

***Study on the feasibility and impact of a
common EU standard VAT return***

Specific Contract No. 9,
TAXUD/2011/DE/329

FINAL REPORT

Appendices

10 January 2013





Appendices

Appendix 1 – Economic impact assessment from a business perspective : Methodology

Appendix 2 – Comparison of the average cost per VAT return with other studies

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

Appendix 4 – Qualitative results

Appendix 5 – Filing periodicity for a VAT return per Member State (main rules and derogations; exceptional and special derogations not included)

Appendix 6 – Questionnaire AS IS

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Appendix 10 – Questionnaire Tax Authorities

Appendix 11 – Overview of cost data

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