

Gap analysis questionnaire

Common EU standard VAT return

1. General information								
(11) Company name Intelligent box								
(12) VAT identification number: Country code of the relevant EU MS + VAT number of the relevant EU MS								
(13) VAT period								
	2. Output transactions		3. VAT due		4. Input transactions		5. VAT deductible	
Standard rate		211		311	Imports of goods		41	51
Reduced rate		212		312	IC acquisitions of goods		42	52
Other rates		213		313	IC purchases of services		43	53
IC supplies of goods		22			Domestic reverse charge		44	54
IC supplies of services		23			Other cross-border reverse charge		45	55
Export of goods		24			Other purchases			56
Other supplies with right of deduction		25			SUBTOTAL	Intelligent box	46	Intelligent box
Other supplies without right of deduction		26				Adjustments (+/-)		58
SUBTOTAL	Intelligent box	27	Intelligent box	32		TOTAL	Intelligent box	59
VAT due reverse charge (including import VAT deferred)								33
TOTAL			Intelligent box					34

6. Balance	
	Amount
(61) Net amount of the period = (34) – (59)	
(621) VAT credit brought forward from previous period	
(622) Advance payments made	
(62) Net VAT amount payable/refundable = (61) - (621) – (622)	
(64) Amount claimed for refund	

7. Corrections				
Period	Under-declared VAT	Over-claimed VAT	Total	
711	721	731	741	Intelligent box
712	722	732	742	Intelligent box
713	723	733	743	Intelligent box
71x	72x	73x	74x	Intelligent box
		Total	75	Intelligent box

8. Date and signature	
(81) Signature	
(82) Name and capacity of preparer/signatory	
(83) Date	

Output transactions

<i>General principles</i>	<i>Please briefly indicate the principle in your territory (this will be further completed in detail during our follow-up call, if necessary)</i>
The taxable person should report the sale (output) transactions that are or should have been performed under its VAT identification number in the Member State of reporting.	Agree
Negative amounts are permitted in the relevant boxes as credit notes need to be reported in the same boxes as the initial invoices to which they relate.	Negative amounts are not allowed as there are relevant boxes for credit notes

Description	BOX		Transactions to be reported	TAXABLE AMOUNT				TAX AMOUNT			
	TAXABLE AMOUNT	TAX AMOUNT		P	A	O	N	P	A	O	N
Standard rate	211	311	Supplies of goods and/or services on which VAT is charged at the standard rate	X				X			
			Self-supplies of goods and/or services on which VAT is charged at the standard rate	X				X			
Reduced rate(s)	212	312	Supplies of goods and/or services on which VAT is charged at one and/or two reduced rates not less than 5%	X				X			
			Self-supplies of goods and/or services on which VAT is charged at one and/or two reduced rates not less than 5%	X				X			
Other rates	213	313	Supplies of goods and/or services on which VAT is charged at one or several super reduced rates or 0% is applied (derogations)	X				X			
			Self-supplies of goods and/or services on which VAT is charged at one or several super reduced rates or 0% is applied (derogations)	X				X			
			Supplies of goods and/or services related to an old standard rate / reduced rate	X				X			

