VAT Newsletter

Hot topics and issues in indirect taxation

October 2023

NEWS FROM THE CJEU

Subscription bonus can be an ancillary service

CJEU, ruling of 5 October 2023 – case C-505/22 – Deco Proteste - Editores

This CJEU ruling concerns a Portuguese legal dispute regarding Deco Proteste – Editores 'obligation to pay VAT on the supply of a subscription bonus to new subscribers to the magazines it distributes in the form of tablets or smartphones.

The case

Deco Proteste – Editores is a company established in Portugal which publishes and markets magazines and other materials providing information on consumer protection issues. These goods are sold only on subscription. As part of promotional campaigns aimed at attracting new customers, it gives new subscribers who sign up for a subscription plan a gift (subscription bonus) in the form of a tablet or smartphone, the unit value of which is always less than EUR 50.

The subscription bonus is sent to these subscribers by post along with their magazine when the first monthly subscription payment has been made, the amount of which is identical to that of subsequent monthly payments. As there is no minimum subscription period, after the first monthly payment customers may keep the subscription bonus without incurring any penalty, even if the subscription is cancelled.

The Portuguese tax and customs authorities held the view that the subscription bonuses were gifts liable to VAT. The supply of these gifts was therefore subjected to VAT, whereby the basis of assessment used by the authorities was the sales price, subject to the standard VAT rate of 23 per cent. The court appealed to in this case is unsure of the interpretation of Union law and submitted it to the CJEU for a preliminary decision.

It asked the CJEU whether the subscription bonus is a gratuitous gift or an integral part of a single remunerated transaction or an integral part of a commercial offer consisting of a main transaction (the magazine subscription) and an ancillary transaction (the granting of a gift).

From the reasons for the decision

First, the CJEU notes that with regard to VAT, each transaction must as a rule be considered to be its own independent supply.

Content

If a transaction includes several elements, however, the question arises of whether it consists of a single supply or of several distinct and independent supplies which must be assessed separately from the point of view of VAT.

In particular, an economic transaction constitutes a single supply where one or more elements must be regarded as constituting the principal supply, while conversely other elements must be regarded as one or more ancillary supplies which share the tax treatment of the principal supply. A supply must be considered to be a supply ancillary to the principal supply if does not have its own purpose for the customer but rather constitutes the means of availing of the supplier's principal supply under optimal conditions. The indicator for this is the individual value of each of the supplies making up the economic transaction, one of which will be minimal or even marginal in relation to the other.

In the case under dispute it appears that an ancillary supply connected to a principal supply exists. The fact that the plaintiff in the main proceedings gives a subscription bonus to new subscribers constitutes an incentive to subscribe. Its sole purpose is to increase the number of subscribers to the magazines published by that applicant and, consequently, to increase its profits.

Moreover, it follows from the order for reference that the plaintiff in the main proceedings, in its commercial calculation, takes account of the fact that some subscribers will terminate their subscription after payment of the first monthly instalment, which allows them to keep the gift without being obliged to remain subscribers. The fact remains that the subscription bonus enables the plaintiff in the main proceedings to significantly increase the number of its subscribers each year. Therefore, from the point of view of the average consumer, who agrees to pay at least one month's subscription in order to obtain the gift, the provision of such a bonus has no distinct purpose.

In addition, the subscription bonus enabled new subscribers to benefit, under the best possible conditions, from the service provider's main service, namely the reading of the magazines for which the subscription was taken out, insofar as a tablet and a smartphone make it possible, for example, to access a digital version of those magazines.

Please note:
As the subscription bonus is in the specific case a dependent supply ancillary to the magazine subscription (7 per cent in Germany), it shares the treatment of the principal supply. Thus, in the case neither a disposal free of charge should have to be taxed nor the payment for a magazine subscription divided into a 7 per cent and a 19 per cent (in Germany) portion.

However, the decision relates to an individual case, and it depends on the specific facts of the case as to whether a subscription bonus was merely an ancillary service (as in the case of the CJEU). Under German law, particular consideration must be given to the fact that the assessment of a supply at the reduced tax rate under Section 12 (2) UStG (Annex 2 No. 49 for newspapers) and the question of whether the supply is a main or ancillary service must in many cases be based on customs tariff considerations. However, no considerations to this effect have been brought to the attention of the CJEU in the case in dispute.

