

Feasibility Study on the Development of an EU VAT web portal

Survey to potential users of an EU VAT web portal

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1 Introductory note

The existing VAT rules and procedures that apply in the different EU Member States can currently be consulted via various websites, databases and tools. These scattered sources, however, are likely to restrict efficacy and comprehensiveness of VAT legislation in a cross-border context. Due to its potential benefits for enterprises in and outside the European Union, DG TAXUD has commissioned Deloitte to study the feasibility of developing, implementing and maintaining an EU VAT web portal. This web portal would provide a single access point for consulting VAT rules and procedures that apply in and across the different EU Member States.

For the development of such a portal, the Commission is currently following a three step approach. First, a VAT portal for the Mini-One-Stop-Shop (MOSS) was launched. Currently, the information in the MOSS portal is being updated and improved. Once completed, it is the Commission's intention to extend this portal gradually, by adding new topics and to come over time, via this 'modular' system, to a comprehensive VAT portal.

This short survey provides you, as a potential user of an EU VAT web portal, the opportunity to express your view on the relevance of including various VAT related topics on the new web portal. Furthermore, it seeks your input on the practicalities regarding the usage of such a web portal.

Your opinion is extremely valuable and will eventually result in crucial guidance for this study. Participation in this study should not take more than 15 minutes. Therefore, we would like to ask you to provide your answers by March 31st, 2016.

We are looking forward to receiving your input. In case you have any questions, please do not hesitate to contact us via ciwalsh@deloitte.com.

CONFIDENTIALITY GUARANTEE: In line with common evaluation practices, and in accordance with the Belgian Law of 11 December 1998 implementing Directive 95/46 on Privacy Protection in relation to the Processing of Personal Data, the content of your completed questionnaire will remain strictly confidential and the questionnaire will not be disclosed by Deloitte to third parties. During the survey, individual answers to the questionnaires are hosted on the server of the web-survey provider. Final results will be presented in aggregated form only.

2 Respondent Profile

2.1 Please indicate which type of organisation best describes your enterprise:

- Goods & services provider
- Agent (e.g. tax advisor/consultant, accountant, lawyer)
- Representative (e.g. business association, industry representative, chamber of commerce)
- Government official (e.g. tax authority staff member)
- Other

2.3 What is your country of establishment?

- Austria
- Belgium
- Bulgaria
- Croatia
- 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
- Other

2.13 How many members does your organisation represent?

- Less than 50
- 50 – 200
- 200 – 500
- More than 500

2.14 What sort of businesses do you represent? Tick all that apply

- National businesses
- Businesses from neighbouring Member States
- Businesses at an EU level (from a number of Member States)
- Businesses from outside the EU
- Other business associations (umbrella organisation)
- Other

2.16 Is your organisation industry/sector specific?

- Yes
- No

2.18 Which website(s) of the European Commission do you usually consult to find VAT-related information?

- DG TAXUD website;
- Your Europe website;
- DG GROW website
- None of the above / other

2.20 How often do you consult an of the above information sources for VAT-related information?

- Daily
- Once per week
- Once per month
- Once every 2-4 months
- Once every 8-12 months
- None of the above

3 Information to feature on the new EU VAT web portal

The new EU VAT web portal shall endeavour to bring together as much VAT-related information as possible in order to facilitate access to and understanding of the current EU and national VAT rules and procedures. In order to meet the most important information needs of users in an efficient manner, some prioritisation must be given to various information topics.

