CT TyMetrix

Compliant Legal E-billing

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The globalization of business has reached maturity. No longer are national borders barriers to trade. Companies can now contract suppliers from nearly any part of the world, while the number of markets to sell goods and services to has increased exponentially.

Financially, this change has been a boon to business. A greater selection of suppliers means companies can shop around to reduce manufacturing and labor costs. New business channels have enabled companies to sell higher volumes of products, dramatically increasing their revenue.

However, what has been a blessing to the bottom line has created new burdens for in-house legal departments. Entering new markets means foreign regulations. Legal departments must thoroughly grasp these regulations in order for their companies to avoid the penalties associated with noncompliance. In addition, foreign markets can entail unfamiliar business practices and policies. For example, in some markets, such as China, the government plays a larger role in commerce. Establishing a facility in China will require a greater understanding of the government and skillful bureaucratic maneuvering than establishing a presence in other countries. Even litigation in foreign jurisdictions can be a nuanced practice, with different jurisdictions having their own, unique procedural rules.

Oftentimes, in-house counsel will contract local outside counsel in order to ensure compliance with foreign regulations, help conduct business, and provide knowledgeable services in the course of litigation. However, this too presents additional problems, which affect legal departments and law firms alike.

Most notably, for the purposes of billing, legal professionals have had to gain an understanding of and comply with foreign tax laws. This presents a challenge because different jurisdictions levy different taxes on different services. For example, Canada taxes various types of professional service different from one another, a practice not seen in some jurisdictions, such as the U.S. In addition, each Canadian province has its own tax scheme, separate from the federal tax. If complying with Canadian tax regulations alone presents a challenge, then complying with multi-jurisdictional tax laws is even more difficult.

In addition, legal departments and law firms need to equip themselves with the tools necessary to comply with various jurisdictional, and local, tax laws while also enabling them to conduct business as efficiently as possible. This is why legal electronic billing software is quickly eclipsing paper billing throughout the world as the invoicing standard.

This is especially true for the U.K., which, more than any other EU nation, has begun to fully embrace legal e-billing over the former paper method. U.K. firms are quickly realizing electronic billing systems' benefits, which include a more consistent and automated invoice review and payment process, simple invoice submission procedures, and various collaborative tools that can be used by both law firms and corporate clients.

However, not all legal e-billing systems are created equal. When operating in the U.K., firms must ensure that their e-billing system is compliant with two standards. The first set of standards are set out by Her Majesty's Revenue and Customs (HMRC). These include specific Value-Added Tax (VAT) regulations that all electronic invoices must meet within the U.K. As to the invoice file standard itself, the U.K. has followed the United States in adoption of the Legal Electronic Data Exchange Standard, or LEDES. LEDES are a set of legal e-billing standards developed by the LEDES Oversight Committee (LOC), a non-profit established by legal professionals.

Firms operating or doing business within the U.K. must ensure that their legal e-billing systems comply with both sets of standards. Fortunately, CT TyMetrix, the premier provider if web based legal management solutions for corporate law departments and claims organizations, does just this. In fact, the CT TyMetrix system is currently being implemented by several of the largest companies in the U.K., which will involve the submission of invoices by many of the largest U.K. law firms.

LEDES HISTORY

The LEDES standard was born out of a meeting that took place in 1995 between Price Waterhouse, LLP, and a consortium of legal industry time and billing system and case management system vendors. The accounting firm wanted to convene some of the top vendors in the marketplace to define a standard electronic billing format for use by the legal industry within the U.S. At the time, legal e-billing was just beginning to gain momentum within the U.S. market, and was still relatively unused internationally, which is why the thought leaders decided to create a strictly domestic set of standards. The end goal was to create a set of open standards that do not cater to any one organization or group.

At the time, this group developed two e-billing formats. The first proved to be too complex and was abandoned by the legal industry. The second, however, planted the seed for what would become the first official LEDES format.

This occurred in 1998 when PricewaterhouseCoopers decided to revisit e-billing standards and again convene a consortium of legal industry professionals. The group created a new format based on the 1995 format and named it LEDES 1998. A year later, in 1999, the group reconfigured the format and reintroduced it as LEDES 1998B, which is still used today by some organizations, although it is not fully compliant with some jurisdictional standards.

