

Overview of the VAT measures relating to the COVID-19 pandemic implemented in Europe, Norway, Switzerland and the UK

Last updated on March 27th, 2020

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Country	Source	General information	Filing due date	Payment due date	Late payment interest	Penalties for late payment	EC sales	Country-specific topics	Contact person
Austria	Taxand	Despite the current situation and simplification measures, please note that filling of monthly/quarterly VAT returns is still mandatory and has to be done within the deadline (even on basis of best estimation). Until now a suspension / deferral of the filing date for these periodic returns is not possible. Only the filing date for the annual VAT return 2019 was postponed until August 31, 2020.	Monthly/quarterly returns --> 15th day of the second following month Annual VAT return for the year 2019 has to be filed by August 31, 2020 (instead of April 30, 2020).	If taxable person is faced with liquidity problems due to the Corona crisis and a VAT payment on time is not possible, an application for deferral or payment in instalments of VAT shall be filed, referring to the information published by the Austrian Ministry of Finance. When applying for a deferral or payment in instalments, the taxable person has to demonstrate that he is individually affected by the consequences of the SARS-CoV-2-Virus (due to an effective liquidity shortage resulting from a loss of revenue).	Deferral interest ("Stundungszinsen"; 3.88% p.a.) may be reduced (even to zero); however only upon application by the taxable person.	Late payment surcharge ("Säumniszuschläge"; generally 2%) may be reduced (even to zero); however only upon application by the taxable person.	No adjustments.	No adjustments.	Hannes Gurtner
Belgium	Taxand	The Federal Public Service Finance has initiated several supportive measures for enterprises (both individuals and legal entities) 1) Supportive measures for enterprises facing with financial difficulties due to the impact of the corona crisis (enterprises which structurally experience financial difficulties in abstraction of the corona crisis will not be eligible for any facilitation): - payment plan of the VAT due, - exemption of late-payment interests or - remission of fines due to late-payment. The application for these measures must be filed at the latest by 30 June 2020. 2) Supplementary measures to further ease the financial difficulties resulting of the corona crisis. These additional measures are granted automatically and consist in: - postponement for the filing of the VAT periodical returns, intracommunity listings and VAT-taxpayers listing - postponement of the VAT payment resulting from the returns related to February and March (monthly filing) or to the first three months of 2020 (quarterly filing)	(granted automatically) VAT return & EU listing Feb-2020 : 6 April 2020 (instead of 20 March 2020) VAT return & EU listing March-2020 : 7 May 2020 (instead of 20 April 2020) VAT Q1 -2020 & EU listing : 7 May 2020 (instead of 20 April 2020) Annual VAT-taxpayers listing : 30 April 2020 (instead of 31 March 2020)	(granted automatically) An automatic deferral of payment of 2 months without having to pay fines or interest applies to: - VAT return Feb-2020: 20 May 2020 - VAT return Mar-2020: 20 June 2020 - VAT return Q1 2020: 20 June 2020	(to be applied for before 30 June 2020) Furthermore, taxpayers can also apply for instalment payments, additional payment periods, an exemption from default interest and/or remission of fines for late payment.	No penalties	Postponement of the filing of the intracommunity listings (see Filing due date)	Donations of goods by a VAT taxable person are, in principle, treated as a taxable supply of goods. To ensure that this would not discourage VAT taxable entities who are willing to donate supplies to certain healthcare institutions, the federal government decided on 24 March 2020 to exclude said donations from VAT. For example, the donation of face masks and disinfectant gels to a hospital donated by a taxable producer of such goods will be excluded from VAT.	Stéphane Wilmet
Bulgaria	IBFD	No VAT updates from the Government yet.							
