

Coronavirus Impact on Taxation Rules

Thomas Wahl

News

On 8 May 2020, the Commission [proposed the postponement](#) of the entry into force of two EU taxation measures that are also designed to fight tax evasion/avoidance. This move comes in the wake of the difficulties that businesses and Member States' administrations are currently facing due to the coronavirus crisis. The two affected measures are:

- *New EU rules on VAT in the e-commerce sector*: The 2017 legislation that included new rules for distance sales of goods and for any type of service supplied to final customers in the EU will apply as of 1 July 2021 instead of 1 January 2021 (under the condition that the Council adopt the proposal);
- *Directive on Administrative Cooperation (DAC)*: The proposal includes deferring certain deadlines for filing and exchanging information under the Directive.

On 24 June 2020, the Council [amended Directive 2011/16/EU](#), deferring certain deadlines for filing and exchanging information under the DAC. Member States now have three additional months to exchange information on the financial accounts of beneficiaries who are tax residents in another Member State. Similarly, Member States have six additional months to exchange information on certain cross-border tax planning arrangements.

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