

# 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 57
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

<b>General principles</b>	<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.	
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.	

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)															
	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 Self-supplies of goods and/or services on which VAT is charged at the standard rate																
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% Self-supplies of goods and/or services on which VAT is charged at one and/or two reduced rates not less than 5%																
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) Self-supplies of goods and/or services on which VAT is charged at one or several super reduced rates or 0% is applied (derogations) Supplies of goods and/or services related to an old standard rate / reduced rate																
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																
			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																
			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																
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																
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																



<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>

<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 person</i>	<i>Rule for non-established taxable persons</i>

# Input transactions

<b>General preliminary remarks</b>	<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	
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.	

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)										
	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 the 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											
			Importation of goods <u>without</u> deferred payment of the 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											
			Importation of goods exempt from VAT											
IC acquisitions of goods	42	52	it 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											
			it 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 acquisitions 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											
			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											
	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												

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										
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 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										
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										
Other purchases													
		56	This concerns all other purchases not reported in the other input transactions boxes										
SUBTOTAL	46	57											
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 (+)										
			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										
TOTAL		59											

<b>Other input transactions than stated above to be currently reported</b>							
<b>Transactions to be reported</b>	<b>High level comments/remarks (this can be further completed/explained in detail during our follow-up call, if necessary)</b>	<b>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)</b>					
		<b>TAXABLE AMOUNT</b>			<b>TAX AMOUNT</b>		
		<b>P</b>	<b>A</b>	<b>O</b>	<b>P</b>	<b>A</b>	<b>O</b>

<b>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)</b>		
<b>Subject</b>	<b>Rule for established taxable person</b>	<b>Rule for non-established taxable persons</b>

# 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		
622	Advance payments made (that can be off-set against the VAT due or that can be refunded): e.g.		
	- refund of ET14000 advance payment (Belgium)		
	- paid December advance payment (Belgium)		
	- monthly pre-payments made by quarterly filers		
	- other (please specify)		
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, however national refund rules/practices should be followed)		

**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 person	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), other return (O)**

**Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)**


# Corrections

	<i>Proposed standard approach regarding correcting mistakes 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 mistakes to the VAT return should be corrected and the correction should be done as soon as the mistake is discovered Only material mistakes should be disclosed to the VAT authorities (above a certain threshold) Only corrections as regard to mistakes to under-declared VAT or over-claimed VAT are considered as corrections	
<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 mistake has been discovered after the filing due date, the mistake have 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	
<i>Information requirements</i>	All mistakes 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 to need to be disclosed, no details or explanation should be provided per individual correction.	
<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	
<i>Submission</i>	Same submission rules as the common EU standard VAT return (because the same form is used)	

<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 person</i>	<i>Rule for non-established taxable persons</i>

# Submission of the VAT return

	<b>Proposed standard approach regarding correcting mistakes to the common EU standard VAT return</b>	<b>Please <i>briefly</i> indicate whether the provision is according to your national submission rules or indicate any derogating national submission rules (this will be further completed in detail during our follow-up call, if necessary)</b>
<i>Submission manner</i>	Only electronic submission	
<i>Submission date</i>	By the last day of the month following the tax period, no delay for e.g. Sundays or national holidays	
<i>Submission period</i>	General rule: calendar month filing for taxable persons	
	Optional derogation for calendar quarter filing for taxable persons meeting the criteria	
	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 (ic quarterly filing) is possible	
	- please indicate other criteria applicable in your territory when the derogation is possible / not possible, if any	
	- what are the rules to switch between the general rule (ic monthly filing) and the derogation (ic quarterly filing)	
<i>Payment date</i>	Payment due date should be the same as the submission due date	
	Quarterly filers will have to make pre-payments the last day of the first and the second month of the calendar quarter. The pre-payments are calculated as 1/3th of the VAT due of the previous quarter.	

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

## Other VAT return obligations

	<i>Please high level clarify and indicate the purpose of it (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 next to your periodical VAT return (e.g. annexes to the periodical VAT return other than Intrastat, IC Sales Lists, IC Acquisition Lists, Annual Sales Lists)	

<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 person</i>	<i>Rule for non-established taxable persons</i>

# Filing mechanism

	<b>Questions</b>	<b>Please briefly indicate the national filing rules for the listed questions (sometimes dropdown lists are available)</b>	<b>High level comments (e.g. are there any restrictions, etc.) (this will be further completed in detail during our follow-up call, if necessary)</b>
<i>Platform</i>	How can you file a VAT return form electronically in your Member State? (Please indicate multiple answers if applicable)		
	- In case of something else, can you please indicate in detail how this is done?		
	- In case of an online platform, can you please indicate the link where this is to be found and explain in short how this is done?		
	- In case of installed software, can you please indicate the name of the package and explain in short how this is done?		
<i>VAT return form</i>	Which format can be used to file VAT return forms electronically? (Please indicate multiple answers if applicable)		
	- In case of something else, can you please indicate in detail which format is used?		
<i>Authentication &amp; signing</i>	How are businesses assured that their VAT return forms can only be submitted by an authorised individual (e.g. via registration on a platform)?		
	Can companies appoint someone else (e.g. A proxy) to submit VAT return forms?		
	Does a person need to authenticate for each company before submitting?		
	How does an authorised individual authenticates himself/herself before submitting?		
	- In case of user ID and password, how does the process to receive this works?		
	- In case of token or smartcard, can you please indicate which possibilities there are and describe the process?		
	- In case of something else, can you please indicate in detail how the authentication process works?		
	When submitting, must the VAT return form be signed electronically? - If yes, how is this done and what is accepted as signature?		
<i>Archiving &amp; proof of receipt</i>	When the VAT return form is submitted, are the businesses assured that this is done successfully by means of a proof of receipt? - If yes, which type of proof of receipt is this and how does this process work?		
	- If yes, where and how is the proof of receipt stored ?		
	How and where is the submitted VAT return form stored (eg 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) ?		

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