



## A look across the border

### 1 France

As of 1 January 2022, taxable persons registered in France will no longer have to pay import VAT to customs. In the future, the importer must declare the import VAT in his regular French VAT return. Provided the importer is fully entitled to deduct input VAT, the simultaneous deduction of input VAT will then mean that pre-financing is no longer required.

In addition, the monthly Déclaration d'Echanges de Biens ("DEB"), which previously combined the Intrastat declarations and the recapitulative statements, will be split into separate declarations as from 2022. The same thresholds will apply for both the Intrastat declaration and the DEB. No threshold(s) exists for the recapitulative statement. Both declarations must continue to be submitted on a monthly basis.

### 2 Poland

As of 1 January 2022, the possibility of opting for the VAT liability for financial services will be introduced into the Polish VAT Act.

In addition, at the turn of the year, it will be possible to issue invoices using a new form - via the special platform of the Ministry of Finance called "Krajowy System e-Faktur". In 2022, this platform can be used on a voluntary basis if agreed between the parties. From the beginning of 2023, the use of this platform is to become mandatory for all taxpayers. It will then no longer be possible to issue and send invoices in conventional paper or electronic form (such as PDF).



Ronny Langer  
Certified Tax Consultant,  
Dipl.-FW (FH)

+49 (0) 89 217 50 12-50  
ronny.langer@kmlz.de

In addition, the possibility of forming a VAT group will be introduced starting from 1 July 2022. Initially, this will be applicable to members of a fiscal unity group ("Podatkowa Grupa Kapitałowa"). The legal consequences of a Polish VAT group will be similar to those in other EU member states. Sales between group members will not be subject to VAT. In addition, the group companies will be jointly and severally liable for the VAT liability of the VAT group. From 2023, it will also be possible for small and medium-sized enterprises to form a VAT group.

### **3 Romania**

Romania has introduced an e-invoice system, which has been in operation since 4 November 2021. The e-invoice system enables both Romanian resident and non-resident entrepreneurs to issue e-invoices for B2G and B2B transactions. Once an entrepreneur has decided to use the e-invoice system, he must issue all invoices as e-invoices for B2G transactions. In order to use the e-invoice system for B2B transactions, both businesses must be registered for the e-invoice system.

### **4 Slovakia**

Slovakia has introduced various measures to combat VAT fraud. Since 30 November 2021, taxpayers have been obliged to notify the tax administration of the bank accounts they are using to conduct their businesses. The obligation extends to both Slovakian and foreign bank accounts. The reporting obligation also applies to foreign taxable persons registered in Slovakia. The list of reported bank accounts, together with the information identifying taxpayers, will be published on the website of the Tax Administration as of 1 January 2022 and will be updated regularly. Customers will be liable for the VAT not paid to the tax administration by the supplier as of 1 January 2022. Customers will owe the VAT if the supplier does not pay the VAT to the tax authorities or if the payment for a supply is transferred to a bank account that is not registered with the tax authorities. At the same time, a possibility for the customer to avoid the risk of liability for the VAT of the supplier is introduced by using the split payment procedure. In the case of any doubt concerning the tax honesty of the supplier, the customer may transfer the VAT directly to the tax authority.

### **5 Ukraine**

As of 01.01.2022, electronic services provided by non-resident businesses in the Ukraine will be taxed at a VAT rate of 20%. Electronic services are subject to VAT if the service provider does not maintain a permanent establishment in the Ukraine and provides its services to individuals or non-registered stand-alone entrepreneurs. It will be obligatory for the providers of electronic services to register for VAT in the Ukraine from a threshold of UAH 1 million (approx. € 30,000) turnover p.a. through electronic services.

### **6 United Kingdom**

The United Kingdom had previously waived customs controls on imports from the EU in many cases due to the existence of a transitional arrangement. Complete customs declarations could be submitted up to six months later and customs duties could also be paid correspondingly later. This special arrangement will expire on 31 December 2021, and the normal post-Brexit regulations will apply from then on.