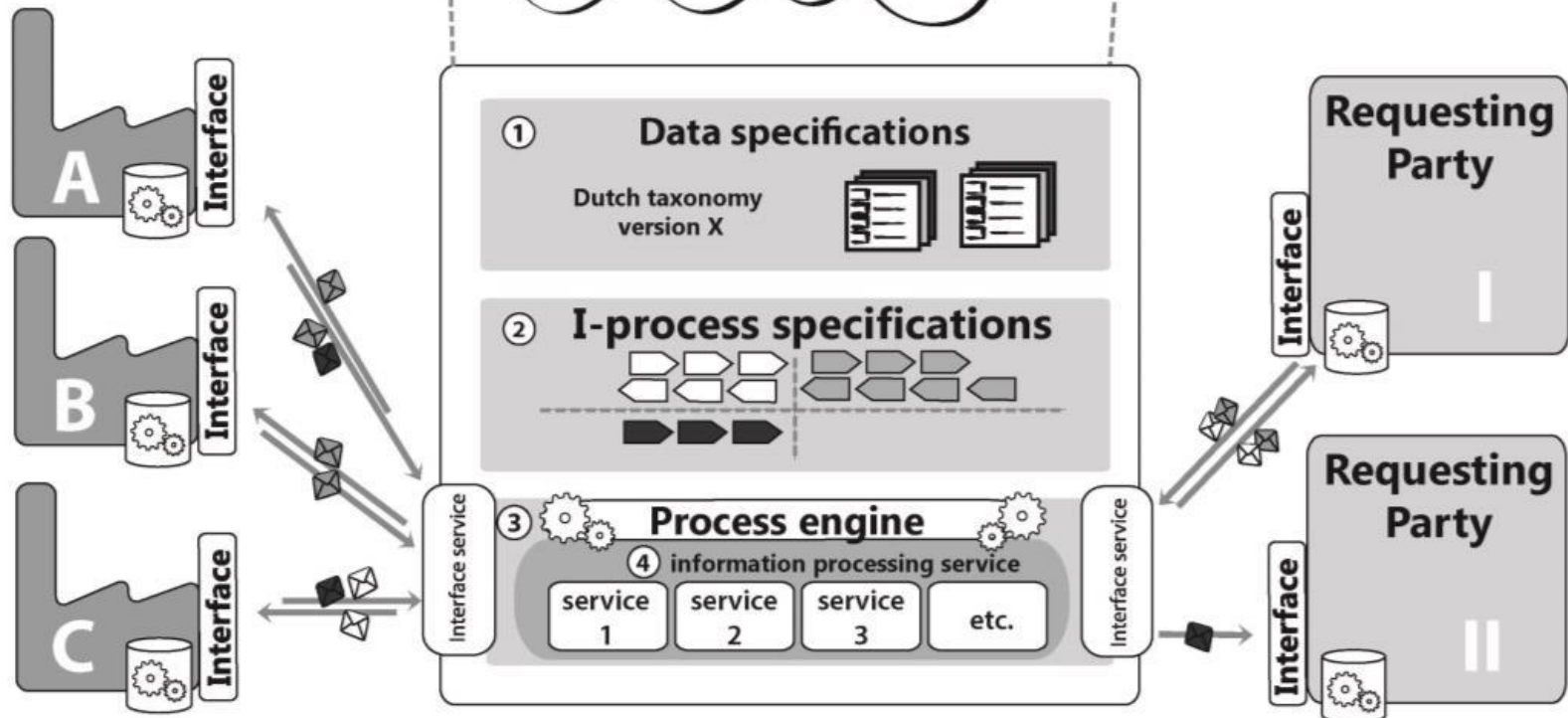
# SBR vs. XBRL – key differences



NT(A) = Netherlands Taxonomy (Architecture)

