



Technical Specification

ISO/TS 24815

Exchange formats for audit data collection — Customs and indirect tax extension: XML and JSON

*Formats d'échange pour la collecte de données d'audit —
Extension pour les taxes douanières et indirectes : XML et JSON*

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Foreword

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This document was prepared by Technical Committee ISO/ TC 295, *Audit data services*.

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Introduction

As one of the follow-up standards for audit data services, this document is based on the previous standards, including ISO 5401 (customs and indirect tax extension), ISO 21378 (audit data collection standard) and ISO/TS 21377 (exchange formats for the audit data collection standard, XML and JSON).

ISO 21378 establishes common definitions of accounting data elements and provides the information necessary to extract relevant audit data. ISO 21378 specifies 71 tables which serve as a basis for data extraction in the areas of general ledger, accounts receivable, sales, accounts payable, purchasing, inventory (including both inventory and movement data), and property, plant, and equipment. ISO 21378 primarily focuses on the access of audit data for financial audits (financial statements).

ISO/TS 21377 specifies technical exchange formats in extensible markup language (XML), JavaScript object notation (JSON) and comma-separated values (CSV) as output file formats for the functional content defined in ISO 21378.

ISO 5401 is an addition of 7 specified tables to the 71 tables of ISO 21378, with the aim of collecting additional data to perform customs and indirect tax audits. The ISO 5401 tables are set up in accordance with the specifications in ISO 21378.

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