



Upcoming import VAT reverse-charge: a cash-flow advantage

November 25, 2021

As of January 1, 2022, French VAT-registered entities must reverse-charge (and simultaneously recover) French import VAT on French VAT returns filed before the French Tax Administration rather than, as in the past:

- Either having to pay French import to the French Customs Authorities and then only be able to recover it on French VAT returns later (i.e. negative cash impacts),
- Or applying for an authorization from the French Customs Authorities enabling reverse-charging French import VAT and simultaneously recovering it directly on French VAT-returns.

In preparation, the French Tax Administration has updated the French VAT return form, which will get a facelift.

The draft new VAT return, reproduced below, will permit the effective reverse-charge of French import VAT by all French VAT-registered companies, irrespective of whether they are established in France.

In practice, the net amount and corresponding import VAT from the French import declaration will be automatically electronically transmitted to the French Tax Authorities to pre-fill the French VAT returns.

France now joins other European countries (such as Sweden, Belgium, Italy, Ireland, Poland, Netherlands, Germany) having implemented an automatic mandatory import VAT reverse-charge mechanism.

The overhaul of the French VAT return form, including certain pre-filled boxes and mandatory import VAT reverse-charge, is an overdue revolution for which we can assist with any questions on how to declare and recover French VAT.



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TVA à l'importation		TVA pétrole		TVA à l'importation et TVA pétrole				
D R A F T V A T R E T U R N	A MONTANT DES OPÉRATIONS RÉALISÉES							
	OPÉRATIONS TAXÉES (H.T.)			OPÉRATIONS NON TAXÉES				
	A1	Ventes, prestations de services	0979	E1	Exportations hors UE	0032		
	A2	Autres opérations imposables	0981	E2	Autres opérations non imposables	0033		
	A3	Achats de prestations de services intracommunautaires (article 283-2 du code général des impôts)	0044	E3	Ventes à distance taxables dans un autre État membre au profit des personnes non assujetties – Ventes BloC	0047		
	A4	Importations (autres que les produits pétroliers)	0050	Pré-remplissage intégral dès 2022	E4	Importations (autres que les produits pétroliers)	0052	Pré-remplissage intégral à compter de 2023
					E5	Sorties de régime fiscal suspensif (autres que les produits pétroliers)	0053	Absence pré-remplissage
					E6	Importations placées sous régime fiscal suspensif (autres que les produits pétroliers)	0054	Pré-remplissage intégral à compter de 2023
	A5	Sorties de régime fiscal suspensif (autres que les produits pétroliers)	0051	Absence pré-remplissage	F1	Acquisitions intracommunautaires	0055	Absence pré-remplissage
					F2	Livraisons intracommunautaires à destination d'une personne assujettie – Ventes BloB	0034	
F3					Livraisons d'électricité, de gaz naturel, de chaleur ou de froid non imposables en France	0029		

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