VAT rate of drinks

CJEU, ruling of 5 October 2023 – case C-146/22 – YD

This CJEU ruling concerns the VAT that YD must apply to sales of chocolate milk drinks achieved in its Polish restaurants.

The case
YD operates a coffeehouse chain in Wrocław (Poland) through which it markets a beverage called 'Classic Hot Chocolate', which is a hot chocolate drink prepared on the basis of milk and a chocolate sauce.

YD applied to the tax authorities for a binding ruling with regard to the VAT applicable on that beverage. In their notices of 17 June 2020, the authorities found that the sale of that beverage both to take away and for consumption on the premises must regarded as supply of goods accompanied by ancillary services, namely the preparation of the beverage and serving of the beverage to customers for immediate consumption. Such a supply of goods is subject to the reduced VAT rate of 8 per cent.

The tax authorities confirmed their assessment notice in the assessment notice of 11 December 2020, stating that the beverage at issue is not interchangeable with dairy beverages offered for retail sale, subject to the reduced VAT rate of 5 per cent. They referred to the difference distinguishing a ready-to-drink beverage sold in shops from a hot beverage prepared by an employee, upon order in a coffeehouse, taking the specific wishes of the individual customer into account. In the second case, the supply of goods is

accompanied by ancillary services that influence the customer's decision on whether to purchase the product in question.

The court appealed to has doubt as to whether the different treatment is compatible with Union law and submitted the case to the CJEU for a preliminary ruling.

From the reasons for the decision
According to the CJEU, the principle of fiscal neutrality precludes similar supplies of goods or services which are in competition with each other from being treated differently for VAT purposes.

Therefore, the referring court shall determine, first, whether the dairy beverages at issue in the main proceedings have similar properties, second, whether they meet the same needs from the point of view of the consumer and, third, whether the differences between those dairy beverages have a decisive influence on the choice of the average consumer to purchase one or the other of those beverages. It is sufficient in particular for the third criterion to be satisfied for the goods or services concerned to not be considered to be similar and consequently, the principle of fiscal neutrality is not violated if they are subject to different reduced VAT rates.

The beverages marketed by YD are intended, by dint of being prepared specifically at the request of customers and served hot for immediate consumption, while that is not necessarily the case for dairy beverages marketed in shops, the composition of which, moreover, consumers have no influence over. Subject to a review by the referring court, it appears that this difference is liable to have a decisive influence on the choice of the consumer to purchase one or the other of those beverages, as that choice is not made in the same circumstances or with the same goal, and even less so if consumers can change the composition of the former beverages by ordering additional ingredients.

Please note:
In its ruling of 9 February 2006 (V R 49/04, BStBl II 2006, 694), the BFH already decided that so-called "milk substitutes" (liquids obtained from soy, rice or oats) of vegetable origin are not milk or milk-based mixed drinks. At that time, the BFH stated that the principle of VAT neutrality did not require that milk substitutes of the type under consideration here be treated as mixed milk beverages for VAT purposes. This is because mixed milk beverages and milk substitutes are not similar according to the Combined Nomenclature, on the basis of which the Member States may expressly delimit their tax reductions, because they are to be classified under different subheadings; therefore, they do not have to be treated in the same way for VAT purposes.

This decision is called into question following the BFH ruling of 21 April 2022 (V R 2/22, V R 6/18) on wood chips (cf. below in the newsletter the new BMF letter on a prolongation of the transitional regulation), because here the BFH stated that wood chips can also be taxed under Section 12 (2) No. 1 UStG in conjunction with Annex 2 No. 48 (a). Annex 2 No. 48 letter a UStG even if they are firewood within the meaning of the description of goods in Annex 2 No. 48 letter a UStG when interpreted in accordance with Art. 122 of the VAT Directive.

