

**Study on the feasibility and impact of a common EU standard VAT return -
Economic impact assessment - To Be Questionnaire**

Interview Guidelines - Please read this section prior to completing the questionnaire

Due to the lack of detailed European VAT rules regarding VAT returns, the EU Member States have a wide margin of discretion in developing national rules with respect to the particulars required in their national VAT returns, the submission of VAT returns, and correction of VAT return errors. Consequently, VAT returns, submission mechanisms, and deadlines differ among Member States. This reflects different attitudes to the level of information needed to audit taxable persons and the level of burden placed on them. For businesses identified for VAT purposes in more than one Member State, complying with up to 27 different VAT returns can be difficult and costly. The idea of introducing a common EU standard VAT return applicable in all Member States addresses this and is in line with the commitment to reduce the administrative burden on businesses and help SMEs via the "Think Small First" initiative.

The European Commission has commissioned PricewaterhouseCoopers (PwC) to assess the potential for administrative burden reduction for businesses of the common EU standard VAT return. Therefore, we will compare the administrative burden of the **current situation** (no common EU standard VAT return) with that of the **future situation** (common EU standard VAT return). We limit the scope of this study to the analysis of a carefully selected group of eight Member States. The selected Member States are Belgium, Germany, Finland, France, Hungary, Italy, Poland, and the UK.

After having completed the As Is questionnaire, we would like to invite you to complete the To Be questionnaire. In this questionnaire we intend to **assess the administrative cost for businesses in a future situation in which the common EU standard VAT return is applied** as described in the attached document (i.e. version 5 of the standards). Upon completion of the questionnaire, we may schedule a short interview via telephone to discuss the results.

We would like to assure you that the data you provide will be treated confidentially by PwC. The results of the study will be provided to the European Commission and will be published, but data will only be disclosed on an aggregate level and total anonymity is guaranteed.

We understand that the completion of the questionnaire may take some time and effort. Should you have any questions when completing the questionnaire, we invite you to contact:

- Caroline Cleppert (caroline.cleppert@pwc.be or +32 2 7107464) or
- Ellen De Groote (ellen.de.x.groote@pwc.be or +32 2 7104389)

The questionnaire is divided in 4 parts:

Part I - Company identification

Basic information of the company.

Part II - Understanding of the company's situation

Information more specifically linked to the company's VAT compliance process if a common EU standard VAT return is introduced.

Part III - Cost assessment

Information related to the costs of introducing and using a common EU standard VAT return. These costs include set-up costs, submission costs, generic costs, and additional costs.

Part IV - Qualitative questions

Information related to advantages and disadvantages of a common EU standard VAT return.

Questionnaire

PART I - Company identification

1.1 General data

Please provide us with general information of your company or the group your company belongs to. In case you are a shared service centre, we ask you to provide this general information for the entire group. In case you are a standalone company or you are part of a larger group, we ask you to provide the data only for the company for which you will complete the rest of the questionnaire.

Company or group name	
Country	
Respondent's name	
Respondent's function	
Respondent's contact details	

Questionnaire

PART II - Understanding of the company's situation

2.1 Will the set up of VAT compliance (e.g. centralised/decentralised, in-house/outsourced, hybrid model) change if a common EU standard VAT return is introduced and used in your company? Please explain and specify if your answer differs according to the Member State where you have to submit a periodical VAT return.

2.2 Will your current accounting software system(s) change if a common EU standard VAT return is introduced and used in your company? Please explain and specify if your answer differs according to the Member State where you have to submit a periodical VAT return.

2.3 Will your current software system(s) used for the preparation of your VAT return(s) change if a common EU standard VAT return is introduced and used in your company? Please explain and specify if your answer differs according to the Member State where you have to submit a periodical VAT return.

2.4 How will the process for VAT compliance be organised if a common EU standard VAT return is introduced and used in your company?

A. How will the process for gathering the information that is needed to prepare the periodical VAT return be organised if a common EU standard VAT return is introduced and used in your company (e.g. automated from ERP, automated upload of data of ERP in VAT compliance software, manual upload of data of ERP in VAT compliance software, manual manipulation of VAT ledgers, other)? Please specify if "other".

