



Indirect Tax Weekly Digest

Your weekly update on Indirect Tax topics

Welcome to a new edition of the Weekly Digest!

Read all about the latest developments in the field of Indirect Taxation in the Netherlands, the EU and globally.

We sincerely hope that the Indirect Tax Weekly Digest will keep you informed about all the latest developments. Should you have questions or suggestions, please let us know!

Keep safe during these challenging times!



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[Michel Schrauwen](#)
Indirect Tax Leader

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Key developments in the EU

VAT e-commerce package: proposal to delay entry into force until 1 July 2021 adopted

The new e-commerce rules will be [postponed](#) till 1 July 2021. As part of a [broader postponement of EU taxation measures](#) following COVID-19 related difficulties currently faced by businesses and EU Member States, the European Commission proposed to delay the entry into force of the VAT e-commerce package by six months until 1 July 2021. On 22 July the official adoption by the delegations of the Council of the EU followed at the end of the written procedure. Although Austria, Bulgaria, France and Malta stress that further postponement of the entry into force would not be acceptable, Germany and the Netherlands are in favour of further postponement till 1 January 2022 and even want to introduce a new moment in 2021 to evaluate implementation

Relevant for: all businesses involved in B2C cross-border trade and platforms

Contact: [Guido Lubbers](#)

Commission prolongs relief from import duties and VAT exemption on importation goods necessary to combat COVID-19

On 23 July 2020 the Commission decided to prolong the [temporary relief](#) for customs duties and VAT on the import of medical devices and protective equipment from third countries in order to help in the fight against COVID-19. The measure covers masks and protective equipment, as well as testing kits, ventilators and other medical equipment. The decision will prolong the initial period of 6 months that was granted in [Decision 2020/491](#) by another 3 months till 31 October 2020.

Relevant for: companies importing goods needed to combat COVID-19

Contact: [Lex Neijtzell de Wilde](#)

An overview of the VAT and other indirect tax measures contained in the Tax Action Plan package

The European Commission has adopted a Package for fair and simple taxation. The Package reinforces the fight against tax abuse, helps tax administrations keep pace with a constantly evolving economy and eases administrative burdens for citizens and companies. The Tax Action Plan is a set of 25 initiatives the European Commission will implement between now and 2024 to make taxation fairer, simpler and more adapted to modern technologies. There is a strong focus on VAT, notably VAT fraud and digitalization for VAT collection. For more background check [here](#).

Relevant for: all companies preparing for taxation of the digital economy and the green transition

Contact: [John Gruson](#)

Ireland announces 6 months temporary reduction to the standard VAT rate

In response to the COVID-19 crisis, on 23 July 2020, the Irish Government [announced](#) the July Jobs Stimulus 2020 with a view to assisting businesses with getting back on their feet and to give the economy a much needed boost. Among other things the package contains a temporary reduction to the standard rate of VAT in Ireland from 23% to 21%. This 2% temporary reduction in the standard rate of VAT is effective from 1 September 2020 for a six month period to 28 February 2021. Accordingly, most companies and traders in all sectors are impacted by this temporary change, therefore everyone should take action now in readiness for the rate reduction, in particular from a tax coding and invoicing perspective.

Relevant for: most companies and traders in all sectors in Ireland

Contact: [Rob Swenne](#)

Key developments in the Netherlands

Dutch legislative proposal E-Commerce package published

The Dutch government has published a legislative proposal with regard to the implementation of the VAT e-commerce package. In the announcement, the government elaborates on the implementation issues and vouches for further postponement of the implementation of the E-commerce package at least until 1 January 2022. Despite the postponement until July 2021 and potential additional postponement requested by the Dutch government, we recommend to assess the possible impact of the new legislation and take necessary steps in order to be compliant under the new rules, especially with the announcement of the Dutch government that companies will potentially have to deal with different (reporting) systems. Please read our [alert](#).

Relevant for: all businesses involved in B2C cross-border trade and platforms

Contact: [Liz Kluvers](#)

The impact of unified commerce and digital tax authorities on fiscalization

In the first in a series of articles on fiscalization in retail in a changing tax landscape we dive into what fiscalization and unified commerce entail, and provides insight what retailers should be doing to be compliant from a VAT perspective in the complex world of unified commerce.

Relevant for: all retailers aiming to unify their processes and simplify their IT architecture

Contact: [Rick Kostons](#)

Voornaamste ontwikkelingen in Nederland

Update maatregel verbod vermelding niet-Unie onderneming als exporteur uitgesteld door COVID-19

De overheid heeft besloten dat door de coronacrisis het blijft toegestaan een exporteur te vermelden op de uitvoeraangifte die in de Unie is gevestigd. Oorspronkelijk zou dit vanaf 1 april niet meer mogen. In een [update](#) geeft de Belastingdienst aan dat de toestemming geldt tot 1 oktober 2020. Lees onze [alert](#).

Van belang voor: ondernemingen betrokken bij de uitvoer van goederen vanuit Nederland

Contact: [Rebecca Pehlivan](#)

Have a general question or a suggestion?

Contact

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