Thus, the lack of customs requirements for soy milk does not in principle preclude the application of the reduced tax rate if it and cow's milk are interchangeable in the sense of the consumer. As in the case of firewood, it could be argued that, from the perspective of an average consumer, soy milk and cow's milk, which is favored under the national regulation, would serve the same purpose and compete with each other. It will be interesting to see whether the BFH, following its decision on wood chips, will apply different considerations to soy milk in the future than it did in 2006.

Consequences of the annulment of national legislation

CJEU, ruling of 5 October 2023 – case C-355/22 – Osteopathie Van Hauwermeiren

This CJEU ruling concerns the consequences of a national VAT law in Belgium being annulled.

The case
Art. 44 of the Belgian VAT Law stipulates that certain supplies of services are exempt from VAT.

Following the CJEU ruling of 27 June 2019 – case C-597/17 – Belgisch Syndicaat van Chiropraxie and Others, the Belgian constitutional court, in its ruling of 5 December 2019 annulled Art. 44 (1) of the Belgian VAT Law as this provision did not permit the granting of an exemption from VAT for chiropractic or osteopathic services to practitioners of medical or paramedical professions other than those referred to in the provision, if those practitioners possess the requisite qualifications to offer curative treatments, the quality of which is sufficient to be considered equivalent to the treatments offered by those

belonging to a regulated medical or paramedical profession.

In that judgment, that Belgian court also decided to make use of the power granted to it by a national law to maintain the effects of that provision for taxable events prior to 1 October 2019. In this respect, it specified that overriding considerations of legal certainty relating to all the interests at stake, both public and private, preclude retroactive application of the judgment annulling a measure.

In particular, the impossibility in practice of refunding the VAT wrongly levied to the customers of the supplies of goods or services made by the taxable person or of reclaiming payment from them in the event of non-taxation being wrongly applied, particularly where a large number of unidentified persons are involved, or where the persons liable for the tax do not have an accounting system enabling them to identify those supplies of goods or services and their value are factors in the argument against allowing retroactivity in this respect.

The company Osteopathie Van Hauwermeiren refers to a retrospective exemption from VAT. The Belgian court appealed to is uncertain of the interpretation of Union law and submitted the case to the CJEU for a preliminary ruling.

From the reasons for the decision

The CJEU reached the conclusion that that a national court may not make use of a national provision empowering it to maintain certain effects of a provision of national law which it has found to be incompatible with the VAT Directive, on the basis of an alleged impossibility of refunding the VAT wrongly levied to the customers of the services provided by a taxable person, in particular by reason of the large number of persons concerned or where those persons do not have an accounting system enabling them to identify those services and their value.

The CJEU gives as its reason that the Member States, in line with the principle of cooperation in good faith set down in Art. 4 (3) Treaty on the European Union, are obliged to rectify the unlawful consequences of a breach of Union law; this obligation rests within the responsibilities of each organ of the Member State in question.

Where the authorities of the Member State concerned find that national legislation is incompatible with EU law, while they retain the choice of the measures to be taken, they must ensure that national law is brought into line with EU law as soon as possible, and that the rights which individuals derive from EU law are given full effect.

In this regard, it is for the national courts hearing an action against national legislation that is incompatible with the VAT Directive to adopt measures, on the basis of their national law, to avoid the implementation of that legislation.

Only the CJEU may, in exceptional cases, on the basis of overriding considerations of legal certainty, allow the temporary suspension of the ousting effect of a rule of EU law with respect to national law that is contrary thereto. Such a restriction on the temporal effects of the interpretation of that law, made by the Court, may be granted only in the actual ruling upon the interpretation requested.

The primacy and uniform application of EU law would be undermined if national courts had the power to give provisions of national law primacy in relation to EU law contravened by those provisions, even temporarily.

Please note:

With this judgment, the CJEU once again states that the primacy of Union law also applies if there are fiscal reasons to the contrary. Even a possible burden on a national budget, which may consist in the fact that VAT can no longer be collected from the customer, does not prevent the proper implementation of Union law. Already in its judgment of 21 December 2021 (inter alia. C-357/19), the CJEU had ruled in a Romanian case in the Grand Chamber that the principle of the primacy of Union law must be interpreted as precluding a national rule or practice, according to which the ordinary courts are bound by decisions of the national constitutional court and may not, on the basis of their own decision-making power, disapply the case-law from these decisions even though they consider, in the light of a judgment of the Court of Justice, that this case-law is contrary to Union law.

