

# INTERNATIONAL COMPARISON

March 2021



## What's in this issue: Distance Sales (VAT)

Auren International Comparison is a quarterly publication that provides you an overview of trends and international tax developments by comparing tax issues in different legislations around the world, that may affect those doing business in multiple locations.

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Constant legislative, regulatory, and judicial changes, along with globalization, economic shifts, and operational adjustments, are challenging issues. Now more than ever, in an increasingly globalized world, companies must have a total perspective and awareness of tax issues, and this publication aims to cover key tax topics which should be of interest to businesses operating internationally.

This edition includes numerous country focus pieces, in which it is analyzed the business transactions in each country when selling goods by distance sellers NOT established in the country.

We hope that you find this publication helpful.

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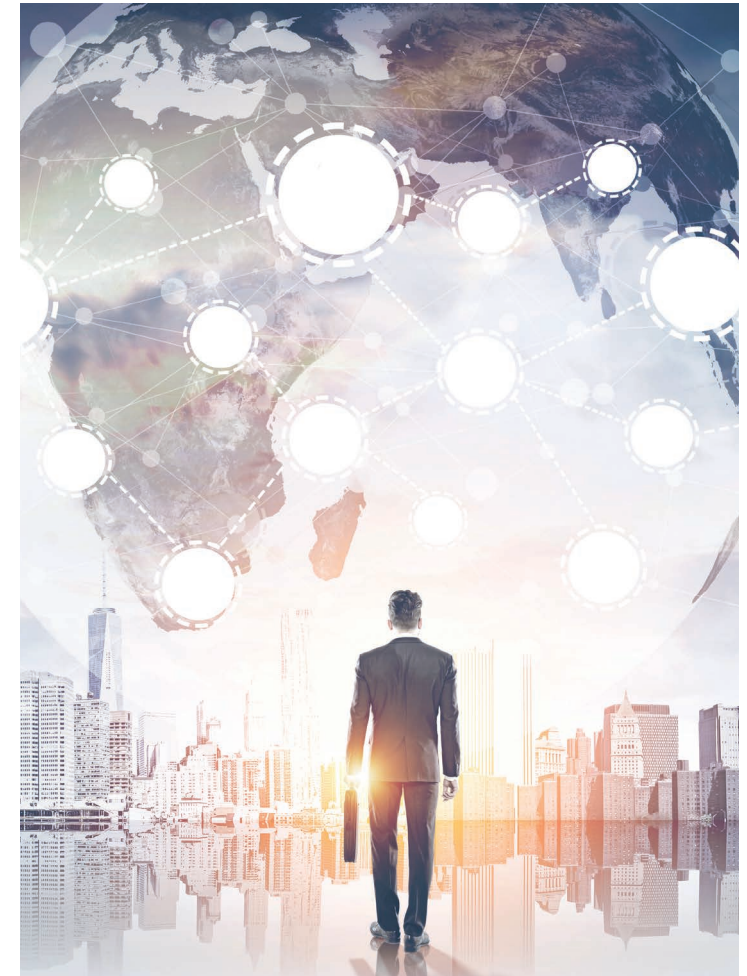
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## International Comparison: Distance Sales

Please consider the implications of the following business transactions in your country: Sale of goods by distance sellers NOT established in your country. Your country is the country of destination of the goods.



# Austria

Country of destination	AUSTRIA
VAT registration threshold for foreign distance sellers	35.000 EUR until 30/06/2021 for European entrepreneurs; 0,00 € for businessmen of third countries but new rules within the EU from 01/07/2021: 10.000 EUR for all sales and services provided electronically into EU member states (see: additional remarks)
Tax representative mandatory	Only for non-EU distance sellers
Duty to invoice	Only for B2B and for in Austria taxable sales
Deadline for issuing invoices	Within 6 months
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	month
Annual VAT return necessary	Yes
Deadline for VAT returns	On the 15 <sup>th</sup> of the second following month; if sales are lower than 100.000 EUR p.a.: on the 15 <sup>th</sup> of the second following month after the end of the quarter.
Deadline for VAT payment	On the 15 <sup>th</sup> of the second following month; if sales are lower than 100.000 EUR p.a.: on the 15 <sup>th</sup> of the second following month after the end of the quarter.
Import VAT deductible in VAT return	Austrian import VAT, if registered for VAT
Intrastat registration threshold – arrivals	750.000 EUR

Intrastat registration threshold - dispatches	750.000 EUR
Standard Intrastat period	month
Deadline for Intrastat	10 <sup>th</sup> working day after the end of the month
Which forms have to be submitted electronically	VAT return, EC Sales list, Intrastat
Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition &gt; VAT registration is mandatory (exception "Konsignationslager"), with the same obligations as national suppliers (including EC Sales list)</li> <li>• National sales are VAT taxable: VAT registration is mandatory (from the first Euro)</li> <li>• Intra-community supplies (B2B) are tax free, if VAT ID No. of the customer is valid in the moment of dispatch and EC Sales list is submitted correctly and in time (by the end of the month following the reporting period [month or quarter])</li> <li>• Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>



# Austria

## Additional remarks

### New VAT rules from 01/07/2021:

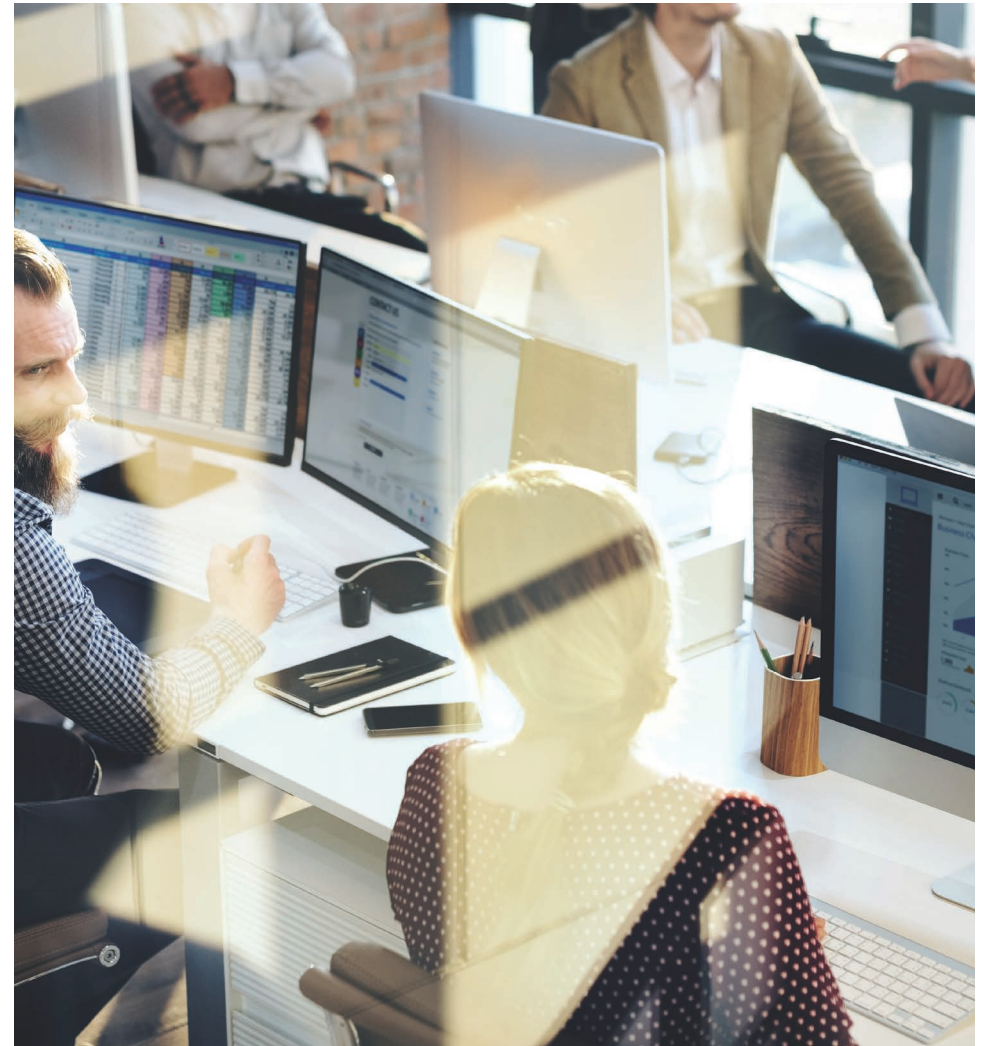
- Place-of-supply threshold 10.000 EUR, including all sales and services provided electronically into EU member states
- Electronic Interface deemed as a supplier
- Union Scheme (OSS = One Stop Shop): all intra-Community B2C supplies of services + intra-Community distance sales of goods + domestic B2C supplies of goods by using an electronic interface
- Non-Union Scheme (OSS): all B2C supplies of services to customers in the EU
- Import Scheme (IOSS = Import One Stop Shop): distance sales of imported goods in consignments up to 150 EUR

