Global Indirect Tax Headlines

2 October – 16 October 2020

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Corona: Global

Managing the impacts of COVID-19

Companies on a global level are faced with the effects of the globally spreading Coronavirus (COVID-19).

The current situation poses huge challenges regarding labor issues, personal data processing, public health, contracts, corporate governance, tax obligations and sanctions-related matters. This raises substantial questions and concerns from a tax and legal point of view.

Our experts from WTS Global have collected information and advice on managing the impact of COVID-19 in their home markets. We are pleased to offer you a bundled overview on over 35 countries here.

We remain entirely at your disposal for further advice and guidance to support you in professional challenges you might currently face.

Australian Government appoints $3.6m to mandate e-invoice adoption

The Australian Government has announced a new digital business plan to drive Australia's economic recovery. The plan assigns nearly $800 million AUD towards enabling businesses to take advantage of digital technologies to grow their businesses and create jobs.

One key element of the digital business plan includes $3.6 million towards mandating the adoption of electronic invoicing by 1 July 2022 for all Commonwealth government agencies.

VAT refund application form for non-resident businesses

The Bahrain National Bureau for Revenue released a value added tax (VAT) refund application form for use by non-resident businesses in requesting a refund of VAT.

Subject to certain requirements, non-resident businesses that are not registered for VAT in Bahrain may file a claim for a VAT refund. The deadline for submitting VAT refund claim applications (with all supporting documents) is within three months from the end of the year when the VAT was due (e.g., by 31 March 2021 for the year ending 31 December 2020).

Electronic invoicing (e-invoicing) by 2025

Electronic invoicing (e-invoicing) and certified solutions can increase efficiency and help address value added tax (VAT) evasion, but can also entail additional costs for businesses.

It is anticipated that e-invoicing will be the norm in Belgium by 2025.

An invoice is, and will remain, an essential document within the economy. This applies for legal, accounting, and tax purposes. As a general rule, a VAT-taxable trader must issue an invoice for every non-VAT-exempt supply of a service or good to a customer that is not a private person (taking into account that some exceptions may exist).

While there can be no objections to combating VAT fraud or arguments against requiring a certain transparency in transactional data, a proliferation of national regulations leads to additional burdens on businesses. These include, for example, building the necessary interfaces with a regulated data transmission system; reconciling the accounts with the invoices generated by the government's invoicing system; and declining the right to deduct VAT if invoices are not issued in accordance with the regulated invoicing system.

Entrepreneurs will need to check in each country where they have a business as to whether there are specific regulations for the issuing and storage of invoices. This evolution, to a certain extent, goes against the trend of standardization and harmonization of invoicing within the EU and creates additional challenges for multinational companies with regard to the centralization and outsourcing of their invoicing, accounting, and reporting.

It is however to be expected that with the accelerated digitization of the society and business environments, e-invoicing will become more important, and more transparency in economic transactions will be required. By 2025, e-invoicing will therefore be expected to be the norm in Belgium.

Bulgaria Clarifies Temporary Extension of Reduced VAT Rate to Books

Bulgaria's National Revenue Agency (NRA) has published a clarification on the extension of the reduced 9% VAT rate to books. The rate was temporarily extended to books and certain other supplies with effect from 1 July 2020 to 31 December 2021.

The clarification provides that the 9% VAT rate applies for books supplied on physical media, supplied electronically, or both, including textbooks, cognitive books and teaching aids, children's illustrated books for drawing or coloring, and printed or handwritten music. The reduced tax rate does not apply to publications that are wholly or mainly intended for advertising, or for publications that are wholly or mainly composed of video content or audio-music content, which are subject to VAT at the standard 20% rate. Further, the reduced rate does not apply for paper books without content (i.e., notebooks), posters, maps, brochures, leaflets, board games, puzzles, or books that are considered antiques.

Lastly, the clarification provides that the reduced tax rate for books applies to deliveries/sales in Bulgaria, imports to Bulgaria, and intra-community acquisitions, and where the service of providing books electronically is considered performed in Bulgaria.