IC supplies of goods	22		Supplies of goods exempt from VAT because the goods are transported from a MS to a person liable to VAT on his intra-Community acquisitions of goods in another MS - These supplies have to be reported in the EC Sales List as supplies of goods	X											
			Deemed supplies of goods exempt from VAT because the goods are transported by a taxable person from a MS to himself in another MS where this person is liable to VAT on the deemed intra-Community acquisitions of goods (transfers) - These supplies have to be reported in the EC Sales List as supplies of goods	X											
			Supplies of goods by party B in a triangulation transaction (ABC) - These supplies are taking place in the MS of final destination of the goods where the acquirer C is liable for VAT on these supplies - These supplies have to be reported in the EC Sales List with a specific code for triangulation transactions	X											
IC supplies of services	23		General B2B supplies of services taking place in another MS for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT in a MS other than the MS of the supplier and that are not exempt from VAT (articles 44 and 196 of the EU Directive) - These supplies have to be reported in the EC Sales List of the supplier as supplies of services	X											
Export of goods	24		Supplies of goods exempt from VAT because the goods are transported outside the EU by the supplier, by the customer not established in the Member State of departure of the transport, or on their behalf	X											
Other supplies with right of deduction (= supplies made in the MS of submission of the VAT return or supplies made outside of this MS from the VAT number of the MS of submission but that would have opened a right to deduct if made in the MS of submission of the VAT return)	25		Exempt supplies to embassies, consulates, international organizations, etc.	X											
			Exempt supplies in customs warehouses, VAT warehouses, etc.	X											
			Exempt supplies related to international transport (eg supplies of airplanes, etc)	X											
			Supplies of goods and/or services made in the MS of submission of the return for which the recipient in the same MS is liable to pay the VAT - This concerns local reverse charge based on derogations	X											
			Supplies of goods taking place outside of the MS of submission of the VAT return, but made from the VAT number of the MS of submission (e.g. supply with installation in MS2 with application of local reverse charge for which the supplier is not to be registered for VAT purposes in MS2)	X											
			Supplies of services taking place in non-EU MS (including on the basis of the use and enjoyment rule)	X											
			Supplies of services other than those reported in box 23, taking place in other EU MS, but made from the VAT number of the MS of submission	X											

Other supplies without right of deduction (= supplies made in the MS of submission of the VAT return or supplies made outside of this MS from the VAT number of the MS of submission but that would not have opened a right to deduct if made in the MS of submission of the VAT return)	26		Supplies of goods and/or services exempt from VAT without right of deduction taking place in the MS where the VAT return is to be submitted	X										
			Supplies of services taking place abroad (including in another MS) and exempt in the MS from where the service is rendered (main establishment, branch, presence) - Normally, the service is also exempt in the MS where the service is taking place and consequently must not be reported in the EC Sales List	X										
			Supplies of goods that would in any case be exempt from VAT without right of deduction if made in or from the MS where the VAT return is to be submitted even if they could benefit from another exemption because they are transported to another MS (see box 22) or outside the EU (see box 24)	X										
SUBTOTAL	27	32						X						
Reverse charge			VAT deferred payment upon importation - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 51] in the VAT return of the MS where the importation takes place									X		
			VAT due on (deemed) intra-Community acquisitions of goods - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 52] in the VAT return of the MS where the intra-Community acquisition takes place						X					
			VAT due on intra-Community purchases of general B2B services - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 53] in the VAT return of the MS where the service takes place						X					
			VAT due on domestic purchases of goods and/or services - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 54] in the VAT return of the MS where the supply takes place						X					
			VAT due on other cross-border purchases - VAT is to be reported as due [and also as (partially or totally) deductible (if applicable) in box 55] in the VAT return of the MS where the supply takes place					X						
TOTAL	28	34						X						

<i>Other output transactions than stated above to be currently reported</i>							
<i>Transactions to be reported</i>	<i>High level comments/remarks (this can be further completed/explained in detail during our follow-up call, if necessary)</i>	<i>Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A) or other VAT return (O)</i>					
		<i>TAXABLE AMOUNT</i>			<i>TAX AMOUNT</i>		
		<i>P</i>	<i>A</i>	<i>O</i>	<i>P</i>	<i>A</i>	<i>O</i>
	Self supplies (no specific line dedicated to these transactions - e.g. self-supply of a building that has been constructed by the company itself - output tax to be declared in normal output tax box (if any - e.g. rent of building) and input VAT depending on right to deduct	X					

<i>Please indicate which differences exist for established vs non-established taxable persons regarding output transactions (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>
		Supplies of services under article 194 of the EU VAT Directive with specific line for these transactions