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# Chile

Country of destination	CHILE
VAT registration threshold for foreign distance sellers	Any natural or legal person residing abroad who provides digital services in Chile must incorporate a special registry of the Chilean Internal Revenue Service (Chilean tax authority), for the purpose of paying VAT at a rate of 19%
Tax representative mandatory	Yes, for all cases
Duty to invoice	The issuance of Chilean tax documents is not mandatory for foreign residents who operate outside the consumer's territory.
Deadline for issuing invoices	N/A
Electronic invoice mandatory (if yes, explain how)	N/A
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	monthly or quarterly
Annual VAT return necessary	No
Deadline for VAT returns	N/A
Deadline for VAT payment	The term to present and pay this Declaration is during the first twenty days of the month following the period to be declared.
Import VAT deductible in VAT return	You have the right to use VAT for importation into Chile as a tax credit, if the purchaser is registered as a VAT taxpayer.
Intrastat registration threshold – arrivals	N/A
Intrastat registration threshold - dispatches	N/A
Standard Intrastat period	N/A

Deadline for Intrastat	N/A
Which forms have to be submitted electronically	VAT return through form 29 or 129 of the Internal Revenue Service.
Obligations to submit other VAT related reports	The Chilean tax authority is empowered to request reports from purchasers or sellers who have operated through the Place Market
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Domestic sales are subject to VAT: VAT registration is mandatory without limitations.</li> <li>• Distance sales are subject to tax in the destination country, whatever its price.</li> </ul>
Additional remarks	<ul style="list-style-type: none"> <li>• There is no obligation to issue Chilean tax documents or invoices for foreign residents who declare VAT for digital services.</li> <li>• There is a special procedure for foreign residents to pay VAT regarding this type of sales, which consists of registering in a registry of the Chilean tax authority, which greatly simplifies the declaration and payment of VAT.</li> <li>• VAT payment must be made by SWIFT transfer (international interbank transfer).</li> </ul>

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# Colombia

Country of destination	COLOMBIA
VAT registration threshold for foreign distance sellers	For the Colombian case, there is no threshold for electronically provided sales and services.
Tax representative mandatory	Yes, it may or may not be a resident of the country.
Duty to invoice	Providers of electronic or digital services from abroad, without tax residence in Colombia are not obliged to invoice.
Deadline for issuing invoices	There is no term.
Electronic invoice mandatory (if yes, explain how)	Electronic invoice issuance is not required. However, it is required to keep track of sales
Split payment by the customer mandatory (VAT payment to another bank account)	There are two systems: 1. The buyer in Colombia must withhold 100% of the tax caused in the provision of services by the foreign service provider. 2. The foreign service provider must register with the DIAN and pay the tax, to make its presentation and payment.
Standard VAT period	Bimonthly.
Annual VAT return necessary	No annual declaration is required.
Deadline for VAT returns	There is no deadline for VAT refund.
Deadline for VAT payment	From the 8th to the 23rd of each month, according to your TAX ID.
Import VAT deductible in VAT return	It is not deductible.
Intrastat registration threshold – arrivals	There is no such system.
Intrastat registration threshold – dispatches	There is no such system.
Standard Intrastat period	There is no such system.

Deadline for Intrastat	There is no such system.
Which forms have to be submitted electronically	Form 325 must be submitted through DIAN's electronic services.
Obligations to submit other VAT related reports	There are no related reports.
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	-National sales are VAT taxable: VAT registration is mandatory. - Distance Sales are taxable in the country of destination.
Additional remarks	There is an alternative system of payment of the tax through withholding at the source as sales tax -VAT. Withholding agents at the source for Sales Tax -VAT, will retain one hundred percent (100%) of the value of the sales tax -VAT, at the time of payment of the electronic or digital service.

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# Cyprus

Country of destination	CYPRUS
VAT registration threshold for foreign distance sellers	15600 EUR
Tax representative mandatory	Only for non-EU distance sellers
Duty to invoice	Only for B2B and for Cyprus taxable sales
Deadline for issuing invoices	Within 3 months
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	quarter
Annual VAT return necessary	Yes
Deadline for VAT returns	In Cyprus we have three categories for vat returns for each quarter for example the category A should be submit for October 2020 till December 2020 till February 10, 2021
Deadline for VAT payment	On the deadline of the submission
Import VAT deductible in VAT return	import VAT, if registered for VAT
Intrastat registration threshold – arrivals	160.000 EUR
Intrastat registration threshold - dispatches	55.000 EUR
Standard Intrastat period	Month
Deadline for Intrastat	10th working day after the end of the month
Which forms have to be submitted electronically	VAT return, Intrastat, VIES

Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition &gt; VAT registration is mandatory, with the same obligations as national suppliers</li> <li>• National sales are VAT taxable: VAT registration is mandatory (from the first euro)</li> <li>• Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>
Additional remarks	



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# Ecuador

Country of destination	ECUADOR
VAT registration threshold for foreign distance sellers	In all imports, the VAT registration must be done, prior to the product's clearance from customs.
Tax representative mandatory	To operate as a warehouse, it is necessary to constitute a company, permanent establishment or legal representative with a Single Taxpayer Registry.
Duty to invoice	Yes
Deadline for issuing invoices	At the time of import
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	Monthly
Monthly VAT return necessary	Yes
Deadline for VAT returns	10 to 28 days after the end of standard period; depending on the last number of the single taxpayer registry
Deadline for VAT payment	10 to 28 days after the end of standard period; depending on the last number of the single taxpayer registry
Import VAT deductible in VAT return	Right to a tax credit for all VAT paid
Intrastat registration threshold – arrivals	Does not apply
Intrastat registration threshold - dispatches	Does not apply
Standard Intrastat period	Does not apply
Deadline for Intrastat	Does not apply