China e-invoice trials underway

China has launched last month a series of electronic invoice trials to update the existing fapiaos paper-based government controlled system. Also known as the Golden Tax System. Initially, this will be in Anhui, Jiangsu and Zhejiang. This will be extended to further provinces in early 2021.

Fapiaos are produced on government approved software with unique invoices numbers which are registered with the Chinese Tax Bureau. This covers both VAT fapiaos, which give the right to deduct input VAT, and general fapiaos which serve only as evidence of payments for sales.

Danish Tax Board rules Danish data center does not create a permanent establishment for nonresident company

The Danish Tax Board has ruled that a data center in Denmark, owned and operated under a hosting agreement by a Danish company, does not constitute a permanent establishment (PE) of a nonresident group company for Danish corporate tax or value-added tax (VAT) purposes. The ruling confirms similar rulings of the Tax Board from 2015 and 2016.

Ecuador Guidance on VAT Registration, Declaration, and Payment by Non-Resident Digital Service Providers

Ecuador's Internal Revenue Service (SRI) has published guidance on VAT Registration, Declaration, and Payment by non-resident digital service providers in Ecuador as per Resolution No. NAC-DGERCGC20-00000055 of 4 September 2020, including registration forms for non-resident natural persons and companies, as well as forms for updates, suspension, and cancelation of registration. The guidance is mainly provided in Spanish, although an English-language guide is provided as well.

The guidance also includes the registry of digital service providers as of 10 September 2020 (PDF format and XLS format), which contains over 400 entries, including registration status. According to the registry, no providers have registered for the purpose of Ecuador's new rules for VAT on digital services and, as a result, VAT generated on digital service provided by providers included in the registry must generally be withheld by the intermediaries involved in the payment process, i.e., credit and debit card issuers.

The registry as of 10 September 2020 will remain in force until the next update, which is scheduled to be published on 15 January 2021 and will include the status of digital service providers that have registered for VAT up to 31 December 2020. The registration status in the update will be effective from 1 February 2021. From that date, digital service providers that have registered will become responsible for the collection of VAT on their supplies, and VAT will generally no longer need to be withheld. Going forward, the registry will be updated on a quarterly basis.

Estonia to Introduce New Reporting Requirement for Digital Platforms

Estonia's Ministry of Finance has submitted a proposal in parliament for the introduction of a new reporting requirement for digital platforms through which services may be offered in Estonia. The proposal includes that such platforms would be required to report information on identification and registration numbers of persons, including non- residents, that have received income through the platform from services provided in Estonia, as well as the amount and type of income received in a calendar year. The information would need to be reported by 1 February of the following calendar year and failure to report could result in penalties and/or the blocking of access in Estonia to a digital platform.

Subject to approval, the reporting requirement is to apply from 1 January 2021, with the first reporting by 1 February 2022.

European Commission published the Explanatory Notes on the VAT ecommerce package

On 30 September 2020, the Commission published Explanatory Notes on the new VAT e-commerce rules. They contain extensive explanations and clarifications on these new rules including practical examples on how to apply the rules if you are a supplier or an electronic interface (e.g. marketplace, platform) involved in e-commerce transactions. These explanatory notes are meant to help online businesses and in particular SMEs to understand their VAT obligations arising from cross-border supplies to consumers in the EU.

The Explanatory Notes will be accompanied by the update of the Guide to the One Stop Shop and by guidance in the customs field.

DAC8: Tax fraud & evasion – strengthening rules on administrative cooperation and expanding the exchange of information

The European Commission will publish imminently a roadmap to amend the Directive on administrative cooperation on tax (DAC) to include within its scope alternative means of payment and investment (e.g. crypto-assets, e-money). The Commission fears that they may threaten to undermine progress made on tax transparency and pose substantial risks for tax evasion.

Stakeholders will be able to provide feedback on the Roadmap. A formal public consultation is scheduled for first quarter of 2021, and a legislative proposal in third quarter of 2021

Confederation of Finnish Industries calls for a temporary reduction of VAT

Confederation of Finnish Industries has suggested to lower our reduced rate of 10 % temporarily to 5 % for the year 2021. In addition, it suggests that restaurant services for which VAT rate is 14 % to also be reduced to 5 % for the same period.