Please note that there is a special box for the old rate
Please note that the annual VAT return is specially for small businesses, for which the thresholds are as follows:
 - between €81,500 and €777,000 of turnover net of tax per year for buy and sale business
 - between €32,600 and €234,000 of turnover net of tax per year for services

Input transactions

General preliminary remarks	<i>Please briefly indicate the principle in your territory (this will be further completed in detail during our follow-up call, if necessary)</i>
The taxable person should only report the purchase (input) transactions that have taken place (for VAT purposes) in the Member State of reporting.	<u>Agree</u>
Negative amounts are permitted in the relevant boxes as credit notes need to be reported in the same boxes as the initial invoices to which they relate.	Negative amounts are not allowed there are relevant boxes for credit notes

Description	BOX		Transactions to be reported	TICK THE BOX IF THE TRANSACTION HAS TO BE REPORTED IN YOUR NATIONAL PERIODICAL VAT RETURN (P), ANNUAL VAT RETURN (A), OTHER VAT RETURN (O) OR NOT (N)- BY ANNUAL VAT RETURN WE MEAN THOSE COMPANIES THAT ARE ALLOWED TO FILE ANNUAL RETURNS - THERE IS NO ADDITIONAL ANNUAL RETURN IN FRANCE IF FILING IS MONTHLY.								
	TAXABLE AMOUNT	TAX AMOUNT		TAXABLE AMOUNT				TAX AMOUNT				
				P	A	O	N	P	A	O	N	
Imports of goods	41	51	Importation of goods <u>with</u> deferred payment of VAT - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the importation takes place					X				
			Importation of goods <u>without</u> deferred payment of VAT - VAT paid at the customs office to be reported as (partially or totally) deductible (if applicable) in the VAT return of the MS where the importation takes place					X				
			Importation of goods <u>exempt</u> from VAT				X					
IC acquisitions of goods	42	52	This concerns purchases of goods that are transported from a MS to a person liable to VAT on his intra-Community acquisitions of goods in another MS - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the intra-Community acquisition takes place - The related supplies in the MS of origin have to be reported in the EC Sales List of the supplier as supplies of goods - The purchases of these goods are to be reported in the EC Acquisitions List in some MS of destination	X					X			
			This concerns movement of goods that are transported by a taxable person from a MS to himself in another MS where this person is liable to VAT on the deemed intra-Community acquisition of goods (transfers) - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the deemed intra-Community acquisition takes place - The related supplies in the MS of origin have to be reported in the EC Sales List of the supplier as supplies of goods - The movements of these goods are to be reported in the EC Acquisitions List in some MS of destination	X					X			
			Purchase of goods by party B in MS 2 in a triangulation transaction (ABC) - The acquisition is taking place in the MS of final destination (MS 3) of the goods where the acquirer C is liable for VAT on the supply made to him by B - The supply by A to B is to be reported in the EC Sales List of the supplier as a supply of goods - The intra-Community acquisition made by B is not subject to VAT				X					
		52	Purchase of goods by party C in MS 3 in a triangulation transaction (ABC) - The acquisition is taking place in the MS of final destination (MS 3) of the goods where the acquirer C is liable for VAT on the supply made to him by B - The supply by B to C is to be reported in the EC Sales List of B as a supply of goods with a special code for triangulation	X					X			

