
The Green Paper

May 2011



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*Results of a global client survey carried out by PwC in
response to the European Commission's
Green Paper COM (2010) 695 final*

Introduction

PwC welcomes the opportunity to contribute to what we consider to be a once-in-a-lifetime opportunity to look at the EU VAT system from scratch, with a clean sheet of paper. It is true that after the implementation of the Sixth VAT Directive (EC/77/388), the EU VAT system was regarded as a best practice model of its day, and was followed by other countries. However, the system is now outdated, and no longer fit for purpose.

PwC and its clients

Throughout the consultation process on the Green Paper, PwC has, across the EU and beyond, been engaging with its clients in one-to-one meetings, and also via a substantial electronic survey. The complete set of questions and results of this survey are set out in the Appendices.

The clients surveyed cover a broad spectrum, both in terms of size, geographical reach and industry sector, ranging, from multinational and global businesses, private businesses and SMEs, to public sector and not-for-profit bodies, and covering all industries, telecoms, financial services, retail, automotive etc. The views of some of these industries and bodies will be familiar and well-known, for example the scope of exemptions in Article 132 of the VAT Directive (2006/112/EC) (“the VAT Directive”), the scope of the reduced rates in Annex III or the derogations listed in Annex X. To represent them all would be to set out a number of conflicting positions, which would not be appropriate. We have pulled together the common themes which our clients have raised in the meetings or through the survey, as set out in this report.

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Common themes

Uniformity

This is not the same as harmonisation. For example there is no need to have a single EU VAT return, but one could instead have one VAT return format filed for the same periods at the same time such that the VAT return for every Member state would be in an identical format, which would also help overcome some of the language barriers. This type of harmonisation, of compliance and reporting obligations and timetables across the EU, should be straightforward, non-contentious and highly beneficial. This point came out strongly in response to Question 5 in our survey – (see Appendix C).

Simplicity

The modern EU VAT system has become over-complicated. A look at the post 1 January 2010 and the post 1 January 2011 place of supply rules for services shows that the objective of simplification has only been partly achieved, as new issues have arisen and old discussions on a number of exceptions remain unsolved as before. This is further complicated by the difference in the place of supply rules for B2B and B2C supplies even when this will partially change as from 2015. The verbatim comments of a number of clients, whether it is in respect of the rules, data exchange, rates or returns all ask for simplification (see Appendix E). Here again business responded to Question 5 in our survey by saying that complication and lack of information between Member States were some of the major hurdles and cost burdens business has to overcome – see Appendix C.

Further, our survey shows that businesses find it easier to both sell to and buy from outside the EU rather than intra EU, in respect of sales 35% compared to 25% and for purchases 32% compared to 27% (see Question 6 in the Survey and see Appendix C). Ideally the results should be at least equal if not more in favour of intra-EU trade where one would expect fewer formalities and ease of doing business in a Single Market.

Consistency

The message on this subject from survey participants seems to be: “we don’t care what the rules are as long as we all agree what they are, and all 27 Member states and every region, state, lande etc within them also agrees to apply them consistently, not just in legal form, but also in administrative practice”. This is not just about the rules themselves but also about making sure there is a common interpretation and application of them. Our survey shows that inconsistency of treatment across the Member states is one of the major issues facing business (see Question 5 - Appendix C). Also cited is the lack of clarity around exemptions, deductions and thresholds although this may be a symptom of inadequate access to guidance from and access to tax authorities which also arises in a significant number of cases (ibid.).

The current VAT system suffers from allowing Member States discretion due to options and derogations e.g. in relation to VAT grouping, or treating as a non-supply, the transfer of an undertaking etc.

Origin v Destination

Whilst a sizeable proportion of the respondents to the survey (36%) favoured the Origin system the majority favoured the current Destination system or a modified version of it (see Question 8- Appendix C).

Standardisation of VAT rates

The main request here is for fewer rates and greater uniformity in how the various rates are applied, rather than being a call for a single standard rate. See the verbatim comments in Appendix E.

Exemptions, deductions and reduced rates

Respondents were asked whether the current position on tax exemptions should remain or whether they thought reduced rates should be introduced and exemptions abolished. In terms of tax exemptions there was quite a polar response with 41% of respondents stating that the current position on tax exemptions should remain and 48% stating that reduced rates should be introduced and exemptions abolished. There were few (11%) that stated there should be a combination of both – (see Question 11 in the survey and the responses in Appendix C).

Language

A number of clients have made the case for using a single language (English) for use in the administering of the tax (not for the legislation or the courts). However, uniformity of process and forms should reduce the technical dependence on language – (see Question 5 in the Survey in Appendix C)

Compliance costs - One stop shop

The proposal here is for everything to be handled by one Member state, which will then deal with the other 26, rather than putting the entire compliance burden on the taxpayer (bearing in mind business acts as an unpaid tax collector for government). Many of the issues referred to in this summary are seen as adding to the cost of compliance, including, the inconsistency of VAT rules across the EU, the complexity of invoicing rules, lack of clarity around the rules and lack of advice and access to tax authorities, and language (see Question 5 - Appendix C).

Cross Border VAT Grouping

A majority of respondents (69%) felt that cross border VAT grouping would be an administrative and compliance benefit – (see Question 9 - Appendix C).

Anti fraud measures

Of the various measures referred to in the Green Paper and the PwC study,¹ our respondents preferred the certified trader scheme, with 57% ranking it as their first or second choice (see Question 10 in the Survey and the responses in pages 20 and 21 Appendix C). 50% ranked the data warehouse system (i.e. where businesses keep a data warehouse to which the tax authorities have access) second. The data collection system (i.e. where the tax authority stores all data on a real time basis) came third with 42% ranking it as their 1st or 2nd choice and fourth the split payment system with 40% ranking it as their first or second choice.

Dispute resolution

An issue which currently has no simple solution, but which needs to be urgently addressed in the view of PwC's clients, is where two (or more) Member states claim taxing rights. A mechanism for the rapid resolution of such disputes is needed. There is also a strong demand for tax authorities to work together more effectively so that businesses do not have to provide the same information 27 times over. See in particular the verbatim comments in Appendix E.

Good practice

A number of clients suggested looking across to the Customs experience where uniformity of application, interpretation, documentation and processes is much higher. If we can do it for Customs duties, then why not VAT? A lot can be achieved without touching areas such as rates, as already mentioned, in respect of the administration of VAT, e.g. uniform returns, uniform invoice requirements (Question 5 - Appendix C) etc.

For further detail on the responses, please see Appendices C, D and E.

¹ PwC study on the feasibility of alternative methods for improving and simplifying the collection of VAT through the means of modern technologies and/or financial intermediaries - http://ec.europa.eu/taxation_customs/resources/documents/common/consultations/tax/future_vat/vat-study_en.pdf.

Appendices

Appendix A – Copy of the survey questionnaire and email sent out to clients

Copy of the email sent out to clients inviting them to contribute to the online survey.

Are you happy with the current EU VAT system?

Online survey around the EU Commission's Green Paper

pwc

The EU Commission is seeking responses to its Green Paper on the future of VAT

[http://ec.europa.eu/taxation_customs/common/consultations/tax/2010_11_future_vat_en.htm]. This is an opportunity both for root and branch modernisation of the EU VAT system for the first time in over 40 years, and to create a VAT system fit for purpose in the 21st Century.

Any forthcoming proposals from the Commission (which should arrive by the end of the year), will affect all businesses operating in, or doing business with, the EU, regardless of sector, public or private and regardless of industry, as the EU seeks to balance trade facilitation against the need to combat fraud.

In an interview in January, the EU Commission's former Director of Indirect Taxation and Tax Administration of the Taxation and Customs Directorate laid down a challenge to businesses when he said that, "The only businesses who shouldn't respond are those who are happy (*with the current VAT system*)"

We want to help businesses make the most of this chance to steer the development of the EU VAT system in a way which is workable for them. As part of this, we have launched an on-line. Please could I ask you to spend 5-10 minutes completing it, as your views are important in helping to construct the EU VAT system of the future.

We will be feeding the results of this research back to the EU Commission and to Member states' authorities. Any responses you provide will be kept anonymous unless you give us your express permission to identify you and your organisation.

Many thanks.

Ine Lejeune
Global Leader, Indirect Taxes

Supporting data - the questions asked

- Q1. In which business sector do you primarily operate?
- Q2. In which EU Member state are you based, ie where is your head office?
- Q3. In which EU Member states do you operate?
- Q4. How easy or difficult do you find VAT compliance in member state from Q3s?
- Q5. Where 'quite difficult' or 'very difficult' at Q4, and for each Member state identified at Q3, what are the main issues, you face with the current VAT rules in those Member states?
- Q6a. How easy or difficult do you find VAT compliance when making sales in a domestic, intra-EU and outside of EU basis?
- Q6b. How easy or difficult do you find VAT compliance when making purchases in a domestic, intra-EU and outside of EU basis?
- Q7a. How many full-time employees in your organisation are involved in VAT compliance?
- Q7b. What does this represent as a percentage of the total number of people employed in your finance function?
- Q8a. In the EU, VAT is currently applied for intra-EU trade, essentially on a destination basis. The EU Commission Green Paper "On the future of VAT - Towards a simpler, more robust and efficient VAT system", invites businesses to contribute their views on an origin based VAT system, where VAT is collected and paid in the country of the supplier. Which of the following statements best reflects your views?
- Q8b. Please specify what changes you feel would be required to the current destination based VAT system?
- Q9. There is a suggestion (especially given that 80% of B2B trade is intra corporate group) that one simplification could be cross border VAT grouping. To what extent do you agree or disagree that cross border VAT grouping would be an administrative and compliance benefit?
- Q10. Any solution on the VAT system above must not facilitate perpetuating the fraud which already exists. The current estimates for VAT lost through fraud are €108bn pa, i.e. €300m per day. There are 4 possible solutions. Please rank, in order of preference.
1. Split payment system – when goods or services are paid for the VAT element is paid directly to the tax authority with the remainder paid to the supplier.
 2. Data warehouse - the taxable person uploads information to a data warehouse to which the tax authority has access.
 3. Data collection - the existing system is used but invoice data is sent to the tax authorities at the same time as the payment, ie speeding up the time when they get information.

4. Certified trader regime - the tax authority effectively audits the taxpayer's system and certifies it.

Q11a To try to ensure that VAT is a tax on consumption rather than on business there is a suggestion that exemptions (without credit) could be replaced with a super reduced rate, eg, taxing current exempt services at 1% on the basis that this is equivalent to blocking input tax on the provision of those services. Which of the following statements best reflects your views?

Q11b Please specify what exemptions (without credit) should remain?

Q12 From a VAT perspective what 3 issues would make it better to do business in the EU?

Appendix B – Survey background

Survey background

PwC's electronic survey was carried out during the period from 5 April to 17 May 2011.

The survey population comprised those responsible for managing VAT in one or more countries worldwide.

The survey attracted a total of 318 responses, and covered:

- A good range of EU Member states in terms of where the respondents operate, as follows:

Austria	2	Latvia	0
Belgium	49	Lithuania	0
Bulgaria	0	Luxembourg	11
Cyprus	0	Malta	2
Czech Republic	0	Netherlands	12
Denmark	2	Poland	4
Estonia	0	Portugal	0
Finland	11	Romania	8
France	8	Slovakia	0
Germany	16	Slovenia	0
Greece	1	Spain	1
Hungary	0	Sweden	3
Ireland	5	United Kingdom	148
Italy	1	Non-EU based	34
		Totals:	318

- A wide range of industries, as follows:
 - 185 - Consumer & Industrial Products and Services (CIPS)
 - 54 - Technology, Information, Communications & Entertainment (TICE)
 - 45 - Financial Services (FS)
 - 19 - Government & Public Sector (G&PS)
 - 15 - Other

The data tables below show that, throughout the client organisations we surveyed, many individuals are involved in VAT compliance:

Number of full-time employees in each organisations involved in VAT compliance (by industry sector and overall)

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
How many full-time employees in your organisation are involved in VAT compliance?	0 - 10	139	75%	36	80%	14	74%	37	69%	13	87%	239	75%
	11 - 20	18	10%	5	11%	2	11%	7	13%	1	7%	33	10%
	21 -30	8	4%	1	2%	0	0%	3	6%	1	7%	13	4%
	31 - 40	5	3%	0	0%	0	0%	1	2%	0	0%	6	2%
	41 - 50	2	1%	0	0%	0	0%	0	0%	0	0%	2	1%
	51 - 60	2	1%	1	2%	0	0%	2	4%	0	0%	5	2%
	61 - 70	1	1%	0	0%	0	0%	0	0%	0	0%	1	0%
	71 – 80	1	1%	0	0%	0	0%	0	0%	0	0%	1	0%
	More than 100	3	2%	1	2%	2	11%	1	2%	0	0%	7	2%
	Don't know	6	3%	1	2%	1	5%	3	6%	0	0%	11	3%
	Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%

Percentage of the total number of people employed in the finance function of each organisation:

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
What does this represent as a percentage of the total number of people employed in your finance function?	0 - 10	116	63%	29	64%	10	53%	30	56%	10	67%	195	61%
	11 -20	10	5%	4	9%	3	16%	3	6%	0	0%	20	6%
	21 - 30	7	4%	1	2%	1	5%	2	4%	1	7%	12	4%
	31+	17	9%	2	4%	0	0%	7	13%	1	7%	27	8%
	Don't know	35	19%	9	20%	5	26%	12	22%	3	20%	64	20%
	Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%

Appendix C – Summary of key findings

Summary of key findings

In certain EU territories, a significant amount of respondents find VAT compliance difficult