VAT on rents: French High Court confirms one option per lot

In a decision of 9 September 2020, the French Supreme Court has confirmed the ability of lessors to opt for VAT on the rental of unfurnished professional premises on a lot-by-lot basis rather than on a global basis.

In application of Article 261D of the French Tax Code (FTC), the rental of unfurnished professional premises is, in principle, exempt from VAT. However, the lessor can opt for VAT taxation, pursuant to Article 260.2° of the FTC.

The VAT option is applicable on a global basis, regardless of the nature of the lessee and its ability to recover French VAT incurred on the rent. Indeed, the French Administrative Guidelines provide that the VAT option applies to all the premises (which are not excluded from the scope of the VAT option) a lessor owns in a given building.

In the case SCI EMO, the company rented out to several lessees several unfurnished commercial premises located in the same building. The lessees used the premises for their own activities. SCI EMO opted for the VAT Taxation on only certain premises unambiguously designated by SCI EMO.

The French Tax Authorities (FTA) considered that the option for VAT applies to all the premises located in the building since the VAT option is global. On this basis, the FTA issued a VAT reassessment corresponding to VAT not charged on the rental of some premises.

The French Supreme Court concluded that based on Article 137 of the VAT Directive, which does not specify under what conditions and according to what modalities the scope of this VAT option may be restricted, and the recent European Court of Justice (ECJ) case law, the French VAT regulation allows a lessor to opt for VAT taxation of only some of the premises located in the same building.

This decision, which will certainly allow lessors greater flexibility in their real estate investments, has important practical consequences, notably with respect to past VAT options.

Indeed, the current regime provides that the VAT option may only be terminated nine years following the fiscal year in which it was exercised. The question, therefore, is whether it is possible to modify options already exercised or to denounce them in order to be able to make new ones (which could be limited, for example, to lessees that are entitled to recover incurred VAT) without having to wait for the termination period.

France imposes full marketplace liabilities 2021

As EU member states roll out the implementing legislation for EU VAT ecommerce package for July 2021, some anomalies are emerging on the rules.

France has indicated that it may make facilitating marketplaces the VAT deemed supplier on all import transactions. The EU intention is only to require marketplaces to take on the VAT obligation on imported sales of its third-party sellers if the consignment intrinsic value does not exceeds €150. The difference is contained within art. 293 of the French General Tax Code (CGI), which makes a facilitating marketplace liable for the VAT in all cases.

German conflict on EU e-commerce VAT package

Germany's tax plans includes the implementation of the EU's VAT e-commerce package. However, it leaves in place the German marketplace VAT liability for platforms to check their EU sellers have a regular VAT registration in Germany. This is contrary to the aims of the EU VAT e-commerce package.

The e-commerce package introduces the single, pan-EU One-Stop-Shop VAT return for distance selling VAT transactions. It enables EU and non-EU sellers to avoid having to VAT register in each member state where their customers are located. Instead, for B2C distance sales, the seller can just complete in a single OSS in their country of residence (EU sellers) or nominated county. This means the seller no longer has to have multiple VAT registrations around Europe for distance selling. However, if they chose to hold stocks in other EU states, for example under Amazon's fulfilment service, this generally still requires local non-resident registrations to report the movement of goods between states.

The German marketplace VAT liability rules would mean, for example, a French seller could use the OSS return to report their German sales but would still require a German non- resident VAT registration to provide marketplaces proof of their German tax ID registration certificate from a German tax office.

The European Commission started in October 2019 infringement proceedings against Germany for its insistence on a manual / paper-based application for the marketplace tax registration certificate.

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Hungary announces grace period for businesses to implement new online invoice system for B2C real time reporting (RTR)

The Hungarian tax authorities are set to introduce version 3.0 of XSD schema to enable businesses to be able to comply with the extended RTR obligations as from 1 January 2021.

