



# Indirect Tax News

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The year 2020 was difficult for us all across the globe. The current year sees signs of hope with the successful development of vaccines and their global role out. We hope you are all safe and remain so in 2021.

Unsurprisingly we see that governments are still coming up with fiscal measures to cope with the economic consequences of the pandemic, many of which you can read about in this edition of BDO Indirect Tax News.

Post Brexit, there are also various developments both in the UK and in other EU Member States. For example, in Ireland it is possible to postpone the liability to pay VAT on importation. In Italy, tax representatives do not have to be appointed by UK companies, in Poland they have to appoint tax representatives at the moment (but work is in progress to end this). It is clear that many businesses still do not recognise the full consequences of Brexit yet. It is important to still pay attention to this area.

In addition, we see many developments in the field of e-commerce, probably accelerated by the crisis and the measures taken by countries that are currently making online sales more attractive and sometimes necessary. One trend we see here is that platforms or payment service providers are becoming responsible for the payment of VAT. You can read about this in an article by my colleagues from Costa Rica, Indonesia, and Canada. In Spain, the developments in technology and real-time reporting are so advanced that automatically completed VAT returns are becoming available to all taxpayers. This can save entrepreneurs time and money, but at the same time they will have to check whether the information entered is correct. Where this is not the case, and they make corrections, we wonder whether the Tax and Customs Administration will simply go along with it.

In any case, I wish you much pleasure reading the first edition of the BDO Indirect Tax News of this year. If you have any questions, please do not hesitate to contact one of my colleagues.