	Very Difficult	Quite Difficult	Very and Quite Difficult		Very Difficult	Quite Difficult	Very and Quite Difficult		Very Difficult	Quite Difficult	Very and Quite Difficult
Italy	21%	41%	62%	UK	2%	27%	29%	Finland	2%	11%	13%
Poland	12%	33%	45%	France	4%	23%	27%	Slovenia	3%	10%	13%
Greece	13%	30%	43%	Czech Rep.	1%	24%	25%	Sweden	0%	12%	12%
Bulgaria	11%	29%	40%	Latvia	3%	18%	21%	Estonia	0%	10%	10%
Hungary	7%	30%	37%	Lithuania	0%	18%	18%	Netherlands	0%	10%	10%
Romania	3%	32%	35%	Luxembourg	4%	14%	18%	Cyprus	3%	6%	9%
Belgium	7%	26%	33%	Austria	3%	12%	15%	Denmark	0%	9%	9%
Spain	5%	27%	32%	Slovakia	2%	13%	15%	Malta	0%	7%	7%
Germany	4%	27%	31%	Portugal	1%	13%	14%	Ireland	0%	5%	5%

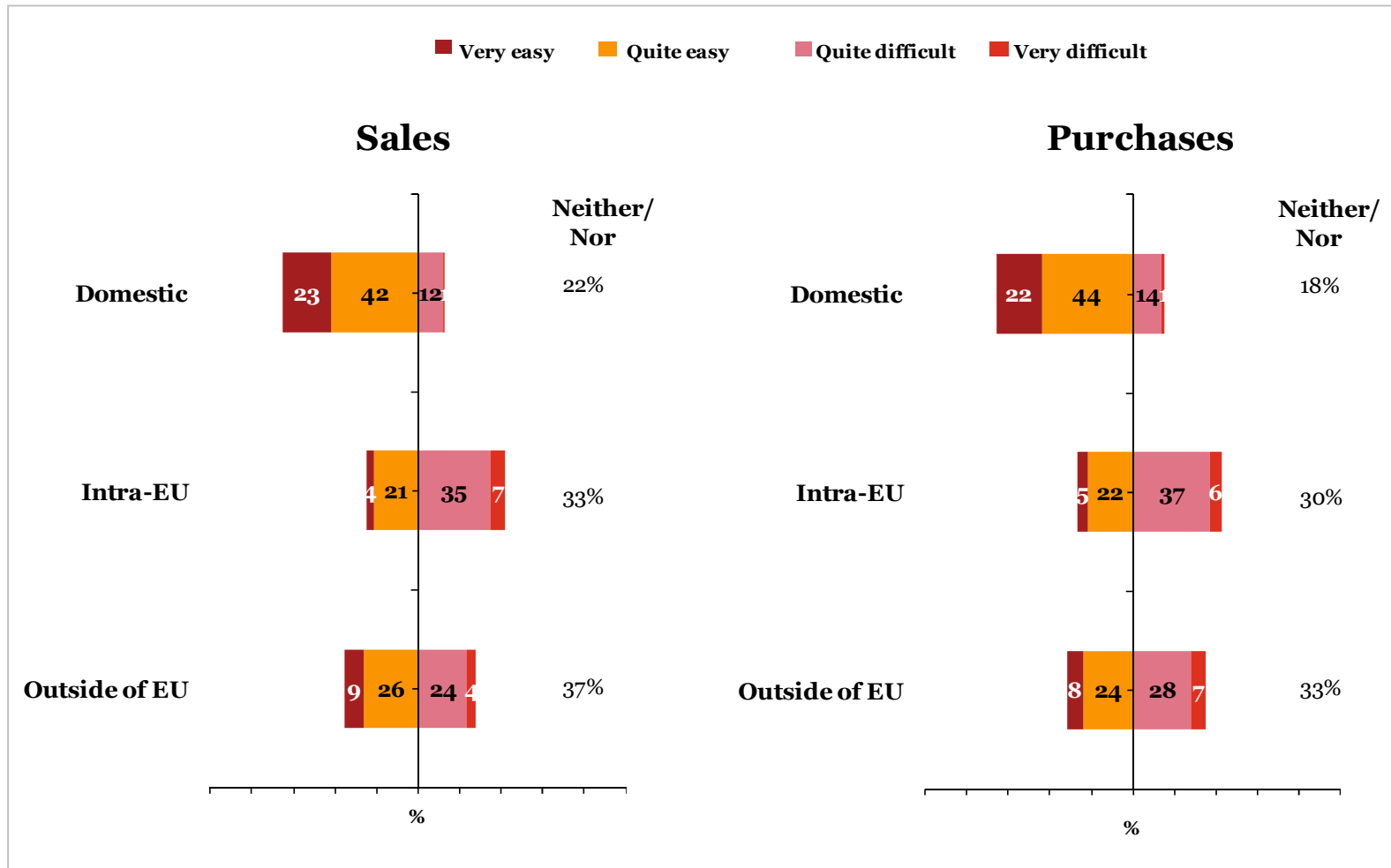
Where respondents found VAT compliance difficult, the main issues with the current VAT rules are as follows:

- Inconsistency of VAT treatment across the EU,
- Invoicing rules are too complex
- Inadequate access to advice from tax authorities
- Compliance costs
- Lack of clarity around exemptions, deductions and/or thresholds
- Language
- Invoicing requirements

	Inconsistency of VAT treatment across the EU	Invoicing rules are too complex	Inadequate access to advice from tax authorities	Compliance costs	Lack of clarity around exemptions, deductions and/or thresholds	Language	Invoicing requirements	Quality of advice from tax authorities
Italy (71)	65%	49%	42%	49%	49%		42%	39%
Poland (45)	60%	44%	53%	42%	47%	47%	42%	47%
Greece (24*)	46%	58%	54%	46%		67%	38%	
Bulgaria (15*)	73%	47%				40%	40%	
Hungary (28*)	54%		43%		43%	50%		
Romania (21*)	52%		43%	38%	67%			62%
Belgium (47)	66%	57%			64%		45%	
Spain (37)	59%		49%	51%	46%	41%		43%
Germany (46)	83%	46%		43%	48%		50%	

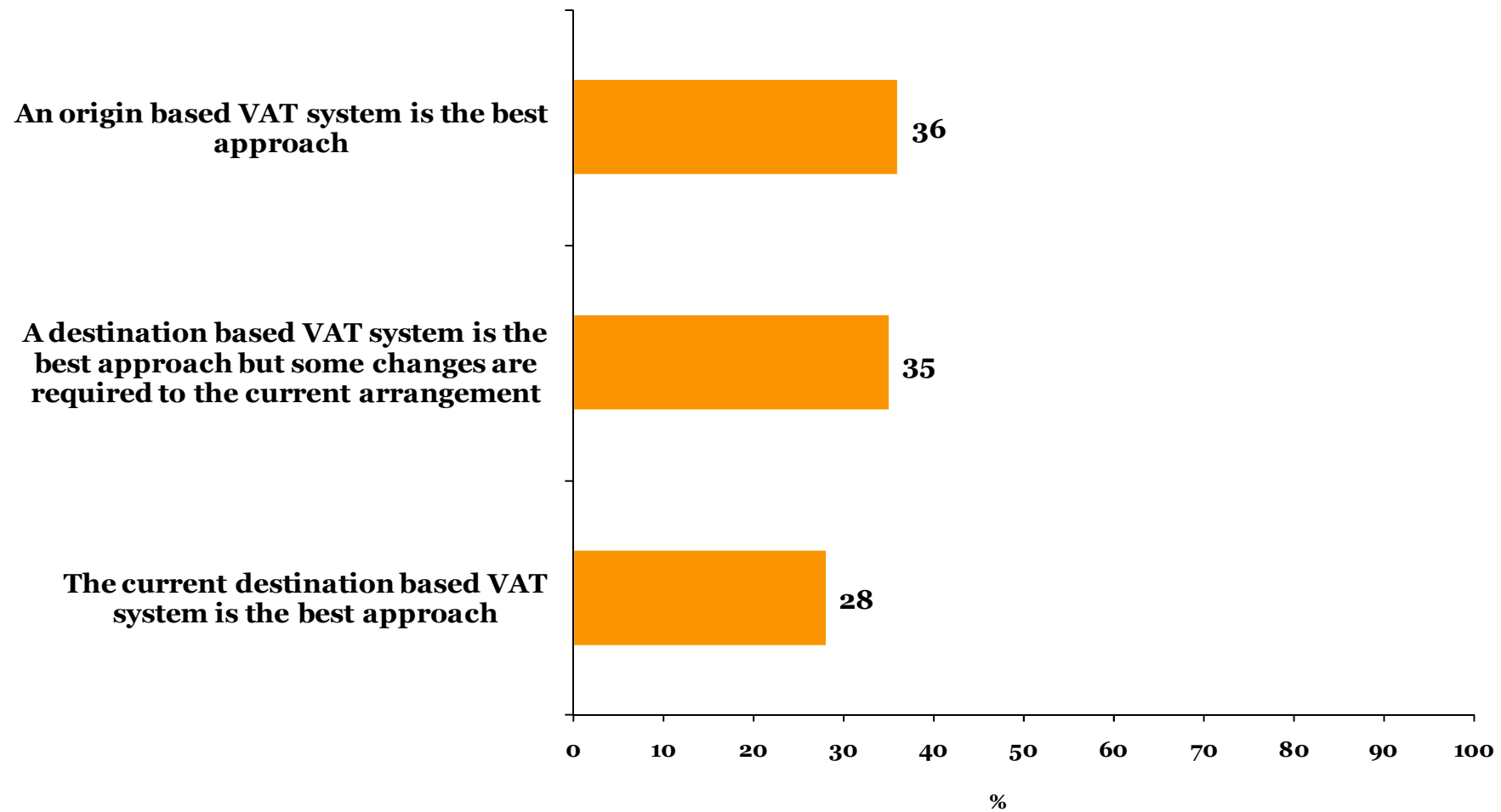
VAT compliance on sales and purchases is felt to be more difficult within the EU, than outside

More respondents admitted to finding VAT compliance easy when making sales and purchases outside of the EU, than within the EU:

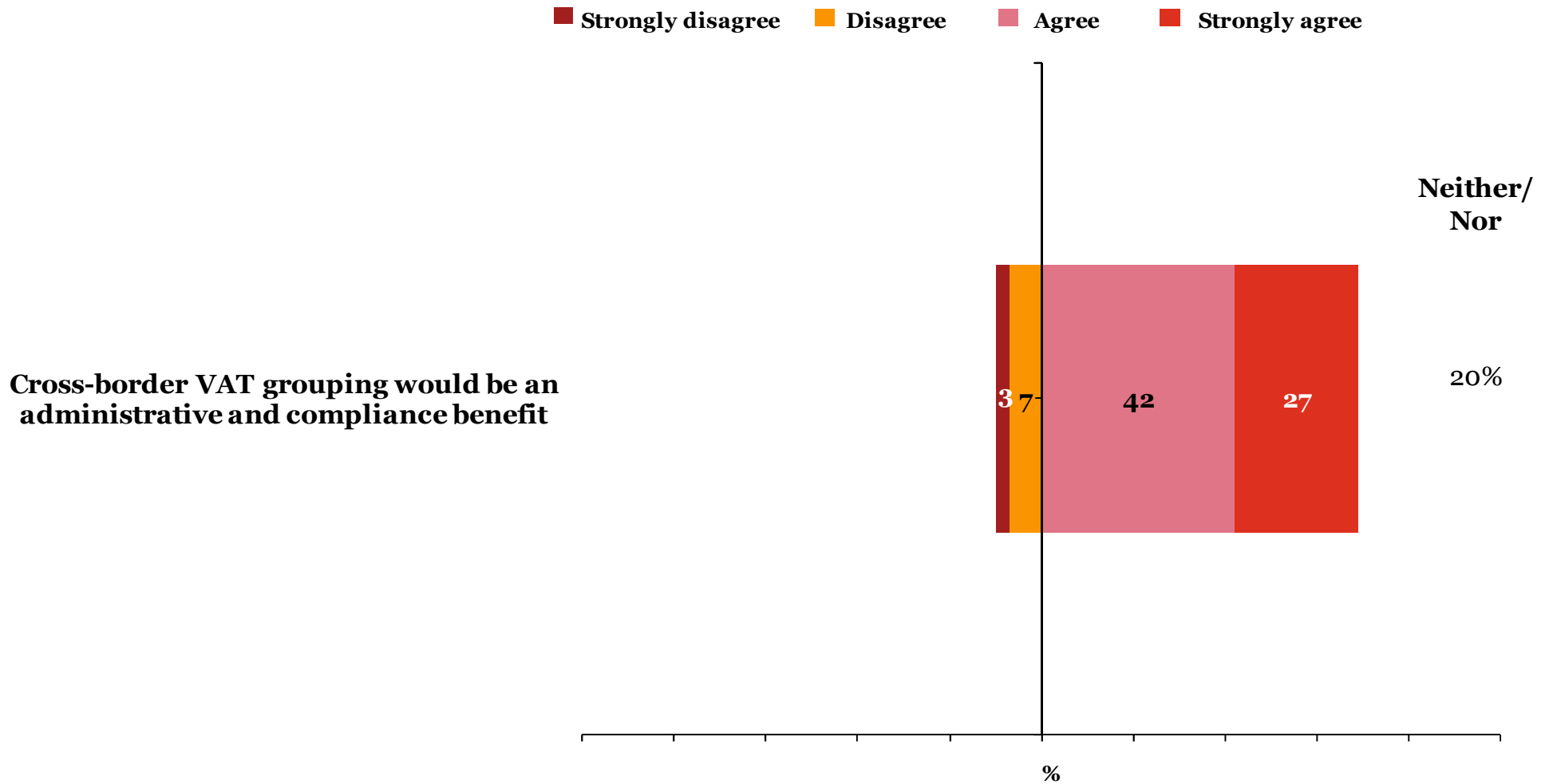


A majority of respondents prefer a Destination based VAT system

Whilst a sizeable proportion of the respondents to the survey (36%) favoured the Origin system the majority favoured the current Destination system or a modified version of it (63%).



