



Microsoft Dynamics NAV

# Support for the VAT 2010 Package in the European Union

White Paper

Date: October, 2009

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## INTRODUCTION

The European Union (EU) has issued directives that change the VAT reporting for cross-border trade of goods and services within the EU. The changes affect business-to-business (B2B) and business-to-customer (B2C) trade. This is referred to as the VAT 2010 package. As each member state implements these directives, Microsoft Dynamics® NAV is updated to accommodate the legal requirements of that member state.

## THE VAT 2010 PACKAGE

On 4<sup>th</sup> December 2007, the EU Council of Finance Ministers (ECOFIN) reached political agreement on the adoption of a VAT package, which include major changes to the rules governing the place-of-supply of services (supply of items remains unchanged) and introduces simplified compliance requirements for EU businesses making VAT-able supplies of services in multiple EU member states.

The Council Directive 2008/8/EC amending Directive 2006/112/EC was published on 12<sup>th</sup> February 2008. The VAT package will be introducing 4 major changes to the EU VAT system:

- Changes to the place of supply rules for services for B2B and B2C.  
This will primarily take effect from 1 January 2010.
- An additional obligation to make an electronic sales list report of cross-border services  
This takes effect from 1 January 2010.
- Changes to the method by which applications for 8<sup>th</sup> Directive refunds are made—the VAT refund scheme.  
This takes effect from 1 January 2010.
- The introduction of a One Stop VAT reporting scheme and changes to the place of supply rules for telecoms, broadcasting, and electronically supplied services  
This will ultimately take effect from 1 January 2015.

The following sections will describe the changes, and how this affects Microsoft Dynamics NAV.

## VAT 2010 AND THE MICROSOFT DYNAMICS NAV APPLICATION

Microsoft Dynamics NAV will release updates to the application to support VAT 2010 in the core application as well as specific requirements in each country/region. The following sections describe the high-level impact of each of the major changes in VAT 2010.

### PLACE OF SUPPLY RULES FOR SERVICES FOR B2B AND B2C

The current basic rule has been that the place of supply of a service to a business customer (B2B) is where the supplier is established, save for overriding exceptions. The changes coming into effect on 1 January 2010 change this premise. The new basic rule will be that the place of supply is based on where the customer is located or the service is consumed, save for overriding exceptions relating to certain types of services like land, transport, cultural service, etc. In general this means that services will be treated as items today. For most cross-border transactions between two member states, the customer will be liable to account for VAT using the reverse charge mechanism if the supplier is not registered for VAT in the second member state. This new rule will drastically reduce the number of cases in which businesses in one member state must pay VAT to another member state and later attempt to recover the VAT paid—thus improving cash flow and reducing administrative burden.

#### IMPACT ON MICROSOFT DYNAMICS NAV

No changes. Today, services are set up in Microsoft Dynamics NAV as items or are simply posted to specific general ledger accounts, and Microsoft Dynamics NAV already enables companies to have the VAT calculated correctly, for example by setting up VAT posting groups appropriately on G/L accounts, customers, and items.

For business-to-business transactions across borders, Microsoft Dynamics NAV users should expect to make use of reverse charge functionality where VAT is not charged on sales invoices. For purchase invoices, customers will need to calculate VAT and remit the VAT amount to their home tax authority.

### ELECTRONIC SALES LIST REPORTING OF CROSS-BORDER SERVICES

The VAT 2010 package introduces a concept similar to the EU sales list for services supplied by businesses between member states (an “EC Services Listing”). In general, this means that service items have to be included in the EU sales list reporting. Currently only goods are required to be reported on the EU sales list.

This new reporting requirement will have a huge impact on companies that mainly provide services. In the past, such companies were not required to submit EU sales lists reports to their tax authorities.

In addition, the EU sales list must be submitted monthly rather than quarterly.