With its new judgment, the CJEU also points out that a temporal limitation of the effects of an interpretation of Union law can only be determined by the CJEU itself and not by the courts of the Member States. It is also clear from its previous rulings that it has decided this way only in a few exceptional cases, although the Member States had already requested this more frequently for budgetary reasons.

NEWS FROM THE BFH

Input VAT deduction of import VAT

BFH, ruling of 20 July 2023, V R 13/21

In its resolution of 20 July 2023 the German Federal Tax Court (BFH) has ruled on the issue of input VAT deductions of import VAT.

The case
The plaintiff, a GmbH, registered – as the indirect customs representative of L, established in Turkey – electronic items with the central customs office X in order to be granted release for free circulation. The central customs office X released the goods in accordance with the application and assessed input VAT for the GmbH – as jointly and severally liable with L – in the amount of EUR 227.81. As the goods did not arrive at the German resident recipient, the GmbH abstained from demanding the payment agreed with L for the submission of the customs declaration.

The GmbH claimed the import VAT as input VAT in its VAT return. An objection against the denial of an input VAT deduction was not successful. The Lower Tax Court dismissed the suit brought against the amendment of the annual VAT assessment notice that had been issued in the meantime.

From the reasons for the decision
An appeal at the BFH was not successful. An interpretation of § 15 (1) sent. 1 no. 2 German VAT Law (UStG) in line with the Directive requires, for an import, that the imported items be used for the purposes of the trader's taxed transactions. This assumes that the trader themselves use the item, and thus its value, for these transactions. If, with regard to the imported item, the trader merely performs a customs clearance or transport service, they do not have any entitlement to deduct input VAT.

The BFH refers, inter alia, to its settled case law, according to which an input VAT deduction in line with § 15 (1) sent. 1 no. 2 UStG requires the trader to have the right to dispose of the imported item. The case at hand merely gives cause to clarify this to determine if the value of the imported item must be considered to belong to the cost elements of the commercial activity for an input VAT deduction in accordance with § 15 (1) sent. 1 no. 2 UStG, so that the import VAT levied with regard to this value confers an entitlement to deduct input VAT and that this deduction will prevent a corresponding burden of cost of the trader.

For the BFH, the fact that the input VAT arose in the course of the GmbH's commercial activities is not an adequate circumstance for an input VAT deduction. The neutrality of input VAT is guaranteed by the non-EU customer of the indirect customs representative – in this case L – being registered for VAT in Germany. The fact that it is not obliged to do so does not change this. Thus, the BFH does not follow a view found in the literature according to which, for example, the principle of neutrality should give rise to the right of a carrying agent to deduct the import VAT they owe as input VAT.

Please note:
Persons who have merely participated in the importation without acquiring control of the goods for VAT purposes (e.g. carriers, forwarding agents, customs agents, warehouse keepers) are not entitled to deduct input VAT (cf. Section 15.8, paragraph 5, sentence 3 UStAE). This also applies if they become liable for import VAT under customs law. An entrepreneur can only deduct the import VAT as input tax on the condition that the goods were imported for his business.

Legitimate expectation in the case of illegal administrative actions

BFH, ruling of 6 July 2023, V R 5/21

This BFH ruling of 6 July 2023 concerns the interpretation of § 176 (2) German Tax Code (AO), in this instance with regard to so-called "property developer" cases.

The case
In 2012 (the year under dispute) the plaintiff was the controlling enterprise of a GmbH. The GmbH provided construction services to an AG, a property developer, in the year under dispute with separately showing VAT as the parties to the contract assumed that the property developer was liable for VAT in accordance with § 13b UStG. The plaintiff therefore did not record the services provided to the property developer in their monthly advance VAT notices which, according to § 168 sent. 1 and 2 AO led to the assessment of VAT subject to review.

The competent district court opened insolvency proceedings with regard to the GmbH's assets in a resolution of January 2013. In July 2014, the plaintiff submitted an annual VAT return, which they also corrected in 2014. In both annual VAT returns, the plaintiff in turn assumed that the property developer was liable for VAT for the services provided to it.