IC purchases of services	43	53	General B2B purchases of services taking place in the MS of submission of the VAT return for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT and that are not exempt from VAT (articles 44 and 196 of the EU Directive) - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the service takes place - The related supplies have to be reported in the EC Sales List of the supplier as supplies of services - The purchases of these services are to be reported in the EC Acquisitions List in some MS of destination	X					X			
Domestic reverse charge	44	54	Purchases of goods and/or services made in the MS of submission of the return for which the recipient in this MS is liable to pay the VAT - This concerns the local reverse charge based on derogations - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the supply takes place	X					X			
Other cross-border reverse charge	45	55	Purchases of goods and/or services taking place in the MS of submission of the VAT return for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT - It concerns any supply of goods and all other services (even exempt from VAT in the MS of submission of the VAT return) than those reported in box 43 - VAT (if any) is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the supply takes place	X					X			
Other purchases		56	This concerns all other purchases not reported in the other input transactions boxes	X					X			
SUBTOTAL	46	57							X			
Adjustments (+/-)		58	Adjustments of the VAT deducted on e.g. fixed assets: this concerns adjustments in favour of the State (-) or in favour of the taxable person (+)						X			
			Adjustments of the VAT deducted after review of the provisional pro rata: in (-) if this is in favour of the State or in (+) if this is in favour of the taxable person						X			
TOTAL		59							X			

Other input transactions than stated above to be currently reported									
Transactions to be reported	High level comments/remarks (this can be further completed/explained in detail during our follow-up call, if necessary)	Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A) or other VAT return (O)							
		TAXABLE AMOUNT			TAX AMOUNT				
		P	A	O	P	A	O		
	Input VAT on assets (specific line on VAT return for this) - adjustments to VAT on fixed assets				X				

<i>Please indicate which differences exist for established vs non-established taxable persons regarding input transactions (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>
		Supplies of services under Article 194 of the EU VAT Directive with specific line for these transactions

Balance - Date - Signature

BOX	Description	To be currently reported in your national periodical VAT return? Yes/No	Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)
61	Net amount of the period = (34) – (59)		
621	VAT credit brought forward from previous period	YES	There is a box to report the credit brought forward
622	Prepayments made (that can be offset against VAT due or that can be refunded), e.g.:	YES	Advance payments are allowed during the summer period. They are also allowed under conditions for companies which file monthly VAT return and in this case the company pays 80% of the amount theoretically due in month + 1 and the balance on month + 2. In the case where the company file an annual VAT return, the payments have to be made by quarter on the basis of the amount of VAT paid the previous year
	- refund of ET14000 prepayment (Belgium);	NO	There are no advance payments in case of periodical VAT returns
	- paid December prepayment (Belgium);	NO	There are no advance payments in case of periodical VAT returns
	- monthly prepayments made by quarterly filers;	NO	There are no monthly pre-payments, but there is a quarterly VAT pre-payment if you choose and are allowed to complete an annual VAT return then in the annual VAT return there is a box in which you can indicate te prepayments made (VAT paid in year n-1 basis for calculation quarterly prepayments)
	- other (please specify).	YES	There is a possibility to transfer a VAT credit from other companies under certain limited conditions (merger...)
63	Net VAT amount payable/refundable = (61) - (621) - (622)		
64	Amount claimed for refund (the amount claimed for refund can be the total or a partial amount of the outstanding VAT credit, but national refund rules/practices should be followed)	YES	The amount to be claimed cannot be less than € 760. Partial refund is possible as the refund claim is to be stated in a separated refund claim form in which you can indicate the VAT amount that you want to have refunded by the Tax Authorities

Please indicate which differences exist for established vs non-established taxable persons regarding the above (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)

Subject	Rule for established taxable persons	Rule for non-established taxable persons

Other information than stated above (not related to output/input transactions - see previous sheets) to be included in your national periodical VAT return (P), annual VAT return (A) or other return (O)	<i>Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)</i>

Please note that the annual VAT return is dedicated to small business firms for which the threshold are as following:

- between €81,500 and €777,000 of turnover net of tax per year for buy and sale business*
- between €32,600 and €234,000 of turnover net of tax per year for services*