Croatia	Taxand	Entrepreneurs might apply, under certain preconditions, for deferred payment of VAT in case of liquidity shortage due to the Corona-crisis. The respective right is eligible to an entrepreneur, who must substantiate that he is unable to settle outstanding tax liabilities and who has no overdue tax debts on the day of submitting the application (amount of tax overdue is less than HRK 200). The deferral of the VAT is only available to entrepreneurs, whose revenues from the supply of goods and services in the previous year did not exceed the amount of HRK 7,500,000 (i.e. EUR 1,000,000), excluding VAT, and who determines the tax base according to the amount of actual supplies rather than the amounts collected (i.e. accruals method rather than cash method).	No amendments about filing dates. Filing of monthly VAT returns is still mandatory and has to be done within the deadline - 20th day of the following month	In case all preconditions are fulfilled, entrepreneurs might apply for deferred payment of VAT which are due within 3 months, beginning with the liability as due in April 2020. Payment deferrals apply for a period of three months from the statutory due date of each individual tax liability. An additional period of three months may be granted for deferred tax liabilities.	The applicant, who will not be able to pay the deferred tax liability on its deferred maturity date, will be able to apply for an interest-free payment in instalments. The installment payment can be approved in monthly instalments, up to a maximum of 24 months.	No penalties.	No amendments.	No amendments.	Ante Pavic
Cyprus	Taxand	provisional reduction of: - standard rate of VAT from 19% to 17% for a period of two months - reduced rate from 9% to 7% for a period of three and a half months		VAT payment suspensions for 2 months for businesses: - with a turnover less than EUR 1 Mio (based on declared figures during 2019) - whose turnover has been reduced by more than 25% and arrangements for the VAT liability to be paid gradually until 11 November 2020.		no penalties within temporary suspension			Chris Damianou
Czech Republic	Taxand	Taxable person can apply for a remission of (i.) interest for late VAT liability payment and (ii.) penalty for late submission of VAT reports; provided that the reasons for the late fulfilment was caused among others by COVID-19. The application will be assessed by tax office who may accept it in full, accept it partly or refuse it. The penalties for late submission of VAT control statement (CZK 1,000) will be remitted automatically for periods from March till July 2020.	no adjustments; By 25th day of the month following the VAT period.	no adjustments; By 25th day of the month following the VAT period.	Taxable person can apply for a remission of interest for late VAT liability payment provided that the reasons for the late fulfilment was caused among others by COVID-19. The application will be assessed by tax office who may accept it in full, accept it partly or refuse it.	Taxable person can apply for a remission of interest for late VAT liability payment provided that the reasons for the late fulfilment was caused among others by COVID-19. The application will be assessed by tax office who may accept it in full, accept it partly or refuse it.	no adjustments; By 25th day of the month following the VAT period.	The penalties for late submission of VAT control statement (CZK 1,000) will be remitted automatically for periods from March till July 2020.	Martin Valášek

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Denmark	Taxand			A 30-days-suspension of VAT payments for businesses with a turnover higher than DKK 50 Million for the periods March, April and May 2020					Thomas Frobert
Estonia	IBFD	No specific VAT updates from the Government yet. Deferral of tax (idk if VAT is included) payments and elimination of late payment interest up to 18 months and late payment interest suspension until 1 May 2020.							
Finland	Taxand	Tax Administration announced that it will temporarily ease the requirements for qualifying for a payment arrangement for unpaid taxes.	no adjustment	No general adjustment. Payment arrangement can be requested in case of hardship. Payment arrangement will not be granted if the taxpayer has not fulfilled its filing duties, e.g. VAT returns and employer duties, on time. Also, payment arrangement will not be granted in case the taxpayer has any tax debt in debt recovery procedure.	The government plans to propose a temporary reduction of the late payment interest rate to 4% (currently 7%). This reduced rate would only be applicable to taxes due on or after 1 March 2020 which are part of an approved payment arrangement.	The late filing penalty can be removed due to a specific reason, such as a case of illness which has caused the late filing.	no adjustment		Henna Jovio
