KPMG

VAT Newsletter

Hot topics and issues in indirect taxation

October 2022

NEW LEGISLATION

Sixth Regulation on the Amendment of Tax Regulations

Draft bill of 11 October 2022

The German Ministry of Finance (BMF) has published the draft bill for a Sixth Regulation on the Amendment of Tax Regulations. This regulation shall also contain VAT-related changes. In particular the following amendments to the German VAT Operating Regulation (UStDV) and the VAT Jurisdiction Regulation (UStZustV) are provided for, and shall enter into effect the day after promulgation:

Addition to possible documentary proofs relating to the presumption that goods have arrived in the case of intra-Community supplies of goods (§ 17a (2) no. 1 German VAT Application Decree (UStDV))

The addition of "(§ 17b (3) sent. 1 no. 3 to 5" in parentheses is intended to provide editorial clarity in relation to documentary proofs in the case of the presumption of the arrival of goods in transport cases, so that in addition to the previously explicitly named proofs of transportation in Union shipping procedures, other documentation can also come into consideration to provide proof.

Amendment to the modalities for submitting documentary proofs in the refund procedure for traders resident in the rest of the Community territory

An amendment of § 61 (2) and (5) UStDV shall implement the German Federal Tax Court (BFH) jurisprudence. In its ruling of 17 May 2017, V R 54/16, the BFH ruled that even the copy of a copy of an invoice is a copy of an invoice within the meaning of § 61 (2) sent. 3 UStDV (old version).

This means that scanned copies are sufficient as documentary proof. Consequently, in a first step scanned originals cannot be demanded. The Federal Central Tax Office can only demand that the input VAT amounts be proven by the presentation of original invoices and import documentation if there is reasonable doubt about the right to deduct input VAT in the amount applied for.

Content

Regulation on the jurisdiction for traders resident outside the territory of the Community who register for the One-Stop-Shop – EU Regulation procedure in another EU Member State (§ 1 (2b) UStZustV)

At the moment, the jurisdiction for companies that are neither resident, nor have their management or a VAT subsidiary within the territory of the Community is determined by which state the company is resident in. This applies for general tax procedures as well as for the special tax procedure (§§ 18i, 18j and 18k German VAT Law (UStG)). The current regulation leads to issues with the procedure in the case of companies that do not have their residence, their management or a fixed establishment within the territory of the Community and have indicated participation in the procedure, in line with § 18j UStG (so-called One-Stop-Shop – EU-Regulation), in another European Union Member State. As a result of these problems, agreements on jurisdiction must be made in accordance with § 27 German Tax Code (AO). To avoid this step in the process and to provide legal certainty and streamline administration it is necessary to adjust the jurisdiction for these companies in this regard in the One-Stop-Shop – EU-Regulation procedure. These companies shall be treated as resident in the Member State in which the participation was announced.

NEWS FROM THE CJEU

Direct claim in VAT and interest on arrears

CJEU, ruling of 13 October 2022 – case C-397/21 – Humda

The CJEU has ruled on the question of interest on arrears in the case of a so-called direct claim in the area of value added tax (“Reemtsma”).

The case

The company in respect of which Humda is the legal successor commissioned BHA to provide services in connection with the project to construct Hungary’s pavilion at the World Expo held in 2015 in Milan (Italy).

BHA issued nine invoices including Hungarian VAT for these services. These invoices were paid by Humda’s legal predecessor and the VAT invoice was remitted to the Hungarian tax authorities by BHA. During a tax inspection, the Hungarian tax authority found that, under Hungarian legislation, the VAT in question was not payable in Hungary, given that the provision of services at issue related to property located in Italy. Consequently, the VAT in question had been invoiced in error.

In order to recover the amount of VAT improperly paid, Humda submitted a claim to the tax and customs authorities for a refund of the VAT, including interest on that amount. According to Humda, while it is entitled to request a refund of that sum from the issuer of the invoice through civil proceedings, with the invoice issuer then having to correct its details with the competent tax authority, in this case, it has ascertained that BHA has been the subject of judicial liquidation proceedings and that, according to its liquidator, the claim is not recoverable.

The Hungarian court dealing with this issue suspended the case and called on the CJEU for a preliminary ruling.

