Issue No. 2, 2015

VAT Newsletter

Introduction

Welcome to the second issue of Ernst & Young LLP's 2015 *VAT Newsletter* for the US and Canada. These newsletters cover a variety of topics, as VAT can impact businesses in many ways. Approximately 160 countries now have a VAT, goods and services tax (GST), consumption tax, service tax, or similar VAT, and the laws and regulations are constantly changing. We use this newsletter to inform you of significant changes taking place.

At the end of this newsletter, you will find contact details for the senior members of our teams in the US and Canada who can help answer any questions you may have about the articles in this newsletter or any other VAT questions.

We are interested in your feedback on the items covered and what topics you would like to see covered in the future. Please provide any feedback to Howard Lambert at howard.lambert@ey.com.

If you would like to subscribe to EY's other Indirect Tax Updates, please click here.

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EY's *2014 Worldwide VAT, GST and Sales Tax Guide*

EY's *Indirect Tax Briefing*, 11th edition

OECD Draft Guidance on VAT and GST under BEPS focuses on customer location

Americas

Argentina – Tax authority issue rules for electronically filing accounting records

Puerto Rico – Potential for a VAT regime

Asia-Pacific

China – VAT may extend to property and construction sector

Japan – New consumption rules on digital services

Building a better
working world

Global

EY's 2014 *Worldwide VAT, GST and Sales Tax Guide*

You can access the latest guide here.

EY's *Indirect Tax Briefing: a review of global indirect tax developments and issues*, 11th edition

You can access the latest briefing here.

Organisation for Economic Co-operation & Development (OECD) — *Draft Guidance on VAT and GST under BEPS focuses on customer location*

As part of its project to avert profit shifting, the OECD released draft guidance for implementing a value-added tax or a goods and services tax, focusing on how to determine the place of taxation for digital transactions. The draft guidance released 18 December 2014 as part of the OECD's Action Plan on Base Erosion and Profit Shifting follows up three chapters of guidance approved by the OECD's Committee on Fiscal Affairs in January 2014.

Europe

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Israel — Zero VAT rate for clinical trials services

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Tanzania — Parliament approves VAT Bill 2014

Americas

Argentina — Tax authority issue rules for electronically filing accounting records

On 30 December 2014, the Official Gazette confirmed the introduction of Resolution 1027/2014 from the Ministry of Economy and Public Finance. This resolution extends the 5% VAT refund for purchases paid with debit cards (excluding purchases of petrol and liquefied petroleum gas for vehicles) until 31 December 2015.

The VAT refund system was introduced in 2001 by means of Decrees 1387/2001, 1402/2001 and 1548/2001 in order to better monitor the operations of retail businesses. These decrees provided that retail companies must accept debit card payments and, for this purpose, they must acquire the necessary equipment. Recently, the tax administration has begun to audit retail companies and small businesses, and initiated administrative procedures to apply fines to taxpayers that do not have the necessary equipment to accept debit card payments.

Puerto Rico — Potential for a VAT regime

Last year, in an effort to bolster a flagging economy, the Government of Puerto Rico commissioned a task force to develop a tax reform package that would increase general fund revenue, simplify overall compliance and promote economic growth. Among the reforms discussed in the tax reform package was the implementation of a VAT system. The new VAT would replace the existing sales and use tax system applied at the commonwealth and municipal levels.

The stated rationale for moving to a VAT is centered on the perception that the current indirect tax system in Puerto Rico has become too complex, resulting in tax collections below original estimates. Puerto Rico believes a VAT system monitors itself, unlike the current sales tax scheme, which relies on the Government for oversight. According to early government estimates, a VAT would double current sales tax collections. Based on these estimates, the Government is planning on including, as part of the reform package, an increase in the personal income tax exemptions and a reduction in the corporate tax rate.

Based on the experience that our team has gathered in respect of VAT introductions around the globe, the lead time may be relatively short. Therefore, timely preparations and a quick reaction to the developments may be key.

Essentials of VAT

Since the details of the envisioned VAT system are not yet public, our comments below are based on the typical characteristics of VAT systems in other jurisdictions.

