



Header Data

Released On	23.01.2014 08:24:34
Release Status	Released for Customer
Component	XX-CSC-JP-FIAA Asset Accounting
Other Components	FI-AA Asset Accounting
Priority	Correction with high priority
Category	Legal change

Symptom

There is a legal change in the Corporate Tax Law 2007 for Japan: Change in the rules for calculating the depreciation of fixed assets acquired after April 01, 2007. The new depreciation rates and the change-over condition for depreciation phases are defined in Annex 10.

Other Terms

Corporate tax law revision Japan, NDE.

Reason and Prerequisites

Legal Change:
Revision of Corporate Tax Law 2007 for assets acquired after April 01, 2007.

Solution

Change History:

23.01.2014

Logic of NDE_active_SET_PARAMETER_Z has been changed in order to consider the case where the depreciation of asset has not reached 1 JPY even after 5 years of depreciation. If the customising done is round down, in some cases if the asset does not depreciate to 1JPY after 5 years, then in the 6th year it is depreciated to 1 JPY, this has been handled and it has been updated in Depr_5years_code_files_v05.ZIP.

26.11.2011

Depending on the value(BASRND) and the method(METRND) used for the determination of the changeover value, the rounding conditions have been modified for changeover logic X and Y taking into account all the parameters (value, method, currency) and is available in the latest attachment Changeover_code_files_v16.ZIP.

The prerequisite that these changeover logics return the rounding result as we expect is that, the rounded amount (T093B-BASRND) is not explicitly selected, or "Automatically calculated depreciation" is explicitly selected. If "NBV" is explicitly selected as the rounded amount, only in case that the rounding method is "Arithmetic Rounding", the rounding result becomes expected.

16.11.2012

Changeover Logic Y has been modified for New depreciation engine to include Revaluation of Ordinary Depreciation in the calculation of Net Book Value and is available in the latest attachment Changeover_code_files_v16.ZIP.

09.10.2012

Changeover Logic X and Z have been modified for Old Depreciation Engine to consider the investment support when calculating the APC. Changeover Logic Y has been modified for the New Depreciation to calculate the changeover value correctly.

03.09.2012

In the changeover Logic X for new depreciation engine, logic is added to avoid system error when calculating the Net Book Value percentage.

30. 08. 2012

In the changeover logic X for new depreciation engine, the type of the net book value percentage is changed from type ANLBZW-BZWPRZ' to type 'f' to avoid any system error. The modified code is included in the "NDE_Active_DEFINE_CHANGEOVER_YR_X_20120830.TXT"

21. 08. 2012

The changeover method 'Y' is corrected based on the rounding specification of depreciation (Arithmetic rounding and Round down) and the updated version is available in the latest attachment 'NDE_Active_DEFINE_CHANGEOVER_YR_Y_20120821.TXT'.

16. 08. 2012

The changeover method 'Y' is corrected based on the rounding specification and the updated version is available in the latest attachment 'NDE_Active_DEFINE_CHANGEOVER_YR_Y_20120816.TXT'.

07. 05. 2012

The file "NDE_Active_DEFINE_CHANGEOVER_YR_X_20120427.txt" is directly updated and renamed "NDE_Active_DEFINE_CHANGEOVER_YR_X_20120507.txt" because when METHOD cl_faa_ee=>_correct_rounding is called, both "l_abs_dbm_calc" and "l_abs_guar_calc" are wrongly set in the exporting parameter "id_value".

27. 04. 2012

Regarding the changeover logic X for new depreciation engine, it was found that the parameter exported to METHOD cl_faa_ee=>_correct_rounding was wrong. We should export l_abs_dbm_calc and l_abs_guar_calc, however, before the correction, l_abs_dbm_calc and l_abs_dbm_calc were exported. The modified file is NDE_Active_DEFINE_CHANGEOVER_YR_X_20120427.txt which is included in the file "Changeover_code_files_Z_v16.zip".