Which forms have to be submitted electronically	VAT return, EC Sales list, Intrastat
Obligations to submit other VAT related reports	No
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>If a foreign company has a deposit in Ecuador, it is presumed that it has a presumed permanent establishment and is subject to the declaration and payment of taxes.</li> </ul>
Additional remarks	<ul style="list-style-type: none"> <li>Since 2020, the import of digital services has been established as a generating event.</li> <li>When importing goods, VAT is paid at the time of customs declaration; in services, it is withheld for VAT by the credit card company.</li> <li>If the foreign seller does not have legal representation in the country, a proof of payments called "payment settlement" must be issued.</li> </ul>

# Germany

Country of destination	GERMANY
VAT registration threshold for foreign distance sellers	100.000 EUR until 30/06/2021 <i>but new rules within the EU from 01/07/2021: 10.000 EUR for all sales and services provided electronically into EU member states (see: additional remarks)</i>
Tax representative mandatory	Only for non-EU distance sellers
Duty to invoice	Only for B2B and for in Germany taxable sales
Deadline for issuing invoices	Within 6 months
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	Month; quarter if VAT payment does not exceed 7.500 EUR per year
Annual VAT return necessary	Yes
Deadline for VAT returns	10 days after the end of standard period; if paid 1/11 of last year VAT payment in advance, one month more is granted
Deadline for VAT payment	10 days after the end of standard period; if paid 1/11 of last year VAT payment in advance, one month more is granted
Import VAT deductible in VAT return	German import VAT, if registered for VAT
Intrastat registration threshold – arrivals	800.000 EUR
Intrastat registration threshold - dispatches	500.000 EUR
Standard Intrastat period	Month

Deadline for Intrastat	10 <sup>th</sup> working day after the end of the month
Which forms have to be submitted electronically	VAT return, EC Sales list, Intrastat
Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition &gt; VAT registration is mandatory, with the same obligations as national suppliers (including EC Sales list)</li> <li>• National sales are VAT taxable: VAT registration is mandatory (from the first euro)</li> <li>• Intra-community supplies (B2B) are tax free, if VAT ID No. of the customer is valid in the moment of dispatch and EC Sales list is submitted correctly and in time (25 days after the end of the month or quarter)</li> <li>• Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>

# Germany

## Additional remarks

### New VAT rules from 01/07/2021:

- Place-of-supply threshold 10.000 EUR, including all sales and services provided electronically into EU member states
- Electronic Interface deemed as a supplier
- Union Scheme (OSS = One Stop Shop): all intra-Community B2C supplies of services + intra-Community distance sales of goods + domestic B2C supplies of goods by using an electronic interface
- Non-Union Scheme (OSS): all B2C supplies of services to customers in the EU
- Import Scheme (IOSS = Import One Stop Shop): distance sales of imported goods in consignments up to 150 EUR

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# Greece

Country of destination	GREECE
VAT registration threshold for foreign distance sellers	0 Euros if the company makes either intercommunity or out of EU transactions
Tax representative mandatory	No only for non-EU distance sellers good standing certificate
Duty to invoice	Only for B2B and for in Greece taxable sales
Deadline for issuing invoices	In a logical time with no specific time limit
Electronic invoice mandatory (if yes, explain how)	No
Split payment by the customer mandatory (VAT payment to another bank account)	No
Standard VAT period	Month
Annual VAT return necessary	No
Deadline for VAT returns	The last working day of the next month due
Deadline for VAT payment	The last working day of the next month due
Import VAT deductible in VAT return	Yes ( Always Greek VAT ) .
Intrastat registration threshold – arrivals	150.000 EUR
Intrastat registration threshold - dispatches	90.000 EUR
Standard Intrastat period	Month
Deadline for Intrastat	25th calendar day after the end of the month
Which forms have to be submitted electronically	VAT return, EC Sales list, Intrastat
Obligations to submit other VAT related reports	N/A

Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition &gt; VAT registration is mandatory, with the same obligations as national suppliers (including EC Sales list)</li> <li>• National sales are VAT taxable: VAT registration is mandatory (from the first euro)</li> <li>• Intra-community supplies (B2B) are tax free, if VAT ID No. of the customer is valid in the moment of dispatch and EC Sales list is submitted correctly and in time (25 days after the end of the month or quarter)</li> <li>• Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>
Additional remarks	Goods can be stored in a ( stated to the tax authority ) warehouse , in the company's premises and remain transit . The company " imports " them when she wants to use them so she can pay later the import taxes plus the relevant vat in case of cash planning

# Ireland

Country of destination	IRELAND
VAT registration threshold for foreign distance sellers	<i>Where the value of distance sales to persons in this State by a supplier in another Member State exceeds €35,000 in a calendar year, that supplier must register for VAT in this State and must account for VAT at the appropriate Irish rates.</i>
Tax representative mandatory	Only for non-EU distance sellers
Duty to invoice	An accountable person who supplies taxable goods or services must issue a Value-Added Tax (VAT) invoice
Deadline for issuing invoices	Irish VAT invoices must be issued on the date of supply of goods or at the latest by the 15th day of the month following the month end of any supply
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	Bi-monthly or quarterly
Annual VAT return necessary	Yes
Deadline for VAT returns	You must file and pay your Value-Added Tax (VAT) by the 19th day of the month following the end of each taxable period
Deadline for VAT payment	You must file and pay your Value-Added Tax (VAT) by the 19th day of the month following the end of each taxable period
Import VAT deductible in VAT return	Generally, Irish VAT registered traders can claim back, in their VAT Return (VAT 3), the Import VAT paid on goods imported for their business
Intrastat registration threshold – arrivals	500.000 EUR
Intrastat registration threshold - dispatches	635.000 EUR
Standard Intrastat period	Month
Deadline for Intrastat	Intrastat returns are filed on a monthly basis. They should be filed on or before the 23rd day of the month following the end of the monthly period
Which forms have to be submitted electronically	VAT return, Intrastat return
Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition &gt; VAT registration is mandatory, with the same obligations as national suppliers (including EC Sales list)</li> <li>• National sales are VAT taxable: VAT registration is mandatory (from the first euro)</li> <li>• Intra-community supplies (B2B) are tax free, if VAT ID No. of the customer is valid in the moment of dispatch and EC Sales list is submitted correctly and in time (19 days after the end of the month or quarter)</li> <li>• Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>



# Ireland

Additional remarks	<p>New VAT rules from 01/07/2021:</p> <ul style="list-style-type: none"><li>• Place-of-supply threshold 10.000 EUR, including all sales and services provided electronically into EU member states</li><li>• Electronic Interface deemed as a supplier</li><li>• Union Scheme (OSS = One Stop Shop): all intra-Community B2C supplies of services + intra-Community distance sales of goods + domestic B2C supplies of goods by using an electronic interface</li><li>• Non-Union Scheme (OSS): all B2C supplies of services to customers in the EU</li><li>• Import Scheme (IOSS = Import One Stop Shop): distance sales of imported goods in consignments up to 150 EUR</li></ul>
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# Israel

Country of destination	ISRAEL
VAT registration threshold for foreign distance sellers	Obligated to open VAT file
Tax representative mandatory	Obligated to have fiscal representative before open VAT file
Duty to invoice	Yes
Deadline for issuing invoices	Issue Israeli tax invoice within 14 days
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	Monthly
Annual VAT return necessary	Yes
Deadline for VAT returns	30 days after the end of standard period.
Deadline for VAT payment	8 days after declaration
Import VAT deductible in VAT return	Yes, if registered for VAT.
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	Can create permanent establishment and income tax liability.