	Same as my current process or different compared to my current process? (select from drop-down list)	If a different process will be used, please specify... (select from drop-down list)
Belgium		
Germany		
Finland		
France		
Hungary		
Italy		
Poland		
UK		

B. How will the process for preparation and approval of the periodical VAT return be organised if a common EU standard VAT return is introduced and used in your company

(e.g. preparation, review and sign-off are done by one person or different separate persons, preparation is done by external company, sign-off is done internally, other)?
Please tick the appropriate box and explain.

- same as my current process
- different compared to my current process, namely:.....

C. Not to be completed

D. How will the process for electronic submission of the periodical VAT return be organised if a common EU standard VAT return is introduced and used in your company (e.g. in-house submission, external proxy holder submits, 4 eyes review is done before submission, other)?

- same as my current process
- different compared to my current process, namely:.....

E. How will the process for storage of the submitted periodical VAT returns be organised (process and format) if a common EU standard VAT return is introduced and used in your company?

- same as my current process
- different compared to my current process, namely:.....

Questionnaire

PART III – Cost assessment

In order to estimate the costs incurred in the future situation, we would like to assess all costs related to the submission of a common EU standard VAT return. We will consider aspects related to people, process, and technology.

More specifically, we distinguish between four cost categories:

1. Set-up costs

Costs related to the set-up of the VAT compliance system, principally software costs and costs of initial training.

2. Costs of VAT preparation and submission

Recurring costs related to the preparation and submission of the periodical VAT return.

3. Generic costs

Recurring costs related to audit, software maintenance, and periodic trainings.

4. Additional costs

Residual costs.

These cost categories will be assessed in the following four work sheets of the questionnaire.

Important remark: All costs should be estimated in euro.

Questionnaire

PART III – Cost assessment: Set-up costs

A. Software costs

The software system in the future situation will need to be able to generate more or less information than in the current situation in order to complete the EU standard VAT return. This can have an impact on your set-up software costs.

3.1 Can you estimate the cost to adjust your software system if a common EU standard VAT return is introduced (investment cost of new system or cost to update the current system)?

If you opt to complete the VAT return on-line via a web form:

If you opt to complete the VAT return via sending structured data (eg an XML-file coming out of the ERP-system directly sent through the platform):

B. Initial training costs

3.2 Please estimate the total cost of initial VAT training due to the introduction of a common EU standard VAT return. This cost may include the time spent on training, external costs such as consultancy fees for the delivery of training, costs of materials (e.g. manuals), etc.

3.3 Please estimate the total cost of initial software training due to the introduction of a common EU standard VAT return. This cost may include the time spent on training, external costs such as consultancy fees for the delivery of training, costs of materials (e.g. manuals), etc.

If you opt to complete the VAT return on-line via a web form:

If you opt to complete the VAT return via sending structured data (eg an XML-file coming out of the ERP-system directly sent through the platform):

Questionnaire

PART III – Cost assessment: Cost of preparation and submission

3.4 In this section, we would like to assess the cost of preparation and submission of a periodical VAT return, if a common EU standard VAT return is introduced and used by your company.

In the tables below, we ask you to compare the costs of the current situation with the future situation in which a common EU standard VAT return is introduced. Feel free to copy & paste the data from the As Is questionnaire in the fields indicated in green in the table below (not required). We would like to ask you to complete the data for the future situation in which a common EU standard VAT return is introduced and used by your company.

As indicated in the As Is questionnaire, we distinguish between two types of recurring costs for the preparation and submission of VAT returns:

Internal Costs

The internal cost per activity can be calculated by multiplying the time spent on each activity by the hourly rate, which depends on the type of employee in charge of the activity. Therefore, please specify:

- Type of employee in charge of the activity (junior staff, senior staff, manager, ...)
- Hourly rate in euro (to be selected from the drop-down list)
- Time spent (in minutes) for the preparation and submission of one VAT return.

External Costs

The external cost consists of consultancy fees and equipment costs. These external costs may be related to specific activities. Therefore, please specify:

- Consultancy cost in euro for the preparation and submission of one VAT return.
- Equipment and supplies cost in euro for the preparation and submission of one VAT return.

If you cannot assign consultancy fees to the different activities, please specify the total amount under 'other recurring costs identified'.

Important remarks:

We look for figures that are as accurate as possible. We understand that these figures may be based on estimates.