Currently, the RTR requirement applies when a Hungarian VAT registered business issues invoices to other VAT registered entities in Hungary. This includes reverse-charge and exempt sales. However, as from 1 January 2021, RTR extends to include:

- Invoices issued in respect of domestic transactions with non-taxable persons (B2C transactions); in addition to
- Invoices relating to B2B intra-EU supplies of goods

The new version 3.0 of the XSD schema will allow businesses to comply with these extended transactions. They also anonymise customer personal data in invoices sent to private individuals.

The tax authorities are allowing a grace period in Hungary for the B2C RTR of 3 months. This gives businesses time to be able to transition from using the current 2.0 XSD schema to the new 3.0 XSD schema. Businesses not using the 3.0 XSD schema from 1 April 2021 may incur penalties.

Pre-filled GST returns to become a norm from January 2021

As per the latest changes, the monthly tax returns of businesses giving summary of all transactions in form GSTR 3B will be automatically populated from the details given in the sales returns of the company as well as that of all its suppliers filed earlier in the month in form GSTR 1. These changes would be effective from 1st January 2021. For small businesses that file returns on a quarterly basis, this would come into effect from 1st April next year.

India extends B2B e-invoices to all businesses April 2021

Following the 1 October 2020 introduction of mandatory electronic invoices for larger businesses on B2B transactions, India intends to extend the obligation to medium sized companies in January 2021, and then all businesses from 1 April 2021.

The e-invoice implementation timetable is as follows:

- 1 October 2020: annual sales threshold for the obligation is Rs 500 Crore
- 1 January 2021: annual sales threshold for the obligation is Rs 100 Crore
- 1 April 2021: all businesses

India also plans to replace the e-way bill platform with the Invoice Registration Portal, used for e-invoices.

The Indian e-invoicing system can also eventually dispense with the present system of filing GST returns for smaller businesses and MSMEs because e-invoice will pre- populate their returns and they have to simply pay the taxes. The returns will be automatically generated for all supplies for which e-invoice have been issued.

Indonesia Appoints Fourth Batch of VAT Collectors for New Rules on Taxing Digital Goods and Services

Indonesia's Directorate General of Taxation (DGT) has published Notice No. SP-43/2020 of 9 October 2020, which lists the fourth batch of global companies that meet the criteria for collecting VAT on digital goods and services sold to consumers in Indonesia and have been appointed as such under Indonesia's new measures for the taxation of digital products and services (referred to as "PMSE"). This includes the following 8 companies in addition to the 28 companies appointed earlier:

- Alibaba Cloud (Singapore) Pte Ltd
- GitHub, Inc.
- Microsoft Corporation
- Microsoft Regional Sales Pte. Ltd.
- UCWeb Singapore Pte. Ltd.
- To The New Pte. Ltd.
- Coda Payments Pte. Ltd.
- Nexmo Inc.

With the appointment, digital products and services sold by these companies to consumers in Indonesia will be subject to VAT collection starting from 1 November 2020 at a rate of 10%. It is also noted that the DGT hopes that all companies meeting the criteria for VAT collection can take the initiative and inform the DGT so that the appointment process can be carried out immediately. The criteria include sales to Indonesian consumers of IDR 600 million per year or 50 million per month.

The Notice also provides links for further information regarding VAT on digital products and services, including an Indonesian-language version and an English-language version.

Plans for 9% Reduced VAT Rate for Tourism and Hospitality services

The Irish government is reportedly planning to provide a temporary reduction in the VAT rate on tourism and hospitality services from 13.5% to 9.0% to support the industry in light of continued pressure from the COVID-19 pandemic.

Filing extension rule consumption tax

As a result of the 2020 tax reform, the deadline for filing a final tax return for the consumption tax can be extended by one month. This brings the consumption tax treatment in line with the filing extension rule applicable to corporate tax.

Peru VAT on foreign digital services bill

Peru is set to become the latest country to impose VAT on digital or electronic services provided by non-resident businesses. A bill has been presented to the Parliament last month for potential implementation in 2021.

Peru is aiming for a withholding VAT model rather than compelling foreign providers to VAT register, charge, collect and remit the VAT. The obligation to hold back the VAT would fall on payment providers – credit card merchants; debit cards; wire transfers; e-wallets etc. B2B transactions would be subject to the reverse charge – the recipient would report the VAT through their own VAT return.

