

Avalara

# Disclaimer

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While we hope you'll find this discussion helpful, this session is for informational purposes only and is not legal or tax advice.



# Avalara

## Safe harbor statement

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# Continuing Professional Education (CPE)



## Qualifying for credit

- Respond to 3 of 4 poll questions
  - Questions display for a limited amount of time
  - Select your answer and click submit
- Attend the full duration of the webinar
  - Attend at least 50-minutes to qualify



## Downloading Certificate

- Download the certificate once you qualify
  - Find the Earn Certification box
  - Click the icon to download
- Those that qualify will also receive their certificate in a post-event email

# Managing international compliance changes



Meet your presenter



## Michelle Bequette

International Customer  
Programs Manager

Avalara

- › Has helped 1000+ companies manage SUT and VAT compliance
- › Joined Avalara in 2014
- › Launched Avalara's EMEA Customer Loyalty Team in 2016
- › Sales and Use Tax Subject Matter Expert for Avalara Europe
- › Currently European VAT/XB Subject Matter Expert for Avalara US



# Agenda

- 1 > 6 steps to continuous compliance internationally
- 2 > Q&A



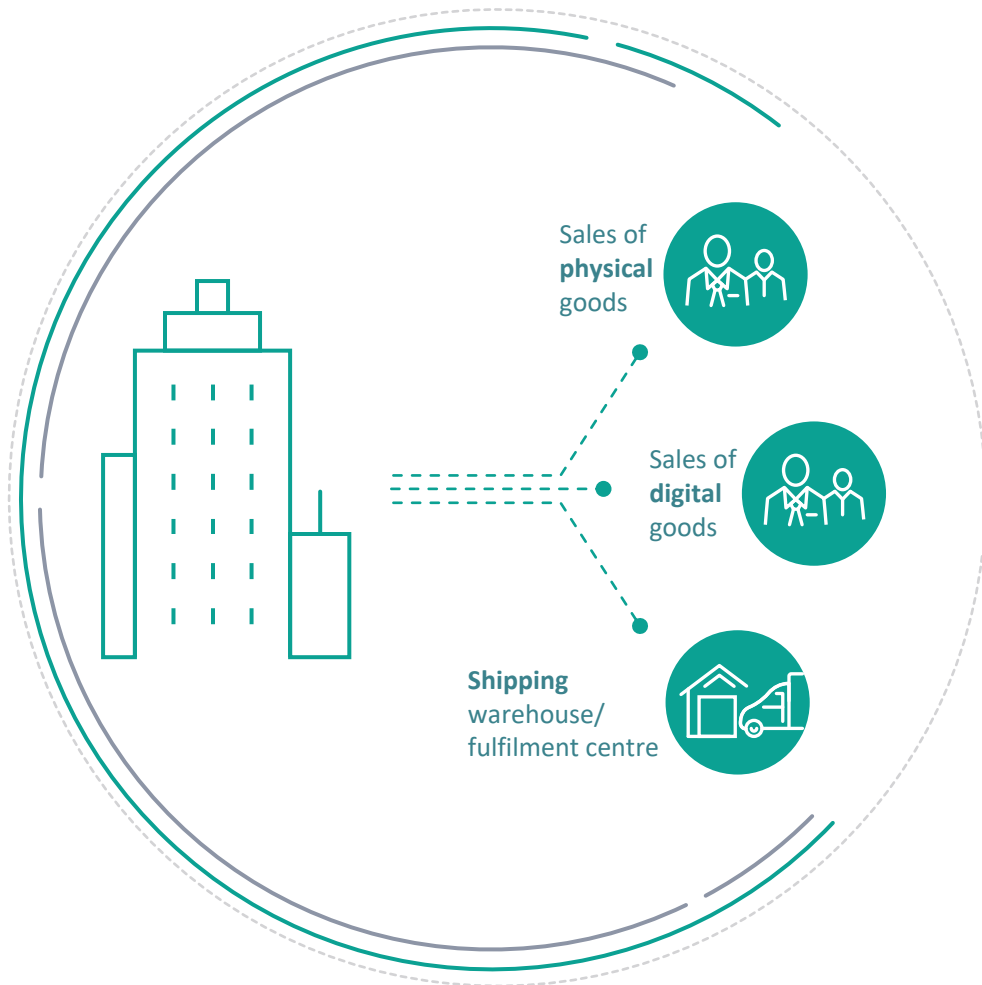


STEP 1:

> Know where you have  
tax obligations



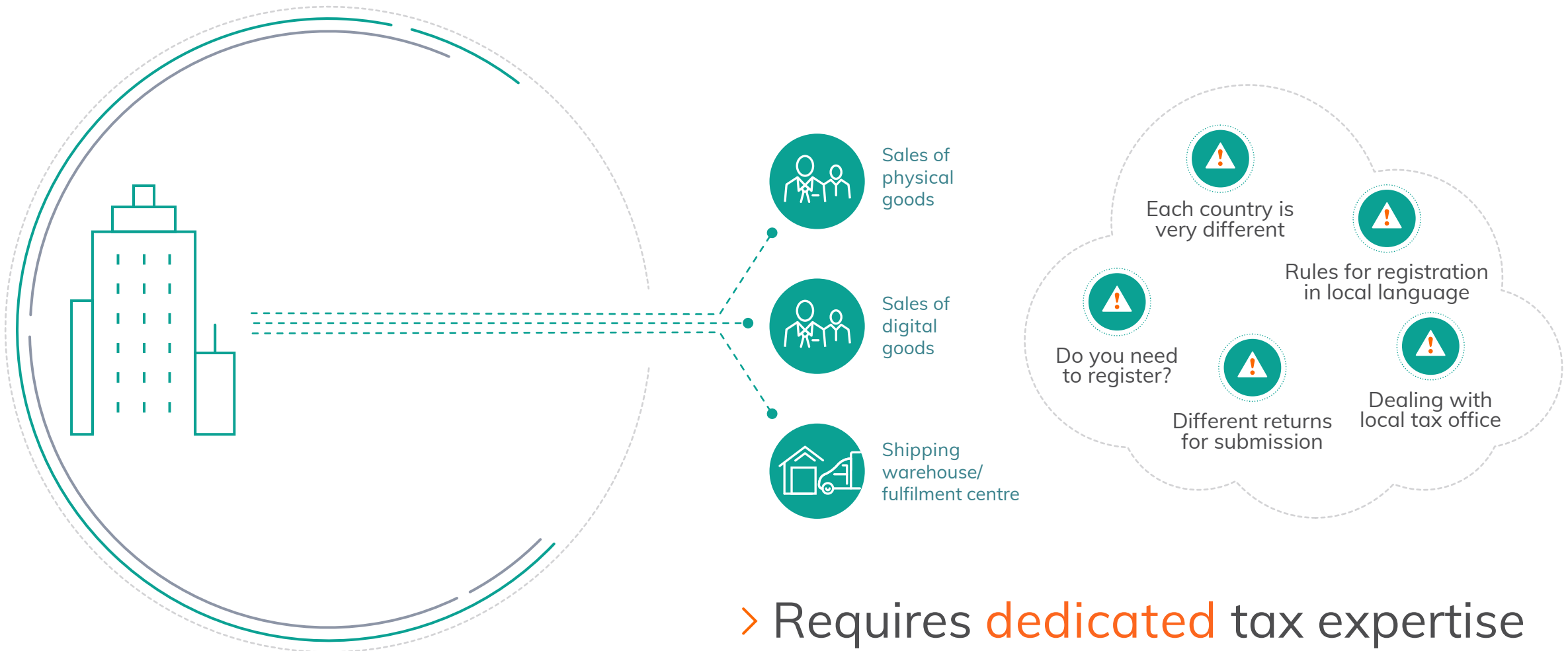
# Trading **in one country** can be straightforward



Most companies can manage local compliance in house and may not need software or outside services



# Going **cross-border** can be complex....



# Where do you need to register?

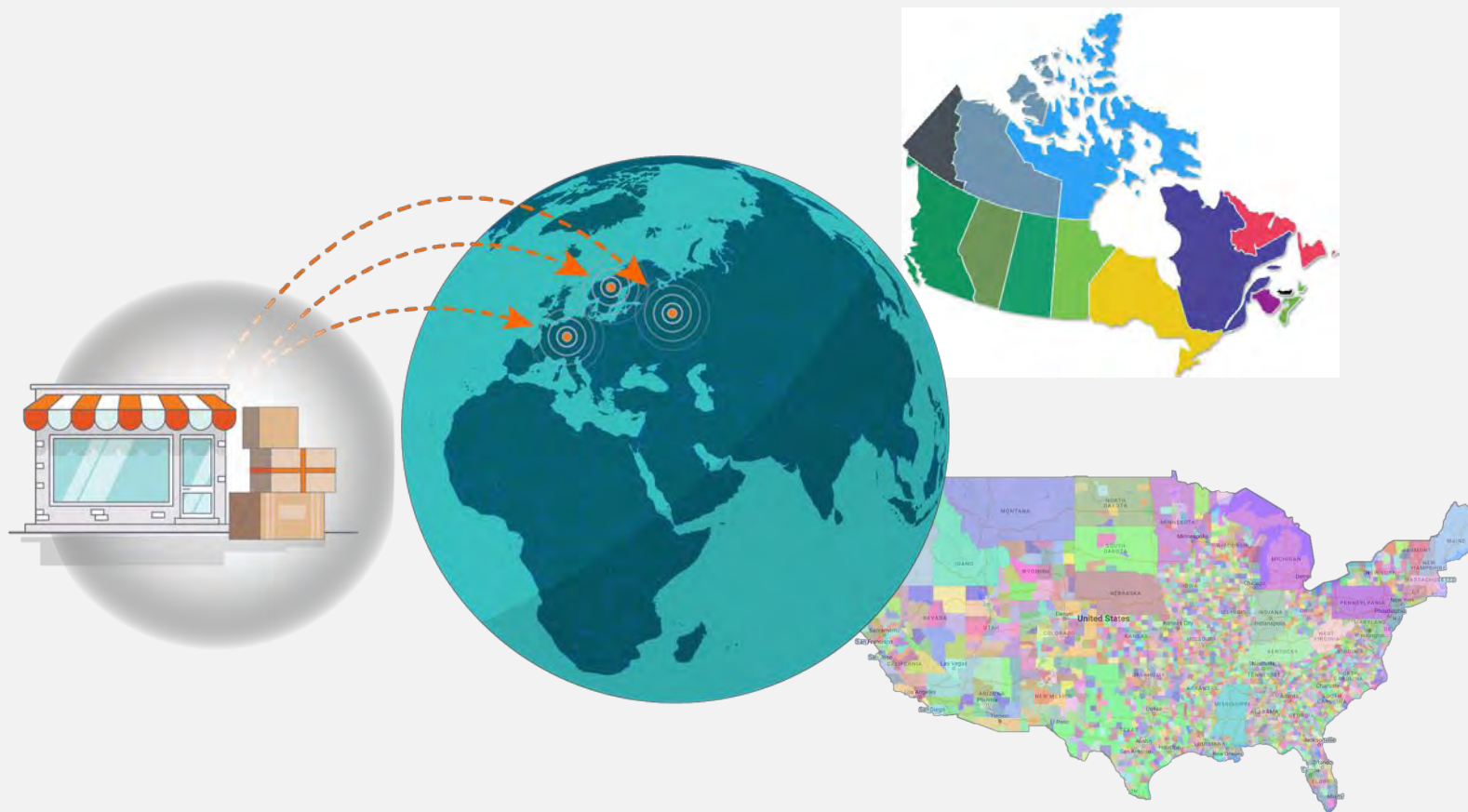
1 **Country**

2 **Region**

State  
Provincial

3 **Local**

Municipal  
Special Jurisdictions



# Where do you need to register?



1

## Country

Most countries have a Distance Selling Threshold

- › Companies must register when taxable sales exceed the threshold

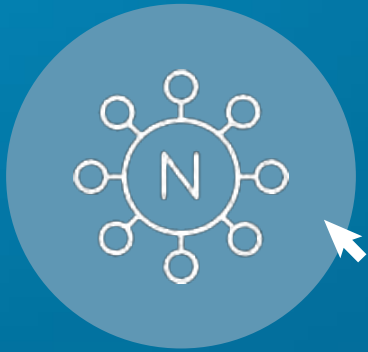
Many countries are reducing or eliminating distance selling thresholds for:

- › Digital services
- › Low value consignments

### Customer challenges:

- › Knowing the thresholds in every country where they do business
  - › Annual, all time, taxable vs. total sales
- › Tracking revenue in each region
- › Staying up to date on changing registration laws

Nexus Study



Tax Exposure  
Analysis



VAT  
Assessment



Research



# Relax.

YOU'VE GOT TAX HELP FROM THE EXPERTS

# Online VAT registration guidance & online buy

Simple set of questions helps determine VAT Registration and Compliance Needs

The image displays a sequence of six mobile app screenshots showing the 'Avalara VAT Checker' process. The steps are:

- Which statements best describe your company? :** Select all that apply. ☒ E-commerce seller, ☐ Selling digital services, ☐ Selling B2B goods, ☐ Organising events and exhibitions, ☐ Other. **Next**
- Where does your company sell goods? :** Select all that apply. ☐ Own website, ☒ Amazon, ☐ eBay, ☐ Etsy, ☐ Zalando, ☐ CDiscout, ☐ Other. **Next**
- My company is based in :** Select all that apply. ☒ China, ☒ Congo. **Next**
- Countries where my company sells or will be selling:** type to search. ☒ Germany, ☒ France. **Next**
- Where my company is currently registered for VAT:** type to search. ☐ All, ☐ Austria, ☐ Belgium, ☐ Bulgaria, ☐ Croatia, ☐ Cyprus, ☐ Czech Republic, ☐ Denmark, ☐ Estonia, ☐ Finland. **Not registered in any country yet**
- Avalara VAT Checker** **Start my VAT compliance journey**  
**Quote details**  
Sells goods on: Amazon  
Based in: China  
Trading in: Belgium, France, Germany  
Registered for VAT in: Belgium  
Holding stock in: Germany  
**Your draft quote**  
Based on your selections, it is likely that your company will need to be registered in the following countries:  

Country	Yearly threshold
Country 1	DKK 50,000

Or:

Reach out to your account manager  
They will schedule a call with a VAT specialist



# Avalara Tax Research:

## Quick and clear answers to help get tax right



Helps you get tax right with up-to-date and relevant tax research



Saves time and frustration with explanations that are easy to search, understand, and reference



Reduces cost of manual research



Eliminates manual tracking of taxability history



Answers questions about complex scenarios, like drop shipping, through intuitive decision trees