The LEDES 1998B standard relies on the use of a flat file, much like an Excel spreadsheet. Columns contemplate different data points while rows contain the specific invoicing information. This standard, although practical at the time, did not provide for the flexible functionality that many law firms and legal departments required to efficiently manage more complex tax regulations. That is why in 2000 the LOC ratified a new e-billing standard called the LEDES 2000 format. This format relies on extensible mark-up language or XML, which provides for greater control and flexibility over certain legal e-billing functions. Specifically, the format was intended to better capture information concerning alternative billing arrangements and was the first format approved by the LOC to include data fields for the collection of tax information. In 2005, the LOC rewrote the XML standard to better capture tax and invoicing information that was common in markets outside of the U.S. The LOC relied on industry experts to author this format, including Jane Bennitt and Keith Brown of CT TyMetrix (both now leading industry consultants with Baker, Robbins & Company). The final version of the new standard, LEDES XML 2.0, was approved in 2006. According to the LOC, the new format "changes how the math is calculated in an invoice, includes the ability to itemize complex taxes, bill alternate fee arrangements, credits and debits on a matter, supports multiple vendor tax identification numbers, eliminates non-mainstream e-biling data elements, and creates consistence in the use of terminology." In 2008, the LOC, relying on feedback from international law firms and companies, approved and released LEDES XML 2.1.

Outside of the standards board process in 2004, the U.K. did not begin to draft one until 2004. At the time, a U.K.-based group called the Legal IT Innovators Group (LITIG) proposed an e-billing standard based on the LEDES 1998B format. In 2006, after a series of meeting with the LOC, an international version of LEDES 1998B known as LEDES 1998B-Internatioinal was created. This new format, which relied on the flat file format of LEDES 1998B, is still in use today. Although LEDES 1998B-International does provide some tax-handling capabilities, there are a number of functions that the XML version provides that the flat file does not.

For example, due to the flexible nature of the LEDES XML formats, the XML file can capture taxing information by use of segments rather than having to store tax information on every invoice line. In addition, the XML file supports the need to store a tax in a different currency to the invoice currency. This is typically used for mixed currency situations only, where the invoice is sent between jurisdictions, where it is mandated that the total tax must also be reported in a different currency. Also, the 1998B-International file only allows for one tax to be associated to an invoice line, while the XML file allows for multiple taxes to be associated to a single invoice line. This is required among a number of international tax jurisdictions as well. Although the 1998B-International file allows for a law firm country code to be associated to an invoice line, the XML version specifically requests work location for either a fee or expense line that will be used to verify if tax is required to be billed on the invoice line.

In short, when it comes to an international legal e-billing standard file format, XML is a more robust and extensible format and can better assure accurate and compliant legal e-billing. This is the main reason why the LOC has announced that the 1998B-International format will likely not be modified in the future. Rather, any international submission issues will only be represented in the LEDES XML 2.0 and 2.1 formats.

It is crucial that corporate legal departments ensure their systems are compliant with the two prevailing standards that dictate legal e-billing in the U.K.—the international LEDES standards as well as the domestic HMRC regulations.

TAX COMPLIANCE REQUIREMENTS

In addition to complying with international LEDES standards, legal e-billing systems must also be compliant with jurisdictional regulations, which, even throughout the EU, vary from member state to member state.

Specifically, in the U.K., legal invoicing standards are overseen by the HMRC. Currently it is questionable whether the LEDES 1998B-Internatioinal format even conforms to the HMRC's requirements. However, the LEDES XML 2.0 format has been demonstrated to provide the flexibility to comply with the HMRC regulations by capturing the most detailed data with regard to VAT and other taxes including tax summaries by tax type, tax rate, and tax jurisdiction. CT TyMetrix's system utilizes the LEDES XML 2.0 format.

The following graphics demonstrate some of HMRC's invoice requirements along with information regarding how the LEDES XML 2.0 format is compliant.