Ruling

The CJEU affirmed Humda’s direct claim vis-à-vis the tax authorities in accordance with the principles of the CJEU ruling of 15 March 2007 – case C-35/05 – Reemtsma Cigarettenfabriken. A Member State provision according to which a company claims a refund of VAT – incorrectly invoiced by another company that provided the supply of services and then remitted that VAT to the tax authorities – directly from the tax authorities is precluded by Union Law. However, this requires that the recovery of the amount in question from the supplier of the services is impossible or excessively difficult as liquidation proceedings against that company have begun, and neither of the companies can be accused of fraud or abuse, such that there is no risk of loss of tax revenue to the Member State.

Art. 183 of the VAT Directive must be interpreted to mean that in this case, the tax authorities are required to pay interest on the amount in question if they have not issued this refund within a reasonable period of time following the corresponding request. The modalities of the determination of interest on this

amount falls within the procedural autonomy of the Member States, limited by the principles of equivalence and effectiveness, provided that the national provisions – in particular on the calculation of the interest potentially owed – do not lead to the taxpayer not receiving an appropriate compensation for the losses caused by a late refund of this amount. It is incumbent on the presenting court to do everything within its competence to ensure the full effectiveness of Art. 183 of the VAT Directive through an interpretation of national law that concurs with Union law.

VAT-exempt granting of credit

CJEU, ruling of 6 October 2022 – case C-250/21 – Fund O

This CJEU ruling concerns the question of the classification of supplies of services provided as part of a sub-participation agreement as the VAT-exempt granting of a loan.

The case

Fund O is a non-standardized securitization fund within the meaning of the Polish Law on Investment Funds and the Administration of Alternative Investment Funds. Having planned to concluded sub-participation agreements with banks and investment funds, it submitted an application to the Polish Minister for Finance for an advance tax ruling. The aim of this was an interpretation of the Polish VAT Law to clarify if the supplies it would be providing as a sub-participant with regard to these contracts, could be considered to be exempt from VAT as the granting of credit or securities. The Polish Minister for Finance denied such a VAT exemption. In contrast, the Polish court appealed to in this regard affirmed the existence of a VAT-exempt granting of credit. The tax authorities appealed this ruling at the Supreme Administrative Court.

The Supreme Administrative Court suspended the proceedings and called on the CJEU for a preliminary ruling.

Ruling

With regard to Art. 135 (1) (b) of the VAT Directive, the CJEU points out that the granting of credit with in the meaning of this provision exists, inter alia, in the transfer of capital for a consideration. It is true that this consideration is generally paid in the form of interest. However, a transaction can also be classified as the granting of a credit, if the consideration is provided in a different form. The CJEU has, namely, already ruled that the pre-financing of the purchase of goods for a surcharge on the amount paid back by the recipient of this financing constitutes a financial transaction that is similar to the granting of credit and thus exempt form VAT in accordance with this provision. The CJEU also referred in this respect to its ruling of 15 Mai 2019 – case C-235/18 – Vega International Car Transport and Logistic.

In this case, the conclusion of the sub-participation contract leads to the secondary participant transferring capital to the originator. This consideration consists of the difference between the capital paid out to the originator and the amounts which the secondary participant receives over the term of the sub-participation agreement as a result of the proceeds from the receivables specified in that agreement. As the debt securities remain in the originator's assets, the secondary participant does not have a right of action against the latter in the event of the insolvency of the debtors of the receivables concerned.

The fact that the secondary participant is exposed to potential losses and thus bears the credit risk is inherent in any granting of credit. Similarly, the absence of guarantees provided in favor of the secondary participant is not decisive for the classification of the sub-participation agreement in question as a transaction granting credit.

Taking all of the above into consideration, Art. 135(1)(b) of the VAT Directive must be interpreted to mean that the services provided by a secondary participant under a sub-participation agreement, consisting of making available to the originator a financial contribution in exchange for payment of the proceeds from the receivables specified in that agreement, those receivables remaining in the assets of the originator, fall under the term "granting of credit" within the meaning of this provision. .

Correction of input VAT in the case of liquidation

CJEU, ruling of 6 October 2022 – case C-293/21 – Vittamed

The CJEU has ruled on the question of the correction of

input VAT in the case of a company being liquidated.

The case
Vittamed is a company resident in Lithuania engaged in technical scientific research and the practical applications thereof. From 1 March 2012, this company did not carry out any supplies of goods or services subject to VAT.

