

Thijs Bijlard

19 April 2024 - 9:00 – 12:00



VAT Collaboration Group

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LEA GLOBAL EUROPEAN REGIONAL CONFERENCE



# Agenda – VAT Collaboration Group

- Introduction and overview of recent and upcoming changes
- German update on EcJ case Norddeutsche Gesellschaft für Diakonie – Edda Vocke (SK Berater)
- Belgian tax administration determines that a home office can also be a permanent establishment for VAT-purposes – Bert Vandorpe (Vandelanotte)
- Interaction of Transfer Pricing Adjustments with Indirect Tax and UK Indirect Tax update – Gerry Myton (HW Fischer)

# Recent and upcoming changes

## VAT

- 2025:
  - Harmonized small business scheme, extension to international situations
  - Place of supply rules for live digital events
  - Abolishment of margin scheme for art dealers for art purchased with reduced VAT rate

# Recent and upcoming changes

## VAT

- 2026:
  - ViDA (proposal): Single VAT registration:
    - intracommunity transfer of own goods under OSS;
    - domestic B2C supplies under OSS,
    - mandatory reverse charge for B2B supplies and services when supplier is not established but recipient is VAT registered in country of supply
  - ViDA (proposal): Changes for platform economy:
    - Platform is deemed seller for shortstay rent of accommodations and for transport of persons (discussions ongoing about optional platformfiction, fiction application in all situations or only if seller is not VAT registered)

# Recent and upcoming changes

## VAT

- 2028 (or 2030 or 2032):
  - ViDA (proposal): Digital Reporting Requirements
    - Harmonization of e-invoicing
    - Mandatory e-invoicing for all intracommunity transactions within 15 (?) days after the supply
    - Realtime digital reporting of intracommunity transactions within 5 (?) days after the e-invoice is issued
    - Periodic (collected) invoicing remains possible

# Recent and upcoming changes

## Non-tax

- 2023 (1 October):
  - CBAM in force (for companies importing cement, iron, steel, aluminium, fertilizer, electricity and hydrogen): transitional period, only reporting, no obligation to purchase certificates)
- 2024:
  - CSRD in force for listed companies, banks, insurance companies etc. Reporting about Environment, Social and Government
  - CESOP first reporting for payment service providers (more than 25 crossborder payments in a single quarter)

# Recent and upcoming changes

## Non-tax

- 2024:
  - DAC7 first reporting for platforms (only for transactions by sellers that are newly registered in 2023)
    - A (Digital) Platform is any software (e.g., website or a (mobile) app), that enables sellers to be connected to users of that software
    - Reporting obligation lies with the Platform Operator: 'Entity that contracts with Sellers to make available all or part of a Platform to such Sellers.'
    - Relevant activities: personal services, rental of immovable properties, rental of transportation modes, sale of goods
    - Excluded: governmental entities, listed entities, rental of immovable properties by owner (>2.000 transactions at same address in a single year), small sellers of goods (less than 30 transactions and less than EUR 2.000 in sales)
    - Information exchanged automatically between EU memberstates. Used to check VAT and income tax reporting.

# Recent and upcoming changes

## Non-tax

- 2025:
  - CSRD in force for large companies
  - DAC7 in full force (reporting for all transactions in 2024)
  - EU Deforestation regulation in force for large and medium sized companies (30 December 2024); for small and micro businesses from 30 June 2025
    - Only deforestation-free products can be sold on EU market or exported from EU
    - Cattle, wood, cocoa, soy, palm oil, coffee, rubber, and some of their derived products, such as leather, chocolate, tyres, or furniture
    - Economic operator must be able to prove that the products do not originate from recently deforested land or have contributed to forest degradation



# Recent and upcoming changes

## Non-tax

- 2026:
  - CSRD in force for listed SME's
  - CBAM fully in force: obligation to purchase CBAM certificates when you keep importing CBAM goods

**Thank you**

