

## 04-2021

30/04/2021 - Brexit: EU-UK Trade and Cooperation Agreement

The Council of the European Union has recently approved the Trade and Cooperation Agreement between the EU and the UK, which aims to ensure a level playing field in areas such as VAT and customs. This Trade and Cooperation Agreement has now been published in the Official Journal of the European Union (L 149) on 30 April 2021 for an entry into force on 1 May 2021. The Trade and Cooperation agreement has been provisionally applied as of 1 January 2021.

30/04/2021 **Frankreich** - Registration Services for One Stop Shop and Import One Stop Shop Schemes

The One Stop Shop (OSS) and the Import One Stop Shop (IOSS) VAT schemes will become operational, in France, as from 1 July 2021. In this context it has been announced that, as from 22 April 2021, qualifying taxable persons may start to register for these schemes and such registration will become effective on the first day of the quarter following the registrant's request.

28/04/2021 **Tschechien** - COVID-19 Crisis: VAT Waiver on Certain Goods

The waiver of VAT on respirators, certain diagnose devices and vaccines has been extended to all types of supplies of these goods, including imports and intra-community acquisitions. In this context, the VAT is waived on (i.) certain respirator supplies and (ii.) on certain diagnostic devices and vaccines, until 3 June 2021 and until 31 December 2022, respectively.

Since measures concerning Covid-19 are rapidly changing, this article is for information purposes only. Any companies intending to act upon this article should first contact us for specific advice concerning these elements.

28/04/2021 - COVID-19 Crisis: VAT and Customs Duties Relief

Considering the ongoing COVID-19 pandemic crisis, the European Commission announced the extension of the relief of customs duties and of VAT on the import of medical devices and protective equipment until 31 December 2021.

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#### 28/04/2021 **Belgien** - COVID-19 Crisis: Extension of Tax Measures

Belgium has announced the extension, until 30 June 2021, of several tax measures due to the ongoing pandemic crisis, such as the application of the 6% VAT rate on the supply of face masks and hydroalcoholic gels and the reduction of the interest rate applicable to outstanding VAT, customs and excise duty debts to 4% (or to 8% on certain cases) for late payments.

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#### 23/04/2021 **Belgien** - COVID-19 Crisis: Reduction of the Amounts for Domestic VAT Refund

Belgium announced a reduction of the minimum amounts for requesting a VAT refund, in order to support the liquidity of the companies, such as to 50 EUR instead of 245 EUR, when a refund is requested in the periodic VAT declaration relating to the last reporting period of the calendar year.

Such reduced minimum amounts apply as from 1 April 2021.

Furthermore, the measures in place that allow additional payment periods and exemption from default interests and remission of fines for late payment to support companies affected by the COVID-19 pandemic are extended until 30 June 2021.

Also, Belgium decided to postpone the application of the Circular 2020/C/44 regarding the special VAT scheme for travel agents until 1 January 2022.

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#### 23/04/2021 - European Court of Justice, "Finanzamt für Körperschaften Berlin", Case C-868/19 - Application of VAT Grouping to Partnerships

The ECJ has ruled that the article 11 of the Council Directive 2006/112/EC and the principles of legal certainty, proportionality and tax neutrality, should be interpreted

as meaning that a national legislation should not subject the possibility for a company to form a VAT group with the controlling company of a partnership to the only condition that the partners of the partnership are only persons who are financially integrated into the controlling company's undertaking.

#### 23/04/2021 **Polen** - Government Adopts E-Commerce Package

The Polish government announced the adoption of the EU VAT e-commerce package, which foresees, among others, the introduction of the following measures as from 1 July 2021:

- Abolishment of the current import VAT exemption for goods in small consignments of a value below 22 EUR;
- Extension of the mini one-stop shop (MOSS) system to a broader one-stop shop (OSS) system, which will also include intra-Community distance sales of goods and services;
- The threshold for VAT registration in the country of arrival of the goods, will be decreased to 10 000 EUR for distance sales of goods (B2C transactions).

