

VAT is a living tax, always changing, always moving. We help you to anticipate and manage your foreign VAT issues efficiently. Hereafter, you'll find the main evolutions linked to VAT compliance in the European countries.

Where ?	What ?	When ?	Status ? <sup>(1)</sup>	At a glance...
AUSTRIA	marketplaces' sellers VAT obligations	January 2020	ADOPTED	Obligation for digital market places to keep details records on third parties transactions using their platform.
	Tax on digital advertising revenue	January 2020	PROPOSAL	Proposal to levy a 5% tax on digital advertising revenue for taxpayer with turnover higher than 750 million EUR and digital advertising revenue higher than 20 million EUR.
BULGARIA	Waiver of VAT registration threshold for non-resident	January 2020	ADOPTED	Non resident taxpayers shall register for VAT from the first taxable supply. No threshold is applicable.
CROATIA	Reduction of the standard VAT rate	January 2020	CANCELLED	The 1st of January 2020, the standard VAT rate remained at 25 %, no change of the VAT rate.
	New VAT rate	2020	ADOPTED	A new VAT rate of 13 % is created on preparation and serving of food in and out of restaurants.
	Reverse-charge	Not planned	PROJECT	Local reverse charge should be restricted to supplies performed by taxable persons who are not established or VAT registered in Croatia
CZECH REPUBLIC	General Reverse-Charge on hold	January 2020 - June 2022	ADOPTED (waiting for national transposition)	EU granted the authorisation for the reverse-charge mechanism to all domestic transaction above 17 500,00 EUR for a period of two years and a half. No official date of application.
FRANCE	Mandatory electronic invoicing (B2B)	January 2023	PROJECT	Emitted Electronic invoices should require a pre-approval clearance before sending to the client.
	Marketplaces VAT obligation	January 2020	ADOPTED	The Marketplaces shall verify the VAT Status of the foreign merchant hosted (VAT registration, Valid VAT number) and, on tax administration request, block any suspicious supplier. Possible Joint liability.
	Pre-completed VAT return	January 2023	PROJECT	The VAT return (sales and purchases) should be completed from the electronic invoices.
GERMANY	Marketplace VAT liability	October 2019	ADOPTED	Electronic marketplaces have to hold detailed information on third party sellers and collect transactions data. In force since March 2019 for Non-EU based supplier merchant, the scope is extended to EU based supplier merchant starting October 2019.
GREECE	Electronic invoicing & Electronic accounting recording	January 2020	ADOPTED	All businesses maintaining accounting records compliant with Greek Accounting Standards shall issue electronic invoices through MyData application (electronic application from the Tax authority).
HUNGARY	SAF-T	January 2021	PROPOSAL	The NAV will ask taxpayers to provide details on all transactions in order to exchange data with other EU countries.
	Reduction standard VAT rate on hotel	January 2020	ADOPTED	The 1st of January 2020, the standard VAT rate applicable to hotel accommodation has been reduced from 18 % to 13 %.
ITALY	Increase of VAT rate	January 2021	CANCELLED	No VAT rate modification in 2020.
	Reporting obligations for e-commerce platforms	January 2021	ADOPTED	New reporting obligation for e-commerce platforms facilitating distance sales through the use of an electronic interface.
LITHUANIA	Reduction of standard VAT rate	January 2020	CANCELLED	The 1st of January 2020, the standard VAT rate remained at 21 %. No change of the VAT rate.
LUXEMBOURG	Mandatory electronic filing of VAT return	January 2020	ADOPTED	From the 1st of January 2020, all taxpayers must submit their VAT return electronically (online filing or upload of an xml file).
	Recapitulative statement of EU supplies of good and services	January 2020	ADOPTED	Obligation to report all EU transactions (B2B) on a monthly basis.
THE NETHERLANDS	New VAT number for Sole traders	January 2020	ADOPTED	In the Netherlands, registered sole traders shall receive a new VAT number, which must be used for all intra-Community transactions from 1 January 2020
NORWAY	Withdrawal of waiver on small value imported goods for non resident e-sellers	April 2020	PROPOSAL	Non-resident online sellers shipping small value goods (up to NOK 3 000) to private customers in Norway shall be liable to Norwegian VAT. Tax authority will provide a simplified VAT registration process and reporting.
	SAF-T	January 2020	ADOPTED	The 1st of January 2020, the Norwegian Tax Authority introduced on demand SAF-T obligation.

