



VAT Reporting v20.6.1

Release Note

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Overview

This release is a maintenance release of the Avalara VAT Reporting application for the month of June 2020. It includes changes in reporting documents, mandatory changes as defined by Tax Offices for 2020, modifications in VAT Reporting, and bug fixes.

Highlights

During this release there have been two major tax content implementations that we want to highlight:

China

With a start date of 1 January 2020, we have implemented the PDF version of the Chinese VAT return. The return is available in Chinese and English in VR.

Periodicity of the return implemented:

- Monthly
- Quarterly

We have also added the following VAT rates for China:

- Standard rate 13% (S)
- Middle rate 9% (M)
- Reduced Rate 6%®
- Super reduced rate 5% (L)
- Ultra-reduced rate 3% (U)
- Zero rate 0% (Z)

The following sections of the VAT return are covered:

1st page

The following formulas have been implemented:

- **Box 4.1 – tax base** = (Box A1.7 + Box A2.7 + Box A3.7 + Box A4.7 + Box A5.7)
- **Box 17.1 – VAT amount** = (Box 12.1 + Box13.1 - Box 14.1 -Box 15.1 + Box 16.1)
- **Box 17.3 - VAT amount** = (Box 12.3 + Box 13.3 - Box 14.3)
- **Box 19.1 – VAT amount** = (Box 11.1 - Box 18.1)
- **Box 19.3 – VAT amount** = (Box 11.3 - Box 18.3)
- **Box 20.1 – VAT amount** = (Box 17.1 - Box 18.1)
- **Box 20.3 – VAT amount** = (Box 17.3 - Box 18.3)
- **Box 21.3 – VAT amount** = (Box A14.10 + Box A15.10)
- **Box 24.1 – VAT amount** = (Box 19.1 + Box 21.1 – Box 23.1)
- **Box 24.3 – VAT amount** = (Box 19.3 + Box 21.3 - Box 23.3)
- **Box 27.1 – VAT amount** = (Box 28.1 + Box 30.1 + Box 31.1)
- **Box 27.3 – VAT amount** = (Box 28.3 + Box 30.3 + Box 31.3)
- **Box 28.1 – VAT amount** = (Box D2.4 + Box D3.4 + Box D4.4 + Box D5.4)
- **Box 32.1 – VAT amount** = (Box 24.1 + Box 25.1 - Box 27.1)
- **Box 32.2 – VAT amount** = Box 32.1
- **Box 32.3 – VAT amount** = (Box 24.3 + Box 25.3 - Box 27.3)
- **Box 32.4 - VAT amount** = Box 32.3
- **Box 33.1 – VAT amount** = (Box 25.1 - Box 27.1)
- **Box 33.3 - VAT amount** = (Box 25.3 - Box 27.3)
- **Box 38.1 – VAT amount** = (Box 16.1 + Box 22.1 + Box 36.1 - Box 37.1)
- **Box 38.2 - VAT amount** = Box 38.1

We also added the following “other boxes”:

Page 1 - Sales (tax base) - Other box with a label

- **Box 4.3** – Adjustments and corrections for refund-upon-imposition items using general computation method
- **Box 6.1** – Adjustments and corrections for items using simplified computation method
- **Box 6.3** – Adjustments and corrections for refund-upon-imposition items using simplified computation method

Page 1 - VAT Computation - Other box with a label

- **Box 12.3** – Refund-upon-imposition input VAT
- **Box 13.1** - VAT to be carried over from the last period (Box 20.1 of the last period)
- **Box 13.3** - VAT to be carried over from the last period (Box 20.3 of the last period) – Refund-upon-imposition item
- **Box 14.3** – Refund-upon-imposition non-deductible input VAT
- **Box 15.1** - Refunds generated using exempt-credit-refund method
- **Box 16.1** – Additional tax due at applicable tax rates after audit by the tax authorities
- **Box 18.1** – Actual VAT deduction
- **Box 18.3** – Actual VAT deduction
- **Box 22.1** - Additional tax due using simplified tax computation method after audit by the tax authorities
- **Box 23.1** – Deduction for VAT payable
- **Box 23.3** – Deduction for VAT payable

Page 1 - VAT Payment - Other box with a label

- **Box 28.3** – Actual VAT paid in this period in which advance collection method was used
- **Box 25.1** - VAT unpaid at the beginning of this period (overpayment will be negative)
- **Box 25.3** - VAT unpaid for refund-upon-imposition items at the beginning of this period (overpayment will be negative)
- **Box 30.1** – Actual VAT paid in this period of which the VAT paid was due in the last period
- **Box 30.3** – Actual VAT of refund-upon-imposition items paid in this period of which the VAT paid was due in the last period
- **Box 31.1** – Actual VAT paid in this period of which VAT arrears was paid
- **Box 31.3** – Actual VAT of refund-upon-imposition items paid in this period of which VAT arrears was paid
- **Box 35.3** - Actual refunds of refund-upon-imposition items
- **Box 37.1** – Actual additional tax paid after audit by the tax authorities

On page 1 we have also added the following YTD Boxes as user fields with a label – no logic (in VR either in "VAT Computation" or "VAT Payment" above):

- **Box 19.2** – YTD VAT liability (in VR is included in the above under 'VAT Computation')
- **Box 19.4** – YTD VAT payable of refund-upon-imposition items (in VR is included in the above under 'VAT Computation')
- **Box 20.2** – YTD Input VAT carried forward, to be deducted in next period (in VR is included in the above under 'VAT Computation')
- **Box 24.2** – YTD net amount payable (in VR is included in the above under 'VAT Computation')
- **Box 24.4** – YTD net amount of refund-upon-imposition items (in VR is included in the above under 'VAT Computation')
- **Box 27.2** – YTD actual VAT paid in the current period (in VR is included in the above under "VAT Payment")
- **Box 27.4** - YTD actual VAT of refund-upon-imposition items paid in the current period (in VR is included in the above under "VAT Payment")

We have also added the following additional rules:

- **Box 33.1** - if negative please enter 0

- **Box 33.3** - if negative please enter 0 – Box 26.3 is a blank box according to the guideline (not to be entered by the taxpayers) so we naturally remove this box from its formula
- **Box 18.1** - if $\text{Box 17.1} < \text{Box 11.1}$, then $\text{Box 18.1} = \text{Box 17.1}$ otherwise, $\text{Box 18.1} = \text{Box 11.1}$.
 - The value that goes in Box 18.1 relies on the comparative results in Box 17 (Total VAT deduction) and Box 11 (Output VAT). If Box 17 is less than Box 11, then the Box 18 value will equal Box 17 because the deduction amount is not greater than the amount owed to the tax authority, the tax authority would be happy to credit that; However, if the deduction is greater than the amount owed to the tax authority, then the tax authority would only credit whatever amount the taxpayer legally has to pay the tax authority (Box 11)
- **Box 18.3** - if $\text{Box 17.3} < \text{Box 11.3}$, then $\text{Box 18.3} = \text{Box 17.3}$ otherwise $\text{Box 18.3} = \text{Box 11.3}^{**}$
- **Box 23.1** - VAT refund rule - If $\text{Box 23.1} > \text{Box 19.1} + \text{Box 21.1}$, $\text{Box 23.1} = \text{Box 19.1} + \text{Box 21.1}^{**}$
 - Amount goes in Box 23.1 (Deduction for VAT payable) needs be compared to the sum of Box 19.1 (VAT payable using general computation method) and Box 21.1 (VAT payable using simplified computation method). If the amount is greater than $\text{Box 19.1} + \text{Box 21.1}$, meaning the total VAT liability would become negative (where tax authorities owe taxpayers money) which is not allowed as per the legislation. For the above reason, when $\text{Box 23.1} > \text{Box 19.1} + \text{Box 21.1}$, Box 23.1 would be equal to the total of $\text{Box 19.1} + \text{Box 21.1}$, the maximum deduction a taxpayer can claim.
- **Box 23.3** - VAT refund rule - If $\text{Box 23.3} > \text{Box 19.3} + \text{Box 21.3}$, $\text{Box 23.3} = \text{Box 19.3} + \text{Box 21.3}^{**}$
 - Amount goes in Box 23.3 (Deduction for VAT payable) needs be compared to the sum of Box 19.3 (VAT payable using general computation method) and Box 21.3 (VAT payable using simplified computation method). If the amount is greater than $\text{Box 19.3} + \text{Box 21.3}$, meaning the total VAT liability would become negative (where tax authorities owe taxpayers money) which is not allowed as per the legislation. For the above reason, when $\text{Box 23.3} > \text{Box 19.3} + \text{Box 21.3}$, Box 23.3 would be equal to the total of $\text{Box 19.3} + \text{Box 21.3}$, the maximum deduction a taxpayer can claim.
- **Box 25.1** - (overpayment will be negative) - Box 32.1 of the last period^{**}
- **Box 25.3** - (overpayment will be negative) - Box 32.3 of the last period^{**}