As a result of the senate ruling of 22 August 2013 (Federal Tax

Gazette II 2014 p. 128), in 2015 the property developer applied for a refund of the VAT paid. Therefore, the tax authorities increased the amount of VAT due for the year under dispute from the plaintiff as the controlling enterprise.

The plaintiff's objection was unsuccessful. In 2019, the plaintiff offered to the tax authorities to relinquish a claim to compensation of VAT vis-à-vis the GmbH (an entitlement arising as a result of their then VAT group) and registered this claim in the insolvency table. The tax authorities did not accept this relinquishment. The GmbH's liquidators did not send the property developer any amended invoices and also did not claim any additional charges. In contrast, the Lower Tax Court affirmed the suit.

From the reasons for the decision
The tax authorities' appeal was not successful. In the final analysis, the Lower Tax Court was correct in ruling that the tax authorities were not entitled to make an amendment at the cost of the plaintiff. First, § 176 (2) AO prevents an amendment of the annual VAT assessment notice in accordance with § 164 (2) AO. Second, the requirements of § 27 (19) UStG were not present. The tenor of the ruling is as follows:

"1. If the annual VAT assessment notice incorporates the regulatory content of previous advance notification determinations, the review at the point in time that the general administrative provision set out in § 176 (2) AO is identified as not complying with the applicable law must be assessed on the basis of the individual advance notification determinations.

2. There is no amending power in accordance with § 27 (19) UStG, if the controlling enterprise of a subordinate company providing construction services is not entitled to relinquish the subordinate company's claim to the recipient of the supply, as the assets of the subordinate company are now the subject of insolvency proceedings."

Please note:
This ruling contains extensive details on the protection of legitimate expectation in line with § 176 AO in the case of advance notifications and later amended assessment notices. In particular, in the case of the tax authorities' entitlement to make amendment with regard to an annual VAT determination, whether the review of the basis of trust should focus on the individual advance notification or on the annual VAT determination. In the case at hand, the BFH focused on the advance notification.

According to the BFH's statements, the protection of legitimate expectation fundamentally exists in the case of final assessment notices, issued subject to review and correspondingly for VAT returns that are, according to § 168 AO equivalent to the determination of VAT subject to review. The BFH holds that the fact of it having already identified, before the annual VAT determination, the administrative provision as being unlawful, does not stand in the way of applying § 176 (2) AO. It is true that the identification as unlawful by the BFH happened following the issuing of the initial assessment notice and before the issuing of the amended assessment notice. Thus, for example, § 176 AO does not apply to the issuing of the first assessment notice, which exists if the taxpayer has not submitted either advance VAT notifications or an annual VAT return, which according to § 168 AO, are valid as a determination subject to review, but rather the tax authorities themselves first issued a VAT assessment notice.

If there were advance notification determinations before the annual VAT return, these could, in the BFH's opinion, not remain unconsidered for the review as to whether a legitimate expectation in accordance with § 176 (2) AO stands in opposition to an amendment to a VAT determination. § 176 AO protects the taxpayer from an act of law, included in a tax assessment notice later proves to not be compatible with the legal system. Therefore, the review must take into consideration the advance notice determinations whether or not the scope of § 176 (2) AO applies.

Thus, if an annual VAT return is issued, the advance notification assessment notices are finished with, however the legal impacts (creation of VAT) remain in place. Therefore, if a BFH ruling leads to a change in the authorities view following the submission of the advance notification, which is later incorporated into the annual VAT return, the VAT assessment notice effected can no longer be amended any more in accordance with § 176 (2) AO.

NEWS FROM THE BMF

Planned e-invoicing

BMF, guidance of 2 October 2023, vis-à-vis the opinions of the industry associations regarding the Growth Opportunities Law

In its guidance of 3 October 2023 to the industry associations, the German Ministry of Finance (BMF) took the following positions

(for further details see the guidance itself):

– The formats XRECHNUNG and ZUGFeRD (v2.0.1+) correspond to the EU standards and may be used after 31 December 2024.
– From 1 January 2025 all German companies must accept electronic invoices upon receipt.
– The BMF is aware of the challenges that adjusting to the new requirements brings with it and is therefore attempting to seamlessly integrate EDI methods to ensure business continuity.