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# Italy

Country of destination	ITALY		
VAT registration threshold for foreign distance sellers	Limit of 35.000 EUR with B2C transactions until 30/06/2021 (art 40 p.p. 3 and 4 L.D. 331/93) <i>But new rules within the EU from 01/07/2021: 10.000 EUR for all sales and services provided electronically into EU member states (directive EU 2017/2455)</i>	Intrastat registration threshold – arrivals	it is mandatory the submission of the intrastat form, if the purchases are equal or higher than: - 200.000 euro for purchases of goods; - 100.000 euro for purchases of services.
Tax representative mandatory	Only for non EU distance sellers	Intrastat registration threshold - dispatches	it's always mandatory the intrastat fulfilment.
Duty to invoice	Only for B2B and for Italy taxable sales	Standard Intrastat period	Monthly, if the sales are equal or higher than 50.000 euro in the previous quarter. Quarterly, if the sales are lower than 50.000 euro. Monthly if the purchases (in the previous quarter) are equal or higher than: - 200.000 euro for goods; - 100.000 euro for services,
Deadline for issuing invoices	Where the invoice is due within 12th days from the operations.	Deadline for Intrastat	The 25th of each the following month of the transaction or the 25th of the following month of the quarter.
Electronic invoice mandatory (if yes, explain how)	Where the IT invoice is due by the SDI The SDI is a system provided by Tax Office where for the italian entity is mandatory the submission of the sale electronic invoices.	Which forms have to be submitted electronically	Annual VAT return, Intrastat, quarter VAT settlement
Split payment by the customer mandatory (VAT payment to another bank account)	No.	Obligations to submit other VAT related reports	N/A
Standard VAT period	Monthly or quarterly if the turnover of the previous year, not exceed the limit of 700.000,00 for goods and 400.000 for services	Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	If the warehouse is used only for storage, display or delivery of goods or if the entity has a rent contract (for example with Amazon) is not a permanent establishment (art.162. p.4 D.P.R. 917/86). The following rules are applying: <ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition in Italy. VAT registration is mandatory, with the same obligations as national suppliers.</li> <li>• National sales are VAT taxable to private subjects, instead in B2B transactions is applied the reverse charge.</li> </ul>
Annual VAT return necessary	Yes.		
Deadline for VAT returns	The 30 <sup>th</sup> April of each year		
Deadline for VAT payment	The 16th day of the following month at the transactions (monthly payment) The 16th day of the following month at the quarter (quarterly payment)		
Import VAT deductible in VAT return	Italian Import VAT, if the customs VAT registered in Italy		

# Italy

Additional remarks	<p>New Eu rules for distance sales from 01/07/2021:</p> <ul style="list-style-type: none"><li>• The new threshold for the distance sales operations with B2C is fixed at 10.000 EUR in every Eu state. If the foreign entity (Eu or extra Eu) exceed the limit above, must have a VAT identification or tax representative in Italy. With the new rules in alternative the entity can use the OSS system.</li><li>• Introduces the OSS EU system used by EU entity (OSS= One Stop Shop EU) for all intra-Community B2C supplies of services, intra-Community distance sales of goods, domestic B2C supplies of goods by using an electronic interface</li><li>• Introduces the OSS non EU system used by No EU entity for all B2C supplies of services to customers in the EU</li><li>• Import Scheme (IOSS = Import One Stop Shop): distance sales of imported goods in consignments up to 150 EUR</li></ul>
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# Lebanon

Country of destination	LEBANON
VAT registration threshold for foreign distance sellers	VAT applies to the importation of goods into Lebanon, regardless of the status of the importer. The taxable amount is the custom's value determined according to the valuation rules at Customs, in addition to customs duties and all taxes initially due, excluding the value-added tax. Standard VAT rate is 11%
Tax representative mandatory	Appointment of fiscal representative
Duty to invoice	In Lebanon taxable sales
Deadline for issuing invoices	Date of invoice issuance
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	Standard VAT declarations are submitted for quarterly periods each year
Annual VAT return necessary	Lebanese VAT returns are submitted for quarterly periods
Deadline for VAT returns	20 days after the end of standard period
Deadline for VAT payment	20 days after the end of standard period
Import VAT deductible in VAT return	Import VAT deductible in VAT returns
Intrastat registration threshold – arrivals	N/A
Intrastat registration threshold - dispatches	N/A

Standard Intrastat period	N/A
Deadline for Intrastat	N/A
Which forms have to be submitted electronically	VAT return and payment
Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>The standard VAT rate in Lebanon is 11%. Unless specifically exempt, VAT is levied on all commercial transactions undertaken by business entities. Export of goods and services and export-related services, international transport, and some of the intermediate operations are zero-rated. Banking, financial services, and insurance operations are exempt from VAT.</li> <li>The threshold for mandatory registration is a turnover that exceeds 100 million Lebanese pounds (LBP) in four consecutive quarters.</li> <li>The importer or the person treated as such is liable to pay the tax according to the provisions of the valid customs legislation.</li> </ul>
Additional remarks	<ul style="list-style-type: none"> <li>Lebanese Custom duties are 5% of the CIF value, on most items, and VAT is 11% of CIF value plus Duties, topped with another 3.33% as extra tax.</li> </ul>