Increases confidence via unlimited Q&A with tax researchers



**Avalara**



STEP 2:  
Register



# The registration challenge

## Every tax authority will have:

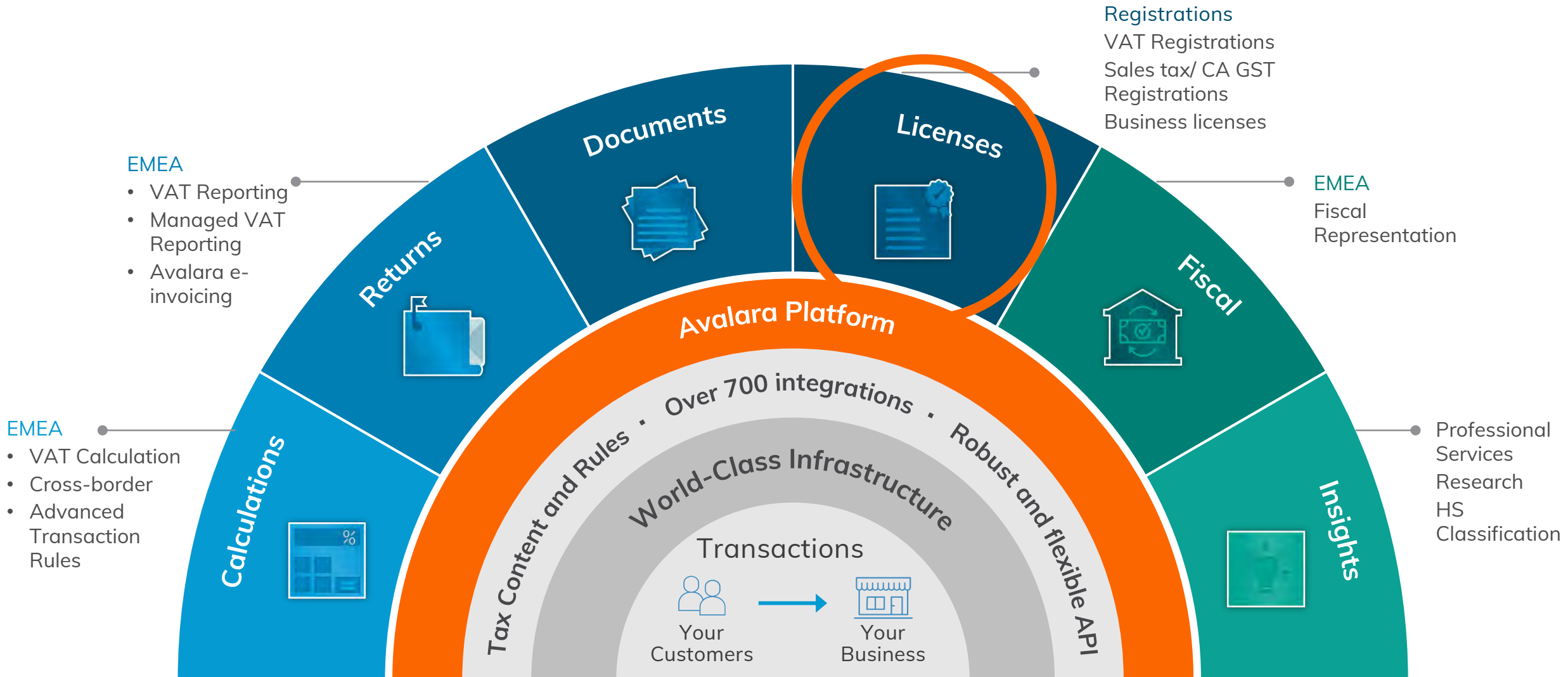
- › Different forms
  - › Different definitions
  - › Multiple registration types
  - › Different supporting documentation requirements
- 

## International challenges

- › Language barriers
- › Local representation requirements

# Avalara Registration Solutions

The Avalara Tax Compliance suite is comprised of six product clouds as well as a robust, scalable, flexible, and secure platform to manage all transactions



# Making VAT Registrations a breeze



Registration



Simplifies and speeds up the process of securing indirect tax registrations in over 80 countries



Step-by-step online guide for providing required information, outstanding tasks and registrations status



Dynamic user experience collects information and messages progress and status

The screenshot displays the 'Filing Assist Online Questionnaire' interface for 'Order #882-24'. The top navigation bar includes the 'Business Licenses Avalara' logo, the title 'Filing Assist Online Questionnaire', the order number, and contact information '845-3 filing.assist@business'. The main content area is titled 'Service Area Location(s)'. On the left, a sidebar lists the questionnaire steps: 'Corporate Information' (checked), 'Business Activity Information' (checked), 'Service Area Location(s)' (selected), 'Business Information', 'Ownership Information', 'Accounting Information', 'License Information', and 'Comments'. The main form area shows three numbered steps for adding locations. Step 1 has a 'State' dropdown menu with 'AR' selected. Step 2 has a 'State' dropdown menu with 'Please select ...' displayed. Step 3 has a 'State' dropdown menu with 'Please select ...' displayed. A dropdown menu is open for Step 2, showing a list of states: AK, AL, AR, AZ, and CA. At the bottom of the form, there are links for '<< Previous Topic' and 'Save Now Next Top'. The footer of the interface reads '© 2018 - Business Licenses, LLC Questionnaire'.

# Avalara VAT registrations

Secure Online Portal

Dynamic user experience collects information and messages progress and status

The screenshot shows the Avalara VAT registration portal. At the top, the Avalara logo and 'MOM & POP LLC' are visible. A progress bar at the top indicates three steps: 'Company' (completed), 'Taxability' (current step), and 'Documents' (pending). The main heading reads 'Let's confirm the contact information for your business.' On the left, a sidebar shows 'Business Info' as completed and 'Contact info' as the current step. The main form contains the following fields:

- LEGAL NAME OF THE COMPANY: Mom & pop LLC
- LEGAL ENTITY TYPE: Lorem ipsum
- DATE OF INCORPORATION: 1/1/2020
- COUNTRY OF MAIN ESTABLISHMENT: United States
- COMPANY NUMBER: 0123456780
- BUSINESS WEBSITE URL: http://www.loremipsum.com
- COMPANY/PRODUCT ID: 00000 - Lorem ipsum
- DESCRIPTION OF BUSINESS ACTIVITIES: Lorem ipsum lorem ipsum lorem ipsum lorem ipsum

A 'Save and continue' button is located at the bottom of the form.

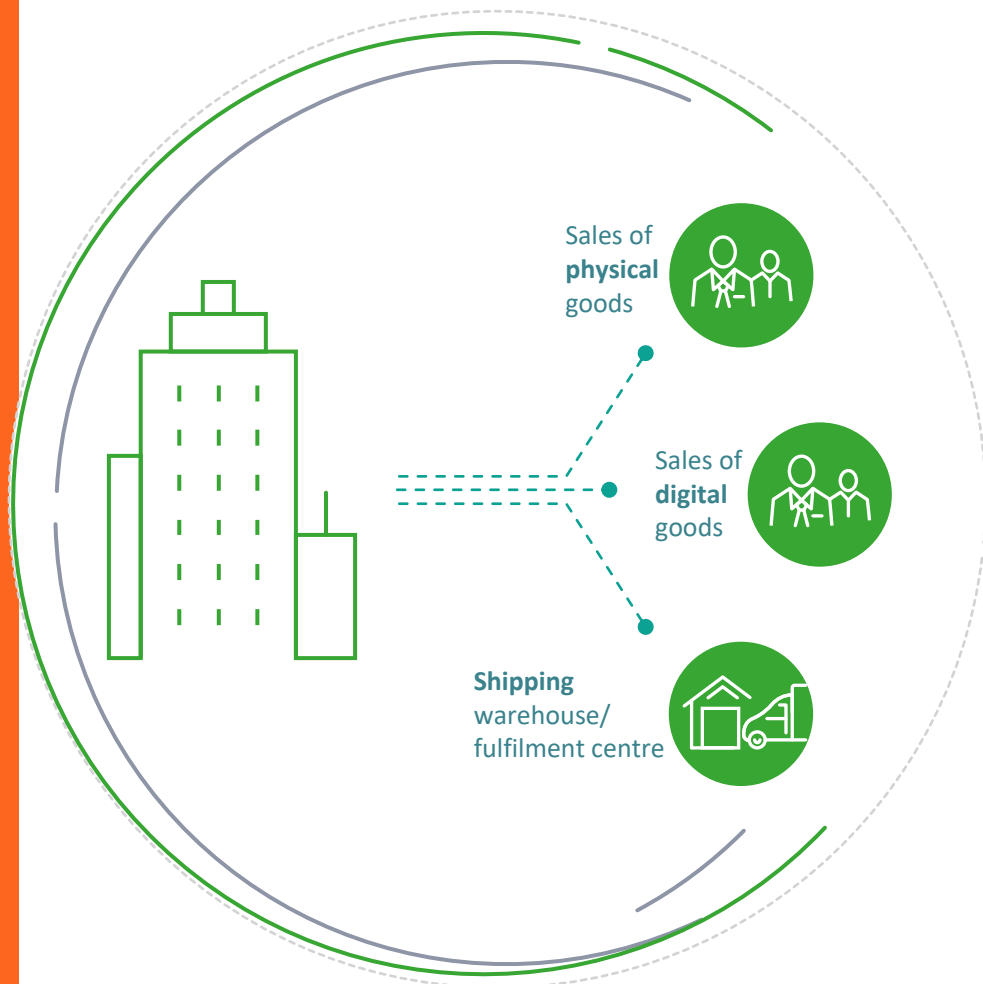
The screenshot shows the Avalara VAT registration portal. At the top, the Avalara logo and 'MOM & POP LLC' are visible. A progress bar at the top indicates three steps: 'Company' (completed), 'Taxability' (completed), and 'Documents' (current step). The main heading reads 'We'll need copies of a few documents to include in your applications.' On the left, a sidebar shows 'Trade register' as completed and 'Photo ID' as the current step. The main form contains the following elements:

- Upload a copy of your Photo ID.
- Supported documents include: Driver license, National ID card, Passport, EU health insurance card with photo, Social security card with photo.
- Instructions: ID documents should be valid at least for six months; The name on the document should match the name of the legal representative provided in the Company Information; This document should be different from the documents you provide for the Second and Third Proof of Identity; If the document is not in English, please provide both the original document and its English translation in the same file.
- A large dashed box for file upload with the text 'Drag and drop files here' and 'Define file requirements and any other guidance here. For example: File types accepted: .xls, .csv. Max file size: 15MB'.
- A 'Choose files' button.
- A 'Save and continue' button at the bottom.



# Avalara VAT Registrations and Returns services

84 countries supported



## Avalara Managed VAT Reporting Country Coverage

Effective June 2022

Avalara supports VAT Registration and managed returns for distance sellers in 82 countries

\* Managed services for Digital Services sellers only, goods are not currently supported

Albania	Colombia*	India*	Netherlands	Spain
Andorra *	Costa Rica*	Indonesia*)	New Zealand	Sweden
Australia	Croatia	Ireland	Nigeria*	Switzerland
Austria	Cyprus	Italy	Norway	Taiwan*
Azerbaijan*	Czech Republic	Japan	Oman*	Tanzania*
Bahamas*	Denmark	Kenya*	Poland	Thailand*
Bahrain*	Ecuador*	Kosovo*	Portugal	Tajikistan*
Bangladesh*	Egypt*	Latvia	Romania	Turkey*
Barbados*	Estonia	Liechtenstein	Russia*	Ukraine*
Belarus*	Finland	Lithuania	Saudi Arabia*	Uganda*
Belgium	France	Luxembourg	Serbia*	United Arab Emirates
Bermuda*	Georgia*	Malaysia (SST - Digital services)		United Kingdom
Bosnia Herzegovina*	Germany	Malta	Singapore*	Uzbekistan*
Bulgaria	Ghana*	Mauritius*	Slovak Republic	Uruguay*
Bhutan *	Greece	Mexico*	Slovenia	Vietnam*
Cambodia*	Hungary	Moldova*	South Africa	
Chile*	Iceland*	Morocco*	South Korea*	



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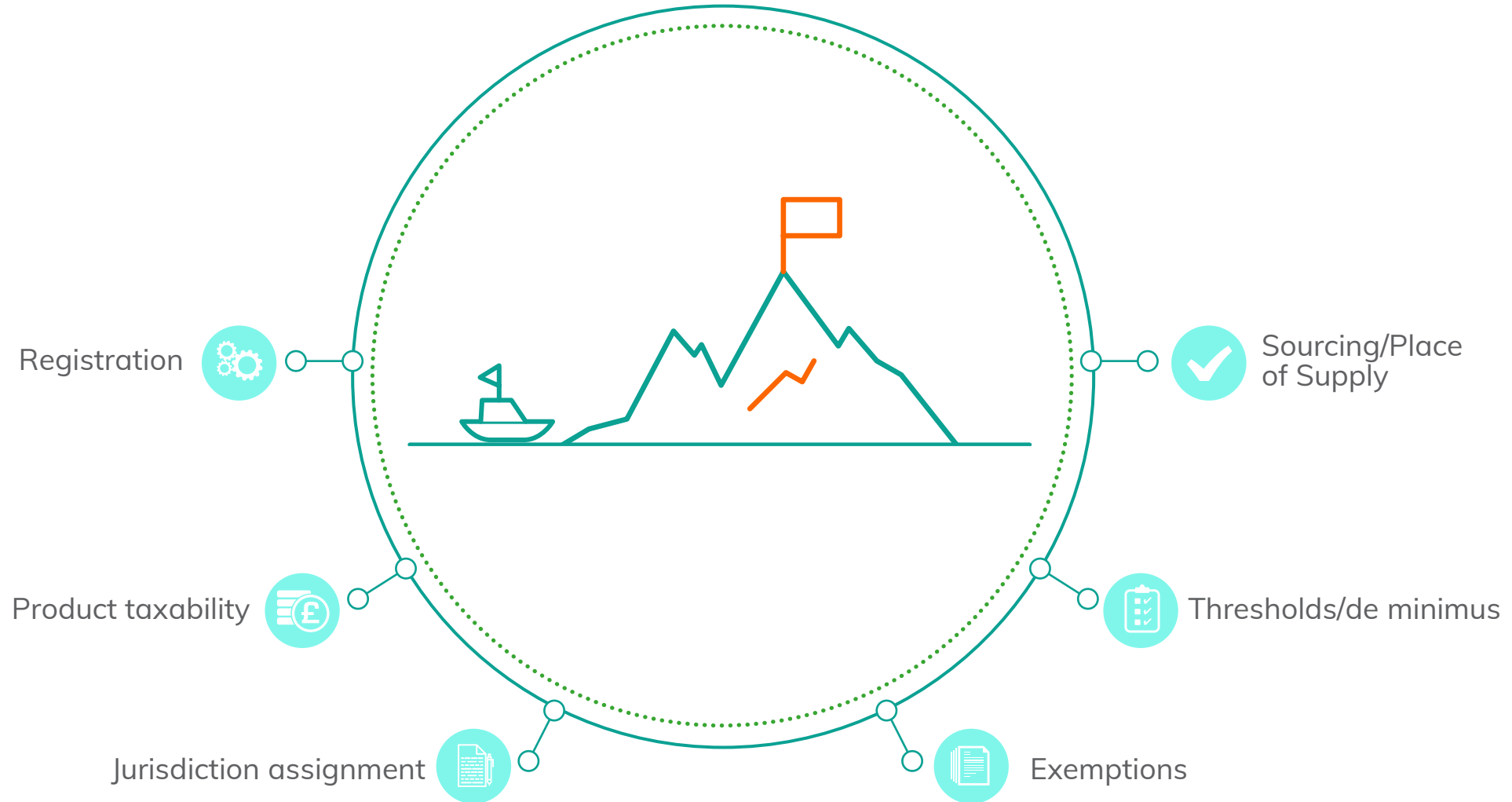


STEP 3:  
Calculate



# Tax Determination

Rates are just the tip of the iceberg...



# Varying taxability

What determines the taxability of products and services?



- 1 What is being sold (classification)?
- 2 Who is the buyer (exemption)?
- 3 Where was the sale (jurisdictions)?
- 4 When was the sale (date)?
- 5 How much did the sale cost (total price)?
- 6 How many were sold (quantity)?

