

# Tiberghien

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## What do the deferral measures for VAT entail? Do specific formalities need to be completed for this?



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Two deferral measures are provided for VAT. Firstly, an automatic postponement is provided for submitting the periodic VAT returns, the intra-Community declarations and the annual customer list. Second, provision is made for a deferral of payment of VAT. Both deferral measures are granted automatically, so that no special conditions or formalities have to be met.

Deadlines for submitting periodic VAT returns and intra-Community declarations:

- February 2020 declaration: deadline extended to April 6, 2020
- March 2020 declaration: deadline extended to May 7, 2020
- First quarter 2020: May 7, 2020
- April 2020 declaration: June 5, 2020

**Exception** : VAT taxpayers who want to benefit from the accelerated VAT refund of their VAT credit must have submitted their VAT return for February 2020 by 3 April 2020 at the latest and have submitted the application for a refund. The VAT credit accrued up to and including 29 February 2020 will in principle then be repaid no later than 30 April 2020.

The deadline for submitting the annual customer listing is extended to April 30th 2020. If you stop put your activities, you must return no later than the end of the fourth<sup>th</sup> month following the termination of your subject to VAT activities filing.

The automatic deferral of VAT payment means that VAT taxpayers have two months longer to pay the VAT without being charged fines or interest. The deadlines for this are extended as follows:

- February 2020 monthly declaration: extension until 20 May 2020
- March 2020 monthly declaration: extension until June 20, 2020
- Quarterly return 1st quarter 2020: extension until June 20, 2020
- April 2020 monthly declaration: extension until 20 July 2020

It is important to remember that a deferment of payment of VAT does not mean an adjustment. In other words, the postponement of payment of the VAT resulting from the declaration for February / March / first quarter 2020 to 20 May or June 2020 - instead of 20 March and 20 April 2020 respectively - will definitely still have to be paid. . This debt is not waived.

If, after this postponement, you are still unable to pay the VAT on time for February / March / first quarter 2020, the option to request additional postponement will be provided. This must be done by submitting a reasoned request to the Regional Collection Center (RIC) competent for the zip code of your place of residence (natural person) or registered office (legal person). A standard form is available for this on the FPS Finance website (click [here](#) ).

If you have any questions about this topic, please contact the authors of this article or via [covid19@tiberghien.com](mailto:covid19@tiberghien.com) .

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