10. 04. 2012

Directly updated and solved the syntax error which is included in NDE_Active_DEFINE_CHANGEOVER_YR_X_20120405.txt. The modified file is NDE_Active_DEFINE_CHANGEOVER_YR_X_20120410.txt which is included in the file "Changeover_code_files_Z_v15.zip".

05. 04. 2012

Regarding change-over logic X and Y for new depreciation engine, the short dump "GETWA_NOT_ASSIGNED" occurs if you do not define the rounding method for "Automatically calculated depreciation" (T093B-BASRND is not 1). If you define the rounding method for "Net book value" (T093B-BASRND is 0.), in case of change-over logic X, both the "depreciation amount before adjustment" and the "guaranteed depreciation amount" do not go through the rounding process of depreciation. In case of change-over logic Y, the "change-over value" does not go through the rounding process of cut-off value (*). The modified code is included in the file "Changeover_code_files_Z_v15.zip".

* For Japan, the rounding method for "Automatically calculated depreciation" also controls the rounding of cut-off value.

02. 04. 2012

The Changeover Method X has been modified(SAP Note.1527567, 1549398, and 1673771). The Changeover Method Y has been modified(SAP Note.1673771). The modified code is present in "Changeover_code_files_v14.zip".

13. 09. 2011

The Changeover Method X has been modified to consider the investment support. The modified code is present in "Changeover_code_files_v13.zip". (SAP Note.1565855)

10. 03. 2011

The changeover method X has been changed to correct the error "COMPUTE_FLOAT_ZERODIVIDE", when the asset reaches the changeover year and one of the depreciation areas has zero APC value. The modified code is present in "Changeover_code_files_v13.zip". (SAP Note.1565855)

07. 03. 2011

The changeover method X has been modified to correct program error for both the cases of assets acquired before as well as after 01.04.2007. The modified code is present in archive "Changeover_code_files_v13.zip".

17. 07. 2009

(ERP 6.03 and above)
For releases ERP 6.03 and above corrections instructions are not required as these corrections are already existing in these releases, but all the manual steps and the customizing settings needs to be done to implement the solution.

22. 10. 2008:

(ERP 6.0) For assets acquired before 01.04.2007, the change over methods Y has been modified to fix the program error into archive "Changeover_code_files_v12.zip".

24. 09. 2008:

(ERP 6.0) For assets acquired before 01.04.2007, the change over methods Y has been modified into archive "Changeover_code_files_v12.zip". The modification fixes the case where 5% of APC is not reached in some cases due to Japan legally required "rounding-down" setting for calculated ordinary depreciation values (trans.OAY0). Please refer note no. 1165849 to get the details on this problem. After applying these corrections the workaround solution given in note 1165849 is not required.

07. 01. 2008:

(ERP 6.0) For assets acquired before 01.04.2007, the change over methods Y has been modified into archive "Changeover_code_files_v11.zip". The modification fixes wrong calculation of change-over year in the case when change-over amount (scrap value) has been entered in the asset master data ANLB-SCHRW.

20. 11. 2007:

(ERP 6.0) For assets acquired after 01.04.2007, the change over method X has been modified into archive "Changeover_code_files_v10.zip". The modification corrects wrong calculations of the change-over year for additional depreciation areas of assets.

14. 11. 2007:

(4.6C, ERP2004, ERP 6.0) For assets acquired before 01.04.2007, the change over methods Y has been modified into archive "Changeover_code_files_v09.zip" so that for companies where fiscal year start is different from April, the change-over occurs not earlier than in year 2008. For such companies, a line of coding following the description "* Check start year of next depreciatiopn phase:", should be uncommented.

12. 11. 2007:

(ERP 6.0) For assets acquired before 01.04.2007, the coding "NDE_active_SET_PARAMETER_Z.txt" for method SET_PARAMETER is added to archive "Depr_5years_code_files_v04.zip". This method implements the customer-defined even-depreciation over 5 years which uses the base method "Z" (3).