# Customer challenge

Taxability and classifying products

The same product may be defined and taxed differently:










By country/state



For VAT/SUT/Duties

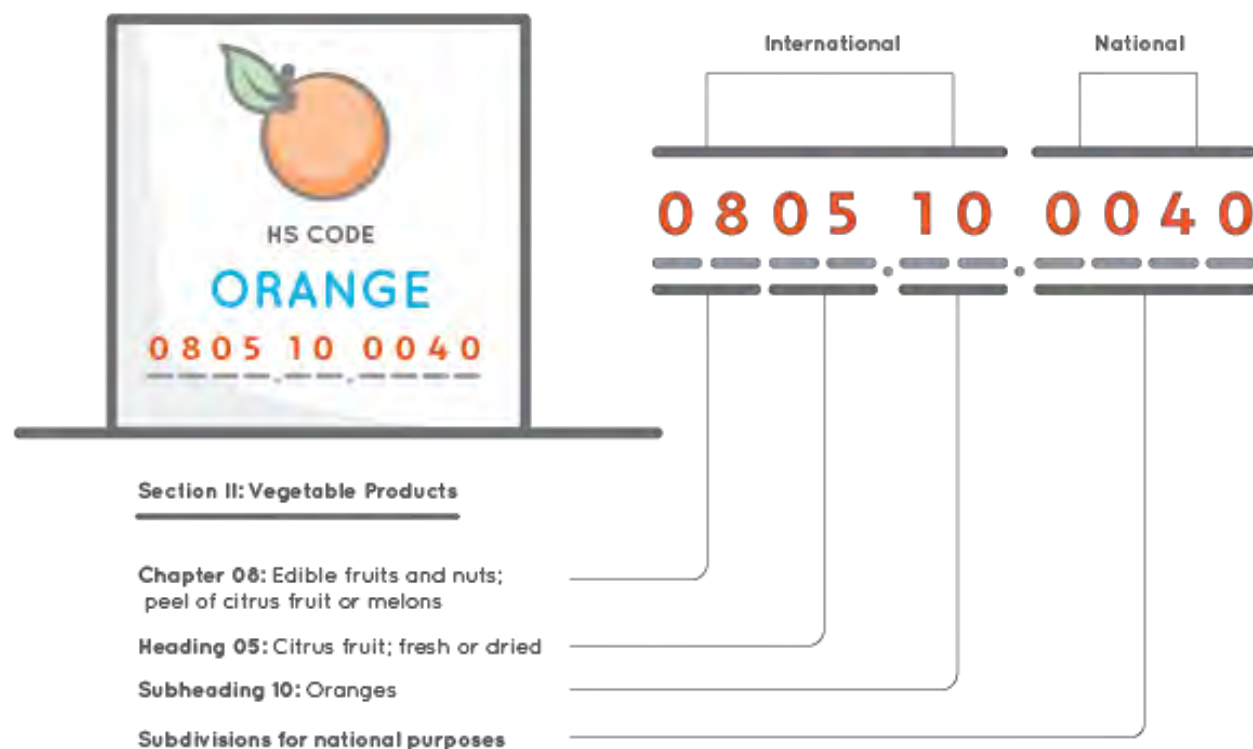
# Taxability & VAT rates

Most countries have standard, reduced, and zero rates

	UK 	Denmark 	Belgium 
 Children's shoes	0%	25%	21%
 Books	0%	25%	6%
 Groceries	0%	25%	6%
 Confectionary	0%	25%	21%

# What is an HS Code?

Harmonized System (HS) codes are a system to classify globally traded products – the purpose is to enable the accurate calculation of customs duties



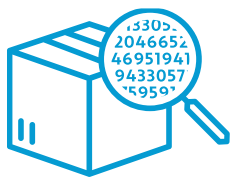
Each country will have a unique HS code for the same product!!!

- > The **first 6** digits are universal – they are the same for all countries for a specific product.
- > The **last 4-6** digits are country-specific

Mapping HS Codes is A Pre-Requisite to Accurately Calculate Customs Duties!!!

- > HS codes tie directly to a country's **tariff rates**
- > They are also required for EU Intrastat returns

# How we do it: Product and service taxability



## Avalara Managed Tariff Code Classification

- ✓ Greater accuracy
- ✓ Increased efficiency
- ✓ Save time and money



## Avalara Tax Research

- ✓ Taxability research
- ✓ Software subscription or
- ✓ Custom research



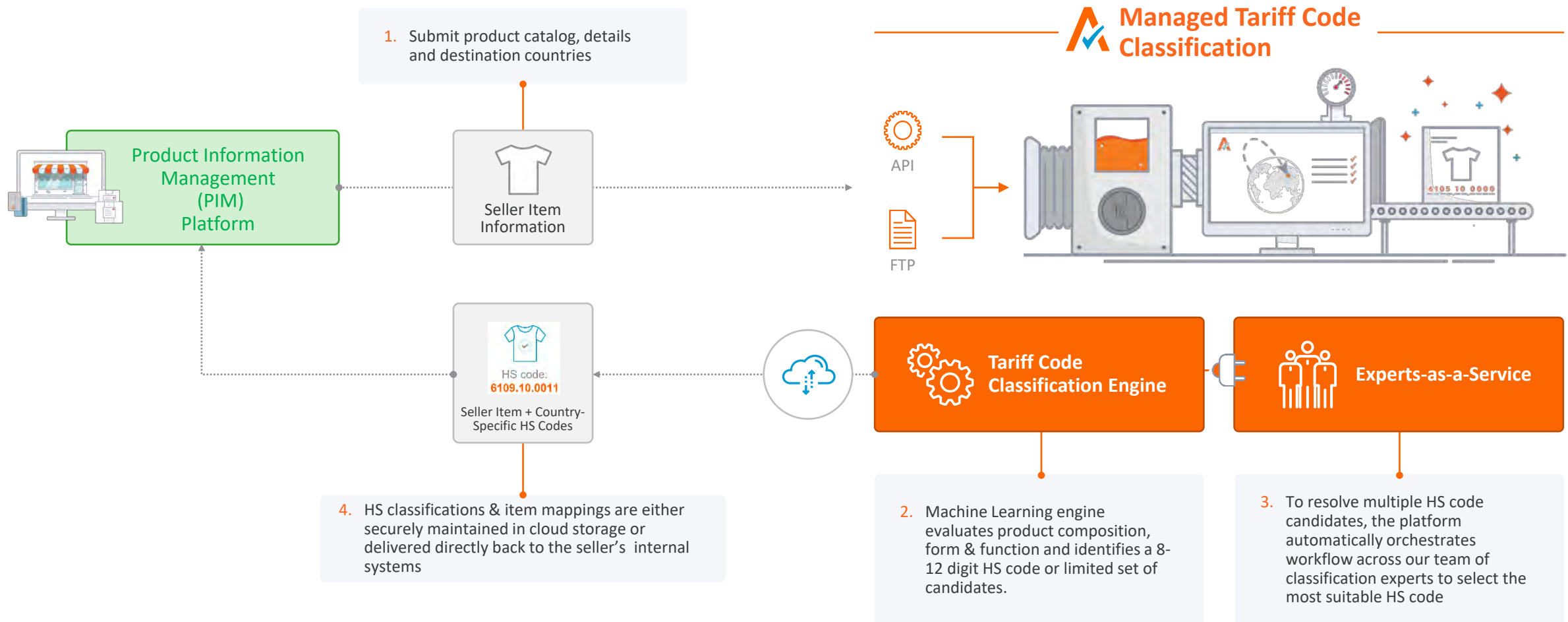
## Avalara AvaTax

- ✓ Real time calculations of SUT, VAT, and duties
- ✓ Avatax codes determine SUT/VAT/GST treatment
- ✓ HS codes determine customs duties treatment



# Avalara Managed Tariff Code Classification – How we do it

Automate assignment of Harmonized System codes, providing a scalable foundation for customs duty calculation and compliant paperwork anywhere in the world



> Now that you know  
what you're selling...

# Real time VAT determination



Tax  
Determination



Reduces risk of exposure



Reduces tax research  
and maintenance



Reduces implementation  
time and cost through integration



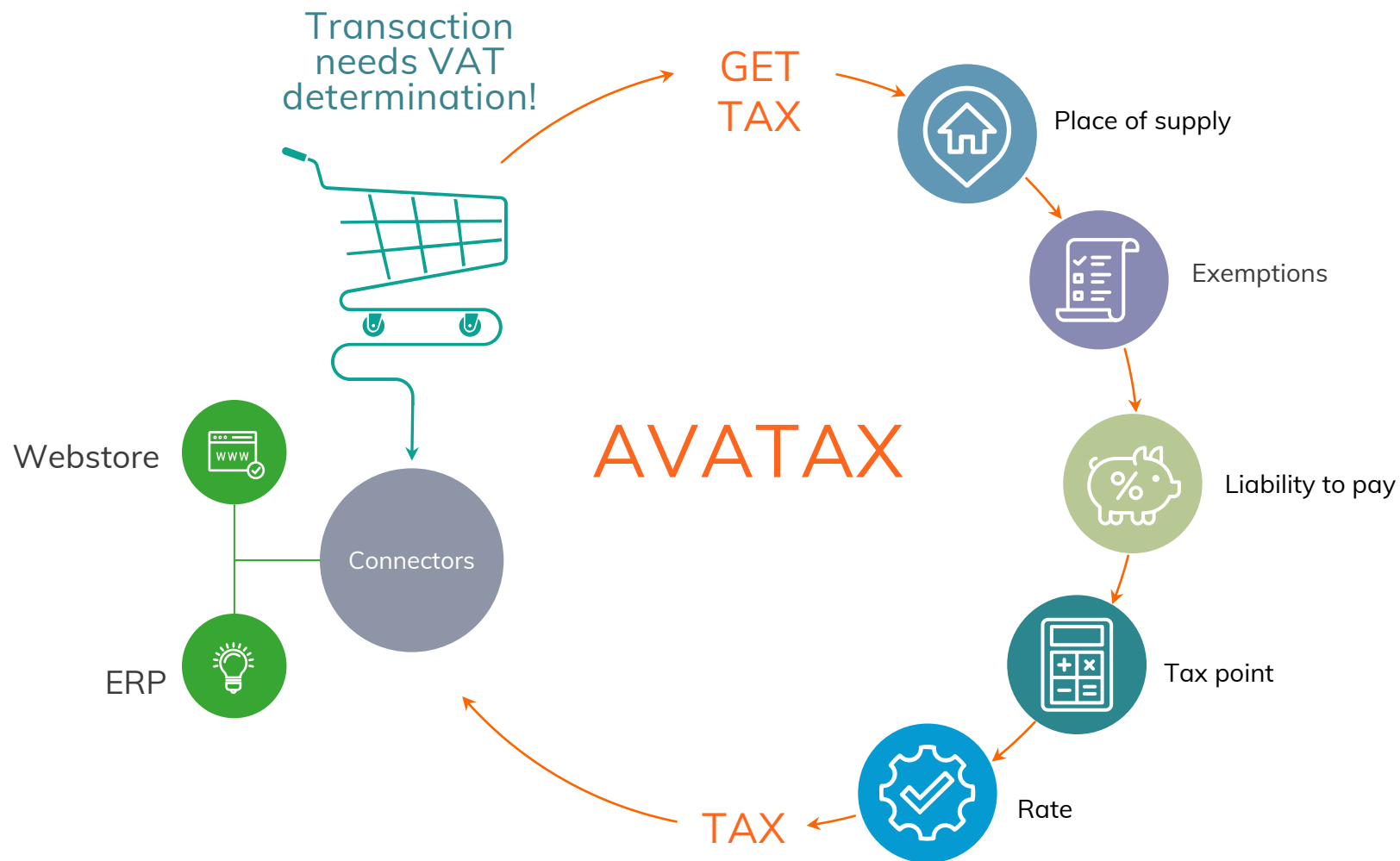
More accurate invoicing and  
reduced debtor days



Improved customer experience



# Avatax VAT



Final tax provided sub 100ms, and is automatically provided on your invoices:

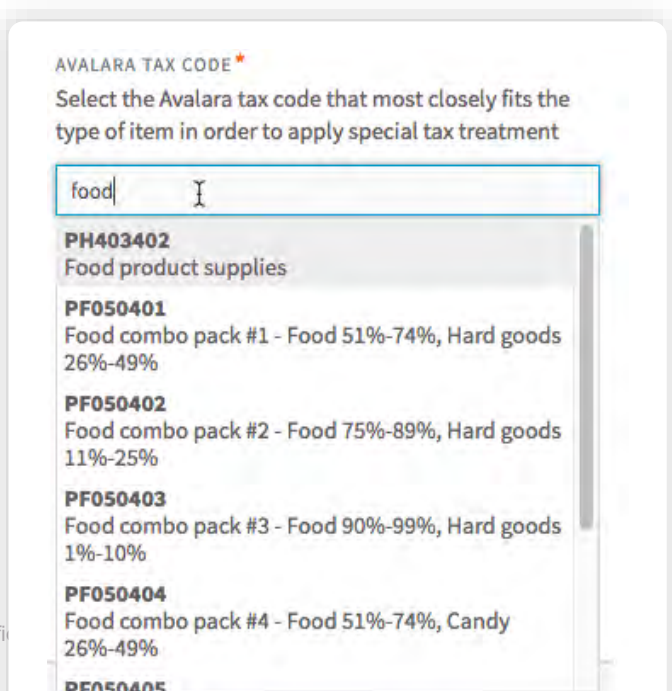
Rate and VAT amount at checkout, on your receipt or invoice

Provides invoice messaging where applicable

# AvaTax for VAT – VAT Codes features

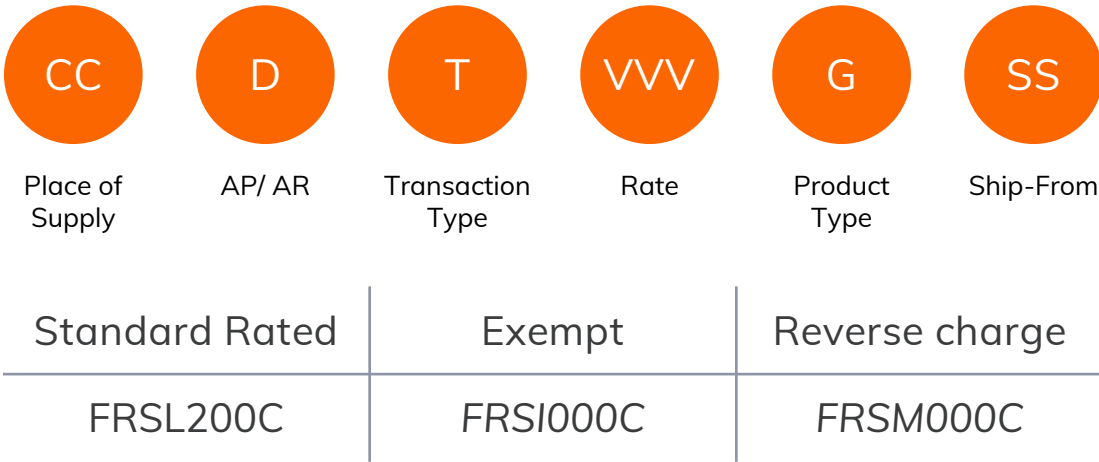
## Tax Code

That AvaTax tax code is a product classification. It is similar to an HS code but is applied to goods and services and is not as granular. The SKU or item code from the customer's system is mapped to the AvaTax tax code so we know what good/ service was supplied in the transaction and therefore which rates and rules are applicable.