XML 2.0 FILE FORMAT

HMRC INVOICE REQUIREMENT	LEDES XML 2.0 FIELD(S)	CT TyMetrix System Note
A sequential number based on one or more series which uniquely identifies the document	<inv_id>	Requires that each invoice have a unique invoice number that has never been used before by the supplier for the client being billed.
Time of supply	<charge_date>	This field is located on each line item within the invoice and identifies the date of each unique service provided.
Date of issue	<inv_date>	This is an invoice-level field and identifies the date this invoice was created/issued by the Supplier.
Name, address, and registration number of supplier	<lf_name>; <lf_address>; <lf_supplier_id>; <lf_id>	The <lf_supplier_id> field designates the tax reg. number of the supplier in the system. That supplier may use <lf_id> to submit invoices against other applicable tax reg numbers of the supplier.
Name and address of person to whom the services are supplied	<cl_name>; <cl_id> and <cl_address> segment	The <cl_name> field identifies the client within the CT TyMetrix system. The cl_id field is utilized where the billed client legal entity name is different to the CT TyMetrix client name. The address segment allows for specific identification of the client address information of the client entity receiving the services.
Description of the services supplied	<inv_desc>	A general description of the invoice. CT TyMetrix has expanded this field to 4096 characters within its database to accommodate UK law firm needs. There is also a similarly sized field at the line item level that allows for a description of the specific service provided on each item.
For each description, the quantity of the goods or the extent of the services. Also the rate of VAT and the amount payable, excluding VAT, expressed in any currency.	<units>; <charge_desc>; <total_amount>; <tax_rate_percent>	The rate of tax (VAT) is associated to the line item by the specific tax type (whose definition specifies the rate) on the line item. The amount of the line item excluding VAT is contained in the file at the line item level.
The gross total amount payable, excluding VAT, expressed in any currency	<inv_total_net_due> or <matter_total_due>	The format supports "multi-matter" invoices and therefore the <matter_total_net_due> field would be used in certain cases. In most instances, these two field totals match.
The rate of any cash discount offered	<matter_perc_shar_fees> and <matter_perc_shar_exp>	
The total amount of VAT chargeable, expressed in sterling	<inv_total_tax>	The <inv_total_tax> field is used when the invoice is created in sterling. In addition, totals are available by particular tax type or VAT at specific rates. If the invoice is in any currency other than sterling, suppliers are instructed to use the <inv_total_tax_other_currency> field to note in sterling the amount of tax due.
The unit price	<units>	This field is unique to each line item in the invoice.
Where a VAT invoice relates in whole or in part to a supply where the person supplied is liable to pay the tax, a relevant reference or indication that the supply is one where the customer is liable to pay the tax.	<inv_desc> and/or <tax type> and/or <tax ID>	Invoice description is a free text field utilized by the supplier to describe the invoice. CT TyMetrix has instructed suppliers to insert "Not a VAT Invoice" or "VAT Invoice" where the supplier deems it applicable. In addition, suppliers may designate for clients the tax type (ex: VAT – Standard Rate" at the line item level and/or within the tax segment.
The letters "GB" as a prefix to the registration number	<lf_supplier_id> and <lf_id>	CT TyMetrix instructs suppliers to include this prefix as required by HMRC. Doing so is normal course of practice.
The VAT registration number, if any, of the recipient of the supply of goods or services and which registration number, if any, shall contain the alphabetical code of the member state in which that recipient is registered	<cl_tax_id>	The CT TyMetrix system currently stores a single tax reg. number of the client. The invoice file might contain a tax reg. number that differs from this number. CT TyMetrix is enhancing its system to display the number contained within the invoice file on the invoice presentment screens. The electronic invoice file containing this information is stored within the CT TyMetrix database.

HMRC INVOICE REQUIREMENT	LEDES XML 2.0 FIELD(S)	CT TyMetrix System Note
Where the supply is an exempt or zero rated supply, a relevant reference or indication that the supply is exempt or zero rated as appropriate	<inv_desc> and/or <tax type> and/or <tax ID>	Invoice description is a free text field utilized by the supplier to describe the invoice. CT TyMetrix has instructed suppliers to insert "Not a VAT Invoice" or "VAT Invoice" where the supplier deems it applicable. In addition, suppliers may designate for clients the tax type (ex: VAT – Exempt" or "VAT – Zero Rated at the line item level and/or within the tax segment.

