



# VAT in the Digital Age (ViDA)

Digital reporting requirements, e-invoicing and central VIES

14.03.2023, VEG

# What does the proposal do?

- Mandatory transaction-based Digital Reporting Requirement (DRR) for intra-Community transactions replacing monthly/quarterly recapitulative statements
- Similar pattern for reporting of domestic transactions but optional for Member States
- E-invoicing becomes the default system for issuing invoices
- Central database for the exchange of information between Member States on intra-Community transactions (central VIES)

# DRR for intra-Community transactions

- Enters into force in 2028
- Replaces VIES – No overlapping of systems
- E-invoicing mandatory for transactions covered by the reporting obligation
- Same transactions and taxpayers that were covered by the VIES reporting
- Only a subset of data from the e-invoice to be reported
- Data format will be European standard or other interoperable formats
- Reporting by supplier and acquirer

# DRR for domestic transactions

- Optional for Member States
- New reporting requirements will have to follow the features of the DRR for intra-EU transactions
- Existing reporting requirements will converge to the EU DRR by 2028
- Data formats: European standard allowed in all reporting systems

# E-invoicing

- E-invoices need to be in a structured electronic format
- E-invoices mandatory for transactions covered by a reporting obligation
- Member States may impose e-invoicing for transactions not reported
- Acceptance of European standard

# DRR for intra-Community transactions

## Administrative cooperation

- Creation of a new database: central VIES
- Taxable persons only report to their national tax administration
- Data on cross-border transactions transmitted to central VIES database by national tax authorities
- Data format based on European standard
- Cross-checking of reported supplies and acquisitions

# Thank you



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