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COMMISSION STAFF WORKING DOCUMENT

IMPLEMENTATION PLAN

Accompanying the document

Proposal for a Council Directive

**amending Directive 2006/112/EC on the common system of value added tax as regards a
standard VAT return**

{ COM(2013) 721 final }

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1. INTRODUCTION

Under the proposed Council Directive to amend the VAT Directive as regards a standard VAT return, Member States will have to ensure that the content and rules for submission of their national VAT returns are adjusted to that required of a standard VAT return. This must be done in a timely manner to ensure that all affected businesses are aware of and have the necessary time to adapt their accounting and reporting systems.

While the proposed Council Directive establishes the content and the rules for submission of the standard VAT return further details need to be agreed through an Implementing Regulation. This will include, where appropriate, the common means by which corrections can be made, a common set of terminology and guidelines, standardised information for additional boxes relating to specific regions or territories or to special schemes, and common technical details for electronic submission.

Both the risks relating to external actors (Member States and businesses) and risks related to the actions to be taken by the Commission services in the transposition of the standard VAT return Directive are assessed in the present note¹.

2. GENERAL ASSISTANCE BY THE COMMISSION

The transposition and implementation of a standard VAT return is a matter for each Member State. In order to help with this process the Commission will provide general assistance through the following actions:

- Establishing a contact point in DG TAXUD Unit C1 through which Member States can raise issues to the Commission on the standard VAT return.
- Providing up to date information on the web site of DG TAXUD, and where appropriate through CIRCABC, of relevant information concerning the Directive and thereafter the Implementing Regulation.

3. DETAILED RISK ASSESSMENT AND PROPOSED ACTIONS

Concerning specific risks the following have been identified:

¹ It should be noted that possible adjustments/modifications of the present plan could be necessary in light to reflect future developments in the implementation of the proposed directive.

3.1. Inaccurate transposition and standardisation not fully achieved

The main aim of the proposed Council Directive is to ensure that businesses submitting a VAT return in one Member State can easily do so in all other Member States due to the fact that the information being requested is standardised throughout the EU. While the Council Directive can state the information required in each box on a standard VAT return further work will be needed to clarify with greater precision the exact scope of this information as well as providing additional guidance to both Member States and businesses. Transposition in time by all Member States will also be required.

3.2. Delay in implementation

The project of creating a standard VAT return will require IT changes for all Member States. This necessitates planning in setting a budget and timeline for the implementation of change with sufficient scope and flexibility should unforeseen problems arise so as to avoid delays.

3.3. Businesses not adequately informed

As businesses will be the ones completing the standard VAT return, it is imperative they are made fully aware of the changes and how this will affect them. It is vitally important too that business is informed of the changes sufficiently far in advance so that all the necessary accounting and reporting changes can be implemented and tested.

A series of actions will be undertaken by the Commission to ensure these specific risks are minimised.

Commission actions:

The Commission services intend to:

- Hold Fiscalis seminars or workshops to assist Member States in the implementation
- Publish Explanatory Notes
- Propose a Commission Implementing Regulation (discussions in the Standing Committee on Administrative Cooperation – SCAC)
- Organise a VAT Expert Group (VEG) meeting with business
- Publish information on its website

Action is also required by the Member States to ensure a smooth implementation.

Member State actions:

The Member States should:

- Actively and constructively participate in the various meetings
- Provide explanatory documents on the transposition of national measures
- Produce implementation plans for the change to a standard VAT return
- Inform their businesses in a timely and comprehensive manner of the required changes

Detailed Implementation Plan

A. Actions by the Commission to provide general assistance to the Member States

Objective	Action	Timing
Disseminate information and help facilitate the transposition	Provide a contact point for Member States	<i>As soon as the proposal is adopted</i>
Disseminate all relevant information	Update the web pages in DG TAXUDs Internet site	<i>As soon as the proposal is adopted</i>
	Provide relevant information via CIRCABC	<i>As soon as information is available</i>

B. Actions by the Commission to ensure smooth implementation and address potential risks

Objective	Action	Timing
Ensure standardisation of the VAT returns	Hold Fiscalis workshops or seminars	<i>Soon after the adoption of the proposal and until full implementation</i>
	Publish Explanatory Notes	<i>Within one year of adoption</i>
	Publish information on the website of DG TAXUD	<i>As soon as the proposal is adopted</i>
	Evaluate the explanatory documents from Member States on the transposition of national measures	<i>Within three months of receiving the explanatory documents from Member States</i>
	Propose a Commission Implementing Regulation (discussions in the Standing Committee on Administrative Cooperation – SCAC)	<i>Within 18 months of adoption of the Directive</i>
Ensure a timely transposition	Encourage Member States to produce implementation plans for the change to a standard VAT return	<i>Starting three months after the adoption of the proposal</i>

Ensure business is adequately informed	Organise a VAT Expert Group (VEG) meeting with business	<i>Within six months after the adoption of the proposal</i>
	Publish Explanatory Notes	<i>Within one year of adoption</i>
	Publish information on the website of DG TAXUD	<i>As soon as the proposal is adopted</i>

Implementation Timeline

Period	Description of Commission activity
Adoption of Directive	
0 months	Publish information on TAXUD's website
6 months	Organise a VAT Expert Group (VEG) meeting with business
9 months	Hold a first Fiscalis workshop or seminar
12 months	Publish Explanatory Notes
24 months	Propose a Commission Implementing Regulation
Entry into force of Directive and regulation	
3 months	Evaluate the explanatory documents from Member States