LEDES2000 FILE FORMAT

HMRC Invoice Requirement	LEDES2000 Field(s)	CT TyMetrix System Note
A sequential number based on one or more series which uniquely identifies the document	<inv_id>	Requires that each invoice have a unique invoice number that has never been used before by the supplier for the client being billed.
Time of supply	<charge_date>	This field is located on each line item within the invoice and identifies the date of each unique service provided.
Date of issue	<inv_date>	This is an invoice-level field and identifies the date this invoice was created/issued by the supplier.
Name, address, and registration number of supplier	<lf_name>; <lf_address> segment; <lf_tax_id>; <lf_id>	The <lf_tax_id> field designates the tax reg. number of the supplier in the system. That supplier may use <lf_id> to submit invoices against other applicable tax reg. numbers.
Name and address of person to whom the services are supplied	<cl_name>; <cl_id> and <cl_address> segment	The <cl_name> field identifies the client within the CT TyMetrix system. The <cl_id> field is utilized where the billed client legal entity name is different to the CT TyMetrix client name.
Description of the services supplied	<inv_desc>	A general description of the invoice. CT TyMetrix has expanded this field to 4096 characters within its database to accommodate UK law firm needs. There is also a similarly sized field at the line item level that allows for a description of the specific service provided on each item.
For each description, the quantity of the goods or the extent of the services. Also the rate of VAT and the amount payable, excluding VAT, expressed in any currency	<units>; <charge_desc>; <total_amount>; <tax_rate>	The rate of tax (VAT) is associated to the line item by the specific tax type (whose definition includes the rate) on the line item. The amount of the line item excluding VAT is contained in the file at the line item level.
The gross total amount payable, excluding VAT, expressed in any currency	<inv_total_net_due> or <matter_total_due>	The format supports "multi-matter" invoices and therefore the <matter_total_net_due> field would be used in certain cases. In most instances, these two field totals match.
The rate of any cash discount offered	<matter_perc_shar_fees> and <matter_perc_shar_exp>	
The total amount of VAT chargeable, expressed in sterling	<inv_total_tax>	The <inv_total_tax> field is used when the invoice is created in sterling. Suppliers using LEDES2000 are advised by CT TyMetrix to only issue invoices in sterling if GB VAT is accounted for on the invoice.
The unit price	<units>	This is a line item field
Where a VAT invoice relates in whole or in part to a supply where the person supplied is liable to pay the tax, a relevant reference or indication that the supply is one where the customer is liable to pay the tax.	<inv_desc> and/or <tax rate>	Invoice description is a free text field utilized by the supplier to describe the invoice. CT TyMetrix has instructed suppliers to insert "Not a VAT Invoice" or "VAT Invoice" where the supplier deems it applicable. In addition, suppliers may designate for clients the applicable tax rate at the line item level to identify those items that are taxed and those untaxed.

HMRC Invoice Requirement	LEDES2000 Field(s)	CT TyMetrix System Note
The letters "GB" as a prefix to the registration number	<lf_tax_id> and <lf_id>	CT TyMetrix has instructed suppliers to include this prefix as required by HMRC. Doing so is normal course of practice.
The VAT registration number, if any, of the recipient of the supply of goods or services and which registration number, if any, shall contain the alphabetical code of the member state in which that recipient is registered	<cl_tax_id>	The CT TyMetrix system currently stores a single tax reg. number of the client. The invoice file might contain a tax reg. number that differs from this number. CT TyMetrix is enhancing its system to display the number contained within the invoice file on the invoice presentment screens. The electronic invoice file containing this information is stored within the CT TyMetrix database.
Where the supply is an exempt or zero rated supply, a relevant reference or indication that the supply is exempt or zero rated as appropriate	<inv_desc> and/or <tax rate>	Invoice description is a free text field utilized by the supplier to describe the invoice. CT TyMetrix has instructed suppliers to insert "Not a VAT Invoice" or "VAT Invoice" where the supplier deems it applicable. In addition, suppliers may designate for clients the applicable tax rate at the line item level to identify those items that are taxed and those untaxed.

The HMRC requires that the total amount of VAT chargeable be displayed on an invoice and be expressed in sterling. Within the LEDES XML 2.0 format, the <inv_total_tax> field is used when the invoice is created in sterling. In addition, totals are available by particular tax type or VAT at specific rates. If the invoice is in any currency other than sterling, suppliers are instructed to use the <inv_total_tax_other_currency> field to note in sterling the amount of tax due.

Where a VAT invoice relates in whole or in part to a supply where the person supplied is liable to pay the tax, a relevant reference or indication that the supply is one where the customer is liable to pay the tax is necessary, according to the HMRC. Invoice description is a free text field utilized by the supplier to describe the invoice. CT TyMetrix ensures its system is compliant with the regulation by utilizing the "invoice description" field, a free text field utilized by the supplier to describe the invoice. CT TyMetrix has instructed suppliers to insert "Not a VAT Invoice" or "VAT Invoice" where the supplier deems it applicable. In addition, suppliers may designate for clients the tax type at the line-item level and/or within the tax segment.

In addition to formatting checks, CT TyMetrix also offers a number of configurable tax-checking rules that can be enabled to perform additional tax verification on incoming electronic invoices.

For invoices that contain tax, the following rules can be enabled to ensure that the invoice adheres to Tax Compliance for invoices being submitted to the client network:

Billed Legal Entity does Not Match Matter Legal Entity – This rule will enforce that the client legal entity being billed (<cl_id>) matches the client legal entity set up for the matter. The client legal entity name can be provided by way of the email alert when the law firm has been added to the matter.

