KPMG

VAT Newsletter

Hot topics and issues in indirect taxation

June 2023

NEWS FROM THE CJEU

Adjustment of input VAT deduction in the case of write-offs and subsequent sale as well as for write-offs as waste, destruction or disposal
CJEU, ruling of 4 May 2023 – case C-127/22 – BTK

This Bulgarian reference for a preliminary ruling concerns the interpretation of the provisions on input VAT adjustments (Art. 184 to 186 of the VAT Directive).

The case
BTK is a company incorporated under Bulgarian law and operating in the telecommunications sector. It is subject to VAT on its activities which include, inter alia, the provision of telecommunication services. For the purposes of its activities, it acquires various capital goods and, with a view to reselling them, mobile communication devices and various items of equipment necessary or ancillary to the use of the services it provides. Deductions are made in respect of the VAT paid on those acquisitions.

During the period between October 2014 and December 2017, BTK wrote off various goods, such as installations, equipment or appliances considered unsuitable for use or sale for various reasons, including wear and tear, defects or their obsolete or unsuitable nature. The writing-off was carried out in compliance with the applicable national legislation. This consisted, specifically, in the removal of the assets concerned from the company's balance sheet. Subsequently, some of those goods were sold as waste to taxable third-party undertakings while others were destroyed or disposed of.

Whether and to what extent BTK is required to correct input VAT on the purchased items is disputed. The supreme administrative court from Bulgaria referred to submitted the case to the Court of Justice of the European Union (CJEU) for a preliminary ruling.

From the reasons for the ruling
I. For sorting out and subsequent sale of the waste:

According to Art. 185 (1) of the VAT Directive the adjustment of an input VAT deduction takes place in particular where, after the VAT return is completed, some change occurs in the factors used to determine the amount to be deducted.

It is clear from the order for reference that some of the goods in question were ultimately sold by

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the taxable person in the course of taxable transactions. Thus, the condition under which the right to deduct VAT may be applied and continue to exist is met, namely that these goods were used in the course of economic activities subject to VAT. In this respect, it is irrelevant that the sale of waste is not part of the ordinary economic activities of the taxable person making such a sale, or that the realizable value of the goods in question is lower than their original value because they have been sold as waste or because their original nature has been changed for the same reason.

Thus, Art. 185 (1) of the VAT Directive must be interpreted as meaning that writing off goods which the company considered to have become unusable in the course of its usual economic activities, followed by the sale of those goods as waste, which was subject to VAT, does not constitute a “change in the factors used to determine the amount to be deducted”, within the meaning of that provision.

II. on segregation and subsequent destruction or disposal:

First, it must be noted that the destruction of an item necessarily means that it can no longer be used in the context of taxed transactions. Consequently, this circumstance leads to a break in the close and direct link between the right to deduct input tax and the use of the item in question for taxed output transactions. It therefore constitutes a change in the factors within the meaning of Article 185(1) of the VAT Directive which are taken into account in determining the amount of the deduction.

This is also confirmed by the fact that destruction is mentioned in Art. 185(2) VAT Directive among the possible exceptions to the obligation to correct.

Secondly, in the absence of a definition, the terms 'destruction' and 'loss' within the meaning of Article 185(2) of the VAT Directive must be determined according to their meaning in ordinary language and in the light of the context in which they are used. In ordinary language, the word "destruction" denotes the act of profoundly altering an object, of removing it by demolishing it, of destroying it. The term "loss", referring to an object, means the deprivation of an object to which one had ownership or a right of use. It follows that the loss of an object cannot result from an intentional act of its owner or possessor, whereas this is not excluded in the case of destruction.

The cases of destruction, loss and theft referred to in Article 185(2) of the VAT Directive correspond to cases of economic loss suffered, which must be duly proven or evidenced in accordance with the first subparagraph of Article 185(2) of the VAT Directive.

In the present case, the destruction of the goods in question was the result of an action by the taxable person. Therefore, it must be assumed that the destruction was "destruction" and not "loss" within the meaning of Article 185(2) of the VAT Directive.