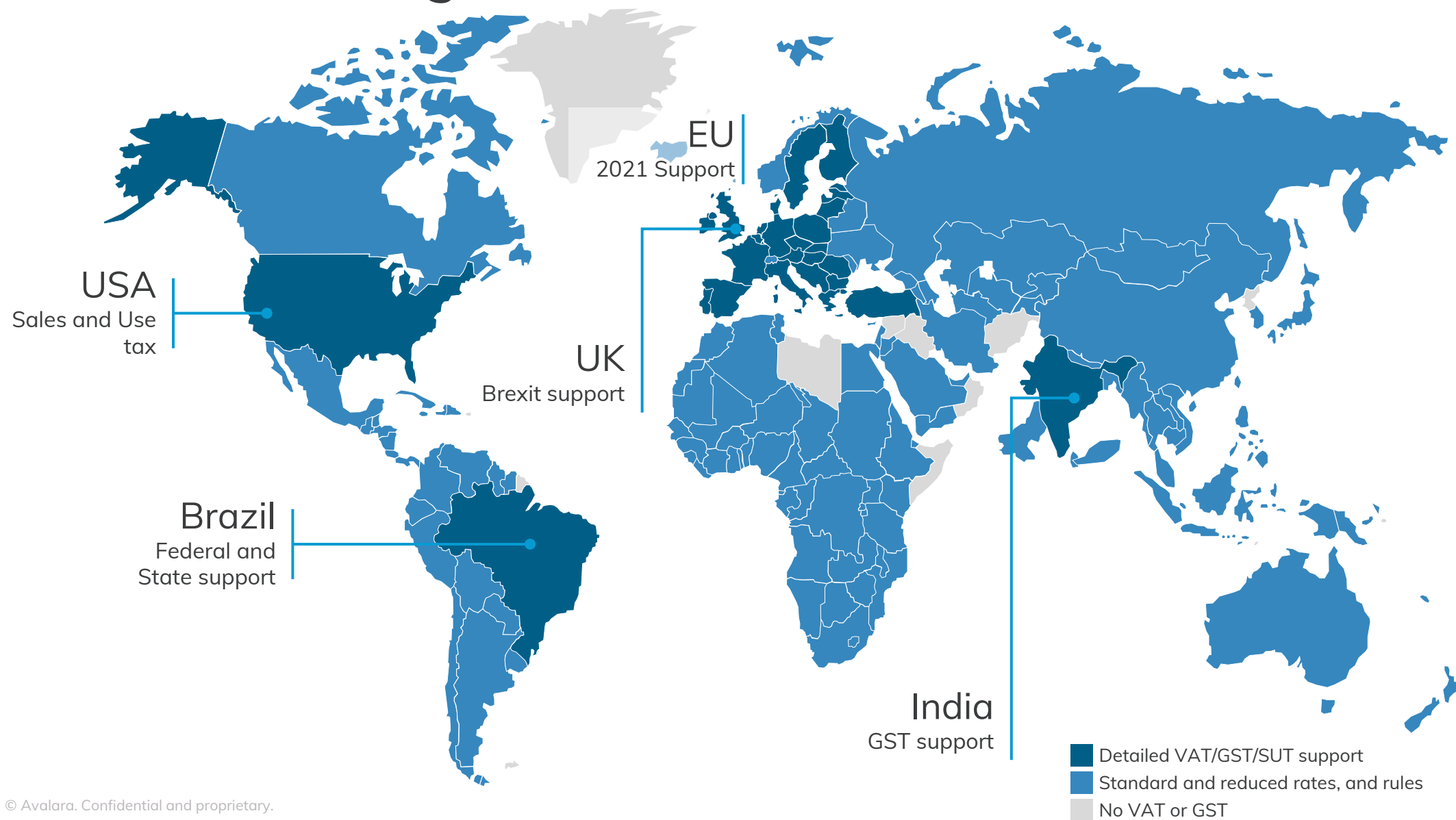


## VAT Code

The VAT code is an alpha-numeric string that defines the transaction from a tax perspective. It is used in an accounting system to help with reporting.

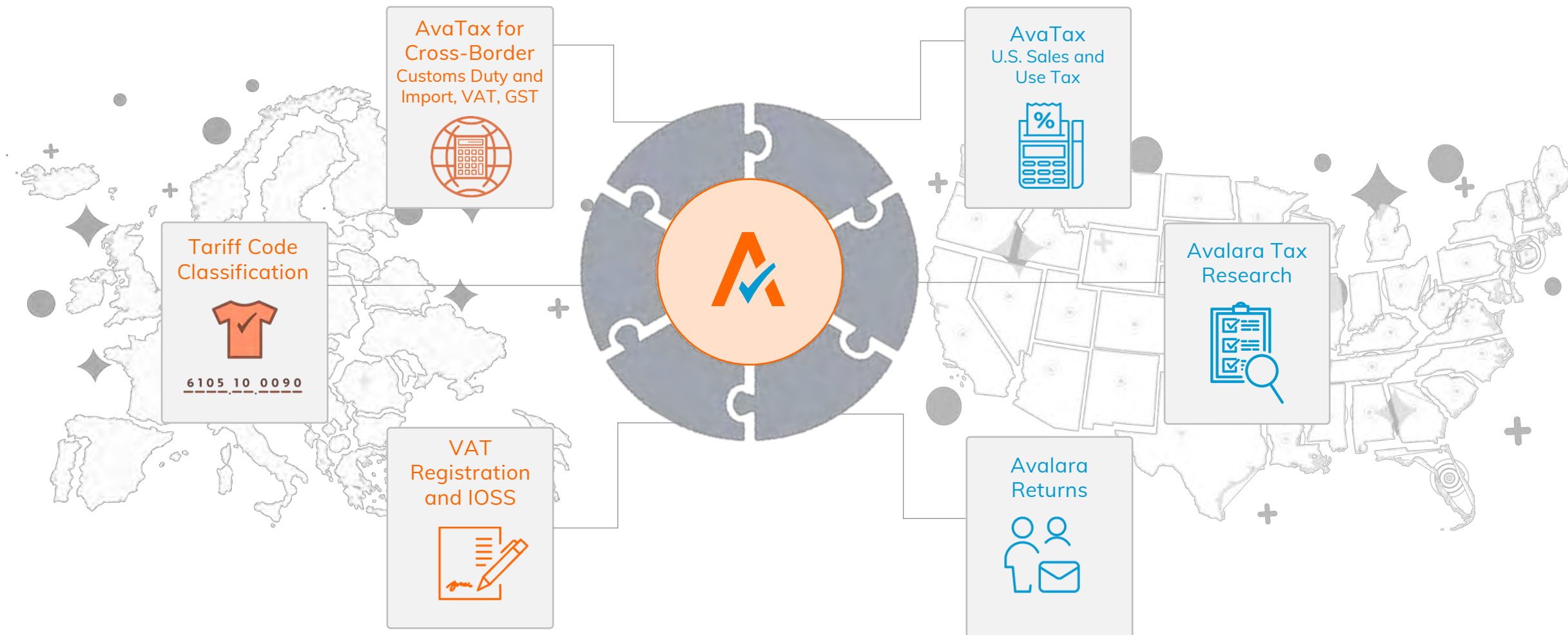


# AvaTax coverage



# We connect all pieces of the global tax puzzle

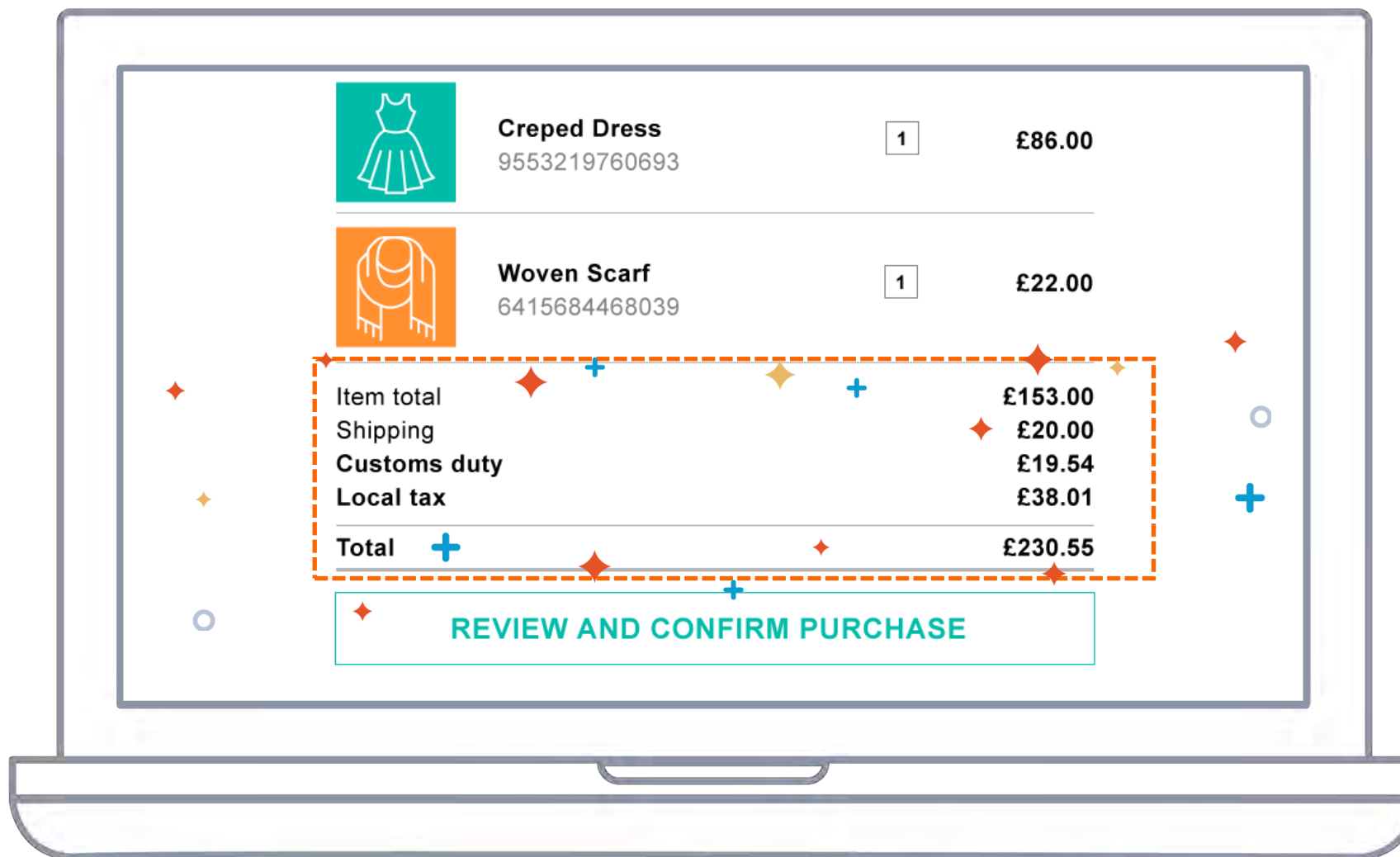
For a complete and unified solution





# Customers now have better visibility into the true cost

Sellers can easily collect at the point of sale, if they choose



**Avalara**



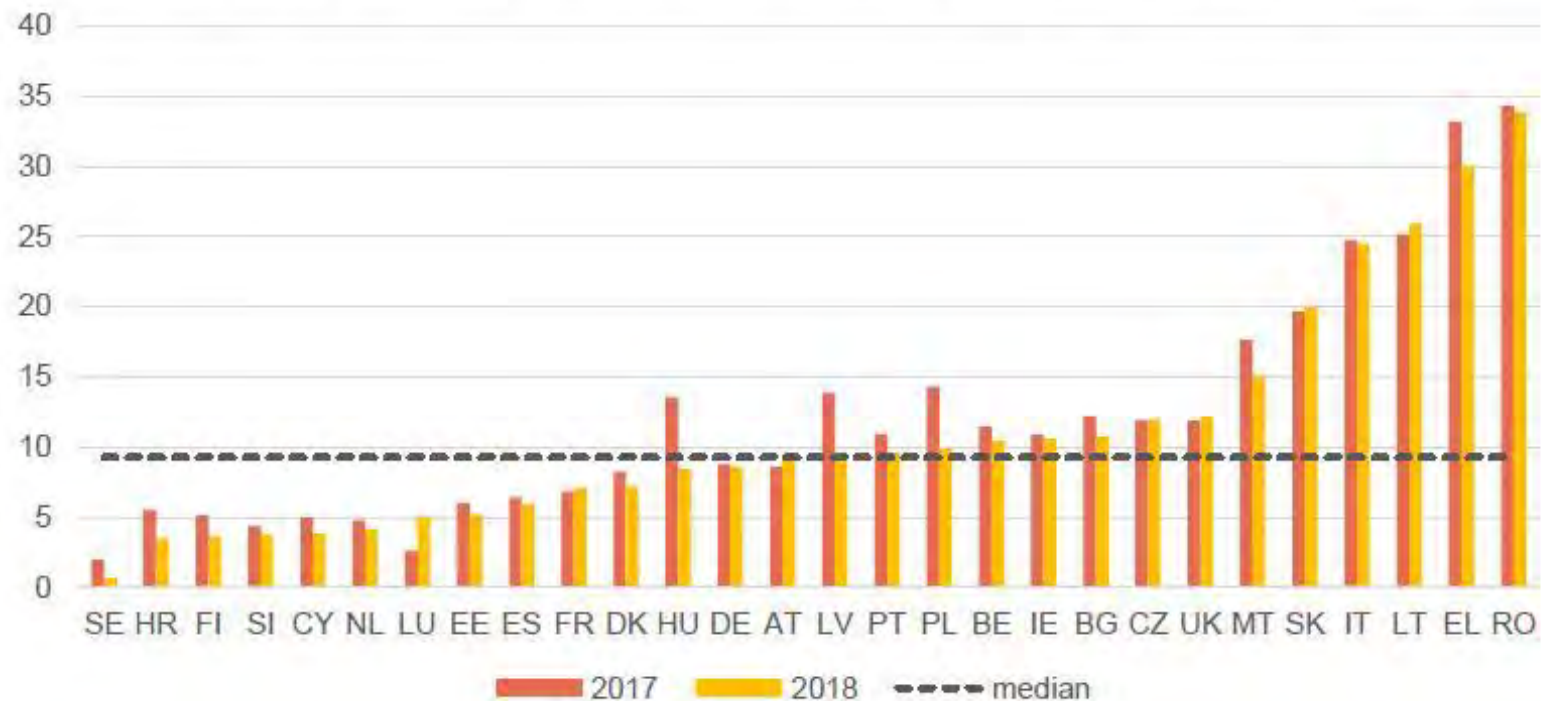
STEP 4:  
E-invoicing

# EU VAT GAP

EU VAT regulations have changed more in the last five years than in the previous 60. These changes are primarily aimed at reducing VAT fraud and increasing Tax authority revenue

2017- €141 billion VAT GAP!

Figure 2.2. VAT Gap as a percent of the VTTL in EU-28 Member States, 2018 and 2017

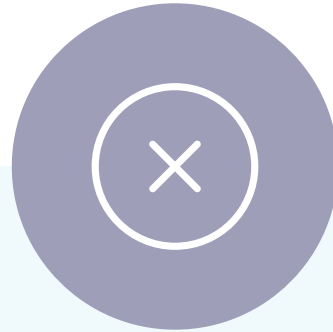


# Tax authorities – reasons for moving digital



## VAT Gap: Fraud

The EU VAT gap is estimated to be approx. €150 Billion per annum. Part of this is due to tax fraud.



## VAT Gap: Errors, Avoidance, Insolvencies

The other part of the VAT gap is revenue lost due to errors, avoidance or insolvencies within the tax reporting process.



