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EXPERTISE



April 2022

Import VAT 2022 and adaptations of the CA 3: general case

Article 181 of the Finance Act 2020 has changed the rules for VAT on imports. The declaration and payment of import VAT is now made directly with the VAT return (CA3 only) instead of the customs declaration. This new declarative modality allows to collect and deduce at the same time the import VAT. This document doesn't talk about the particular cases of taxpayers who are exempt because of their activity, neither of the partial taxpayers, neither of the taxpayers in basic franchise.

The 2020 Finance law organized the transfer of the administration and recovery of import VAT from the General Direction of Customs and Indirect Rights (DGDDI) to the General Direction of Public Finance (DGFIP) as of January 1, 2022.

The general application of the reverse charge of VAT on imports

Since January 1, 2022, VAT on imports must be self-assessed.

The amount of import VAT is pre-filled

These informations from the customs clearance elements **previously declared to the DGDDI, will be mentioned in the CA3 only from the 14th of the month following the import.**

It is up to the taxpayer :

- To complete its declaration of the not pre-filled data : taxable import VAT bases and in case of exit from a suspensive tax regime (RFS), non-taxable bases and related deductible VAT amount,
- To verify and, if necessary, correct erroneous pre-filled amounts.

The data pre-filled by customs are available on the website : douane.gouv.fr.



The Importer's category

The collection of import VAT on the VAT declaration concerns all taxable persons as well as non-taxable persons who have an intracommunity VAT number from January 1st, 2022.

The taxpayers placed under the simplified taxation system (RSI) for VAT (CA12) must submit a VAT declaration according to a normal real system (CA3) when they carry out imports and can therefore no longer benefit of the RSI.

If the taxpayer has to carry out imports, he will have to formalize the option for the normal VAT regime with his EIS.

Taxpayers who don't have a French intra-community VAT number, should contact their EIS to obtain one.

The intra-Community VAT number is necessary to inform all the customs declarations.

The specificities of suspensive tax regimes (RFS)

Except for the systems concerning French Guiana and Mayotte, which remain under the jurisdiction of the DGDDI. The declaration and payment of the VAT due on the exit of an RFS is done directly on the VAT declaration and no longer on the customs declarations.

In this regard, the SADs EN 4007 or 4907 are eliminated.

The taxable and non-taxable bases of VAT due at the exit of the system will be declared on the VAT return, these data are not pre-filled.

New version of Block A of the CA3: Amount of transactions performed

A	AMOUNT OF OPERATIONS PERFORMED					
	TAXED OPERATIONS (H.T.)				NON-TAXED OPERATIONS	
A1	Sales, services	0 979		E1	Exports excluding the EU	00 32
A2	Other taxable transactions	0 981		E2	Other non-taxable transactions	00 33
A3	Purchases of intra-Community services (article 283-2 of the General Tax Code)	00 44		E3	Taxable distance selling in another Member State to non-taxable persons - BtoC sales	00 47
A4	Imports (other than petroleum products)	00 50	Full pre-fill from 2022	E4	Importations (other than petroleum products)	00 52 Full pre-fill starting in 2023
				E5	Exits from suspensive procedures (other than petroleum products)	00 53 No pre-filling
				E6	Imports under suspensive tax regime (other than petroleum products)	00 54 Full pre-fill starting in 2023
A5	Exit from a suspensive tax regime (other than petroleum products)	00 51	No pre-filling	F1	Intra-community acquisitions	00 55 No pre-filling
				F2	Intra-Community supplies to a taxable person - BtoB sales	00 34
				F3	Deliveries of electricity, natural gas, heat or cold not taxable in France	00 29
B1	Releases of petroleum products for consumption	00 48	No pre-filling	F4	Releases of petroleum products	00 49 No pre-filling
B2	Intra-community acquisitions	00 31		F5	Imports of petroleum products under suspensive tax regime	00 56 No pre-filling
B3	Delivery of electricity, natural gas, heat or cold taxable in France	00 30		F6	Franchise Purchasing	00 37
B4	Purchases of goods or services from a taxpayer not established in France (Article 283-1 of the General Tax Code)	00 40		F7	Sales of goods or services by a taxable person not established in France (article 283-1 of the General Tax Code)	00 43
B5	Adjustments (important see notice)	00 36		F8	Adjustments (important see notice)	00 39

The principal changes in the CA3 - Block A

Line A4 - Imports (excluding petroleum products)

Must be declared under this heading, the operations for which a non-zero amount of VAT is due before considering the possible rights to deduct.

The following operations are not pre-filled and must be completed by taxpayers:

- **Simplified** declarations that have received a removal order but have not been completed or regularized before sending the data to the DGFIP (on the 14th of each month),
- **The regularizations of the declarations** having received a good to remove and rectified after the transmission of the data to the DGFIP,
- **The impact of customs controls** on VAT,
- **VAT on products in Table C** of Article 265 of the Customs Code used as fuel or combustibles,
- **Community centralized customs clearance procedures.**

Line E4 - Imports (excluding petroleum products)

The same transactions listed in line A4 should be reported in this line when the amount of VAT due, before considering any deduction rights, is zero, whatever the reason (exemption or suspension of the value added tax).

The following exempt transactions performed by companies must be reported:

- **Imports** (direct or released for free circulation at the end of a special customs procedure) **exempted because of the nature of the goods** (e.g.: products of human origin, dental prostheses imported by professionals...),
- **Imports under European tax exemptions,**
- **Re-imports of an unaltered good by the person who exported it,**
- **Imports or re-imports of goods shipped or transported to another Member State.**

Line F1 - Intra-Community Acquisitions (ICA)

Intra-Community acquisitions must be mentioned in this line when the amount of VAT, before considering any deduction rights, is zero, whatever the reason.

