

Upcoming changes in 2021 (or later)
in European Union / Norway / Switzerland / UK

Update February 8, 2021

Disclaimer: List may not be complete yet and will be further completed

Legislative changes not included in this overview and available in another newsitem:

- **VAT rate changes** as of Feb 1, 2021, click [HERE](#)
- Implementation in the EU Member States of the EU **E-Commerce VAT Directive** per July 1, 2021. The overview can be found [HERE](#)
- Brexit related regulations, notices, guidances, etc For all **Brexit** news, click [HERE](#)
- For an overview of the **VAT registration thresholds**, click [HERE](#)

Country	Status	Measures	Link
European Union	Approved	COVID-19: VAT Relief on Vaccines and Test Kits for EU hospitals, medical practitioners and individuals till December 31, 2022. Following countries introduced 0% VAT rating on Vaccines, click Link	Link
Austria		The tax deferrals limited until 15 January 2021 will be extended until 31 March 2021. The measure not to charge deferral interest and late payment surcharges is also extended until 31 March 2021	Link
Belgium			
Bulgaria			
Croatia		Postponed accounting for importation via the VAT return, threshold to apply VAT cash accounting method increased The threshold for the application of the VAT cash accounting scheme has been increased from the previous HRK 7.5 million to a new threshold of HRK 15 million. QR Code as a mandatory invoice element from 2021	Link Link Link
Cyprus			
Czech Republic	Proposal	COVID-19: Deferral of VAT payments and waiver of interest for impacted taxpayers	Link

		Restrictions on the application of VAT on real estate rental from 1 January 2021	Link
Denmark			
Estonia			
Finland			
France	Draft	<p>(1) Implementation of a French VAT Group (Article 45 of the Draft Finance Bill for 2021) – entry into force as of January 1st, 2022 for an effective application on January 1st, 2023</p> <p>(2) Clarification of the VAT rules applicable to complex transaction (Article 9 of the Draft Finance Bill) – measures applicable as of January 1st, 2021</p> <p>(3) Other VAT and indirect tax measures</p> <p>Proposals for the implementation of compulsory electronic invoicing as of Jan 1, 2023</p> <p>Creation of a VAT group regime as of Jan 1, 2023</p>	Link Link Link
Germany		Updated preliminary VAT return form for 2021	Link
Greece		Mandatory e-books and e-invoicing as of April 1, 2021	Link
Hungary		From 1 January 2021, reporting obligations will also include invoices issued for domestic B2C transactions in addition to invoices relating to intra-community supplies and exports. In case of self-billing, the customer has the reporting obligation.	Link
Ireland		<p>Introduction of a fiscal representative for non-EU VAT registered businesses with poor tax compliance record</p> <p>Postponed VAT accounting for imports as of Jan 1, 2021</p>	Link Link
Italy		<p>Cross-Border E-invoicing may be implemented as of 2022. Esterometro will be no longer applicable</p> <p>Introduction of Plastic Tax as of July 1, 2021</p> <p>Stamp duty on electronic invoices</p>	Link Link Link Link
Latvia			

Lithuania		Change to VAT refund process effective 1 January 2021	Link
Luxembourg			
Malta			
Netherlands			
Poland	Approved	Implementation of SLIM package as of Jan 1, 2021	Link
	Draft	VAT grouping in Poland (most likely) as early as 2021? – Draft law available in the VAT Committee document?	Link
	WIP	E-Invoicing & Real Time Reporting (Optional as of July 1, 2021 – Mandatory as of 2023)	Link
Portugal		Portuguese Government has postponed the mandatory ATCUD code (or Validation-Sequential number code) on invoices including electronic XML invoices to 1 January 2022. QR code regulation starts from 1 January 2021. All the invoices issued from that date must contain a two dimensional bar code (QR Code). This code will include almost all the invoice information that must be reported. Electronic invoicing to public entities mandate (b2g e-invoicing) will be parallel to this regulation. It is important that QR code must appear on all the invoices issued for public procurement. Taxpayers' ERP/accounting systems must be technically ready for all of these changes in 5 weeks.	Link
Romania			
Slovakia		Possibility to correct the tax base and related VAT for uncollectible receivables as of Jan 1, 2021	Link
Slovenia			
Spain		Implementation of Digital, Financial Transaction and a Plastic Tax.	Link
		Changes to effective use and enjoyment rules for services to Canary Islands, Ceuta, and Melilla	Link
		Extension of the SII Scope from 2021 – new fields for sales of goods in consignment	Link

Sweden	Proposal	Reverse charge for value added tax (VAT) regarding mobile phones, integrated circuits, game consoles, tablets, and laptops; this reverse tax liability would apply only when the total tax base for sales of such goods exceeds SEK 100,000 (proposed effective date of 1 April 2021)	Link
United Kingdom		<ul style="list-style-type: none">• March 1: Domestic reverse charge on construction services• March 31: Repayments of deferred VAT• March 31: Reduced VAT rate for hospitality, holiday accommodation and attractions expires• April 1: End of the MTD transition period	
Switzerland		Electronic VAT Return Filing From January 2021	Link
Norway		(1) Changes on the determination of tax point for VAT purposes for the construction and shipbuilding industry as from January 1th 2020, (2) Covid-19 measure - reduced VAT rate, (3) Transition rule in connection with the abolishment of the NOK 350 threshold Norway SAF-T digital filing replaces VAT return 2022	Link Link