The logic on the following YTD Boxes is:

- Box 1.2
- Box 1.4
- Box 2.2
- Box 2.4
- Box 3.2
- Box 3.4
- Box 4.2
- Box 4.4
- Box 5.2
- Box 5.4
- Box 6.2
- Box 6.4
- Box 7.2
- Box 8.2
- Box 9.2
- Box 10.2
- Box 11.2
- Box 11.4
- Box 12.2
- Box 12.4
- Box 14.2
- Box 14.4
- Box 15.2
- Box 16.2
- Box 18.2
- Box 18.4

- Box 21.2
- Box 21.4
- Box 22.2
- Box 23.2
- Box 23.4
- Box 25.2
- Box 25.4
- Box 30.2
- Box 30.4
- Box 31.2
- Box 31.4
- Box 35.4
- Box 36.2
- Box 37.2

Other box - VAT amount

- Box 36.1

We don't cover the following boxes on the CN VAT return:

- Box 29.1
- Box 26.1
- Box 26.2
- Box 18.2
- Box 13.2

Annex A – 2nd page

We added the following formulas:

- **Box A1.9 – tax base** = (Box A1.1 + Box A1.3 + Box A1.5 + Box A1.7)
- **Box A1.10 - VAT amount** = (Box A1.2 + Box A1.4 + Box A1.6 + Box A1.8)
- **Box A2.9 - tax base** = (Box A2.1 + Box A2.3 + Box A2.5 + Box A2.7)
- **Box A2.10 – VAT amount** = (Box A2.2 + Box A2.4 + Box A2.6 + Box A2.8)
- **Box A2.11 – VAT inclusive price (gross amount)** = (Box A2.9 + Box A2.10)
- **Box A2.12 - Actual amount to be deducted from VAT inclusive price** = Box C1.5
- **Box A2.13 - computed tax base to calculate VAT amount** - (Box A2.11 - Box A2.12)
- **Box A2.14 – computed VAT amount including deduction with special rule** = Box A2.10 if Box A2.12 = 0; if Box A2.12 ≠ 0 then Box A2.14 = {Box A2.13 / (1+ 13%)} *13%
- **Box A3.9 - tax base** = (Box A3.1 + Box A3.3 + Box A3.5 + Box A3.7)
- **Box A3.10 - VAT amount** = (Box A3.2 + Box A3.4 + Box A3.6 + Box A3.8)
- **Box A4.9 - tax base** = (Box A4.1 + Box A4.3 + Box A4.5 + Box A4.7)
- **Box A4.10 - VAT amount** = (Box A4.2 + Box A4.4 + Box A4.6 + Box A4.8)
- **Box A4.11 - VAT inclusive price (gross amount)** = (Box A4.9 + Box A4.10)
- **Box A4.12 - Actual amount to be deducted from VAT inclusive price** = Box C2.5
- **Box A4.13 - computed tax base to calculate VAT amount** = (Box A4.11 - Box A4.12)
- **Box A4.14 – computed VAT amount including deduction with special rule** = Box A4.10 if Box A4.12 = 0; if Box A4.12 ≠ 0 then Box A4.14 = {Box A4.13 / (1+ 9%)} *9%
- **Box A5.9 - tax base** = (Box A5.1 + Box A5.3 + Box A5.5 + Box A5.7)
- **Box A5.10 - VAT amount** = (Box A5.2 + Box A5.4 + Box A5.6 + Box A5.8)
- **Box A5.11 - VAT inclusive price (gross amount)** = (Box A5.9 + Box A5.10)
- **Box A5.12 - Actual amount to be deducted from VAT inclusive price** - (Box C3.5 + Box C4.5)
- **Box A5.13 - computed tax base to calculate VAT amount** - (Box A5.11 - Box A5.12)
- **Box A5.14 - computed VAT amount including deduction with special rule** = Box A5.10 if Box A5.12 = 0; if Box A5.12 ≠ 0 then Box A5.14 = {Box A5.13 / (1+ 6%)} *6%

- **Box A7.11 - VAT inclusive price (gross amount)** = (Box A7.9 + Box A7.10)
- **Box A7.13 - computed tax base to calculate VAT amount** =(Box A7.11 – Box A7.12)
- **Box A8.9 - tax base** = (Box A8.1 + Box A8.3 + Box A8.5)
- **Box A8.10 - VAT amount** = (Box A8.2 + Box A8.4 + Box A8.6)
- **Box A9a.9 - tax base** = (Box A9a.1 + Box A9a.3 + Box A9a.5)
- **Box A9a.10 - VAT amount** = (Box A9a.2 + Box A9a.4 + Box A9a.6)
- **Box A9b.9 - tax base** = (Box A9b.1 + Box A9b.3 + Box A9b.5)
- **Box A9b.10 - VAT amount** = (Box A9b.2 + Box A9b.4 + Box A9b.6)
- **Box A9b.11 - VAT inclusive price (gross amount)** = (Box A9b.9 + Box A9b.10)
- **Box A9b.12 - Actual amount to be deducted from VAT inclusive price** = Box C5.5
- **Box A9b.13 - computed tax base to calculate VAT amount** = (Box A9b.11 – Box A9b.12)
- **Box A9b.14 - computed VAT amount including deduction** = {Box A9b.13 / (1+ 5%)} *5%
- **Box A10.9 - tax base** = (Box A10.1 + Box A10.3 + Box A10.5)
- **Box A10.10 - VAT amount** = (Box A10.2 + Box A10.4 + Box A10.6)
- **Box A11.9 - tax base** = (Box A11.1 + Box A11.3 + Box A11.5)
- **Box A11.10 - VAT amount** = (Box A11.2 + Box A11.4 + Box A11.6)
- **Box A12.9 - tax base** = (Box A12.1 + Box A12.3 + Box A12.5)
- **Box A12.10 - VAT amount** = (Box A12.2 + Box A12.4 + Box A12.6)
- **Box A12.11 - VAT inclusive price (gross amount)** = (Box A12.9 + Box A12.10)
- **Box A12.12 - Actual amount to be deducted from VAT inclusive price** = Box C6.5
- **Box A12.13 - computed tax base to calculate VAT amount** = (Box A12.11 – Box A12.12)
- **Box A12.14 - computed VAT amount including deduction** = {Box A12.13 / (1+ 3%)} *3%
- **Box A13a.9 - tax base** = (Box A13a.1 + Box A13a.3 + Box A13a.5)
- **Box A13a.10 - VAT amount** = (Box A13a.2 + Box A13a.4 + Box A13a.6)
- **Box A13a.11 - VAT inclusive price (gross amount)** = (Box A13a.9 + Box A13a.10)
- **Box A13a.13 - computed tax base to calculate VAT amount** = (Box A13a.11 – Box A13a.12)
- **Box A13b.9 - tax base** = (Box A13b.1 + Box A13b.3 + Box A13b.5)
- **Box A13b.10 - VAT amount** = (Box A13b.2 + Box A13b.4 + Box A13b.6)
- **Box A13b.11 - VAT inclusive price (gross amount)** = (Box A13b.9 + Box A13b.10)
- **Box A13b.13 - computed tax base to calculate VAT amount** = (Box A13b.11 – Box A13b.12)
- **Box A13c.9 – tax base** = (Box A13c.1 + Box A13b.3 + Box A13b.5)
- **Box A13c.10 - VAT amount** = (Box A13c.2 + Box A13c.4 + Box A13c.6)
- **Box A13c.11 - VAT inclusive price (gross amount)** = (Box A13c.9 + Box A13c.10)
- **Box A13c.13 - computed tax base to calculate VAT amount** = (Box A13c.11 – Box 13c.12)
- **Box A15.11 - VAT inclusive price (gross amount)** = (Box A15.9 + Box A15.10)
- **Box A15.13 - computed tax base to calculate VAT amount** - (Box A15.11 – A15.12)
- **Box A16.9 – tax base** - (Box A16.3 + Box A16.5)
- **Box A17.9 – tax base** = (Box A17.3 + Box A17.5)
- **Box A17.11 - VAT inclusive price (gross amount)** = Box A17.13
- **Box A17.12 - Actual amount to be deducted from VAT inclusive price** = Box C7.5
- **Box A17.13 - VAT inclusive price (gross amount)** = Box A17.11
- **Box A18.9 - tax base** = (Box A18.1 + Box A18.3 + Box A18.5)
- **Box A19.9 - tax base** = (Box A19.3 + Box A19.5)
- **Box A19.11 - VAT inclusive price (gross amount)** = Box A19.13
- **Box A19.12 - Actual amount to be deducted from VAT inclusive** = Box C8.5
- **Box A19.13 - VAT inclusive price (gross amount)** = Box A19.11

