

you work under (mining, telecommunications, pharmaceuticals), the kind of operations that you engage in (trading, manufacturing, services), and the scale of your operations (your turnover, company size, growth expectations) may all impact your taxability.

You can use the classifications feature in Oracle Applications to categorize or classify your first parties and establishments under various classification schemes. For example, you can create a classification scheme called "Operation Type", and define values such as "Trading", "Manufacturing", and "Services", and associate the appropriate value for each of your establishments. You can define another classification scheme called "Size of Operations", and define values such as "Large", "Medium", "Small Scale Industry", and so on.

The businesses or operations that you have might determine how the tax regulatory environment impacts you. Manufacturing operations, for example, have different impacts than trading operations.

In analyzing your operations, you can ask three questions that correspond to the three main classifications of a transaction:

- What do you do? (Transaction)
- What products do you buy or sell? (Product)
- Who are your customers and suppliers? (Party)

What do you do?

Identify and classify the transactions you enter into. For example, do you primarily sell physical goods? If you do, do you manufacture them, or do you buy and sell them without additional manufacturing? Do you sell these goods in another state or province? Do you export these goods? Do you provide or use services? And are these service local only, or are they also overseas?

Use the Trading Community Architecture (TCA) and E-Business Tax to classify and categorize your transactions in a common manner across your organization. You can classify your transactions using a five-level classification scheme that you can choose from on a transaction.

This table illustrates how you can categorize transactions, using a three-level classification structure:

Classification	Level
Purchase	Top (0)
• Purchase for manufacture of goods for sale	1

R12 Payables Implementation Guide

JG Myers



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