Corrections

	<i>Proposed standard approach to correcting errors with regard to the common EU standard VAT return</i>	<i>Please briefly indicate whether the provision is according to your national correction rules or indicate any derogating national correction rules (this will be further completed in detail during our follow-up call, if necessary)</i>
<i>Principles of correcting mistakes and reporting corrections</i>	All errors in the VAT return should be corrected and the correction should be made as soon as the error is detected. Only material errors should be disclosed to the VAT authorities (above a certain threshold). Only corrections of errors with regard to under-declared VAT or over-claimed VAT are considered as corrections.	All mistakes in the figures reported in a VAT return should be corrected as soon as the mistake is discovered. The paper VAT return must be cancelled by a new VAT return stating "annule et remplace la précédente" (cancels and replaces the previous one) and mentioning the period covered by the cancelled VAT return. E-filed VAT returns can be amended on the French Tax site. Two special boxes are set aside for credit notes received or issued. <i>Note that, in practice, corrections are included in the next VAT return to avoid questions from the Tax Authorities and Tax Assessments.</i>
<i>How to correct/disclose (form)</i>	Re-filing of the common EU standard VAT return should be possible before the filing due date. If the error is detected after the filing due date, the error has to be corrected in a subsequent VAT return. The common EU standard VAT return cannot be used by Member States to calculate penalties/late payment interest.	No
<i>Information requirements</i>	All errors need to be corrected in the boxes for the 'normal' transactions to be reported in the VAT return; boxes can show negative amounts. For corrections above a threshold, per period to be corrected, the following information should be disclosed (in separate boxes in the VAT return): - the total amount of under-declared VAT reported in the current period; - the total amount of over-claimed VAT reported in the current period. Only totals per period to which the corrections relate need to be disclosed, no details or explanation should be provided per individual correction.	A correct amount should be mentioned in the box where mistakes have been made in the cancelled VAT return. Negative amounts are not allowed N/A The VAT return should be corrected in its entirety, explanations are not required but can be given on the first page of the new VAT return in order to avoid application of the bad faith penalty
<i>Threshold</i>	The amount of corrections to be taken into account to calculate whether the threshold is reached is the sum of the under-declared VAT and the over-claimed VAT reported in the current period. The threshold is exceeded if the above sum is higher than - EUR 50 000 - 1% of the VAT return turnover if < EUR 50 000	N/A N/A
<i>Submission</i>	The same submission rules apply as for the common EU standard VAT return (because the same form is used).	The same form is used for reporting corrections

<i>Please indicate which correction rules are different for established vs non-established taxable persons (if any)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>
	N/A	N/A

Submission of the VAT return

	Proposed standard approach to correcting errors with regard to the common EU standard VAT return	Please <u>briefly</u> indicate whether the provision is in line with your national submission rules or indicate any differences (this will be further completed in detail during our follow-up call, if necessary)
Submission mode	Only electronic submission	Electronic submission is required for all companies with yearly turnover higher than €230,000 net of tax
Submission date	By the last day of the month following the tax period; no delay for e.g. Sundays or national holidays	The date of submission depends on the name and the legal form of the company but is still between the 19th and 24th of each month (N+1)
Submission period	General rule: calendar month filing for taxable persons	Yes
	Optional derogation for calendar quarter filing for taxable persons meeting the criteria	Yes
	The criteria for taxable persons for filing quarterly returns will be finalised after input from your territory:	
	- if you work with thresholds in your territory, please indicate the threshold below which the derogation (i.c. quarterly filing) is possible;	You can ask to file a quarterly VAT return if your VAT liability is less than €4,000 per year. Please note that the annual VAT return is specially for small business firms, for which the thresholds are as follows: - between €81,500 and €777,000 of turnover net of tax per year for buy and sale business - between €32,600 and €234,000 of turnover net of tax per year for services Please note that there is also special regime as for farmers
- please indicate other criteria applicable in your territory when the derogation is possible/not possible, if any.	N/A	
- what are the rules for switching between the general rule (i.c. monthly filing) and the derogation (i.c. quarterly filing).	You may ask to file quarterly VAT returns if your VAT liability is less than €4,000 per year. The French Tax Authorities may strongly suggest quarterly filing when the VAT due is less than €4,000 per year	
Payment date	The payment due date should be same as the submission due date.	Yes
	Quarterly filers will have to make prepayments by the last day of the first and the second month of the calendar quarter. Prepayments are calculated as 1/3rd of the VAT due over the previous quarter.	No

