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Measures in indirect taxation in response to COVID-19

3/19/20

VAT alert

[French version](#)

Status of measures as of March 19, 2020

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most difficult situations, direct tax rebates can be decided after individualized examination of the requests.

However, these measures only concern direct taxes (corporate tax, wages tax and local taxes: CVAE and CFE).

In this context, **no measures concerning value added tax have been taken** . If during the first announcements of support for businesses, the government had remained silent on the extent of the taxes affected by these measures, a press release from URSSAF and the DGFIP dated March 13, 2020 clearly indicates that the deadlines for payment granted to companies concerns only direct taxes.

In particular, a special form has been put in place for companies wishing to request payment deadlines or tax rebates. It is clearly stated on this form that requests for deferral of payment or tax rebate relate to "all corporate taxes **except VAT and similar taxes** " .

A document distributed by Medef to its members on March 14, 2020 confirms that VAT being an indirect tax collected by companies on behalf of the State, " **no payment deferral is expected today** ". The DGFIP reiterated this position on March 18, 2020.

Thus, the filing of VAT declarations and the payment of any payable VAT for the month of February 2020 must follow the normal deadlines during the month of March. The same situation should concern the other indirect tax obligations (Declaration of exchange of goods, ancillary taxes due on the VAT declaration, payment of import VAT, customs duties, etc.)

Note, however, that the tax authorities are committed to **accelerating the reimbursement of VAT credits** .

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stopping of new audits. At the same time, arrangements are being made for forced collection of tax debts.

Thus, it is necessary to wait if new measures will be taken in the coming days according to the evolution of the measures taken to fight against the pandemic of Coronavirus COVID-19.

Contactez-nous



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