France	Taxand	Tax Administration confirmed that the deferral measures cannot under any circumstances concern indirect taxes (including VAT). Nevertheless, actions may be taken on a case-by-case basis (with proven difficulties). In a press release dated 22 March 2020 No. 996, the Ministry of Action and Public Accounts announced that the procedures for refunding VAT credits will be accelerated.		Payment schedule for VAT due in respect of a period. It is possible to apply for a payment schedule to request the postponement of the payment dates for next February, March and April, without late payment interest and penalties. Postponement of VAT payments for VAT due on invoices issued (supplies of goods or supplies of services where the liable person opted for debits) but not collected by the liable person. Payment of a flat-rate VAT amount in the following cases : -80% of the VAT of the previous month for businesses in activity but having difficulties in filling up their VAT returns; -50% or less of the VAT of the previous month for businesses that can prove a decline in business. These possibilities must be requested in writing, on the CA 3 declarations administrator account.	Non-application of late payment interest subject to making the request as part of a request for a payment schedule (see "payment due date").	Non-application of late payment penalties subject to making the request as part of a request for a payment schedule (see "payment due date").	In the event of a delay in the filing of DEB (déclarations d'échange de biens) due to the health crisis, the French tax authorities invite companies to contact their tax centre (CISD or DNSCE) as soon as possible, preferably by e-mail.		Nathalie Habibou
Germany	Taxand	The Central Customs Authority and Federal Central Tax Office have been instructed to make appropriate concessions to taxpayers. With decree of 19 March 2020 the Federal Ministry of Finance has instructed the tax authorities of the federal states to grant tax deferrals.	no adjustments	There is the possibility to apply for a payment deferral for VAT that is due until 31 December 2020, in case an entrepreneur suffers economically from the corona crisis. Additionally, some of the Federal States (e.g. Saarland) refund the special advance payment upon application. The special advance payment is a payment that has to be paid by an entrepreneur to the tax authorities beginning of a year in order to benefit from the deferred filing scheme.	There shall be no interest payments due with regard to the tax deferral.	Late payment penalties will be waived until 31 December 2020, if the debtor of a pending tax payment is directly affected by COVID-19.	no amendments		Barbara Fleckenstein
Greece	Taxand	Suspension of payment of VAT, whose deadline for payment expires in the period from 11.03.2020 until 30.04.2020. The suspension applies to businesses that have been affected by the COVID-19 outbreak as per a relevant list issued by the Ministry of Finance	The VAT returns must be filed under the regular deadlines, only the payment of VAT has been suspended	The payment of VAT due in the period from 11.03.2020 until 30.04.2020 has been extended until 31.08.2020	No interest for late payment will be due, provided that the entity maintains the same number of employees	No penalty for late payment will be due, provided that the entity maintains the same number of employees	No amendments	The suspension of the VAT payments does not concern all entities, but only those considered affected as per a relevant list of the Ministry of Finance	Alex Karopoulos

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Hungary	Taxand	No specific VAT updates from the Government yet. Postponement and installment payment may be claimed according to the general rules.	VAT return filing deadline is 20th of the month following the tax assessment period - no adjustment	VAT payment deadline is 20th of the month following the tax assessment period - no adjustment	Calculated by the national bank rate plus 5 percentage points per annum	Late payment interest is due	no adjustment	The Hungarian Government introduces new and new actions to save economy from the effects of the COVID-19 virus. However, actually selected sectors e.g. tourism, entertainment, film industry, sports are privileged so far with focus on keeping the employment. Even in the lack of special measures, the normal rules are available for the deferral or instalment payments if a taxpayer has temporary liquidity issues. Also the tax advance payment obligations (e.g. corporate income tax and local business tax) may be claimed to be reduced.	Judit Jansca-Pek
Ireland	Taxand	information for SMEs: tax returns must be sent on time regardless of businesses experiencing temporary cash flow difficulties	no adjustments		- SME: application of interest on late payments is suspended for VAT return January/February 2020 - others: upon request				Sonya Manzor
Italy	Taxand		Suspension of all tax obligations with a due date between 8 March 2020 and 31 May 2020 to 30 June 2020 with no penalties applying.						Anna Elisa Landriscina
Latvia	IBFD	Tax authorities will refund confirmed excess input VAT to taxpayers within 30 days following filing of a VAT return, starting from 1 April 2020. A revision of the rate of VAT over payment is possible in 2021 if justified reasons are identified.		Taxpayers can defer payments on request.					
Lithuania	IBFD		filing extension		VAT payment deferment	penalty waiver			
Luxembourg	Taxand	The Government encourages businesses to contact the tax authorities if they have any difficulties in paying taxes. Tax offices still open by appointment.	No adjustment	No adjustment		Until further notice, no administrative fine will be levied in case of late filing of VAT returns.		As from the third week of March 2020, VAT credits will be refunded to Luxembourg businesses whose VAT receivable balances do not exceed EUR 10,000.	Thibaut Boulange