In 2012 and 2013, Vittamed acquired, inter alia, goods and services in connection with the realization of an international project funded by the European Union, the objective of which was to develop a prototype of a medical diagnostic and monitoring device and to subsequently bring that device to market. It was therefore issued with several invoices. For the supply of these goods and services, it deducted input VAT in the amount of EUR 90,000. The project concerned was concluded on 31 December 2013.

Vittamed used these goods and services for the production of intangible (licenses) and tangible (prototype devices) capital goods. It intended to use those capital goods as part of its future taxable activity. Following the conclusion of that project, Vittamed operated at a loss in 2014 and 2015, and the previous losses recorded by the company continuously increased. In light of those loss-making years and the absence of orders and potential income, it was decided to discontinue that company's activities. For that reason, Vittamed's sole shareholder decided, in August 2015, to place the company in liquidation, after it had been concluded that Vittamed's innovative scientific activities would not be profitable.

In September 2015, Vittamed acquired the legal status of a "legal entity in liquidation". In addition, upon application, Vittamed was removed from the register of VAT payers. Whether the company was required to correct the input VAT in the amount of EUR 90,000 is disputed. The Lithuanian court tasked with this case suspended the case and called on the CJEU for a preliminary ruling.

Ruling
The CJEU rules that companies are required to correct deductions of input VAT relating to the acquisition of goods or services intended to produce capital goods in the case where, as a result of the decision of the owner or sole shareholder of that taxable person to place it in liquidation and of the taxable person's request to be removed, and it being removed, from the register of VAT payers, the capital goods produced have not been used – and will never be used – in the course of taxable economic activities.

The reasons – such as constantly growing losses, a lack of orders and the company's doubts as to the profitability of the intended economic activity – that can justify the decision to place the company in liquidation and, consequently, to abandon the intended taxable economic activity, have no bearing on the company's obligation to adjust the deductions of VAT concerned, to the extent that company no longer has – and will never have – any intention of using the capital goods for the purposes of taxable transactions.

Please note:
The CJEU differentiates the case from the situation in which goods or services are "sold" during the liquidation. In its ruling of 3 June 2021 – case C-182/20 – Administraţia Judeţeană a Finanţelor Publice Suceava inter alia, the CJEU ruled that Art. 184 to 186 of the VAT Directive preclude a national provision or practice whereby the opening of insolvency proceedings automatically entails an obligation for the company to correct input VAT deductions which it has carried out for goods or services purchased with its assets before the opening of the insolvency proceedings, if the opening of such proceedings does not preclude the continuation of this company's economic activity, in particular for the purposes of liquidity.

Inappropriate VAT in the case of a sale-and-leaseback agreement

CJEU, ruling of 29 September 2022 – case C-235/21 – Raiffeisen Leasing

Following a submission from a Slovenian court, the CJEU has ruled on the inappropriate indication of VAT (Art. 203 of the VAT Directive) in the case of a sale-and-leaseback agreement.

The case
The company RED was the owner of land and a residential building in Slovenia. RED wished to erect new buildings on this site. To this end, it

concluded a sale-and-leaseback agreement with Raiffeisen Leasing. Under the terms of this contract, Raiffeisen Leasing undertook to buy the land at a price and RED undertook to pay Raiffeisen Leasing the monthly lease instalments until the value of the land and the buildings to be constructed were paid in full, that is an amount of EUR 1,294,786.56. The VAT amount of EUR 110,056.86 was included in this contract.

Raiffeisen Leasing did not issue an invoice to RED on the basis of the sale-and-leaseback agreement, nor did it charge or pay the VAT. RED exercised its right to deduct VAT on the basis of the sale-and-leaseback agreement, on the grounds that this agreement constituted an invoice.

The Slovenian tax authorities denied RED's input VAT deduction. The transaction covered by the contract is exempt from VAT. In this assessment notice from the tax authorities the risk of a tax revenue loss was eliminated and Raiffeisen Leasing therefore acquired the right to reduce, by way of correction, the VAT due. However, the tax authorities established that Raiffeisen Leasing had not paid the previously inappropriate VAT. Accordingly, they ordered Raiffeisen Leasing to pay interest on the tax debt in the amount of approx. EUR 50,000.

In the second instance, an appeal was lodged with the Supreme Court of Slovenia, which would primarily like to find out from the CJEU whether Art. 203 of the VAT Directive can be interpreted to mean that a sale-and-leaseback agreement, following the conclusion of which the parties do not issue any invoices, can be considered to be an invoice with the meaning of this provision and, if yes, what details must this contract contain in order to be able to be viewed as such an invoice.