However, in order to fall within the scope of Article 185(2) of the VAT Directive, the destruction of an item belonging to the taxable person's assets must be duly proven or evidenced, and only the destruction of an item decided on the basis of the objective loss of the benefit of that item in the context of the taxable person's ordinary economic activities can be taken into account, which is for the referring court to verify.

Methods of disposal, such as the dumping of an object, would have to be considered as leading to its 'destruction' within the meaning of the first subparagraph of Article 185(2) of the VAT Directive, since they concretely led to the irreversible disappearance of that object.

Art. 185 of the VAT Directive must be interpreted to mean that the writing off of goods, which the taxable person considered to have become unusable in the course of his or her usual economic activities, followed by the voluntary destruction of those goods, constitutes a “change in the factors used to determine the amount to be deducted”, within the meaning of Art. 185 (1) of the VAT Directive. However, such a situation constitutes “destruction”, within the meaning of Art. 185 (2) (1) of the VAT Directive, irrespective of its voluntary nature, with the result that that change does not give rise to an adjustment obligation provided that that destruction is duly proved or confirmed and that the goods had objectively lost all usefulness in the taxable person’s economic activities. The duly proven disposal of goods must be treated in the same way as their destruction in so far as it actually entails the irreversible disappearance of those goods.

III. On the conflicting Bulgarian law

Finally, Art. 185 of the VAT Directive must be interpreted as precluding provisions of national law which provide for the adjustment of input VAT deducted upon acquisition of goods where they have been written off, the taxable person having considered that they had become unusable in the course of his or her usual economic activities and where, subsequently, those goods were either sold subject to VAT or destroyed or disposed of in a way which effectively means that they have disappeared irreversibly,

provided that such destruction is duly proved or confirmed and that the goods had objectively lost all usefulness in the taxable person's economic activities.

Please note:
In its judgment of 18 October 2012 (C-234/11), the CJEU had already had to rule on a comparable case. At that time, the case concerned the acquisition of a property and its subsequent destruction for the purpose of modernization. Here, too, the CJEU came to the conclusion, based on the submission of a Bulgarian court, that no input tax adjustment had to be made because this did not involve any change in the factors to be determined in determining the right to deduct input tax.

In the present ruling, the CJEU has once again clarified that the removal of assets from the taxpayer's balance sheet due to the fact that they are no longer expected to be of economic use, e.g. because they are worn out, defective or unsuitable or cannot be used for the intended purpose, fundamentally constitutes a change in the factors for the deduction of input tax pursuant to Art. 185 (1) VAT Directive and thus also pursuant to Sec. 15a UStG.

At the same time, it stated that the destruction or loss does not have to be caused by events that are beyond the control of the taxable person and could not have been foreseen and avoided by him. Rather, it is sufficient that the destruction by disposal in a landfill has demonstrably led to the irreversible "disappearance" of this object.

As a result, the CJEU's view is also in line with Section 15a.3 (7) UStAE, according to which the adjustment period ends for an asset that becomes unusable before the end of the adjustment period and is no longer used for the performance of transactions. The shortening of the adjustment period is thus a possibility to comply with EU law, according to which an adjustment of the input tax deduction is not required if an asset has been irreversibly destroyed (rendered unusable).

Penalties in the case of failure of a company to comply with obligations

CJEU, ruling of 17 May 2023 – case C-418/22 – CEZAM

The ruling concerns a legal dispute between SA CEZAM and the Belgian state regarding several assessment notices from January and March 2018 issued by the Belgian tax authorities, with which financial penalties were imposed on this company relating to violations of VAT provisions.

The case
From June 2013 until the issuing of the assessment notices, CEZAM failed to submit any further regular VAT returns and did not pay the VAT owed.

In its reference for a preliminary ruling, the Belgian court wants, in essence, to ascertain whether Union law precludes national legislation according to which the failure to comply with the obligation to declare and pay VAT to the treasury will be penalized by a flat-rate fine amounting to 20% of the amount of VAT which would have been due before deducting input VAT.