If you are a shared service centre or a company that submits VAT returns for other companies of your group, it can be the case that you submit VAT returns in a specific Member State for more than one entity. The time spent on the activities may be different depending on the characteristics of these entities. Therefore, we would like you to copy and paste the table for each entity you serve in each of the Member States in scope.

Please pay attention that the time spent on certain activities that can be reused for several Member States is not double counted.

Belgium											
Type	Activities	Internal cost/VAT return						External cost/VAT return			
		Type of resource		Hourly wage rate		Time spent		Consultancy costs		Equipment costs	
		Type of resource (company specific) in current situation	Type of resource (company specific) in future situation	Hourly wage rate in current situation	Hourly wage rate ¹ (select from drop-down list) in future situation	Time spent in minutes (per VAT return submission) in current situation	The time spent on this activity will... (select from drop-down list) in future situation	Consultancy cost (per VAT return submission) in current situation	The consultancy cost of this activity will... (select from drop-down list) in future situation	Equipment and supplies cost (per VAT return submission) ²	The equipment cost of this activity will... (select from drop-down list) in future situation
R	Gather information	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Prepare the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Reconcile data from accounting, listing, intrastat...	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Review the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Sign the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Submit the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Store a copy of the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Answer any specific questions from the Tax authorities	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Other recurring costs identified. ³	AS IS		AS IS		AS IS		AS IS		AS IS	

¹ Gross salary + social security charges

² E.g. Printing costs, stamp cost, ...

³ E.g. If your process for VAT compliance is not fully automated, there may be additional activities for processing of invoices (purchases/sales), corrections

Germany											
Type	Activities	Internal cost/VAT return						External cost/VAT return			
		Type of resource		Hourly wage rate		Time spent		Consultancy costs		Equipment costs	
		Type of resource (company specific) in current situation	Type of resource (company specific) in future situation	Hourly wage rate in current situation	Hourly wage rate ¹ (select from drop-down list) in future situation	Time spent in minutes (per VAT return submission) in current situation	The time spent on this activity will... (select from drop-down list) in future situation	Consultancy cost (per VAT return submission) in current situation	The consultancy cost of this activity will... (select from drop-down list) in future situation	Equipment and supplies cost (per VAT return submission) ²	The equipment cost of this activity will... (select from drop-down list) in future situation
R	Gather information	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Prepare the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Reconcile data from accounting, listing, intrastat...	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Review the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Sign the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Submit the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Store a copy of the VAT return	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Answer any specific questions from the Tax authorities	AS IS		AS IS		AS IS		AS IS		AS IS	
R	Other recurring costs identified. ³	AS IS		AS IS		AS IS		AS IS		AS IS	

¹ Gross salary + social security charges

² E.g. Printing costs, stamp cost, ...

³ E.g. If your process for VAT compliance is not fully automated, there may be additional activities for processing of invoices (purchases/sales), corrections

Finland											
Type	Activities	Internal cost/VAT return					External cost/VAT return				
		Type of resource		Hourly wage rate		Time spent		Consultancy costs		Equipment costs	
		Type of resource (company specific) in current situation	Type of resource (company specific) in future situation	Hourly wage rate in current situation	Hourly wage rate ¹ (select from drop-down list) in future situation	Time spent in minutes (per VAT return submission) in current situation	The time spent on this activity will... (select from drop-down list) in future situation	Consultancy cost (per VAT return submission) in current situation	The consultancy cost of this activity will... (select from drop-down list) in future situation	Equipment and supplies cost (per VAT return submission) ²	The equipment cost of this activity will... (select from drop-down list) in future situation
R	Gather information	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Prepare the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Reconcile data from accounting, listing, intrastat,...	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Review the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Sign the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Submit the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Store a copy of the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Answer any specific questions from the Tax authorities	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Other recurring costs identified. ³	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	

¹ Gross salary + social security charges

² E.g. Printing costs, stamp cost, ...

