

# FOCUS ON ...

## EXPERTISE



April 2022

## The Deb is divided between the EMEBI and the VAT summary report

The DEB is now divided into the monthly statistical survey on intra-EU trade in goods (EMEBI) and the VAT recapitulative statement. Only taxpayers who have been previously notified by the administration need to complete an EMEBI. All taxpayers who have made intra-Community supplies or transfers of stocks must declare these operations in the VAT recapitulative statement.

The European Exchange of Services (EES) declaration is not affected by this change.

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## The statistical component: the EMEBI

The objective of the EMEBI is to collect information on introduction and dispatch flows for external trade figures.

## **When should I respond to the EMEBI?**

The EMEBI must be completed if the company's head office (or facility) has received a notification letter informing it of its obligation to respond to the

mandatory monthly statistical survey.

This letter-notice specifies the period and the flow concerned by the investigation:

- Introduction,
- Expedition,
- Introduction and expedition.

A company should not spontaneously report a response to the EMEBI.

Companies must submit their response to the statistical survey by logging on to the Customs website.

## **What information should be provided in the EMEBI?**

The monthly statistical survey on intra-European Union trade in goods (EMEBI) uses the same level of information as the former DEB:

- Customs nomenclature,
- Countries of origin and provenance,
- Value before tax,
- Regime and nature of transaction,
- Weight, additional unit,
- Department of departure or delivery,
- Mode of transportation,
- Purchaser's VAT number

It is now necessary to add the country of origin as well as the VAT number of the purchaser for all the regimes of the declaration of exchange of goods, including regime 29 (other shipments, in particular with a view to the provision of services, contract work for example).

## The tax component: the VAT recapitulative statement

The VAT recapitulative statement must be sent to the customs administration, which collects it on behalf of the DGFiP in order to control the VAT taxation of intra-EU supplies of goods.

## **Who should file a VAT recapitulative statement?**

Any natural or legal person making shipments of goods to other Member States of the European Union, if it is subject to and identified for VAT, or if it has appointed a representative.

## How to declare?

The VAT recapitulative statement must be prepared and transmitted using the online service for responding to the EMEBI and reporting the VAT recapitulative statement.

ACCUEIL :: VOS DÉD EN LIGNE (Av. 2022) :: REPONSE ENCOI ET ETAT RÉCAPITULATIF TVA	
DECLARATION D'ECHANGES DE BIENS	
<b>Saisie et Gestion de la réponse statistique à l'expédition et à l'introduction</b>	Entreprise déclarante
<ul style="list-style-type: none"> <li>▪ <a href="#">Saisie de la réponse statistique</a></li> <li>▪ <a href="#">Mots sans réponse statistique</a></li> <li>▪ <a href="#">Vos réponses statistiques stockées</a></li> <li>▪ <a href="#">Vos déclarations statistiques enregistrées</a></li> </ul>	Numéro de TVA
<b>Saisie et Gestion de la déclaration fiscale à l'expédition</b>	SIRET
<ul style="list-style-type: none"> <li>▪ <a href="#">Saisie de la déclaration fiscale</a></li> <li>▪ <a href="#">Vos déclarations fiscales stockées</a></li> <li>▪ <a href="#">Vos déclarations fiscales enregistrées</a></li> </ul>	Identifiant du compte
	Raison sociale
	Numéro de la voie
	Nom de la voie
	Ville
	Code postal
	Code pays
	Téléphone
	Fax
	Adresse e-mail
	N° habilité télér

If the company wishes and is part of the EMEBI sample, the VAT recapitulative statement can be pre-filled. In this case, only the transactions that fall under the code 21 - deliveries exempted in France and taxable in the Member State of arrival (intra-Community deliveries) - will be automatically pre-filled.

## *What's flows of good have to be declared?*

**Intra-EU deliveries of goods and inventory transfers must be declared from the first euro.**

Remote sales of movable goods to particulars are not concerned (1° of II bis of article 256 of the CGI).

### ***The value to indicate***

The fiscal value must be indicated, which includes the net amount of the goods and the incidental costs of delivery (freight, insurance, packaging, administration costs).

**The value should be reported in euros for each reporting line, rounded to the nearest whole unit. Lines with a value rounded to zero (or with a negative value) should not be reported.**

### ***Applicable sanctions***

Failure to reply to the EMEBI or the VAT recapitulative statement within the prescribed time limits is punishable by a fine of €75 to €150, which may be increased to €1,500 in the event of a repeat offence. In case of omission or inaccuracy, the penalty can be up to a maximum of 1 500 €.

### ***Summary table of declarations concerning intra-European trade in goods to be made***

	To the introduction	To the expedition
Less than 460 000 euros per year	No declaration	VAT summary report (all exporters)
More than 460,000 euros per year	EMEBI declaration if the company is part of the statistical sample (receipt of a letter)	VAT recapitulative statement (all exporters) <b>AND</b> EMEBI declaration if the company is part of the statistical sample (receipt of a letter)



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EXPERTISE

“ Smart decisions, Lasting value ”

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## CONTACT

Anne-Gaëlle Gérard // Partner

Mail : [Ag.gerard@crowe-rsa.fr](mailto:Ag.gerard@crowe-rsa.fr)

**RSA 11-13 avenue de Friedland, 75008 Paris**  
+33(0)1 53 83 90 00 - [www.crowe-rsa.fr](http://www.crowe-rsa.fr)

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