From the reasons for the ruling
The CJEU states in its ruling, that Member States are required to take all legislative and administrative measures appropriate for ensuring collection of all the VAT due in their individual territories and for preventing fraud. In the absence of harmonization, the Member States have the power to choose the penalties which seem to them to be appropriate. They must, however, exercise that power in accordance with EU law and its general principles, including in accordance with the principles of proportionality and fiscal neutrality. It should also be borne in mind that, when choosing the penalties, Member States are required to comply with the principle of effectiveness, which requires effective and dissuasive penalties to be established to counter infringements of harmonized VAT rules and to protect the financial interests of the European Union.

In any event, and subject to the checks to be carried out by the referring court, it does not appear that, in light of the nature and seriousness of the infringements that CEZAM is alleged to have committed and having regard to the requirements relating to the effective and dissuasive nature of penalties in the field of VAT, the imposition of penalties amounting to 20% of the VAT which would have been due before subtracting deductible VAT goes beyond what is necessary to ensure the correct levying and collection of the tax and to prevent fraud.

In the case at hand, there is nothing in the files to demonstrate that the fines imposed on CEZAM would be liable to undermine the right to deduct input VAT. In particular, those provisions do not appear to place the right of the taxable person to deduct the input VAT in question or frustrate that right. CEZAM can also not invoke the previous CJEU case law in its favor.

The ruling of 9 July 2015 – case C- 183/14 - Salomie und Oltean, cannot be considered as in that

case non-compliance was penalized not with a financial penalty but rather with a denial of the right to deduct input VAT.

The same applies to the ruling of 8 May 2019 – case C-712/17 - EN.SA. In this case the imposition of a financial penalty in the amount of 100 per cent of the input VAT deduction was ruled.

Margin taxation on the sale of second-hand goods

CJEU, ruling of 17 May 2023 – case C-365/22 - IT

This ruling concerns the interpretation of Art. 311 (1) no. 1 of the VAT Direction. It has been issued in the course of a legal dispute between IT and the Belgian state regarding the refusal of the Belgian tax authorities to apply margin taxation to certain sales of vehicles carried out by IT.

The case

IT sells used vehicles and car wrecks. As part of this activity it purchases, in particular, scrapped vehicles from insurance companies and resells them to third parties as wrecks or “for parts”. The tax authorities decided to exclude invoices containing the term “vehicles sold for parts” and invoices relating to car wrecks from margin taxation. IT unsuccessfully brought an action against this ruling. IT brought an appeal against the ruling at the Court of Cassation, the referring court. This court asked the CJEU how Art. 311 (1) no. of the VAT Directive must be interpreted.

From the reasons for the ruling

The CJEU ruled that “second-hand goods”, according to Art. 311 (1) no. 1 of the VAT Directive constitute “movable tangible property that is suitable for further use as it is or after repair”. In this connection, the CJEU referred to its ruling of 18 January 2017 – case C-471/15 – Sjelle Autogenbrug. At that time, he had stated that this term also included such movable physical objects that originated from another object of which they were parts. In order to be characterized as “second-hand goods”, it is only necessary that the used property has maintained the functionalities it possessed when new and that it may, therefore, be reused as it is or after repairs .

According to the CJEU it is true that, unlike the Sjelle Autogenbrug case which gave rise to the abovementioned ruling, the case in these proceedings is characterized by the fact that the taxable dealer did not remove the parts from a definitively end-of-life vehicle which that dealer itself had acquired for resale, but resold the vehicle as such “for parts”, that is to say with a view to the subsequent use of the parts of that vehicle as spare parts which does not change the assessment of the CJEU in the Sjelle Autogenbrugg judgment.

