

European Union – Switzerland - Norway

Import VAT Deferral – Which countries implemented a deferral mechanism?

General rule: VAT is due at the moment the transaction takes place. In case of import, VAT is due at the moment the goods are imported.

Incentive: The existence of a VAT import deferral mechanism allows the importer to delay the payment of VAT typically till moment of the issuance of the VAT return. Advantage being that no cash payment is required.

Status per Aug 17, 2020.

More info for each country will be gradually completed.

Country	Available	Link
Austria	No	N/A
Belgium	Yes	Link
Bulgaria	Yes for major investment projects	Link
Croatia	Yes	
Cyprus	No	N/A
Czech Republic	Yes	
Denmark	Yes	
Estonia	Yes	
Finland	Yes	
France	Yes	Link
Germany	No	N/A
Greece	Yes for investment goods	Link
Hungary	Yes	
Ireland	No (planned with Brexit)	
Italy	No	
Latvia	Yes	
Lithuania	Yes	
Luxembourg	Yes	
Malta	Yes	
Netherlands	Yes	Link
Poland	Yes	Link
Portugal	Yes	
Romania	Yes	
Slovakia	No	N/A
Slovenia	No	N/A
Spain	Yes	Link
Sweden	Yes	
United Kingdom	No (planned with Brexit)	Link
Switzerland	Yes	
Norway	No	N/A