³ E.g. If your process for VAT compliance is not fully automated, there may be additional activities for processing of invoices (purchases/sales), corrections

France											
Type	Activities	Internal cost/VAT return					External cost/VAT return				
		Type of resource		Hourly wage rate		Time spent		Consultancy costs		Equipment costs	
		Type of resource (company specific) in current situation	Type of resource (company specific) in future situation	Hourly wage rate in current situation	Hourly wage rate ¹ (select from drop-down list) in future situation	Time spent in minutes (per VAT return submission) in current situation	The time spent on this activity will... (select from drop-down list) in future situation	Consultancy cost (per VAT return submission) in current situation	The consultancy cost of this activity will... (select from drop-down list) in future situation	Equipment and supplies cost (per VAT return submission) ²	The equipment cost of this activity will... (select from drop-down list) in future situation
R	Gather information	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Prepare the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Reconcile data from accounting, listing, intrastat,...	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Review the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Sign the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Submit the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Store a copy of the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Answer any specific questions from the Tax authorities	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Other recurring costs identified. ³	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	

¹ Gross salary + social security charges

² E.g. Printing costs, stamp cost, ...

³ E.g. If your process for VAT compliance is not fully automated, there may be additional activities for processing of invoices (purchases/sales), corrections

Hungary											
Type	Activities	Internal cost/VAT return					External cost/VAT return				
		Type of resource		Hourly wage rate		Time spent		Consultancy costs		Equipment costs	
		Type of resource (company specific) in current situation	Type of resource (company specific) in future situation	Hourly wage rate in current situation	Hourly wage rate ¹ (select from drop-down list) in future situation	Time spent in minutes (per VAT return submission) in current situation	The time spent on this activity will... (select from drop-down list) in future situation	Consultancy cost (per VAT return submission) in current situation	The consultancy cost of this activity will... (select from drop-down list) in future situation	Equipment and supplies cost (per VAT return submission) ²	The equipment cost of this activity will... (select from drop-down list) in future situation
R	Gather information	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Prepare the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Reconcile data from accounting, listing, intrastat,...	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Review the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Sign the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Submit the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Store a copy of the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Answer any specific questions from the Tax authorities	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Other recurring costs identified. ³	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	

¹ Gross salary + social security charges

² E.g. Printing costs, stamp cost, ...

³ E.g. If your process for VAT compliance is not fully automated, there may be additional activities for processing of invoices (purchases/sales), corrections

Italy											
Type	Activities	Internal cost/VAT return					External cost/VAT return				
		Type of resource		Hourly wage rate		Time spent		Consultancy costs		Equipment costs	
		Type of resource (company specific) in current situation	Type of resource (company specific) in future situation	Hourly wage rate in current situation	Hourly wage rate ¹ (select from drop-down list) in future situation	Time spent in minutes (per VAT return submission) in current situation	The time spent on this activity will... (select from drop-down list) in future situation	Consultancy cost (per VAT return submission) in current situation	The consultancy cost of this activity will... (select from drop-down list) in future situation	Equipment and supplies cost (per VAT return submission) ²	The equipment cost of this activity will... (select from drop-down list) in future situation
R	Gather information	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Prepare the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Reconcile data from accounting, listing, intrastat,...	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Review the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Sign the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Submit the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Store a copy of the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Answer any specific questions from the Tax authorities	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Other recurring costs identified. ³	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	

¹ Gross salary + social security charges

² E.g. Printing costs, stamp cost, ...

³ E.g. If your process for VAT compliance is not fully automated, there may be additional activities for processing of invoices (purchases/sales), corrections

Poland											
Type	Activities	Internal cost/VAT return					External cost/VAT return				
		Type of resource		Hourly wage rate		Time spent		Consultancy costs		Equipment costs	
		Type of resource (company specific) in current situation	Type of resource (company specific) in future situation	Hourly wage rate in current situation	Hourly wage rate ¹ (select from drop-down list) in future situation	Time spent in minutes (per VAT return submission) in current situation	The time spent on this activity will... (select from drop-down list) in future situation	Consultancy cost (per VAT return submission) in current situation	The consultancy cost of this activity will... (select from drop-down list) in future situation	Equipment and supplies cost (per VAT return submission) ²	The equipment cost of this activity will... (select from drop-down list) in future situation
R	Gather information	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Prepare the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Reconcile data from accounting, listing, intrastat,...	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Review the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Sign the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Submit the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Store a copy of the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Answer any specific questions from the Tax authorities	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Other recurring costs identified. ³	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	

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² E.g. Printing costs, stamp cost, ...

