



A look across the border

40 | 2018

1 Croatia

In Croatia, there is a proposal to amend the law to the effect that local reverse charge should be restricted to supplies performed by taxable persons who are not established or VAT registered in Croatia.

2 France

In France, the so-called Saisonnier returns are being abolished. Saisonnier returns currently allow companies to submit VAT returns only in the reporting periods in which transactions were actually made. As from the end of the third quarter of 2018, all companies must submit regular VAT returns. If a company's annual turnover is less than EUR 4,000, quarterly declarations may be submitted. Otherwise, the submission of monthly VAT returns will be required.

3 India

India now requires all electronic marketplaces to retain a GST lump sum of 2 % of the trader transactions and to remit the amount to the tax office. Thus, online marketplace operators need to register for GST purposes in every Indian state to which supplies are made. Further details, regarding the declaration and payment procedure, have yet to be published.

4 Italy

The Italian government has announced that only companies established in Italy or companies with a permanent establishment will be affected by the electronic invoicing obligation that will come into force on 01.01.2019.



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5 Portugal

In addition to Italy and France, Portugal will also introduce real-time reporting. From 01.01.2019, invoices for supplies to the public sector must be issued via the tax authorities' online portal (Fatura Eletrónica na Administração Pública). The real-time reporting obligation will be expanded to all B2B transactions. In return, the obligation to submit VAT returns will no longer apply.

6 Slovenia

Slovenia has extended the obligation to submit Intrastat declarations to distance sellers. According to this, sellers must submit Intrastat declarations if the threshold of EUR 140,000 is exceeded. The obligation to report exists in the absence of any explicit request by the Federal Statistical Office. This means that distance sellers need to monitor their own thresholds and register with the Federal Statistical Office in due time.

7 Switzerland

In Switzerland, companies must pay broadcasting fees as of 01.01.2019. The amount of the fees will be determined by a company's global turnover. The Federal Office of Communications (BAKOM) has now announced that companies without a registered office or permanent establishment in Switzerland will not be subject to this tax obligation, as this would not be compatible with international law and Switzerland's international contractual obligations.

As from 01.01.2019, distance sellers domiciled abroad will become taxable in Switzerland if their annual turnover of distance sales exceeds CHF 100,000. When determining the threshold, the so-called small consignments with a max. tax amount of CHF 5 must also be taken into consideration. The delivery threshold shall be deemed to have been exceeded if the annual turnover in 2018 and the expected annual turnover in 2019 exceed the delivery threshold of CHF 100,000.

8 UK

In Great Britain, it was announced that a so-called VAT Pilot will be introduced as part of the "Making Tax Digital" initiative. This is a software solution with which VAT returns can be submitted via the HMRC API platform. To date, the VAT Pilot has only been made available to software developers and selected taxable persons. In the course of October, all taxpayers will be able to obtain a test version. As of 01.04.2019 it will only be possible to submit VAT returns using the Tax Pilot via the HMRC API platform.