We also added the following boxes as “other boxes” on the return:

Page 2 - Annex A - General tax computation method - Other box with a label

- **Box A7.12 – VAT exclusive amount for deduction - actual amount to be deducted from VAT inclusive price of services, real estate and intangible assets**

- **Box A7.14** – VAT amount with deduction for services, real estates and intangible assets under refund-upon-imposition scheme using general computation method.

Page 2 - Annex A - Advance Payment - Other box with a label

- **Box A13a.12** – Actual amount to be deducted from VAT inclusive price of services, real estate and intangible assets
- **Box A13a.14** – Output VAT - $13 \div (100\% + \text{VAT rate/collection rate}) \times \text{VAT rate/collection rate}$
- **Box A13b.12** – Actual amount to be deducted from VAT inclusive price of services, real estate and intangible assets
- **Box A13b.14** – Output VAT - $13 \div (100\% + \text{VAT rate/collection rate}) \times \text{VAT rate/collection rate}$
- **Box A13c.12** – Actual amount to be deducted from VAT inclusive price of services, real estate and intangible assets
- **Box A13c.14** - Output VAT - $13 \div (100\% + \text{VAT rate/collection rate}) \times \text{VAT rate/collection rate}$

Page 2 - Annex A - Simplified tax computation method - Other box with a label

- **Box A15.12** – VAT exclusive amount for deduction - actual amount to be deducted from VAT inclusive amounts of services, real estates and intangible assets as refund-upon-imposition items using simplified computation method.
- **Box A15.14** – VAT amount with deduction for services, real estates and intangible assets under refund-upon-imposition scheme using simplified computation method.

Other box – Tax Base

- Box A1.7
- Box A2.7
- Box A3.7
- Box A4.7
- Box A5.7
- Box A13a.1
- Box A13a.3
- Box A13a.5
- Box A13b.1
- Box A13b.3
- Box A13b.5
- Box A13c.1
- Box A13c.3
- Box A13c.5

Other box – VAT amount

- Box A1.8
- Box A2.8
- Box A3.8
- Box A4.8
- Box A5.8
- Box A13a.2
- Box A13a.4
- Box A13a.6
- Box A13b.2
- Box A13b.4
- Box A13b.6
- Box A13c.2
- Box A13c.4
- Box A13c.6

Annex B – 3rd page

We added the following formulas:

- **Box B1.1 - number of invoices** = (Box B2.1 + Box B3.1)
- **Box B4.1 - number of invoices** – (Box B5.1 + Box B6.1 + Box B7.1 + Box B8b.1) – Box 8a.1 has been removed from the formula because it's marked with a dash.
- **Box B12.1 - number of invoices** = (Box B1.1 + Box B4.1)
- **Box B12.2 – tax base of input VAT** = (Box B1.2 + Box B4.2)
- **Box B12.3 - VAT amount** = (BoxB1.3+BoxB4.3+BoxB11.3)
- **Box B29.2 - tax base of input VAT** = (Box B30.2 + Box B31.2 + Box B33.2)
- **Box B29.3 – input VAT** = (Box B30.3 + Box B31.3 + Box B32.3 + Box B33.3)

We added the following userfields:

Page 3- Annex B - Input VAT being deducted to be declared in this period - User fields

- **Box B2.1** – Number of invoices
- **Box B3.1** – Number of invoices
- **Box B5.1** – Number of invoices
- **Box B6.1** – Number of invoices
- **Box B7.1** – Number of invoices
- **Box B8b.1** – Number of invoices
- **Box B9.1** – Number of invoices (deductible tax receipts for building for real estate in this period)
- **Box B10.1** - Number of invoices (deductible tax receipts for passenger transport service in this period)

The following boxes have been added as “other boxes”:

Other box – tax base

- Box B25.2
- Box B26.2
- Box B27.2
- Box B28.2
- Box B30.2
- Box B31.2
- Box B33.2
- Box B35.2

Other tax – VAT amount

- Box B15.1
- Box B16.1
- Box B17.1
- Box B18.1
- Box B19.1
- Box B21.1
- Box B22.1
- Box B23.1
- Box B25.3
- Box B26.3
- Box B27.3
- Box B28.3
- Box B30.3
- Box B31.3
- Box B32.3

- Box B33.3
- Box B35.3
- Box B36.3

Excluded boxes

- Box B25.1
- Box B26.1
- Box B27.1
- Box B28.1
- Box B29.1
- Box B30.1
- Box B31.1
- Box B32.1
- Box B33.1
- Box B34.1
- Box B34.2
- Box B34.3
- Box B35.1

Annex C – 4th page

We added the following formulas:

- **Box C1.1 - VAT inclusive price (gross amount) = Box A2.11**
- **Box C1.4 - amount for deduction = (Box C1.2 + Box C1.3)**
- **Box C1.6 – Balance for deduction at the end of the period = (Box C1.4 - Box C1.5)**
- **Box C2.1 - VAT inclusive price (gross amount) = Box A4.11**
- **Box C2.4 - amount for deduction = (Box C2.2 + Box C2.3)**
- **Box C2.6 – Balance for deduction at the end of the period = (Box C2.4 - Box C2.5)**
- **Box C3.1 - VAT inclusive price (gross amount) = A5.11 – C4.1**
- **Box C3.4 - amount for deduction = (Box C3.2 + Box C3.3)**
- **Box C3.6 – Balance for deduction at the end of the period = (Box C3.4 - Box C3.5)**
- **Box C4.4 - amount for deduction = (Box C4.2 + Box C4.3)**
- **Box C4.6 – Balance for deduction at the end of the period = (Box C4.4 - Box C4.5)**
- **Box C5.1 - VAT inclusive price (gross amount) = Box A9b.11**
- **Box C5.4 - amount for deduction = (Box C5.2 + Box C5.3)**
- **Box C5.6 - Balance for deduction at the end of the period = (Box C5.4 - Box C5.5)**
- **Box C6.1 - VAT inclusive price (gross amount) = Box A12.11**
- **Box C6.4 - amount for deduction = (Box C6.2 + Box C6.3)**
- **Box C6.6 – Balance for deduction at the end of the period = (Box C6.4 - Box C6.5)**
- **Box C7.1 - VAT inclusive price (gross amount) = Box A17.11**
- **Box C7.4 - amount for deduction = (Box C7.2 + Box C7.3)**
- **Box C7.6 - Balance for deduction at the end of the period = (Box C7.4 - Box C7.5)**
- **Box C8.1 - VAT inclusive price (gross amount) = Box A19.11**
- **Box C8.4 - amount for deduction = (Box C8.2 + Box C8.3)**
- **Box C8.6 - Balance for deduction at the end of the period = (Box C8.4 - Box C8.5)**

We added the following Userfields:

Page 4 - Annex C - Gross amount including VAT - User fields

- **Box C4.1 – Financial commodities transfers taxed at 6% VAT rate**

We added the following boxes as “other boxes”:

Other box – VAT amount

- Box C1.2
- Box C1.3
- Box C1.5
- Box C2.2
- Box C2.3
- Box C2.5
- Box C3.2
- Box C3.3
- Box C3.5
- Box C4.2
- Box C4.3
- Box C4.5
- Box C5.2
- Box C5.3
- Box C5.5
- Box C6.2
- Box C6.3
- Box C6.5
- Box C7.2
- Box C7.3
- Box C7.5
- Box C8.2
- Box C8.3
- Box C8.5

Annex D – 5th page

We added the following formulas:

- **Box D1.3 - Amount to be deducted** = (Box D1.1 + Box D1.2)
- **Box D1.5 - Balance of VAT credits under special arrangements at the end of the period** = (Box D1.3 - Box D1.4)
- **Box D2.3 - VAT amount to be deducted** = (Box D2.1 + Box D2.2)
- **Box D2.5 - Balance of VAT credits under special arrangements at the end of the period** = (Box D2.3 - Box D2.4)
- **Box D3.3 - VAT amount to be deducted** = (Box D3.1 + Box D3.2)
- **Box D3.5 - Balance of VAT credits under special arrangements at the end of the period** = (Box D3.3 - Box D3.4)
- **Box D4.3 - VAT amount to be deducted** = (Box D4.1 + Box D4.2)
- **Box D4.5 - Balance of VAT credits under special arrangements at the end of the period** = (Box D4.3 - Box D4.4)
- **Box D5.3 - VAT amount to be deducted** = (Box D5.1 + Box D5.2)
- **Box D5.5 - Balance of VAT credits under special arrangements at the end of the period** = (Box D5.3 - Box D5.4)

We added the following boxes as “other boxes”:

Page 5 - Annex D - Other box with a label under Group – Credit details

- **Box D1.2** – Amount of equipment and technology maintenance fees for VAT control system allowed to be credited in this period
- **Box D1.4** – Actual amount of equipment and technology maintenance fees for VAT control system allowed to be credited at the beginning of this period
- **Box D2.2** – Advance payment of tax by branches that is allowed to be credited in this period

- **Box D2.4** - Actual advance payment of tax by branches that is allowed to be credited at the beginning of this period
- **Box D3.2** - Advance payment of tax for construction services that is allowed to be credited in this period
- **Box D3.4** - Actual advance payment of tax for construction services that is allowed to be credited at the beginning of this period
- **Box D4.2** - Advance payment of tax for sales of real estate that is allowed to be credited in this period
- **Box D4.4** - Actual advance payment of tax for sales of real estate that is allowed to be credited at the beginning of this period
- **Box D5.2** - Advance payment of tax for leasing of real estate that is allowed to be credited in this period
- **Box D5.4** - Advance payment of tax for leasing of real estate that is allowed to be credited at the beginning of this period

Other box – VAT amount

- Box D1.1
- Box D2.1
- Box D3.1
- Box D4.1
- Box D5.1

Excluded boxes

- Box D6.1
- Box D6.2
- Box D6.3
- Box D6.4
- Box D6.5
- Box D6.6
- Box D7.1
- Box D7.2
- Box D7.3
- Box D7.4
- Box D7.5
- Box D7.6
- Box D8.1
- Box D8.2
- Box D8.3
- Box D8.4
- Box D8.5
- Box D8.6

We have added the following additional rules:

- **Box D1.4** - the amount needs to be less or equal to D1.3; if not, the amount would be D1.3
- **Box D2.4** - the amount needs to be less or equal to D2.3; if not, the amount would be D2.3
- **Box D3.4** - the amount needs to be less or equal to D3.3; if not, the amount would be D3.3**
- **Box D4.4** - the amount needs to be less or equal to D4.3; if not, the amount would be D4.3
- **Box D5.4** - the amount needs to be less or equal to D5.3; if not, the amount would be D5.3

Annex E – 6th page

We have added the following formulas:

- **Box E1.3 - Amount deductible in this period (including starting balance)** = (Box E1.1 + Box E1.2)
- **Box E2.3 - Amount deductible in this period (including starting balance)** = (Box E2.1 + Box E2.2)
- **Box E3.3 - Amount deductible in this period (including starting balance)** = (Box E3.1 + Box E3.2)
- **Box E4.3 - Amount deductible in this period (including starting balance)** = (Box E4.1 + Box E4.2)

- **Box E5.3 - Amount deductible in this period (including starting balance)** = (Box E5.1 + Box E5.2)
- **Box E6.3 - Amount deductible in this period (including starting balance)** = (Box E6.1 + Box E6.2)
- **Box E1.5 - VAT amount** = (Box E1.3 - Box E1.4)
- **Box E2.5 - VAT amount** = (Box E2.3 - Box E2.4)
- **Box E3.5 - VAT amount** = (Box E3.3 - Box E3.4)
- **Box E4.5 - VAT amount** = (Box E4.3 - Box E4.4)
- **Box E5.5 - VAT amount** = (Box E5.3 - Box E5.4)
- **Box E6.5 - VAT amount** = (Box E6.3 - Box E6.4)
- **Box E7.3 – tax base** = (Box E7.1 – Box E7.2)
- **Box E10.3 - tax base** = (Box E10.1 – Box E10.2)
- **Box E11.3 - tax base** = (Box E11.1 – Box E11.2)
- **Box E12.3 - tax base** = (Box E12.1 – Box E12.2)
- **Box E13.3 - tax base** = (Box E13.1 – Box E13.2)
- **Box E14.3 - tax base** = (Box E14.1 – Box E14.2)
- **Box E15.3 - tax base** = (Box E15.1 – Box E15.2)
- **Box E16.3 - tax base** = (Box E16.1 – Box E16.2)

We have added the following boxes as “other boxes” on the return:

Page 6 - Other box with a label under Group – Exempted Items

- **Box E7.1** – tax base of VAT exempt items
- **Box E7.2** – Deduction from exempt items in this period
- **Box E7.4** – Input VAT of exempt items
- **Box E7.5** – Exempt amount

Page 6 - Other box with a label under Group – Reduction Items

- **Box E1.1** – Balance of the deduction for VAT payable at the beginning of the period- VAT amount
- **Box E1.2** – Amount allowed to be deducted from VAT payable in this period
- **Box E1.4** – Actual amount deducted in this period
- **Box E2.2** – Amount allowed to be deducted from VAT payable in this period
- **Box E2.4** - Actual amount deducted in this period
- **Box E3.2** – Amount allowed to be deducted from VAT payable in this period
- **Box E3.4** - Actual amount deducted in this period
- **Box E4.2** – Amount allowed to be deducted from VAT payable in this period
- **Box E4.4** - Actual amount deducted in this period
- **Box E5.2** – Amount allowed to be deducted from VAT payable in this period
- **Box E5.4** - Actual amount deducted in this period
- **Box E6.2** – Amount allowed to be deducted from VAT payable in this period
- **Box E6.4** - Actual amount deducted in this period

We have added the following additional rules:

- **Box E1.4** - the amount needs to be less or equal to E1.3, if not, the amount would be E1.3
- **Box E2.4** - the amount needs to be less or equal to E3.3, if not, the amount would be E3.3**
- **Box E4.4** - the amount needs to be less or equal to E4.3, if not, the amount would be E4.3
- **Box E5.4** - the amount needs to be less or equal to E5.3, if not, the amount would be E5.3
- **Box E6.4** - the amount needs to be less or equal to E6.3, if not, the amount would be E6.3**

Other box VAT amount

- Box E2.1
- Box E2.1
- Box E3.1
- Box E4.1
- Box E5.1
- Box E6.1

- Box E2.4
- Box E3.4
- Box E4.4
- Box E5.4
- Box E6.4
- Box E8.1
- Box E9.1
- Box E10.1
- Box E10.2
- Box E10.4
- Box E10.5
- Box E11.1
- Box E11.2
- Box E11.4
- Box E11.5
- Box E12.1
- Box E12.2
- Box E12.4
- Box E12.5
- Box E13.1
- Box E13.2
- Box E13.4
- Box E13.5
- Box E14.1
- Box E14.2
- Box E14.4
- Box E14.5
- Box E15.1
- Box E15.2
- Box E15.4
- Box E15.5
- Box E16.1
- Box E16.2
- Box E16.4
- Box E16.5

Finally, we have added the following mappings with a start date 1 January 2020:

SALES

- Local Sales Special VAT invoice Standard rate 13%
 - Goods:
 - Tax base mapped to box 1.1, 2.1, A1.1 and VAT amount to box A1.2 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 646 Supply - domestic - standard_rate - trade_good
 - ID 808 Supply - domestic - standard_rate - capital_good
 - Generic code
 - <country>SLSC
 - <country>SLSI
 - Services:
 - Tax base mapped to box 1.1, 3.1, A2.1 and VAT amount to box A2.2 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 804 Supply - domestic - standard_rate - service

- Generic code
 - <country>SLSD
- Local Sales - Other Invoice Standard rate 13%
 - Goods:
 - Tax base mapped to box 1.1, 2.1 and A1.3, VAT amount mapped to A1.4 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 4566 Supply - domestic - standard_rate - trade_good - Other_Invoice - CN
 - Services
 - Tax base mapped to box 1.1, 2.1 and A1.3, VAT amount mapped to A1.4 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 4568 Supply - domestic - standard_rate - Service - Other_Invoice CN
- Local Sales - Receipt - Standard rate 13%
 - Goods:
 - Tax base mapped to box 1.1, 2.1 and A1.5, VAT amount mapped to A1.6 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 4570 Supply - domestic - standard_rate - trade_good - receipt - CN
 - Services
 - Tax base mapped to box 1.1, 3.1 and A2.5, VAT amount mapped to A2.6 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 4572 Supply - domestic - standard_rate - Service - receipt - CN
- Local Sales Special VAT invoice Middle rate 9%
 - Goods
 - Tax base mapped to box 1.1, 2.1, A3.1 and VAT amount to box A3.2 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 638 Supply - domestic - middle_rate - trade_good
 - ID 780 Supply - domestic - middle_rate - capital_good
 - Generic code
 - <country>SLMC
 - Services
 - Tax base mapped to box 1.1, 3.1, A4.1 and VAT amount to boxes A4.2 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 662 Supply - domestic - middle_rate - service
 - ID 776 Supply - domestic - middle_rate - service
 - Generic code
 - <country>MLMC
 - <country>SLMD
- Local Sales - other invoice Middle rate 9%
 - Goods
 - Tax base mapped to box 1.1, 2.1, A3.3 and VAT Amount to box A3.4 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 4574 Supply - domestic - middle_rate - trade_good - Other_Invoice - CN
 - Services
 - Tax base mapped to box 1.1, 3.1, A4.3 and VAT amount to boxes A4.4 and 11.1. Credit notes mapped to same boxes.
 - Transaction ID
 - ID 4576 Supply - domestic - middle_rate - Service - Other_Invoice CN
- Local Sales - receipt Middle rate 9%
 - Goods

- <country>SLLC
 - Services
 - Tax base mapped to boxes 5.1, A9b.1, VAT amount to boxes A9b.2 and 21.1. Credit notes mapped to same boxes
 - Transaction ID
 - ID 888 Supply - domestic - super_reduced_rate - service
 - Generic code
 - <country>SLLD
- Local sales other invoice super reduced rate 5%
 - Goods
 - Tax base mapped to boxes 5.1, A9a.3, VAT amount to boxes A9a.4 and 21.1. Credit notes mapped to same boxes
 - Transaction ID
 - ID 4590 Supply - domestic - super_reduced_rate - trade_good - Other_Invoice - CN
 - Services
 - Tax base mapped to boxes 5.1, A9b.3, VAT amount to boxes A9b.4 and 21.1. Credit notes mapped to same boxes
 - Transaction ID
 - ID 4592 Supply - domestic - super_reduced_rate - Service - Other_Invoice CN
- Local sales receipt super reduced rate 5%
 - Goods
 - Tax base mapped to boxes 5.1, A9a.5, VAT amount to boxes A9a.6 and 21.1. Credit notes mapped to same boxes
 - Transaction ID
 - ID 4594 Supply - domestic - super_reduced_rate - trade_good - receipt - CN
 - Services
 - Tax base mapped to boxes 5.1, A9b.5, VAT amount to boxes A9b.6 and 21.1. Credit notes mapped to same boxes
 - Transaction ID
 - ID 4596 Supply - domestic - super_reduced_rate - Service - receipt - CN
- Local Sales special VAT invoice ultra reduced rate 3%
 - Goods
 - Tax base mapped to boxes 5.1, A11.1 and VAT amount to boxes A11.2 and 21.1. Credit notes mapped to same boxes
 - Transaction ID
 - ID 1304 Supply - domestic - ultra_reduced_rate - trade_good
 - ID 1306 Supply - domestic - ultra_reduced_rate - capital_good
 - Generic code
 - <country>SLUC
 - <country>SLUI
 - Services
 - Tax base mapped to boxes 5.1, A12.1 and VAT Amount to boxes A12.2 and 21.1. Credit notes mapped to same boxes
 - Transaction ID
 - ID 1302 Supply - domestic - ultra_reduced_rate - service
- Local sales other invoice ultra reduced rate 3%
 - Goods
 - Tax base mapped to boxes 5.1, A11.3 and VAT amount to boxes A11.4 and 21.1. Credit notes mapped to same boxes
 - Transaction ID
 - ID 4598 Supply - domestic - ultra_reduced_rate - trade_good - Other_Invoice - CN
 - Services

- ID 4554 Supply - domestic - Refund_imposition_method - standard_rate - trade_good - CN
 - ID 4556 Supply - domestic - Refund_imposition_method -middle_rate - trade_good - CN
 - ID 4558 Supply - domestic - Refund_imposition_method - reduced_rate - trade_good - CN
- Services
 - Tax base mapped to box 1.3, 3.3, A7.9 and VAT amount mapped to boxes A7.10 and 11.3. Credit notes mapped to same boxes
 - Transaction ID's
 - ID 4560 Supply - domestic - Refund_imposition_method - standard_rate - service - CN
 - ID 4562 Supply - domestic - Refund_imposition_method -middle_rate - service - CN
 - ID 4564 Supply - domestic - Refund_imposition_method - reduced_rate - service - CN
- Local sale Refund method imposition - Simplified computation
 - Goods
 - Tax base mapped to box 5.3, A14.9 VAT amount to boxes A14.10 and 11.3. Credit notes mapped to same boxes
 - Transaction ID
 - ID 4606 Supply - domestic - Refund_imposition_method - super_reduced_rate - trade_good - Simplified_computation_method- CN
 - ID 4608 Supply - domestic - Refund_imposition_method - super_reduced_rate - service - Simplified_computation_method - CN
 - Services
 - Tax base mapped to box 5.3 , A15.9 and VAT amount to boxes A15.10 and 11.3. Credit notes mapped to same boxes
 - Transaction ID
 - ID 4610 Supply - domestic - Refund_imposition_method - ultra_reduced_rate - trade_good - Simplified_computation_method -CN
 - ID 4612 Supply - domestic - Refund_imposition_method - ultra_reduced_rate - service - Simplified_computation_method - CN

PURCHASES

- Local Purchases
 - Tax base mapped to boxes B1.2, B2.2, VAT amount mapped to B1.3, B2.3 and 12.1. Non-deductible VAT to 14.1, B13.1 and B14.1. Credit notes mapped to tax base boxes B1.2, B2.2, VAT Amount mapped to boxes B13.1, B20.1 and 14.1
 - Transaction ID
 - ID 112 Purchase - domestic - middle_rate - capital_good
 - ID 114 Purchase - domestic - middle_rate - trade_good
 - ID 116 Purchase - domestic - middle_rate - miscellaneous_good
 - ID 118 Purchase - domestic - reduced_rate - capital_good
 - ID 120 Purchase - domestic - reduced_rate - trade_good
 - ID 124 Purchase - domestic - reduced_rate - miscellaneous_good
 - ID 126 Purchase - domestic - standard_rate - capital_good
 - ID 128 Purchase - domestic - standard_rate - trade_good
 - ID 4362 Purchase - domestic - middle_rate - miscellaneous_service
 - ID 4366 Purchase - domestic - standard_rate - miscellaneous_service
 - Generic code
 - <country>PLMI<deductibleVATF2>
 - <country>PLMC<deductibleVATF2>
 - <country>PLME<deductibleVATF2>
 - <country>PLRI<deductibleVATF2>
 - <country>PLRC<deductibleVATF2>

