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**Opinion Statement FC 8/2014 of the CFE  
on the proposal for a common standard VAT return**

**Prepared by the CFE Fiscal Committee  
Submitted to the European Institutions  
in April 2014**

*CFE (Confédération Fiscale Européenne) is the umbrella organisation representing the tax profession in Europe. Our members are 32 professional organisations from 25 European countries (21 EU member states) with 180,000 individual members. Our functions are to safeguard the professional interests of tax advisers, to assure the quality of tax services provided by tax advisers, to exchange information about national tax laws and professional law and to contribute to the coordination of tax law in Europe.*

*CFE is registered in the EU Transparency Register (no. 3543183647-05).*

*We will be pleased to answer any questions you may have concerning CFE's comments outlined below. For further information, please contact Mr. Piergiorgio Valente, Chairman of the CFE Fiscal Committee, Petra Pospíšilová, Chairwoman of the Indirect Tax Sub-Committee, or Rudolf Reibel, Fiscal and Professional Affairs Officer of the CFE, at [brusselsoffice@cfe-eutax.org](mailto:brusselsoffice@cfe-eutax.org).*

*Sincerely yours,  
Confédération Fiscale Européenne*

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On 23 October 2013, the European Commission has proposed a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards a standard VAT return<sup>1</sup>.

The CFE welcomes the Commission's proposals. The CFE agrees with the Commission that the standardisation of the information to be submitted in the return should assist businesses in completing returns when they operate in a number of member states.

The CFE also welcomes the minimum requirements of five boxes, which should mean that the proposals do not add significantly to the compliance burdens on businesses in member states that currently have less onerous requirements.

Similarly the CFE welcomes the discretion to be given to Member States so they can extend the periods that a return relates to from a month to up to a year and the ability to extend the period for submitting returns to up to two month from the end of the period covered by the return. These features should also help to ensure that the proposals may allow for standardisation and possibly some simplification without materially adding to the burdens that are currently imposed on businesses.

The CFE also welcomes the fact that the Directive entitles all businesses to file returns electronically but gives Member States a discretion not to insist on this. While a lot of businesses would welcome the right to file electronically there may be some circumstances when this would disproportionately burdensome. In this regard it is to be observed that the First-tier Tax Tribunal in the United Kingdom has held that there may be circumstances where a requirement for on-line filing may be contrary to the European Convention of Human Rights and European Union law<sup>2</sup>.

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<sup>1</sup> [http://eur-lex.europa.eu/search.html?or0=DTT%3DPC,DTT%3DDC&instInvStatus=ALL&DTN=0721&qid=1397659328921&DTA=2013&DTS\\_DOM=ALL&DTC=false&type=advanced&DTS=5&lang=en&SUBDOM\\_INIT=ALL\\_ALL&DTS\\_SUBDOM=ALL\\_ALL](http://eur-lex.europa.eu/search.html?or0=DTT%3DPC,DTT%3DDC&instInvStatus=ALL&DTN=0721&qid=1397659328921&DTA=2013&DTS_DOM=ALL&DTC=false&type=advanced&DTS=5&lang=en&SUBDOM_INIT=ALL_ALL&DTS_SUBDOM=ALL_ALL).

<sup>2</sup> *L H Bishop Electric Co Ltd and others v HMRC* [2013]UKFTT 522 (TC).  
<http://www.financeandtaxtribunals.gov.uk/judgmentfiles/j7421/TC02910.pdf>