Furthermore, the presenting court would, in essence, like to know whether it is relevant, in that regard, to examine whether this contract objectively demonstrates an intention on the part of the seller or supplier of services that it, as is the case for an invoice, is capable of giving rise to an expectation on the part of the purchaser that it will be able, on the basis of that agreement, to deduct input VAT.

Ruling

The CJEU rules that Article 203 of Directive 2006/112 must be interpreted as meaning that a sale-and-leaseback agreement, the conclusion of which was not followed by the issue of an invoice by the parties, may be regarded as an invoice, within the meaning of that provision, if this contract – in addition to the indicated VAT – contains all the information necessary for the tax authorities to be able to determine whether the substantive conditions for the right to deduct VAT are satisfied in that specific case, which is for the referring court to ascertain.

It is not relevant, in that regard, to examine whether, assuming that the document in question is a contract, it objectively demonstrates the intention of the parties to that agreement that it constitutes an invoice which is capable of giving rise to an expectation on the part of a party to the contract that it will, on the basis of that agreement, be able to deduct input VAT.

With regard to the fact that, in the main proceedings, the sale-and-leaseback agreement indicated the amount of VAT but not the VAT rate, it is for the referring court to ascertain whether that rate could nevertheless have been deduced from that agreement.

Please note:

In Germany, too, it is common practice for the contract to serve as an invoice in certain constellations (e.g. rental or lease agreement, maintenance contract) (Section 14.1 (2) UStAE). If it does not contain all the information required in § 14 (4) UStG, this must be included in other documents to which reference must be made in the contract (Section 31 (1) UStDV). In this respect, there is also the risk that a contract will entail a tax liability under § 14c of the UStG.

From a Union law perspective, the German regulations of §14c UStG are based on Art. 203 of the VAT Directive, which, however, only mandate the creation of the VAT debt and say nothing about the adjustment of this VAT debt. The legal principles for the correction of VAT debt were derived by the CJEU from the principle of neutrality (CJEU, ruling of 19 September 2000 – case C-454/98 – Schmeink & Cofreth und Strobel).

§ 14c UStG differentiates between an incorrect display of VAT (§ 14c (1) UStG) and an

unwarranted display of VAT (§ 14c (2) UStG). In both cases, the requirement for an invoice in line with § 14c UStG according to BFH case law and the tax authorities is that the document in question must contain at least the issuer of the invoice, the (presumed) recipient of the supply, a description of the supply as well as the fee and separately shown VAT. If the contract shall not be considered as an invoice, a separate VAT statement must be avoided in order to avert a tax liability according to § 14c UStG.

NEWS FROM THE BFH

Input VAT deductions and reducing staff (so-called outplacement consultation)

BFH, ruling of 30 June 2022, V R 32/20

The BFH has ruled on the deduction of input VAT in the case of a targeted reduction of staff.

The case

A corporation (AG) with numerous subsidiaries, which are all connected in a VAT group was entitled to deduct input VAT on the basis of its activities.

Due to economic conditions, the AG intended, in the years under dispute, to cut a significant amount of costs, in particular by reducing staff costs. However, the majority of its employees were employed on the basis of collective wage agreements, which ruled out operational redundancies, or were otherwise employed under non-cancellable and open-ended regulations. The targeted reduction of staff could therefore only take place on a voluntary basis with the agreement of the employees affected to terminate their employment or service contracts.

The AG commissioned (as did its subordinate companies) so-called outplacement companies, to provide support in achieving its staff reduction targets. These companies are intended to provide individual support to members of staff, offer them professional advice and provide organizational assistance in their search for a new position so that they would voluntarily give up their employment. This included a basic consultation, a staff analysis at the location, a consultation with regard to prospects and motivation, mediation activities for the establishment of a new employment (subject to social insurance), a so-called integrated placement with financial advice and a so-called new placement with an advisory program. The costs were borne by the AG and its subordinate companies.

Whether the AG is entitled to deduct input VAT arising from the supplies of the outplacement companies is disputed. The tax authorities only recognized the input VAT deductions claimed by the AG to the extent that it arose on general advisory services and so-called contingency lump sums. On the other hand, they denied the deduction of input VAT on the personal consulting services.

Ruling

The BFH rules that the AG is entitled to deduct the full amount of input VAT. If the trader obtains the services of so-called outplacement companies to achieve its targeted reduction in staff by offering individual employees with non-cancellable and open-ended contracts support in establishing a new position, in particular through so-called interview training, the trader is entitled to deduct input VAT on the basis of a primary business interest.