Tax Applied to Line Item is Invalid – This rule will enforce that the tax entries under the tax segment (<tax>) match what has been set up within client network to manage tax verification.

Tax Registration Number Is Not Specified – This rule will enforce that the Tax Registration Number (<lf_id>) for the Law Firm Billing Office is specified.

Work Locations and Tax Jurisdictions Do Not Match- This rule will enforce that the tax jurisdictions for the work locations (<fee_work_location> & <work_location>) match the tax jurisdiction of the invoice (<taxing_jurisdiction>).

Tax Rules Apply and Invoice is Not Tax Compliant – This rule will enforce that an invoice is submitted where tax rules should apply must have tax segments associated to the invoice.

Tax is Not Applied to Line Item – This rule will enforce that every line item on a tax invoice will be assigned to a tax segment on the invoice.

Tax in Other Currency Rule – This rule will enforce where a cross-jurisdictional invoice requires the tax to be stated in a different currency.

It is up to the client to determine which of the above rules will be enabled, as well as determine the action if any of the above rules are not adhered to, whether it be a warning flag or reject the invoice.

Additionally the HMRC requires that the VAT registration number, if any, of the recipient of the supply of goods or services and which registration number, if any, shall contain the alphabetical code of the member state in which that recipient is registered. The CT TyMetrix system currently stores a single tax registration number of the client, but allows for the jurisdiction to be associated to the tax registration number. The invoice file might contain a tax registration number that differs from this number. CT TyMetrix displays the number contained within the invoice file on the invoice presentment screens. The electronic invoice file containing this information is stored within the CT TyMetrix database.

In addition, the HMRC requires access to electronic invoicing systems to view or collect invoice files. CT TyMetrix allows access to be granted by either the law firm who submitted the invoices or by the client who received them. If it is a law firm granting access, the representative from HMRC would be set up to have the ability to view invoices for that firm only. However, if it is the client granting access, the HMRC would be able to view invoices from any supplier of that client.

Finally, the HMRC requires that invoices be stored for six years. The CT TyMetrix system meets this requirement by storing all electronic invoice files indefinitely. This also applies to the data associated with the invoice, including the identification of the individual that uploaded the invoice file, the date and time the invoice file entered the system, the original content of the invoice file, the identification and approval or rejection action of each invoice reviewer, the date and time the invoice was processed by the CT TyMetrix system to the client, and any associated attachments.

FUTURE LEDES FILE DIRECTION

The LOC is fully committed to moving electronic billing forward and, as such, has been working to update the current XML format to include additional enhancements to fully support the global rollout of electronically generated tax compliant invoices in the legal profession.

To this end, the LOC has agreed to a number of enhancements to the current XML 2.0 format which is being released as XML 2.1.

A summary of the major enhancements are as follows:

1. Taxing Jurisdiction (within the Tax Segment) has been enhanced to include Jurisdiction Country and Jurisdiction Locality. This is in relation to jurisdictions such as Canada that not only have a national tax, but also have a provincial tax that needs to be accounted for, and is also applied when defining the fee and expense work locations.

2. Tax on Tax is now accounted for where jurisdictions allow for multiple tax rates to be applied to a single invoice line. This includes an indicator to indicate tax on tax as well as a determination if the tax adds to the value of the invoice or subtracts from it This is required in relation to Withholding Tax.

3. Invoice (Other ISO) now allows for the ISO code and Invoice Amount (Other ISO) for another Jurisdiction to be captured on the LEDES file. This also includes the invoice net due amount.

4. The party who is responsible for paying the VAT. This includes the client name, tax registration number and address information.

5. The party that is being billed on the invoice. This includes the client name, tax registration number and address information.

6. The party that is paying the invoice. This includes the client name, tax registration number and address information.

7. Tax Point Date—This indicates the date at when the responsibility for tax moves between parties and will be used to determine the financial period for when tax is due.

8. Tax status—This will determine if the invoice is or is not a tax invoice.

9. Credit Notes—Additional information will be captured to ensure that the invoice record is treated as a credit note and that the credit note can be related back to an existing invoice.