VAT in Peru is currently 18%. The services included within the bill are:

- Software support;
- Technical support to a customer's network;
- Storage of information (data warehousing);
- Implementation of hosting (application hosting);
- Application services supply (application service provider - ASP);
- Storage of website (web hosting);
- Electronic access to consulting services;
- Advertising;
- Online auctions;
- Information distribution;
- Access to an interactive website;
- Interactive training; and
- Online sale sites/portals.

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Steaming ahead with VAT e-invoice clearance in 2022

Following the B2G Mandate in April 2019 the Polish Govt is steaming ahead with its plans for a B2B mandate, with the roll out of a VAT clearance model expected at the latest some time in 2022, with some sources citing a proposed implementation closer to mid-2021.

The clearance model will replace the existing SAF-T (JPK-J) monthly reporting, which itself is due to replace the Polish VAT return this year. It is expected to model itself on the successful Italian SdI pre-clearance model (as mentioned by the Polish Finance Minister).

It is expected the initial implementation will be voluntary and will build on the rollout of B2G e-invoice programs based around a central government clearing platform for submitting and forwarding invoices. The Polish Ministry of Finance has announced that multiple countries, including Bulgaria, Czech Republic, Estonia, Latvia, Lithuania and Slovakia are interested in collaborating with Poland on this venture to share platforms and cross-border VAT data. But at this stage, what this means in practice has not been clarified.

Portugal Makes it Mandatory to Declare the SAF-T Accounting File

The Portuguese tax administration has established that the declaration of SAF-T accounting files will be mandatory beginning in January 2021. The SAFT-PT accounting file is a document that follows the Standard Audit File for Tax format, an international standard used for the exchange of accounting and tax information.

Which companies are affected?
Private and public companies that engage in commercial, industrial, or agricultural activities, with headquarters or legal entities in Portugal.

KSA exempts Real Estate supplies from VAT, Imposes a new Real Estate Transaction Tax at 5%

A Royal Decree was issued on October 2 2020 to exempt the supplies (title transfer) of Real Estate from the levy of VAT at 15%. Furthermore, the related input cost shall be repaid to the licensed real estate developers. (A list of such developers to be updated regularly). The provisions shall be effective once the Royal decree comes into effect and this would be subject to further rules and procedures to be approved by the MOF/ GAZT.

As a consequence, a new levy ie Real Estate Transaction Tax at the rate of 5% would be applied on the supplies of Real Estate, which will be collected by the GAZT at the time of registration of the property.

The details on the overall procedure and mechanism for the above would be published by the GAZT in due course.

Spain

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Government is considering a VAT of 21% on health and private education

The Government finalizes the preparation of the General State Budgets and they are considering the possibility of including a VAT tax of 21% for private health and education, activities that until now were exempt from this tax. The Ministry of Finance does not reveal details of the negotiation, but government sources do confirm this point, according to Europa Press .

Suriname Attempts To Introduce VAT Once Again

According to the Ministry of Finance, care will have to be taken to make this process a success. Preparations are already being made for this. “The right choices have to be made and at the same time the budgetary consequences have to be considered. VAT will replace the current turnover tax system. With the shift in pressure from direct to indirect taxes, the rates of wage tax and income tax will be adjusted simultaneously with the introduction of the new tax form. ”

United Kingdom

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Exporting excise goods to the EU from 1 January 2021

From 1 January 2021, there will be changes to how you export and declare excise goods (alcohol, tobacco and certain oils).

Click here to read further.

UK updates EU-GB Border Operating Model – VAT implications

The UK government has today updated its Border Operating Model which provides guidance on the rules and processes for customs, VAT and other obligations for the movement of goods between the EU and Great Britain (UK excluding Northern Ireland). It covers the planning for businesses, hauliers and passengers should prepare for.

Separate Northern Ireland Brexit VAT and customs measures will apply, and this document does not cover NI-GB-Ireland trade.

There have not been major changes since the first version of the Border Operating Model, issued in July. It is mostly further details on processes and sites for inspections. It adds important details on delayed customs declarations and liabilities. Plus the new Smart Freight System for approval of freight in advance of heading to the UK departure port.

