



2022: A YEAR RICH IN CUSTOMS AND VAT MATTERS

Please find attached the summary of the VAT and Customs measures contained notably in the Finance Law for 2022.

The following measures are presented and commented on in detail in this document, together with a practical analysis.

01 | Main measures affecting the physical flow of goods

- **Suppression of the Intrastat return** ("DEB"), which will be replaced by two new returns (the statistical survey on arrival and dispatch (EMEBI) and the recapitulative statement on dispatch)
- Generalisation of the **reverse charge of import VAT** on the VAT return
- Recodification of **energy taxation** as part of the transfer of competence to the DGFIP
- VAT exemptions for the **armed forces and European and international bodies**

02 | Measures affecting the liability of VAT, the VAT base and the VAT rate

- New rules on **the liability of VAT** on supplies of goods in the case of payment on account
- Clarification of the **tax base for multi-purpose vouchers** (MPVs)
- Application of the 5.5% rate to all products intended for **human consumption**
- Application of the 5.5% and 2.1% rates in the **health sector**

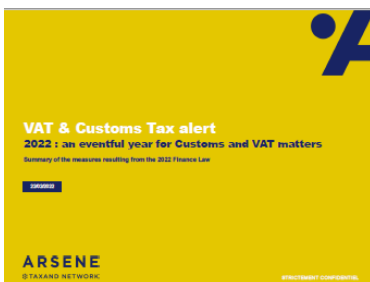
03 | Measures affecting reporting obligations and invoicing

- **2022 VAT return schedule (CA3)** : the lines of the VAT return are modified
- Modification and moderation of the **penalty for failure to invoice**
- Strengthening of the conditions for **accreditation of tax representatives**

04 | Banking and financial activities

- Redefinition of the scope of the **option for financial sector operators** - the option for VAT will no longer be global but **selective**, transaction by transaction.

Please find the detail of these measures in the following practical document



VAT & Customs Teams

About Arsene

Arsene is the first independent law firm exclusively dedicated to tax. Founder of Taxand international network, Arsene is a major actor in tailor made tax advice since 2004.

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