³ E.g. If your process for VAT compliance is not fully automated, there may be additional activities for processing of invoices (purchases/sales), corrections

UK											
Type	Activities	Internal cost/VAT return					External cost/VAT return				
		Type of resource		Hourly wage rate		Time spent		Consultancy costs		Equipment costs	
		Type of resource (company specific) in current situation	Type of resource (company specific) in future situation	Hourly wage rate in current situation	Hourly wage rate ¹ (select from drop-down list) in future situation	Time spent in minutes (per VAT return submission) in current situation	The time spent on this activity will... (select from drop-down list) in future situation	Consultancy cost (per VAT return submission) in current situation	The consultancy cost of this activity will... (select from drop-down list) in future situation	Equipment and supplies cost (per VAT return submission) ²	The equipment cost of this activity will... (select from drop-down list) in future situation
R	Gather information	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Prepare the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Reconcile data from accounting, listing, intrastat,...	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Review the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Sign the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Submit the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Store a copy of the VAT return	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Answer any specific questions from the Tax authorities	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	
R	Other recurring costs identified. ³	AS/IS		AS/IS		AS/IS		AS/IS		AS/IS	

¹ Gross salary + social security charges

² E.g. Printing costs, stamp cost, ...

³ E.g. If your process for VAT compliance is not fully automated, there may be additional activities for processing of invoices (purchases/sales), corrections

Questionnaire

PART III – Cost assessment: Generic costs

A. Costs related to audits

3.5 What do you think will be the impact on the frequency and the level of detail of VAT audits if a common EU standard VAT return is introduced and used by your company?

Member States	Frequency of audits will... (select from drop-down list)	Level of details of audits will... (select from drop-down list)	Time/cost of audits will... (select from drop-down list)
Belgium			
Germany			
Finland			
France			
Hungary			
Italy			
Poland			
UK			

B. Costs related to software

Once software is bought or developed, it has to be maintained and adapted to changing needs. We are interested in the cost related to software maintenance and adaptation.

3.6 Do you think that the yearly cost of the software system for VAT compliance (e.g. maintenance fees, license rights) will increase, decrease or remain the same if a common EU standard VAT return is introduced and used by your company? Do you expect any cost variations according to the Member States where you have to submit a periodical VAT return? Please explain and provide an estimate of the impact.

C. Costs related to recurring training and information

Staff require continuous training to stay abreast of, among others, legal changes, changing economic activities, changes in software, and staff fluctuations. We are interested in the costs that are related to these training activities, as well as those costs that companies assume to stay informed of changes in the legal environment.

3.7 Do you think that the yearly cost of training for VAT compliance will increase, decrease or remain the same if a common EU standard VAT return is introduced and used by your company. Do you expect any cost variations according to the Member States where you have to submit a periodical VAT return? Please explain and provide an estimate of the impact.

3.8 Since you will not have to follow up changes in the format of local periodical VAT returns anymore, do you expect a decrease in the overall cost to stay abreast of legal changes (including changes in format and changes in underlying legislation) if a common EU standard VAT return is introduced? Do you expect any cost variations according to the Member States where you have to submit a periodical VAT return? Please explain.

Questionnaire

PART III – Cost assessment: Additional costs

3.9 Do you think there will be a cost impact of filing quarterly with monthly prepayments vs filing monthly in the future situation? Please give an indication of the cost impact of filing quarterly with monthly prepayments for each of the 8 Member States in scope.

Member State	Cost of quarterly filing with monthly prepayments will be... (select from drop down list) than cost of monthly filing
Belgium	
Germany	
Finland	
France	
Hungary	
Italy	
Poland	
UK	

3.10 What do you think will be the impact on the cost of security requirements if a common EU standard VAT return is introduced (i.e. initial registration on the eVAT-platform, appointing proxies (if necessary), logon to a national platform in order to submit the periodical VAT return in the future situation) vs. the security requirements in the current situation?

Member State	Costs of security requirements will... (select from drop-down list)
Belgium	
Germany	
Finland	
France	
Hungary	
Italy	
Poland	
UK	

3.11 Do you think that the translation costs will increase, decrease or remain the same after the introduction of a common EU standard VAT return?

3.12 Are there any additional costs related to the introduction of a common EU standard VAT return that have not been addressed?

Questionnaire

PART IV – Qualitative questions

4.1 What are the major benefits of the suggested common EU standard VAT return, common approach on the content, corrections of VAT return errors and common approach on submission for your company? Please explain.