09. 11. 2007:

(4.6C, ERP2004): Attached archives "Changeover_code_files_v08.zip" contains modified change-over methods for assets acquired before 01.04.2007: "AFAR_ZXAFAU03_XYZ_with_svp_20071109.txt" and "AFAR_ZXAFAU03_XYZ_without_svp_20071109.txt". The changes includes the case when asset has been impaired to NBV = 0.
(ERP 6.0): Attached archives "Changeover_code_files_v08.zip" contains modified include "NDE_Active_DEFINE_CHANGEOVER_YR_Y_20071109.txt" for change-over method Y for assets acquired before 01.04.2007. The change takes into account that in some cases asset could not be depreciated to remaining NBV equal to 5% of APC due to rounding setting "rounding down" and as a result, change over to second depreciation phase is not performed.

15. 10. 2007:

(4.6C, ERP2004) The attached archives "Changeover_code_files_v07.zip" and "Depr_5years_code_files_v03.zip" contains modified user exits for change-over method (ZXAFAU03) and for 5 year-even depreciation (ZXAFAU02). The changes consider check of assets that have been shut down.

28. 09. 2007:

(ERP 6.0) The attached archive "Changeover_code_files_v06.zip" contains modified change-over method "X"
- NDE_Active_DEFINE_CHANGEOVER_YR_X_20070928.txt
for assets acquired before 01.04.2007. The modification corrects the change-over to the second depreciation phase if memo value 1 YEN has already been reached in first phase of depreciation.

21. 09. 2007:

(4.6C, ERP2004) The attached archive "Changeover_code_files_v05.zip" contains modified user exits for depreciation calculations (ZXAFAU02) and for change-over methods (ZXAFAU03). The modification takes into account the setting for assets which have been shut down.

19. 09. 2007:

The attached archive "Changeover_code_files_v04.zip" contains the modified change-over method "Y" for assets acquired before 01.04.2007:
- "NDE_Active_DEFINE_CHANGEOVER_YR_Y_20070919.txt".

13. 09. 2007:

Replaced the attachment archive file "Changeover_code_files_v01.zip" to "Changeover_code_files_v03.zip". The new archive contains only one last up-to-date version of coding for change-over method.

12. 09. 2007:

Added change-over method "Y" for assets acquired before 01.04.2007:
- "NDE_Active_DEFINE_CHANGEOVER_YR_Y_20070912.txt"
In this change-over method, the posted impairment amount is taken into account in calculation of change-over condition (change-over method Y) in case when:
- New depreciation calculations are used,

- Depreciation key does not use functionality for impairment described in note 932330.

29.08.2007:

In the change-over method "X", the changes have been performed to take into account correctly:

- Impairment posting,
- Revaluation of previous year acquisition.

The archive "Changeover_code_files_v01.zip" is updated with additions of new version of include ZXAFUA03:

- AFAR_ZXAFUA03_XYZ_with_svp_20070829.txt,
 - AFAR_ZXAFUA03_XYZ_without_svp_20070829.txt,
- and new version of method DEFINE_CHANGEOVER_YEAR:
- NDE_Active_DEFINE_CHANGEOVER_YR_X_20070829.txt

23.08.2007

For assets acquired before 01.04.2007, added source coding for customer-defined even-depreciation over 5 years "ZXAFUA02" to the attachment "Depr_5years_code_files_v01.zip".

16.08.2007

1. Replaced the attachment files
DEFINE_CHANGEOVER_YR_NDE_Active.zip
ZXAFUA03.zip

by the files

- EN_AA_LC_22_0813.pdf
- EN_AA_LC_NDE2_22_0813.pdf
- EN_AA_LC_NDE_22_0813.pdf
- EN_AA_LC_spl_2_22_0813.pdf
- JA_AA_LC_22_0813.pdf
- JA_AA_LC_NDE2_22_0813.pdf
- JA_AA_LC_NDE_22_0813.pdf
- JA_AA_LC_spl_2_22_0813.pdf

and the relevant texts parts here in this note were adjusted.

