

Expert study on the issues arising from application of article 263(1) of Directive 2006/112/EC

Interview Guidelines - Please read this section prior to completing the questionnaire

As from January 1st, 2010, taxable persons identified for VAT purposes, according to article 263(1) of Directive 2006/112/EC, are required to draw up a monthly recapitulative statement with information on the intra-Community deliveries of goods and services performed for clients identified for VAT purposes in another EU Member State. With this interview, we intend to assess the impact and consequences related to the reduction in the time frame from a quarterly to a monthly period and to the application of the threshold for the drawing of the recapitulative statement. The questionnaire is divided in 4 parts:

Part I - Company identification

Basic information which will help us to identify the company.

Part II - Understanding of the company situation

Information more specifically linked to your VAT compliance process and your accounting department.

Part III - Quantitative assessment: Cost estimation

In order to estimate the change in administrative burden / cost incurred when adapting to the changes in the EU VAT Directive, we have drafted a list of activities that might have been impacted.

Part IV - Qualitative assessment

Information related to the difficulties the company may have experienced with the implementation of the new Directive

Questionnaire

PART I - Company identification

Company Name	
Country	
Respondent's name	
Respondent's function	
Respondent's contact details	
Main activity(ies)	
Details of the main activity (ies)	
Sub-activity(ies)	
Headcount	
Annual Turnover (Mio €)	
Annual balance sheet (Mio €)	
Qualifying as a	

Summary structure of the company (please explain the global structure of your business).

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Member States	Fixed establishment for VAT purposes	VAT registration	Filing recapitulative statement
Austria			
Belgium			
Bulgaria			
Cyprus			
Czech Republic			
Denmark			
Estonia			
Finland			
France			
Germany			
Greece			
Hungary			
Ireland			
Italy			
Latvia			
Lithuania			
Luxembourg			
Malta			
Netherlands			
Poland			
Portugal			
Romania			
Slovakia			
Slovenia			
Spain			
Sweden			
United Kingdom			

Member States to which goods/services are supplied	Supply of goods to	Supply of services to
Austria		
Belgium		
Bulgaria		
Cyprus		
Czech Republic		
Denmark		
Estonia		
Finland		
France		
Germany		
Greece		
Hungary		
Ireland		
Italy		
Latvia		
Lithuania		
Luxembourg		
Malta		
Netherlands		
Poland		
Portugal		
Romania		
Slovakia		
Slovenia		
Spain		
Sweden		
United Kingdom		

	From your Member State	From other Member States * Please give an estimation per Member State if possible
Intra-Community transactions / total of transactions (%)		
Intra-Community transactions related to GOODS / total of transactions (%)		
Intra-Community transactions related to SERVICES / total of transactions (%)		
Intra-Community value / total turnover (%)		
Turnover related to intra-Community supplies of GOODS / total turnover (%)		
Turnover related to intra-Community supplies of SERVICES / total turnover (%)		

* Applicable if you are VAT registered in other Member States

Questionnaire

PART II - Understanding of the company situation

2.1 How is the accounting/VAT-department organized within your organization (in-house – number of FTE's, shared service centre, outsourced)?

2.2 Do you perform reconciliations between the recapitulative statement, the VAT return, Intrastat and/or your company's accounting?

2.3 What is the software used for accounting purposes? Do you use any specific software for the preparation of the recapitulative statement?

Accounting:
Recapitulative statement:

2.4 What is the current (as from 1/1/2010) and previous recapitulative statement cycle?

Comments (if any) :

Previous situation (before the implementation of the Directive 2006/112/EC)	Current situation (after the implementation of the Directive 2006/112/EC)	
Goods	Goods	Services

In case you file recapitulative statements in more than one EU Member State, could you please specify on a separate table the cycle for each Member State where you file the recapitulative statement?

2.5 How is the recapitulative statement filed (manual*, semi-electronic**, electronic***) ?

*The company completes a paper recapitulative statement.
 **The company uses an electronic format for completing its recapitulative statement, but entering the data is done manually
 ***The company uses an internal format for its recapitulative statement (e.g. excel sheet) and the format is electronically exported and transformed into the official format required by the Tax authorities.

Previous situation (before the implementation of the Directive 2006/112/EC)	Current situation (after the implementation of the Directive 2006/112/EC)	
Goods	Goods	Services

Please specify the reason for choosing this method.

In case you file recapitulative statements in more than one EU Member State, could you please specify on a separate table the method for each Member State where you file the recapitulative statement?

2.6 What is the current VAT return cycle?

 Please specify if "other":

Questionnaire**PART III – Quantitative assessment: Cost estimation**

Please read this section prior to completing the attached excel sheet: "activity list and cost model".

