

INSIGHT...

January 2022

Changes as of January 1st 2022: What's new in the trade of goods declaration (DEB)

On January 1st 2022, the trade of goods declaration (DEB) will evolve following the transposition in the Finance Act of the European EBS 2022 regulation, which aims to distinguish tax obligations from statistical obligations. These provisions provide for the creation of two separate declarations to replace the DEB:

- The statistical survey for the customs component: intended to provide data on foreign trade and which is the responsibility of the Customs Administration (DGDDI),
- The tax recapitulative statement provided for in Article B289 of the CGI, which was already integrated into the DEB and which will now be the subject of a separate declaration.

Replacement of the DEB by 2 separate declarations on January 1st 2022

The transposition in the Finance Act of the European 2022 regulation n°2019/2152, known as EBS (European Business Statistics), which repeals the Intrastat regulation (EC) n°638/2004, aims to distinguish between tax obligations and obligations for statistical purposes.

These provisions provide for the creation of 2 separate declarations to replace the DEB:

- **The tax recapitulative statement** provided for in Article B289 of the CGI, which was already included in the DEB. **All operators carrying out intra-Community operations and subject to this obligation will have to complete and submit the recapitulative statement spontaneously, from the first euro, on the DEBWEB portal.**

The threshold of €460000, applicable before the reform to the shipment, will only apply for the statistical declaration.

- **The statistical survey** for the customs section: intended to provide data on foreign trade and which is the responsibility of the Customs Administration (DGDDI). **The statistical survey declaration will also be filled out on the DEBWEB portal, which will be duplicated in order to file the 2 declarations separately.**

A system of automatic pre-filling of the summary statement, based on the data used for the statistical survey, should be offered to companies in order not to increase their reporting obligations. The data collected will be more numerous than those previously requested.

The collection will be based on an annual sample. Subsequently, companies will be informed at the end of the year that they have been selected to participate in the following year's statistical survey.

The tax recapitulative statement

The principle of collecting the VAT recapitulative statement remains unchanged: **companies must spontaneously declare the tax information for which they are liable** (similar to the European service declaration).

The statistical survey

Customs clarifies that only businesses that are in the sample and received the notification letter (which was sent to taxpayers) in December 2021 are responsible for responding to the statistical survey.

A company should not self-report a response to a statistical survey.

During the course of the year, an additional sample will be selected in order to take into account the "demographics" of the companies concerned, in particular the cessation of activity, mergers and splits.

Legal entities or natural persons whose intra-EU introduction or dispatch flows increase during the year may also be selected in this complementary sample.

Changes as of January 1st 2022: What's new in the DEB

Coding of the nature of transaction expected on January 1st in 2022 the statistical survey

| 1 st position of the modality | Column A | 2 ^{ème} character of the modality | Column B | Modality to be entered on the declaration |
|--|---|--|--|---|
| 1 | Transactions involving the effective transfer of ownership in exchange for financial compensation | 1 | Firm purchase/sale (except direct trade with/by individuals) | 11 |
| | | 2 | Direct trade with/by individuals (including distance sales) | 12 |
| 2 | Return of goods after registration of the original transaction under mode 1 or 3; free replacement of goods | 1 | Return of goods (excluding replacement) | 21 |
| | | 2 | Replacement of returned goods | 22 |
| | | 3 | Replacement (e.g. under warranty) of non-returned goods | 23 |
| 3 | Transactions involving an intended transfer of ownership or a transfer of ownership without financial compensation | 1 | Movements to/from a warehouse (excluding operations listed in transaction type 32) | 31 |
| | | 2 | Delivery for sight or trial sale, for consignment or through a commission agent | 32 |
| | | 3 | Financial leasing (hire purchase) | 33 |
| | | 4 | Transactions involving transfer of ownership without financial compensation (including barter) | 34 |
| 4 | Operations for contract work without transfer of ownership | 1 | Goods to be returned to the Member State of original shipment | 41 |
| | | 2 | Goods to be redispached to a Member State other than the Member State of original dispatch | 42 |
| 5 | Operations after processing without transfer of ownership | 1 | Goods returned to the Member State of original shipment | 51 |
| | | 2 | Goods returned to a Member State other than the Member State of original shipment | 52 |
| 6 | Transfer of goods under the inward processing regime, with exemption from the SAD (customs declaration) | 5 | | 65 |
| 7 | Transactions for/following clearance (not involving a change in ownership, relating to goods in quasi-import or quasi-export) | 1 | Release of goods into free circulation in a Member State with subsequent export to another Member State (quasi-import goods) | 71 |
| | | 2 | Transport of goods from one Member State to another Member State in order to place the goods under the export procedure (quasi-export goods) | 72 |
| 8 | Supply of materials and equipment in the under a general construction or engineering contract | 0 | | 80 |
| 9 | Other transactions | 1 | Rental, loan and operational leasing for a period of more than one month ²⁴ | 91 |
| | | 9 | Other | 92 |

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