#### IMPACT ON MICROSOFT DYNAMICS NAV

Microsoft will release changes to existing functionality to enable Microsoft Dynamics NAV users to report VAT on services separately from items. Specifically, this impacts reports for the EU sales list, VAT-VIES reports, and VAT statement reports. This means that a separation of items and services must be possible for reporting purposes.

Currently, the country/region-specific requirements for changes in the various reports in the individual EU member states have not all been published, but Microsoft Dynamics NAV will accommodate the reporting needs for each country/region as the local requirements take effect.

Customers will need to install updates to get the correct changes to the routines and layout of the EU sales list reports and documents and possibly the appropriate VAT declarations. Customers who are in the service industry will now be required to submit EU sales lists to their tax authority along with their VAT declaration.

## VAT REFUND SCHEME

As from 2010, it will be possible for companies to reclaim foreign VAT electronically in their own member state. A company will no longer be obliged to file a VAT refund claim in each member state where it incurred VAT. The resident member state will forward the VAT refund claims electronically to the member states concerned and at the same time the tax authority of the country/region in which the business is based will be responsible for collecting the refund from the other member states and paying this to the applicants.

This electronic refund system only applies to companies based in the European Union (covered by the 8th Directive). Companies based outside the EU (covered by the 13th Directive) will still need to submit VAT refund requests manually to the tax authorities of each respective member state.

### IMPACT ON MICROSOFT DYNAMICS NAV

No change or new functionality. Microsoft Dynamics NAV currently does not support the generation and submitting of VAT reclaim forms. This is normally done by an external tax refund service company. Microsoft will not be adding any new functionality to support this by 2010.

## ONE STOP SCHEME FOR VAT REPORTING

Businesses supplying telecommunication, broadcasting and electronic services to consumers in other member states will be able to comply with all their VAT formalities in the member state of identification, meaning the country/region where their business is established, or, if not established in the EU, where they have a VAT identification number. The one-stop shop concept is being rolled out gradually industry by industry. This concept is already in place for electronically delivered services. By 2015, it will be in place for telecom and broadcast industries. The member state of identification shall use the individual VAT number of the taxable person for the use of this special scheme. The local VAT due of the member state of consumption will be allocated to the member state of consumption, that is, the tax authority chosen to be the one-stop shop provider will be responsible for redistributing VAT revenue to the respective member states.

When adopted more generally, this concept will eliminate the need for businesses to register for VAT and submit VAT declarations in multiple member states. However, it will also complicate matters since businesses, for B2C transactions, will still be liable for calculating the correct VAT rates according to the rules of the country/region in which the customer is located.

### IMPACT ON MICROSOFT DYNAMICS NAV

No changes. Since these changes are planned to take effect in 2015, Microsoft will not be adding any new functionality to support this by 2010. As this concept is rolled out to more industries in the coming years, we will continue to evaluate the types of changes needed to Microsoft Dynamics NAV in order to support this concept.

## COUNTRY/REGION-SPECIFIC REQUIREMENTS AND SCHEDULES

Although the VAT 2010 policy has been set at the EU level, it must be enacted by legislation at a national level, and each country/region can and is country/region-specific requirements, such as different ways of formatting the EU sales list (Recapitulative Statements) and possibly VAT Statements. As always, different countries are moving at different speeds to create the final specifications, and many countries are not expected to have final specifications until the autumn or winter of 2009, or perhaps even later. In addition to the late availability of certain local requirements, these are features where you need to use the old functionality through your last reporting period and then switch to the new functionality for the new reporting period of Jan 2010.

Microsoft Dynamics NAV plans to deliver the update soon enough for you to both update your system and make the required changes in the system in order to record transactions for 2010 by January 1.

More information will follow at a later time. Look for subsequent Partner Source postings as well as Dynamics NAV Newsletter announcements.

The following table provides an overview of the legislative status per EU member state as of the date of publishing this whitepaper.