As also reflected by the considerations taken by the Puerto Rican stakeholders, VAT as a tax type has significant differences from sales and use tax. Please see a few highlights on the next page.

VAT	Sales and use tax
▸ It is imposed on the value of goods and services at every stage of production/distribution.	▸ It is imposed only on final retail sale of goods for the most part.
▸ Burden of the tax is distributed across the production cycle (multi-stage tax).	▸ Final consumer alone bears the burden of the tax (single-stage tax).
▸ Tax is levied on imports at the same rate as locally produced goods/services.	▸ It is complex in nature due to special provisions, exemptions, tax preferences and credits.
▸ It is transparent and neutral. ▸ Countries that employ a VAT use it to raise significant revenue.	▸ Use tax relies on the final consumer to self-account for tax on taxable purchases for which sales tax was not collected by the vendor (e.g., made in other US states but used in Puerto Rico).

The introduction of VAT will have significant implications for companies doing business or operating in Puerto Rico. VAT is imposed on goods and services at each stage of the production and distribution cycle, as well as on imports, and can have a material impact on financial and personnel resources. The most widespread myth about VAT is that because it is a tax ultimately borne by the final consumer, VAT has no cost impact on businesses. However, VAT-related costs may well be incurred (e.g., due to delays or refusal of input VAT recovery, increased compliance costs).

Typical VAT compliance requirements for taxable persons

Taxpayers in a VAT system typically face complex and extensive compliance requirements. For example, these encompass:

- Timely VAT registration
- Preparation and filing of VAT returns – typically monthly or quarterly
- Performing VAT payments
- Issuance of VAT invoices, debit and credit notes, etc.
- Keeping appropriate records of all VAT-relevant transactions
- Retention of original VAT-relevant documents

Asia-Pacific

China — VAT may extend to property and construction sector

China may extend its value-added tax to the nation's property and construction sector next year in a move that could give property developers a 500 billion yuan (US$80.65 billion) tax break. Property developers may get that much in savings if the tax rate is set at 11% as a replacement for the higher business tax. China may put the new policy in effect as soon as March. Beijing has already replaced the business tax, which is based on turnover, with a VAT for transportation, for services and for telecommunications.

Japan — New consumption rules on digital services

Beginning 1 October 2015, businesses supplying certain digital services from outside Japan to Japanese customers will face a change in the way these transactions are taxed. The overseas supplier may soon become responsible for collection of Japanese Consumption Tax (JCT).

"Digital services" will include the provision of services such as e-books, music and advertisements. The full list of impacted services is yet to be defined.

The new rules

What types of supplies are impacted?

- Provision of services via telecommunication lines (includes e-books, music, games and advertisements) to customers in Japan
- Transactions pertaining to "licensing of copyrighted work"
- Further clarification expected to determine whether the rules will apply to software and general IT services

Business-to-consumer (B2C) transactions

- Overseas businesses providing "digital services" to private consumers are required to collect JCT on their sales to Japanese consumers starting 1 October 2015
- Overseas businesses should register for JCT via a new online foreign business registration platform available after 1 July 2015

Business to business (B2B) transactions

- Overseas businesses providing relevant services to business customers will not be required to collect JCT, but their business customers will have to self-account under a reverse-charge mechanism.
- It will be critical to determine the status of your customer so that you can apply the correct JCT treatment.

Next steps

Understand your supplies

- Do you provide the types of services impacted?

Know your customers

- Are your customers businesses or private consumers, or both?

Assess your JCT registration requirements

- You may need to appoint a tax representative.

Consider impact on pricing

- Who will ultimately bear the cost of the JCT?

Review system requirements

- Can your system manage the JCT reporting, invoicing and compliance requirements?

Europe

European Union — 2015 EU VAT place of supply

The European Commission has issued updated guidance on the 2015 changes to the EU VAT place of supply rules for business-to-consumer supplies of telecoms, broadcasting and electronic services (digital services) and the Mini One-Stop Shop.

The updated guidance can be accessed by clicking here.