3.1 Please indicate the frequency at which you would consult/look for the following VAT topics:

	Never	Rarely	Sometimes	Often	Always
Principles for determining where VAT must be paid (place of supply rules)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Customer VAT status	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Intra-Community supply of goods & services between taxable persons (B2B – goods & services)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Intra-Community supplies of goods & services to non-taxable persons (B2C – goods & services)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Imports and Exports	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
VAT rates (including reduced rates)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
VAT exemptions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Cash Accounting Schemes	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Distance Sales rules	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Other Special Schemes	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
VAT registration procedure & VAT ID	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Deregistration requirements and procedure	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
VAT returns and payment of VAT	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
VAT Refunds within a Member State & cross-border	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Invoicing requirements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Additional national reporting obligations e.g. Intrastat, EC Sales Lists	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Penalties and audit	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Correction of errors	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

Person liable for payment: (optional) application of the reverse charge system	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Joint and several liability	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Right of deduction and adjustment rules	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Use of fiscal representatives or agents	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Payment procedures and modalities	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Warehousing and other suspension regime	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Bad debt relief	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Contact details of national tax administrations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

3.2 Other (please specify)

Currently, the majority of information at EU level is provided in English only. How important is availability of VAT-related information in other languages?

3.3 Please indicate for each language feature below the level at which you think it is important to on the EU VAT portal (mark from 1 to 4, with 1 being the most important)

	1	2	3	4
The portal is entirely available in English	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The portal is entirely available in English, with some elements/webpages available in French and German as well.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
The portal is entirely available in English, French and German	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
The portal is entirely available in English, French and German, with some elements/webpages available in all 23 official languages of the EU.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
The portal is entirely available in all 23 official languages of the EU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

4 Functionalities of the new EU VAT web portal

The new EU VAT web portal shall comprise of a number of functionalities to enhance the user experience

4.1 Please indicate for each feature below the level at which you think it is important to feature on the EU VAT web portal: (mark from 1 to 4, with 1 being the most important)

	1	2	3	4
I should be notified of changes on content that I'm interested in	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I should be able to mark topics I'm most interested in for later consultation	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I should be able to formulate open questions and receive an answer tailored to my needs	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I should be able to search for content and filter-down results.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I should be able to retrieve content from other relevant external websites in the search result.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
I should be able to access the VAT portal on a mobile phone.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
I should be able to access the VAT portal on a tablet.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
I should be able to compare specific information/topics between several countries and export it	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I should have access to different levels of detail on the topics (general EU level introduction; description of national rules; specific national legal references)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
I should be able to consult all relevant information in a consistent format for all countries.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I should be able to consult all relevant information on the web portal, without being referred to other sources.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Most recent VAT rates should be available in a format easily read/integrated by my own management system (ERP, accounting systems, etc.).	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

4.2 If answer is 1, 2 or 3 above, the preferred export format would be:

- An API or web service
- A file (CSV, XLS, etc.)
- I dont know

4.3 Other (please specify)

5 Potential usage of an EU VAT web portal

Assume that an EU VAT web portal, covering all relevant VAT related topics for the EU countries, is set up.

5.1 Can you briefly describe in your own words how and in which situations the EU VAT web portal could primarily assist your organisation?

The Institute's members include both tax practitioners and VAT / tax managers from the corporate sector and their views are reflected in our response to this survey. These members would use the web portal to clarify the following;

- VAT rules in force across Member States
- Appropriate VAT treatment of certain transactions
- VAT registration requirements
- VAT filing requirements / due dates,
- Format of information required
- EU VAT Procedures

5.2 Can you indicate your expectation in terms of the portal's usage within your organisation?

- Daily
 Weekly
 Monthly

6 End

Thank you for completing the survey. If you would like to be contacted regarding the answers provided in this survey for further reflection or input please provide us with your contact details:

6.1 Name

Aidan Lucey

6.2 Organisation

Irish Tax Institute

6.3 Email

alucey@taxinstitute.ie

6.4 Telephone

+353 1 6631709

Please note that in line with our confidentiality guarantee the content of your completed questionnaire will remain strictly confidential and the questionnaire will not be disclosed to third parties

6.5 Would you also like to be contacted for your input on future EU policy studies?

- Yes, I would like to be contacted for my input on future EU policy studies
- No, I would not like to be contacted for my input on future EU policy studies

Contact

✉ ciwalsh@deloitte.com