- <country>PLRE<deductibleVATF2>
- <country>PLSI<deductibleVATF2>
- <country>PLSC<deductibleVATF2>
- <country>PLSE<deductibleVATF2>
- <country>PLMS<deductibleVATF2>
- <country>PLSS<deductibleVATF2>
- Imports
 - Tax base mapped to boxes B1.2, B2.2, VAT amount mapped to B1.3, B2.3 and 12.1. Non-deductible VAT to 14.1, B13.1 and B14.1. Credit notes mapped to tax base boxes B1.2, B2.2, VAT Amount mapped to boxes B13.1, B20.1 and 14.1
 - Transaction IDs
 - ID 502 import_document - VAT - middle_rate - capital_good
 - ID 504 import_document - VAT - middle_rate - trade_good
 - ID 506 import_document - VAT - middle_rate - miscellaneous_good
 - ID 518 import_document - VAT - reduced_rate - capital_good
 - ID 520 import_document - VAT - reduced_rate - trade_good
 - ID 522 import_document - VAT - reduced_rate - miscellaneous_good
 - ID 534 import_document - VAT - standard_rate - capital_good
 - ID 536 import_document - VAT - standard_rate - trade_good
 - ID 538 import_document - VAT - standard_rate - miscellaneous_good
 - Generic codes
 - <country>ULMI<deductibleVATF2>
 - <country>ULMC<deductibleVATF2>
 - <country>ULME<deductibleVATF2>
 - <country>ULRI<deductibleVATF2>
 - <country>ULRC<deductibleVATF2>
 - <country>ULRE<deductibleVATF2>
 - <country>ULSI<deductibleVATF2>
 - <country>ULSC<deductibleVATF2>
 - <country>ULSE<deductibleVATF2>

Germany

Due to the recent announcement of the reduction in rates for the Standard and Reduced rates, from 19% to 16% and from 7% to 5%, we have implemented the following solution:

- Maintain Standard Rate S 19%
- Maintain Reduced rate R 7%
- Add new rate from 1 July till 31 December 2020 (M) 16%
- Add new rate from 1 July till 31 December 2020 (L) 5%

This means that customers that want to use the new reduced rates in Germany need to re-set and re-map the VAT codes in Avalara VAT Reporting to use the right rates for the period between 1 July and 31 December 2020. Therefore, the following transaction ID's and Generic codes have been mapped:

- Sales:
 - Local Sales Middle Rate are mapped to:
 - Monthly VAT return:
 - Tax Base mapped to Z28 VAT Amount mapped to Z28
 - Annual VAT return:
 - Tax Base mapped to Z45 VAT Amount mapped to Z45
 - The transaction ID's mapped to the above boxes are:
 - ID 638 (Credit Note 639) - Supply - domestic - middle_rate - trade_good
 - ID 776 (Credit Note 777) - Supply - domestic - middle_rate - service
 - The Generic codes mapped to the above boxes are:

- DESLMC
 - DESLMD
- Local Sales Lower rate
 - Monthly VAT return:
 - Tax Base mapped to Z28 VAT Amount mapped to Z28
 - Annual VAT return:
 - Tax Base mapped to Z45 VAT Amount mapped to Z45
 - The transaction ID's mapped to the above boxes are:
 - ID 634 (Credit Note 635) - Supply - domestic - super_reduced_rate - trade_good
 - ID 888 (Credit Note 889) - Supply - domestic - super_reduced_rate - service
 - The Generic codes mapped to the above boxes are:
 - DESLLC
 - DESLLD
- Distance sales:
 - Distance sales Lower rate
 - Monthly return:
 - Tax base mapped to Z28, VAT amount mapped to Z28
 - Annual return:
 - Tax base mapped to Z45 and Z109, VAT amount mapped to Z45
 - The transaction ID's mapped to the above boxes are:
 - ID 606 Supply - distance_sale - VAT_MS_dispatch - trade_good - super_reduced_rate
 - The Generic codes mapped to the above boxes are:
 - DESA050C
 - Distance sales Lower rate
 - Monthly return:
 - Tax base mapped to Z28, VAT amount mapped to Z28
 - Annual return:
 - Tax base mapped to Z45 and Z25 UN, VAT amount mapped to Z45
 - The transaction ID's mapped to the above boxes are:
 - ID 712 Supply - domestic - distance_sale - VAT_MS_arrival - super_reduced_rate - trade_good
 - The Generic codes mapped to the above boxes are:
 - DESA050C <MSshipfrom>
 - Distance Sales Middle rate:
 - Monthly return:
 - Tax base mapped to Z28, VAT amount mapped to Z28
 - Annual return:
 - Tax base mapped to Z45 and Z109, VAT amount mapped to Z45
 - The transaction ID's mapped to the above boxes are:
 - ID 612 Supply - distance_sale - VAT_MS_dispatch - trade_good - middle_rate
 - The Generic codes mapped to the above boxes are:
 - DESA160C
 - Distance Sales Middle rate:
 - Monthly return:
 - Tax base mapped to Z28, VAT amount mapped to Z28
 - Annual return:
 - Tax base mapped to Z45 and Z25 UN, VAT amount mapped to Z45
 - The transaction ID's mapped to the above boxes are:
 - ID 714 Supply - domestic - distance_sale - VAT_MS_arrival - middle_rate - trade_good
 - The Generic codes mapped to the above boxes are:

- DESA160C <MSshipfrom>
- Purchases:
 - RC purchases Middle rate
 - Monthly VAT return:
 - Tax Base mapped to Z48 VAT Amount mapped to Z48 and Z56
 - Annual VAT return:
 - Tax Base mapped to Z99 VAT Amount mapped to Z99 and Z126
 - The transaction ID's mapped to the above boxes are:
 - ID 26 (Credit Note 27) - Purchase - art44_service - reverse_charge - trade_good - EU_supplier - middle_rate - art196
 - The Generic codes mapped to the above boxes are:
 - DEPCMC
 - RC Purchases Middle Rate - Art. 199a
 - Monthly VAT return:
 - Tax Base mapped to Z50 VAT Amount mapped to Z50 and Z56
 - Annual VAT return:
 - Tax Base mapped to Z101 VAT Amount mapped to Z01 and Z126
 - The transaction ID's mapped to the above boxes are:
 - ID 254 (Credit Note 255) - Purchase - trade_service - real_estate_work - reverse_charge - middle_rate - art199_a
 - The Generic codes mapped to the above boxes are:
 - DEPRMC
 - RC Purchases Lower Rate - Art. 199a
 - Monthly VAT return:
 - Tax Base mapped to Z50 VAT Amount mapped to Z50 and Z56
 - Annual VAT return:
 - Tax Base mapped to Z101 VAT Amount mapped to Z01 and Z126
 - The transaction ID's mapped to the above boxes are:
 - ID 4284 (Credit Note 4285) - Purchase - trade_service - real_estate_work - reverse_charge - super_reduced_rate - art199_a
 - The Generic codes mapped to the above boxes are:
 - DEPRLC
 - RC Purchases Lower rate
 - Monthly VAT return:
 - Tax Base mapped to Z48 VAT Amount mapped to Z48 and Z56
 - Annual VAT return:
 - Tax Base mapped to Z99 VAT Amount mapped to Z99 and Z126
 - The transaction ID's mapped to the above boxes are:
 - ID 14 (Credit Note 15) - Purchase - art44_service - reverse_charge - trade_good - EU_supplier - super_reduced_rate - art196
 - The Generic codes mapped to the above boxes are:
 - DEPCLC
 - Local Purchases Middle rate
 - Monthly VAT return:
 - VAT Amount mapped to Z53
 - Annual VAT return:
 - VAT Amount mapped to Z122
 - The transaction ID's mapped to the above boxes are:
 - ID 114 (Credit Note 115) - Purchase - domestic - middle_rate - trade_good
 - The Generic codes mapped to the above boxes are:

- DEPLMC
- Local Purchases Lower Rate
 - Monthly VAT return:
 - VAT Amount mapped to Z53
 - Annual VAT return:
 - VAT Amount mapped to Z122
 - The transaction ID's mapped to the above boxes are:
 - ID 110 (Credit Note 111) - Purchase - domestic - super_reduced_rate - trade_good
 - The Generic codes mapped to the above boxes are:
 - DEPLLC
- IC Acquisitions:
 - IC Acquisitions Middle rate
 - Monthly VAT return:
 - Tax Base mapped to Z35 VAT Amount mapped to Z35 and Z54
 - Annual VAT return:
 - Tax Base mapped to Z84 VAT Amount mapped to Z84 and Z123
 - The transaction ID's mapped to the above boxes are:
 - ID 78 (Credit Note 79) - intra_community_acquisition - middle_rate - trade_good
 - ID 418 (Credit Note 419) - intra_community_transfer_acquisition - trade_good - middle_rate
 - The Generic codes mapped to the above boxes are:
 - DEPIMC
 - DEFIMC
 - IC Acquisitions Lower rate
 - Monthly VAT return:
 - Tax Base mapped to Z35 VAT Amount mapped to Z35 and Z54
 - Annual VAT return:
 - Tax Base mapped to Z84 VAT Amount mapped to Z84 and Z123
 - The transaction ID's mapped to the above boxes are:
 - ID 72 (Credit Note 73) - intra_community_acquisition - super_reduced_rate - trade_good
 - ID 406 (Credit Note 407) - intra_community_transfer_acquisition - trade_good - super_reduced_rate
 - The Generic codes mapped to the above boxes are:
 - DEPILC
 - DEFILC
- Imports:
 - Imports Middle rate
 - Monthly VAT return:
 - VAT Amount mapped to Z55
 - Annual VAT return:
 - VAT Amount mapped to Z124
 - The transaction ID's mapped to the above boxes are:
 - ID 504 (Credit Note 505) - import_document - VAT - middle_rate - trade_good
 - The Generic codes mapped to the above boxes are:
 - DEULMC
 - Imports Lower rate
 - Monthly VAT return:
 - VAT Amount mapped to Z55
 - Annual VAT return:

- VAT Amount mapped to Z124
 - The transaction ID's mapped to the above boxes are:
 - ID 488 (Credit Note 489) import_document - VAT - super_reduced_rate - trade_good
 - The Generic codes mapped to the above boxes are:
 - DEULLC
- Triangulation purchases:
 - Monthly VAT return:
 - VAT amount mapped to Z53 and Z63
 - Annual VAT return:
 - Tax base mapped to Z96, VAT amount mapped to Z96 and Z130
 - The transaction ID's mapped to the above boxes are:
 - ID 310 Purchase - triangulation_ABC - customer_C - supplier_B - trade_good - super_reduced_rate
 - ID 316 Purchase - triangulation_ABC - customer_C - supplier_B - middle_rate - trade_good
 - The Generic codes mapped to the above boxes are:
 - '<country>PTLC<deductibleVATF2>
 - '<country>PTMC<deductibleVATF2>

Change Log

Ref	Description
VR-9347 & VR-9438	DE - Mappings - With a start date 1 July 2020 and end date 31 December 2020 we have added mappings that can be found on the overview. Please see above.
VR-9321	DE – Rates – With a start date 1 July 2020 and end date 31 December 2020 we have added the Middle rate of 16% and Lower rate of 5%. Please see overview.
VR-9281	SA - Rate - We have implemented the new standard rate of 15%, starting from 1 July 2020.
VR-9280	DE - VAT Return - We renamed the form choices that you can find when preparing the periodical DE VAT Return XML into "ELSTER online portal" and "ERIC submission".
VR-9206	<p>BG - VAT Return Sales and Purchases ledgers - E - file: With starting date 1 January 2020, intra-community acquisitions are again marked with code 09 in both of the Bulgarian ledgers. This applies to flow operations under flow types ICO, TRA, TRI, ICS, SIC, TRC.</p> <p>In addition, we have fixed an issue with the structure of the date field that affected both ledgers.</p>
VR-9205	Ledger – Resolved an issue where non ASCII (Cyrillic) characters were not displayed correctly.
VR-9204 & VR-8863	<p>RO - Cash Accounting - We have improved the calculation behind boxes A1 and B1 of the Romania VAT Return for quarterly filers.</p> <p>Before, these boxes would contain the last 9 month of unpaid cash accounting transactions, now they only contain the last 6 months, in accordance with the guidelines in force.</p>
VR-9198	CZ - VAT Return / ECL / VAT Book - E - file - We have improved our e-files for CZ. Now the user field "ID of a legal person" is defined as text, which allows the use of ID numbers that start with a zero.
VR-9140	Reporting Check - Corrected issue where the VAT number was compared against an expired VAT Number in the database instead of the current one.
VR-9132	PL - Mappings - We have updated the SAF-T mappings to apply as from 1 October 2020 in accordance to the Polish SAF-T delay.

Ref	Description
VR-9130	PL - SAF-T - We have changed the start date of the new monthly JPK_VAT report from 01/07/2020 to 01/10/2020 per the latest guideline in force.
VR-9107	PL - SAF-T - Document Indicators - We have improved our files for PL. Now the document indicators will be allowed for PL with no checks in reporting check and they will be stored in VAT Reporting.
VR-9082	OpenSLL libraries updated to 1.0.2u.
VR-9081	Resolved an issue where error pop-up was displayed on VAT Box Details on case sensitive database collation.
VR-9079	DE – ERiC - Updated German Filing to support ERiC tool version 31.7.8.0.
VR-9071	Invoice Flow Analyzer - Resolved an issue where an error would occur when searching with no invoice number entered.
VR-9057	IT - Esterometro - We now exclude transactions with a natural Italian person that is identified using a 16 - digit Codice Fiscale from the Esterometro report.
VR-9029 & VR-8976	Resolved an issue with FI/NL VAT Return Yearly boxes and FI/NL VAT Return will default to Monthly boxes now
VR-8984	FI Intrastat - Had an issue to view details for FI Intrastat, corrected that behavior.
VR-8977	CZ - VAT Book - e - file - We now replace non-EU VAT numbers in section A2 with blanks, according to the VAT book guidelines in force.
VR-8965	IFor Intrastat making DeliveryConditions field as optional for countries AT, DE, FI, SE, DK, NL and EL.
VR-8961	CZ - VAT Book - We have improved the view for CZ VAT Book to show the name of each section in the grid. The order of the columns has been re arranged.
VR-8944	Processed Collection Documents - Resolved an issue where Processed Collection Documents screen could not filter by company when a group was selected.

Ref	Description
VR-8922	ESGC - VAT Return Modelo 417 - E - file - We have updated the e - file in the Canary Islands. We have hard coded the VAT Rates that apply from January 2020.
VR-8921	ESGC - VAT Return Modelo 418 (group) - E - file - We have updated the e - file in the Canary Islands. We have hard coded the VAT Rates that apply from January 2020.

