

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	Finland	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

General principles		Please bring
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	
	TAXABLE AMOUNT	TAX AMOUNT		P	A
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	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		
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 /			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	

Finland				
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		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	
			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 reported in the EC Sales List	
			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)	
SUBTOTAL	27	32		

		Finland			
Reverse charge		33	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		
			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		
			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		
			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		
			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		
TOTAL	28	34			

Other output 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	Tick the bo.	
		TAXABL	
		P	A
Sale of construction services	In Finland, the reverse charge mechanism is applied to construction services. There are separate boxes for the sale of construction services and VAT due on purchases of construction services based on the reverse charge.	x	

Please indicate which differences exist for established vs non-established taxable persons regarding output transations (if any) (only high level comments are		
Subject	Rule for established	Rule for non-established taxable persons
		Foreign companies are not expected to report all worldwide zero-rated turnover.

riefly indicate the principle in your	
	Y
	Y

box if the transaction has to be					
ABLE		TAX AMOUNT			
O	N	P	A	O	N
	X	X			
	X	X			
	X	X			
	X	X			
	X	X			
	X	X			
	X	X			
	X				

No separate box.

Finland

	x				
	x				
	x				

					N/A
		X			
		X			
		X			
		X			

Separate box exists.

Separate box exists.

No separate box exists, VAT to be reported in local supply box.

x if the transaction has			
TAX AMOUNT			
O	P	A	O
	x		

Input transactions

General preliminary remarks

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
	TAXABLE AMOUNT	TAX AMOUNT	
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
			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
			Importation of goods <u>exempt</u> from VAT
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
			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

Finland			
			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 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
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	

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)

Sales of construction services	In Finland, the reverse charge mechanism is applied to construction services.

<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>
N/A		

Please briefly indicate the principle in your territory (this will be further completed in detail during our follow-up call, if necessary)

Y

Y

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			
P	A	O	N	P	A	O	N
			N/A				N/A
			x	x			
			x				
x				x			
x				x			

			x					
x				x				
x				x				
			x	x				No separate box.
			x	x				No separate box.
			x	x				No separate box.
				x				No separate box.
				x				No separate box.

<p><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></p>					
TAXABLE AMOUNT			TAX AMOUNT		
P	A	O	P	A	O

x					

Finland

Balance - Date - Signature

BOX	Description	To be currently reported in your national periodical VAT return? Yes/No
61	Net amount of the period = (34) – (59)	
621	VAT credit brought forward from previous period	No
622	Prepayments made (that can be offset against VAT due or that can be refunded), e.g.: - refund of ET14000 prepayment (Belgium); - paid December prepayment (Belgium); - monthly prepayments made by quarterly filers; - other (please specify).	N/A
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)	

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)	Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)
Amount of VAT relief	Applicable for small entities, if annual turnover is less than EUR 22 500.

	Finland

<p><i>Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)</i></p>
VAT credits are refunded monthly.

<p><i>Follow-up call, if necessary)</i></p>

Finland

Corrections

	<i>Proposed standard approach to correcting errors with regard to the common EU standard VAT return</i>
<i>Principles of correcting mistakes and reporting corrections</i>	<p>All errors in the VAT return should be corrected and the correction should be made as soon as the error is detected.</p> <p>Only material errors should be disclosed to the VAT authorities (above a certain threshold).</p> <p>Only corrections of errors with regard to under-declared VAT or over-claimed VAT are considered as corrections.</p>
<i>How to correct/disclose (form)</i>	<p>Re-filing of the common EU standard VAT return should be possible before the filing due date.</p> <p>If the error is detected after the filing due date, the error has to be corrected in a subsequent VAT return.</p> <p>The common EU standard VAT return cannot be used by Member States to calculate penalties/late payment interest.</p>
<i>Information requirements</i>	<p>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.</p> <p>For corrections above a threshold, per period to be corrected, the following information should be disclosed (in separate boxes in the VAT return):</p> <ul style="list-style-type: none"> - the total amount of under-declared VAT reported in the current period; - the total amount of over-claimed VAT reported in the current period. <p>Only totals per period to which the corrections relate need to be disclosed, no details or explanation should be provided per individual correction.</p>
<i>Threshold</i>	<p>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.</p> <p>The threshold is exceeded if the above sum is higher than</p> <ul style="list-style-type: none"> - EUR 50 000 - 1% of the VAT return turnover if < EUR 50 000
<i>Submission</i>	The same submission rules apply as for 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</i>	
<i>Subject</i>	<i>Rule for established taxable persons</i>