The parts of the file names indicate the usage:

- 'EN', 'JP' stand for the language the document is written in.
- '_22': This document is relevant if you do not use New Depreciation Engine
- 'NDE_22': This document is relevant if you use New Depreciation Engine and country-specific depreciation keys from SP05.
- 'NDE2_22': This document is relevant if you use New Depreciation Engine but not use country-specific depreciation keys from SP05.
- 'spl_2_22': This supplemental document is relevant if your system does not have scrap-value % (ANLB-ACHRW_PROZ).
- '_0813' stands for the date the document was created.

The changes were necessary after adding the information about NBV% automatic calculation and update (ANLBZW) when Note.1077695 and 1078301 were released.

2. Updated the attached file Rates_for_LC.zip for the useful life of 11 years from
11 0.091 0.229 0.250 0.04123
to
11 0.091 0.227 0.250 0.04123

09.08.2007

- Replaced the attachment files
DEFINE_CHANGEOVER_YR_NDE_Active.zip
ZXAFUA03.zip
by the file
changeover_code_files_v01.zip

This file contains the following files which provide different codes you can use for the different purposes:

- NDE_Active_DEFINE_CHANGEOVER_YR_Y_20070809.txt
- NDE_Active_DEFINE_CHANGEOVER_YR_X_20070809.txt
- AFAR_ZXAFUA03_XYZ_without_svp_20070809.txt
- AFAR_ZXAFUA03_XYZ_with_svp_20070809.txt

The parts of the file names indicate the usage:

- 'NDE_active' means this file is valid if you are using New Depreciation Engine (NDE); this is possible only from ERP 6.0 on. For NDE the code for the changeover logic is implemented with Badi technique.
- 'AFAR' means this file is valid if you are not using New Depreciation Engine; AFAR is the technical name for the depreciation calculation code before the introduction of NDE. For AFAR the code for the changeover logic is implemented with user exit technique.
- 'DEFINE_CHANGEOVER_YR' is the name of the method in the Badi implementation
- 'ZXAFUA03' is the name of the include of the user exit

- 'Y', 'X', 'YZ' shows which of the changeover methods are processed within this code. The relevant coding be implemented even you do not use one of the change over methods. No need to delete parts of it.
- 'without_svp' and 'with_svp' explains if the scrap value percentage (svp) functionality is considered or not in this code. The 'Scrap value as percentage of APC' was introduced with note 617182 (R/3 4.70 SP12).

Remarks:

Notes 1057539 and 1078301 belong together, 1057539 cannot be implemented without note 1078301. The attached codings here assume that note 1078301 has been implemented.

02.08.2007

1. Added source coding "ZXAFU03_with_scrap_percentage.txt" to the attachment ZXAFU03.zip with use of scrap value percentage in asset master data ANLB-SCHRW_PROZ.

- 2. The functionality for automatical update of base value percentage in asset master data for assets acquired after 01.04.2007, described in the note 1078301, is included to customer exit ZXAFU03.

25.07.2007

1. Added information about the status of development, test and next steps about the automatic base value percentage update functionality.

2. Type definition for change-over amount variables has been changed from "DECIMALS 3" to "DECIMALS 2" in attachment ZXAFU03.zip to comply with rounding setting "Round down" for Japan.

10.07.2007

(4.6C, ERP2004, ERP2005) Coding for change-over methods X and Y has been changed to take into account rounding setting in calculation of change-over amount. Declined-balance depreciation rate for useful life 65 years in attachment "Rates_for_LC.zip" has been corrected.
(ERP2005) Methods X and Y defining change-over year has been modified to take into account relevant depreciation area where change-over year to be set.
(4.6C, ERP2004, ERP2005) Attached documents have been aligned with code changes.

05.07.2007

(4.6C, ERP2004) Coding ZXAFU03 for change-over method X has been changed to correct wrong format of depreciation rates for useful lives equal to 6 and 7 years.

03.07.2007

(4.6C, ERP2004) Coding ZXAFU03 for change-over method Y has been changed for cases of partial retirement and transfers.
(ERP2005) Change-over method X has been changed for case when area is investment support area.