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# Luxembourg

Country of destination	LUXEMBOURG		
VAT registration threshold for foreign distance sellers	100.000 EUR until 30/06/2021 <i>but new rules within the EU from 01/07/2021: 10.000 EUR for all sales and services provided electronically into EU member states (see: additional remarks)</i>		(i.e. keeping the document available for the recipient) using electronic data processing equipment data transmission using the cable, radio, optical or electromagnetic means. Electronic invoices can be issued in one of the formats: XML, email with PDF invoice attached, electronic fax, or an accepted equivalent.
Tax representative mandatory	Fiscal representation can be used in Luxembourg by a taxable person which is not established nor registered for VAT purposes in Luxembourg if it performs importation of tangible movable goods, whatever the underlying transaction is. The fiscal representative must be duly authorised by the VAT authorities.	Split payment by the customer mandatory (VAT payment to another bank account)	N/A
Duty to invoice	Only for B2B taxable transactions -Exception: No invoice is needed for supplies of VAT exempt supplies, nor for supplies made to private persons.	Standard VAT period	Monthly or quarterly period plus one annual VAT return mandatory.
Deadline for issuing invoices	An invoice must be issued before the 15th day of the month following the month in which the supply of goods or services is rendered. In case of advance payment for a supply of goods or services not yet executed or partially executed, an invoice must be issued at the latest upon receipt of the advance payment.	Annual VAT return necessary	Yes, mandatory
Electronic invoice mandatory (if yes, explain how)	Electronic invoicing is allowed on condition that the authenticity of their origin and the integrity of their content are guaranteed. Issuing electronic invoices requires the agreement of the recipient.  Electronic invoicing must be understood as the transmission to, or the act of placing the invoice at, the disposal of the recipient	Deadline for VAT returns	Monthly and quarterly VAT returns have to be filed by the 15th of the month following the period of the return. In practice, an extension of 2 months is currently granted by the VAT authorities.  Recapitulative annual VAT returns have to be filed by the 1st of May of the year following the year of the return. A requested extension to 31 December of the year following the year of the return is in practice currently granted by the VAT authorities.  Single annual VAT returns and simplified annual VAT returns have to be filed by the 1st of March of the year following the year of the return. A requested extension to 31 October of the year following the year of the return is in practice currently granted by the VAT authorities.
		Deadline for VAT payment	The payment of the VAT has to be made at the time of the VAT return's filing.

# Luxembourg

Import VAT deductible in VAT return	<p>Luxembourg has implemented the postponed accounting on imports provided by the Article 211(2) of the EU VAT Directive (reverse charge mechanism).</p> <p>The VAT due on imported goods must be paid and declared through the VAT return of the liable person registered for VAT purposes in Luxembourg. If the importer is not registered for VAT purposes in Luxembourg, the VAT is levied by the Customs and Excise Administration.</p>		<p>This regime is deemed to accompany the suspension regimes existing for customs and excise duties.</p> <p>The payment of VAT will have to be performed once the goods exit the free zone regime. Regularization of the temporary exemption will need to be performed in specific cases.</p> <p>The regime can be applied by pre-authorized importers or by a fiscal representative if the importer is not registered for VAT purposes in Luxembourg.</p>
Intrastat registration threshold – arrivals	EUR 200.000	Additional remarks	<p>New VAT rules from 01/07/2021:</p> <ul style="list-style-type: none"> <li>• Place-of-supply threshold 10.000 EUR, including all sales and services provided electronically into EU member states</li> <li>• Electronic Interface deemed as a supplier</li> <li>• Union Scheme (OSS = One Stop Shop): all intra-Community B2C supplies of services + intra-Community distance sales of goods + domestic B2C supplies of goods by using an electronic interface</li> <li>• Non-Union Scheme (OSS): all B2C supplies of services to customers in the EU</li> <li>• Import Scheme (IOSS = Import One Stop Shop): distance sales of imported goods in consignments up to 150 EUR</li> </ul>
Intrastat registration threshold - dispatches	EUR 150.000		
Standard Intrastat period	Monthly		
Deadline for Intrastat	16 <sup>th</sup> working day after the end of the month		
Which forms have to be submitted electronically	VAT returns, EC Sales list, Intrastat		
Obligations to submit other VAT related reports	N/A		
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<p>On 12 September 2011, the Law of 28 July 2011 introduced a VAT-free zone.</p> <p>The free zone regime is essentially a suspension regime allowing the storage, sale and work on goods with limited tax obligations in terms of VAT, customs and excise duties.</p> <p>Certain services may also benefit from exemptions such as the storage or valorisation proceeds on goods performed within the free zone. Such a regime is particularly attractive for transactions on the commodity exchange, where goods may change owners within a short period of time.</p>		

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# Malta

Country of destination	MALTA
VAT registration threshold for foreign distance sellers	35.000 EUR until 30/06/2021 <i>but new rules within the EU from 01/07/2021: 10.000 EUR for all sales and services provided electronically into EU member states (see: additional remarks)</i>
Tax representative mandatory	Only for non-EU distance sellers
Duty to invoice	Only for B2B and for in Malta taxable sales
Deadline for issuing invoices	Within 1 month
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	Monthly
Annual VAT return necessary	Yes
Deadline for VAT returns	15 days after the end of standard period;
Deadline for VAT payment	15 days after the end of standard period;
Import VAT deductible in VAT return	Maltese import VAT, if registered for VAT
Intrastat registration threshold - arrivals	0 EUR - no threshold
Intrastat registration threshold - dispatches	0 EUR - no threshold
Standard Intrastat period	Month
Deadline for Intrastat	15 days after the end of the month

Which forms have to be submitted electronically	VAT return, EC Sales list, Intrastat
Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition &gt; VAT registration is mandatory, with the same obligations as national suppliers (including EC Sales list)</li> <li>• National sales are VAT taxable: VAT registration is mandatory (from the first euro)</li> <li>• Intra-community supplies (B2B) are tax free, if VAT ID No. of the customer is valid in the moment of dispatch and EC Sales list is submitted correctly and in time</li> <li>• Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>
Additional remarks	<p>New VAT rules from 01/07/2021:</p> <ul style="list-style-type: none"> <li>• Place-of-supply threshold 10.000 EUR, including all sales and services provided electronically into EU member states</li> <li>• Electronic Interface deemed as a supplier</li> <li>• Union Scheme (OSS = One Stop Shop): all intra-Community B2C supplies of services + intra-Community distance sales of goods + domestic B2C supplies of goods by using an electronic interface</li> <li>• Non-Union Scheme (OSS): all B2C supplies of services to customers in the EU</li> <li>• Import Scheme (IOSS = Import One Stop Shop): distance sales of imported goods in consignments up to 150 EUR</li> </ul>

# Morocco

Country of destination	MOROCCO
VAT registration threshold for foreign distance sellers	For all sales
Tax representative mandatory	No
Duty to invoice	Yes
Deadline for issuing invoices	Within 3 months
Electronic invoice mandatory (if yes, explain how)	No
Split payment by the customer mandatory (VAT payment to another bank account)	No
Standard VAT period	Month; quarter if VAT payment does not exceed 1.000.000,00 MAD per year
Annual VAT return necessary	No
Deadline for VAT returns	30 days after the end of standard period
Deadline for VAT payment	30 days after the end of standard period;
Import VAT deductible in VAT return	Yes
Intrastat registration threshold – arrivals	N/A
Intrastat registration threshold - dispatches	N/A
Standard Intrastat period	N/A
Deadline for Intrastat	N/A
Which forms have to be submitted electronically	VAT return, EC Sales list
Obligations to submit other VAT related reports	N/A

Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>National sales are VAT taxable: VAT registration is mandatory</li> <li>Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>
Additional remarks	



# Paraguay

Country of destination	PARAGUAY
VAT registration threshold for foreign distance sellers	There is not limit for the computation of VAT determined on the importation of goods. The National Customs Directorate is the entity in charge of determining the taxation of the goods acquired, which are documented through customs clearance.
Tax representative mandatory	It is mandatory to register as an importer with the National Customs Directorate, and to communicate this to the Tax Authority as part of the tax profile of the subject.
Duty to invoice	In order for the Customs Authority to prepare the import clearance, it is necessary for the foreign supplier to send the invoice for the purchase of the goods to the importer.
Deadline for issuing invoices	The invoice must be part of the import clearance, in order to determine the applicable taxes.
Electronic invoice mandatory (if yes, explain how)	The invoice must be part of the import clearance, in order to determine the applicable taxes.
Split payment by the customer mandatory (VAT payment to another bank account)	The amount of VAT must be paid at the time of numbering the customs declaration, understood as the formalization of the import clearance. Imported goods may not be removed from the customs premises without payment of VAT.
Standard VAT period	VAT is paid monthly.
Annual VAT return necessary	N/A
Deadline for VAT returns	The VAT return filing date is established according to the end of the taxpayer identification number (RUC).