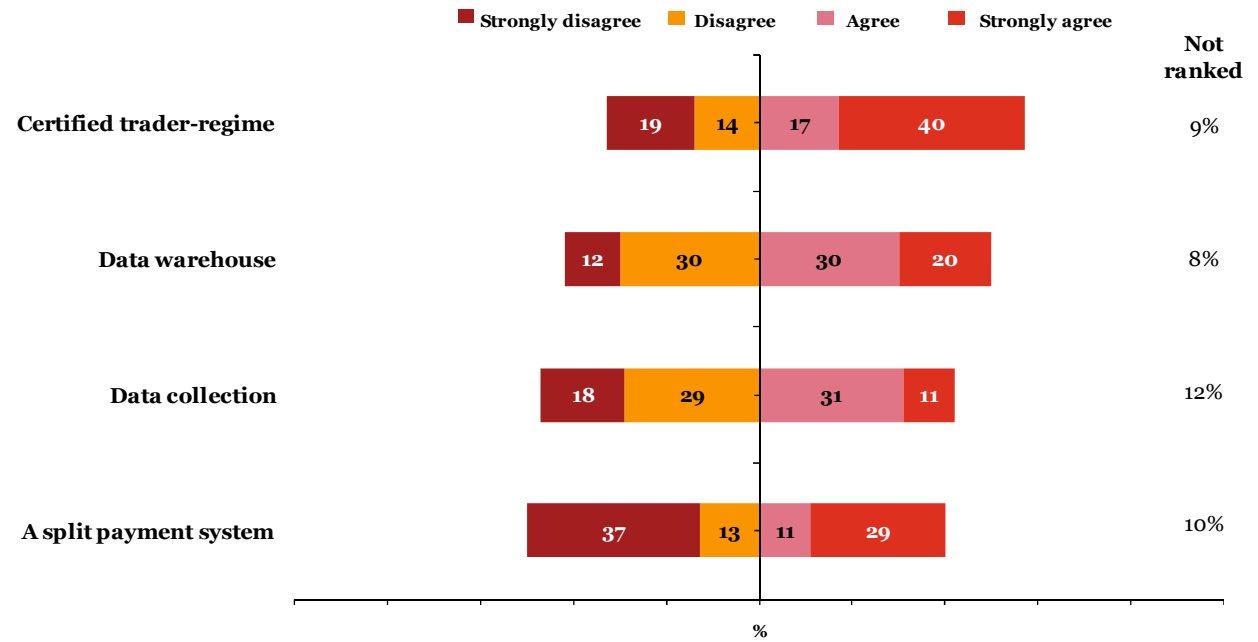
The majority of respondents (69%) agreed that cross border VAT grouping would be an administrative and compliance benefit.



The certified trader regime is the preferred solution for the VAT system.

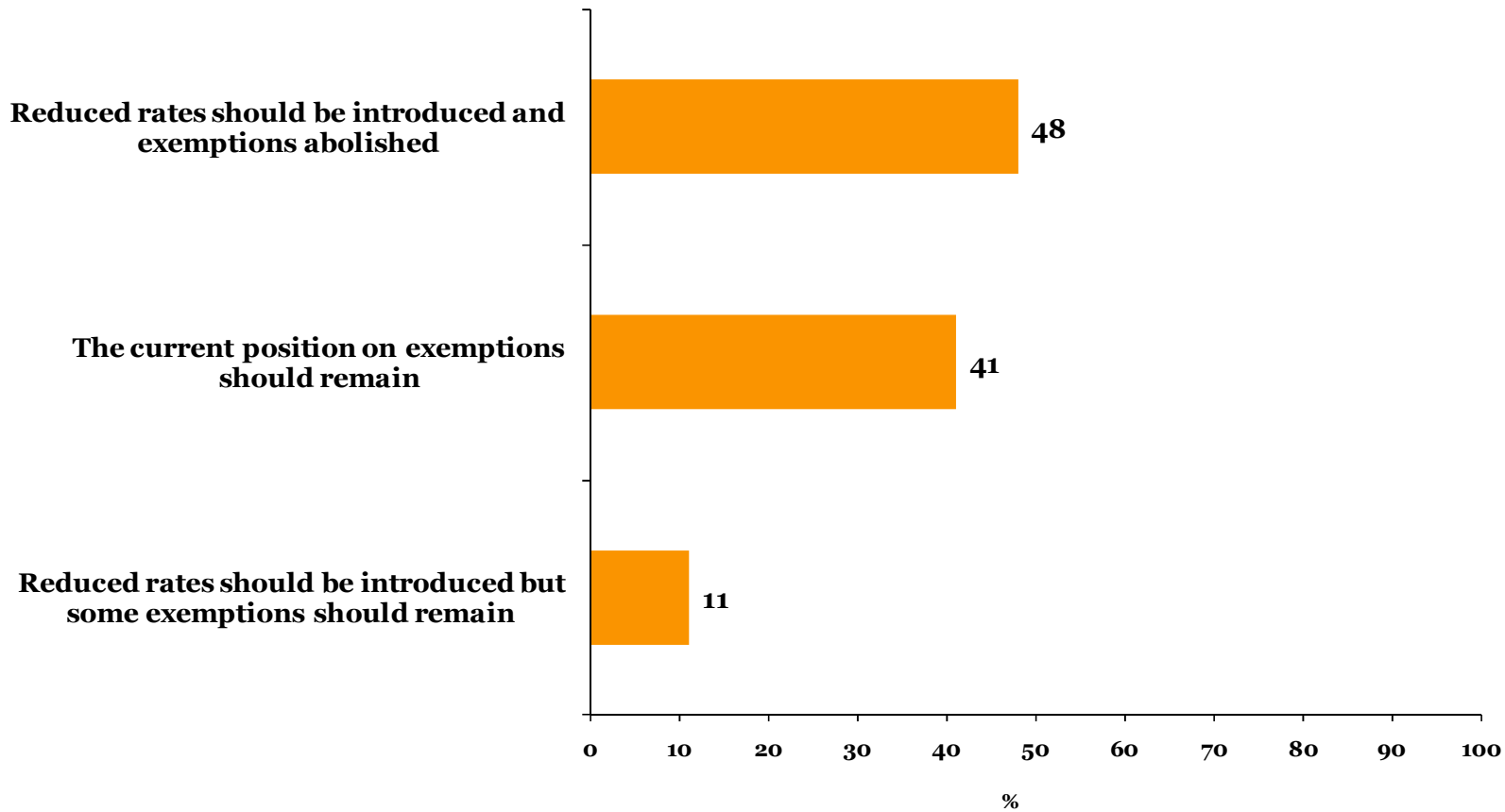
Respondents were asked to rank the four possible solutions in order of preference:

- 57% ranked certified trader regime 1st or 2nd
- 50% ranked data warehouse system 1st or 2nd
- 42% ranked the data collection system 1st or 2nd
- 40% ranked the split payment system 1st or 2nd



Responses were divided on tax exemptions and whether they should remain or else be abolished, with reduced rates being introduced.

Respondents were asked whether the current position on tax exemptions should remain or whether they thought reduced rates should be introduced and exemptions abolished. In terms of tax exemptions there was quite a polar response with a similar proportion of respondents either stating that the current position on tax exemptions should remain or that reduced rates should be introduced and exemptions abolished. There were few that stated there should be a combination of both.



Appendix D – Supporting data

Supporting data - the questions asked (and the Green Paper questions to which they relate)

Q1. In which business sector do you primarily operate?

Q2. In which EU Member state are you based, ie where is your head office?

Q3. In which EU Member states do you operate?

Green Paper questions 21 to 29

Q4. How easy or difficult do you find VAT compliance in member state from Q3?

Q5. Where 'quite difficult' or 'very difficult' at Q4, and for each Member state identified at Q3, what are the main issues, you face with the current VAT rules in those Member states?

Q6a. How easy or difficult do you find VAT compliance when making sales in a domestic, intra-EU and outside of EU basis?

Q6b. How easy or difficult do you find VAT compliance when making purchases in a domestic, intra-EU and outside of EU basis?

Q7a. How many full-time employees in your organisation are involved in VAT compliance?

Q7b. What does this represent as a percentage of the total number of people employed in your finance function?

Green Paper questions 1, 2 and 11

Q8a. In the EU, VAT is currently applied for intra-EU trade, essentially on a destination basis. The EU Commission Green Paper "On the future of VAT - Towards a simpler, more robust and efficient VAT system", invites businesses to contribute their views on an Origin based VAT system, where VAT is collected and paid in the country of the supplier. Which of the following statements best reflects your views?

Q8b Please specify what changes you feel would be required to the current Destination based VAT system?

Green Paper question 28

Q9 There is a suggestion (especially given that 80% of B2B trade is intra corporate group) that one simplification could be cross border VAT grouping. To what extent do you agree or disagree that cross border VAT grouping would be an administrative and compliance benefit?

Green Paper questions 30 to 33

Q10 Any solution on the VAT system above must not facilitate perpetuating the fraud which already exists. The current estimates for VAT lost through fraud are €108bn pa, i.e. €300m per day. There are 4 possible solutions. Please rank, in order of preference.

1. Split payment system –when goods or services are paid for the VAT element is paid directly to the tax authority with the remainder paid to the supplier.
2. Data warehouse-the taxable person uploads information to a data warehouse to which the tax authority has access.
3. Data collection-the existing system is used but invoice data is sent to the tax authorities at the same time as the payment, ie speeding up the time when they get information.
4. Certified trader regime-the tax authority effectively audits the taxpayer's system and certifies it.

Green Paper questions 6, 7, 8 and 19

Q11a To try to ensure that VAT is a tax on consumption rather than on business there is a suggestion that exemptions (without credit) could be replaced with a super reduced rate, eg, taxing current exempt services at 1% on the basis that this is equivalent to blocking input tax on the provision of those services. Which of the following statements best reflects your views?

Q11b Please specify what exemptions (without credit) should remain?

Q12 From a VAT perspective what 3 issues would make it better to do business in the EU?

Supporting data - full set of responses to the questions asked

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q1 - In which business sector do you primarily operate?	Agriculture	2	1%	0	0%	0	0%	0	0%	0	0%	2	1%
	Automotive	15	8%	0	0%	0	0%	0	0%	0	0%	15	5%
	Business services	15	8%	0	0%	0	0%	0	0%	0	0%	15	5%
	Consumer packaged goods	9	5%	0	0%	0	0%	0	0%	0	0%	9	3%
	Engineering and construction	14	8%	0	0%	0	0%	0	0%	0	0%	14	4%
	Energy	11	6%	0	0%	0	0%	0	0%	0	0%	11	3%
	Entertainment and media	0	0%	0	0%	0	0%	7	13%	0	0%	7	2%
	Financial	0	0%	42	93%	0	0%	0	0%	0	0%	42	13%
	General manufacturing	20	11%	0	0%	0	0%	0	0%	0	0%	20	6%
	Government / public services	0	0%	0	0%	13	68%	0	0%	0	0%	13	4%
	Healthcare	0	0%	0	0%	6	32%	0	0%	0	0%	6	2%
	Hospitality and leisure	0	0%	0	0%	0	0%	9	17%	0	0%	9	3%
	Pharmaceuticals	13	7%	0	0%	0	0%	0	0%	0	0%	13	4%
	Private equity	0	0%	1	2%	0	0%	0	0%	0	0%	1	0%
	Retail / wholesale	26	14%	0	0%	0	0%	0	0%	0	0%	26	8%
	Technology	0	0%	0	0%	0	0%	19	35%	0	0%	19	6%
	Telecoms	0	0%	0	0%	0	0%	12	22%	0	0%	12	4%
	Utilities	0	0%	0	0%	0	0%	2	4%	0	0%	2	1%
	Other	60	32%	2	4%	0	0%	5	9%	15	100%	82	26%
Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%	

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q2 - In which EU Member state are you based, i.e. where is your head office?	Austria	2	1%	0	0%	0	0%	0	0%	0	0%	2	1%
	Belgium	33	18%	6	13%	4	21%	6	11%	0	0%	49	15%
	Denmark	2	1%	0	0%	0	0%	0	0%	0	0%	2	1%
	Finland	7	4%	0	0%	1	5%	3	6%	0	0%	11	3%
	France	5	3%	0	0%	0	0%	2	4%	1	7%	8	3%
	Germany	14	8%	2	4%	0	0%	0	0%	0	0%	16	5%
	Greece	0	0%	1	2%	0	0%	0	0%	0	0%	1	0%
	Ireland	3	2%	2	4%	0	0%	0	0%	0	0%	5	2%
	Italy	1	1%	0	0%	0	0%	0	0%	0	0%	1	0%
	Luxembourg	4	2%	6	13%	0	0%	2	4%	0	0%	12	4%
	Malta	1	1%	0	0%	0	0%	1	2%	0	0%	2	1%
	Netherlands	7	4%	5	11%	0	0%	0	0%	0	0%	12	4%
	Poland	4	2%	0	0%	0	0%	0	0%	0	0%	4	1%
	Romania	4	2%	1	2%	0	0%	2	4%	1	7%	8	3%
	Spain	1	1%	0	0%	0	0%	0	0%	0	0%	1	0%
	Sweden	1	1%	0	0%	0	0%	2	4%	0	0%	3	1%
	United Kingdom	72	39%	18	40%	13	68%	31	57%	13	87%	147	46%
	Non-EU based	24	13%	4	9%	1	5%	5	9%	0	0%	34	11%
		Total	185	100%	45	100%	19	100%	54	100%	15	100%	318

