

MADRID VAT FORUM 2020

Digital platforms will collect VAT from companies that sell through them since 2021

At the Madrid VAT Forum 2020 congress this change has been addressed, and it has been warned that Brexit will cause many of the current simplifications for intra-Community trade in the tax to cease commercial operations between the United Kingdom and the European Union



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The director of Spanish Vat Services Asociados, Fernando Matesanz - ABC

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Digital platforms that "facilitate" the trade of goods must collect VAT from companies that sell through them and then enter it into the Tax Administration, from January 1, 2021. This has been explained by the director of Spanish VAT Services Associates, **Fernando Matesanz**, during his speech at the Madrid VAT Forum 2020 «Main present and future challenges of the Common VAT System», the congress organized by this firm and Thomson Reuters, which today brought together about 80 tax lawyers in the auditorium of the Press Association of Madrid. In his words, this will be the main change of the 2017/2455 directive, in addition to the fact that the place of VAT

The Madrid VAT Forum 2020 has addressed recent directives on this tax and those that are in progress, the situation of fraud, Brexit, the future of indirect taxation of electronic commerce and issues that have always been the subject of controversy, such as confrontation between the formal requirements and the exercise of the **right to deduct the VAT supported** or the treatment **in the VAT of the holding societies**. The final point was the analysis of the most recent jurisprudence of the Court of Justice of the European Union.

The obligation to collect VAT from digital platforms will affect goods imported from third countries with an **intrinsic value of less than 150 euros**, regardless of whether sales are made by companies established in the EU or outside and distance sales of goods when they are carried out by companies established outside the community territory. A measure that, after exposing it in great detail, the rapporteur considered that he can **"discourage the fight against fraud."**

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Another of the changes that Matesanz has analyzed was the special import declaration, known as the MOSS single mini-window, which now only applies to services and from January 2021 will be extended to remote goods deliveries. This measure will allow sellers not to register in multiple countries, as they may enter VAT on all goods sold in the European Union in the Member State of identification. It will only be possible if the final consumer is domiciled in the importing Member State.

In addition, if the amount of the goods sold does not exceed the threshold of 10,000 euros, they will be taxed at the place of departure and, when it exceeds that threshold, the seller will enter all VAT in his country, using the one-stop system, declaring the applicable rates in each country of destination, and the tax agency will distribute the corresponding amount to each of them.

Distance sale of goods

With regard to distance sales of goods imported from third countries, **the import will be exempt from VAT** and only that of subsequent sales will be passed on. Non-EU sellers may register for the purposes of this tax in a single country and from there they will declare VAT on

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On the other hand, **the deadline for the presentation of the special declaration will be extended from 20 to 30 days** and all B2C services (from a company to a private individual) that they pay at destination will be eligible for it. All these measures "will culminate the harmonization of VAT taxation of electronic commerce of goods and services that began on January 1, 2019", in the words of Fernando Matesanz.

One of the papers that aroused the most interest among the attendees, due to its imminent relevance, was "Consequences and implications in the field of VAT for the United Kingdom's departure from the European Union", given by María Antonia Azpeitia, partner of the Fiscal Department of Baker and MacKenzie. Azpeitia predicted that there will be a complication of VAT in commercial operations between the United Kingdom and the European Union, since the current simplifications for intra-Community trade will no longer apply. In addition, the management of VAT refunds between both countries will be impaired.

A fraud of 137,000 million

The first session of the day was «VAT fraud. Main fraud situations. Effectiveness of the measures taken so far. Future plans. Measures to boost administrative cooperation ». Marcos Álvarez Suso, Deputy Director General of Legal Planning of the Tax and Financial Inspection Department of the Tax Agency, started from the 2017 fraud figure throughout the European Union, estimated at 137.5 billion euros, that is, 11.2 % of the total expected income, to explain the measures that are being carried out at the community level to fight against this crime.

On the other hand, Carlos Gómez Barrero, responsible partner of the area of Indirect Taxation of Garrigues, exposed the complex legislation that regulates the proportion of VAT that the hlinging companies that do not carry out economic activity, but that have shares in others, can be deducted.

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