

Appendix 3- Overview recurring time data (in minutes) per activity and per Member State

- 1 In the table below, an overview is given of the recurring time data per activity and per Member State for the whole sample of businesses (i.e. both businesses using and not using external consultants). All time data is expressed in minutes. The table shows four different types of data per Member State and per activity:
 - Min: Lowest data entry of time spent for the respective activity and Member State
 - Max: Highest data entry of time spent for the respective activity and Member State
 - Average: Average of all data entry for the respective activity and Member State
 - Median: Median data entry of time spent (50% of the data entries are higher than this value and 50% of the data entries are lower than this value) for the respective activity and Member State
- 2 The results are discussed in section 5.2.3.3.

		Gather information	Prepare the VAT return	Reconcile data from accounting, listing, intrastat,...	Review the VAT return	Sign the VAT return	Submit the VAT return	Store a copy of the VAT return	Answer any specific questions from the Tax authorities	Other recurring costs identified	Total time spent
Belgium	min	10	0	30	5	1	5	5	0	0	126
	max	2,100	1,152	480	180	40	60	28	500	150	2,555
	average	210	400	160	55	12	14	11	83	17	962
	median	60	357	120	53	8	10	10	18	0	815
Finland	min	23	0	10	5	1	5	5	0	0	156
	max	480	420	176	50	34	34	34	120	101	818
	average	85	124	53	26	17	13	10	16	13	355
	median	39	95	31	30	15	10	5	0	0	200
France	min	0	0	5	1	1	5	5	0	0	22
	max	375	720	450	240	40	60	18	500	84	2,050
	average	86	228	119	59	10	19	10	157	8	697
	median	60	132	120	30	5	13	10	0	0	579
Germany	min	5	0	0	5	0	5	5	0	0	41
	max	432	1,728	720	546	154	34	34	180	480	3,025
	average	94	267	139	65	18	13	11	20	25	654
	median	60	65	74	30	10	11	10	3	0	415
Hungary	min	26	0	10	0	0	0	5	0	0	135
	max	320	1,240	520	120	50	44	44	960	202	3,050
	average	108	427	187	57	13	16	15	220	17	1,059
	median	66	288	120	35	5	10	10	28	0	875

		Gather information	Prepare the VAT return	Reconcile data from accounting, listing, intrastat,...	Review the VAT return	Sign the VAT return	Submit the VAT return	Store a copy of the VAT return	Answer any specific questions from the Tax authorities	Other recurring costs identified	Total time spent
Italy ¹	min	5	0	0	1	0	0	0	0	0	17
	max	250	784	392	546	154	49	49	140	224	1,820
	average	73	186	122	81	25	11	10	22	20	551
	median	68	60	62	33	10	11	5	0	0	202
Poland	min	0	0	0	0	1	0	5	0	0	32
	max	1,200	540	500	180	30	45	60	500	30	2,830
	average	158	226	153	41	12	14	13	98	3	717
	median	45	143	135	30	10	10	7	0	0	548
UK	min	0	0	0	1	1	3	2	0	0	17
	max	960	864	360	195	55	40	28	360	126	1,980
	average	107	235	130	60	11	10	10	65	13	642
	median	60	144	120	30	8	8	10	0	0	395

¹ For Italy, this average time represents the total time spent in connection with the preparation, calculation and payment of the periodic prepayments as well as the preparation and submission of the annual VAT return.