Country/Region	Local Legislation Status	Local Tax Authority Status			
		VAT 2010 legal adoption status	Draft specs available from tax authority?	Expected change to EU sales list?	Expected changes to VAT declaration?
<b>Austria</b>	Final		Yes	Yes	No
<b>Belgium</b>	Draft		Yes	Yes	Yes
<b>Czech Republic</b>	Draft		No	Yes	Yes
<b>Denmark</b>	Pending		No	Yes	Unknown
<b>Estonia</b>	Draft		No	Yes	Unknown
<b>Finland</b>	Pending		Yes	Yes	Yes
<b>France</b>	Draft		No	Yes	Yes
<b>Germany</b>	Final	VAT declaration		Yes	Yes
<b>Hungary</b>	Draft		No	Yes	Unknown
<b>Italy</b>	Pending		No	Yes	Unknown
<b>Latvia</b>	Pending		No	Yes	Unknown
<b>Lithuania</b>	Draft		No	Yes	Unknown
<b>Netherlands</b>	Draft		Yes	Yes	No
<b>Poland</b>	Pending		No	Yes	Unknown
<b>Spain</b>	Draft		No	Yes	Unknown
<b>Sweden</b>	Draft		Yes	Yes	No
<b>United Kingdom</b>	Final		Yes	Yes	No

## FREQUENTLY ASKED QUESTIONS

### **Q: What will this mean to me as a Microsoft Dynamics NAV customer?**

A: Before the end of 2009, you must update your Microsoft Dynamics NAV system with a small feature package including changes to the relevant VAT reporting features. The VAT reporting features will require you to change your VAT setup and possibly also your VAT statement setup (country/region specific). Recording transactions will be done as always after these setup changes. VAT reporting will include new information required from authorities (country/region specific).

### **Q: I'm selling services across the border in EU, what are the major changes to me?**

A: With VAT 2010, you need to report ESL (the EU sales list) for your EU sales. The ESL should only include those services that are taxed in your customer's member state. For example, VAT-exempt services in the financial services industry are not subject to this obligation. You have to obtain knowledge of the VAT regime applicable to your services in the customer's member state.

### **Q: How am I still able to do my VAT and ESL declaration over 2009 with the newly updates installed?**

A: It depends from country to country if you are allowed to use the new reporting format to do the declarations over the period(s) in 2009. For those countries that still require the old report formatting for the 2009 declaration, the possibility to use old and new report format will exist or the installation of the new local reports have to be done after declaration of 2009. In such a scenario, an update process would be to install the feature modification part of the VAT 2010 Feature Update Package before 2010, change or add new posting setup, report on 2009, and then install the new reports from the VAT 2010 Feature Update Package for reporting on 2010.

### **Q: What organizations are affected by this VAT2010 change?**

A: For organizations that invoice goods and/or services across the EU there will be changes. Until the end of 2009, only goods must be declared in the EU sales list; but from 1 January, 2010, also services must be taken into consideration. Companies that invoice across the EU above a certain threshold amount (in most countries, this threshold is set to EUR 100.000) must also change their periodicity reporting frequency of the EU sales list from quarterly to monthly reporting.

### **Q: If the service is tax exempt in the country of the customer (assuming they are in another EU country), how do I as a vendor know?**

A: You will have to obtain that knowledge, for example through your auditor, a tax consultant, tax authorities in the customer's country/region, the customer, etc. Microsoft Dynamics NAV does not have the capability to determine if VAT must be applied for a given scenario. This must be handled through setup in the Microsoft Dynamics NAV application on posting groups, customers, vendors, items, and G/L accounts.

### **Q: When do I need to do something?**

A: You need to install the update before 31 Dec, 2009 in order to have correct transaction data for your 2010 transactions. The VAT reporting will typically have to be done after closing of January depending on your business's size and type (country/region specific).

### **Q: I will probably have open orders, invoices and credit memos by 31 December 2009. What should I do when I post these in 2010?**

A: You will have to update the VAT-related information on documents that you post in 2010 in order to record the correct VAT information for these transactions. Microsoft will provide an update guideline along with the feature update package.