Deadline for VAT payment	The amount of VAT must be paid at the time of numbering the customs declaration, understood as the formalization of the import clearance. Imported goods may not be removed from the customs premises without payment of VAT.
Import VAT deductible in VAT return	The VAT paid on the import clearance will constitute a Credit in the VAT return for the importer.
Intrastat registration threshold – arrivals	The Arrival Declaration statuses are: In progress: In this status the Arrival Declaration is not official and can be corrected and modified by the Freight Forwarder. Registered: This status is equivalent to the official communication of the Arrival Declaration or Bill of Lading to Customs. In this status the Freight Forwarder can no longer modify the data entered into the system without authorization from the Customs Authority. Presented: Status granted by the Registration office after the pertinent controls. From this status, the unloading of the means of transport may take place. It shall not be possible to enter customs warehouses without complying with the aforementioned status.



# Paraguay

Intrastat registration threshold – dispatches	<p>The Customs Declaration in Detail shall include data relating to:</p> <ul style="list-style-type: none"> <li>a) The person of the declarant,</li> <li>b) The person of the supplier or the consignee abroad, as the case may be;</li> <li>c) The data relating to the means of transport in which the goods arrive or leave,</li> <li>d) The data relative to the merchandise with indication of the corresponding tariff position, precedence, origin, commercial description of the merchandise and, in its case, of the container or packing, nature, species, quality, state, quantity and weight;</li> <li>e) The data and suffixes necessary to determine the value of the merchandise in Customs;</li> <li>f) Commercial Invoice.</li> </ul>	Which forms	The use of the SOFIA System will be mandatory in all customs procedures, with the exception of those regimes and operations that have not yet been incorporated, or for duly justified reasons that prevent access to the System.
Standard Intrastat period	<p>The deadline for the presentation of the Arrival Declaration must be made within two (2) working days after the arrival of the means of transport. Also, these declarations may be filed five (5) working days prior to the arrival of the means of transport.</p> <p>This will be done through the use of the SOFIA (Intrastat) system.</p>	Obligations to submit other VAT related reports	N/A
Deadline for IntrastatFecha	<p>The deadline for the presentation of the Arrival Declaration must be made within two (2) working days after the arrival of the means of transport. Also, these declarations may be filed five (5) working days prior to the arrival of the means of transport.</p> <p>This will be done through the use of the SOFIA (Intrastat) system.</p>	Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<p>The merchandise subject to the Customs Warehouse Regime may remain for a period of one year, extendable once, counted from the date of authorization of the regime.</p> <p>Upon justified request, before the end of the term, the Customs Authority may extend the term of stay.</p> <p>In the case of Storage and Commercial Warehousing, this request shall be admitted only once and for a period equal to the original period.</p> <p>In the case of Industrial Warehousing, the extension may be granted for the term required by the industrial process.</p>
		Additional remarks	N/A

# Poland

Country of destination	POLAND
VAT registration threshold for foreign distance sellers	For foreign businesses trading in Poland that are VAT/GST/Tax registered in their home state, the VAT registration threshold is nil. For EU VAT registered companies selling goods over the internet to consumers in Poland, the VAT registration threshold (distance selling) PLN 160,000 is per annum.
Tax representative mandatory	Only for non-EU distance sellers
Duty to invoice	Only for B2B and for in Poland taxable sales
Deadline for issuing invoices	Polish VAT invoices must be issued no later than the 15th day of the month after the taxable supply. An invoice must not be issued more than 30 days before the supply of goods or completion of a service.
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	One-off gross value, regardless how many payments are envisaged, exceeds 15 000 PLN. Transaction involves goods and services listed in exhibit 15 to VAT Act (in general sensitive goods subject to potential VAT frauds)
Standard VAT period	The default tax period for VAT in Poland is one calendar month. However, the VAT reporting period, quarterly or monthly, can be selected by a business when registering using the VAT-R form. If a business chooses to file quarterly returns it may still be required to make monthly VAT pre-payments depending on turnover.
Annual VAT return necessary	No
Deadline for VAT returns	Polish monthly or quarterly VAT returns are due on the 25th of the month following the period end

Deadline for VAT payment	on 25 <sup>th</sup> of the following month
Import VAT deductible in VAT return	Polish import VAT, if registered for VAT
Intrastat registration threshold – arrivals	PLN 4,000,000
Intrastat registration threshold - dispatches	PLN 2,000,000
Standard Intrastat period	Month
Deadline for Intrastat	10th working day after the end of the month
Which forms have to be submitted electronically	VAT return, Intrastat
Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition &gt; VAT registration is mandatory, with the same obligations as national supplier</li> <li>• National sales are VAT taxable: VAT registration is mandatory (from the first euro)</li> <li>• Intra-community supplies (B2B) are tax free, if VAT ID No. of the customer is valid in the moment of dispatch</li> <li>• Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>
Additional remarks	N/A