Ultimately, Art. 311 (1) no. 1 of the VAT Directive must be interpreted as meaning that definitively end-of-life motor vehicles acquired by a company from the persons referred to in Art. 314 of that Directive and intended to be sold “for parts” without the parts having been removed are second-hand goods within the meaning of Art. 311 (1) no. 1 of the VAT Directive. This requires that they, first, still include parts which maintain the functionalities that they possessed when new so that they can be reused as such or after repair and, secondly, it is established that those vehicles remained in the same economic cycle because of that reuse of parts.

NEWS FROM THE BMF

VAT treatment of chain transactions

BMF, guidance of 25 April 2023 - III C 2 - S 7116-a/19/10001 :003

As already mentioned in the VAT Newsletter April 2023, the long-awaited German Ministry of Finance (BMF) guidance (draft dating from 22 June 2022) has now been published. Section 3.14 VAT Application Decree (UStAE) “chain transactions” has been amended accordingly with new examples.

As previously announced, as part of this year’s hybrid Annual VAT Conference on 23 May 2023, we dove in detail into the impacts arising for practice, both as part of a presentation and a podium discussion from the perspective of the tax authorities, jurisdiction and case law. In particular, we would like to refer to the following points:

Usage of VAT identification number by the intermediary

If the object of a supply of goods makes it way from the territory of one Member State to the territory of a different Member State, and if the intermediary uses, vis-à-vis the supplying trader, a VAT identification number issued to them by the start of the transportation or dispatch by the Member State in which the transportation or dispatch begins, the transportation or dispatch of their supply of goods must be assigned. According to Section 3.14 (10) UStAE, this requires a positive action of the intermediary by the start of the transportation. The VAT identification number used should be set down in writing in the order documentation in question. In the case of an order that is placed verbally, the timely usage of the VAT identification number must be documented by the intermediary. It will also suffice if the intermediary documents that they have declared to their

supplying trader that they want to use the VAT identification number issued to them by the state of dispatch for all future supplies of goods. A VAT identification number that is merely printed on a form shall not suffice.

It is noteworthy that a positive action by the intermediary shall also exist if the recipient of their supply (purchaser) has already objectively plausibly made the declaration regarding the characteristic of being a trader and the commercial relevance and the purchase of the supply has been appropriately declared by the recipient of the supply, the intermediary has satisfied their reporting obligations in accordance with § 18a German VAT Law (UStG) and the invoice for the supply contains a reference to the VAT identification number of the recipient of the supply given in the EC sales list ("recapitulative statement") in line with § 18a (7) UStG.

Provision on non-objection
The principles of the BMF guidance must be applied in all open cases. For the period up to the publication of the BMF guidance no objection will be raised if the allocation of the responsibility for transportation is, deviating from Section 3.14 par. 7 to 11 UStAE, determined by the agreement of the participants.

This non-objection provision therefore allows the parties involved to have assumed in the past until the publication of the BMF letter on 25 April 2023 that the person responsible for the transport was incorrect (from the more recent viewpoint of the administration), if they have done so by mutual agreement and can also prove this by means of corresponding documentation. Thus, this non-objection provision is to be interpreted broadly.

Please note:
The tax determination logic in the ERP system often leads to incorrect VAT mapping of chain transactions. In practice, the tax determination of the first supplier is often based on the country of residence of the customer (middle contractor), although the country of destination is actually decisive.

We therefore recommend that you check the tax determination stored in the system and adjust it if necessary.

In addition, information from different areas of the company must come together in order to be able to map chain transactions correctly. Various departments such as tax, logistics, sales, purchasing and accounting should be trained with regard to the new regulations, in particular with regard to transport assignment and the time at which the VAT number is used. With regard to a functioning Tax CMS, process adjustments are also recommended in order to ensure the correct identification and presentation of chain transactions.

Chain transactions should be checked for their correct treatment under VAT law on the basis of the now available administrative interpretation, which has only been presented in points above. If chain transactions have not been correctly accounted for in the past, it should be checked to what extent the non-objection rule applies to them. For the future, it is advisable and may be necessary to adapt tax determination logics and processes in the company and to train the various departments accordingly.