European Union — Report on the use of receipt-based tax lotteries to increase VAT compliance

The European Commission has published a paper on the use of receipt-based tax lotteries to increase VAT compliance. Tax receipts lotteries are designed to increase the issuance of receipts in B2C transactions. This way, transactions are more likely to be part of the official (not the shadow) economy and VAT can be collected. The idea of lottery schemes is to provide consumers with an incentive to ask for a receipt. The incentive is that the receipt is not just a piece of paper documenting the transaction made but serves as a (potential) lottery ticket, giving consumers eligibility to participate in a tax lottery and the chance to win a prize if their receipt is randomly drawn.

The taxation paper can be accessed by clicking here.

European Union — VAT rates applied in the EU Member States as at 1 January 2015

The European Commission has issued an updated document reflecting the VAT rates applied in the EU Member States as at 1 January 2015.

The updated document can be accessed by clicking here.

Croatia — Amendments to the VAT Act (passed by the Croatian Parliament on 25 November 2014)

Application of the reverse-charge mechanism to supplies by taxable persons not established in Croatia

The provision regarding the application of the reverse-charge mechanism to supplies by taxable persons not established in Croatia (article 75, paragraph 2) will not be changed. Therefore, if a foreign company sells goods or services to a Croatian company, the Croatian company has to self-assess the VAT (reverse charge).

Expanded application of reduced VAT rate on drugs

Based on the provisions of the current VAT Act, the reduced VAT rate of 5% applies only to prescription drugs that are on the list published by the Croatian Health Insurance Fund. Based on amendments, as of 1 January 2015, the reduced rate of 5% will apply to all prescription drugs.

Other important changes to the VAT Act include the following:

- Special scheme for tour operators
- Third party's joint and several liability of payment of unpaid VAT
- Possibility of suspension of the VAT identification number
- Extended application of the cash accounting scheme
- Change of place of supply rules for B2C electronic, telecommunication and broadcasting services
- Abolition of the requirement to file an annual VAT return
- Reporting of domestic supplies subject to the reverse charge — new VAT report (Form PPO)
- VAT treatment of the sale of real estate from 1 January 2015
- VAT exemption for supplies of goods and services under diplomatic and consular arrangement

Italy — Stability Law 2015

The Stability Law 2015 was approved by the Government on 15 October 2015 and entered into force on 1 January 2015. The changes are as follows:

Reverse-charge mechanism extended to transactions carried out in Italy and related to some specific businesses

Construction sector

The Law introduced the extension of the reverse-charge mechanism to transactions related to "the provision of cleaning services, demolition services, provision of installation systems and services related to the completion of building."

According to the current VAT law the reverse-charge mechanism applies only to services rendered by the subcontractor to the principal. According to the proposed law the above-mentioned services are subject to the reverse-charge mechanism with regard to both the services rendered by subcontractors to the principal and the services rendered by the principal to the final client.

Energy sector

The law introduced the reverse-charge mechanism, for a period of four years, to the following transactions:

- The transfer of allowances to emit greenhouse gases as defined by Article 3 of Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community, transferable in accordance with Article 12 of that Directive
- The transfer of other units that may be used by operators for compliance with the same Directive
- To the transfer of gas and energy to a resale-taxable person according to article 7-bis, paragraph 3, letter a

Large retail distribution

The law introduces the reverse-charge mechanism, for a period of four years, to the supply of goods to hypermarkets (Activity Code ATECO 47.11.1), supermarkets (Activity Code ATECO 47.11.2) and discount stores food (Activity Code ATECO 47.11.3). However, the effectiveness of the provision is subject to the issue of a derogation by the Council of the European Union.

Supply of pallets

The law extends the application of the reverse-charge mechanism, currently in force for the supply of scrap (under article 74, paragraph 7 of the Italian VAT Decree) to supplies of pallets recovered for recycling after the first use.

Split-payment system for supplies to Italian public bodies

According to the new provision, new terms of VAT payment are provided for transactions performed for public bodies. The new provision provides that the public body will not pay VAT to its supplier. Instead, the VAT will be withheld by the public body. The supplier will no longer be required to remit VAT on supplies to public bodies to the tax authority.

A subsequent Ministerial Decree should clarify the exact payment procedure, including the conditions and timelines. The implementation of this system requires the authorization of the European Council.