In order to estimate the change in administrative burden incurred when adapting to the changes in the EU VAT Directive, we would like you to consider the different activities that might have been impacted. The administrative burden is that part of the administrative costs that a business sustains only because it has to comply with regulation (i.e. it excludes 'business as usual' costs'). So, please make sure that the recurring cost reflects the incremental annual cost!

We have drafted a list of activities (one-time and recurring) related to the implementation of the Directive. For those activities we ask you to specify the recurring or one-time investment costs.

Recurring costs (time based)

- The type of resource:
 - Title or grade of the resource (company specific); and
 - Cost of the resource (to be selected from a list)
- Time spent (in minutes)

Number of units

- The number of times an activity has to be repeated

One-time investment costs (€)

- Acquisition costs (€)
- Type (3 years of amortization)

The relative impact on your company will be different according to the type of transactions carried out by the company: goods only, services only or a mix of goods and services and according to the number of Member States where your business is filing recapitulative statement (e.g. VAT department dealing with the recapitulative statement for one Member State vs. shared service center dealing with the recapitulative statement of multiple Member States).

To the extent that information is available we would like you to specify the administrative burden for each change you have incurred (by copying the excel tab 'activity list' and answering for each change individually: addition of services, increase of frequency, monitoring the threshold).

May we ask you, if applicable, to specify the administrative burden per Member State where changes have been incurred (by copying the excel tab 'activity list' and answering for each Member State individually). To reduce the information required we ask you to pick one Member State from each of the groups below.

- Group 1: Austria, Bulgaria, Italy, Portugal
- Group 2: Cyprus, Estonia, Finland, Greece, Latvia, Lithuania, Romania, Slovenia
- Group 3: Belgium, Czech Republic, Denmark, Hungary, Malta, Poland, Slovakia, Spain, Sweden
- Group 4: France, Luxembourg, Germany, Ireland, the Netherlands, United Kingdom

Type	Activities	Type of Resource (company specific)	Type of Resource (select from list in columns L & M from this tab)	Time spent in minutes	Number of units	Acquisition costs (€) - assumed to be amortized on 3 years	Description of the cost
OT	Analyse new/changed requirements.						
OT	Create or change reports in system(s).						
OT	Perform user-tests on system changes.						
OT	Update procedure manuals.						
OT	Provide special training.						
OT	Set up VAT number of customers.						
R	Gather necessary information to create recapitulative statements.						
R	Check customers' VAT number.						
R	Create recapitulative statements.						
R	Reconcile recapitulative statement data with the VAT returns, accounting and Intrastat statements.						
R	Submit recapitulative statements for validation.						
R	Validate (i.e. review) recapitulative statements.						
R	File recapitulative statements.						
R	Provide recurring training.						

Technician/officier	Wage rate (gross salary + social security charges) (€/hour)
a	20
b	21
c	23
d	25
e	27
f	29
g	31
h	33
i	35
j	37
k	39
l	41
m	42
n	43
o	44
p	45

Questionnaire

PART IV – Qualitative assessment

4.1 What are the main issues you have encountered related to the implementation of Directive 2006/112/EC regarding the recapitulative statement?

- Data management (e.g. availability, quality of data, extent of data required,...);
- Organizational issues (e.g. staffing, training,...);
- System issues (e.g. updating by providers, buying a new system,...);
- Other issues.

4.2 How has the change in frequency of the recapitulative statement increased/reduced complexity?

Do you observe an extra impact due to your multiple locations and due to submitting several recapitulative statements in different EU Member States?

4.3 How has the addition of services transactions in the recapitulative statement increased/reduced complexity?

Do you observe an extra impact due to your multiple locations and due to submitting several recapitulative statements in different EU Member States?

4.4 How has the monitoring of the threshold for the recapitulative statement increased/reduced complexity?

Do you observe an extra impact due to your multiple locations and due to submitting several recapitulative statements in different EU Member States?

4.5 In case of difference in frequency between the VAT return cycle and the recapitulative statement cycle, how has it increased/reduced complexity?

4.6 Do you expect an administrative burden reduction if all Member States were to apply the same timeframes for goods and services regarding the submission of the recapitulative statement? Please explain and provide us with an estimation of the potential administrative burden reduction.

4.7 Did you encounter changes in your compliance process due to the introduction of the Directive 2006/112/EC regarding the recapitulative statement (e.g. additional controls, ...)?

4.8 Please share any other remarks or comments pertaining to the issue at hand and please share your recommendations for improving the recapitulative statement process applied in Europe/in your Member State.