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<b>POLAND</b>	SAF-T to replace VAT return	April 2020 & July 2020	ADOPTED	Taxpayers will no longer have to submit a VAT return. The submission of the JPK (Polish SAF-T) , an xml file, shall be sufficient to comply with local obligations. Large companies will be impacted from April 2020 and the other companies from July 2020.
	New reduced rates	April 2020	ADOPTED	Two reduced rate of 5% and 7 % will apply in order to simplify and eliminate the differences between similar categories of products.
	Split Payment	November 2019	ADOPTED	Since 1st november 2019, split payment mechanism is mandatory for B2B transaction listed in Annex 15 of the VAT act with a taxable amount that reaches 15 000 PLN.
	Individual Bank Account for taxes	January 2020	ADOPTED	From January 2020, taxpayers are required to settle their tax obligation using the Individual Bank Account for taxes held by the Tax Office.
	Registry of taxable persons (RTP)	September 2019	ADOPTED	Database allowing to check the registration of a taxable person. From January 2020, the client will be jointly liable for the VAT of the supplier if the details used for the payment are different than the RTP.
<b>PORTUGAL</b>	Certified Invoicing Software	January 2021	ADOPTED	The obligation to use a Certified Invoicing Software is postponed to January 2021 for non resident companies
	Archiving invoices	January 2020	ADOPTED	starting from 1st January 2020 the non-established entities must obtain a specific authorization to archive paper or e-invoices outside the EU
	Reverse-charge (forestry sector)	January 2020 to December 2022	ADOPTED	starting from 1st January 2020 the reverse charge mechanism is applicable to the supply of goods in the forestry sector.
<b>ROMANIA</b>	SAF-T	End of 2020	PILOT	Resident and non-resident companies will have to provide the ANAF with the details of VAT transactions, electronically.
	Abolishment of Split Payment	February 2020	ADOPTED	From February 2020, the VAT split payment mechanism, which has been applicable in Romania since January 2018 is abolished.
	Reduction standard and reduced VAT rate	January 2020	CANCELLED	The 1st of January 2020, the standard VAT rate remained at 19 % and the reduced rate at 9%.
<b>SWITZERLAND</b>	Electronic VAT return	January 2020	ADOPTED	Electronic filling of VAT returns is mandatory from 1st of January 2020.
<b>UNITED KINGDOM</b>	Making Tax Digital	October 2019	ADOPTED	Non-established companies are now in the scope of the MTD program.
	Brexit	February 2020	N/A	Transitional period until 31 december 2020.
	Split Payment (On Online Sales Only)	N/A	PROJECT	Clients will be required to issue separate payment : the gross amount to the supplier, the VAT to a specific bank account.
<b>EUROPEAN UNION</b>	Launch of the Transaction Network Analysis (TNA)	May 2019	ADOPTED	The new system allows Member States to rapidly exchange and jointly process VAT data, leading to earlier detection of suspicious networks (Carroussel fraud in particular).
	QUICK FIXES	January 2020	ADOPTED (waiting for national transposition)	<ul style="list-style-type: none"> <li>- Call of Stock Arrangements,</li> <li>- Simplification of Chain Transactions,</li> <li>- Simplification on Proof of Transport,</li> <li>- EU VAT number of the client is required (EU delivery).</li> </ul>
	E-Commerce	January 2021	ADOPTED (waiting for national transposition)	<ul style="list-style-type: none"> <li>- New rules on VAT liability for marketplaces,</li> <li>- Extension of OSS to all B2C transactions (services and distance sales),</li> <li>- Creation of I-OSS for non-EU distance sellers,</li> <li>- unique and global B2C transactions threshold of 10 000 EUR.</li> </ul>

<sup>(1)</sup> Status

Project : the proposal has been raised but remains at a project level.

Proposal : a written project to change the law has already been submitted but not adopted.

Adopted : The proposal is/will be soon in force.

Cancelled : the project/measure is cancelled.

Pilot : the project is at a test level.

Please note that the information above are a non exhaustive photography, provided at a given time.

For any further information, please contact us :

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