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# Portugal

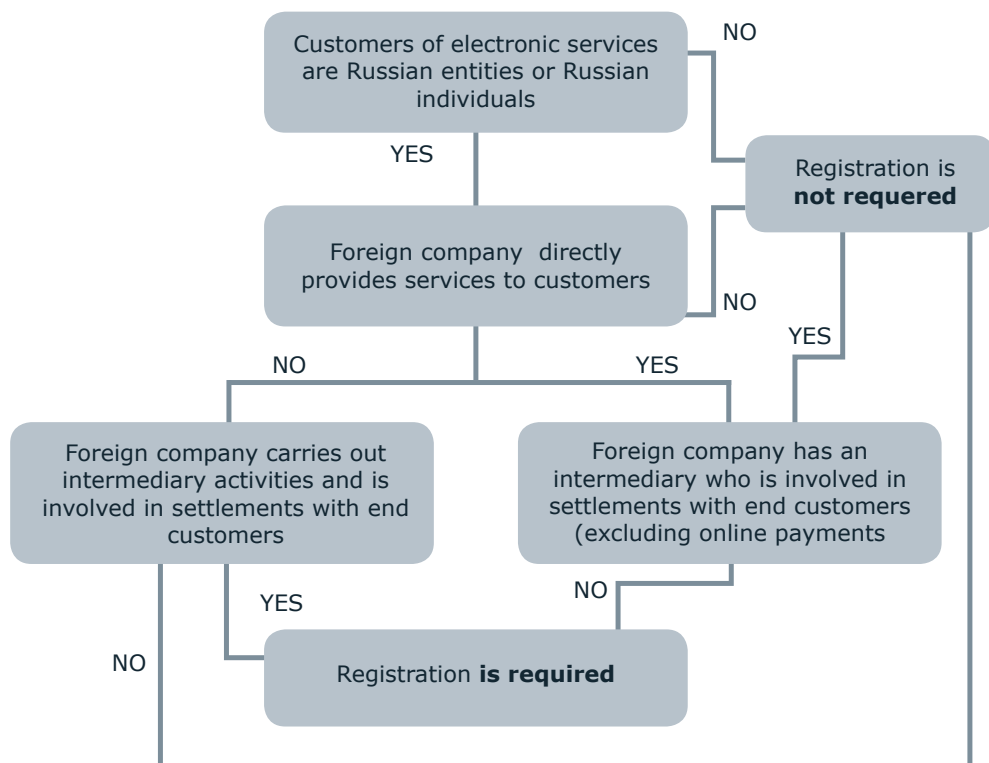
Country of destination	PORTUGAL
VAT registration threshold for foreign distance sellers	35.000 Euros until 30/06/2021 <i>but new rules within the EU from 01/07/2021: 10.000 EUR for all sales and services provided electronically into EU member states (see: additional remarks)</i>
Tax representative mandatory	Only for non-EU distance sellers
Duty to invoice	Only for Portuguese taxable sales
Deadline for issuing invoices	Invoices can be issued up to 5 business days after delivery of the goods or provision of the service
Electronic invoice mandatory (if yes, explain how)	No
Split payment by the customer mandatory (VAT payment to another bank account)	No
Standard VAT period	Monthly or quarterly if annual turnover does not exceed 650.000 Euros
Annual VAT return necessary	Yes
Deadline for VAT returns	Monthly declarations – until 10th day of the 2nd month following the month of the operations; Quarterly declarations - until 20th day of the month following the end of the quarter of the operations.
Deadline for VAT payment	After submission of VAT declaration, the payment is until the 25 <sup>th</sup> day.
Import VAT deductible in VAT return	Portuguese import VAT, if registered for VAT
Intrastat registration threshold – arrivals	350.000 Euros
Intrastat registration threshold - dispatches	250.000 Euros
Standard Intrastat period	Monthly

Deadline for Intrastat	until the 15 <sup>th</sup> day of the month following the movement of goods
Which forms have to be submitted electronically	VAT return, EC Sales list, Intrastat
Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition &gt; VAT registration is mandatory, with the same obligations as national suppliers (including EC Sales list)</li> <li>• National sales are VAT taxable: VAT registration is mandatory (from the first euro)</li> <li>• Intra-community supplies (B2B) are tax free, if VAT ID No. of the customer is valid in the moment of dispatch and EC Sales list is submitted correctly and in time</li> <li>• Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>
Additional remarks	<p>New VAT rules from 01/07/2021:</p> <ul style="list-style-type: none"> <li>• Place-of-supply threshold 10.000 Euros, including all sales and services provided electronically into EU member states</li> <li>• Electronic Interface deemed as a supplier</li> <li>• Union Scheme (OSS = VAT One Stop Shop): all intra-Community B2C supplies of services + intra-Community distance sales of goods + domestic B2C supplies of goods by using an electronic interface</li> <li>• Non-Union Scheme (OSS): all B2C supplies of services to customers in the EU</li> <li>• Import Scheme (IOSS = Import One Stop Shop): distance sales of imported goods in consignments up to 150 Euros</li> </ul>

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# Russia



Country of destination	RUSSIA
VAT registration threshold for foreign distance sellers	Foreign company provides electronic services to Russian customers and some intermediaries (please see the scheme).
Tax representative mandatory	no
Duty to invoice	For in Russia taxable sales
Deadline for issuing invoices	no
Electronic invoice mandatory (if yes, explain how)	no
Split payment by the customer mandatory (VAT payment to another bank account)	no
Standard VAT period	Quarter (tax base is calculated only based on the invoices which are paid by customers or advance payments received)
Annual VAT return necessary	no
Deadline for VAT returns	25 days after the end of standard period
Deadline for VAT payment	25 days after the end of standard period
Import VAT deductible in VAT return	no
Intrastat registration threshold – arrivals	N/A
Intrastat registration threshold - dispatches	N/A
Standard Intrastat period	N/A
Deadline for Intrastat	N/A
Which forms have to be submitted electronically	<ul style="list-style-type: none"> <li>VAT return,</li> <li>a register of transactions, if customers are Russian individuals</li> </ul>

# Russia

Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	N/A
Additional remarks	<ul style="list-style-type: none"> <li>Understanding of electronic services: Electronic services are defined as services automatically supplied through telecommunications networks, including the Internet. List of electronic services is limited by Russian Tax Code. For example, provision of the access to software and databases, its updates, and additional functions to such software and databases, SAAS services, provision of the access to audio-visual content, to the marketplaces, hosting services and etc.</li> </ul>


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# Spain

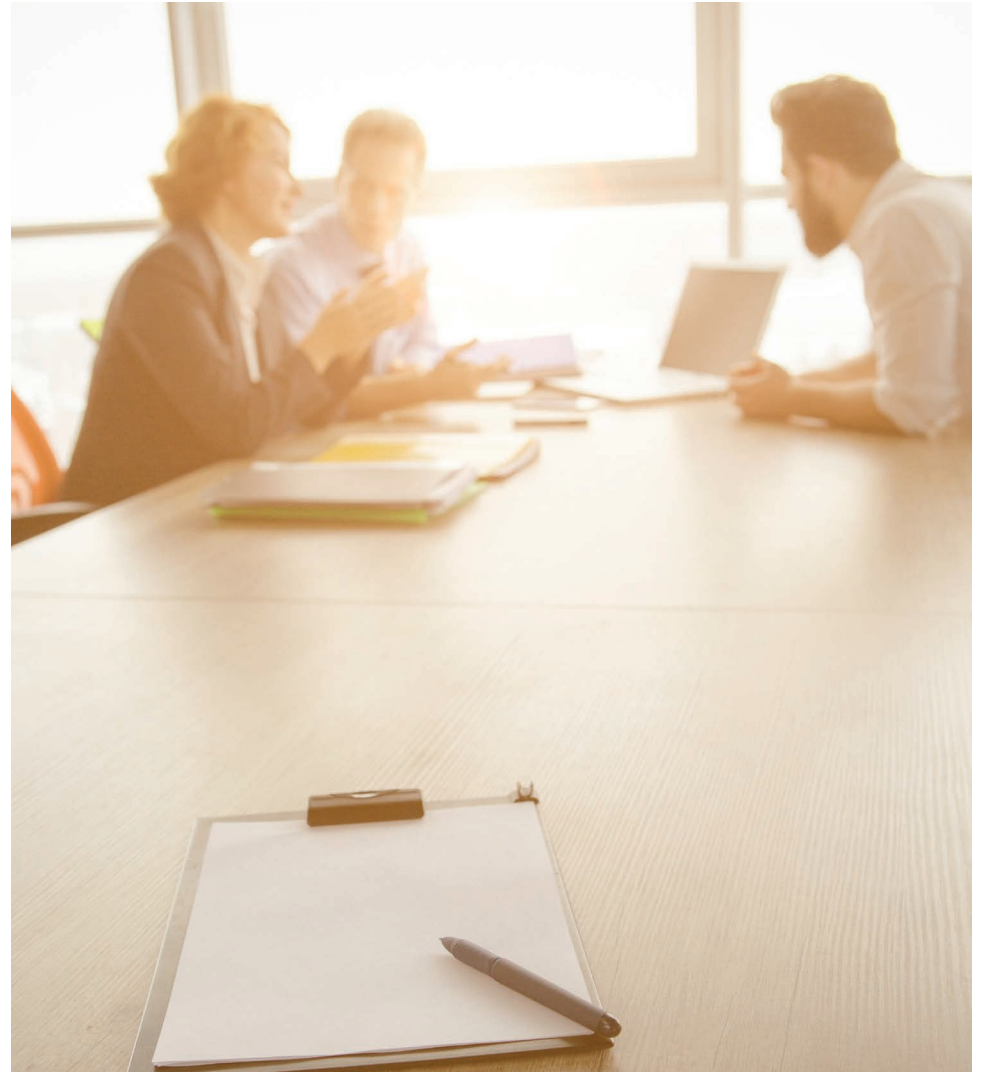
Country of destination	SPAIN
VAT registration threshold for foreign distance sellers	35.000 EUR until 30/06/2021 <i>but new rules within the EU from 01/07/2021: 10.000 EUR for all sales and services provided electronically into EU member states (see: additional remarks)</i>
Tax representative mandatory	No
Duty to invoice	Yes (in both B2B and B2C cases)
Deadline for issuing invoices	16th of the month following the VAT accrual
Electronic invoice mandatory (if yes, explain how)	No, only if the client is a Public Administration
Split payment by the customer mandatory (VAT payment to another bank account)	No
Standard VAT period	Quarterly (general rule). Monthly for large companies (annual revenue above 6M), taxpayers registered in the Monthly Refund Register and entities attached to the special regime for groups of companies
Annual VAT return necessary	Only if the settlement period is quarterly
Deadline for VAT returns	If VAT period is quarterly, the 20th day of the month following the reporting period. If VAT period is monthly, the 30th day of the month following the reporting period.
Deadline for VAT payment	The same as the VAT returns. Must be done from Spanish bank account. For direct debit payment, the VAT return must be filed five days before the deadline.
Import VAT deductible in VAT return	Spain import VAT, if registered for VAT