Malta	Taxand	Taxpayers are expected to file their VAT returns within the normal deadlines, however, those taxpayers who suffered a "significant turndown in turnover" (a drop of circa 25% or more in sales) may apply for the deferral of the payment of VAT.	No changes	VAT due in March and April 2020 by taxpayers who suffered a drop in turnover of approximately 25% or more may apply for a tax deferral. The VAT due must be settled in two equal instalments with the two quarterly returns immediately following the quarter where the payment is deferred	The interest normally imposed on taxpayers will be forfeited provided the taxpayer has submitted the necessary application.	No penalties	No changes	None	Walter Cutajar Mary Anne Inquanez
Netherlands	Taxand		no adjustments	payment deferral can be obtained for 3 months without documentary proof regarding the necessity of the deferral. After 3 months, proof is required for which the format is not yet determined.	reduced to 0.01%	no penalties (and penalties that are imposed will be waived)	no adjustments	Additional measures apply for other taxes, such as corporate tax and wage taks	Martijn Jaegers
Norway	Taxand	Low VAT rates for passenger transport, accommodation, public broadcasting and access to cinema, sporting events, amusement parks and adventure centers will be reduced from 12 per cent to 8 per cent from 1 April to 31 October 2020.	No changes to filing	The deadline for payment of value added tax for the first term 2020 (14 April) is postponed to June 10.	No amendments.	The tax authorities has notified they will not impose a compulsory penalty on late delivery of VAT notice. This applies to the following VAT messages: VAT notifications with maturity from March and even June 10. VAT notifications that are delivered with an annual deadline (10 March) and an annual statement for the primary industry (14 April).	N/A		Are Fagerhaug
Poland	Taxand	No specific VAT updates from the Government yet.							Roman Namyslowski
Portugal	Taxand	Up to date, the Portuguese Government only approved a deferral regime on VAT payments due between April and June (please refer to Decree-Law no. 10-F/2020, March 26). This regime is directed to the following VAT taxpayers: a) With a turnover lower than EUR 10M in 2018; b) Whose activity was opened in 2019; c) Whose establishments were mandatory closed by the Portuguese Government due to the emergency situation, listed in annex I of Decree no. 2-A/2020, March 20; d) Not fulfilling the abovementioned requirements but registering, at least, a 20% turnover decrease on the average of the preceding three months of the tax obligation as compared to the same period of 2019, confirmed by a certified accountant. Tax enforcement procedures are suspended until June 30.	No adjustments.	VAT payments due between April and June may be deferred and paid in 3 or 6 installments without the need of providing guarantees. The request should be submitted online up to the due date. Please note that VAT should be paid in the subsequent 5 days of submission of the relevant VAT periodic return in one of the following deadlines: a) On a quarterly basis until the 15th day of the second month following the taxable event (if the annual turnover does not exceed EUR 650,000); or b) On a monthly basis until the 10th day of the second month following the taxable event (if the annual turnover exceeds EUR 650,000).	N/A.	N/A.	N/A	Same rules apply for the payments of CIT/PIT withholding taxes.	Isabel Vieira Reis

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Romania	Taxand	No late payment interest and penalties will be computed if the payment of taxes (including VAT) due to the state budget are not performed within a 30 days period after the termination of the state of emergency (i.e. until 15th of May 2020 at least as long as the state of emergency in Romania will not be prolonged after 15 April 2020, for the tax liabilities due as of 25 March 2020 and 25 April 2020). Moreover, during this period until 15th of May 2020 or later if the state of emergency is prolonged in Romania unpaid tax liabilities will not be considered overdue and no legal enforcement procedure may be started by the Romanian tax authorities.	No extension of the deadline for submission of the VAT statements (i.e. 25th of the month following the reporting period).	Payment date for VAT is on 25th of the month following the reporting period, however during the state of emergency no late payment interest and penalties will be computed if the payment is not performed within a 30 days period after the termination of the state of emergency (until 15th of May 2020 at least as long as the state of emergency is not prolonged).	As confirmed, no late payment interest will be computed if the payment is not performed within a 30 days period after the termination of the state of emergency (until 15th of May 2020 at least as long as the state of emergency is not prolonged).	As confirmed, no late payment penalties will be computed if the payment is not performed within a 30 days period after the termination of the state of emergency (until 15th of May 2020 at least as long as the state of emergency is not prolonged).	N/A	Discussions via press release to implement new mechanism for VAT reimbursements and suspend all tax audits during the state of emergency. These aspects have not been implemented in practice nor enacted through a legal provision (not even a draft Order).	Cristian Radulescu
Slovakia	Taxand	Slovakian government is preparing measures in respect of VAT - not approved yet.	Proposed: 30-days extension of deadline for filing VAT return.	Proposed: Deferral of VAT liability for 02-04/2020 (Unpaid VAT will be payable in 18 instalments beginning July 2020 without interests).	Proposed: No interests for VAT 02-04/2020 - VAT should be paid in 18 instalments beginning July 2020.	Proposed: A general non-imposition of sanctions/penalties from 1.3.-30.09.2020 - e.g. due to supplementary VAT returns for the periods 02-06/2020.	N/A	Proposed: VAT audits - Priority is the termination of VAT audits - if the amount of retained VAT deduction is less than 10 TEUR until 30.04.2020, if less than 50 TEUR until 31.05.2020.	Hannes Gurtner
