

## 01-2020

24/01/2020 **Pologne** - Additional requirements regarding SAF-T

Additional requirements regarding SAF-T (Standard Audit File for Tax) called in Poland “JPK\_VAT with the VAT statement” will be effective from 1st April 2020 for large businesses and from 1st of July 2020 for medium-sized, small and micro-enterprise.

JPK\_VAT is an electronic document that will consist of two parts. It will include both VAT records (a set of information on purchases and sales, which results from the company's VAT records for a given period), as well as a VAT declaration. It will replace the monthly and quarterly declarations in Poland and companies will have to issue all their information in a single file.

24/01/2020 **Grèce** - VAT suspension on building activities

The Public Revenue Authority has recently released clarifications about the suspension regime of VAT in building activities, notably refining that:

- The suspension regime is optional.
- Applicants must comply with all requirements before applying for the suspension regime.
- The tax authorities are obliged to accept the suspension regime if the applicant files all required forms and documentation.
- For the full period in which the suspension regime applies, the right to deduct input VAT by the applicant is suspended.
- The tax authorities have 10 days to issue a decision counting from the reception of the forms and documentation. A decision confirming the suspension is valid until 31 December 2022.

20/01/2020 **Luxembourg** - Super-reduced VAT rate

The Budget Law for 2020 foresees the application of a super-reduced VAT rate of 3% for services provided by writers, composers and performers in the exercise of their professions.

20/01/2020 **Italie** - Reduction of the legal interest rate

The Italian Tax Authorities have recently clarified that, as from 1 January 2020, the legal interest rate applied is 0,05% per annum (previously was 0,08%).

#### 20/01/2020 **Pologne** - VAT rates

As from 1 April 2020, the 5% and 8% reduced VAT rates will become applicable to the following products:

- The 5% VAT rate will become applicable to bakery, confectionery products, printed books, e-books, tropical and citrus fruits.
- The 8% VAT rate will become applicable to newspapers, specialist periodicals and numerous unprocessed spices.

Moreover, the VAT rate for supplies of sea food will be 23%.

#### 20/01/2020 **Italie** - Clarifications provided regarding the reporting obligations for e-commerce platforms

Law Decree No. 34 of 30 April 2019 foresees special reporting obligations for taxable persons facilitating, through the use of an electronic interface distance sales of imported goods or distance sales of goods within the European Union.

In this context, the Italian Tax Authorities have recently clarified that it is understood by “facilitating” the entity which plays a role (i.) in the determination of the conditions applicable to the transactions performed through the platform, or (ii.) in the collection of the payment of the goods purchased or (iii.) in the management of the orders received or of the goods delivered. In addition, the Italian tax authorities also clarified that an entity will not be “facilitating” the use of electronic interface, if it is only managing the software that manages virtual stores.

#### 20/01/2020 - Commission Implementing Regulation 2020/21

Under the recently issued Commission Implementing Regulation 2020/21, Member States can publish on their web portal the VAT rates applicable to telecommunication, broadcasting and electronically supplied services which are subject to the mini-one-stop-shop (MOSS) reporting regime.

In addition, as from 1 January 2021, the scope of the MOSS reporting regime, will also include distance sales of goods and other supplies of services to final customers.

#### 20/01/2020 **Pologne** - VAT quick fixes

Considering that Poland has not transposed the quick fixes for the national legislation within the deadline established by the EU, the Polish Minister of Finance clarified that between 1 January 2020 and the entry into force of the EU Directive 2018/1910 a taxpayer may apply either the rules foreseen in this Directive or the Polish rules in force, as long as the taxpayer follows only one set of rules, either the EU or the domestic rules can apply.

#### 10/01/2020 **Italie** - Tax Measures - Clarifications provided

Law No. 157 of 19 December 2019 introduces several VAT impact measures, highlighting the following:

- Electronic invoices communicated to the Italian Tax Authorities will be kept saved for 8 years following the year of submission;
- The prohibition for qualifying healthcare professionals or entities to issue electronic invoices has been extended until 2020;
- The application of reverse charge mechanism has been extended to supplies of services under qualifying contractor and subcontractor contracts;
- Pre-filled forms for sales and purchases VAT ledgers and quarterly VAT calculations will be made available on the Italian Tax Authorities website for supplies to be carried out as from 1 July 2020;
- Amendments to the payment periodicity for the annual stamp duty due on electronic invoices:
  - biannual if not exceeding the 1 000 EUR;

quarterly if exceeding the 1 000 EUR.

#### 10/01/2020 **Bulgarie** - Calculation of taxable turnover - Clarifications

The National Revenue Agency clarified that, when two or more entities are carrying out an activity in the same commercial place, the turnover generated by all the entities involved in the last 12 months should be taken into account when calculating the turnover for mandatory VAT registration (threshold of 50 000 BGN).

10/01/2020 **Pologne** - Polish Minister of Finance's opinion on the split payment mechanism

Following the introduction of the mandatory split payment mechanism, the Polish Minister of Finance has released his opinion on the following aspects:

1. If a taxpayer does not use the split payment mechanism when mandatory, expenses are not to be considered deductible; moreover that
2. Payments in currencies other than Polish zloty does not exempt the acquiree from the obligation to apply the split payment mechanism.

10/01/2020 **Italie** - Budget Law for 2020 – VAT Rates

The 2020 Budget Law entered into force as of 1 January 2020 and foresees the introduction of the following main measures:

- As from 1 January 2021, the standard VAT rate of 22% will increase to 25%;
- As from 1 January 2022, the standard VAT rate will increase to 26.5%;
- As from 1 January 2021 the reduced VAT rate of 10% will increase to 12%.

03/01/2020 **Italie** - Clarifications provided regarding the retail export scheme

The Italian Tax Authorities have recently clarified that travellers, who are not taxable persons and are not resident in Italy (however they must be in another EU Member State), may avoid the remittance of VAT on the purchases of goods when the following conditions are met:

- The goods will be transported to a third country in the personal luggage;
- The goods are for a personal use;
- The total amount of the goods is higher than 154,94 EUR.

03/01/2020 **Grèce** - Reduced VAT rates applicable to five Greek islands

Through ministerial decision, the application of the reduced VAT rates to the five islands Leros, Lesbos, Kos, Samos and Chios has been extended until 30 June 2020.

03/01/2020 **Italie** - Clarifications provided regarding the VAT treatment of vouchers

The Italian Tax Authorities have recently clarified that the qualification of a voucher as a single-purpose voucher or as a multiple-purpose voucher depends on whether the applicable VAT treatment of the goods or services to which the voucher concerns is already known at the time of issue, such as the place and nature of supply, the quality and quantity of the goods or services supplied and the VAT rates applied.

03/01/2020 **Italie** - Clarifications provided regarding VAT deregistration

The Italian Tax Authorities have recently clarified that a taxable person can deregister and cancel its VAT number, only upon all obligations deriving from its sales and purchases have been duly performed and completed, such as the payment or the issuance of invoices.

03/01/2020 **Italie** - Clarifications provided regarding the VAT grouping regime

The Italian Tax Authorities have recently clarified that in the frame of a VAT grouping regime, despite the respective representative has the largest responsibility, all members are jointly and severally liable for the VAT debts, penalties and interests which result from an audit or assessment of the Italian tax authorities.