The new voluntary disclosure

The law provides new reduced penalties applicable to voluntary disclosures:

- The penalties are reduced to one-ninth of the minimum applicable if the taxable person voluntarily discloses and corrects errors within 90 days after due date of the return (if provided), or within 90 days from the infringement.
- The penalties are reduced to one-seventh of the minimum if the taxable person voluntarily discloses and corrects errors within the due date of the return (if provided), relating to the following fiscal year in which the omission/error occurred or within two years of the infringement.
- The penalties are reduced to one-sixth of the minimum if the taxable person voluntarily discloses and corrects errors after the deadline described above.
- The penalties are reduced to one-fifth of the minimum if the taxable person corrects errors after the Italian tax authority has issued a "Processo Verbale di Constatazione."

Moreover, the law provides that this voluntary disclosure can also apply if the Italian Tax Authority has begun to investigate, or begun a tax inspection, which the taxable has been notified of, except where the taxable person has been notified of an assessment in respect of the error/omission, etc.

Annual VAT return/annual VAT communication

The law will abrogate the obligation to submit the annual VAT communication, providing the deadline of February for the submission of the annual VAT return. It will no longer be possible to file the annual VAT return and corporate income tax return together. These changes should take effect for the 2015 VAT returns to be submitted in 2016.

Increase of rates in the VAT and excise duties on fuel

The Law provides for rate increases on VAT and excise duty on fuel. In detail:

a. The VAT rate of 10% will be increased by 2 percentage points from 1 January 2016 and by a further percentage point from 1 January 2017.

b. The VAT rate of 22% will be increased by 2 percentage points from 1 January 2016, by a percentage point from 1 January 2017 and further 0.5 percentage point from 1 January 2018.

c. From 1 January 2018, by decision of the Director of Customs and Monopolies, the excise duty on petrol and leaded petrol and the rate of excise duty on diesel used as fuel will be increased to ensure net revenues of no less than €700 million for the year 2018 and each subsequent year.

The above measures could be replaced in whole or in part by regulatory measures to ensure the same positive effects on the public finances by achieving more revenue or by reducing costs through rationalization and revision of public spending.

E-books — VAT rate to 4%

The law provides for the application of a VAT rate equal to 4% on books supplied in electronic format, which were previously subject to the standard rate of 22%.

Provision of additional causes for the VAT refund request

When the reserve charge is applied to transactions carried out in the construction, energy and large retail distribution sectors, it should now be possible to claim a VAT credit refund according to new provisions in the Italian VAT Law.

Moreover, it is possible to claim a VAT credit refund accrued for transactions carried out with public bodies according to the new provision introduced by the law described above.

UK — HMRC brief: VAT treatment of cross-border intracompany transactions within a VAT group

HMRC has today issued Revenue and Customs Brief 2 (2015) outlining its guidance following the CJEU judgment in the Skandia America case. The case concerned the VAT treatment of cross-border intra-company transactions within a VAT group. The brief sets out HMRC's guidance on the interaction of the CJEU judgment with UK VAT law. The headlines are as follows:

- HMRC has distinguished the UK VAT grouping rules from those in the Skandia case.
- As a result, HMRC has concluded that no changes are required to the UK VAT grouping provisions. However, HMRC accepts that VAT accounting changes will apply, i.e., the reverse charge may be due for bought in intragroup services and/or EC sales entries may be required for intragroup services provided out of the UK.
- HMRC also acknowledges that the anti-avoidance provisions within section 43(2)(A-E) VATA 1994 will not apply where the transactions are already caught. These provisions largely deal with services that cannot be disregarded within a VAT group.
- HMRC states that the changes will be required with effect from 1 January 2016, although businesses may opt to implement the treatment in line with Skandia from an earlier date.

Middle East, India and Africa

Egypt — VAT to be introduced by end of 2014

On 27 October 2014, the Minister of Finance announced that the VAT law will most likely be introduced by the end of 2014. The draft VAT law has already been under discussion since 2010. Technical support and review have been provided by the International Monetary Fund (IMF) to the Egyptian Ministry of Finance for the drafting of the law.