Please also listen to our podcast VAT to Go.

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Do you already know our new VAT podcast "VAT to go"? From now on, we will provide regular and compact information on the most important developments concerning VAT and their impact on companies. Kathrin Feil, partner at KPMG, and Rainer Weymüller, until recently presiding judge at the Munich Tax Court and since March 2023 Of Counsel at KPMG, have exciting information for you - listen now to the latest episode of "The VAT Podcast - what you should know about chain transactions".

Taxation of travel services provided by companies based in third countries

BMF, guidance dated 27 June 2023 - III C 2 - S 7419/19/10002 :004

With the BMF guidance of 29 January 2021, it was decided that § 25 UStG would not apply to travel services provided by companies with their registered office in a third country and without a fixed establishment in the Community.

For reasons of the protection of legitimate expectations, it is not objected if the special regulation of § 25 UStG is applied to travel services performed by entrepreneurs with their registered office in a third country and without a fixed establishment in

the Community territory until 31 December 2020.

This non-objection rule has been repeatedly extended, most recently until 31 December 2023.

Now, the non-objection rule has been extended for another three years until 31 December 2026.

Tax registration of operators of certain small photovoltaic systems

BMF, guidance of 12 June 2023 - IV A 3 - S 0301/19/10007 :012

The BMF points out that the German Annual Tax Act 2022 introduced an income tax-related tax exemption to be applied from 1 January 2022 (cf. § 3 no. 72 in conjunction with § 52 (4) sent. 6 Income Tax Law (EStG)) for certain small photovoltaic systems as well as a VAT rate of zero to be applied from 1 January 2023 for the supply and installation of certain photovoltaic systems (cf. § 12 (3) UStG).

Principle on tax registration
Even in cases in which the income and withdrawals from the operation of photovoltaic systems in accordance with § 3 no. 72 EStG are exempt from tax and VAT on transactions arising from the operation of photovoltaic systems is not levied due to the small trader provisions in in line with § 19 UStG, operators (natural and legal persons as well as associations of individuals) of photovoltaic systems in accordance with § 138 (1) and (1b) German Tax Code (AO) are fundamentally required to report the opening of a commercial operation or branch office and to submit a tax registration questionnaire.

Provision on non-objection
No objection will be raised if operators of photovoltaic systems, who

- are commercial operators within the meaning of § 15 EStG, at the opening of a business which is limited to the operation of photovoltaic systems supported in accordance with § 3 no. 72 EStG, and
- from a VAT point of view, are traders whose companies are limited exclusively to the operation of a photovoltaic system within the meaning of § 12 (3) no. 1 sent. 1 UStG and, if applicable, a VAT-exempt rental and leasing activity in accordance with § 4 no. 12 UStG and making use of the small trader provision of § 19 UStG,

forego a tax-related notification of the start of an economic activity in accordance with § 138 (1) AO and the submission of a tax registration questionnaire in accordance with § 138 (1b) AO to the competent tax authorities. The provisions mentioned above shall apply with immediate effect in all cases in which the relevant economic activity is taken up from 1 January 2023.

Circumstances of the individual case
If the circumstances of the individual case make it necessary, the local competent tax authorities may, in such cases, demand a separate submission of a tax registration questionnaire in accordance with § 138 (1b) AO.

MISCELLANEOUS

Input tax deduction from the grant (invoice of the canteen operator)

Lower Tax Court Baden-Wuerttemberg, ruling of 6 October 2022 – 12 K 2971/20, legally binding

The ruling concerns the input tax deduction of the employer from the subsidy to the canteen operator (so-called externally managed canteen). With the subsidy, the employer reduced the price of the employees' break catering.

The case
The plaintiff had concluded a contract with an external canteen operator in which it specified the modalities of employee catering.

The special circumstances in the case in question included the fact that it was practically impossible to provide individual meals for the employees because the company was a shift operation with fixed breaks, the plant was remote and there was no opportunity for the employees to prepare their own meals.