Slovenia	Taxand	No specific VAT updates from the Government yet. The tax authorities may allow deferral of tax payments for individuals and legal entities for a maximum of 24 months or payment in 24 instalments for reasons arising from COVID-19 without any (late) interest becoming due.	No extensions due to the COVID-19 pandemic; last working day of the following month; 20th day of the following month if obliged to file also EC Sales list.	No extensions due to the COVID-19 pandemic; the last working day of the following month.	No amendments due to the COVID-19 pandemic. 3% p.a. if declared by taxable person.	No amendments due to the COVID-19 pandemic. - Companies (depending on the size of the company according to the Slovenian Companies Act): possible penalties between EUR 4,000.00 to 125,000.00 - For the responsible persons and bodies in the company : possible penalties between EUR 1,000.00 to EUR 10,000.00 - For an individual entrepreneur and person independently performing business activities: possible penalties between EUR 3,000.00 to EUR 50,000.00	No extensions due to the COVID-19 pandemic; 20th day of the following month	N/A	Jerneja Štremfelj
Spain	Taxand	No specific VAT updates from the Government yet. Nonetheless, Government has taken measures in order to allow the deferment of the payment of taxes in specific cases.	No amendments re filing dates. Filing of quarterly or monthly VAT returns is still mandatory and has to be done within the usual deadline - 20th or 30th day of the following month respectively.	The deferment of payment of tax debts will be granted (due to the COVID-19 measures approved by the Government) to all declarations whose presentation ends from March 14 and until May 20 2020, both included. This specific provision only applies for debts under Euro 30,000 and to taxpayers whose volume of transactions during the previous calendar year did not exceed Euro 6,010,121.04. Taxpayers not meeting the abovementioned requirements, could still ask for a deferment of payment of VAT as long as it can be proved that the charged VAT has not been paid by the client. The debts should need to be duly guaranteed.	The term of the deferral granted due to COVID-19 will be up to six months. For the first three months of deferment, no late payment interest will be due. For the last three months, 3,75% interest will be applied. For deferments not included in the COVID-19 measures, the deferral would imply the accrual of late-payment interest (3,75%) from the day after the expiration of the term for payment of the tax debt.	In case of late payment, surcharges apply (with vary depending on the delay from 5% to 20%)	No adjustments	No adjustments.	Carlos Gomez Barrero
Sweden	Taxand	The Government will take measures to support financially affected businesses with late penalty and interest fine easements on VAT payments for up to one year. The new rules apply from 7 April 2020, but can be applied retroactively from 1 January 2020. An expanded opportunity to get deferred with payment of taxes and fees will be introduced on March 30, 2020 for companies affected financially by the effects of the corona virus. It gives traders/companies an opportunity to apply for a temporary deferral of payments of deducted tax, employer fees and VAT.							Pär Sundberg
Switzerland	Taxand		No extension of filing deadlines (monthly, quarterly, semi-annually VAT filing + 60 days)	No extension of payment deadlines (monthly, quarterly, semi-annually VAT filing + 60 days)	Interest payment of 4% per year is abolished by way of Ordinance. Late payment of VAT will not lead to any late payment interests. This is applicable for both Swiss and foreign entities registered for VAT purposes in Switzerland	N/A in Switzerland	N/A	Same rules for late payment of VAT (i.e. no interest in case of late payment until Dec. 2020) applies to late payment of - import VAT - Customs duties - Excise duties (alcohol, tobacco, beer) - Car Tax - Heavy vehicle charges	Laurent Lattmann

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United Kingdom	Taxand	HMRC has agreed a VAT payment deferral for all businesses which is optional and no need to apply for it. HMRC has also redirected numerous officers to their "Time to Pay" helpline and introduced a new number with more capacity. HMRC will allow deferrals for all taxes.	VAT returns must be filed as normal.	VAT payments due between 20 March 2020 and 30 June 2020 can be deferred on an optional basis. There is no requirement to apply. No interest and penalties will apply. The deferred VAT payment must be paid on or before 31 March 2021. This applies to all UK VAT registrations (irrespective of location of the business). It does not apply to MOSS registrations. If you normally pay by direct debit and wish to take advantage of the deferral, you need to cancel the direct debit. But do not forget to reinstate it for future payments. The earliest normal payment date for post this deferral is 7th July 2020 (depending on your VAT filing periods)	Not applicable on Covid-19 measures	Not applicable on Covid-19 measures and agreed deferrals.	As normal	If businesses are struggling with filings and payments due to Covid-19 challenges, HMRC are being flexible with businesses at the moment.	Mairead Warren de Bucca

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