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q3 - In which EU Member states do you operate? (more than 1 response could be selected)	Austria	48	26%	6	13%	4	21%	16	30%	3	20%	77	24%
	Belgium	91	49%	19	42%	5	26%	27	50%	2	13%	144	45%
	Bulgaria	22	12%	2	4%	0	0%	12	22%	2	13%	38	12%
	Cyprus	20	11%	2	4%	1	5%	7	13%	2	13%	32	10%
	Czech Republic	52	28%	5	11%	2	11%	15	28%	4	27%	78	25%
	Denmark	52	28%	5	11%	3	16%	16	30%	1	7%	77	24%
	Estonia	19	10%	1	2%	1	5%	8	15%	2	13%	31	10%
	Finland	41	22%	4	9%	4	21%	15	28%	1	7%	65	20%
	France	84	45%	19	42%	4	21%	26	48%	4	27%	137	43%
	Germany	96	52%	19	42%	4	21%	25	46%	3	20%	147	46%
	Greece	35	19%	7	16%	2	11%	11	20%	1	7%	56	18%
	Hungary	48	26%	4	9%	3	16%	16	30%	5	33%	76	24%
	Ireland	56	30%	16	36%	4	21%	24	44%	4	27%	104	33%
	Italy	73	39%	13	29%	4	21%	22	41%	4	27%	116	36%
	Latvia	19	10%	1	2%	1	5%	11	20%	2	13%	34	11%
	Lithuania	21	11%	1	2%	1	5%	8	15%	2	13%	33	10%
	Luxembourg	52	28%	19	42%	3	16%	19	35%	2	13%	95	30%
Malta	14	8%	5	11%	1	5%	8	15%	2	13%	30	9%	
Q3 - In which EU Member states do you operate? (cont')	Netherlands	85	46%	18	40%	4	21%	24	44%	3	20%	134	42%
	Poland	67	36%	9	20%	3	16%	18	33%	3	20%	100	31%
	Portugal	40	22%	6	13%	3	16%	19	35%	3	20%	71	22%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Austria?	Romania	35	19%	4	9%	0	0%	18	33%	3	20%	60	19%
	Slovakia	38	21%	1	2%	1	5%	12	22%	3	20%	55	17%
	Slovenia	27	15%	0	0%	1	5%	10	19%	2	13%	40	13%
	Spain	72	39%	13	29%	4	21%	23	43%	4	27%	116	36%
	Sweden	52	28%	10	22%	3	16%	18	33%	1	7%	84	26%
	United Kingdom	141	76%	33	73%	17	89%	42	78%	14	93%	247	78%
	Total	185		45		19		54		15		318	

Detailed country breakdown: The next 53 pages show the detailed results of how difficult respondents find VAT in each of the countries in which they operate, and what are the main issues that they face in each country.

Austria

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Austria?	Very easy	2	4%	1	17%	0	0%	0	0%	1	33%	4	5%
	Quite easy	16	33%	2	33%	2	50%	8	53%	0	0%	28	36%
	Neither/Nor	24	49%	2	33%	2	50%	5	33%	1	33%	34	44%
	Quite difficult	6	12%	0	0%	0	0%	2	13%	1	33%	9	12%
	Very difficult	1	2%	1	17%	0	0%	0	0%	0	0%	2	3%
	Total	49	100%	6	100%	4	100%	15	100%	3	100%	77	100%

		Q3 Industry Groups								Total	
		CIPS		FS		TICE		Other			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in Austria? (more than 1 response could be selected)	Invoicing rules are too complex	3	43%	0	0%	2	100%	0	0%	5	45%
	Reporting is required too frequently	0	0%	0	0%	0	0%	0	0%	0	0%
	Inadequate access to advice from tax authorities	3	43%	1	100%	0	0%	0	0%	4	36%
	Compliance costs	2	29%	1	100%	2	100%	1	100%	6	55%
	Inconsistency of VAT treatment across the EU	4	57%	1	100%	2	100%	1	100%	8	73%
	Invoicing requirements	2	29%	0	0%	1	50%	0	0%	3	27%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	2	29%	0	0%	0	0%	0	0%	2	18%
	Language	2	29%	0	0%	0	0%	0	0%	2	18%
	Lack of clarity around exemptions, deductions and/or thresholds	0	0%	0	0%	1	50%	1	100%	2	18%
	VAT rates	1	14%	0	0%	0	0%	0	0%	1	9%
	Other (please specify)	4	57%	0	0%	0	0%	0	0%	4	36%

Belgium

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Belgium?	Very easy	5	5%	0	0%	0	0%	1	4%	0	0%	6	4%
	Quite easy	18	20%	1	5%	2	40%	5	19%	0	0%	26	18%
	Neither/Nor	40	43%	9	47%	2	40%	13	50%	1	50%	65	45%
	Quite difficult	22	24%	6	32%	1	20%	7	27%	1	50%	37	26%
	Very difficult	7	8%	3	16%	0	0%	0	0%	0	0%	10	7%
	Total	92	100%	19	100%	5	100%	26	100%	2	100%	144	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q5 – What are the main issues, you face with the current VAT rules in Belgium? (more than 1 response could be selected)	Invoicing rules are too complex	17	61%	4	44%	1	100%	5	63%	0	0%	27	57%
	Reporting is required too frequently	7	25%	0	0%	0	0%	1	13%	0	0%	8	17%
	Inadequate access to advice from tax authorities	13	46%	4	44%	0	0%	0	0%	0	0%	17	36%
	Compliance costs	7	25%	4	44%	0	0%	2	25%	1	100%	14	30%
	Inconsistency of VAT treatment across the EU	18	64%	6	67%	1	100%	5	63%	1	100%	31	66%
	Invoicing requirements	12	43%	2	22%	0	0%	6	75%	1	100%	21	45%
	Frequency of filing	5	18%	0	0%	0	0%	1	13%	0	0%	6	13%
	Quality of advice from tax authorities	5	18%	1	11%	0	0%	0	0%	0	0%	6	13%
	Language	4	14%	0	0%	0	0%	1	13%	0	0%	5	11%
	Lack of clarity around exemptions, deductions and/or thresholds	18	64%	8	89%	1	100%	2	25%	1	100%	30	64%
	VAT rates	2	7%	1	11%	1	100%	1	13%	0	0%	5	11%
Other (please specify)	4	14%	1	11%	0	0%	0	0%	0	0%	5	11%	

Bulgaria

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Bulgaria?	Very easy	3	14%	0	0%	0	0%	0	0%	3	8%	3	14%
	Quite easy	1	5%	0	0%	2	17%	0	0%	3	8%	1	5%
	Neither/Nor	9	41%	2	100%	6	50%	0	0%	17	45%	9	41%
	Quite difficult	7	32%	0	0%	2	17%	2	100%	11	29%	7	32%
	Very difficult	2	9%	0	0%	2	17%	0	0%	4	11%	2	9%
	Total	22	100%	2	100%	12	100%	2	100%	38	100%	22	100%

		Q3 Industry Groups						Total	
		CIPS		TICE		Other			
		Cases	Col %	Cases	Col %	Cases	Col %		
Q5 - What are the main issues, you face with the current VAT rules in Bulgaria? (more than 1 response could be selected)	Invoicing rules are too complex	5	56%	1	25%	1	50%	7	47%
	Reporting is required too frequently	0	0%	0	0%	1	50%	1	7%
	Inadequate access to advice from tax authorities	3	33%	1	25%	0	0%	4	27%
	Compliance costs	3	33%	2	50%	0	0%	5	33%
	Inconsistency of VAT treatment across the EU	7	78%	3	75%	1	50%	11	73%
	Invoicing requirements	5	56%	1	25%	0	0%	6	40%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	2	22%	1	25%	1	50%	4	27%
	Language	6	67%	0	0%	0	0%	6	40%
	Lack of clarity around exemptions, deductions and/or thresholds	4	44%	1	25%	0	0%	5	33%
	VAT rates	0	0%	0	0%	0	0%	0	0%
	Other (please specify)	1	11%	2	50%	0	0%	3	20%

Cyprus

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Cyprus?	Not answered	1	5%	0	0%	0	0%	0	0%	0	0%	1	3%
	Very easy	1	5%	0	0%	0	0%	0	0%	0	0%	1	3%
	Quite easy	1	5%	0	0%	1	100%	3	43%	1	50%	6	19%
	Neither/Nor	16	80%	2	100%	0	0%	2	29%	1	50%	21	66%
	Quite difficult	0	0%	0	0%	0	0%	2	29%	0	0%	2	6%
	Very difficult	1	5%	0	0%	0	0%	0	0%	0	0%	1	3%
	Total	20	100%	2	100%	1	100%	7	100%	2	100%	32	100%

		Q3 Industry Groups				Total	
		CIPS		TICE		Cases	Col %
		Cases	Col %	Cases	Col %		
Q5 - What are the main issues, you face with the current VAT rules in Cyprus? (more than 1 response could be selected)	Invoicing rules are too complex	0	0%	1	50%	1	33%
	Reporting is required too frequently	0	0%	0	0%	0	0%
	Inadequate access to advice from tax authorities	1	100%	1	50%	2	67%
	Compliance costs	0	0%	0	0%	0	0%
	Inconsistency of VAT treatment across the EU	1	100%	2	100%	3	100%
	Invoicing requirements	0	0%	1	50%	1	33%
	Frequency of filing	1	100%	0	0%	1	33%
	Quality of advice from tax authorities	1	100%	0	0%	1	33%
	Language	1	100%	0	0%	1	33%
	Lack of clarity around exemptions, deductions and/or thresholds	1	100%	1	50%	2	67%
	VAT rates	0	0%	0	0%	0	0%
	Other (please specify)	0	0%	1	50%	1	33%

Czech Republic

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Czech Republic?	Not answered	1	2%	0	0%	0	0%	2	13%	0	0%	3	4%
	Very easy	1	2%	0	0%	0	0%	0	0%	1	25%	2	3%
	Quite easy	7	13%	1	20%	0	0%	2	13%	0	0%	10	13%
	Neither/Nor	30	58%	2	40%	1	50%	7	47%	3	75%	43	55%
	Quite difficult	12	23%	2	40%	1	50%	4	27%	0	0%	19	24%
	Very difficult	1	2%	0	0%	0	0%	0	0%	0	0%	1	1%
	Total	52	100%	5	100%	2	100%	15	100%	4	100%	78	100%

		Q3 Industry Groups								Total	
		CIPS		FS		G&PS		TICE			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in Czech Republic? (more than 1 response could be selected)	Invoicing rules are too complex	5	38%	0	0%	0	0%	3	75%	8	40%
	Reporting is required too frequently	3	23%	0	0%	0	0%	0	0%	3	15%
	Inadequate access to advice from tax authorities	6	46%	1	50%	0	0%	0	0%	7	35%
	Compliance costs	6	46%	1	50%	0	0%	2	50%	9	45%
	Inconsistency of VAT treatment across the EU	9	69%	2	100%	0	0%	2	50%	13	65%
	Invoicing requirements	4	31%	0	0%	0	0%	2	50%	6	30%
	Frequency of filing	1	8%	0	0%	0	0%	0	0%	1	5%
	Quality of advice from tax authorities	5	38%	0	0%	0	0%	0	0%	5	25%
	Language	9	69%	0	0%	1	100%	0	0%	10	50%
	Lack of clarity around exemptions, deductions and/or thresholds	8	62%	2	100%	0	0%	2	50%	12	60%
	VAT rates	0	0%	0	0%	0	0%	0	0%	0	0%
	Other (please specify)	1	8%	0	0%	0	0%	2	50%	3	15%

Denmark

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Denmark?	Not answered	3	6%	0	0%	0	0%	1	6%	0	0%	4	5%
	Very easy	5	10%	0	0%	0	0%	1	6%	0	0%	6	8%
	Quite easy	15	29%	1	20%	3	100%	8	50%	0	0%	27	35%
	Neither/Nor	25	48%	2	40%	0	0%	5	31%	1	100%	33	43%
	Quite difficult	4	8%	2	40%	0	0%	1	6%	0	0%	7	9%
	Total	52	100%	5	100%	3	100%	16	100%	1	100%	77	100%

		Q3 Industry Groups						Total	
		CIPS		FS		TICE			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in Denmark? (more than 1 response could be selected)	Invoicing rules are too complex	0	0%	0	0%	1	100%	1	14%
	Reporting is required too frequently	0	0%	0	0%	0	0%	0	0%
	Inadequate access to advice from tax authorities	1	25%	1	50%	0	0%	2	29%
	Compliance costs	0	0%	0	0%	1	100%	1	14%
	Inconsistency of VAT treatment across the EU	0	0%	1	50%	1	100%	2	29%
	Invoicing requirements	1	25%	0	0%	1	100%	2	29%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	2	50%	0	0%	0	0%	2	29%
	Language	3	75%	1	50%	0	0%	4	57%
	Lack of clarity around exemptions, deductions and/or thresholds	2	50%	2	100%	1	100%	5	71%
	VAT rates	1	25%	0	0%	0	0%	1	14%
	Other (please specify)	1	25%	0	0%	0	0%	1	14%

Estonia

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Estonia?	Not answered	1	5%	0	0%	0	0%	1	13%	0	0%	2	6%
	Very easy	1	5%	0	0%	0	0%	1	13%	0	0%	2	6%
	Quite easy	3	16%	0	0%	0	0%	2	25%	1	50%	6	19%
	Neither/Nor	13	68%	0	0%	1	100%	3	38%	1	50%	18	58%
	Quite difficult	1	5%	1	100%	0	0%	1	13%	0	0%	3	10%
	Total	19	100%	1	100%	1	100%	8	100%	2	100%	31	100%