WUS = WSDL/UDDI/SOAP: communication standards





## Legislation &amp; Rules

Definitions

European legislation

Financial Reporting  
GAAP

Tax legislation

Elements

Reports

Datasets

Statistics  
filingFinancial  
StatementVAT  
filing

Open Data

Open Data

October 2016, Stockholm



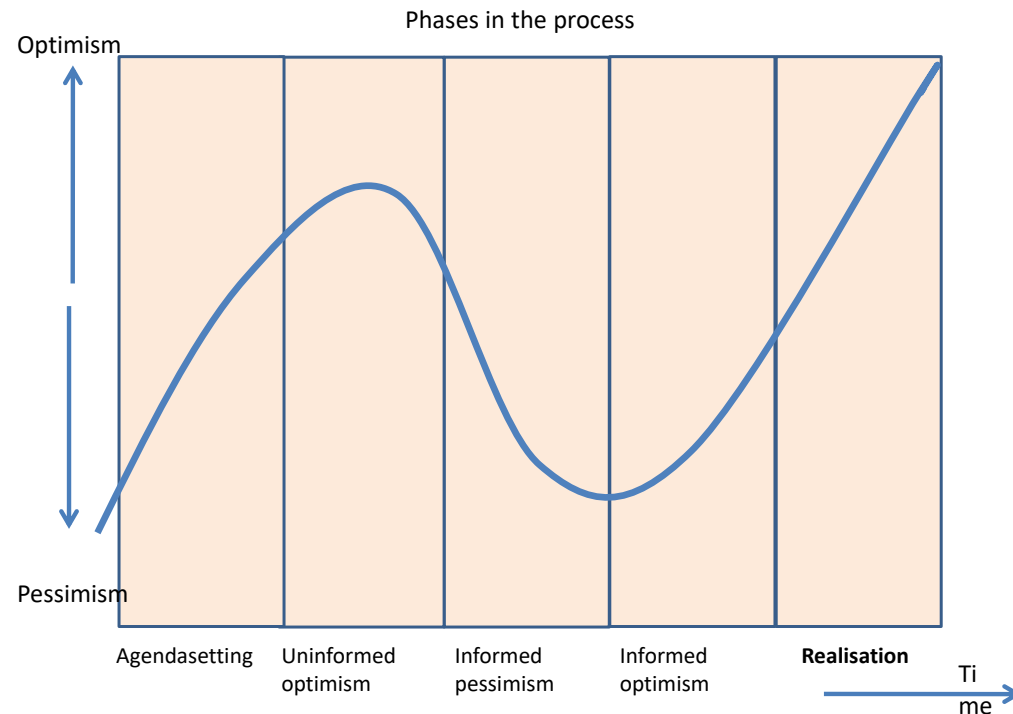
# SBR: Challenges in the Netherlands

## SBR-NL challenges:

- working in a competitive market
- seeking the buy-in of organizations involved (public & private sector)
- getting the market to actually start using SBR

## SBR-NL: seeking co-operation:

- on issues that have deep impact for business- and government processes
- on issues that were not understood by many
- Therefore: Development & Dissemination of Knowledge is key topic

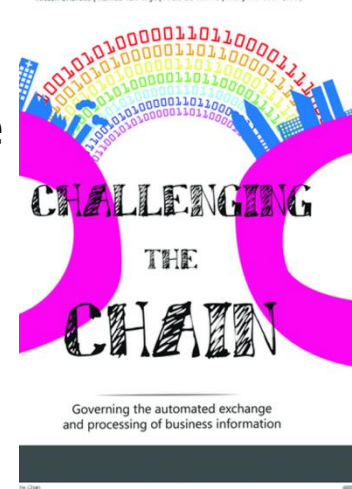




## SBR: An easy approach? Definitely not

- Coalition of the willing is never easy
- It takes a strong vision and shared purpose to get the right results
- The shared purpose drives which stakeholders need to be at the table
- Representatives from stakeholders need to be at the right level
- How to manage a multi domain program?
- Change and investments for many stakeholders need to be synchronized to be effective
- Timing is everything : the impact of a filing mandate

Nitesh Bharosa | Remco van Wijk | Niels de Winne | Marjin Janssen (eds.)





## SBR: Lessons learned

- Acknowledge the intricate duality between governance and technology
  - governance should be rigid and flexible:
    - rigid: to guarantee stability of coöperation and architecture
    - flexible : to guarantee adaptivity in case of new (different) chains or problems
- Recognise that the knowledge and skills required for achieving goals are multi-disciplinary
  - financial reporting, accountancy, administrative and fiscal law, auditing, credit reporting,
  - software development, public key infrastructures, XBRL
  - information processes, taxonomies
  - public-private partnerships
- Do not expect too much too soon





## SBR: Lessons learned

- All parties must support the rationale of the (mandatory) program
- Joint action. Collectively felt responsibility and profit.
- 'Mandatory' as a final, but decisive push, 'if anything else agrees'.
- The obligation must have a fit within a total framework of a customer-oriented treatment.
- Program Management Office:
  - Independent from all other parties.
    - As much as possible. In word and in deed.
  - Accepted by all other parties on all levels.
  - Support on strategic level.
  - High level of quality off staff
    - Knowledge of data, processes (SBR and chain), communication, policy-making, law, etc.
    - Endurance.
    - Flexibility.