### **Q: When will a solution be available?**

A: Microsoft expects to be able to deliver a full solution from mid-November 2009. Some countries have not published their requirements for reports and files yet. We will wait until we can provide one feature package if possible. Alternatively, you will receive the update in two parts: one that enable you to record transactions properly, and a later one that included the reports. This will depend on how timely the authorities in your country/region publish the reporting specifications.

**Q: Where do I get the VAT 2010 feature package?**

A: The feature update package will be available on PartnerSource from mid-November (dependent on local version). We highly recommend that you let your partner guide you in updating your system.

**Q: Which versions of Microsoft Dynamics NAV are supported?**

A: The feature packages will be available for the following versions:

- Microsoft Dynamics NAV 2009 SP1
- Microsoft Dynamics NAV 5.0 SP1
- Microsoft Dynamics NAV 4.0 SP3

**Q. What is an ESL?**

A: An ESL (EU sales list) is a declaration that lists supplies of goods and/or services made by a VAT-registered trader to a VAT-registered customer in another EU member state. These declarations are called 'Recapitulative Statements' in the EU VAT legislation.

**Q: What is meant by “Electronic Services”?**

A: The term 'electronic services' is clarified in an annex to Council Directive 2002/38/EG of 7 May 2002. According to this annex, electronic services are understood to mean the following:

- Website supply, web-hosting, remote maintenance of programs and equipment
- Supply of software, and updates thereof
- Supply of images, text and information, and making databases available
- Supply of music, films and games, including games of chance and gambling games, and of political, cultural, artistic, sporting, scientific and entertainment broadcasts and events
- Supply of remote teaching

## APPENDIX A

The following scenarios provide an overview of how transactions are handled currently and how they will change after the VAT 2010 package goes into effect in January 2010. The scenarios assume that the transactions are B2B with both companies having VAT registration numbers in their respective member states.

### SCENARIO 1: INTRA-EU PURCHASE OF GOODS

Company A located in the Netherlands purchases a product from Company B located in Germany. Company B delivers the product to Company A in the Netherlands.

	Current Rules	After 1 January 2010
<b>Place of supply</b>	Netherlands	No changes.
<b>VAT on invoice</b>	0 percent	No changes.
<b>VAT declaration Company A</b>	Company A reports the purchase on the Dutch VAT declaration as an intra-EU purchase. Company A is liable for the VAT rate in the Netherlands on the purchase. If the purchase is fully deductible, Company A can include the amount of VAT paid as input VAT to be deducted.	No changes.
<b>VAT declaration Company B</b>	Company B reports the amount of the sale on the German VAT declaration as an intra-EU sale.	No changes.
<b>EU Sales List Company A</b>	Not applicable	No changes.
<b>EU Sales List Company B</b>	Company B reports the amount of the sale to A on the German EU sales list.	No changes.

### SCENARIO 2: EXTRA-EU PURCHASE OF GOODS

Company A located in Belgium purchases a product from Company B located in China. Company B delivers the product to Company A in Belgium.

	Current Rules	After 1 January 2010
<b>Place of supply</b>	Belgium	No changes.
<b>VAT on invoice</b>	0 percent	No changes.
<b>VAT declaration Company A</b>	If Company A has authorization to import goods without taxation, no customs duties will be assessed. Company A will report the amount of the invoice on the VAT declaration as goods purchased outside the EU. If the purchase is fully deductible, the VAT amount can be deducted as input VAT. If Company B does not have authorization to import goods without taxation, customs duties will be assessed. Company B will need to pay the customs duties directly to the customs office. Company B can then reclaim the VAT paid to customs as input VAT on the VAT declaration	No changes.
<b>VAT declaration Company B</b>	Not applicable	No changes.

<b>EU Sales List Company A</b>	Not applicable	No changes.
<b>EU Sales List Company B</b>	Not applicable.	No changes.