## Reduction in Administration

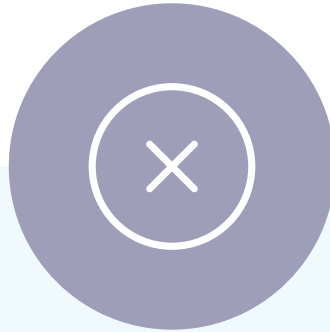
Governments are seeking to cut the costs of administering their tax regimes by adopting digital reporting and data analytics.

# Impact on taxpayers



## Keep on Top of the Ever-Changing VAT Landscape

Track government measures  
and new forthcoming EU  
VAT reforms



## Upgrade Accounting Systems | VAT Reporting Process

Ensuring your compliance  
process captures the latest  
requirements

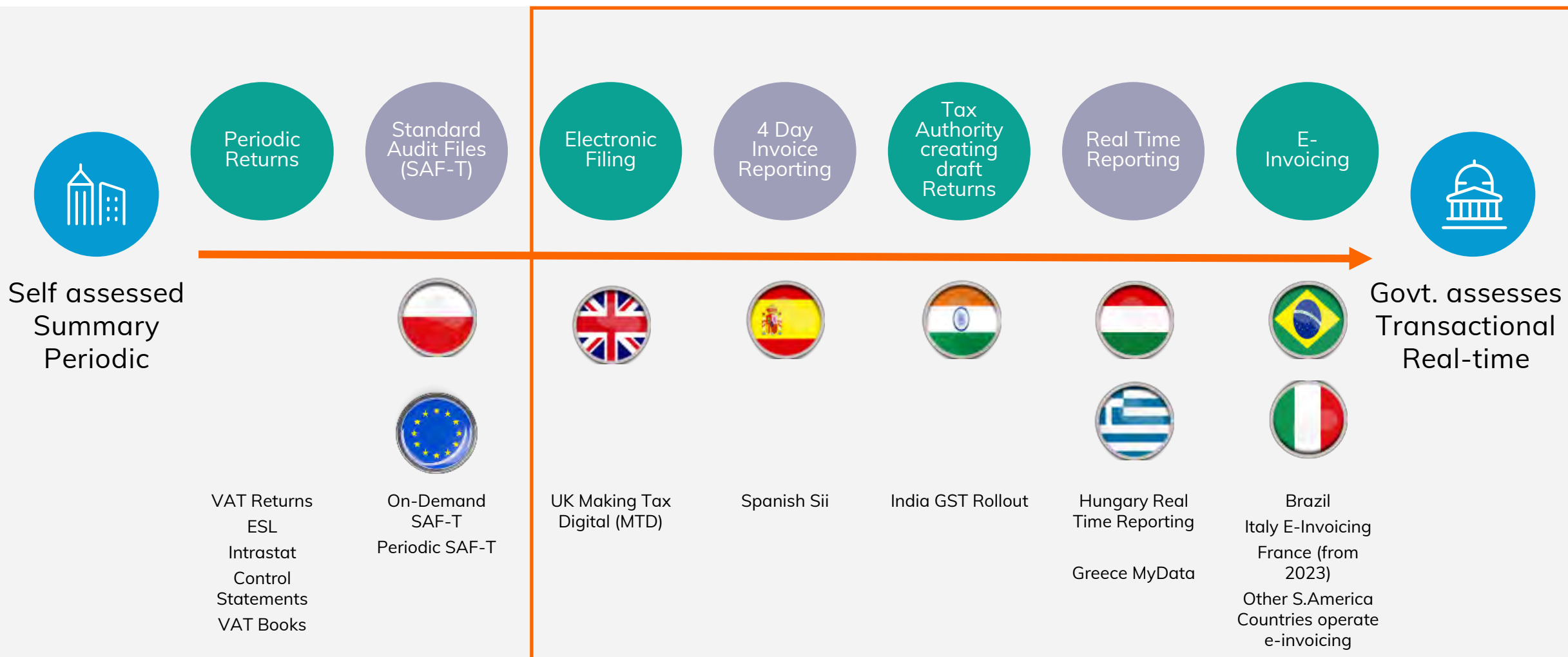


## Tighten VAT Determination Process

Ensuring that VAT  
determination is correct  
at source

# Evolution of digital VAT reporting

It is becoming very difficult to manage VAT Compliance without software



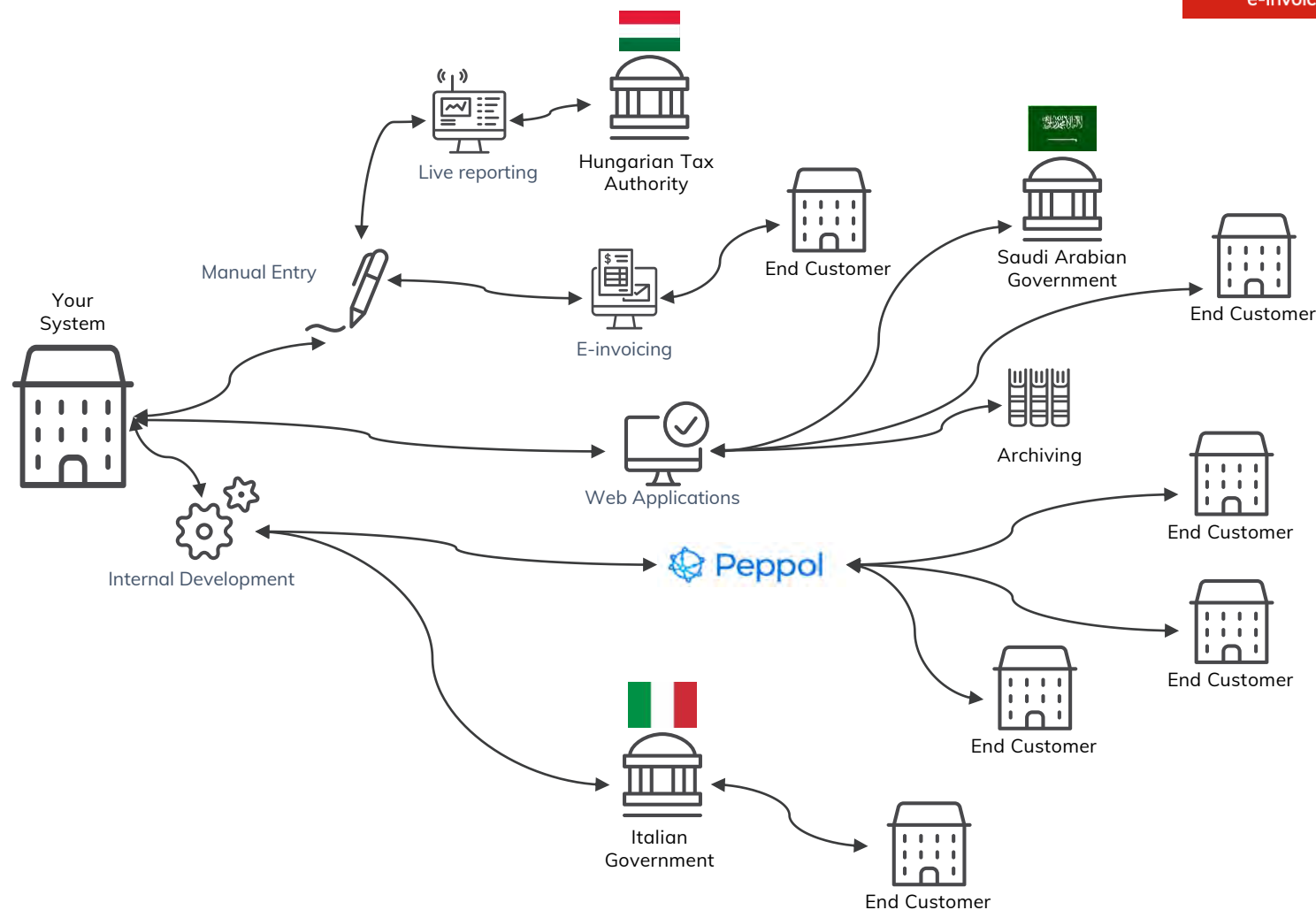
# E-invoicing 101



e-Invoicing

Due to the differing requirements of each e-invoicing mandate you can end up with a complicated and messy ecosystem that:

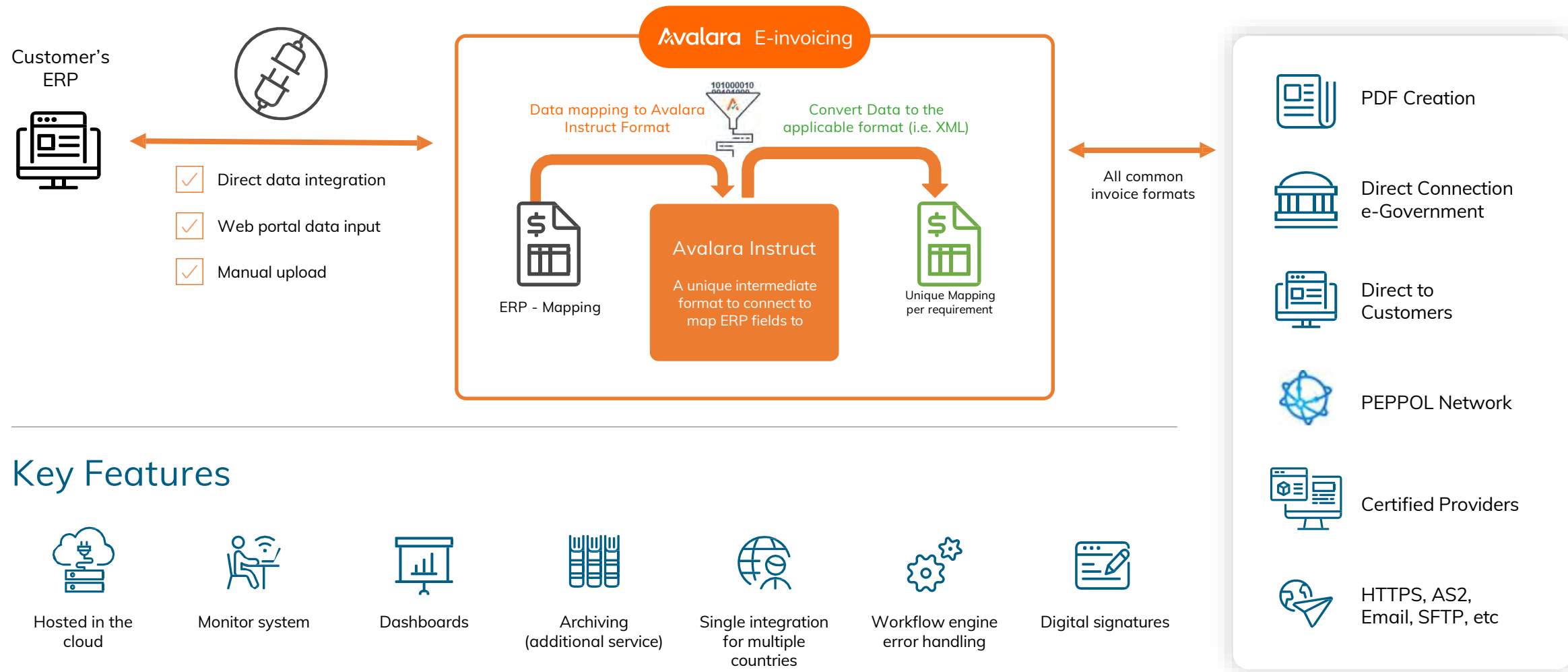
- › Requires internal development
- › Is hard to maintain
- › Involves manual entry and web portals
- › Not scalable
- › Human error
- › Multiple points of failure



# Avalara E-Invoicing: One global e-invoicing solution



e-Invoicing








## STEP 5: Reporting

# VAT reporting challenges

- Usually submitted in local language and currency
- ESL and Intrastat required in all Member States when applicable
- Filing frequency, filing deadlines, and payment deadlines will depend on turnover, VAT position or place of establishment of business
- Some Member States require additional annual returns, corrective returns and catch-up (backfiling) returns

**DRAFT VAT RETURN - THIS RETURN CANNOT BE SENT TO THE TAX AUTHORITY**



Agencia Tributaria  
Teléfono: 901 33 55 33  
www.agenciatributaria.es

**Impuesto sobre el Valor Añadido**  
Autoliquidación

**Modelo**  
**303**

**Identificación (1)**

NIF: **N8267788A** Apellidos o Razón social: **BELTRADING NV** Nombre: \_\_\_\_\_

¿Está inscrito en el Registro de devolución mensual (Art. 30 RIVA)? ☐ SI ☒ NO

¿Tributa exclusivamente en régimen simplificado? ☐ SI ☒ NO

¿Es autoliquidación conjunta? ☐ SI ☒ NO

¿Ha sido declarado en concurso de acreedores en el presente período de liquidación? ☐ SI ☒ NO

¿Ha optado por el régimen especial del criterio de Caja (art. 163 undécimo LIVA)? ☐ SI ☒ NO

¿Es destinatario de operaciones a las que se aplique el régimen especial del criterio de caja? ☐ SI ☒ NO

Opción por la aplicación de la prorata especial (artículo 103.Dos.1ª LIVA) ☐ SI ☒ NO

Revocación de la opción por la aplicación de la prorata especial (artículo 103.Dos.1ª LIVA) ☐ SI ☒ NO

Exonerados de la Declaración-resumen anual del IVA, modelo 390: ☐ SI ☒ NO

Existe volumen de operaciones (art. 121 LIVA)? ☐ SI ☒ NO

**Devengo (2)** Ejercicio: **2017** Período: **11**

Fecha en que se dictó el auto de declaración de concurso: \_\_\_\_\_

Si se ha dictado auto de declaración de concurso en este período indique el tipo de autoliquidación: ☐ Preconcurso ☐ Postconcurso