Intrastat registration threshold – arrivals	400.000 EUR
Intrastat registration threshold - dispatches	400.000 EUR
Standard Intrastat period	Monthly
Deadline for Intrastat	12 <sup>th</sup> working day after the end of the month
Which forms have to be submitted electronically	VAT return, EC Sales list, Intrastat
Obligations to submit other VAT related reports	Large companies (annual revenue above 6M €) and taxpayers registered in the Monthly VAT Return Registry must send details of their billing records within four days by submitting online filing on the Tax Agency website (“Immediate Supply of Information system”)
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	<ul style="list-style-type: none"> <li>• Shipment of goods from another EU member state is considered as intra-community acquisition &gt; VAT registration is mandatory, with the same obligations as national suppliers (including EC Sales list)</li> <li>• National sales are VAT taxable: VAT registration is mandatory (from the first euro)</li> <li>• Intra-community supplies (B2B) are tax free, if VAT ID No. of the customer is valid in the moment of dispatch and EC Sales list is submitted correctly and in time (20 days after the end of the month or quarter)</li> <li>• Distance Sales are taxable in the country of destination, if threshold value is exceeded</li> </ul>

# Spain

Additional remarks	<p>New VAT rules from 01/07/2021:</p> <ul style="list-style-type: none"><li>• Place-of-supply threshold 10.000 EUR, including all sales and services provided electronically into EU member states</li><li>• Electronic Interface deemed as a supplier</li><li>• Union Scheme (OSS = One Stop Shop): all intra-Community B2C supplies of services + intra-Community distance sales of goods + domestic B2C supplies of goods by using an electronic interface</li><li>• Non-Union Scheme (OSS): all B2C supplies of services to customers in the EU</li><li>• Import Scheme (IOSS = Import One Stop Shop): distance sales of imported goods in consignments up to 150 EUR</li></ul>
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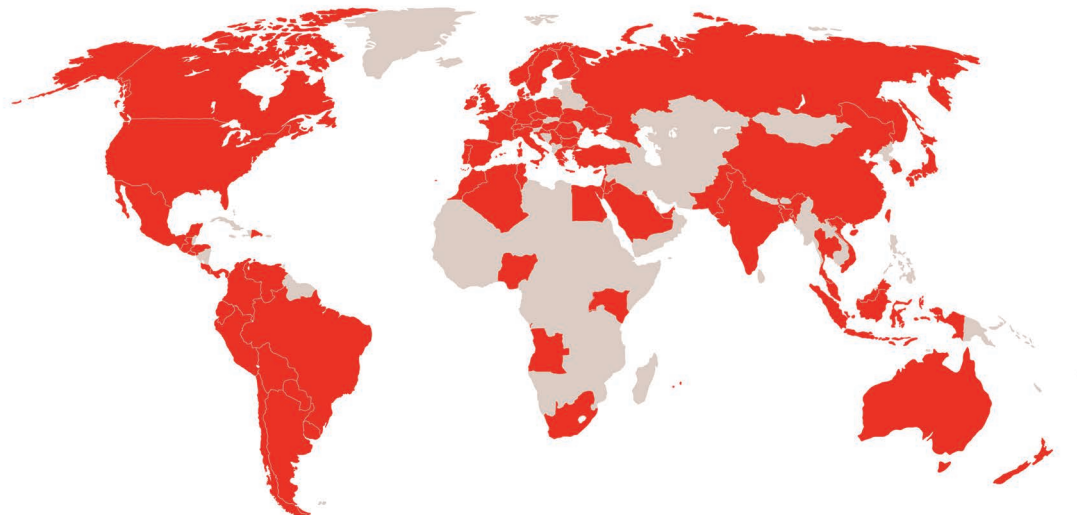


# Turkey

Country of destination	TURKEY
VAT registration threshold for foreign distance sellers	Customs duty and VAT are collected by the relevant customs office for sales from abroad.
Tax representative mandatory	The buyer has to pay to attract the goods.
Duty to invoice	Yes
Deadline for issuing invoices	The invoice is requested with the goods
Electronic invoice mandatory (if yes, explain how)	No
Split payment by the customer mandatory (VAT payment to another bank account)	No. VAT are collected by the relevant customs office.
Standard VAT period	Customs duty and VAT are collected by the relevant customs office for sales from abroad.
Annual VAT return necessary	No
Deadline for VAT returns	N/A
Deadline for VAT payment	Customs duty and VAT are collected by the relevant customs office.
Import VAT deductible in VAT return	if registered in Turkey
Intrastat registration threshold – arrivals	N/A
Intrastat registration threshold - dispatches	N/A
Standard Intrastat period	N/A
Deadline for Intrastat	N/A
Which forms have to be submitted electronically	N/A

Obligations to submit other VAT related reports	N/A
Specifics related to use of a warehouse in your country, e.g. in Amazon fulfilment structures	Distance Sales are taxable in the country of destination
Additional remarks	





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