The solution depends on the version of your SAP system used in your company:

- In SAP releases ERP2004, 4.70 and 4.6C, the standard depreciation calculations use AFAR.
- As of ERP2005, the New Depreciation Engine can be used when the Financial Extension (software component EA-FIN) is activated.

The solution for both two groups of SAP releases is described below separately.

*** Note: If the SAP/R3 Enterprise Financial Extension is not activated in your ERP2005 system, you have to use in ERP2005 the solution for the lower releases.**

I) ERP2005 *****

Ia) ERP2005 : Depreciation Rates, Table T097JP Extension

Requirement Description:

Depreciation rates for assets acquired after April 01, 2007 are defined in Annex 10 - see the attached file "Rates_for_LC.zip". These rates are:

1. Straight-Line Method (SLM) rate
2. 250% Declining-Balance Method (DBM) rate
3. Revised depreciation rate
4. Guarantee depreciation rate

The percentage rates will be defined in SAP table T097JP.

Solution:

You have two possibilities to extend the content of the system table T097JP:

- 1) Updating the SP level of your SAP system
- 2) Import the transport files, attached to the note, to your SAP system: Import the compressed archive "req080035.zip" of the SAP transport files and install them into your system.

The table T097JP has been extended with four new data fields:

Field	Key	Init	Data Element	Data Typ	Len	Dec
PROZ_SL2			AA_PROZJP5	DEC	4	3
PROZ_TW2			AA_PROZJP6	DEC	4	3
PROZ_REV			AA_PROZJP7	DEC	4	3
PROZ_GR			AA_PROZJP8	DEC	6	5

These define the new values of depreciation rates for assets acquired after April 01, 2007 in Annex 10:

Field	Description
PROZ_SL2	Straight Line Method Rate
PROZ_TW2	Declined Balance Method Rate
PROZ_REV	Revised Depreciation Rate
PROZ_GR	Guarantee Rate

The values of depreciation rates defined in Annex 10 are included into the attached ZIP-compressed Excel file "Rates_for_LC.xls".

1b) ERP2005: New Depreciation Keys

Requirement Description:

To use the depreciation rates from the table T097JP, two new depreciation methods and two new depreciation keys must be created.

Solution:

Two new depreciation keys are delivered with the default chart of depreciation OJP - one for declining-balance method and one for straight-line method. These will be delivered with a support package. To create the depreciation keys manually, follow the steps described below.

- 1) Create two country-specific base methods JPS7 and JPD7, which use the country-specific depreciation methods 6 and 5:

Depr. Key	Description	Dep. Method T090NR-AFAMET
JPS7	Ordinary: JAPAN 250% Str.Line met.from 01.04.2007	6 - Country-spe- cific method
JPD7	Ordinary: JAPAN Decl.Bal.met. from 01.04.2007	5 - Country-spe- cific method

and set the indicators as follows:

- Dep.after plnd.lide end - Yes
- Dedp.below NBvalue zero - No
- Curb - No.

- 2) Create two depreciation keys that use the base methods above:

DEPRECIATION KEYS FOR ASSETS ACQUIRED as of 01.04.2007	
DEP.KEY	DESCRIPTION
DS7	Straight-Line Japan from 01.04.2007
DB7	Declining-Balance Method Japan from 01.04.2007

The customizing setting for these keys is the following:

Dep.K	Base Meth. /Dep.Meth.	Phase	DBM	PCM	MLM	BVK	PER	RL	Red	CoM	*
DS7	JPS7 / 6	1	001	006	129	01	0				
DB7	JPD7 / 5	1	001	006	130	24	0				X
	JPS7 / 6	2	001	006	128	G1	0				

* DBM = Declining-Balance Method, PCM = Period-Control Method, MLM = Multi-Level Method, BVK = Base Value Key, PER-Percentage, RL - Remaining Life, CoM- Change-over Method.