		Q3 Industry Groups						Total	
		CIPS		FS		TICE			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in Estonia? (more than 1 response could be selected)	Invoicing rules are too complex	1	100%	0	0%	1	100%	2	67%
	Reporting is required too frequently	0	0%	0	0%	0	0%	0	0%
	Inadequate access to advice from tax authorities	0	0%	0	0%	1	100%	1	33%
	Compliance costs	0	0%	0	0%	1	100%	1	33%
	Inconsistency of VAT treatment across the EU	0	0%	1	100%	1	100%	2	67%
	Invoicing requirements	0	0%	0	0%	1	100%	1	33%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	0	0%	0	0%	0	0%	0	0%
	Language	0	0%	0	0%	0	0%	0	0%
	Lack of clarity around exemptions, deductions and/or thresholds	0	0%	1	100%	1	100%	2	67%
	VAT rates	0	0%	0	0%	0	0%	0	0%
	Other (please specify)	0	0%	0	0%	0	0%	0	0%

Finland

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Finland?	Not answered	1	2%	0	0%	0	0%	1	7%	0	0%	2	3%
	Very easy	2	5%	0	0%	1	25%	2	13%	0	0%	5	8%
	Quite easy	14	34%	0	0%	2	50%	6	40%	0	0%	22	34%
	Neither/Nor	21	51%	2	50%	0	0%	4	27%	1	100%	28	43%
	Quite difficult	3	7%	2	50%	0	0%	2	13%	0	0%	7	11%
	Very difficult	0	0%	0	0%	1	25%	0	0%	0	0%	1	2%
	Total	41	100%	4	100%	4	100%	15	100%	1	100%	65	100%

		Q3 Industry Groups								Total	
		CIPS		FS		G&PS		TICE			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in Finland? (more than 1 response could be selected)	Invoicing rules are too complex	1	33%	0	0%	1	100%	1	50%	3	38%
	Reporting is required too frequently	0	0%	0	0%	0	0%	0	0%	0	0%
	Inadequate access to advice from tax authorities	0	0%	1	50%	0	0%	0	0%	1	13%
	Compliance costs	1	33%	0	0%	1	100%	1	50%	3	38%
	Inconsistency of VAT treatment across the EU	1	33%	2	100%	1	100%	1	50%	5	63%
	Invoicing requirements	1	33%	1	50%	0	0%	1	50%	3	38%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	0	0%	0	0%	0	0%	0	0%	0	0%
	Language	2	67%	0	0%	0	0%	0	0%	2	25%
	Lack of clarity around exemptions, deductions and/or thresholds	1	33%	2	100%	1	100%	1	50%	5	63%
	VAT rates	0	0%	0	0%	1	100%	0	0%	1	13%
	Other (please specify)	1	33%	0	0%	0	0%	1	50%	2	25%

France

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in France?	Not answered	1	1%	0	0%	0	0%	1	4%	0	0%	2	1%
	Very easy	2	2%	0	0%	0	0%	0	0%	2	50%	4	3%
	Quite easy	13	15%	2	11%	2	50%	3	12%	0	0%	20	15%
	Neither/Nor	48	57%	8	42%	2	50%	15	58%	1	25%	74	54%
	Quite difficult	17	20%	8	42%	0	0%	6	23%	1	25%	32	23%
	Very difficult	3	4%	1	5%	0	0%	1	4%	0	0%	5	4%
	Total	84	100%	19	100%	4	100%	26	100%	4	100%	137	100%

		Q3 Industry Groups								Total	
		CIPS		FS		TICE		Other			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in France? (more than 1 response could be selected)	Invoicing rules are too complex	9	45%	2	22%	4	57%	0	0%	15	41%
	Reporting is required too frequently	2	10%	0	0%	1	14%	0	0%	3	8%
	Inadequate access to advice from tax authorities	7	35%	2	22%	1	14%	0	0%	10	27%
	Compliance costs	7	35%	0	0%	5	71%	1	100%	13	35%
	Inconsistency of VAT treatment across the EU	10	50%	6	67%	5	71%	1	100%	22	59%
	Invoicing requirements	6	30%	2	22%	4	57%	1	100%	13	35%
	Frequency of filing	2	10%	1	11%	1	14%	0	0%	4	11%
	Quality of advice from tax authorities	6	30%	1	11%	2	29%	0	0%	9	24%
	Language	6	30%	0	0%	1	14%	0	0%	7	19%
	Lack of clarity around exemptions, deductions and/or thresholds	8	40%	7	78%	4	57%	1	100%	20	54%
	VAT rates	0	0%	0	0%	0	0%	0	0%	0	0%
	Other (please specify)	3	15%	3	33%	1	14%	0	0%	7	19%

Germany

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Germany?	Not answered	2	2%	0	0%	0	0%	1	4%	0	0%	3	2%
	Very easy	2	2%	0	0%	0	0%	0	0%	0	0%	2	1%
	Quite easy	22	23%	1	5%	1	25%	6	24%	0	0%	30	20%
	Neither/Nor	41	43%	6	32%	3	75%	14	56%	2	67%	66	45%
	Quite difficult	23	24%	12	63%	0	0%	4	16%	1	33%	40	27%
	Very difficult	6	6%	0	0%	0	0%	0	0%	0	0%	6	4%
	Total	96	100%	19	100%	4	100%	25	100%	3	100%	147	100%

		Q3 Industry Groups								Total	
		CIPS		FS		TICE		Other			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in Germany? (more than 1 response could be selected)	Invoicing rules are too complex	13	45%	4	33%	4	100%	0	0%	21	46%
	Reporting is required too frequently	3	10%	1	8%	0	0%	0	0%	4	9%
	Inadequate access to advice from tax authorities	8	28%	4	33%	0	0%	0	0%	12	26%
	Compliance costs	13	45%	3	25%	3	75%	1	100%	20	43%
	Inconsistency of VAT treatment across the EU	22	76%	11	92%	4	100%	1	100%	38	83%
	Invoicing requirements	14	48%	4	33%	4	100%	1	100%	23	50%
	Frequency of filing	2	7%	0	0%	0	0%	0	0%	2	4%
	Quality of advice from tax authorities	10	34%	3	25%	0	0%	0	0%	13	28%
	Language	8	28%	0	0%	0	0%	0	0%	8	17%
	Lack of clarity around exemptions, deductions and/or thresholds	9	31%	9	75%	3	75%	1	100%	22	48%
	VAT rates	4	14%	0	0%	0	0%	0	0%	4	9%
	Other (please specify)	9	31%	2	17%	2	50%	0	0%	13	28%

Greece

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Greece?	Not answered	1	3%	0	0%	0	0%	0	0%	0	0%	1	2%
	Very easy	2	6%	0	0%	0	0%	0	0%	0	0%	2	4%
	Quite easy	1	3%	2	29%	0	0%	0	0%	0	0%	3	5%
	Neither/Nor	17	49%	4	57%	1	50%	3	27%	1	100%	26	46%
	Quite difficult	10	29%	1	14%	1	50%	5	45%	0	0%	17	30%
	Very difficult	4	11%	0	0%	0	0%	3	27%	0	0%	7	13%
	Total	35	100%	7	100%	2	100%	11	100%	1	100%	56	100%

		Q3 Industry Groups								Total	
		CIPS		FS		TICE		Other			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in Greece? (more than 1 response could be selected)	Invoicing rules are too complex	7	50%	0	0%	0	0%	7	88%	14	58%
	Reporting is required too frequently	1	7%	0	0%	1	100%	1	13%	3	13%
	Inadequate access to advice from tax authorities	9	64%	0	0%	1	100%	3	38%	13	54%
	Compliance costs	5	36%	0	0%	1	100%	5	63%	11	46%
	Inconsistency of VAT treatment across the EU	4	29%	1	100%	1	100%	5	63%	11	46%
	Invoicing requirements	3	21%	0	0%	0	0%	6	75%	9	38%
	Frequency of filing	3	21%	0	0%	0	0%	0	0%	3	13%
	Quality of advice from tax authorities	5	36%	0	0%	0	0%	3	38%	8	33%
	Language	12	86%	0	0%	0	0%	4	50%	16	67%
	Lack of clarity around exemptions, deductions and/or thresholds	4	29%	0	0%	0	0%	3	38%	7	29%
	VAT rates	0	0%	0	0%	0	0%	0	0%	0	0%
	Other (please specify)	4	29%	0	0%	0	0%	3	38%	7	29%

Hungary

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Hungary?	Not answered	3	6%	0	0%	0	0%	0	0%	0	0%	3	4%
	Very easy	1	2%	2	50%	0	0%	0	0%	1	20%	4	5%
	Quite easy	7	15%	0	0%	0	0%	2	13%	1	20%	10	13%
	Neither/Nor	23	48%	1	25%	0	0%	6	38%	1	20%	31	41%
	Quite difficult	12	25%	1	25%	1	33%	7	44%	2	40%	23	30%
	Very difficult	2	4%	0	0%	2	67%	1	6%	0	0%	5	7%
	Total	48	100%	4	100%	3	100%	16	100%	5	100%	76	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in Hungary? (more than 1 response could be selected)	Invoicing rules are too complex	2	14%	0	0%	0	0%	4	50%	0	0%	6	21%
	Reporting is required too frequently	2	14%	0	0%	0	0%	1	13%	0	0%	3	11%
	Inadequate access to advice from tax authorities	7	50%	1	100%	0	0%	3	38%	1	50%	12	43%
	Compliance costs	5	36%	0	0%	1	33%	3	38%	1	50%	10	36%
	Inconsistency of VAT treatment across the EU	8	57%	1	100%	0	0%	5	63%	1	50%	15	54%
	Invoicing requirements	5	36%	0	0%	0	0%	4	50%	1	50%	10	36%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	7	50%	1	100%	1	33%	1	13%	0	0%	10	36%
	Language	9	64%	0	0%	2	67%	3	38%	0	0%	14	50%
	Lack of clarity around exemptions, deductions and/or thresholds	7	50%	0	0%	1	33%	3	38%	1	50%	12	43%
	VAT rates	1	7%	0	0%	1	33%	0	0%	0	0%	2	7%
	Other (please specify)	3	21%	0	0%	0	0%	3	38%	0	0%	6	21%

Ireland

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Ireland?	Not answered	2	4%	0	0%	0	0%	1	4%	0	0%	3	3%
	Very easy	6	11%	1	6%	1	25%	4	17%	1	25%	13	13%
	Quite easy	22	39%	7	44%	2	50%	12	50%	0	0%	43	41%
	Neither/Nor	24	43%	7	44%	1	25%	6	25%	2	50%	40	38%
	Quite difficult	2	4%	1	6%	0	0%	1	4%	1	25%	5	5%
	Very difficult	2	4%	0	0%	0	0%	1	4%	0	0%	3	3%
	Total	256	100%	16	100%	4	100%	24	100%	4	100%	104	100%

		Q3 Industry Groups									
		CIPS		FS		TICE		Other		Total	
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 - What are the main issues, you face with the current VAT rules in Ireland? (more than 1 response could be selected)	Invoicing rules are too complex	0	0%	0	0%	0	0%	0	0%	0	0%
	Reporting is required too frequently	1	50%	0	0%	0	0%	0	0%	1	20%
	Inadequate access to advice from tax authorities	0	0%	0	0%	1	100%	0	0%	1	20%
	Compliance costs	1	50%	0	0%	0	0%	0	0%	1	20%
	Inconsistency of VAT treatment across the EU	0	0%	1	100%	0	0%	1	100%	2	40%
	Invoicing requirements	0	0%	0	0%	0	0%	0	0%	0	0%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	1	50%	0	0%	1	100%	0	0%	2	40%
	Language	0	0%	0	0%	0	0%	0	0%	0	0%
	Lack of clarity around exemptions, deductions and/or thresholds	1	50%	1	100%	1	100%	0	0%	3	60%
	VAT rates	0	0%	0	0%	1	100%	0	0%	1	20%
	Other (please specify)	0	0%	0	0%	0	0%	0	0%	0	0%

Italy

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Italy?	Not answered	4	5%	0	0%	0	0%	1	5%	1	25%	6	5%
	Very easy	1	1%	0	0%	0	0%	0	0%	1	25%	2	2%
	Quite easy	2	3%	0	0%	0	0%	1	5%	0	0%	3	3%
	Neither/Nor	27	37%	4	31%	0	0%	2	9%	1	25%	34	29%
	Quite difficult	27	37%	6	46%	1	25%	12	55%	1	25%	47	41%
	Very difficult	12	16%	3	23%	3	75%	6	27%	0	0%	24	21%
	Total	73	100%	13	100%	4	100%	22	100%	4	100%	116	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q5 – What are the main issues, you face with the current VAT rules in Italy? (more than 1 response could be selected)	Invoicing rules are too complex	17	44%	3	33%	3	75%	12	67%	0	0%	35	49%
	Reporting is required too frequently	10	26%	2	22%	1	25%	5	28%	0	0%	18	25%
	Inadequate access to advice from tax authorities	18	46%	4	44%	1	25%	7	39%	0	0%	30	42%
	Compliance costs	22	56%	3	33%	2	50%	7	39%	1	100%	35	49%
	Inconsistency of VAT treatment across the EU	26	67%	6	67%	3	75%	10	56%	1	100%	46	65%
	Invoicing requirements	12	31%	3	33%	3	75%	11	61%	1	100%	30	42%
	Frequency of filing	4	10%	1	11%	0	0%	2	11%	0	0%	7	10%
	Quality of advice from tax authorities	14	36%	6	67%	3	75%	5	28%	0	0%	28	39%
	Language	8	21%	0	0%	1	25%	2	11%	0	0%	11	15%
	Lack of clarity around exemptions, deductions and/or thresholds	19	49%	6	67%	1	25%	8	44%	1	100%	35	49%
	VAT rates	3	8%	0	0%	0	0%	1	6%	0	0%	4	6%
	Other (please specify)	13	33%	3	33%	0	0%	7	39%	0	0%	23	32%