**Liquidación (3)**

**Régimen general**

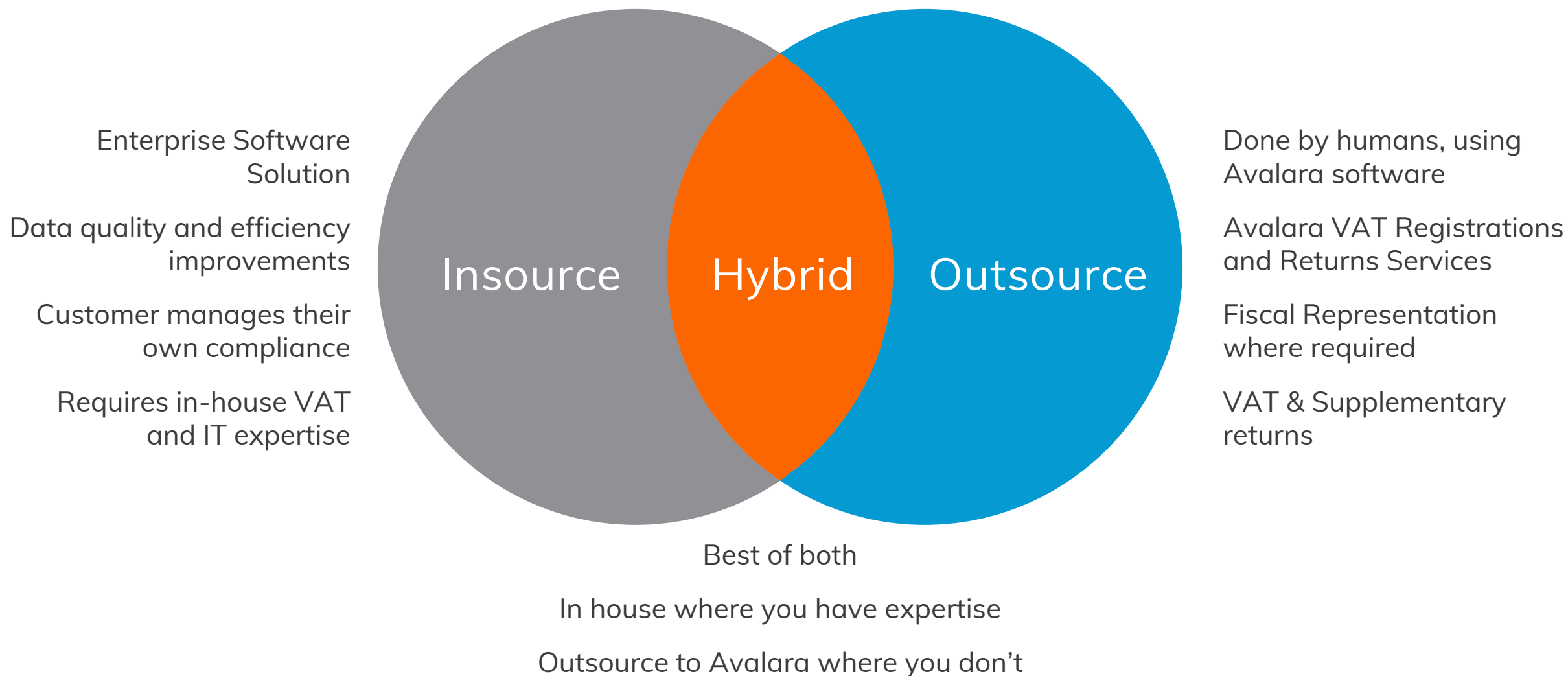
Base imponible	Tipo %	Cuota
01 1000.00	02 4.00 %	03 40.00
04 1000.00	05 10.00 %	06 100.00
07 3000.00	08 21.00 %	09 630.00
10 7000.00	11	1190.00
12 8000.00	13	1460.00
14 -1600.00	15	-258.00
16	17 %	18
19	20 %	21
22	23 %	24
25	26	
Total cuota devengada (03) + (06) + (09) + (11) + (13) + (15) + (18) + (21) + (24) + (26)		27 3162.00

**IVA deducible**

Base	Cuota	
28 15000.00	29 2608.00	
30 1000.00	31 210.00	
32 2000.00	33 420.00	
34	35	
36 7000.00	37 1190.00	
38	39	
40 -2000.00	41 -342.00	
42		
43		
44		
Total a deducir (29) + (31) + (33) + (35) + (37) + (39) + (41) + (42) + (43) + (44)		45 4086.00
Resultado régimen general (27) - (45)		46 -924.00

**Ejemplar para el sujeto pasivo**

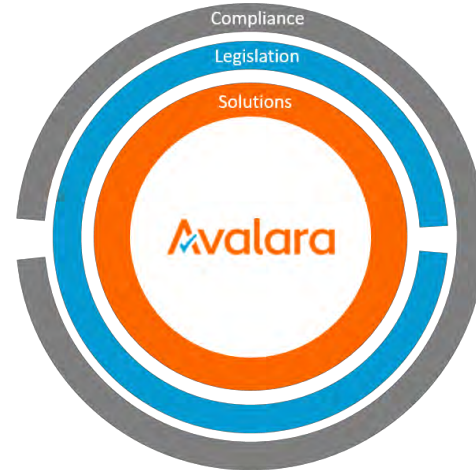
# A Reporting service that's right for you



# Two ways Avalara helps customers file VAT Returns



Software



Software + Service

## VAT Reporting

Software Solution

Data quality and efficiency improvements

Customer manages their own compliance

Requires in-house VAT and IT expertise

## Managed VAT Reporting

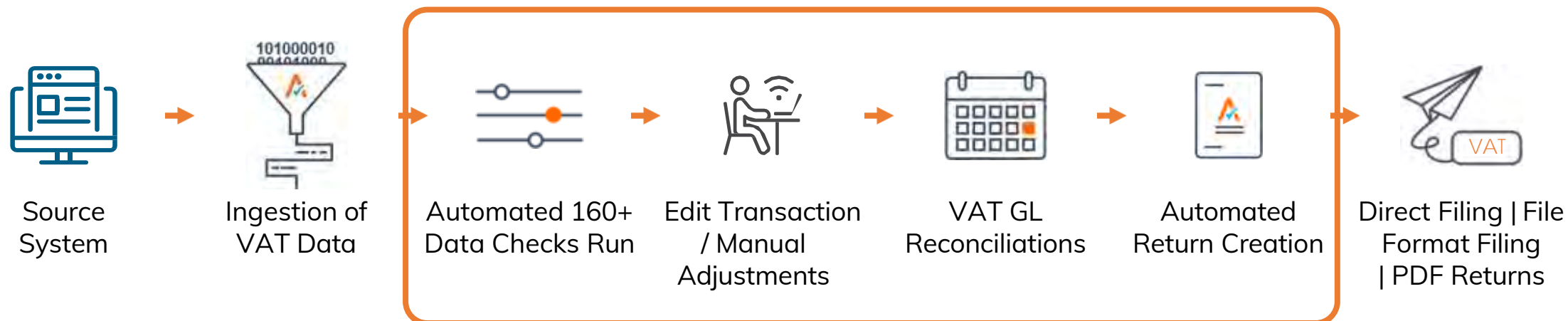
Software-driven, backed by VAT experts

VAT Registrations

VAT & Supplementary returns

Fiscal Representation/Intermediary services

# Insource or outsource with Avalara VAT reporting



## Key Features



Automated  
Data Checks



External  
Dashboards



Global VAT Content for  
60+ Countries



Pre-Built Extractors  
i.e. SAP ECC & S4 HANA



Due Date  
Management

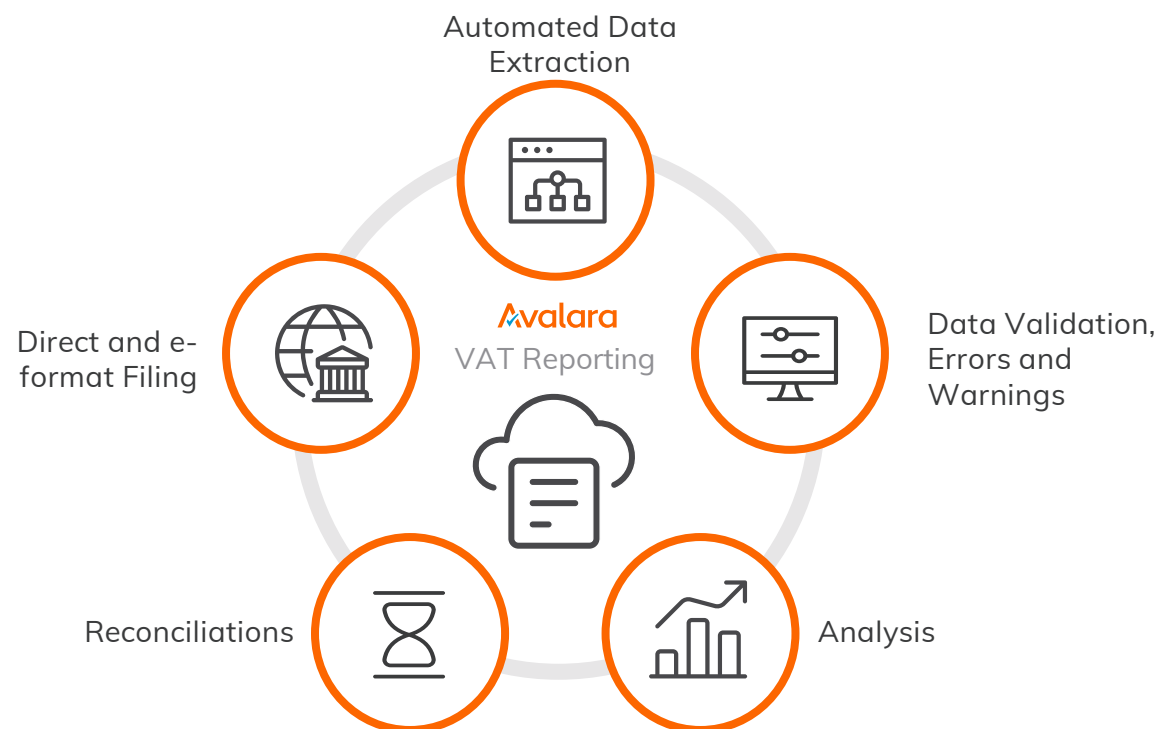


VIES VAT  
Number Checker

# Insource

## VAT Reporting

Avalara VAT Reporting simplifies the process of filing indirect tax returns in multiple countries, increasing efficiency and reducing the risk of non-compliance.



### Check and Analyse

- 60 countries covered and 163 compliance checks
- Warnings for errors that look incorrect are highlighted
- Comprehensive controls are provided to track all error resolutions
- Central consolidated database of all financial transactions that includes data from all systems
- Data mining tool for powerful user driven queries
- 50 custom compliance reports
- Query visualisation with PowerBI dashboard or spreadsheets



### Reconcile and Review

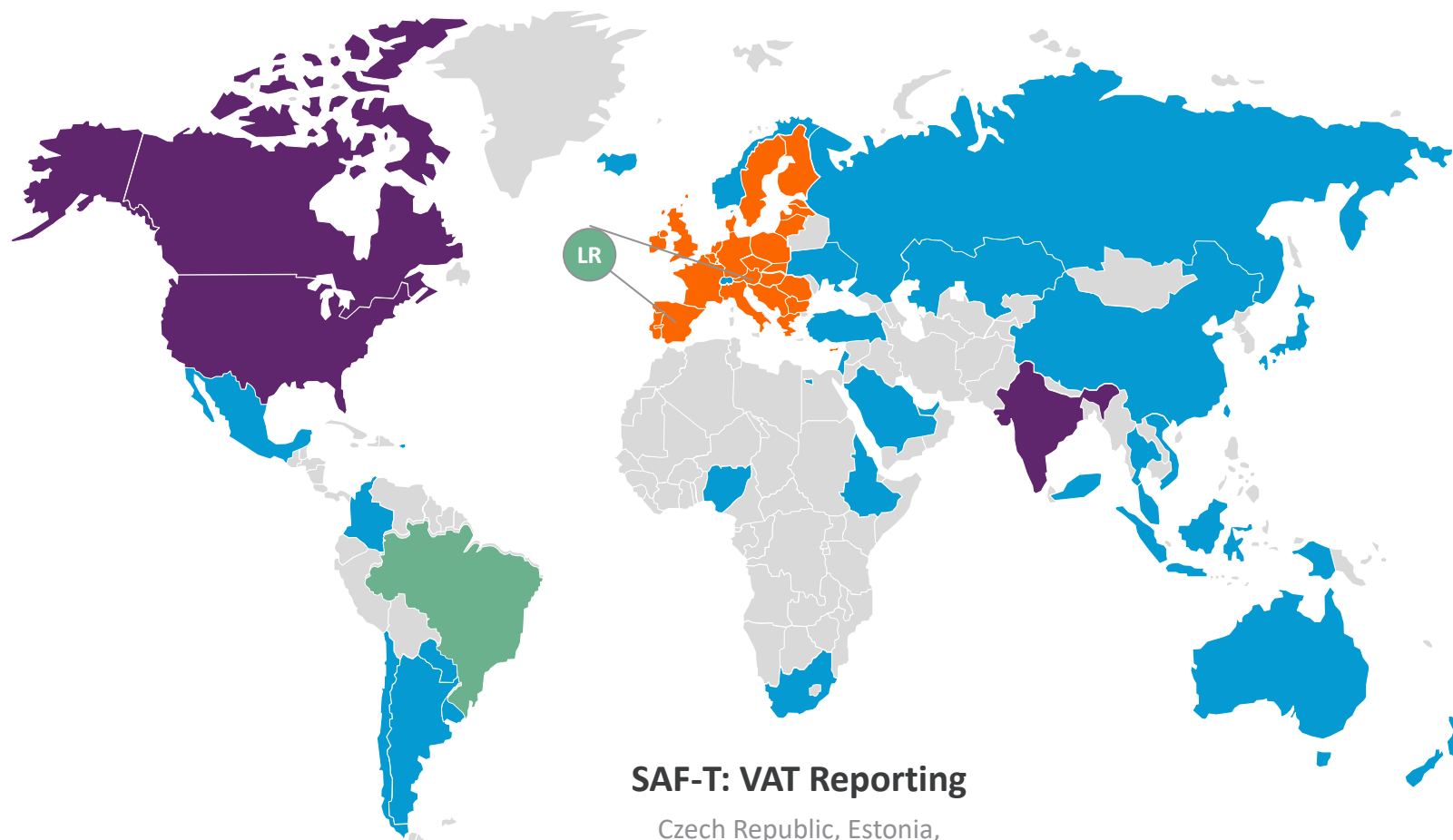
- Perform VAT to Intrastat reconciliation based on full map of deliveries to invoices
- GL to VAT reconciliation
- Intercompany turnover reconciliation automatically to identify intercompany transactions to match sales and purchasing turnovers
- Dashboards that show the statuses of the filings being managed across your business
- Powered by a tax calendar of all filings deadlines



### File

- Standard process for all countries
- Support for all the returns, listings and declarations required
- Prepare the electronic filing formats for every return
- Direct electronic filing from Avalara VAT Reporting where tax authorities support it

# Avalara global indirect tax reporting capabilities



## SAF-T: VAT Reporting

Czech Republic, Estonia,  
Lithuania, Poland, Slovakia



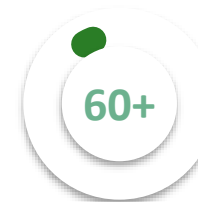
## Periodic VAT, EC Listing, Intrastat

Includes PDF + E-File



## Periodic VAT Only

Includes Orange Countries +  
Only Periodic VAT PDF Only  
Except for Israel (E-File + PDF)



## E-Invoicing and Live Reporting (LR)

Brazil (E-Invoicing), Spain, Italy  
and Hungary for Live Reporting &  
Expanding due to Inposia Acquisition



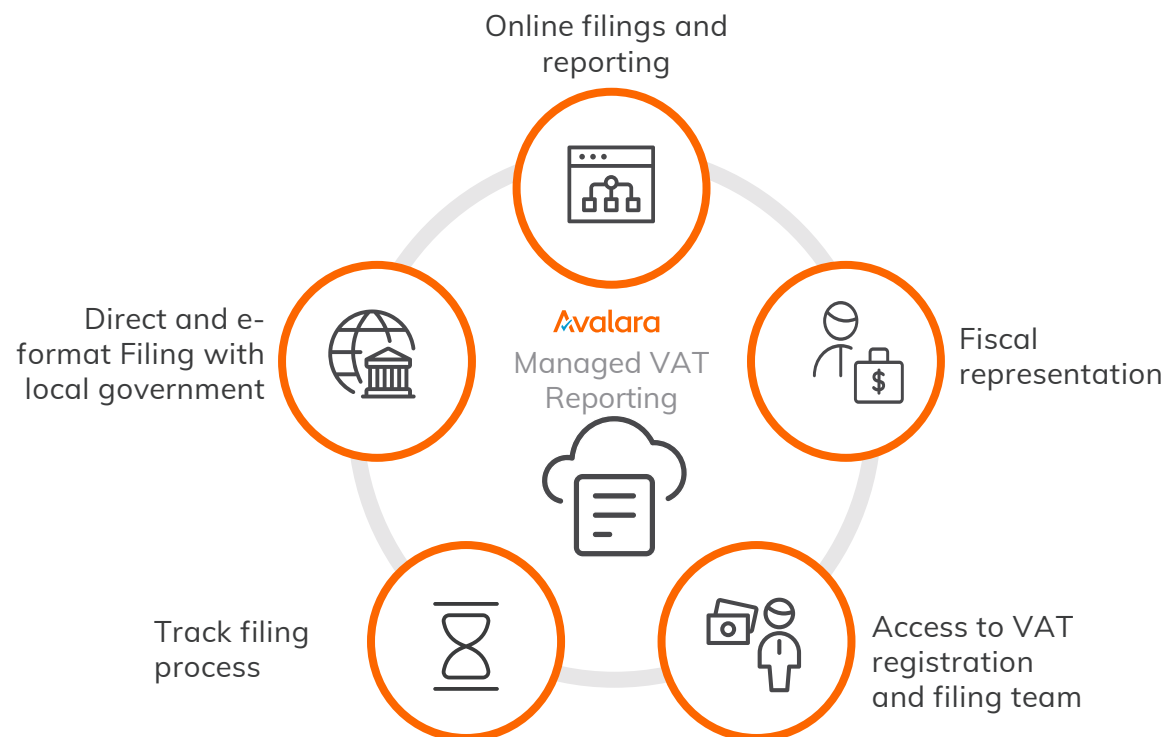
## Sales and Use Tax

Includes Canada and India  
even though Canada and India  
are GST

# Outsource

## Managed VAT Reporting

Avalara managed VAT reporting, registration, and returns services helps reduce the complexity of international VAT for businesses of all sizes and industries.