Line F6 - Franchise purchases

All duty-free purchases (purchases where the place of delivery is in France, AIC and imports) must be declared in this line.

The system of VAT-free imports will continue to be applied after January 1, 2022 in the usual form and content.

New version of the block B of the CA3 : Statement of VAT to pay

B DEDUCTION OF THE VAT TO PAY			
	GROSS VAT	Tax-free basis	Tax due
	Operations realized in Metropolitan France excluding petroleum products and imports		
0 6	Standard rate 20%	0 207	
0 9	Reduced rate 5.5%	0 105	
9 B	Reduced rate 10%	0 151	
	Operations realized in the DOM excluding petroleum products and imports		
1 0	Standard rate 8,5%	0 201	
1 1	Reduced rate 2,1%	0 100	
	Operations taxable at another rate (Metropolitan France or DOM) excluding petroleum products and imports		
1 3	Previous rates	0 900	
1 4	Transactions taxable at a special rate (settlement made on appendix 3310 A)	0 950	
	Petroleum products		
P1	Standard rate 20%	0 208	No pre-filling Full pre-fill from 2022
P2	Reduced rate 13%	0 152	No pre-filling Full pre-fill from 2022
	Importations		
I1	Standard rate 20%	0 210	Partial pre-filling from 2022: RFS output not pre-filled Partial pre-filling from 2022: RFS output not pre-filled
I2	Reduced rate 10%	0 211	Partial pre-filling from 2022: RFS output not pre-filled Partial pre-filling from 2022: RFS output not pre-filled
I3	Reduced rate 8,5%	0 212	Partial pre-filling from 2022: RFS output not pre-filled Partial pre-filling from 2022: RFS output not pre-filled
I4	Reduced rate 5,5%	0 213	Partial pre-filling from 2022: RFS output not pre-filled Partial pre-filling from 2022: RFS output not pre-filled
I5	Reduced rate 2,1%	0 214	Partial pre-filling from 2022: RFS output not pre-filled Partial pre-filling from 2022: RFS output not pre-filled
I6	Reduced rate 1,05%	0 215	Partial pre-filling from 2022: RFS output not pre-filled Partial pre-filling from 2022: RFS output not pre-filled
15	Previously deducted VAT to be paid back (Including VAT on petroleum products.....)	0 600	
	(Including VAT on imported products excluding petroleum products.....)	0 602	
5B	Amounts to be added including advance payment for vacations (expressed in euro)		

News from CA3 - Block B

Lines I1 to I6 – imports

The tax bases and amounts of tax due, broken down by rate, corresponding to the taxed transactions reported on lines A4 and A5 must be reported in block B.

Should not be reported on the CA3 :

- Imports exempted from import VAT under the one-stop shop for distance sales of imported goods - IOSS system,
- Entry in France of goods that do not have the status of Union goods placed under a special customs procedure.

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Old/new CA3 correspondence table

Frame A post - Amount of transactions completed - Taxed transactions	Previous coding CA3 -2021	New Coding CA3-2021
Sales, services	0 1	A1
Other taxable transactions	0 2	A2
Purchases of intra-Community services (article 283-2 of the CGI)	2A	A3
Importations	2B	A4
Releases of petroleum products	2D	B1
Intra-community acquisitions	0 3	B2
Delivery of electricity, natural gas, heat and cold taxable in France	3A	B3
Purchases of goods or services from a taxable person not established in France (article 283-1 of the CGI)	3B	B4
Regularizations	3C	B5
Frame A post - Amount of transactions completed - Untaxed transactions	Previous coding CA3 -2021	New Coding CA3-2021
Exports excluding the EU	0 4	E1
Other untaxable transactions	0 5	E2
Distance selling taxable in another Member State to non-taxable persons - B to C sales	5A	E3
Intra-Community supplies to a taxable person - B to B sales	0 6	F2
Delivery of electricity, natural gas, heat and cold untaxable in France	6A	F3
Releases of petroleum products	6B	F4
Franchise purchases	0 7	F6
Sales of goods or services by a taxable person not established in France (article 283-1 of the CGI)	7A	F7
Regularizations	7B	F8

Summary table of regularization cases

Modality of regularization	Rectifying declaration or regularization of a subsequent period			
	Cases of regularization			
	Relates to a VAT item of more than 4k € AND Sur une déclaration de TVA initiale débitrice relative à un exercice antérieur	Relates to an initial VAT credit situation AND Refund of VAT credit obtained between the date of the error and its regularization	Increases the amount of the VAT credit OR Reduces the amount of net VAT due	In all other cases
Re-filing of the initial corrected return (rectifying return)	Obligatory	Obligatory	Possible Une réclamation contentieuse, en plus de la déclaration initiale rectifiée, doit être adressée au service des impôts des entreprises de la DGFIP : Bulletin officiel des impôts § 90 du BOI-BIC-DECLA-30-60-20	Possible
Adjustment for a period subsequent to the initial declaration	Impossible §245 of BOI-VAT-DECLA-20-20-20-10	Impossible §245 of BOI-VAT-DECLA-20-20-20-10	Possible	Possible

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CONTACT

Anne-Gaelle Gérard // Partner
Mail : Ag.gerard@crowe-rsa.fr

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

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