1c) ERP2005: Apply code corrections from the instructions below

1d) ERP2005: Implement Customer-Specific BAdI for Change-over Method "X"

Requirement Description:

The new DBM must be switched to SLM when the DBM amount is less than the guarantee depreciation amount.

Implement the change-over method "X" used for the switch to the second depreciation phase in the depreciation key DB7. The method should be defined in customer namespace by using the BAdI builder (transaction SE19):

The coding for this method is attached to this note as a *.zip archive "Changeover_code_files_vxx.zip" (xx means version). After the creation of the BAdI's implementations, activate the methods and the implementations.

- - Current depreciation amount is less than depreciation amount calculated by the formula "APC * guarantee rate defined in Annex 10".
- - When the change-over year is set, a switch to the second phase of depreciation key DB7 is performed from this change-over year.

II a) ERP2004, SAP/R3 4.70, 4.6C: New Depreciation Keys

Solution:

Around two hundred new depreciation keys - for the declining-balance method and for the straight-line depreciation method - are delivered with the default chart of depreciation OJP. If you do not plan to overwrite the chart of depreciation used in your company with those copied from the chart of depreciation OJP, then it is safer to create these keys by customizing manually. To do that, make the following steps:

Useful life years	Multilev. Method	Acq.yr	Years	Per	Base Val.	Percent	Rem. life	Reduct.
2	202	9999	999	12	03	50,0000		0
3	203	9999	999	12	03	33,4000		0
4	204	9999	999	12	03	25,0000		0
5	205	9999	999	12	03	20,0000		0
6	206	9999	999	12	03	16,7000		
99	299	9999	999	12	03	1,1000	..	0 ..
100	300	9999	999	12	03	1,0000		0

The entries for the field "Percent" should be taken from the field "Rate: Straight-Line method" of the table of rates defined in Annex 10 for assets acquired after April 01, 2007. (See the attached Excel file with Annex 10 rates). The descriptions of methods should be the following: "Str. -Line UL XX yrs YY%." and Validity start "From ordinary depreciation start date".

Useful life years	Multilev. Method	Acq.yr	Years	Per	Base Val.	Percent	Rem. life	Reduct.
2	302	9999	999	12	24	100,000		0
3	303	9999	999	12	24	83,3000		0
4	304	9999	999	12	24	62,5000		0
5	305	9999	999	12	24	50,0000		0
6	306	9999	999	12	24	41,7000		0
	0.

with the values of "Percent" taken from the field "Rate: 250% DB Method" of table of rates Annex 10.

3) Create 38 multi-level methods for revised depreciation in your depreciation chart.

Useful life years	Multilev. Method	Acq.yr	Years	Per	Base Val.	Percent	Rem. life	Reduct
3-5	401	9999	999	12	28	100,000		0
6-7	402	9999	999	12	28	50,000		0
8-10	403	9999	999	12	28	33,400		0
11-12	406	9999	999	12	28	25,000		0

99-100	438	9999	999	12	28	2,6000	0
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with the values of "Percent" taken from the field "Revised depreciation rate" of table of rates Annex 10.

4) Define 99 depreciation keys for straight-line depreciation.

The customizing setting for these keys is as follows:

Usef. life yrs	Dep. Key	Base Meth. / Dep.Meth.	Phase	DBM	PCM	MLM	CoM	*
2	NL02	0014 / P	1	001	006	202		
3	NL03	0014 / P	1	001	006	203		
4	NL04	0014 / P	1	001	006	204		
5	NL05	0014 / P	1	001	006	205		
..	..	0014 / P	1	001	006	...		
100	NL00	0014 / P	1	001	006	300		

* DBM = Declining-Balance Method, PCM = Period-Control Method, MLM = Multi-Level Method, CoM- Change-over Method.

5) Define 99 depreciation keys for declining-balance depreciation.

