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## Views and recommendations on the common system of value added tax (VAT) rules for the digital age (ViDA)

FuelsEurope, representing the European Fuels Manufacturing Industry, supports the Commission proposal for a revision of the common system of value added tax (VAT) rules for the digital age (ViDA), as it will be a necessary step to make the single European Market a reality. However, the members of the association would like to point out some criticalities that we would like the Institutions to take into account.

### The timeframe provided for the implementation is too short

For some of the proposed solutions the timeframe provided is too short, and 2024 does not appear as a realistic deadline anymore as system changes would take time to be implemented. As detailed final requirements are not yet available, meeting the deadlines for IT changes and upgrades is unlikely. Typically, at least 24 months' implementation preparation is required.

### Elimination of summary invoices, if implemented, will represent a big burden and will systematically impact global companies (Article 223)

We believe that the possibility to issue summary invoices should not be eliminated as this provision will result in a considerable burden for companies. We recommend, that collective invoices must continue to be allowed at least in the "domestic" context. In this respect we are of the opinion that

- Member States shall allow to issue summary invoices, detailing several separate supplies of goods or services provided that VAT on the supplies mentioned in the summary invoices, become chargeable during the same calendar month.;
- Summary invoices (monthly invoices) should also be possible in the future as these invoices are especially important for the fuel cards business - otherwise each single fueling would need to be invoiced separately within two days which would take away the benefit of a fuel card for fleet customers.

### Deadline for issuing and reporting invoices seems to be too short (Article 222)

The 2-day reporting period for digital reporting of intra-Community supplies is unrealistic for supplies received. This would be shorter than usual systems (Enterprise Resource Planning – ERP and accounts payable routines) do and would undermine businesses' controls over purchasing and cash flows. This will lead to a lot of corrections afterwards as differences cannot be clarified before issuing the invoice.

### Improving the electronic-invoicing as the general rule for the issuance of invoices (Articles 217, 218 and 232)

We welcome the move towards structured invoices, at the same time, no additional information should be included into the e-invoice (to reduce complexity).

PDF invoices should remain valid for transactions which are not covered by the new e-invoicing proposal.

Also, Member States should agree on a joint solution for e-invoicing (no country specific solution - adoption of EN 16931 structured e-invoice) as this is easier to implement for entities having transactions in different Member States.

### Improving the existing e-commerce rules

We welcome the Single VAT Registration (SVR)

- to eliminate the need for hundreds of thousands of foreign VAT registrations for e-commerce sellers and to enable businesses to charge, report and manage their entire EU VAT through their domestic tax authorities as well as
- the extension of marketplace deemed supplier to EU sellers to flip the VAT on the local domestic sale from the consumer to the marketplace as the deemed supplier.

At the same time, it is unclear whether the supplier still needs to register for VAT due to an intra-community acquisition related to the outgoing invoice.

FuelsEurope, the voice of the European fuel manufacturing industry. FuelsEurope represents with the EU institutions the interest of 39 companies manufacturing and distributing liquid fuels and products for mobility, energy & feedstocks for industrial value chains in the EU.

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