Ghana — Launch of eTax Portal

Ghana's Ministry of Finance, in collaboration with the Ghana Community Network Services Limited, formally launched the Ghana Revenue Authority (GRA) eTax Portal on 4 November 2014. This platform is geared toward modernization and automation of the business processes of the GRA.

This portal is designed to improve the efficiency of the compliance processes of taxpayers by providing them with the following online services:

- Registration
- Tax management
- Tax return filing
- Tax payment
- Exemptions application

Detailed discussion

Online registration

The GRA eTax Portal platform enables users to register online with the Authority and also obtain Taxpayer Identification Numbers (TIN).

Online tax returns filing

The GRA eTax Portal also has in place a facility where portal users can file their tax returns online. The following tax returns can be filed on this platform:

- Value-added tax (VAT) standard rate
- VAT flat rate
- Personal income tax provisional
- Personal income tax final
- Corporate income tax provisional
- Corporate income tax final
- VAT standard rate
- VAT flat rate
- Personal income tax provisional
- Personal income tax final
- Corporate income tax provisional
- Corporate income tax final

Online tax payment

The GRA eTax Portal enables registered users to pay their taxes online through the Ghana e-Payment Portal (GEPP). Payments may be made using one of the following payment methods:

- eTranzact
- Visa
- MasterCard
- Bank transfer
- Cash
- Check

Online tax management

Registered portal users can have access to filing and manage their taxes online. The following services are currently available:

- Request transfer of tax office
- Register for tax type
- Amend tax type
- De-register tax type
- Suspend tax type
- Reactivate tax type

Online exemptions application

The GRA portal permits registered users to submit requests for tax exemptions online.

Israel — Zero VAT rate for clinical trials services

On 16 December 2014, Amendment No. 49 to the Law on Value-Added Tax 5736/1975 became effective after the Parliament had accepted the proposed changes on 9 December 2014.

The amendment provides that the supervision, coordination and services of control in relation to the performance of clinical trials related to human testing will be charged at a zero VAT rate when such services are provided for a nonresident. Such an amendment corrects the cost impact of the fact that nonresidents can generally not claim a refund of input VAT in Israel.

Sri Lanka — Budget 2015

On 24 October 2014, Sri Lanka presented the Budget 2015 statement. The VAT changes are as follows and became effective on 1 January 2015:

- The VAT rate will be reduced from 12% to 11%.
- The VAT registration threshold will be increased to LKR15 million (US$0.1 million) per annum.
- The threshold of turnover liable to Nation Building Tax will be increased to LKR3.75 million (US$29,000) per quarter.

Tanzania — Parliament approves VAT Bill 2014

The Tanzanian Parliament recently approved VAT Bill 2014. The bill needs the President's assent to be enacted. It is currently not known when it will become effective.

The bill addresses issues such as:

- Streamlined exemptions
- VAT on new forms of trade
- Alignment with leading international practices
- Intraunion trade issues between Tanzania mainland and Zanzibar

Detailed discussion

Overview

The bill aims to resolve issues under the current VAT Act 1997 that have been controversial over the past years, as well as improving government revenue collection by expanding the tax base through capturing most economic activities. The 2014 bill has provided a platform for more scrutiny on various controversial issues, and it has addressed the above highlighted issues as follows.

Streamlined exemptions

- Exemptions — There is significant reduction of exempt items.
- Special relief — This schedule has been removed.
- Zero rating — Some items have been removed.

VAT on new forms of trade

The 2014 VAT bill has been structured to capture VAT on other forms of trade that were not captured by the current VAT Act 1997. This has included cross-border operations of electronic and telecommunications. By recognizing the place of consumption as factors to determine the VAT "consumption principle" in the new VAT act, it will make this process possible.

Alignment with international tax practice

Overall the bill appears to have borrowed more from other leading practice VAT jurisdictions (internationally), and in doing so it addresses a number of key issues and objectives. Nevertheless, the following industries will have concerns in relation to the impact of the proposed bill due to reduction and/or removal of exemption and special relief schedules, including:

- Agriculture
- Financial services
- Energy and mining
- Telecommunications
- Tourism and hospitality

Moreover, the bill has resolved complexities on transactions between Tanzania mainland and Zanzibar.