### SCENARIO 3: INTRA-EU SUPPLY OF GOODS

Company A located in the Netherlands sells a product to Company B located in Denmark. Company A delivers the product to Company A in Denmark.

	<b>Current Rules</b>	<b>After 1 January 2010</b>
<b>Place of supply</b>	Denmark	No changes.
<b>VAT on invoice</b>	0 percent	No changes.
<b>VAT declaration Company A</b>	Company A reports the sale on the Dutch VAT declaration as an intra-EU sale.	No changes.
<b>VAT declaration Company B</b>	Company B reports the amount of the purchase on the Danish VAT declaration as an intra-EU purchase.	No changes.
<b>EU Sales List Company A</b>	Company A reports the amount of the sale to B on the Dutch EU sales list.	No changes.
<b>EU Sales List Company B</b>	Not applicable.	No changes.

### SCENARIO 4: EXTRA-EU SUPPLY OF GOODS

Company A located in France sells a product to Company B located in the United States. Company A delivers the product to Company B in the United States.

	<b>Current Rules</b>	<b>After 1 January 2010</b>
<b>Place of supply</b>	United States	No changes.
<b>VAT on invoice</b>	0 percent	No changes.
<b>VAT declaration Company A</b>	Company A reports the sale on the French VAT declaration as an extra-EU sale.	No changes.
<b>VAT declaration Company B</b>	Not applicable.	No changes.
<b>EU Sales List Company A</b>	Not applicable.	No changes.
<b>EU Sales List Company B</b>	Not applicable.	No changes.

### SCENARIO 5: INTRA-EU PURCHASE OF SERVICES

Company A located in the United Kingdom purchases a service from Company B located in Ireland.

	<b>Current Rules</b>	<b>After 1 January 2010</b>
<b>Place of supply</b>	Ireland	The United Kingdom
<b>VAT on invoice</b>	21.5 percent	0 percent. Reverse charge VAT applies.
<b>VAT declaration Company A</b>	Company A reports the purchase on the United Kingdom VAT declaration as an intra-EU purchase of services.	When booking the invoice, Company A must calculate United Kingdom VAT on the service. Company A reports the sale on the United

		Kingdom VAT declaration as an intra-EU purchase of services and is liable for the United Kingdom VAT rate. If the service is fully deductible, the amount of VAT can also be included as input VAT to be deducted.
<b>VAT declaration Company B</b>	Company B reports the amount of the sale on the Irish VAT declaration as an intra-EU sale of services.	Company B reports the amount of the sale on the Irish VAT declaration as an intra-EU sale of services. The VAT amount is 0.
<b>EU Sales List Company A</b>	Not applicable	Not applicable
<b>EU Sales List Company B</b>	Not applicable	Company B reports the amount of the sale to A on the Irish EU sales list.

## SCENARIO 6: EXTRA-EU PURCHASE OF SERVICES

Company A located in the Netherlands purchases a service from Company B located in Canada.

	<b>Current Rules</b>	<b>After 1 January 2010</b>
<b>Place of supply</b>	Canada	The Netherlands.
<b>VAT on invoice</b>	0 percent	0 percent. Reverse charge VAT applies.
<b>VAT declaration Company A</b>	Company A reports the purchase on the Dutch VAT declaration as an extra-EU purchase of services.	Company A reports the sale on the Dutch VAT declaration as an extra-EU purchase of services and is liable for the Dutch VAT rate. If the service is fully deductible, the amount of VAT can also be included as input VAT to be deducted.
<b>VAT declaration Company B</b>	Not applicable	Not applicable
<b>EU Sales List Company A</b>	Not applicable	Not applicable
<b>EU Sales List Company B</b>	Not applicable	Not applicable

## SCENARIO 7: INTRA-EU SUPPLY OF SERVICES

Company A located in Germany sells a service to Company B located in Austria.