Key VAT points:

- Reconfirmation of the option for UK VAT registered businesses to use Postponed Accounting deferred VAT on their imports into the UK instead of paying at the border. Non-VAT registered importers have the same options available to report and pay import VAT as they do for customs duties.
- Traders who import goods regularly may apply for up to one month's import VAT payment delay as part of a Duty deferment account. This enables customs charges including customs duty, excise duty, and import VAT to be paid once a month through Direct Debit instead of being paid on individual consignments. To set up a DDA, traders, or their representatives, apply for a deferment account number (DAN) and will need to be authorised by HMRC, as detailed here. New rules are being introduced which will allow most traders to use duty deferment without a Customs Comprehensive Guarantee (CCG). As part of this, SIVA is a scheme that allows you to reduce the level of financial guarantee required to operate a duty deferment account for VAT purposes.
- The Trade Tariff Tool can be used to look up commodity codes, duty and VAT rates.

United Kingdom

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- Following the end of the transition period, UK registered businesses cannot act as the EU exporter, even if they have an EU VAT number. A UK business will need an EU- registered company to act as an exporter or as a representative for them in order to export goods from the EU.
- If a GB exporter wishes to clear goods in the EU they may need a fiscal representative. A fiscal representative takes care of administrative obligations, and is a local entity that represents foreign traders for VAT purposes, usually in countries where the traders must VAT register but cannot do so themselves.
- Import VAT for UK online e-commerce in 2021 will be levied on all imports of goods valued over £135, excise and C2C goods of any value and gifts above £39 from the EU following the same rates and structures as are applied to RoW imports.
- Import VAT for freight will continue to be handled through CHIEF / CDS.
- Businesses can use Customs Special Procedures to suspend, reduce or claim relief on the payment of customs duties and VAT under specified conditions.

Ukraine Parliament Considering Draft Law for VAT on Electronic Services Supplied by Non-Residents

The Ukraine parliament is considering draft Law 4184, which was received on 2 October 2020 and provides new rules for the collection of VAT on electronic services provided by non-residents. This includes that a non-resident who does not have a permanent establishment in Ukraine and supplies electronic services to individuals in Ukraine will be subject to VAT on their supplies and required to register.

The requirements would apply where revenue from the provision of electronic services to individuals in Ukraine exceeds the equivalent of UAH 1 million in the previous calendar year as per the official exchange rate of the National Bank of Ukraine on 31 December of the year. Voluntary registration is also allowed where the revenue threshold is not met but is expected to be met.

Supplies of electronic services defined in the draft law include, but are not limited to:

- the supply of images or texts, including photos, e-books, and magazines;
- the supply of audiovisual works, custom videos, games, gambling, including the supply of services for participation in such games;
- the provision of access to information, commercial, educational, and entertainment electronic resources, and other similar resources;
- the provision of cloud technologies;
- the supply of (transfer of rights to use) software and updates, as well as remote servicing of software and electronic equipment; and
- the provision of advertising services on the Internet, mobile applications, and other electronic resources.

The draft law also includes provisions for the registration of non-resident electronic service providers, including provisions for issuing notices to non-resident providers of their need to register, which must be complied with within three months. Further, provisions are included for simplified VAT returns for non-resident providers, which would be required to be filed on a quarterly basis.

As drafted, the VAT requirements would apply from 1 January 2022.

Upcoming VAT points of attention

Upcoming VAT Points of Attention	Date
Brexit	The EU VAT legislation continues to apply up until 31st December 2020.
VAT eCommerce Directive (2) – Distance Sales + EU wide online marketplace liability -	July 1st 2021
Modification EU VAT Directive - Quick Fixes -	January 1st 2020
Central Electronic System of Payment information	January 1st 2024

Various

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Hungary	Hungary to revive 5pc VAT rate on housing to boost economy: PM
India	Phones are set to get costlier thanks to 10% import duty on display, touch panels
Ireland	Subway bread is not bread, Irish court rules
Norway	Norway Parliament Considers 2021 State Budget Bill
Paraguay	Taxation on Digital Services in Paraguay

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