#### 23/04/2021 - European Court of Justice, "Grupa Warzywna", Case C-935/19 - Assessment of Additional VAT Liability Due to Incorrect VAT Deduction Despite VAT Return Correction

The ECJ has ruled that the article 273 of Directive 2006/112/EC and the principle of proportionality, must be interpreted as precluding national legislation which imposes, on a taxable person who has wrongly classified a transaction subject to VAT, where the transaction was in fact VAT exempt, a penalty equal to 20% of the overestimated amount of the VAT refund unduly claimed.

#### 23/04/2021 - European Court of Justice, "SK Telecom", Case C-593/19 - Roaming Services are Subject to the Effective Use or Enjoyment Rule

The ECJ has ruled that the Point (b) of the first paragraph of article 59a of the Council Directive 2006/112/EC, should be interpreted as meaning that roaming services supplied by a mobile phone operator to its customers, in a certain Member State where these customers are temporarily staying must be considered to be "effectively used and enjoyed" within the territory of that Member State, for the purposes of that provision, despite both the mobile phone operator and its customers are established or are residents in a third country.

The exercise of such an option by the Member State has the effect of avoiding the non-taxation of those services within the European Union.

#### 23/04/2021 **Isle of Man** - COVID-19 Crisis: Request Alternative Arrangements To Pay VAT

The Treasury has recently announced that taxpayers that wish alternative arrangements to pay VAT, may contact the Debt Management Unit.

In addition, according to the deferral scheme adopted by the government in 2020, taxpayers have until 21 June 2021 to agree on a payment plan to pay the VAT relating to February, March and April 2020.

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#### 15/04/2021 **Italien** - Registration Services for One Stop Shop and Import One Stop Shop Schemes

The Italian Tax Authorities announced that, as from 1 April 2021, qualifying taxable persons can register for the One Stop Shop (OSS) and for the Import One Stop Shop (IOSS) VAT schemes. These schemes will be operational as from 1 July 2021.

#### 15/04/2021 **Belgien** - New VAT Rules on E-Commerce

On 1 July 2021 will come into effect, in Belgium, the recently adopted bill concerning the implementation of the new VAT rules regarding e-commerce.

#### 15/04/2021 **Niederlande** - New VAT Rules on E-Commerce

Netherlands has recently adopted a bill that implements some EU VAT Directives on electronic trade, namely the Council Directive 2017/2455 (concerning certain VAT obligations and distance sales of goods), the completion of the EU Directive 2018/1910 (concerning VAT for cross-border trade), the Directive (EU) 2019/1995 (concerning distance sales of goods and certain domestic supplies of goods). These rules will become effective on 1 July 2021.

#### 15/04/2021 **Italien** - VAT Grouping Regime

The Italian tax authorities have recently clarified that the supplies of goods and services performed between a head office and its branch are relevant for VAT purposes (i.e. are not outside the scope of VAT), where any of these entities is part of a VAT group, insofar as the link between an entity and its VAT group prevails on the link between the head office and its branch.

#### 08/04/2021 **Ireland** - One Stop Shop and Import One Stop Shop Schemes

Revenue confirmed that, from 1 April 2021, the eligible business may opt to register for the new One Stop Shop (OSS) and for the new Import One Stop Shop (IOSS) in advance of the go-live date of 1 July 2021.

Revenue also emphasized that these new schemes will apply to certain supplies between taxable persons and private customers that are performed within the European Union, and provided that the respective requirements are met.

In this context, EU companies shall register for these schemes in the country of establishment, on the other hand non-EU companies may register under the OSS regime in any Member State and in the IOSS regime they must register indirectly through the appointment of an intermediary, unless there is a mutual agreement between the EU and the non-EU country where such company is established.

#### 08/04/2021 **Italien** - COVID-19 Crisis: Electronic Storage and Transmission of Data

The Italian Tax Authorities have amended the rules regarding the implementation of the electronic storage and transmission of data on daily considerations due to the COVID-19 crisis. Only as from 1 October 2021, the qualifying taxable persons will be required to transmit relevant data to the tax authorities using the latest version of the electronic transmission system.

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#### 08/04/2021 **Slowakei** - COVID-19 Crisis: VAT Waiver on Respirator Supplies

The waiver of VAT on certain respirator supplies has been extended until 30 June 2021.

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first contact us for specific advice concerning these elements.