### Option 1: Service is taxable in Austria

	<b>Current Rules</b>	<b>After 1 January 2010</b>
<b>Place of supply</b>	Germany	Austria
<b>VAT on invoice</b>	19 percent	0 percent. Reverse charge VAT applies.
<b>VAT declaration Company A</b>	Company A reports the sale on the German VAT declaration as a domestic sale of services.	Company A reports the sale on the German VAT declaration as an intra-EU sale of services.
<b>VAT declaration Company B</b>	Company B reports is not obligated to report the purchase on the Austrian VAT declaration.  Company B can submit a refund request directly to the German tax authority for the amount of German VAT.	Company B reports the amount of the sale on the Austrian VAT declaration as an intra-EU sale of services. When booking the invoice, Company B must calculate Austrian VAT on the service. Company B reports the purchase on the Austrian VAT declaration as an intra-EU purchase of services and is liable for the

		Austrian VAT rate. If the service is fully deductible, the amount of VAT can also be included as input VAT to be deducted.
<b>EU Sales List Company A</b>	Not applicable	Company B reports the amount of the sale to A on the German EU sales list.
<b>EU Sales List Company B</b>	Not applicable	Not applicable.

### Option 2: Service is not taxable in Austria

	<b>Current Rules</b>	<b>After 1 January 2010</b>
<b>Place of supply</b>	Germany	Austria
<b>VAT on invoice</b>	19 percent	0 percent. Reverse charge VAT applies.
<b>VAT declaration Company A</b>	Company A reports the sale on the German VAT declaration as domestic sale of services.	Company A reports the sale on the German VAT declaration as an intra-EU sale of services.
<b>VAT declaration Company B</b>	Company B reports is not obligated to report the purchase on the Austrian VAT declaration. Company B can submit a refund request directly to the German tax authority for the amount of German VAT.	Company B reports the amount of the sale on the Austrian VAT declaration as an intra-EU sale of services. Since the service is not taxable in Austria, 0 percent VAT rate is applied when booking the invoice. Company B reports the purchase on the Austrian VAT declaration as an intra-EU purchase of services.
<b>EU Sales List Company A</b>	Not applicable	Not applicable. If the service is not taxable in Austria (a B2B exception), then Company A should not report the sale on the German EU sales list.
<b>EU Sales List Company B</b>	Not applicable	Not applicable

### Option 3: Service is one of the B2B exceptions such as a catering service

	<b>Current Rules</b>	<b>After 1 January 2010</b>
<b>Place of supply</b>	Germany	Germany (location where consumed)
<b>VAT on invoice</b>	19 percent	19 percent German VAT rate
<b>VAT declaration Company A</b>	Company A reports the sale on the German VAT declaration as domestic sale of services.	Company A reports the sale on the German VAT declaration as domestic sale of services.
<b>VAT declaration Company B</b>	Company B reports is not obligated to report the purchase on the Austrian VAT declaration.  Company B can submit a refund request directly to the German tax authority for the amount of German VAT.	Company B reports is not obligated to report the purchase on the Austrian VAT declaration.  Company B may submit a refund request to the Austrian tax authority for the amount of German VAT.
<b>EU Sales List Company A</b>	Not applicable	Not applicable. If domestic VAT is charged on the invoice, the sale is not reported on the EU sales list.
<b>EU Sales List Company B</b>	Not applicable	Not applicable

## SCENARIO 8: EXTRA-EU SUPPLY OF SERVICES

Company A located in the Netherlands sells a service to Company B located in Japan.

	<b>Current Rules</b>	<b>After 1 January 2010</b>
<b>Place of supply</b>	Netherlands	No changes.
<b>VAT on invoice</b>	0 percent	No changes.
<b>VAT declaration Company A</b>	Company A reports the sale on the Dutch VAT declaration as an extra-EU sale.	No changes.
<b>VAT declaration Company B</b>	Not applicable	No changes.
<b>EU Sales List Company A</b>	Not applicable	No changes.
<b>EU Sales List Company B</b>	Not applicable	No changes.

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