These keys consist of two depreciation phases and the customizing setting for these keys is as follows:

Usef. life yrs	Dep. Key	Base Meth. / Dep.Meth.	Phase	DBM	PCM	MLM	CoM	
2	ND02	0014 / P	1	001	006	302		
3	ND03	0014 / P	1	001	006	303	X	
		0014 / P	2	001	006	401		
4	ND04	0014 / P	1	001	006	304	X	
		0014 / P	2	001	006	401		
5	NL05	0014 / P	1	001	006	305	X	
		0014 / P	2	001	006	401		
6	NL05	0014 / P	1	001	006	306	X	
		0014 / P	2	001	006	402		
..	..	0014 / P	..	001	006	

IIb) Create Customer - Defined Change-Over Method "X"

Create your own project using transaction CMOD, assign the Enhancement AFAR0003 and activate its components,

From the function module Exit_SAPLAFAR_003, create an include ZXAFAU03 and activate it. The coding for the include file ZXAFAU03 is attached to this note in zip archive "Changeover_code_files_vxx.zip" (xx means version.). In case that ANLB-SCHRW_PROZ exists in your system, please refer to "AFAR_ZXAFAU03_XYZ_with_svp_yyyymmdd.txt". In case that ANLB-SCHRW_PROZ does NOT exist in your system, please refer to "AFAR_ZXAFAU03_XYZ_without_svp_yyyymmdd.txt".

III Common Part: ERP2005, ERP2004, 4.70, 4.6C

Setting the Asset-Specific Base Value Percentage

a) For assets that use the straight-line depreciation method from the beginning of depreciation calculations, the asset-specific base value percentage must not be set or it should be equal to zero,

b) For assets that use the declining-balance depreciation method, the change-over to the second depreciation phase is performed when the declining-balance depreciation amount is less than the guaranteed depreciation amount which is calculated by the formula "APC * "guaranteed" depreciation rate from Annex 10".

c) In the second depreciation phase, the asset to be depreciated by straight-line method with "revised" depreciation rate defined in Annex 10.

d) For correct calculations in the second depreciation phase, when the above-mentioned change-over has taken place, the asset-specific base value percentage must be entered in the asset master data (table ANLBZW). The value is calculated as follows:

$$\text{Base Value Percentage} = \frac{\text{NetBookValue at the start of Change-Over Year}}{(\text{APC})}.$$

If revaluation is posted, the numerator is "NBV at the start of change-over year + revaluation) / APC, considering the standard specification of base value 28 and G1.

This value should be entered in the asset master data (in the table field ANLBZW-BZWPRZ) when a change-over condition is fulfilled for the asset using the IMG activity "Specify Asset-Specific Base Value Percentages" in Customizing.

* **Remarks:**

1) If SAP Note. 1078301 and 1077695 are implemented, the value of base value percentage can be calculated by the system and automatically entered in the asset master data when the change-over conditions are fulfilled.

2) The customizing for the depreciation keys, described above, will be delivered in the default depreciation chart OJP with the next SAP support package. The availability of SP depends on your SAP release.

3) For additional information, see documents attached to this note:

EN_AA_LC_22_0813.pdf
EN_AA_LC_NDE2_22_0813.pdf
EN_AA_LC_NDE_22_0813.pdf
EN_AA_LC_sp1_2_22_0813.pdf
JA_AA_LC_22_0813.pdf
JA_AA_LC_NDE2_22_0813.pdf
JA_AA_LC_NDE_22_0813.pdf
JA_AA_LC_sp1_2_22_0813.pdf

1. The implementation activity is supported via consulting.

Validity

Software Component	From Rel.	To Rel.	And Subsequent
SAP_APPL	46C	46C	<input type="checkbox"/>
	470	470	<input type="checkbox"/>
	500	500	<input type="checkbox"/>
	600	600	<input type="checkbox"/>
	602	602	<input checked="" type="checkbox"/>
EA-APPL	600	600	<input type="checkbox"/>
	602	602	<input type="checkbox"/>

Correction Instructions

Correction Instructions			
Software Component	Valid from	Valid to	Number
EA-APPL	600	602	899559

Causes - Side Effects

Notes / Patches corrected with this note					
Note Reason	From Version	To Version	Note Solution	Version	Support Package
The table does not contain any entries					

