



VAT NEWS

Practical details of the changes taking place on 1 January 2022:

- Implementation of postponed accounting of import VAT
- Suppression of the current Inrastat return (DEB) and new reporting obligations for intra-Community flows

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❖ Postponed accounting of import VAT

- Import VAT will be self-assessed on the monthly VAT return
- Compulsory rule for all taxpayers identified for VAT purposes in France
 - Therefore, no more payment of VAT to customs authorities, except in specific cases
 - However, no change for the potential customs duties
 - Import VAT will be deducted in the same month as the month of VAT collection
- The online declaration will be pre-filled with the amount of import VAT based on the data transmitted by the customs authorities, and will be available from the 14th of the month following that of the operations
 - The company must confirm the pre-filled amounts
- New deadline for the submission of the VAT return for importers: 24th of the following month

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❖ Postponed accounting of import VAT

- New lines on the 2022 VAT return, which will be pre-filled:
 - For the taxable amounts of imports subject to VAT
 - For the taxable amounts of VAT exempt imports (fully pre-filled from 2023 onwards)
 - For the VAT amounts, by rate, corresponding to imports subject to VAT

- The pre-filled amounts on the VAT return for a month M take into account customs declarations that have obtained a date of BAE (electronic status of the customs declaration “Bon à Enlever”) during that given month M
 - In the event of an invalidation or correction, the company may have to either modify the pre-filled data, or correct the declaration for month M, or regularise the declaration on a later month, depending on the date of the event

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❖ New reporting obligations for intra-Community flows

- The current Intrastat return (Déclaration d'Echanges de Biens, which constitutes one single document for both statistical and tax purposes) is abolished in favour of two separate documents:
 - The response to a statistical survey (Intrastat return stricto sensu)
 - The VAT recapitulative statement (EC sales List)

- The response to a statistical survey
 - Companies concerned will receive, in December 2021, a letter by post (lettre avis), third-party agents an e-mail from the competent office, informing them of their obligation to respond to such survey
 - In principle, there should be no significant change in the target population compared to that subject to the current DEB obligation

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- ❖ New reporting obligations for intra-Community flows
 - The VAT recapitulative statement
 - Only tax information to be provided for intra-Community supplies (equivalent to the existing EC sales List for services, Déclaration Européenne des Services in France)
 - Practical details
 - Modification of the DEB WEB portal distinguishing between the two types of documents
 - Monthly reporting of both documents, even if there are no flows
 - New data to be entered in the statistical reporting compared with the current DEB (client identification number and origin of products requested for regime codes 21 and 29) and modification of the transaction type codes
 - The VAT recapitulative statement can be pre-filled, if possible, on the basis of the statistical response