Please note:

In practice, the VAT treatment of benefits granted to employees often causes difficulties. The financial administration is often based on the wage tax classification and derives from this a refusal of the input tax deduction for the VAT or an output-side taxation as a gratuitous value transfer or based on an exchange-like turnover (for work). In this respect, the judgment of the BFH is very welcome, as the VAT treatment of so-called outplacement consultations has been discussed controversially between the tax authorities and the taxpayers for years and has now been clarified. The BFH rightly decided that the employer is entitled to input tax deduction due to the overriding company interest (cf. also section 1.8 para. 4 UStAE). In companies, it is important to ensure that the information about the benefits granted to the employees reaches the tax department from the HR department so that it can be assessed from a VAT perspective and treated appropriately.

Transfer of vehicle to staff for private purposes as a transaction similar to an exchange

BFH, ruling of 30 June 2022, V R 25/21

The BFH holds to its opinion that the transfer of a vehicle to staff for private purpose must be classified as a transaction similar to an exchange. The direct connection between the vehicle transfer to the staff of the company for private purposes and the (partial) performance of a job necessary for a transaction subject to VAT exists in any case if the vehicle transfer is agreed in the contract of employment and is actually availed of.

The case

The disputed case concerns a corporation under Luxembourg law (SA) resident and with its management in Luxembourg. The business purpose of the SA is the holding and management of capital investments. It does not maintain any fixed establishment in Germany. The SA transferred company vehicles it had leased to each of two staff members living in Germany, who could also use these vehicles for private purposes. The vehicle transfer was neither taxed nor gave rise to an input VAT deduction in Luxembourg. The SA submitted VAT returns to the Saarbrücken tax authorities for the years under dispute, in which it registered both vehicle transfers as services in Germany at the standard rate of VAT. The was calculated by the SA on the basis of the income tax related 1% rule for private journeys along with surcharges for journeys between the residence and the office/first place of work and for family journeys. The SA unsuccessfully appealed the VAT returns leading to qualified assessments. The Lower Tax Court largely allowed the proceedings following a reference for a preliminary ruling to the CJEU (ruling of 20 January 2021 – Rs. C-288/19 – Finanzamt Saarbrücken).

Ruling

The BFH considered the appeal by the tax authorities to be justified. The Lower Tax Court had, erred in law in denying a direct connection between the vehicle transfer and the partial performance of work as part of a transaction similar to an exchange. The vehicle transfer is subject to VAT as the leasing of a means of transport in Germany in accordance with § 3a (3) no. 2 sent. 3 UStG. The amounts declared by the SA in the VAT returns must be assessed as the basis for assessment. The circumstance that in relation to the issued referred to it by the Lower Tax Court, the CJEU did not volunteer an opinion on the aspect of payments in kind, does not, according to the BFH, indicate that it had now ruled against its previous case law. Therefore, the BFH does not share the view given in the literature that a transaction similar to an exchange is ruled out if only the performance of work is considered at a fee for the vehicle transfer. In the case at hand, the direct connection, as required by § 1 (1) no. 1 sent. 1, § 3 (12) sent. 2 UStG, between the vehicle transfer to the employees of the company for private purposes and the (partial) performance of work must be affirmed. The direct connection arises routinely in that the vehicle transfers are individually agreed as part of an employment contract. Conversely, a mere connection with an employment relationship does not suffice. Similarly, the income tax related assessment is of no significant. It its VAT returns the SA used a ”simplification rule” from the tax authorities to estimate the basis of assessment. Instead of the expenses, the SA assumed income tax values and used these to calculate the VAT. In the interests of more easily calculating the basis of assessment, the BFH did not object to this.

Please note:

The provision of vehicles to staff for private purposes is very common in practice and is more relevant than ever due to new questions about the provision of hybrid and e-cars as well as e-bikes (see BMF, guidance dated 7 February 2022). While the CJEU judgment that preceded the BFH judgment was already interpreted by a large number as meaning that the CJEU had rejected the exchange-like transaction in the case of vehicle leasing for private purposes, the BFH has now made it clear that this is not the case, but rather the questions of the Lower Tax Court to the CJEU were imprecise. With regard to the basis of assessment, the BFH also confirms again that, for reasons of simplification, the wage tax values can be used as a basis.