Rule for non-established taxable persons

Submission of the VAT return

	<i>Proposed standard approach to correcting errors with regard to the common EU standard VAT return</i>	<i>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)</i>
<i>Submission mode</i>	Only electronic submission	Also submission on paper is accepted in Finland.
<i>Submission date</i>	By the last day of the month following the tax period; no delay for e.g. Sundays or national holidays	In Finland, VAT returns should be submitted by the 12th day (electric forms) or 7th day (paper forms) of the second month following the period concerned. If the 7th/12th day is a weekend day or a national holiday, the submission date is postponed.
<i>Submission period</i>	General rule: calendar month filing for taxable persons	In general, the submission period is a calendar month.
	Optional derogation for calendar quarter filing for taxable persons meeting the criteria	If certain requirements are met, it is possible to apply for an authorisation to submit VAT returns on a quarterly or yearly basis.
	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;	If a company's annual turnover does not exceed EUR 25 000, yearly reporting and payment will be permitted. If the annual turnover does not exceed EUR 50 000, quarterly reporting and payment will be applicable for VAT purposes.
	- please indicate other criteria applicable in your territory when the derogation is possible/not possible, if any;	
	- what are the rules for switching between the general rule (i.c. monthly filing) and the derogation (i.c. quarterly filing).	
<i>Payment date</i>	The payment due date should be same as the submission due date.	The VAT due has to be received by the 12th day of the second month following the tax period concerned (same as electronic filing deadline).
	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.	In Finland, it is not required to make any prepayments.

<i>Please indicate which submission 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>

Other VAT return obligations

	<i>Please provide high level clarification</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)	In Finland, the same VAT return form is used for the periodical VAT return and the separate annual VAT return is to be submitted.

<i>Please indicate which other VAT return obligations are different for established taxable persons</i>	
<i>Subject</i>	<i>Rule for established taxable persons</i>

and indicate its purpose (e.g. for the tax authorities) (this will be further completed in detail during our follow-up call, if necessary)

ed regardless of whether the company submits VAT returns on a monthly, quarterly or yearly basis. No ted and no annexes are required.

established vs for non-established taxable persons (if any)

Rule for non-established taxable persons

Filing mechanism

	Questions	Please briefly indicate the national filing rules for the listed questions (sometimes dropdown lists are available)
Platform	How can you file a VAT return form electronically in your Member State? (Please indicate multiple answers if applicable.)	Via an online platform
		On paper
	- If something else, please indicate in detail how this is done.	
	- 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.	www.vero.fi/verotili
	- In the case of installed software, please indicate the name of the package and explain in short how this is done.	
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
	- If something else, please indicate in detail what format is used.	
	How are businesses assured that their VAT return forms can only be submitted by an authorised individual (e.g. via registration on a platform)?	Persons authorised to sign on behalf of the company need a so-called 'Katso Identification' to be able to sign in securely to the websites of the Finnish Tax Administration, e.g. to file VAT returns electronically via the 'Tax Account system'. The name of the authorised person needs to be indicated in the trade register. The 'Katso ID' is associated with a physical person's Finnish social security number. Further, the holder needs to submit proof of his or her identity to the authority, either in person (at a tax office dealing with Katso registration) or via a secure electronic sign-in interface (e.g.

Authentication & signing	Finland	
	Can companies appoint someone else (e.g. a proxyholder) to submit VAT return forms?	Yes.
	Does a person need to authenticate himself/herself for each company before submitting?	Yes.
	How does an authorised individual authenticate himself/herself before submitting?	User ID + password
	- In the case of user ID and password, how does the process to receive this work?	
	- In the case of a token or smartcard, please indicate what possibilities there are and describe the process.	Not applicable
	- If something else, please indicate in detail how the authentication process works.	For private individuals, it is possible to log onto the Tax Account using (Finnish) eBanking identification numbers.
	When submitting, must the VAT return form be signed electronically?	No
Archiving & proof of receipt	- If so, how is this done and what is accepted as signature?	
	When the VAT return form is submitted, are the businesses assured that this is done successfully by means of a proof of receipt?	Yes
	- If so, what type of proof of receipt is this and how does this process work?	Submitted VAT returns with the date of receipt mentioned are available on the Tax Account platform, which is accessible to the taxpayer.
	- If so, where and how is the proof of receipt stored?	
	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.)?	Submitted VAT returns are available on the platform and can be printed.

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
	As a result, most foreign entities are not able to file electronic returns unless a local representative is used.	

<p><i>High level comments (e.g. are there any restrictions)</i> <i>(this will be further completed in detail during our follow-up call, if necessary)</i></p>
<p>In general, VAT returns should be submitted electronically.</p>
<p>VAT returns can be submitted electronically via a web-based 'Tax Account system'.</p>
<p>At the moment, foreign companies are not able to apply for a Katso ID if none of the persons authorised to act on behalf of the company is resident in Finland (i.e. having a Finnish social security number).</p>

In the case that a representative is appointed, a Katso ID can be applied for for a person (e.g. an accounting company) to be able to file VAT returns online on behalf of the company. Usually, the authorising company authorises representatives electronically (web page: www.yritys.tunnistus.fi). However, if the authorising company (e.g. a foreign company) does not have a Katso ID, the representative may create a power of attorney for electronic filing electronically, request the authorised person to sign the power of attorney, and then send it to the Tax Administration.