4.2 What could be the difficulties of the suggested common EU standard VAT return, common approach on the content, corrections of VAT return errors and common approach on submission for your company? Please explain.

4.3 Version 5 of the standards foresees modalities for opting out (once opted to use the common EU standard VAT return, a taxable person can opt out taking into account some restrictions). What do you think of the proposed modalities?

4.4 As regards the platform for submitting the common EU standard VAT return, a single point of access is preferred by businesses. Several options are possible to implement this:

- a centralised platform, e.g. "eVAT.EU" managed by the EU;
- a national platform of choice (e.g. where the shared services center is located), to file the VAT returns to any of the VAT administrations in the EU;
- service providers implement (a) central platform(s), offering a standardised user interface (using the standard VAT form) and submitting the data to the individual platforms using XML communication.

Please indicate your preferred option. Please explain.

4.5 An optional quarterly filing is foreseen for taxable persons that fulfill criteria.

- What would in your view be a suitable threshold?

- Should the option be made for each VAT registration number or if opted in the Member State where the main place of business is established, is it applicable in the EU Member State of establishment of the main place of business and all other EU Member States where the taxable person is registered as non established taxable person?

4.6 Version 5 of the standards foresees modalities for opting for quarterly filing. What do you think of the proposed modalities?

4.7 What would be the impact of a harmonization (i.e. common approach on content, format, submission) of IC listings (sales and acquisitions), Intrastat and other VAT listings? Please explain and also provide feedback on the current burden, if any, your company encounters in this respect.

4.8 Will the introduction of a common EU standard VAT return have an impact on the decision to start activities in other EU Member States where you are not active now? Please explain.

4.9 Will the introduction of a common EU standard VAT return have an impact on the attractiveness of Europe for the establishment of new businesses?

4.10 Do you think that the introduction and use of a common EU standard VAT return by your company will have an impact on the number of FTEs in the VAT/accounting/finance department? Are there any specific consequences for particular types of employees? Please explain.

4.11 Do you think that the introduction and use of a common EU standard VAT return by your company has an impact on the job quality (i.e. job content, adaptability to change, use of technological innovations in the workplace, etc)? Please explain.

4.12 In the table below, we present four different ways regarding use of the common EU standard VAT return. What do you think are the advantages and disadvantages of each of the four possibilities?

Options	Advantages	Disadvantages
<p><u>Option 1:</u> Any taxable person can choose to use the common EU standard VAT return; the choice must be made per VAT registration.</p>		
<p><u>Option 2 (ie proposed in version 5 of the standards):</u> Any taxable person can choose to use the common EU standard VAT return; but if the taxable person opts to use it, it must be used in the Member State of its main place of business and in all other EU Member States where it is VAT registered as not established taxable person. Fixed establishments make their own choice independent from its main place of business.</p>		
<p><u>Option 3:</u> Only taxable persons established in the EU and submitting VAT returns in more than one Member State can choose to use the common EU standard VAT return; the choice must be made per VAT registration.</p>		
<p><u>Option 4:</u> Only taxable persons established in the EU and submitting VAT returns in more than one Member State can choose to use the common EU standard VAT return; but if the taxable person opts to use it, it must be used in the Member State of its main place of business and in all other EU Member States where it is VAT registered as not established taxable person. Fixed establishments make their own choice independent from its main place of business.</p>		

4.13 If you could choose, for which Member States would you use the common EU standard VAT return and for which Member States would you use the local form? Please focus on the eight Member States in scope (Belgium, Germany, Finland, France, Hungary, Italy, Poland and the UK) but feel free to provide us with the same information for the other Member States listed in the table.

Member States	Local VAT return or standard VAT return (Please select from drop-down list)	Why?
Austria		
Belgium		
Bulgaria		
Cyprus		
Czech Republic		
Denmark		
Estonia		
Finland		
France		
Germany		
Greece		
Hungary		
Ireland		
Italy		
Latvia		
Lithuania		
Luxembourg		
Malta		
Netherlands		
Poland		
Portugal		
Romania		
Slovakia		
Slovenia		
Spain		
Sweden		
United Kingdom		

Thank you for participating!

How did you perceive this questionnaire?

Expectations were met	
Too general	
Irrelevant in content	
Too difficult to understand	
Too short	
Too technical	
Too long	