Please note:
At its meeting on 20 October 2023, the Bundesrat (upper house of the German parliament) dealt with the opinion of the Finance Committee on the Growth Tax Act and voted on the individual recommendations. This resulted in the Bundesrat's position statement of 20 October 2023 (printed matter 433/23 resolution), in which it advocates postponing the introduction of electronic invoicing by two years to 1 January 2027. Receipt of electronic invoices shall also not to be mandatory until 1 January 2027. It remains to be seen whether this view of the Bundesrat will prevail in the further legislative process.

Reduced VAT rate in the case of supplies of woodchips

BMF, guidance of 29 September 2023 - III C 2 – S 7221/19/10002:004

In the BMF guidance of 4 April 2023 the supreme federal and state tax authorities resolved that the BFH ruling of 21 April 2022 V R 2/22 (V R 6/18) must only be applied to the supply of woodchips unless the type or quantity make clear at the point of sale that these are not intended to be used for burning. For the purposes of legitimate expectation, no objection shall be raised, including for the purposes of the recipient of the supply's input VAT deduction, if the supplying trader invokes the standard VAT rate for supplies carried out up to 31 December 2022.

According to the BMF guidance of 29 September 2023, the non-objection provision contained in the BMF guidance of 4 April 2023 will be extended to 31 December 2023.

Please note:
The supply of wood is subject to the standard tax rate of 19%. Only the supply of firewood in the form of logs, billets, twigs, bundles of brushwood or similar forms (pellets) is subject to reduced VAT rate according to § 12 Para. 2 Annex 2 No. 48 letter a UStG. Beneficiary logs do not include logs that have been carefully sorted, debarked, white-peeled (debarked) and generally do not contain split, rotten, broken, bent, knotted, dyed logs (ErlHS 12.0).

Reduced VAT rate in the case of short-term rental of living space and rooms

BMF, guidance of 6 October 2023 - III C 2 - S 7245/19/10001 :004

According to § 12 (2) no. 11 UStG, for transactions in the case of short-term rentals of living space and rooms, that a trader holds in readiness for the accommodation of third parties, as well as the short-term rental of campsites, the reduced VAT rate must be used. In its ruling of 29 November 2022 - XI R 13/20, the BFH ruled that § 12 (2) no. 11 sent. 1 UStG does not just benefit the rental of property and the buildings on that property but also in general the rental of living spaces and rooms by a trader for the short-term accommodation of third parties and thus also the rental of accommodation containers to harvest workers.

The BMF has amended the administrative opinion in line with this BFH case law. The provisions of the BMF guidance must be applied in all open cases. For reasons of legitimate expectation, no objection shall be raised, including for the purposes of the recipient of the supply's input VAT deduction, if the supplying trader invokes the standard VAT rate for supplies carried out up to 31 December 2023.

FROM AROUND THE WORLD

TaxNewsFlash Indirect Tax
KPMG articles on indirect tax from around the world

You can find the following articles here.

5 Oct – Cyprus: Extension of deadline for VAT returns

4 Oct – Malaysia: Updated e-invoicing guidelines

3 Oct – Belgium: B2B e-invoicing mandatory effective 1 January 2026

3 Oct – KPMG report: Effect of EU small business VAT reform on nonresidents and large business-es

26 Sept – Poland: Tax conse-quences of issuing fake invoice by employee without knowledge of employer (CJEU Advocate General opinion)

21 Sept – Bahrain: New VAT de-registration manual

20 Sept – Thailand: Reduced 7% VAT rate extended to 30 September 2024

20 Sept – UK: Taxpayer acting as principal and not agent for VAT purposes (First-tier Tribunal decision)

12 Sept – Mexico: List of 196 registered foreign providers of digital services (as of 31 August 2023)

11 Sept – Czech Republic: Guidance on application of VAT to gratuitous supplies of goods

EVENTS

Cologne VAT Congress

on 30 November and 1 December 2023 in Cologne

Topics

- Current developments in relation to VAT groups
- Guarantee commitments – challenges and open questions on practice and applicability to leasing structures
- Current case law and news from the tax authorities
- Invoices and VAT liability in line with § 14c UStG and interest in the case of the shifting of periods
- Challenges in the case of chain and triangular transactions due to current developments
- Obligatory electronic invoicing and transaction-related reporting system following the legislative proposal “VAT in the Digital Age” from the European Commission and current plans for national implementation