### Automated VAT preparation

- Maintain more up-to-date data with online filings and reporting of your VAT.
- Track the filing process for all your local VAT returns from a single dashboard.
- Have Avalara electronically file your returns directly with the local government or fiscal rep as required.
- Clearly display how to make your VAT payments in the countries where you are registered.



### Outsourced managed VAT reporting

- Work with a dedicated team for VAT compliance for filing on time and to offer guidance or ongoing support were required.
- Centralise your VAT accounts in each country where Avalara acts as your agent.
- Minimise your compliance risk and improve business continuity through outsourced VAT returns.
- Utilise our inhouse network of Fiscal Representatives in the countries were they are required.

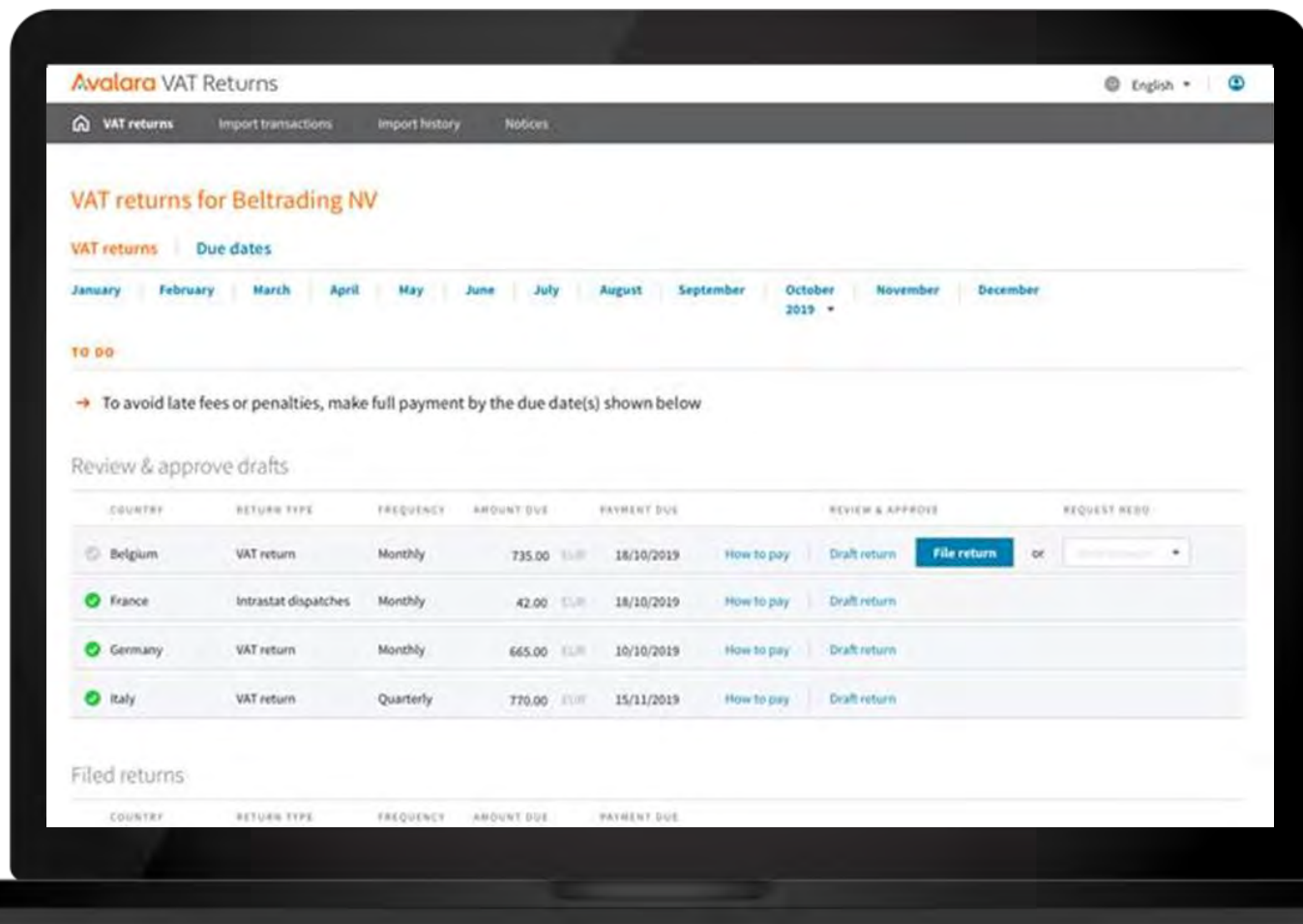


### Fiscal representation

- It is a requirement for a number of countries worldwide to appoint a fiscal representative to submit your returns and VAT on your behalf to the tax office.
- Avalara fiscal representation helps manages tax compliance requirements with the local tax authority in the local tax language using our in house network of Fiscal Representatives throughout the world.



# Avalara managed VAT reporting



VAT data is uploaded to our portal monthly

Data agnostic

Data quality checks in VAT Reporting software

Human-review by your client manager

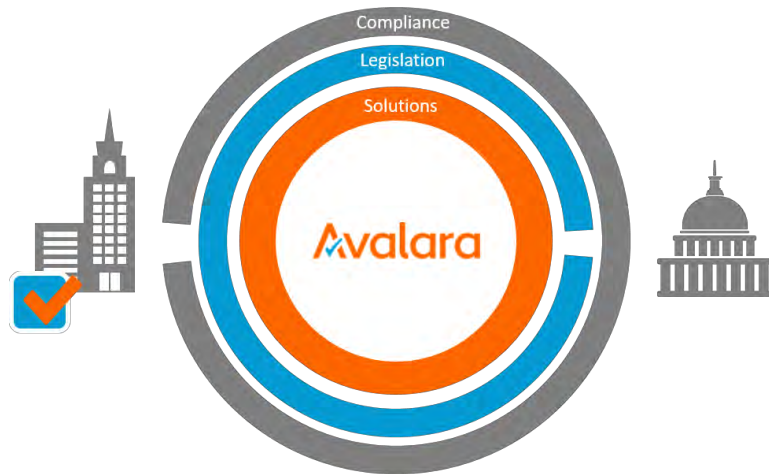
Returns submitted to tax authorities

Client manager/fiscal rep help answer notices



[VAT Help Center](#) – includes demo video

# Avalara VAT registrations and managed reporting services



## Where Avalara offers Managed VAT Compliance Services

Albania *	EU OSS MOSS/IOSS	Lithuania	Slovakia
Australia	Finland	Luxembourg	Slovenia
Austria	France	Malta	South Africa*
Belarus*	Germany	Netherlands	South Korea*
Belarus	Greece	New Zealand	Spain
Belgium	Hungary	Norway	Sweden*
Bulgaria	Iceland*	Poland	Switzerland/ Liechtenstein
Croatia	India*	Portugal	Taiwan*
Cyprus	Ireland	Romania	Turkey*
Czech Republic	Italy	Russia*	Ukraine
Denmark	Japan	Serbia	United Kingdom
Estonia	Latvia		

\*digital services reporting only

 [VAT Help Center](#) – includes demo video

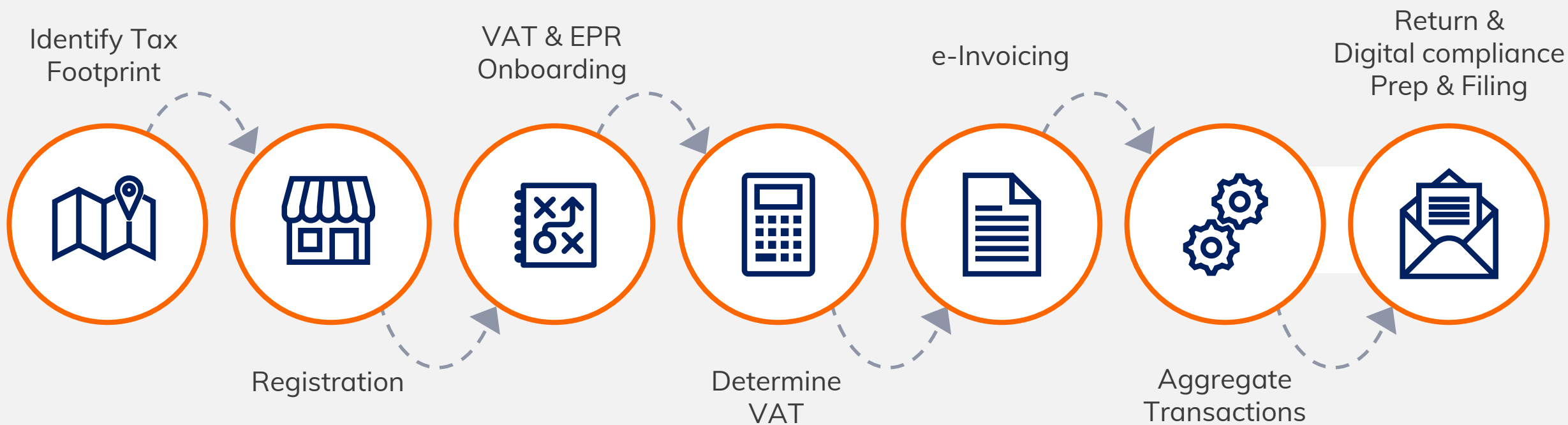


STEP 6:

> Review & repeat  
continuous compliance

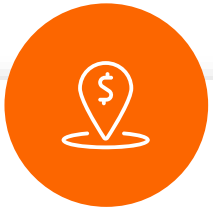


# Continuous compliance



# Avalara

## VAT Products



### Identify Tax Footprint

- Speak with an Avalara VAT Specialist

Our team can give guidance on requirements



### Registrations

- VAT Registrations
- GST Registrations
- Fiscal Representation
- Sales & Use Tax Registrations

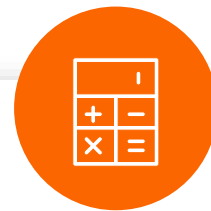
84 countries served by Avalara VAT Registration



### Classification

- HS / Commodity Code classification
- Import VAT/Customs Duty
- Self Serve Portal/conversational API

Avalara Item Classification offers HS code support for 180+ countries



### Tax Determination

- Sales & Use Tax
- VAT/GST- 190 countries
- Customs Duties
- Enhanced determination in 35 countries
- EU ecomm reforms

33.9 billion AvaTax API calls made by customers in 2021



### E-Invoicing

- B2C, B2B, B2G E-invoicing
- Real Time Reporting
- Real-time clearance
- QR Codes
- PDF creation
- PEPPOL

Support for e-invoicing in 60+ countries.

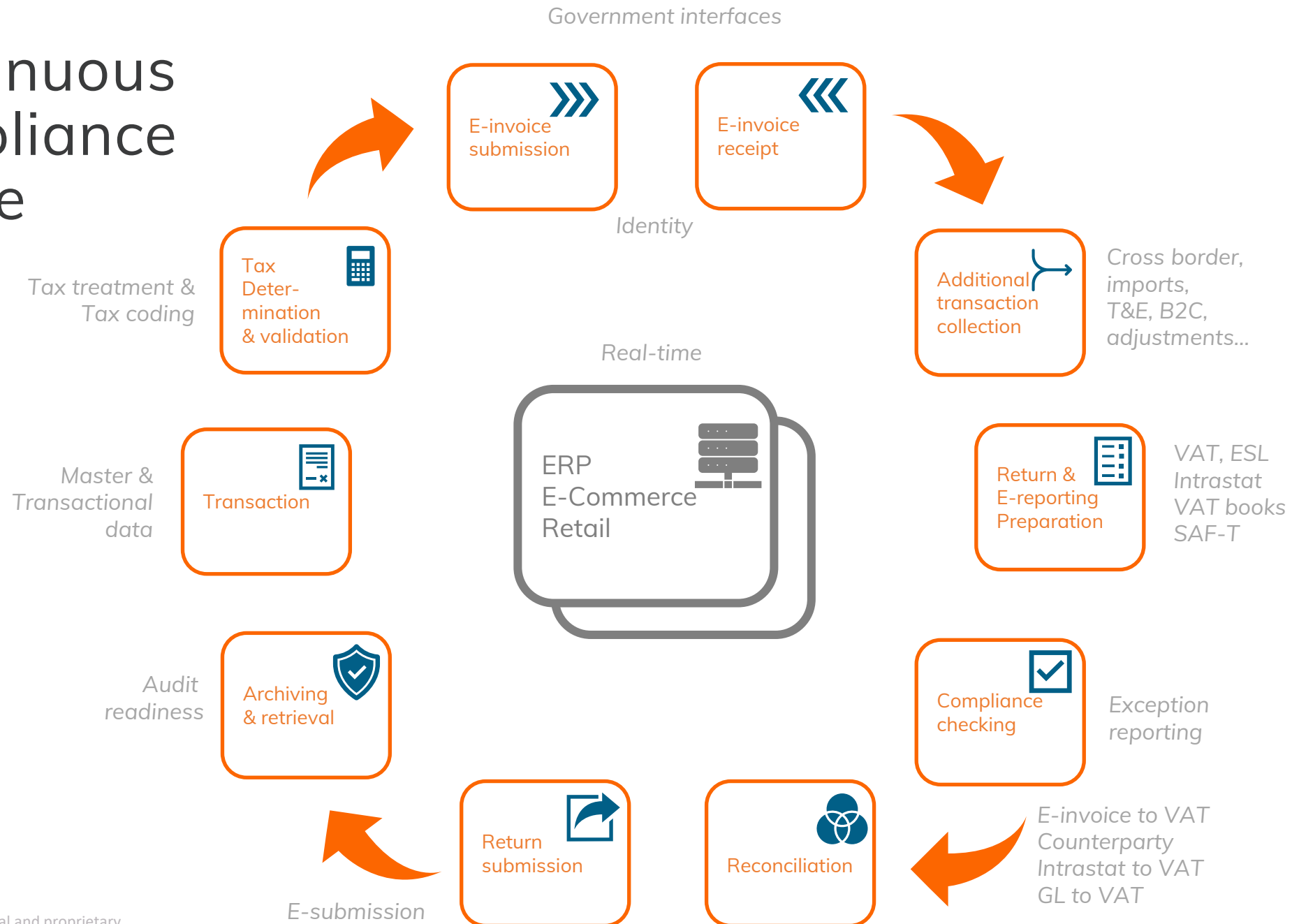


### Returns and Reporting

- SaaS VAT Reporting
- Managed VAT Reporting service
- VAT, GST, SUT returns
- ECSLs, Intrastat
- Ledgers, SAF-T
- Transfer Pricing

Avalara processed and filed more than 4.1 million returns in 2021

# Continuous compliance future



# Resources

## Learning and marketing tools

@ Avalara.com

Sales (877) 780-4848 Support Sign in

**Avalara** Solutions Products Resources Partners About Blog Search **Get started**

## 2021 U.K. ecommerce VAT overhaul

2021 U.K. VAT overhaul VAT reforms Imports Goods inside the U.K. OMPs Brexit checklist

### INTRODUCTION

## New VAT obligations for ecommerce sellers and online marketplaces

**End of the £15 (roughly \$20 USD) import VAT exemption**

Online sellers must charge import VAT live, during checkout, on goods not exceeding £135 in value (roughly \$180 USD)

Online marketplaces take on the VAT

@ VATlive.com

**Avalara** Solutions Products Resources Blog **Get started**

Blog Locations Tax Types Topics Industries

## TAX DESK

Welcome to the Avalara blog. Browse featured stories and the latest posts on a variety of tax topics. You can also search for articles about a specific topic, region, or industry.

