



2022: A YEAR RICH IN CUSTOMS AND VAT MATTERS

In the anticipation of the upcoming year 2022, please find attached the summary of the VAT and Customs measures as stipulated notably by the Finance Bill for 2022.

The following measures are presented and commented on in detail in this document, together with a practical analysis.

01 | Main measures affecting the physical flow of goods

- Suppression of the **Intrastat return** ("DEB"), which will be replaced by two new returns (the statistical survey on arrival and dispatch and the recapitulative statement on dispatch)
- Generalisation of the reverse charge of **import VAT on the VAT return**
- Recodification of **energy taxation** as part of the transfer of competence to the DGFIP
- VAT **exemptions** for the **armed forces and European and international bodies**

02 | Measures affecting the liability of VAT, the VAT base and the VAT rate

- New rules on the liability of VAT on **supplies of goods in the case of payment on account**
- Clarification of the tax base for **multi-purpose vouchers (MPVs)**
- Application of the 5.5% rate to all **products intended for human consumption**
- Application of the 5.5% and 2.1% rates in the **health sector**

03 | Measures affecting reporting obligations and invoicing

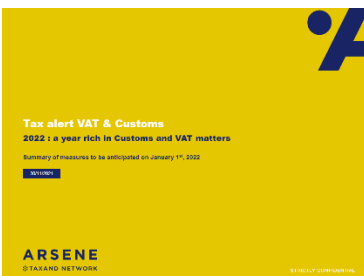
- 2022 VAT return schedule (CA3) : the lines of the VAT return are modified
- Modification and moderation of the **penalty for failure to invoice**
- Strengthening of the conditions for **accreditation of tax representatives**

04 | Banking and financial activities

- Redefinition of the scope of the **option** for financial sector operators - the option for VAT will no longer be global but **selective**, transaction by transaction.

As the Finance Bill 2022 has not yet been definitively adopted, some amendments may still be added.

Please find the detail of these measures in the following practical document



VAT & Customs Teams

About Arsene

Arsene is the first independent law firm exclusively dedicated to tax. Founder of Taxand international network, Arsene is a major actor in tailor made tax advice since 2004.

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