VR-8902	<p>NG - Mappings - With a start date of 1 February 2020 we have mapped the following:</p> <p>SALES (Credit notes mapped to same boxes in negative)</p> <ul style="list-style-type: none"> • Local Sales Standard rate - tax base mapped to boxes 10, and 20, VAT amount mapped to box box 45 <ul style="list-style-type: none"> ○ Transaction ID's <ul style="list-style-type: none"> ▪ ID 646 Supply - domestic - standard_rate - trade_good ▪ ID 668 Supply - self_supply - standard_rate - trade_good ▪ ID 670 Supply - domestic - standard_rate - service - self_supply ▪ ID 804 Supply - domestic - standard_rate - service ▪ ID 806 Supply - domestic - standard_rate - rent_immovable_property ▪ ID 808 Supply - domestic - standard_rate - capital_good ▪ ID 812 Supply - domestic - standard_rate - capital_good - immovable_property ▪ ID 818 Supply - domestic - standard_rate - service - self_supply - use_of_good ▪ ID 870 Supply - domestic - standard_rate - capital_good - self_supply ○ Generic codes <ul style="list-style-type: none"> ▪ <country>SLSC ▪ <country>OLSC ▪ <country>MLSC ▪ <country>SASC<MSshipfrom> ▪ <country>SLSD ▪ <country>SLSI • Local sales exempt - tax based mapped to boxes 10 and 25, VAT amount not mapped <ul style="list-style-type: none"> ○ Transaction IDs <ul style="list-style-type: none"> ▪ ID 698 Supply - domestic - exempt/zero-rated - NOT_international_institution - trade_good ▪ ID 708 Supply - exempt_0_deduction - trade_good ▪ ID 810 Supply - exempt_0_deduction - capital_good ▪ ID 892 Supply - export - exempt/zero-rated - capital_good ▪ ID 900 Supply - exempt/zero-rated - NOT_international_institution - capital_good ▪ ID 1150 Supply - contract_work - reverse_charge - EU_customer - report_country_supplier - art196 ▪ ID 1300 Supply - place_outside_country_supplier_established - report_in_MS_supplier -art44_service - EU_customer - service - art196 ▪ ID 2026 Supply - place_outside_MS_supplier_established - report_in_MS_supplier - art44_service - non_EU_customer - service ▪ ID 2465 Supply - exempt_0_deduction - produced_good ▪ ID 2467 Supply - exempt_0_deduction - service ▪ ID 2493 Supply - exempt_0_deduction - trade goods ▪ ID 2645 Supply - place_outside_country_supplier_established - report_in_MS_supplier -art44_service - EU_customer - exempt/zero-rated - exempt_0_deduction - service ○ Generic codes <ul style="list-style-type: none"> ▪ <country>SE0C ▪ <country>SH0C ▪ <country>SU0C
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- <country>SG0C
- <country>SC0C
- <country>SN0C
- <country>SO0C
- Local sales zero rate - tax base mapped to boxes 10 and 30, VAT amount not mapped
 - Transaction IDs
 - ID 650 Supply - domestic - zero_rate
 - ID 652 Supply - self_supply - trade_good - zero_rate
 - ID 654 Supply - self_supply - service - zero_rate
 - ID 672 Supply - self_supply - trade_good - zero_rate
 - ID 674 Supply - self_supply - zero_rate - service
 - ID 696 Supply - domestic - exempt/zero-rated - international_institution - trade_good
 - ID 720 Supply - domestic - distance_sale - VAT_MS_arrival - zero_rate - trade_good
 - ID 898 Supply - capital_good - exempt/zero-rated - international_institution
 - Generic codes
 - <country>SA0C
 - <country>SL0C
 - <country>SLZC
 - <country>OL0C
 - <country>ML0C
 - <country>SA0C<MSshipfrom>

PURCHASES (Credit notes mapped to same boxes in negative)

- Local purchases standard rate - tax base mapped to boxes 15 and 50, VAT amount box 75
 - Transaction IDs
 - ID 124 Purchase - domestic - standard_rate - capital_good
 - ID 126 Purchase - domestic - standard_rate - trade_good
 - ID 128 Purchase - domestic - standard_rate - miscellaneous_good
 - ID 4366 Purchase - domestic - standard_rate - miscellaneous_service
 - Generic codes
 - <country>PLSI<deductibleVATF2>
 - <country>PLSC<deductibleVATF2>
 - <country>PLSE<deductibleVATF2>
 - <country>PLSS<deductibleVATF2>
- Import Standard rate - tax base mapped to boxes 15 and 65, VAT amount box 75
 - Transaction IDs
 - ID 534 import_document - VAT - standard_rate - capital_good
 - ID 536 import_document - VAT - standard_rate - trade_good
 - ID 538 import_document - VAT - standard_rate - miscellaneous_good
 - Generic codes
 - <country>ULSI<deductibleVATF2>
 - <country>ULSC<deductibleVATF2>
 - <country>ULSE<deductibleVATF2>
- Combinations:
 - Combination 4/104 tax base mapped to boxes 10 and 35, VAT amount not mapped
 - Combination 6/106 has an end date of 31 January 2020 and is no longer available

Ref	Description
	<ul style="list-style-type: none"> ○ Combination 7/107 tax base mapped to boxes 15 and 55, VAT amount mapped to box 75 ○ Combination 8/108 has an end date of 31 January 2020 and is no longer available <p>The PDF copy of the return will be updated in future releases to match the mappings.</p>
VR-8895	Reporting Check - Resolved an issue where split documents could be lost if the original document went to error and had to redelivered.
VR-8877	ESGC - VAT Return Modelo 420 (quarterly) - E - file - We have updated the e - file in the Canary Islands. We have hard coded the VAT Rates that apply from January 2020.
VR-8870	Reporting Check - Resolved an issue where a transaction with three parties could go to error.
VR-8849	<p>HU - VAT Return Annex M - E - file - We have implemented new a filter under Settings => General Settings => Customizations => HU threshold forced to 0.</p> <p>When the filter is set to YES, no threshold will apply and operations with VAT < 100,000 HUF will flow to the report. On the contrary, when the filter is set to NO, a threshold applies, and operations with VAT < 100,000 HUF do not flow to the report.</p>
VR-8816	IE - Ireland EC Listing (VIES) - PDF - We have implemented the version in force since January 2020. The call off stock section has not been added, it will be implemented in future releases.
VR-8810	<p>GREZ – VAT rates – we have updated the VAT rates for GREZ retrospectively with a start date 1 July 2019.</p> <ul style="list-style-type: none"> • Standard rate 17% (S) • Reduced rate 9% (R) • Super reduced rate 4% (L)
VR-8809	Invoice Flow Analyzer - Resolved an issue where an error would occur when trying to unhide a previously hidden document.
VR-8808	MTD - MTD Request will be validated with Reporter Code not with Agent code

Ref	Description
VR-8692	DE - VAT Return 2020 - e-file - We have added a new field called Apartment number in the Database Fields for the VAT Return e-file for Germany. This means the e-file will now have fields HausnummerSType and HNrZusatz in the file.
VR-8634	FR & NL - Intrastat - Operations with values < 0.5 in the fields Statistical value and Commercial value are now rounded to 1, in accordance to guidelines in force.
VR-8628	SAFT - To save and refresh the HTML after user fields are filled out
VR-8540	VAT Return - When creating a report, the valid VAT number will displayed by default.
VR-8466, VR-7502, VR-8528, VR-8535	CN - China - VAT Return – PDF. With a start date of 1 January 2020, we have added the PDF version of the Chinese VAT return. Please see overview section for more information.
VR-8416	Reporting Check Added a check to prevent documents from being processed when duplicate VAT codes are present in the system
VR-8414	VAT Code Simulator – Now displays all active VAT Codes, even when there are duplicates.
VR-8206	VAT Return - Improved some queries to reduce the change of deadlock.
VR-7387	Reporting Combinations – Second line VAT codes cannot be duplicated anymore, instead we show a message to duplicate the main VAT code.

Database Updates

Number	Description
938	Reload SP GetProcessedDocuments
937	Non clustered index added on LastModifiedOn column in Inbox table.
936	PK and indexes added to ReportingDocumentMutex table.
935	New table ReportingDocumentMutex.
934	New column LastModifiedOn in Inbox table.
933	New reporting setting ProcessDocumentsViaDatabaseInbox.

Upgrade Procedure

This section provides details on how to update to the latest version. For the purposes of this documentation, we assume that you have an existing installation and you have the necessary access privilege to perform the upgrade.

Download

The latest version of VAT Reporting is available here:

<https://release.vat.avalara.net/VATReporting.html>

The latest version of the Inbox Monitor is available here:

<https://release.vat.avalara.net/InboxMonitorService.html>

Database Back Up

Close all running VAT Reporting windows and take a full backup of the SQL Database. This can be done in the **SQL Server Management Studio**, from the database right-click menu **Tasks > Back Up**.

Stop Inbox Monitor & SII Processor Scheduled Task

Before installing the update of VAT Reporting stop the Inbox Monitoring Service and check there are no RCCL.exe processes still running and stop the Windows Scheduled Task if you are using SII.

Install

Run the installer exe, once it completes open VAT Reporting and wait while it automatically handles any database upgrade.

Start Inbox Monitor

Start the Windows service, and then in VAT Reporting use the File > Send test file... and confirm the inbox is up and processing.

Start SII Processor Scheduled Task

Re-enable the Windows Scheduled Task (if you are using SII).

VAT Reporting is now ready for use!

Need Help?

If you need technical assistance, please contact Customer Support via the on-line submission form:

<http://www.avalara.com/europe/support/>

For any other issues, please contact your Customer Account Manager.

If you're interested in finding more of our guides, visit the [VAT Microsite](#). Contact Customer support if you wish to acquire a login name.