10. Tax (Other ISO) now allows for the ISO code for the other ISO Jurisdiction to be captured on the LEDES file.

11. The LEDES file will also be able to handle an attachment of a document/image file.

12. Regulatory Statement—This is a completely new segment attached to the invoice segment which replaces the extend header segment, and includes the Regulation_heading and the Regulatory_statement

13. The Matter segment has also been enhanced to include the following:

    a. PO Number

    b. Account Type—to account for third party billing

    c. Enhancements to discounts and matter funds adjustments

By nature of the number of enhancements being made to the XML format, this again goes to show that the extensible nature of the XML file is the only method that will handle the complexity of these requirements.

CT TYMETRIX SYSTEM BASICS

To utilize the CT TyMetrix time-billing system, corporate clients must designate suppliers, or law firms, to submit invoices to them electronically. To do this, each supplier must set up a unique profile using identifiable information including the supplier name, address, city, state or province, country, and tax registration or identification number. The supplier is the only party that can alter this information. Additionally, the supplier can designate which internal staff member will have access to the system.

Law firms can only submit electronic invoices to their clients if the client has granted them access to its network within the CT TyMetrix system. Once a law firm is granted access, the client associates the firm to specific matters. Law firms then must identify the matter they are associated with when submitting an invoice in the future.

It is important to note that law firms create their electronic invoice files in their own time-billing systems, not in the CT TyMetrix system. This information must then be reformatted by the law firm into either the LEDES XML 2.0 or LEDES2000 format. Most of the time this, can be accomplished using the law firm's time-billing system. If not, consultants can provide conversion tool kits. Once the invoice is properly formatted, the law firm submits the invoice to CT TyMetrix by logging in and uploading the file.

The CT TyMetrix 360° system then performs a series of tests on the invoice file to ensure that each invoice conforms to the format requirements, the law firm is correctly identified, the client being invoiced is correctly identified, the law firm is invoicing the client on the correct matter, the invoice number is unique, and that the invoice calculations are correct. The systems allows for the corporate client to configure additional tests, such as validating tax jurisdictions (see previous section). This testing usually takes no more than a few seconds. If the invoice fails these tests and is rejected, the system will automatically e-mail the law firm to notify them of the failure as well as why the invoice failed the tests. The law firm can then cancel the invoice, create a corrected invoice, create a new electronic file, and resubmit it to the system.

Once an invoice passes these tests, one or more client reviewers, as designated by the client, will review the invoice and either accept or reject it. Once the decision is made, the law firm is immediately notified via e-mail.

All invoices are stored on the CT TyMetrix 360° system and are available for viewing by the submitting law firm and the client at any time.

CONCLUSION

Legal professionals are beginning to rely more heavily on electronic invoicing systems. It is crucial that corporate legal departments ensure their systems are compliant with the two prevailing standards that dictate legal e-billing in the U.K.—the international LEDES standards as well as the domestic HMRC regulations. CT TyMetrix's anchor clients with offices and firms in the U.K. have paved the way for legal e-billing across Europe and the globe.

Whereas once the LEDES 1998B-International format may have been an acceptable file format to utilize when creating electronic invoices, it is very likely that this flat format no longer configures to the regulations set out by the HMRC. This is because the LEDES 1998B-International format does not provide the flexibility required to conform with the guidelines—there is not a means to easily translate amounts from one nation's currency to another and there are no means to easily expand and subtract data fields needed to attribute various taxes that are dependent on the type of legal services being provided.

Rather the LEDES XML 2.0 and 2.1 formats, both utilized by CT TyMetrix's legal e-billing system, provides the extensibility that the flat file does not and are the preferred methods of submitting invoices as recommended by the LOC. With a simple click of a button, line items can be expanded, showing the related tax information applicable to that item. This can easily display the tax type, the applicable tax rate for the tax type, as well as the jurisdiction to which the tax type is associated. It can also easily translate currencies from one nation into sterlings, an HMRC requirement.

As the LOC continues to alter and update the LEDES standards (in the case of LEDES XML 2.1), CT TyMetrix will continue to keep its technology at the leading edge to ensure it meets these international standards.

ABOUT THE AUTHOR

Roger Jarman joined CT TyMetrix in May of 2005 and is currently the director of client service for its UK Operations working out of its London office. His responsibilities include support for the UK operation as well as acting as the account executive for BP International Ltd, coordinating activities for the ongoing success of the BP AGILE project. Roger also acts as the international support manager for a number of other globalization implementations such as Credit Suisse, UBS and Morgan Stanley.

Roger has over 22 years of experience in professional services, supporting the needs of many global organizations in the manufacturing, distribution and finance industries. He has also developed, built and managed professional services groups, mainly in the areas of ERP and web based ERP integration.

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