After the tax office had finally denied the input tax deduction from the subsidy, the company successfully filed a lawsuit with the tax court.

From the reasons for the ruling
Due to the special circumstances of the dispute, the Tax Court affirmed an input tax deduction of the company from the invoice for the grant to the external canteen operator.

An input tax deduction is not possible if the catering service provided is already intended to be used exclusively and directly for a free transfer of value within the meaning of § 3 (9a) No. 2 UStG at the time of its receipt and the employees obtain a consumable

benefit. This could be the case if the management of the canteen served the private needs of the employees and was not due to special circumstances of the economic activity of the company.

In the present case, the catering services of the canteen operator had been provided in the employer's own entrepreneurial interest and had been caused by special circumstances of the economic activity of the company. Thus, the employer's interest in the in-house catering clearly outweighed the advantage for the employees resulting from the reduced price of the meals.

In the case in question, the special circumstances included: the location, the type of operation and the management. Due to the nature of the activity (a production plant, break regulations with standstill of the production lines during the breaks, canteen management within the company premises with short distances between production, catering facilities and "rest rooms" in order to be able to ensure compliance with the break times), the location of the company (on the outskirts of a conurbation, difficult accessibility by public transport, and the parking situation) and the possibility of gaining a competitive advantage in the search for qualified employees, the input services served the economic purposes of the plaintiff.

Please note:
The ruling of the Tax Court clearly explains when a benefit granted to employees can be in the overriding interest of the company. In comparable cases, the different interests must be weighed in each case, and it does not seem unreasonable to offer a reduced-price lunch as an argument for employment in the company in view of the existing shortage of employees. In addition, in the case in dispute, there was a special spatial location of the company and a lack of possibilities for self-catering, so that in this case there were an unusually large number of arguments in favor of a predominantly operational interest of the employer, which should be taken into account when evaluating the judgment.

IN BRIEF

Denial of input VAT deduction in the case of fictitious transactions

CJEU, ruling of 25 May 2023 – case C-114/22 – W

According to the CJEU, a taxable person cannot be denied the right to deduct input tax solely because a taxable economic transaction is classified as a fictitious transaction in application of the provisions of national civil law and is void, without it being necessary for the tax authorities to show that the conditions for classifying this transaction as a fictitious transaction in accordance with EU law are met or that, if this transaction was actually carried out, it is based on VAT evasion or abuse of rights. In the case in question, a transfer of a trademark was classified as a fictitious transaction by the Director of the Tax Administration, who did not explain the reasons for his opinion.

FROM AROUND THE WORLD

TaxNewsFlash Indirect Tax

KPMG articles on indirect tax from around the world

You can find the following articles here.

13 Jun - Czech Republic: Changes to application of VAT to real property

9 Jun - Netherlands: Increased interest on tax due for individual income tax, dividend tax, VAT, other taxes

6 Jun - Dominican Republic: Law creating national tax system of electronic invoicing passed

31 May - Poland: New reporting requirements for cross-border payment service providers beginning 2024

30 May - Philippines: Optional filing and payment of monthly VAT returns for VAT-registered persons

26 May - Singapore: Application of GST in “direct selling” business model (High Court decision)

24 May - EU: VAT implications of proposed EU Customs Union Reform

16 May - South Africa: VAT registration process becomes more stringent

15 May - Mexico: List of 185 registered foreign providers of digital services (as of 30 April 2023)

11 May – Czech Republic: Sale of land treated as sale of goods for VAT purposes; no reverse charge for supplies of moveable items (Supreme Administrative Court decisions)

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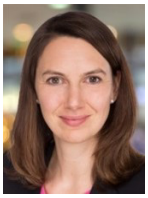
Imprint
Issuer***

KPMG AG
Wirtschaftsprüfungsgesellschaft
THE SQUAIRE, Am Flughafen
60549 Frankfurt/Main

*** Responsible according to German Law (§ 7 (2) Berliner PresseG)

Editor



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