Latvia

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Latvia?	Not answered	2	11%	0	0%	0	0%	0	0%	0	0%	2	6%
	Very easy	1	5%	0	0%	0	0%	0	0%	0	0%	1	3%
	Quite easy	2	11%	0	0%	0	0%	5	45%	1	50%	8	24%
	Neither/Nor	10	53%	0	0%	0	0%	5	45%	1	50%	16	47%
	Quite difficult	3	16%	1	100%	1	100%	1	9%	0	0%	6	18%
	Very difficult	1	5%	0	0%	0	0%	0	0%	0	0%	1	3%
	Total	19	100%	1	100%	1	100%	11	100%	2	100%	34	100%

		Q3 Industry Groups								Total	
		CIPS		FS		G&PS		TICE		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q5 – What are the main issues, you face with the current VAT rules in Latvia? (more than 1 response could be selected)	Invoicing rules are too complex	0	0%	0	0%	0	0%	1	100%	1	14%
	Reporting is required too frequently	0	0%	0	0%	1	100%	0	0%	1	14%
	Inadequate access to advice from tax authorities	1	25%	0	0%	0	0%	0	0%	1	14%
	Compliance costs	0	0%	0	0%	1	100%	1	100%	2	29%
	Inconsistency of VAT treatment across the EU	1	25%	1	100%	0	0%	1	100%	3	43%
	Invoicing requirements	0	0%	0	0%	0	0%	1	100%	1	14%
	Frequency of filing	0	0%	0	0%	1	100%	0	0%	1	14%
	Quality of advice from tax authorities	1	25%	0	0%	1	100%	0	0%	2	29%
	Language	3	75%	0	0%	1	100%	0	0%	4	57%
	Lack of clarity around exemptions, deductions and/or thresholds	1	25%	1	100%	0	0%	1	100%	3	43%
	VAT rates	0	0%	0	0%	1	100%	0	0%	1	14%
	Other (please specify)	1	25%	0	0%	0	0%	0	0%	1	14%

Lithuania

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Lithuania?	Not answered	1	5%	0	0%	0	0%	0	0%	0	0%	1	3%
	Very easy	2	10%	0	0%	0	0%	0	0%	0	0%	2	6%
	Quite easy	3	14%	0	0%	0	0%	4	50%	1	50%	8	24%
	Neither/Nor	12	57%	0	0%	0	0%	3	38%	1	50%	16	48%
	Quite difficult	3	14%	1	100%	1	100%	1	13%	0	0%	6	18%
	Total	21	100%	1	100%	1	100%	8	100%	2	100%	33	100%

		Q3 Industry Groups								Total	
		CIPS		FS		G&PS		TICE			
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %
Q5 – What are the main issues, you face with the current VAT rules in Lithuania? (more than 1 response could be selected)	Invoicing rules are too complex	0	0%	0	0%	0	0%	1	100%	1	17%
	Reporting is required too frequently	0	0%	0	0%	0	0%	0	0%	0	0%
	Inadequate access to advice from tax authorities	0	0%	0	0%	1	100%	0	0%	1	17%
	Compliance costs	0	0%	0	0%	1	100%	1	100%	2	33%
	Inconsistency of VAT treatment across the EU	1	33%	1	100%	0	0%	1	100%	3	50%
	Invoicing requirements	0	0%	0	0%	0	0%	1	100%	1	17%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	0	0%	0	0%	1	100%	0	0%	1	17%
	Language	3	100%	0	0%	1	100%	0	0%	4	67%
	Lack of clarity around exemptions, deductions and/or thresholds	0	0%	1	100%	0	0%	1	100%	2	33%
	VAT rates	0	0%	0	0%	1	100%	0	0%	1	17%
Other (please specify)	0	0%	0	0%	0	0%	0	0%	0	0%	

Luxembourg

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Luxembourg?	Not answered	1	2%	0	0%	0	0%	1	5%	0	0%	2	2%
	Very easy	6	12%	2	11%	0	0%	1	5%	0	0%	9	9%
	Quite easy	13	25%	5	26%	2	67%	5	26%	0	0%	25	26%
	Neither/Nor	25	48%	8	42%	1	33%	7	37%	1	50%	42	44%
	Quite difficult	6	12%	1	5%	0	0%	5	26%	1	50%	13	14%
	Very difficult	1	2%	3	16%	0	0%	0	0%	0	0%	4	4%
	Total	52	100%	19	100%	3	100%	19	100%	2	100%	95	100%

		Q3 Industry Groups								Total	
		CIPS		FS		G&PS		TICE			
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %
Q5 – What are the main issues, you face with the current VAT rules in Luxembourg? (more than 1 response could be selected)	Invoicing rules are too complex	1	14%	3	75%	2	40%	0	0%	6	35%
	Reporting is required too frequently	2	29%	2	50%	2	40%	0	0%	6	35%
	Inadequate access to advice from tax authorities	2	29%	1	25%	0	0%	0	0%	3	18%
	Compliance costs	4	57%	2	50%	2	40%	0	0%	8	47%
	Inconsistency of VAT treatment across the EU	4	57%	1	25%	1	20%	1	100%	7	41%
	Invoicing requirements	2	29%	2	50%	2	40%	0	0%	6	35%
	Frequency of filing	1	14%	1	25%	0	0%	0	0%	2	12%
	Quality of advice from tax authorities	3	43%	1	25%	0	0%	0	0%	4	24%
	Language	1	14%	0	0%	0	0%	0	0%	1	6%
	Lack of clarity around exemptions, deductions and/or thresholds	3	43%	3	75%	1	20%	0	0%	7	41%
	VAT rates	1	14%	1	25%	0	0%	0	0%	2	12%
Other (please specify)	2	29%	1	25%	3	60%	0	0%	6	35%	

Malta

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Malta?	Not answered	1	7%	1	20%	0	0%	0	0%	0	0%	2	7%
	Quite easy	2	14%	1	20%	0	0%	3	38%	0	0%	6	20%
	Neither/Nor	10	71%	3	60%	1	100%	4	50%	2	100%	20	67%
	Quite difficult	1	7%	0	0%	0	0%	1	13%	0	0%	2	7%
	Total	14	100%	5	100%	1	100%	8	100%	2	100%	30	100%

		Q3 Industry Groups				Total	
		CIPS		TICE		Cases	Col %
		Cases	Col %	Cases	Col %		
Q5 – What are the main issues, you face with the current VAT rules in Malta? (more than 1 response could be selected)	Invoicing rules are too complex	1	100%	0	0%	1	50%
	Reporting is required too frequently	0	0%	0	0%	0	0%
	Inadequate access to advice from tax authorities	1	100%	0	0%	1	50%
	Compliance costs	0	0%	0	0%	0	0%
	Inconsistency of VAT treatment across the EU	0	0%	0	0%	0	0%
	Invoicing requirements	0	0%	0	0%	0	0%
	Frequency of filing	1	100%	0	0%	1	50%
	Quality of advice from tax authorities	1	100%	0	0%	1	50%
	Language	0	0%	0	0%	0	0%
	Lack of clarity around exemptions, deductions and/or thresholds	1	100%	1	100%	2	100%
	VAT rates	0	0%	0	0%	0	0%
Other (please specify)	0	0%	0	0%	0	0%	

Netherlands

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Netherlands?	Not answered	1	1%	0	0%	0	0%	1	4%	0	0%	2	1%
	Very easy	6	7%	1	6%	2	50%	1	4%	0	0%	10	7%
	Quite easy	36	42%	5	28%	1	25%	12	50%	0	0%	54	40%
	Neither/Nor	35	41%	8	44%	1	25%	9	38%	2	67%	55	41%
	Quite difficult	7	8%	4	22%	0	0%	1	4%	1	33%	13	10%
	Total	85	100%	18	100%	4	100%	24	100%	3	100%	134	100%

		Q3 Industry Groups								Total	
		CIPS		FS		G&PS		TICE			
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %
Q5 – What are the main issues, you face with the current VAT rules in Netherlands? (more than 1 response could be selected)	Invoicing rules are too complex	2	29%	2	50%	1	100%	0	0%	5	38%
	Reporting is required too frequently	2	29%	0	0%	0	0%	0	0%	2	15%
	Inadequate access to advice from tax authorities	1	14%	0	0%	0	0%	0	0%	1	8%
	Compliance costs	1	14%	1	25%	1	100%	0	0%	3	23%
	Inconsistency of VAT treatment across the EU	3	43%	1	25%	1	100%	1	100%	6	46%
	Invoicing requirements	0	0%	2	50%	1	100%	0	0%	3	23%
	Frequency of filing	1	14%	0	0%	0	0%	0	0%	1	8%
	Quality of advice from tax authorities	2	29%	1	25%	0	0%	0	0%	3	23%
	Language	0	0%	0	0%	0	0%	0	0%	0	0%
	Lack of clarity around exemptions, deductions and/or thresholds	2	29%	2	50%	1	100%	0	0%	5	38%
	VAT rates	0	0%	0	0%	0	0%	0	0%	0	0%
Other (please specify)	1	14%	1	25%	1	100%	0	0%	3	23%	

Poland

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Poland?	Not answered	2	3%	0	0%	0	0%	1	6%	0	0%	3	3%
	Very easy	7	10%	1	11%	0	0%	1	6%	0	0%	9	9%
	Quite easy	32	48%	4	44%	1	33%	4	22%	2	67%	43	43%
	Neither/Nor	21	31%	3	33%	1	33%	7	39%	1	33%	33	33%
	Quite difficult	5	7%	1	11%	1	33%	5	28%	0	0%	12	12%
	Total	67	100%	9	100%	3	100%	18	100%	3	100%	100	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Count	Col %
Q5 – What are the main issues, you face with the current VAT rules in Poland? (more than 1 response could be selected)	Invoicing rules are too complex	12	46%	1	25%	1	50%	6	50%	0	0%	20	44%
	Reporting is required too frequently	7	27%	0	0%	0	0%	2	17%	0	0%	9	20%
	Inadequate access to advice from tax authorities	17	65%	1	25%	2	100%	3	25%	1	100%	24	53%
	Compliance costs	12	46%	0	0%	1	50%	6	50%	0	0%	19	42%
	Inconsistency of VAT treatment across the EU	15	58%	4	100%	0	0%	8	67%	0	0%	27	60%
	Invoicing requirements	11	42%	1	25%	1	50%	6	50%	0	0%	19	42%
	Frequency of filing	2	8%	0	0%	0	0%	0	0%	0	0%	2	4%
	Quality of advice from tax authorities	12	46%	2	50%	1	50%	6	50%	0	0%	21	47%
	Language	14	54%	0	0%	1	50%	5	42%	1	100%	21	47%
	Lack of clarity around exemptions, deductions and/or thresholds	15	58%	3	75%	0	0%	3	25%	0	0%	21	47%
	VAT rates	4	15%	0	0%	1	50%	1	8%	0	0%	6	13%
	Other (please specify)	4	15%	0	0%	0	0%	7	58%	0	0%	11	24%

Portugal

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Portugal?	Not answered	2	5%	0	0%	0	0%	1	5%	0	0%	3	4%
	Quite easy	8	20%	2	33%	1	33%	1	5%	0	0%	12	17%
	Neither/Nor	28	70%	4	67%	2	67%	10	53%	2	67%	46	65%
	Quite difficult	2	5%	0	0%	0	0%	6	32%	1	33%	9	13%
	Very difficult	0	0%	0	0%	0	0%	1	5%	0	0%	1	1%
	Total	40	100%	6	100%	3	100%	19	100%	3	100%	71	100%

		Q3 Industry Groups						Total	
		CIPS		TICE		Other			
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %
Q5 – What are the main issues, you face with the current VAT rules in Portugal? (more than 1 response could be selected)	Invoicing rules are too complex	0	0%	5	71%	0	0%	5	50%
	Reporting is required too frequently	0	0%	2	29%	0	0%	2	20%
	Inadequate access to advice from tax authorities	1	50%	1	14%	0	0%	2	20%
	Compliance costs	0	0%	3	43%	0	0%	3	30%
	Inconsistency of VAT treatment across the EU	0	0%	4	57%	1	100%	5	50%
	Invoicing requirements	0	0%	4	57%	0	0%	4	40%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	2	100%	1	14%	0	0%	3	30%
	Language	1	50%	1	14%	1	100%	3	30%
	Lack of clarity around exemptions, deductions and/or thresholds	0	0%	2	29%	1	100%	3	30%
	VAT rates	0	0%	0	0%	0	0%	0	0%
	Other (please specify)	1	50%	4	57%	0	0%	5	50%

Romania

		Q3 Industry Groups								Total	
		CIPS		FS		TICE		Other			
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %
Q4 - How easy or difficult do you find VAT compliance in Romania?	Not answered	1	3%	0	0%	0	0%	0	0%	1	2%
	Quite easy	3	9%	0	0%	3	17%	0	0%	6	10%
	Neither/Nor	22	63%	1	25%	8	44%	1	33%	32	53%
	Quite difficult	8	23%	3	75%	7	39%	1	33%	19	32%
	Very difficult	1	3%	0	0%	0	0%	1	33%	2	3%
	Total	35	100%	4	100%	18	100%	3	100%	60	100%

		Q3 Industry Groups								Total	
		CIPS		FS		TICE		Other			
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %
Q5 - What are the main issues, you face with the current VAT rules in Romania? (more than 1 response could be selected)	Invoicing rules are too complex	1	11%	1	33%	4	57%	1	50%	7	33%
	Reporting is required too frequently	2	22%	1	33%	1	14%	1	50%	5	24%
	Inadequate access to advice from tax authorities	6	67%	1	33%	1	14%	1	50%	9	43%
	Compliance costs	3	33%	1	33%	2	29%	2	100%	8	38%
	Inconsistency of VAT treatment across the EU	4	44%	3	100%	4	57%	0	0%	11	52%
	Invoicing requirements	1	11%	1	33%	3	43%	0	0%	5	24%
	Frequency of filing	2	22%	0	0%	1	14%	1	50%	4	19%
	Quality of advice from tax authorities	6	67%	3	100%	2	29%	2	100%	13	62%
	Language	4	44%	0	0%	1	14%	0	0%	5	24%
	Lack of clarity around exemptions, deductions and/or thresholds	7	78%	2	67%	4	57%	1	50%	14	67%
	VAT rates	1	11%	0	0%	0	0%	1	50%	2	10%
Other (please specify)	2	22%	0	0%	2	29%	0	0%	4	19%	