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

Listen in: VAT podcast "VAT to go”

If you have paid too much VAT, then you usually have to contact the service provider to have the invoice corrected.
But what if the invoice correction is time-barred? Is there a direct claim against the tax office?
The CJEU has now issued an important ruling on this. Our tax expert Kathrin Feil and Rainer Weymüller, former presiding judge at the Munich Tax Court, talk about this in the new episode of our VAT podcast "VAT to go" - listen in on Spotify and SoundCloud.

Contacts

KPMG AG
Wirtschaftsprüfungs-
gesellschaft

Head of Indirect Tax Services
Dr. Stefan Böhler
Stuttgart
T +49 711 9060-41184
sboehler@kpmg.com

Berlin
Dr. Bastian Liegmann
T +49 30 2068-2160
bliegmann@kpmg.com

Duesseldorf
Thorsten Glaubitz
T +49 211 475-6558
tglaubitz@kpmg.com

Franz Kirch
T +49 211 475-8694
franzkirch@kpmg.com

Peter Rauß
T +49 211 475-7363
prauss@kpmg.com

Frankfurt/Main
Prof. Dr. Gerhard Janott
T +49 69 9587-3330
gjanott@kpmg.com

Wendy Rodewald
T +49 69 9587-3011
wrodewald@kpmg.com

Nancy Schanda
T +49 69 9587-2330
nschanda@kpmg.com

Dr. Karsten Schuck
T +49 69 9587-2819
kschuck@kpmg.com

Hamburg
Gregor Dzieyk
T +49 40 32015-5843
gdzieyk@kpmg.com

Antje Müller
T +49 40 32015-5792
amueller@kpmg.com

Hanover
Michaela Neumeyer
T +49 511 8509-5061
mneumeyer@kpmg.com

Cologne
Peter Schalk
T +49 221 2073-1844
pschalk@kpmg.com

Leipzig
Christian Wotjak
T +49 341-5660-701
cwotjak@kpmg.com

Munich
Dr. Erik Birkedal
T +49 89 9282-1470
ebirkedal@kpmg.com

Christopher-Ulrich Böcker
T +49 89 9282-4965
cboecker@kpmg.com

Kathrin Feil
T +49 89 9282-1555
kfeil@kpmg.com

Stephan Freismuth*
T +49 89-9282-6050
sfreismuth@kpmg.com

Mario Urso*
T +49 89 9282-1998
murso@kpmg.com

Nuremberg
Dr. Oliver Buttenhauser
T +49 911 5973-3176
obuttenhauser@kpmg.com

Stuttgart
Dr. Stefan Böhler
T +49 711 9060-41184
sboehler@kpmg.com

International Network of KPMG
If you would like to know more about international VAT issues please visit our homepage KPMG International**. Further on this website you can subscribe to TaxNewsFlash Indirect Tax and TaxNewsFlash Trade & Customs which contain news from all over the world on these topics. We would be glad to assist you in collaboration with our KPMG network in your worldwide VAT activities.

Our homepage / LinkedIn
You can also get up-to-date information via our homepage and our LinkedIn account Indirect Tax Services.

* Trade & Customs

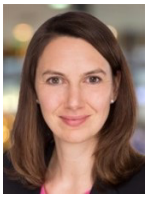
** Please note that KPMG International does not provide
any client services.

Imprint
Issuer***

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

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

Editor



Kathrin Feil (V.i.S.d.P.)
T +49 89 9282-1555
kfeil@kpmg.com

Christoph Jünger
T + 49 69 9587-2036
cjuenger@kpmg.com

VAT Newsletter and Trade & Customs News – Free Subscription
To subscribe, please register here (VAT Newsletter) **and** there (Trade & Customs News).

www.kpmg.de

www.kpmg.de/socialmedia