The following SAP Notes correct this Note / Patch					
Note Reason	From Version	To Version	Note Solution	Version	Support Package
1057539	0	0	1549398	1	
1057539	0	0	1565855	1	

Support Packages & Patches

Support Packages		
Software Component	Release	Support Package
SAP_APPL	600	SAPKH60010
EA-APPL	600	SAPKGPAD11
	600	SAPKGPAD13
	602	SAPK-60201INEAAPPL

References

This document refers to:

SAP Notes

1835248 [FAQ: Remark on the changes affecting the result of Depr.Calc](#)
1730699 [JP: Depreciation amount is rounded down for base value G1](#)
1716558 [JP: Incorrect depreciation due to rounding issue.](#)
1705691 [JP: Incorrect depreciation when asset useful life < 1 year](#)
1673771 [JP: Changeover year incorrcetly set due to rounding issue.](#)
1640054 [JP : No depreciation calculated due to low book value.](#)
1566382 [Japan: Corporate Tax Law 2011 Revision \(FIAA\)](#)
1565855 [Shortdump COMPUTE_FLOAT_ZERODIVIDE in AJRW](#)
1560781 [Japan: Depreciation method change from DBM to SLM](#)
1549398 [JP : Changeover not calculated for Post-Capitalized assets](#)
1541117 [Japan: Corporate Tax Law 2011 Revision \(FIAA\)](#)
1527567 [JP : Rounding issue affects Changeover for assets](#)
1354668 [Depreciation calculated incorrectly in report RASIMU02](#)
1340798 [Japan Semi Annual Depreciation- Corporate Tax Law Rev. 2007](#)
1165849 [Japan tax law solution-changeover year not set correctly](#)
1165270 [Japan: Incorrect depreciation rates in Table T097JP](#)
1148295 [Japan: Asset Impairment in Tax Law 2007 and 2011 Revision](#)
1142286 [Validity period for multilevel method as of changeover year](#)
1100438 [JAPAN: Unit-of-production Depreciation calculations 2007](#)
1078301 [JAPAN: Base Value Percentage in Tax Law Revision 2007](#)
1077695 [Technical changes for processing the table ANLBZW](#)
1076962 [Japan: Corporate Tax Law 2007 Revision \(FIAA\) - Rel < 4.6C](#)
1050524 [ACRSL002: changeover with country-specific depreciation II](#)
1033870 [ACRSL002: changeover with country-specific depreciation](#)
1027180 [JAPAN: New Rule for Depreciation calculations 2007](#)

This document is referenced by:

SAP Notes (23)

1640054 [JP : No depreciation calculated due to low book value.](#)
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1673771 [JP: Changeover year incorrcetly set due to rounding issue.](#)
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1027180 [JAPAN: New Rule for Depreciation calculations 2007](#)
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1077695 [Technical changes for processing the table ANLBZW](#)

Attachments

File Name	File Size (KB)	Mime Type
v3_EN_Rounding.pdf	564	application/pdf
JA_AA_LC_22_0813.pdf	1654	application/pdf
EN_AA_LC_NDE2_22_0813.pdf	1073	application/pdf
EN_AA_LC_spl_2_22_0813.pdf	177	application/pdf
JA_AA_LC_spl_2_22_0813.pdf	182	application/pdf
JA_AA_LC_NDE_22_0813.pdf	1551	application/pdf
v3_JA_Rounding.pdf	602	application/pdf
Rates_for_LC.ZIP	8	application/x-zip-compressed
Changeover_code_files_v17.zip	16	application/x-zip-compressed
Depr_5years_code_files_v05.ZIP	1780	application/x-zip-compressed

EN_AA_LC_22_0813.pdf	1161	application/pdf
req080035.zip	11	application/x-zip-compressed
JA_AA_LC_NDE2_22_0813.pdf	1533	application/pdf
EN_AA_LC_NDE_22_0813.pdf	1091	application/pdf