Slovakia

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Slovakia?	Not answered	3	8%	0	0%	0	0%	0	0%	0	0%	3	5%
	Quite easy	7	18%	1	100%	0	0%	4	33%	0	0%	12	22%
	Neither/Nor	22	58%	0	0%	1	100%	6	50%	3	100%	32	58%
	Quite difficult	5	13%	0	0%	0	0%	2	17%	0	0%	7	13%
	Very difficult	1	3%	0	0%	0	0%	0	0%	0	0%	1	2%
	Total	38	100%	1	100%	1	100%	12	100%	3	100%	55	100%

		Q3 Industry Groups				Total	
		CIPS		TICE			
		Cases	Col %	Cases	Col %	Cases	Col %
Q5 – What are the main issues, you face with the current VAT rules in Slovakia? (more than 1 response could be selected)	Invoicing rules are too complex	2	33%	2	100%	4	50%
	Reporting is required too frequently	1	17%	0	0%	1	13%
	Inadequate access to advice from tax authorities	5	83%	0	0%	5	63%
	Compliance costs	4	67%	2	100%	6	75%
	Inconsistency of VAT treatment across the EU	4	67%	2	100%	6	75%
	Invoicing requirements	2	33%	2	100%	4	50%
	Frequency of filing	1	17%	0	0%	1	13%
	Quality of advice from tax authorities	1	17%	0	0%	1	13%
	Language	3	50%	0	0%	3	38%
	Lack of clarity around exemptions, deductions and/or thresholds	2	33%	2	100%	4	50%
	VAT rates	0	0%	0	0%	0	0%
	Other (please specify)	0	0%	1	50%	1	13%

Slovenia

		Q3 Industry Groups								Total	
		CIPS		G&PS		TICE		Other			
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %
Q4 - How easy or difficult do you find VAT compliance in Slovenia?	Not answered	1	4%	0	0%	1	10%	0	0%	2	5%
	Quite easy	8	30%	0	0%	4	40%	0	0%	12	30%
	Neither/Nor	14	52%	1	100%	4	40%	2	100%	21	53%
	Quite difficult	3	11%	0	0%	1	10%	0	0%	4	10%
	Very difficult	1	4%	0	0%	0	0%	0	0%	1	3%
	Total	27	100%	1	100%	10	100%	2	100%	40	100%

		Q3 Industry Groups				Total	
		CIPS		TICE			
		Cases	Col %	Cases	Col %	Cases	Col %
Q5 – What are the main issues, you face with the current VAT rules in Slovenia? (more than 1 response could be selected)	Invoicing rules are too complex	1	25%	1	100%	2	40%
	Reporting is required too frequently	0	0%	0	0%	0	0%
	Inadequate access to advice from tax authorities	3	75%	0	0%	3	60%
	Compliance costs	1	25%	1	100%	2	40%
	Inconsistency of VAT treatment across the EU	3	75%	1	100%	4	80%
	Invoicing requirements	1	25%	1	100%	2	40%
	Frequency of filing	1	25%	0	0%	1	20%
	Quality of advice from tax authorities	3	75%	0	0%	3	60%
	Language	3	75%	0	0%	3	60%
	Lack of clarity around exemptions, deductions and/or thresholds	2	50%	1	100%	3	60%
	VAT rates	0	0%	0	0%	0	0%
Other (please specify)	0	0%	0	0%	0	0%	

Spain

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Spain?	Not answered	0	0%	0	0%	0	0%	1	4%	0	0%	1	1%
	Quite easy	10	14%	2	15%	1	25%	4	17%	1	25%	18	16%
	Neither/Nor	43	60%	6	46%	1	25%	8	35%	2	50%	60	52%
	Quite difficult	15	21%	4	31%	2	50%	9	39%	1	25%	31	27%
	Very difficult	4	6%	1	8%	0	0%	1	4%	0	0%	6	5%
	Total	72	100%	13	100%	4	100%	23	100%	4	100%	116	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Cases	Col %
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %		
Q5 - What are the main issues, you face with the current VAT rules in Spain? (more than 1 response could be selected)	Invoicing rules are too complex	6	32%	1	20%	0	0%	5	50%	0	0%	12	32%
	Reporting is required too frequently	6	32%	1	20%	1	50%	2	20%	0	0%	10	27%
	Inadequate access to advice from tax authorities	11	58%	3	60%	1	50%	3	30%	0	0%	18	49%
	Compliance costs	11	58%	0	0%	1	50%	7	70%	0	0%	19	51%
	Inconsistency of VAT treatment across the EU	9	47%	5	100%	1	50%	6	60%	1	100%	22	59%
	Invoicing requirements	7	37%	1	20%	1	50%	4	40%	1	100%	14	38%
	Frequency of filing	5	26%	0	0%	0	0%	0	0%	0	0%	5	14%
	Quality of advice from tax authorities	9	47%	4	80%	1	50%	2	20%	0	0%	16	43%
	Language	11	58%	1	20%	1	50%	1	10%	1	100%	15	41%
	Lack of clarity around exemptions, deductions and/or thresholds	7	37%	5	100%	1	50%	3	30%	1	100%	17	46%
	VAT rates	1	5%	0	0%	0	0%	1	10%	0	0%	2	5%
Other (please specify)	4	21%	0	0%	2	100%	3	30%	0	0%	9	24%	

Sweden

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in Sweden?	Not answered	1	2%	0	0%	0	0%	1	6%	0	0%	2	2%
	Quite easy	1	2%	0	0%	0	0%	2	11%	0	0%	3	4%
	Neither/Nor	23	44%	3	30%	2	67%	9	50%	0	0%	37	44%
	Quite difficult	24	46%	3	30%	0	0%	4	22%	1	100%	32	38%
	Very difficult	3	6%	4	40%	1	33%	2	11%	0	0%	10	12%
	Total	52	100%	10	100%	3	100%	18	100%	1	100%	84	100%

		Q3 Industry Groups								Total	
		CIPS		FS		TICE		Other			
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %
Q5 - What are the main issues, you face with the current VAT rules in Sweden? (more than 1 response could be selected)	Invoicing rules are too complex	2	67%	0	0%	0	0%	1	50%	3	30%
	Reporting is required too frequently	0	0%	0	0%	0	0%	0	0%	0	0%
	Inadequate access to advice from tax authorities	1	33%	0	0%	0	0%	0	0%	1	10%
	Compliance costs	1	33%	1	25%	0	0%	1	50%	3	30%
	Inconsistency of VAT treatment across the EU	0	0%	4	100%	0	0%	2	100%	6	60%
	Invoicing requirements	0	0%	0	0%	0	0%	1	50%	1	10%
	Frequency of filing	0	0%	0	0%	0	0%	0	0%	0	0%
	Quality of advice from tax authorities	1	33%	0	0%	0	0%	0	0%	1	10%
	Language	2	67%	0	0%	0	0%	0	0%	2	20%
	Lack of clarity around exemptions, deductions and/or thresholds	1	33%	3	75%	0	0%	0	0%	4	40%
	VAT rates	0	0%	0	0%	1	100%	0	0%	1	10%
Other (please specify)	0	0%	0	0%	0	0%	1	50%	1	10%	

United Kingdom

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q4 - How easy or difficult do you find VAT compliance in United Kingdom?	Not answered	1	1%	0	0%	0	0%	1	2%	0	0%	2	1%
	Very easy	7	5%	0	0%	1	6%	1	2%	1	7%	10	4%
	Quite easy	48	34%	3	9%	6	35%	17	40%	1	7%	75	30%
	Neither / Nor	57	40%	13	39%	7	41%	10	24%	2	14%	89	36%
	Quite difficult	28	20%	15	45%	2	12%	12	29%	9	64%	66	27%
	Very difficult	0	0%	2	6%	1	6%	1	2%	1	7%	5	2%
	Total	141	100%	33	100%	17	100%	42	100%	14	100%	247	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Cases	Col %
		Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %	Cases	Col %		
Q5 - What are the main issues, you face with the current VAT rules in UK? (more than 1 response could be selected)	Invoicing rules are too complex	9	32%	5	29%	0	0%	5	38%	2	20%	21	30%
	Reporting is required too frequently	3	11%	1	6%	0	0%	2	15%	0	0%	6	8%
	Inadequate access to advice from tax authorities	9	32%	3	18%	3	100%	3	23%	2	20%	20	28%
	Compliance costs	18	64%	9	53%	2	67%	7	54%	2	20%	38	54%
	Inconsistency of VAT treatment across the EU	14	50%	10	59%	1	33%	8	62%	6	60%	39	55%
	Invoicing requirements	8	29%	6	35%	0	0%	4	31%	0	0%	18	25%
	Frequency of filing	1	4%	1	6%	0	0%	0	0%	0	0%	2	3%
	Quality of advice from tax authorities	9	32%	6	35%	3	100%	4	31%	4	40%	26	37%
	Language	1	4%	0	0%	0	0%	0	0%	0	0%	1	1%
	Lack of clarity around exemptions, deductions and/or thresholds	15	54%	11	65%	1	33%	8	62%	8	80%	43	61%
	VAT rates	7	25%	2	12%	0	0%	3	23%	1	10%	13	18%
Other (please specify)	7	25%	6	35%	3	100%	7	54%	5	50%	28	39%	

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q6a - How easy or difficult do you find VAT compliance when making domestic sales?	Very easy	44	24%	4	9%	4	21%	16	31%	3	20%	71	23%
	Quite easy	82	45%	18	41%	8	42%	21	40%	3	20%	132	42%
	Neither / Nor	38	21%	14	32%	6	32%	8	15%	3	20%	69	22%
	Quite difficult	18	10%	6	14%	1	5%	7	13%	6	40%	38	12%
	Very difficult	0	0%	2	5%	0	0%	0	0%	0	0%	2	1%
	Total	182	100%	44	100%	19	100%	52	100%	15	100%	312	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q6a - How easy or difficult do you find VAT compliance when making intra-EU sales?	Very easy	9	5%	0	0%	0	0%	1	2%	2	13%	12	4%
	Quite easy	41	23%	7	16%	1	7%	16	30%	0	0%	65	21%
	Neither / Nor	60	33%	12	27%	10	67%	14	26%	5	33%	101	33%
	Quite difficult	60	33%	18	41%	3	20%	21	40%	7	47%	109	35%
	Very difficult	12	7%	7	16%	1	7%	1	2%	1	7%	22	7%
	Total	182	100%	44	100%	15	100%	53	100%	15	100%	309	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q6a - How easy or difficult do you find VAT compliance when making sales outside of the EU?	Very easy	15	8%	1	2%	0	0%	10	19%	2	13%	28	9%
	Quite easy	49	27%	12	28%	0	0%	17	33%	1	7%	79	26%
	Neither / Nor	68	38%	18	42%	9	60%	13	25%	5	33%	113	37%
	Quite difficult	41	23%	9	21%	6	40%	11	21%	6	40%	73	24%
	Very difficult	7	4%	3	7%	0	0%	1	2%	1	7%	12	4%
	Total	180	100%	43	100%	15	100%	52	100%	15	100%	305	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q6b - How easy or difficult do you find VAT compliance when making domestic purchases?	Very easy	38	21%	11	25%	5	26%	14	26%	3	20%	71	22%
	Quite easy	83	45%	17	39%	9	47%	25	46%	5	33%	139	44%
	Neither / Nor	35	19%	9	20%	3	16%	9	17%	2	13%	58	18%
	Quite difficult	27	15%	6	14%	1	5%	5	9%	5	33%	44	14%
	Very difficult	1	1%	1	2%	1	5%	1	2%	0	0%	4	1%
	Total	184	100%	44	100%	19	100%	54	100%	15	100%	316	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q6b - How easy or difficult do you find VAT compliance when making intra-EU purchases?	Very easy	8	4%	1	2%	0	0%	3	6%	3	20%	15	5%
	Quite easy	42	23%	9	20%	4	27%	12	22%	2	13%	69	22%
	Neither / Nor	59	33%	10	23%	6	40%	14	26%	3	20%	92	30%
	Quite difficult	63	35%	17	39%	4	27%	23	43%	6	40%	113	37%
	Very difficult	9	5%	7	16%	1	7%	2	4%	1	7%	20	6%
	Total	181	100%	44	100%	15	100%	54	100%	15	100%	309	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q6b - How easy or difficult do you find VAT compliance when making purchases outside of the EU?	Very easy	10	6%	1	2%	0	0%	10	19%	2	13%	23	8%
	Quite easy	50	28%	5	12%	5	33%	11	21%	3	20%	74	24%
	Neither / Nor	63	35%	13	30%	5	33%	17	32%	3	20%	101	33%
	Quite difficult	48	27%	18	42%	4	27%	12	23%	5	33%	87	28%
	Very difficult	9	5%	6	14%	1	7%	3	6%	2	13%	21	7%
	Total	180	100%	43	100%	15	100%	53	100%	15	100%	306	100%

NB. Question 7a and 7b are covered in Appendix B.