IN BRIEF

Limits of the retroactive effect of an invoice correction

BFH, ruling of 7 July 2022, V R 33/20

The BFH has ruled on the limits of the retroactive effect of the correction of an invoice and confirmed its previous case law.

Based on how the BFH has ruled with reference to the CJEU ruling of 15 September 2016 – case C-518/14 – Senatex, the right to deduct input VAT in accordance with § 15 (1) sent. 1 no. 1 UStG due to a corrected invoice can already be exercised for the VAT period in which the invoice was originally issued, if an invoice was initially issued that did not satisfy the requirements of §§ 14, 14a UStG but is later corrected in line with § 31 (5) UStDV.

In relation to the ability of the originally issued invoice to be corrected, which is required in this respect, the BFH requires that it contains these details on the issuer of the invoice, the recipient of the supply, the description of the supply, the net payment and separately shown VAT.

If, therefore, presuming the provision of a supply takes place abroad, a trader issues an output invoice without showing domestic VAT, they cannot correct this in such a way that later showing the domestic VAT provides an entitlement for the recipient of the supply to retroactively deduct the input VAT.

The fact that according to the plaintiff in the case at hand, they carried out the so-called reverse charge procedure in Luxembourg for the services received from the supplier, is ultimately irrelevant. With regard to the existing requirement between Member States for a separate process for the refund of input VAT amounts in line with Directive 2008/9/EG, there is no possibility for a cross-border input VAT deduction. This differentiates the case under dispute from the circumstances of other cases for which the tax authorities, where the recipient of the supply applied VAT in Germany in accordance with § 13b UStG and § 15 (1) sent. 1 no. 4 UStG, permitted a retroactive effect to the time of the first showing of the VAT (BMF, guidance of 18 September 2020, no. 23). As a result of this harmonization status, there is no justification in the case of an invoice correction to equate the payment of tax by the recipient of the supply abroad to a payment of tax in Germany.

Please note:
Both for the correct invoicing by the service provider and for the careful inspection of incoming invoices by the service recipient, it is important to note that a retroactive invoice correction for services initially treated as reverse charge sales with a place of performance abroad is ruled out. However, something else may apply if the reverse charge procedure was initially used for domestic taxable sales, although the service provider would have been the tax debtor.

Tax rate for transactions with silver coins

BMF, guidance of 27 September 2022 - III C 2 - S 7246/19/10001:002

According to § 12 (2) no. 12 of the German VAT Law, inter alia the import of the items specified in Number 54 of Appendix 2 is subject to the reduced tax rate. This includes, in particular, collection items of numismatic value, namely coins and medals made of precious metals, if the assessment basis for the sales of these items is more than 250% of the metal value calculated on the basis of the fine weight without VAT.

The VAT Law does not provide for reduced taxation of coins that are not collectors' items. According to the BMF, the practical application of the (simplification) regulations of the BMF guidance of 5 August 2004 has resulted in the reduced tax rate being applied even though its legal requirements were not met. The (simplification) regulations mentioned there are therefore no longer applicable.

As with gold coins, silver coins must then be checked to see whether they are collectors' items and whether the "250% limit" has been exceeded.

Please note:
In practice, many silver coins were probably imported from third countries and subjected to 7 percent import VAT. Subsequently, the resale took place using the so-called. Differential taxation according to § 25a UStG, so that only the difference between the sales price and the purchase price was subject to a VAT rate of 19

percent. The regulations of the BMF guidance are to be applied in all open cases, so that according to the current status a non-complaint regulation for the past is not provided.

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KPMG articles on indirect tax from around the world

19 Oct – Poland: Clarifications regarding VAT grouping; criteria for identifying a fixed establishment for VAT purposes

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14 Oct – Spain: Compulsory electronic invoicing between traders and professionals

11 Oct – Lithuania: Supply recipient may deduct VAT even though supplier did not pay output VAT (CJEU judgment)

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27 Sep – Luxembourg: Temporary 1% decrease of VAT rates

15 Sep – UK: Regulation providing online platform is liable to pay VAT is valid (CJEU Advocate General opinion)

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EVENTS

Webcast Live: Tax on electricity and on energy: We shine a light on the darkness

on Wednesday, 16 November 2022

You can find more information and the registration form for this event here.

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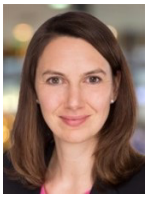

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