Search

### Featured stories

**EUROPE** Jun 09, 2022  
UK exporters lose out on VAT refunds

**EUROPE** Jul 04, 2022  
**IOSS one year on: is your business benefiting?**  
In the 12 months since the launch of IOSS UK businesses could have realised an estimated additional £5.2 billion in revenue from exports

### Featured tools

**Global VAT and GST rates** →  
Standard and reduced Values Added Tax and Goods & Sales Tax rates across the world.

**EU VAT Checker** →  
Check VAT obligation status.

**VAT Risk assessment** →  
Check if the EU VAT number of a new customer or supplier is valid.

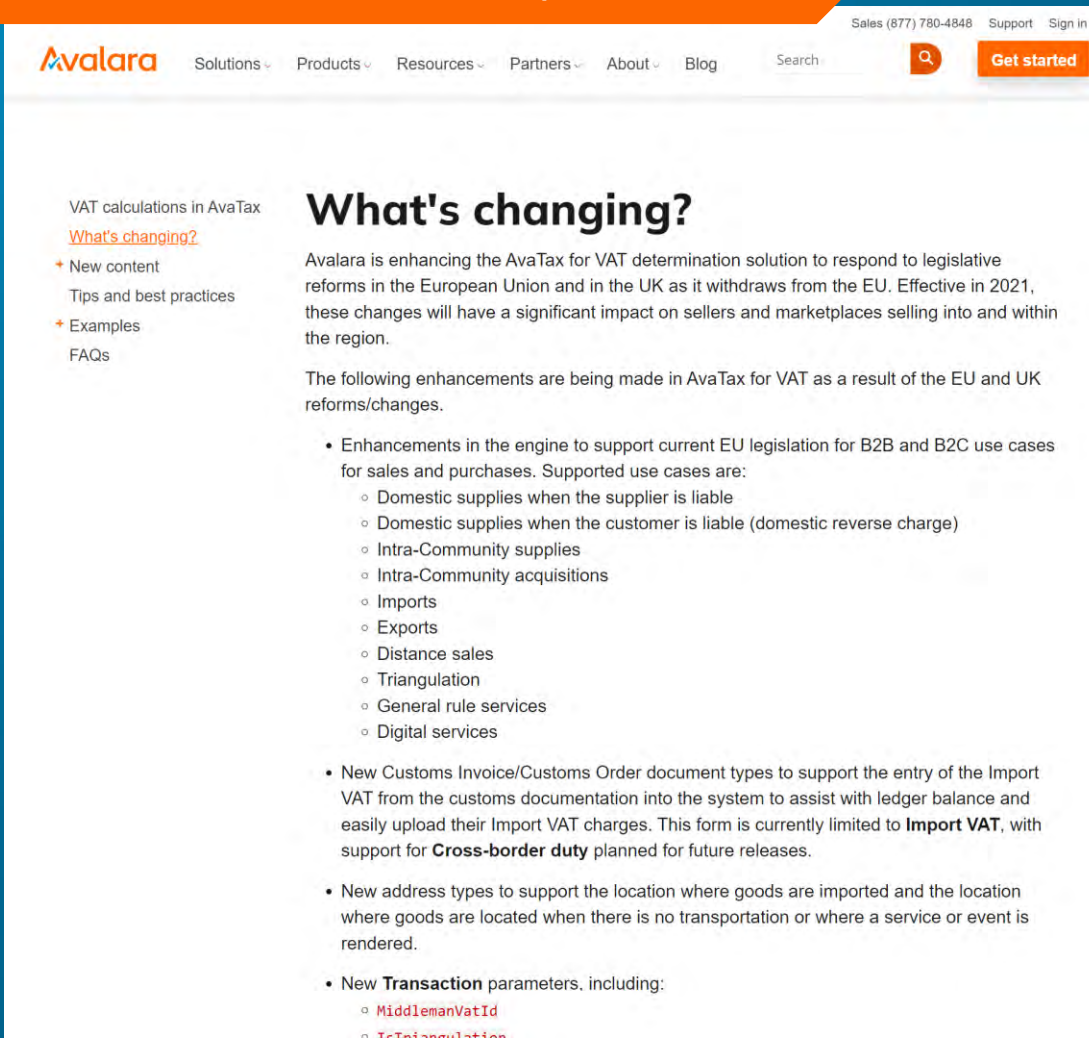
**UNITED KINGDOM** Jun 08, 2022  
**HMRC publishes new guidance on Making Tax Digital compliance checks**



# Developer resources

## Learning and marketing tools

### @ [Avatax VAT Developer Guide](#)



The screenshot shows the Avalara website's developer resources page. The header includes the Avalara logo, navigation links (Solutions, Products, Resources, Partners, About, Blog), a search bar, and a 'Get started' button. The main content area is titled 'What's changing?' and discusses enhancements to the AvaTax for VAT determination solution. A left sidebar lists links for 'VAT calculations in AvaTax', 'What's changing?', 'New content', 'Tips and best practices', 'Examples', and 'FAQs'.

VAT calculations in AvaTax  
[What's changing?](#)  
+ New content  
Tips and best practices  
+ Examples  
FAQs

## What's changing?

Avalara is enhancing the AvaTax for VAT determination solution to respond to legislative reforms in the European Union and in the UK as it withdraws from the EU. Effective in 2021, these changes will have a significant impact on sellers and marketplaces selling into and within the region.

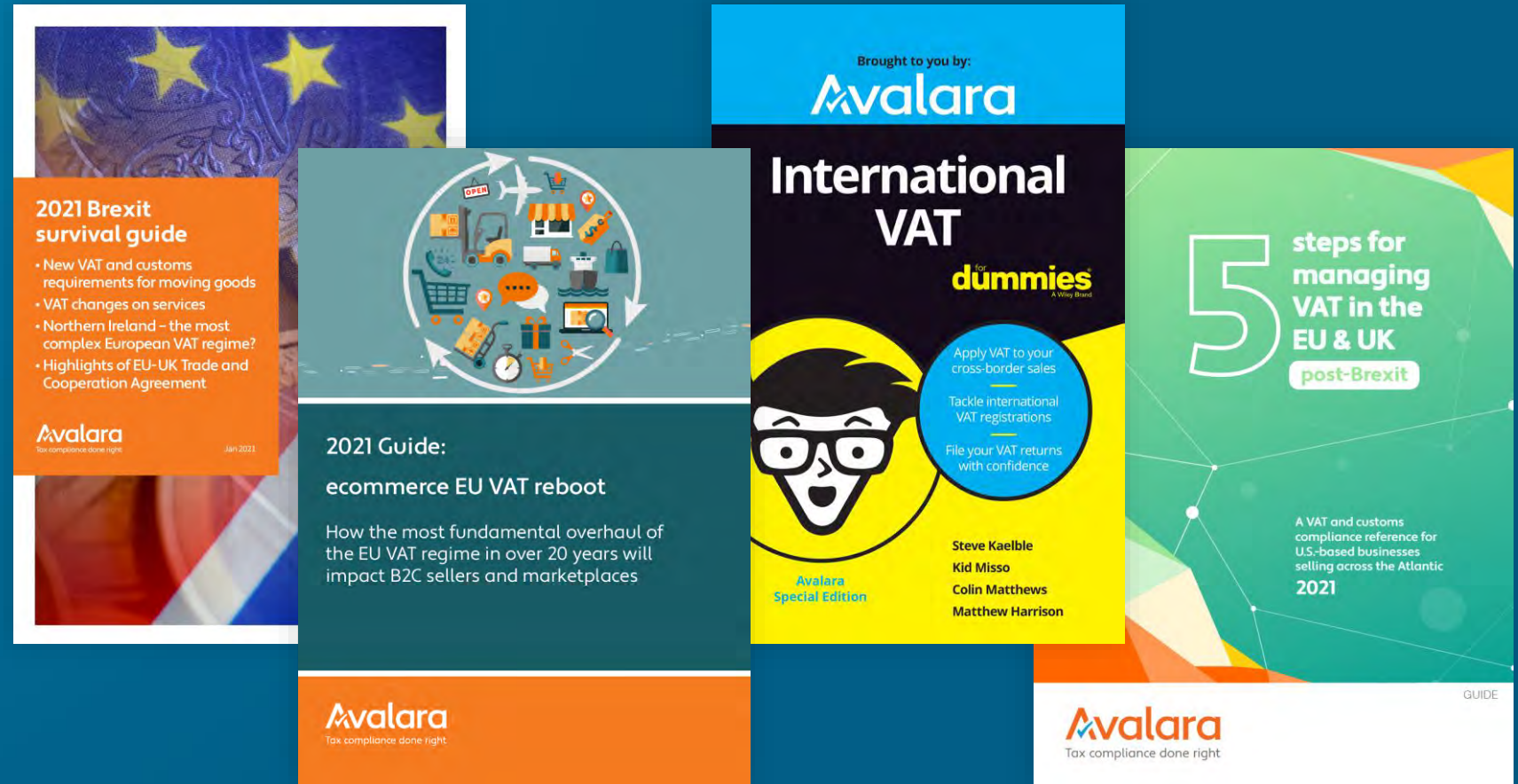
The following enhancements are being made in AvaTax for VAT as a result of the EU and UK reforms/changes.

- Enhancements in the engine to support current EU legislation for B2B and B2C use cases for sales and purchases. Supported use cases are:
  - Domestic supplies when the supplier is liable
  - Domestic supplies when the customer is liable (domestic reverse charge)
  - Intra-Community supplies
  - Intra-Community acquisitions
  - Imports
  - Exports
  - Distance sales
  - Triangulation
  - General rule services
  - Digital services
- New Customs Invoice/Customs Order document types to support the entry of the Import VAT from the customs documentation into the system to assist with ledger balance and easily upload their Import VAT charges. This form is currently limited to **Import VAT**, with support for **Cross-border duty** planned for future releases.
- New address types to support the location where goods are imported and the location where goods are located when there is no transportation or where a service or event is rendered.
- New **Transaction** parameters, including:
  - **MiddlemanVatId**
  - **IsTriangulation**

# Seek to your SASM about

## Learning and Marketing tools

- › Cobranding whitepapers &
- › Webinars
- › Partner landing pages
- › Customer referrals



# Three big triggers for VAT compliance

When should you contact Avalara for VAT assistance?



Strategic expansion

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Customer demand

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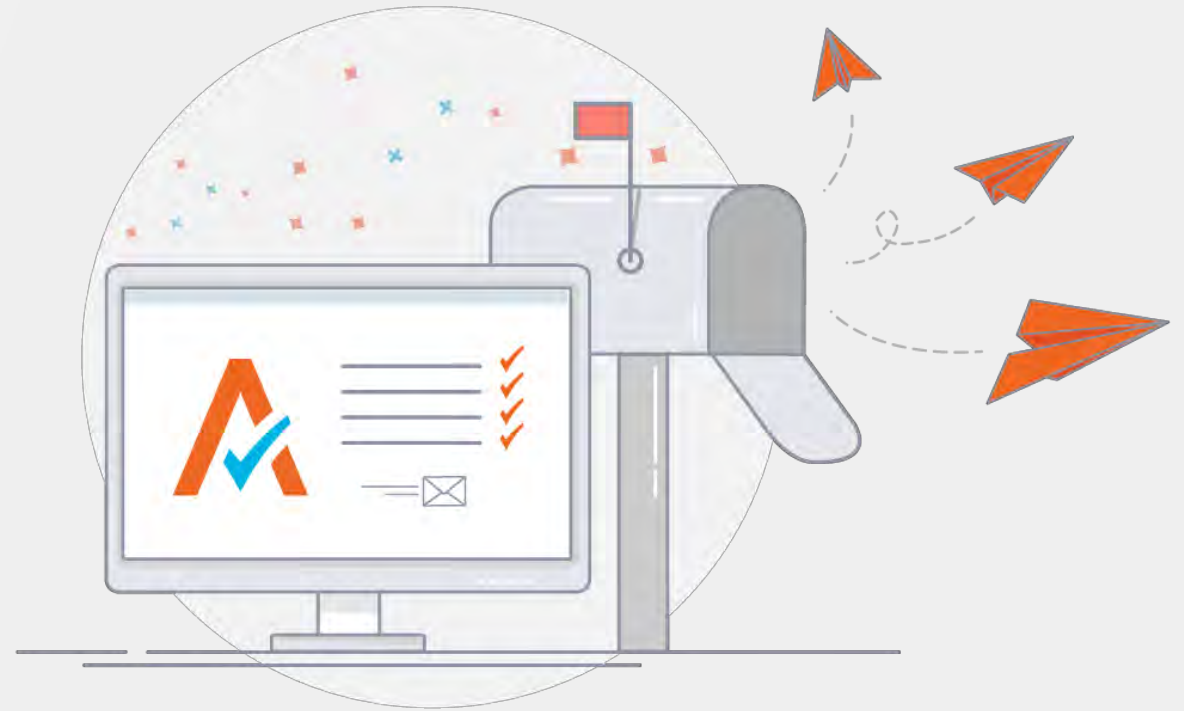


Changing obligations

# Thank you!

We look forward to partnering with you to remove the burden of international compliance.

To get started, [contact your Customer Account Manager.](#)



Questions?

# Continuing Professional Education (CPE)



## Qualifying for credit

- Respond to 3 of 4 poll questions
  - Questions display for a limited amount of time
  - Select your answer and click submit
- Attend the full duration of the webinar
  - Attend at least 50-minutes to qualify



## Downloading Certificate

- Download the certificate once you qualify
  - Find the Earn Certification box
  - Click the icon to download
- Those that qualify will also receive their certificate in a post-event email



# Upcoming events

[avalara.com/webinars](https://avalara.com/webinars)

## Events Calendar

- > 12/13 Sales & use tax master class
- > 12/15 The evolution of tax in the digital age



# Avalara

Tax compliance done right