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q8a - In the EU, VAT is currently applied for intra-EU trade, essentially on a destination basis. The EU Commission Green Paper "On the future of VAT - Towards a simpler, more robust and efficient VAT system", invites businesses to contribute their views. Which of the following statements best reflects your views?	The current destination based VAT system is the best approach	51	28%	16	36%	7	37%	13	24%	3	20%	90	28%
	A destination based VAT system is the best approach but some changes are required to the current arrangement	72	39%	10	22%	4	21%	25	46%	1	7%	112	35%
	An origin based VAT system is the best approach	62	34%	19	42%	8	42%	16	30%	11	73%	116	36%
	Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q9 -There is a suggestion (especially given that 80% of B2B trade is intra corporate group) that one simplification could be cross border VAT grouping. To what extent do you agree or disagree that cross border VAT grouping would be an administrative and compliance benefit?	Strongly disagree	7	4%	0	0%	0	0%	1	2%	1	7%	9	3%
	Disagree	20	11%	1	2%	1	5%	1	2%	0	0%	23	7%
	Neither / Nor	37	20%	3	7%	6	32%	12	22%	7	47%	65	20%
	Agree	77	42%	17	38%	10	53%	27	50%	3	20%	134	42%
	Strongly agree	44	24%	24	53%	2	11%	13	24%	4	27%	87	27%
	Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%

In the following 4 tables (relating to Q10), respondents were presented with 4 possible solutions and were asked to rank each of the options in order of preference:

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q10. A split payment system - when goods or services are paid for, the VAT element is paid directly to the tax authority and the remainder is paid to the supplier.	Not Ranked	24	13%	2	4%	2	11%	3	6%	1	7%	32	10%
	Rank 1	47	25%	16	36%	7	37%	17	31%	6	40%	93	29%
	Rank 2	20	11%	6	13%	2	11%	5	9%	2	13%	35	11%
	Rank 3	21	11%	7	16%	3	16%	7	13%	3	20%	41	13%
	Rank 4	73	39%	14	31%	5	26%	22	41%	3	20%	117	37%
	Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q10. Data warehouse - the taxable person uploads information to a data warehouse to which the tax authority has access	Not Ranked	20	11%	2	4%	1	5%	1	2%	2	13%	26	8%
	Rank 1	42	23%	7	16%	3	16%	10	19%	2	13%	64	20%
	Rank 2	52	28%	18	40%	6	32%	17	31%	3	20%	96	30%
	Rank 3	51	28%	11	24%	4	21%	23	43%	5	33%	94	30%
	Rank 4	20	11%	7	16%	5	26%	3	6%	3	20%	38	12%
	Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q10. Data collection - the existing system is used but invoice data is sent to the tax authorities at the same time as the payment, i.e. speeding up the time when they get information.	Not Ranked	30	16%	1	2%	1	5%	4	7%	2	13%	38	12%
	Rank 1	21	11%	5	11%	3	16%	5	9%	0	0%	34	11%
	Rank 2	52	28%	13	29%	6	32%	21	39%	5	33%	97	31%
	Rank 3	54	29%	13	29%	6	32%	15	28%	5	33%	93	29%
	Rank 4	28	15%	13	29%	3	16%	9	17%	3	20%	56	18%
	Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q10. Certified trader regime - the tax authority effectively audits the taxpayer's system and certifies it.	Not Ranked	20	11%	3	7%	2	11%	3	6%	2	13%	30	9%
	Rank 1	75	41%	17	38%	6	32%	22	41%	7	47%	127	40%
	Rank 2	33	18%	6	13%	3	16%	9	17%	3	20%	54	17%
	Rank 3	26	14%	11	24%	4	21%	5	9%	0	0%	46	14%
	Rank 4	31	17%	8	18%	4	21%	15	28%	3	20%	61	19%
	Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%

		Q3 Industry Groups										Total	
		CIPS		FS		G&PS		TICE		Other		Count	Col %
		Count	Col %	Count	Col %	Count	Col %	Count	Col %	Count	Col %		
Q11a -To try to ensure that VAT is a tax on consumption rather than on business there is a suggestion that exemptions without credit) could be replaced with a super reduced rate, eg, taxing current exempt services at 1% on the basis that this is equivalent to blocking input tax on the provision of those services. Which of the following statements best reflects your views?	The current position on exemptions should remain	89	48%	12	27%	9	47%	16	30%	4	27%	130	41%
	Reduced rates should be introduced but some exemptions should remain	19	10%	8	18%	1	5%	6	11%	2	13%	36	11%
	Reduced rates should be introduced and exemptions abolished	77	42%	25	56%	9	47%	32	59%	9	60%	152	48%
	Total	185	100%	45	100%	19	100%	54	100%	15	100%	318	100%

See Appendix E for the responses to Q12 (where client consent was given for these responses to be cited verbatim).

Appendix E – From a VAT perspective what 3 issues would make it better to do business in the EU? (Verbatim responses)

From a VAT perspective what 3 issues would make it better to do business in the EU?

Verbatim responses from businesses who gave their consent to their response being quoted.

Transportation Group

Unified rules
Clear and easily accessible procedure for non-EU corporations
Tax holidays

Financial Services sector

Clear rules on the VAT treatment of financial services
One set of rules for compliance and reporting for the entire EU
Introduction of a genuine one-stop-shop system

Chemicals Manufacturer

More harmonised VAT reporting (e.g. difference in returns for say UK and Italy - why is that level of detail needed?)

When an EU directive is implemented - actually have the same rules in every MS - e.g. VAT package and differences that has raised

Clear rules around requirements and harmonisation of these - e.g. what constitutes evidence of export/EU sale?

Medical devices group

EU deliveries of goods with works on site should be treated like EU deliveries only (thus avoiding a lot of VAT registrations).

If deliveries from spare part locations are never invoiced VAT registrations should not be necessary as there are no sales.

Hospitality sector	<p>Standard application of VAT legislation across all states</p> <p>Standardisation of rates</p> <p>Removal of exemptions</p>
City Council	<p>Harmonisation of compliance rules across the EU</p> <p>Recognition by other Member States of the status of public bodies as nevertheless VAT-registered (and extension of a Section 33 type regime accordingly)</p> <p>Better clarification on business v non-business functions</p>
Global charity	<p>Recover VAT on EU purchases as if in UK</p> <p>No intrastat returns for low value sales to EU</p> <p>Uniform rate of VAT when selling/buying in EU</p>
Retailer	<p>Origin system</p> <p>Harmonisation of rates</p> <p>Better taxation of intangibles</p>
Beauty products	<p>Eliminate the dual system completely. This would largely facilitate calculations for split businesses.</p> <p>Enhanced use of on-line technology</p> <p>More centralised use of legislation, codes and tax authorities guidelines, i.e.: make VAT a truly EU tax rather than a Member State tax directed by the EU. This would also reduce the number of court cases and litigations and enhance certainty of law</p>
Construction sector	<p>Simplification in the UK of the VAT rates charged/chargeable on construction.</p> <p>Simplification of the rules in the UK of the VAT position on the sale and purchase of land.</p> <p>Simplification in the UK on the VAT rules relating to work done on listed properties.</p>
Energy Company	<p>Ease of VAT admin</p> <p>Level playing field</p> <p>Same rules apply across all EU states</p>
Car manufacturer	<p>Issue a EURO VAT number that is Europe wide, rather than an individual VAT number in each country.</p> <p>Simplify the system relating to cross-border services.</p>

Education sector	<p>Unified VAT rates</p> <p>Under current destination system, making reverse charge VAT accounting only required when input tax is non deductible</p> <p>Origin system, treating intra EU supplies as if made in same member state</p>
International law firm	<p>Common interpretation of the rules.</p> <p>Less different rates.</p> <p>Better drafting of the rules.</p>
Printing sector	<p>Lower VAT rates</p> <p>Standard EU VAT rates & customs/excise duties</p> <p>Standard treatment of taxation of products/services across the EU(single market)</p>
Global logistics company	<p>UK filing of intra EC sales list to coincide with end of month VAT return filing date.</p> <p>Access to a database to search on company names to find vat number.</p> <p>Consistency of treatment/VAT rules across the whole EU.</p>
Biotechnology company	<p>The abolition of the supplier paying the vendor for the VAT and being replaced by the vendor paying the VAT to the relevant authority.</p> <p>Trans-Europe VAT groups.</p> <p>Being able to reclaim VAT on car mileage.</p>
Financial services sector	<p>EU VAT grouping</p> <p>Consolidated EU VAT reporting</p> <p>Consistency in EU VAT rules e.g. use of single VAT recovery method</p>
Global law firm	<p>Uniformity of implementation of EU directives across Member States.</p>
Hotels and leisure sector	<p>To abolish all the reporting around intra EU VAT</p> <p>Not having to check your supplier</p>
Nuclear Engineering	<p>One single language to do VAT compliance (English)</p> <p>One stop shop scheme for all (non-EU) traders so VAT registrations could be handled in one country instead of several ones</p>

More harmonized system - many deviances (e.g. chain supply rules) - for businesses the system is not very easy to comply with so many times we go for practical solutions instead of the high theories.

Construction sector

Make all intra-EU B2B services subject to reverse charge

Simplify or even better abolish Intrastat & EC Sales Lists/VIES reporting for goods acquisitions and despatches
Standardise and simplify the content of VAT returns across the EU

Pharma sector

An accurate information with full company details on VIES website

All the EU countries Tax code available in English

Better harmonization on the VAT rates (10 points is too much between the Min and Max VAT rate)

Energy technology company

Unified Rate

Less aggressive presumption of guilt on small companies who make honest mistakes

Co-operation between tax bodies in different countries on assisting in "sorting" out traders x-border problems

Clearer legislation regarding issues where the paying entity is different than the beneficiary of services. At the moment, the beneficiary should declare back the input VAT, but they haven't paid it; the payee can't declare the VAT as it isn't the beneficiary, but they have paid it. It's a gray area that is not at all treated, and is completely ignorant of the practices of many multi-national businesses whose local entities have budgets based out of their HQ (oftentimes in the USA).

Enterprise management

Administrations actually recognizing in practice what is meant to be compliant in theory re: e-invoicing

A universal language of communication (ENGLISH)

Technology and security manufacturer

Replace VAT directive with a VAT regulation - any option regime that allows variation between member states creates difficulties / uncertainty for the business

Car manufacturer

Reduce compliance burden

Consistent VAT law, rules or legislation.

Agreed liability for cross-border transactions - a definitive list from EC.

County Council	Standard approach
Energy sector	Soften the penalty regime Ensure all expense allowable deductions are Europe wide and not country restrictive
Financial services	One unified standard VAT rate system Enhance B2B reverse charge Standardised EU schedule for non deductible VAT
Gardening manufacturer	Uniform VAT regulation all over EU
Tools manufacturer	Simplifying data exchange between countries Common use of English as unique tax language Detailing the VAT return form (logical control for instance) for making the filling in easier.
Health food sector	One general format for the VAT declaration One language (English) One set of formal requirements towards deadlines for submission and payments
Heating manufacturer	One stop shopping - do all the VAT formalities in 1 country
Financial services sector	VAT declaration in all Europe with same rules for sales and purchase
Software developer	Standardised VAT Reports in the EU Member States Standardised and Approved Audit File for VAT across all EU Countries Same approach to VAT and Cash/Settlement Discount across EU Region
Communications sector	All EU countries should have same VAT rules All forms should be the same All reporting deadlines should be the same
Health care products	Clarity Transition time allowances on legislation changes Less formalities

Logistics sector	Simplify the descriptions No exemptions
Property sector	Strong simplification of VAT rules Reduction in deductions Reduction in exemptions
Household brands manufacturer	General application of reverse charge EU VAT grouping Full harmonization of the VAT law (only flex VAT rates)
Logistics company	B2B should be VAT exempt, in disregard of cross border or domestic. Only the consumer should be taxed. It should be possible to get more information from the local authorities, none speak English.
Technology sector	VAT compliance: the fact that there is no harmonization between the VAT returns layout within EU Member States. English should be the only language to use. There is no complete harmonization concerning goods and services transactions between Member States (warehousing supplies of services which is treated differently, reverse charge mechanism applied or not on local sales of goods/services made by a non-established foreign company...) Too many exemptions, too many reduced rates, which are different in each EU Member States
Electronics manufacturer	Consistency across EU To invoice minimum rate of VAT for intra EU goods delivery
Retailer	VAT rates clarified VAT rates trans-EU countries Better fiscal authorities advice
Confectionary manufacturer	Equal law for every country
Professional services firm	Reduce VAT rates Less administrative duties

Payment of VAT by consumer

Financial services	No VAT on delivery of goods and services Limited customs controls
Printing services	VAT-number checking is not always easy, because some countries don't reveal the owner of specific VAT-number; they only confirm that it is valid. Seller cannot be sure that valid VAT-number belongs to that entity. Similar principles in all countries when entity is obliged to be VAT-registered. 3 months retroactively VAT-registration possibility (covers cases when VAT creating transaction is already made when finance people get the information, like subcontracting made)
Logistics firm	No VAT tax should be applied for importation of raw materials from non EU states which are used to produce goods designated for the EU market. VIES declarations of all intra community operations should be mandatory for all EU member states VAT return period should be reduced to max. 15 days
Financial services	More transparency with the VIES system. Not all countries, when confirming the validity of a VAT number, provide business contact data (name, address), which is not helpful to avoid cross-border fraud. The use of reverse taxation (or reduced rate) should be more flexible to tackle national VAT fraud, like for agricultural products (at least in Romania). Common European system for VAT registration. It should be simple and online, with guidelines for understanding the VAT system in Europe.
Engineering and technology sector	Mandatory reverse charge for all supplies (goods, installed goods and services) except those made to non-VAT registered (i.e. non-taxable) persons. However, in case the above option is not feasible, the domestic mandatory reverse charge rules should in any case not discriminate businesses from other EU countries by being applicable to only sales made by these foreign companies (without a fixed establishment in the EU country concerned). This creates barriers to foreign companies and unnecessary cash flow disadvantages by having to apply for VAT refund on input VAT. Also, the possibility for voluntary VAT registration (with the application of output VAT on sales invoices and deduction of input VAT on purchase invoices) in all EU countries should be introduced.
Professional services	To reduce the red tape The reverse charge mechanism to be used for more products (like land acquisitions or buildings)
Printing and office equipment services	Clarity on rules Simplification Standardisation of rates

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