Exercise 3
Introduction to E-Government

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Agenda

❖ Project Overview – ViDA (Cross-Border public service)

❖ Main Functionalities

❖ Media Breaks Analysis

❖ One-Stop Government Concept

❖ Life Events Concept

❖ Back-End Integration

❖ Conclusion & Recommendations

Project Overview – ViDA (Cross-Border public service)

- Modernizing the VAT system in the EU to accommodate new technologies, diminish fraud, and ease business regulatory burdens, especially in cross-border trade and the platform economy, is Europe's Commission's initiative referred to as VAT in the Digital Age (ViDA).
- Focus on real-time reporting, platform economy, and single EU VAT registration

Online services provided :

1. Digital Reporting Requirements (DRR) and E-Invoicing
2. Platform Economy Reforms
3. Single VAT Registration

https://taxation-customs.ec.europa.eu/taxation/vat/vat-digital-age-vida_en#:~:text=On%208%20December%202022%2C%20the,development%20of%20the%20platform%20economy
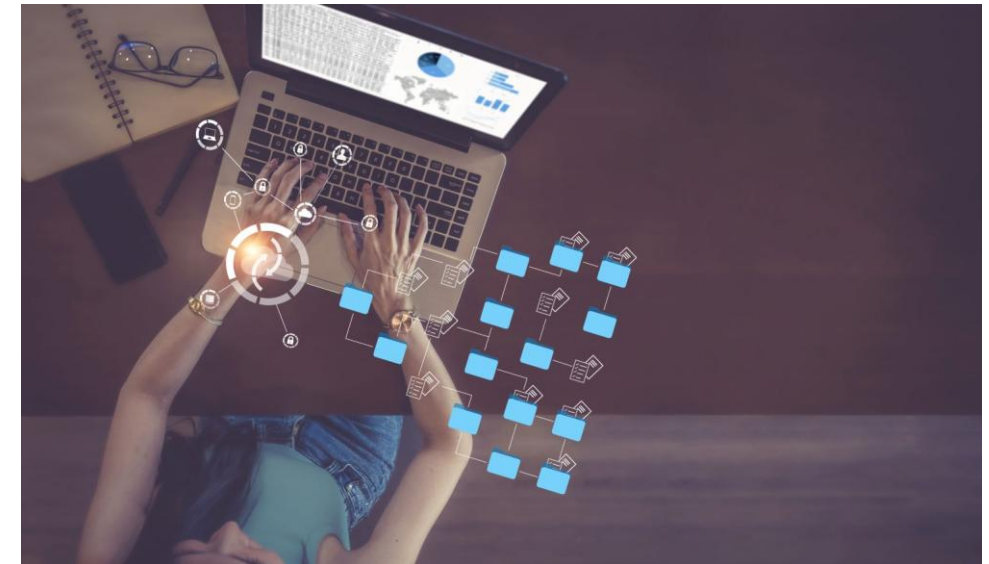
Main Functionalities of the Proposal

❑ Digital Reporting Requirements (DRR) for intra-

EU B2B transactions

❑ Platform economy rules for VAT liability (e.g.,

transport, accommodation)

❑ Single EU VAT registration via OSS/IOSS

❑ Standardized e-invoicing for cross-border trade

https://www.istockphoto.com/de/foto/scannen-von-fingerabdr%C3%BCcken-zur-sicherheitsauthentifizierung-mit-digitalen-symbolen-gm2196571988-614589522?utm_campaign=srp_photos_top&utm_content=https%3A%2F%2Funsplash.com%2Fs%2Fphotos%2FFunctionalities&utm_medium=affiliate&utm_source=unsplash&utm_term=Functionalities%3A%3A%3A

Media Breaks – Investigation

❑ Current manual VAT processes and fragmented rules

❑ Disconnected systems between tax bodies and digital platforms

❑ ViDA aims for end-to-end digitalization
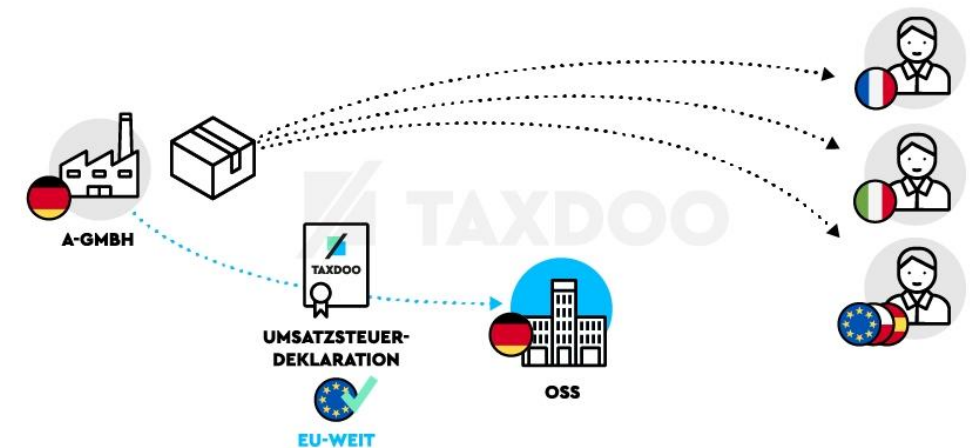
❑ Reduces human dependency and enhances automation

One-Stop Government Concept

❖ Single digital access point for EU VAT compliance

❖ OSS/IOSS expands to cover more goods/services

❖ Eliminates need for multi-country VAT registrations

❖ Strong alignment with One-Stop Government model

https://www.google.com/url?sa=i&url=https%3A%2F%2Fwww.gfm-nachrichten.de%2Fnews%2Fone-stop-shop-co-ohne-umsatzsteuersorgen-eu-weit-verkaufen%2F&psig=AOvVaw0i99S6k0Sqx59geJ5Mg7Up&ust=1747586637376000&source=images&cd=vfe&opi=89978449&ved=0CBQQjRxqFwoTCPDC-oL8qo0DFQAAAAAdAAAAABAE

Life Events Concept Implementation

❑ **Indirectly relevant to business life-cycle events:**

➢ Starting cross-border sales

➢ Expanding digital platform use

➢ Importing goods into EU

➢ Supports business evolution in the digital economy

Back-End Integration & Networked Government

➢ Real-time data sharing across EU tax authorities

➢ Standardized e-invoice format for consistency

➢ API integration with customs and platforms

➢ Enables a networked VAT system across the EU

Conclusion

- ViDA is a forward-thinking reform aligning VAT with digital practices

- Key to real-time, borderless tax compliance in the EU

Reference

- European Commission – VAT in the Digital Age (ViDA) Overview
- https://taxation-customs.ec.europa.eu/taxation/vat/vat-digital-age-vida_en

- Adoption of the VAT in the Digital Age Package
- https://taxation-customs.ec.europa.eu/news/adoption-vat-digital-age-package-2025-03-11_en

- VAT in the Digital Age – Final Report Volume 1 (PDF)
- https://taxation-customs.ec.europa.eu/system/files/2022-12/VAT%20in%20the%20Digital%20Age_Final%20Report%20Volume%201.pdf

- ViDA Factsheet (PDF)
- https://taxation-customs.ec.europa.eu/system/files/2022-12/vida-factsheet-2022.pdf

- European Commission Press Release on ViDA
- https://ec.europa.eu/commission/presscorner/detail/en/ip_24_5666

Thank you for your attention !!!

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