Other highlights

- The registration threshold shall be prescribed in upcoming the VAT regulations.
- The list of VAT registered persons will be published.
- Exemption from VAT for the tourism sector in respect of tourist, game driving water safaris and ground transport services, park fees, animal or bird watching, will be limited to one year from the date of commencement of the new VAT act.
- Mandatory disclosure of VAT price list to include VAT amount to be displayed openly by the taxable person.
- Nonresidents carrying on economic activity without having a fixed place in the United Republic of Tanzania (URT) will be required to appoint a VAT representative in the URT.
- Taxable persons will be required to account for both input and output tax in respect of imported services in the same VAT return in which tax credit is claimed.
- During the transition period, all VAT regulations, rules, order and forms made under the old VAT act shall continue to be in force until revoked.

EY newsletters and alerts

If you would like a copy of a green paper, newsletter or alerts covering some of the topics mentioned below, please click on the link or contact Howard Lambert at howard.lambert@ey.com.

Austria: *International Tax Review* January 2015: Ernst & Young Steuerberatungs und Wirtschaftsprufungs GmbH has recently issued the January 2015: edition of its regular client newsletter, *International Tax Review*.

Australia: GST Self-Assurance Model — Draft Guidance Document: Draft guidance from the Australian Tax Authority (ATO) on the GST Self-Assurance Model that it is developing.

Botswana: 2015 budget speech highlights: Highlights from the Botswana's recent budget speech include details of new VAT registration thresholds and application of the zero rate to certain foodstuffs.

Canada: The following GST Alerts have been issued recently:

Tax Alert — Canada: New filing obligations now in force for GST/HST election for closely related persons.

Tax Alert — Canada: Invoices of accommodation: Important Federal Court of Appeal decision in Salaison Lévesque Inc.

Tax Alert — Canada: Dramatic change in customs policy on transfer pricing downward adjustments: new reporting requirements and duty refund opportunities.

Canada: Canada's *TaxMatters@EY* February issue is out: The February edition of Ernst & Young LLP (Canada) newsletter features an article on the new GST/HST filing obligations for closely related corporations and Canadian partnerships.

Czech Republic: *EY Tax News*, January 2015 — Ernst & Young s.r.o. has issued the latest edition of its regular newsletter, *EY Tax News*. From an indirect tax perspective, the following items may be of interest:

- Domestic reverse charge in 2015
- Excise duties changes in 2015
- MOSS 2015 — a simplification?
- Alternative procedures for the issuance of documents for excise duty purposes
- Applying VAT to food bank donations

France: Amendment to scope of caffeine tax originally aimed at energy drinks: Effective 1 January 2015.

Hungary: Extension to trial period for EKAER system for transported goods: Hungary is introducing new regulations and reporting requirements in respect of transported goods — the EKAER system.

Japan: *Consumption tax treatment of cross-border services*: Ernst & Young Shinnihon Tax has issued a tax alert on changes in Japan Consumption Tax (JCT) treatment for distribution of digital services.

Netherlands: *Tax Update Weekly*: edition 3, 2015; edition 4, 2015; edition 5, 2015; and edition 6, 2015. Weekly client e-newsletter and roundup of VAT news from the Netherlands, EU and other countries.

Nigeria: Nigerian Government presents 2015 Budget.

Senegal: Senegal recently introduced legislative changes to the country's tax rules.

Slovakia: *EY Tax and Legal news,* 1/2015.

Slovenia: *EY Tax News*, January 2015: Ernst & Young d.o.o. has issued the January 2015 edition of its client tax newsletter. From an indirect tax perspective, this edition includes guidelines from the Slovenian financial authorities regarding automatic exchange of information, new developments on OECD BEPS initiative and the release of OECD's public discussion draft on international VAT-GST Guidelines.

Switzerland: Swiss Federal Tax Administration — Exchange rates/January 2015 — Update.

UK: *VAT News,* week ending 26 January 2015 and week ending 2 February 2015. Weekly client e-newsletter round-up of VAT news from UK, EU and other countries.

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