Please indicate which submission rules are different for established vs non-established taxable persons (if any)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons

Other VAT return obligations

	<i>Please provide high level clarification and indicate its purpose (e.g. for the tax authorities) (this will be further completed in detail during our follow-up call, if necessary)</i>
Filing/provision of other documents in addition to your periodical VAT return (e.g. annexes to the periodical VAT return other than Intrastat, IC Sales Lists, IC Acquisition Lists or Annual Sales Lists)	<i>VAT return has an appendix 3310 A, on which all transactions under other specific VAT rates are reported (e.g. VAT rates on Corsica) plus all other taxes which are collected in the same manner as VAT (e.g. tax on advertising expenses, tax on telecom services) - please see the appendix enclosed with the email</i>

<i>Please indicate which other VAT return obligations are different for established vs for non-established taxable persons (if any)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>

Filing mechanism

	Questions	Please briefly indicate the national filing rules for the listed questions (sometimes dropdown lists are available)	High level comments (e.g. are there any restrictions) (this will be further completed in detail during our follow-up call, if necessary)
Platform	How can you file a VAT return form electronically in your Member State? (Please indicate multiple answers if applicable.)	On paper	Allowed if turnover is under the threshold of €230,000 net of tax only
		Via an online platform	Compulsory if €230k or over.
	- If something else, please indicate in detail how this is done.	NA	
	- In the case of an online platform, please indicate the link where this is to be found and explain in short how this is done.	http://www.impots.gouv.fr	There is a dedicated space for companies, which is accessed with a log-in and password
	- In the case of installed software, please indicate the name of the package and explain in short how this is done.	NA	
VAT return form	What format can be used to file VAT return forms electronically? (Please indicate multiple answers if applicable)	Web form manually filled in	The taxpayer has to fill in all the figures manually in the relevant boxes of the web form, which is in the same format as the paper one
	- If something else, please indicate in detail what format is used.	NA	
Authentication & signing	How are businesses assured that their VAT return forms can only be submitted by an authorised individual (e.g. via registration on a platform)?		Companies have a unique log-in and password
	Can companies appoint someone else (e.g. A proxy) to submit VAT return forms?		Yes but under certain conditions
	Does a person need to authenticate himself/herself for each company before submitting?		A third party can represent several companies (e.g. third party specialised in compliance)
	How does an authorised individual authenticate himself/herself before submitting?	User ID + password	Yes
	- In the case of user ID and password, how does the process to receive this work?		To request a user ID, there is a procedure that has to be gone through on the online platform, : the documents are printed and signed and forwarded to the Tax Office
	- In the case of a token or smartcard, please indicate what possibilities there are and describe the process.	NA	NA
	- If something else, please indicate in detail how the authentication process works.	NA	NA
	When submitting, must the VAT return form be signed electronically?	No	If the VAT return is completed using an ID, it is not signed
- If so, how is this done and what is accepted as signature?		NA	
Archiving & proof of receipt	When the VAT return form is submitted, are the businesses assured that this is done successfully by means of a proof of receipt?	Yes	There is an electronic receipt
	- If so, what type of proof of receipt is this and how does this process work?		An e-mail is received from the Tax Office
	- If so, where and how is the proof of receipt stored?		It is stored in the taxpayer's e-mail box
	How and where is the submitted VAT return form stored (e.g. is it stored on the platform, is the form downloadable for storage outside the platform, is it available in pdf format, is it stored/available on the platform for a limited/unlimited period of time, etc.)?		The VAT return is stored in the taxpayer's own space and then it can be printed as desired

Please indicate which filing mechanisms are different for established vs for non-established taxable persons (if any)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons