KPMG

VAT Newsletter

Hot topics and issues in indirect taxation

November 2024

NEWS IN LEGISLATION

Bundesrat approves German Annual Tax Act 2024

Bundesrat, journal 529/24 of 22 November 2024

On 18 October 2024, the Bundestag (German Parliament) adopted the German Annual Tax Act 2024. The Bundesrat (German Federal Council) approved the law on 22 November 2024. This will give rise to the following VAT related changes:

To facilitate the implementation of the German Federal Tax Court (BFH ruling V R 37/10 of 22 August 2013), the **definition of a delivery of work** will be changed. A delivery of work shall only exist in the case of processing and finishing “third party” goods (§ 3 (4) sent. 1 German VAT Law (UStG)). The new regulation enters into effect on the day following promulgation.

Please note:
The BFH ruling of August 22, 2013 has already been implemented in sec. 3.8 para. 1 sentence 1 UStAE with effect from July 1, 2021. Now the legislator has followed suit. The change is particularly significant for the application of sec. 13b para. 2 no. 1 of the German VAT Act, the application of which has been restricted by the introduction of the "foreign" item, so that suppliers from abroad are subject to increased registration obligations. When receiving an invoice with German VAT, the German recipient of the service must therefore always check whether the supplier has worked or processed a foreign object.

Place of a sundry supply in the case of virtual supplies (§ 3a UStG), entering into effect on 1 January 2025:

- **(B2C)** In the case of **events / activities**, especially in the area of culture, the arts, sports, science, teaching and entertainment, that are made available virtually (e.g. by streaming), the place of supply will be the place in which the recipient is resident (§ 3a (3) no. 3 UStG).
- **(B2B) Right of entry** to cultural, artistic, scientific, teaching, sporting, entertainment or similar events: expansion of the exemption provision in the case of virtual participants (§ 3a (3) no. 5 sent. 2 UStG) then the service is taxable at the place of destination in accordance with § 3a (2) UStG.

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VAT exemptions (§ 4 UStG)

- From 1 January 2026, the **VAT warehousing regulation** will be abolished (repeal of § 4 no. 4a UStG).
- the planned expansion of the VAT exemption on the granting and arranging of loans to the **administration of loans and loan security** by the lender (§ 4 no. 8 (a), (g) Draft German VAT Law (UStG-E)) was **deleted** by the **Bundestag** for fiscal reasons.
- Revision of the provisions on the exemption of **school and educational supplies** (§ 4 no. 21 UStG) from 1 January 2025 in order to, among other things, comply with EU requirements. As before, this includes institutions under public law and other general education or vocational training institutions (letter a), (new) school and university education, training and further education as well as vocational retraining (if certified by the competent state authority: letter bb) and (new) school and university education provided by private teachers (letter c).
- The planned revision of the exemption provision for supplies in connection with **sport** (§ 4 no. 22 (c) UStG-E) was **postponed** by the **federal governmen**t. A further technical review will be carried out.

From 1 January 2025, the reduced VAT rate shall apply for the supply, the import and intra-community acquisition of **art works and collectors' items** (§ 12 (2) no. 1 UStG).

From 1 January 2028 issued invoices (§ 14 UStG). A new mandatory detail for invoices will be introduced for cases in which the issuer of the invoice is subject to cash accounting (§ 14 (4) sent. 1 no. 6a UStG). Corresponding details must be given on invoices for small amounts and on tickets for transport (§ 33 sent. 1 no. 3a, § 34 (1) no. 2a German VAT Operating Regulation (UStDV)). This also affects recipients of supplies who do not themselves carry out cash accounting. For the purposes of deducting input VAT, attention must be paid to the correctness and completeness of the invoice.

Unwarranted statement of VAT (§ 14c UStG) (reaction to BFH ruling V R 23/19): VAT shall also be owed if shown in a credit note, and also if stated by a non-trader (§ 14c (2) sent. 2 UStG). The new provision shall enter into effect on the day following promulgation.

Input VAT deduction (§ 15 UStG)

- **From 1 January 2028 issued invoices: Timing of input VAT deductions** (reaction to CJEU ruling C-9/20): In future there will be a differentiation between the different possible points in time of an input VAT deduction: from the invoice of a trader subject to taxation on receipts at the time of execution of a supply, from the invoice of a trader subject to cash accounting at the time of payment, and from an invoice for advance payment at the time of payment (§ 15 (1) sent. 1 no. 1 sent. 2 UStG.
- **Division of input VAT (§ 15 (4) UStG)**: There is a provision "clarifying" that a calculation using a total sales key is subordinate (§ 15 (4) sent. 1, 3 UStG); this enters into effect on the day following promulgation.

Foreign companies that carry out occasional cross border passenger transportation services at the borders of the Federal Republic of Germany with non-EU countries (implementation of the second level of the so-called VAT Digital Package) (§ 16 (5c) UStG) shall be able to use the **one stop shop procedure**. This provision shall enter into effect on the day following promulgation.

The **small business regulation** (Section 19 UStG) will be comprehensively amended as of January 1, 2025 with fixed turnover limits (previous year EUR 25,000, current calendar year EUR 100,000, no more forecasts). In addition, the EU small business with its own VAT ID number will be introduced (no more than EUR 100,000 total turnover, see Art. 288 of the VAT Directive), which must declare its turnover in a special reporting procedure (see Section 19a UStG). In addition, the UStDV introduces a regulation on the invoice of a small entrepreneur, which only has to contain certain mandatory information. In future, there will also be no obligation for small businesses to issue e-invoices (cf. sec. 34a UStDV). Section 19 UStG can also be applied to entrepreneurs based in the rest of the Community (Section 19 (4) UStG)

VAT obligation of legal entities under public law (§ 2b UStG): The optional transitional provision for the mandatory application of the new provision regarding VAT on public sector transactions shall be extended for an additional two years up to and including 2026 (§ 27 (22a) UStG).

Brexit: Following the exit of the United Kingdom of Great Britain and Northern Ireland from 31 December 2020, Northern Ireland shall continue to be treated as a Member State for the purposes of the transport of goods

(intra-Community supplies of goods and distance selling, as well as intra-Community purchases) (§ 30 UStG).

Political agreement on ViDA reached

On 5 November 2024 the 27 EU Member States reached a unanimous political agreement on the proposal on VAT in the Digital Age (ViDA).

While some formalities still remain to be accomplished before the proposal can be fully adopted into EU law, this agreement means the largest political hurdle has been cleared, which in turn means that we will soon be faced with big changes in the way that VAT functions in the EU.

In the following we have summarized the most important elements of the ViDA proposal, when they will enter into effect and the impacts they will have for companies.

What is ViDA and when will it enter into effect?

ViDA is a series of measures intended to significantly modernize the EU VAT system. The proposal was first published in December 2022 and since then has been debated in the European Council. The general tenor of the proposal has largely remained the same since it was first announced, but the agreed version contains some important changes, both in the detail and the timetable of the proposals.

The proposal consists of three pillars.

1. Electronic invoicing and digital reporting
2. Platform economy
3. Single VAT registration

ViDA stipulates different dates for the individual regulations to enter into effect, however the most important implementation dates are expected to be:

- **1 July 2028** with regard to the introduction of the platform economy and single VAT registration; and;
- **1 July 2030** with regard to electronic invoicing and digital reporting.

Here we have set out the three pillars in detail.

First pillar of ViDA: E-invoicing and e-reporting

The most far-reaching pillar of ViDA is the transition to mandatory electronic invoicing and digital reporting for VAT in the EU. This comprises a series of steps.

Shortly after the full approval of the proposal (expected to be in the first half of 2025), the Member States will be able to impose **binding** requirements to issue invoices electronically for domestic transactions, **without** any **provision for exceptions** (approval) needing to be sought from the European Council. The Member States may also determine that a customer is obliged, from this point in time, to accept electronic invoices. In the near future this could lead to more EU Member States introducing binding electronic invoicing and digital reporting.

From 1 July 2030 the following changes will apply:

- For cross-border supplies of goods between companies (B2B) and between companies and public authorities (B2G) within the EU, companies liable to pay VAT must issue a structured electronic invoice. The electronic invoice will be based on an EU standard format but Member States will be able to permit other formats as well under certain circumstances. The electronic invoice must be issued within **10 days** of the date of delivery (or the date of payment, if it falls earlier). This is a change to the two-day deadline stipulated in the original ViDA proposal.
- Certain data from the electronic invoicing for cross-border sales within the EU and from sales subject to the reverse charge procedure, must be digitally reported to the competent tax authorities by the supplier directly following the issuing of the electronic invoice (or within five days if the customer creates the electronic invoices within the framework of “self-billing”). The digital transmission of these data means that periodic EC sales lists will no longer by necessary.
- It is also stipulated that the data of an electronic invoice for a cross-border sale within the EU, and for a sale subject to the reverse charge procedure, will be digitally transmitted to the customer within **five days** of receipt of the invoice by the supplier. One important change in comparison to the original proposal can, however, be found in the Member States having the possibility to exempt customers from digital reporting obligations if certain conditions are fulfilled.
- An additional important change compared to the original ViDA

proposal is that under certain conditions **monthly summarizing** electronic **invoices** (instead of electronic invoices at the transaction level) will be permissible for a period of up to one calendar month. This is a welcome development, as the original proposed doing away with summarizing invoices for companies in particular sectors, which gave rise to some cause for concern.

While ViDA aims at a complete harmonization of electronic invoicing in the EU, as a compromise, Member States that already had electronic reporting requirements as at 1 January 2024 for domestic transactions, or were capable at that time of introducing such requirements, may retain these requirements in their existing form **until 1 January 2035**; from then, they must also come into full compliance with the EU standard. This means that companies active in several Member States may still need to contend with **differing obligations** on electronic invoices and reporting in the EU for some time.

Furthermore, the current proposal stipulates that from 1 July 2030 some additional data will need to be contained in an electronic invoice, including the number of the bank account or other account to which the payment must be made, and a reference to the number of the original invoice in the case of an invoice correction.

Impacts for companies

The switch to electronic invoices and digital reporting will be a very significant change, demanding that companies review and update their current procedures for invoicing and VAT reporting. The impacts will probably be felt throughout the entire company and will require the involvement and support of a number of stakeholders. Even though 1 July 2030 is still quite a distance away, companies with multinational business activities will need to keep an eye on the requirements for electronic invoicing and digital reporting in the EU and beyond, as many of these requirements will already enter into effect before that date.

Second pillar of ViDA: Platform economy

The second pillar of ViDA affects the VAT treatment of transactions made using online platforms and market places.

From 1 July 2028 (with a possible delay in some cases – see below), a digital platform performing as an intermediary or agent to facilitate the provision of short-term accommodation rentals (i.e. 30 days in a row or less per customer) and/or passenger transportation on the street will be viewed, for VAT purposes, as a "deemed supplier" of those supplies of services and must therefore remit the VAT arising thereon. However, the platform shall not be liable if the provider of the underlying supply gives their VAT number (valid in the Member State in which the VAT is owed) to the operator of the platform, and declares to the platform operator that they will invoice the VAT owed for this supply. Therefore, the need for a "deemed supplier" shall apply primarily if the underlying supplier of the service is not obliged to charge VAT for their services.

A late change to this proposal – necessary in order to reach unanimous agreement – is that the Member States can put off the introduction of this "deemed supplier" provision until 1 January 2030 at the latest. One Member State (Spain) has, however, already announced that it will be applying for an exemption in order to apply the "deemed supplier" provision before 1 July 2028. It may therefore be, that there will be different implementation deadlines throughout the EU.

Furtnermore, the Member States could agree that the platform not be made a "deemed supplier", if the underlying supplier satisfies the requirements and opts to avail of the VAT provisions for small and medium enterprises (SMEs) (i.e. if the company lies below the SME threshold in the country concerned and decides not to apply the normal VAT provisions).

<u>Other platform measures</u>

ViDA also contains measures that will affect platform substantially. These changes will similarly come into effect from 1 July 2028.

- The place of supply of a platform's "intermediary supply of service" (i.e. a fee for the use of the platform) to non-traders (B2C) is the place at which the underlying supply of service is carried out. All customers served by the platform that have not given a VAT identification number, shall be considered to be non-taxpayers for the application of this measure.

- Platforms (and other parties) that facilitate the supply of goods and maintain the goods in the possession of a third-party (e.g. in a central warehouse) will be required to inform the third parties if these goods will be transported to a different country.

Impacts of the second pillar for companies

This ViDA pillar is sector-specific. For companies operating platforms, particularly in the areas of passenger transportation and accommodation, it will however have significant impacts. Furthermore, there will be an impact on those offering services for passenger transportation and short-term accommodation services on platforms that are not currently required to charge VAT on these services, as there will be a corresponding impact on the sellers' prices and earnings on the platform, who will have to charge VAT on the supply of these services.

The option for Member States to restrict or delay the regulation for supplies of services valid as providers, can limit the duties for platforms in certain legal systems but also hides the potential for additional complexity being created, as different rules would apply in the individual Member States. Platforms will also need to introduce procedures to confirm the VAT status of their sellers. Additional differences are likely, as the Member States have flexibility with regard to the definition of the term short-term rental of accommodation.

It is also important to note that certain proposed changes contained in the original proposal are not part of the ECOFIN Council agreement. This includes the following:

- There is no expansion of the provision for platforms facilitating the supply of goods beyond the scope of provisions introduced in the VAT package for electronic trading which entered into effect on 1 July 2021.
- Under ViDA, the import one stop shop (IOSS) will not become mandatory for platforms.

These two measures will be further examined as part of the negotiations on the EU customs reform package.

Third pillar of ViDA: Single VAT registration

The single VAT registration (SVR) is intended to reduce the necessity for non-resident traders to register for VAT purposes in a VAT Member State in which they are not resident. The measures contained in this proposal are outlined below and will generally enter into effect from 1 July 2028 (if not otherwise stated):

- The existing provision of a single point of contact (one stop shop – OSS) for B2C distance sales of goods and certain services enables the payment of VAT on these supplies in several EU countries to be made with a single declaration. The OSS will be expanded to other B2C supplies, including supplies of electricity and gas, delivery and installation contracts, and certain domestic supplies of goods and services. This expansion will mostly apply from 1 July 2028, however, the expansion of the OSS to B2C supplies of electricity, gas and other energy-related supplies will enter into effect from 1 January 2027. This may be of relevance for providers offering charging of electric vehicles outside of the Member State in which they are resident.
- There will be a new OSS module with which companies can report the movement of their own goods between EU Member States. Currently, with only a few exceptions, the transport of their own goods between Member States triggers an obligation to report and register for VAT both in the country of departure and the country of destination of the individual transportation. From 1 July 2028 a company can instead choose to report the intra-Community transport of their own goods in the OSS, omitting the requirement to report the purchase tax in the country of destination. This will, however, not be permissible if the owner is not entitled to fully deduct the input VAT for these goods. In a change from the original ViDA proposal, the OSS can be used for the shipping of their own goods for "capital goods" for which the owner is entitled to a full refund of VAT. If these goods are, however, ultimately used for activities not giving rise to an entitlement to deduct input VAT or self-delivered (i.e. for private use or free of charge), a correction must be carried out in order to fully or partially remove the VAT booked in the OSS.
- The current simplification of the VAT-related call-up of warehouse goods (introduced as part of the 2020 quick fixes) will be made superfluous for the movement of a company's own goods by the new OSS and will be abolished.
- The reverse charge procedure in B2B transactions will be similarly expanded to reduce the circumstances under which a B2B supply of goods or a B2B supply of services by a

non-resident trader requires a VAT registration in the country in which VAT is owed. At the moment, Member States can apply the reverse charge procedure for certain supplies of goods or services in connection with property. According to the new provisions, the Member States are required to permit the reverse charge procedure if a non-resident supplier is not registered for VAT in the country in which the VAT is owed, but the customer is. Even if the customer is not registered for VAT purposes in the Member State in which the VAT is owed, Member States have the possibility to require the customers to use the reverse charge procedure for these supplies.

- According to the original ViDA proposal, goods sold within the scope of margin taxation can become liable for VAT in certain Member States if the supplier participated directly or indirectly in the transport into that Member State. A similar provision would apply for the sale of works of art (regardless of who organizes transport). The proposal on the place of supply for this type of good was deleted in the amended proposal so that in cases where margin taxation is applied they will still be subject to VAT if the margin taxation is valid.

- From the 20th day following the official publication of the ViDA proposals, rules governing the proof of the place of the provision of live-streaming events and virtual tickets for events (B2C) will be introduced. These provisions will largely reflect the provisions for the place of provision of electronically provided services. This shall provide additional guidance for the change of the place of the provision of live-transmissions and virtual tickets for events, which was already agreed upon for 1 January 2025.

Impacts for companies

While the measures referred to above may reduce the circumstances in which companies must register for VAT outside of the country in which they are resident, they will not, however, entirely eliminate the necessity for such registrations. For example, a non-resident supplier will continue to have to register for VAT purposes in an EU Member State from which they carry out a supply for goods for which the new digital reporting obligations apply. The non-registration for VAT purposes in the other Member State could also have a negative impact on cash flow, as suppliers may need to request a refund of the VAT charged in that Member State using the procedure for refunding non-residents rather than submitting local VAT declarations. Companies must therefore weigh up whether it is preferable to retain current foreign VAT registrations (to the extent possible) or to make optimum use of the simplification.

What does this political agreement mean and what are the next steps?

The political agreement reached on 5 November 2024 means that the 27 EU Member States unanimously agreed on the contents of the new proposals. The proposals have not yet, however, been fully adopted, as some technical details in the legal texts remain to be clarified, and the European Parliament must still deliver its opinion on the proposals.

The proposals will therefore first take effect when the Council formally adopts them in a later session. However, as a result of the political agreement reached on 5 November 2024, it may be assumed that formal adoption will take place in due course. Due to the scope of the package, this process may still take some months.

What can you do now?

Now, as the contents of the ViDA package have been politically agreed on and the formal adoption will probably take place, we recommend starting with the evaluation of the impacts for your company. Almost all companies will be affected in some way. In order to prepare for the new regulations, companies will need to carry out significant changes to their systems and procedures, order to do so in a timely fashion.

In the meantime, it is also important to consider that Member States do not necessarily need to wait until the dates set out in the ViDA to introduce these changes. For example, several EU Member States have introduced electronic invoicing and/or new reporting obligations, or made proposals in this regards, including Belgium, Poland, France, and Spain. It is therefore important to monitor these requirements in the short term, and in preparing for these changes, take the impending EU changes into consideration.

NEW FROM THE BFH

Supplies of heat free of charge for business reasons

BFH, ruling of 4 September 2024, XI R 15/24 (XI R 17/20)

In this ruling, the BFH has ruled on the VAT treatment of free-of-charge supplies of heat for business reasons to other traders for their commercial activity.

The case

The plaintiff operates a combined heat and power plant (CHP) for the decentralized production of electricity and heat that is operated using biogas produced directly from biomass.

The electricity produced by the CHP is mainly fed into the general electricity grid and paid for by the operators of the electricity grid. The heat produced by the CHP is partially used to serve the production process. In the year under dispute, the plaintiff transferred heat in large part under contract to Trader A "for free" for the drying of wood in containers, and to B GbR (B), which used it for heating its asparagus fields. In both contracts it is agreed that the amount of the fee will be individually agreed based on the economic situation of the recipient of the heat and not set down in the contracts.

To what extent the benefit in kind is subject to VAT is disputed.

From the reasons for the decision

Following a referral for a preliminary ruling to the CJEU (ruling Finanzamt X of 25 April 2024 – case C-207/23), the BFH takes the following view:

1. Even if heat is transferred to other traders free of charge for their undertaking (economic activity), this is a disposal of goods free of charge within the meaning of § 3 (1b) sent. 1 no. 3 and sent. 2 UStG.

2. Taxation of the disposal free of charge is not precluded by the recipient of the supply using the heat for purposes which entitle them to deduct input VAT.

3. Cost price within the meaning of § 10 (4) sent. 1 no. 1 UStG would not only encompass the direct production or generation costs but also indirect costs such as financial expenses. In this regard it is not relevant if these costs are subject to input VAT or not.

Please note:
The division of the cost price between electricity and heat must be carried out in line with the market value method, according to the BFH. § 10 (4) sent. 1 no. 1 UStG does not contain any explicit provision on division for cost prices arising equally for a supply for a consideration (of electricity) and a disposal free of charge (of heat). As the division is nonetheless necessary, the legal concept in § 15 (4) UStG can be used. Case law has clarified this by rejecting the exclusively energy-based method used by the tax authorities as inappropriate and instead taking a two-step, exclusively revenue-based estimate (without taking unused heat into account) to be appropriate. The BFH continues to hold this view.

In this case, the tax authorities have mainly referred to Section 2.5 (22) sent. 8 VAT Application Decree. According to this, to simplify matters, no objection will be raised if the trader assesses the transfer of heat free of charge according to the federally uniform average district heat price for each previous year on the basis of the Federal Ministry for Economic Affairs and Energy's annual publications (so-called energy data). It remains to be seen if the tax authorities will hold to this simplification provision.

IN BRIEF

Liability of the director of a company

CJEU, ruling of 14 November 2024 – case C-613/23 – Herdijk

According to Art. 273 of the VAT Directive, Member States may impose other obligations which they deem necessary to ensure the correct collection of VAT and to prevent tax evasion, subject to the requirement of equal treatment of domestic transactions and intra-Community transactions carried out by taxable persons and provided that such obligations do not, in trade between Member States, give rise to formalities in connection with the crossing of borders.

This reference for a preliminary ruling from the Netherlands concerns the interpretation of Art. 273 of the VAT Directive in light of the principle of proportionality. In this respect, it deals with the question of the extent to which the liability of a director for the VAT debts of a company is proportionate.

In the first question, the referring court, according to the CJEU, principally wants to know if Art. 273 of the VAT Directive, in light of the principle of proportionality, must be interpreted as precluding national legislation under which a director of an entity that has not complied with the obligation to notify its inability to pay a VAT debt must, in order to be relieved of their joint and several liability for the payment of that debt, demonstrate that the failure to

comply with that notification obligation is not attributable to them.

The CJEU affirmed the potential liability to the extent that the provisions in question do not limit the possibility of demonstrating the circumstance solely to cases of force majeure, but allows the director to raise any circumstance that could show they are not responsible for the failure to comply with that notification obligation.

The answer to the second question is that Art. 273 of the VAT Directive must be interpreted, in light of the principle of proportionality, as not precluding national legislation which has the effect that the director of an entity which has failed to notify the latter's inability to pay remains jointly and severally liable for the payment of a VAT debt relating to a particular period. No objection should be raised if they have been released from a debt on the same basis related to a period immediately following, after being able to demonstrate that they acted in good faith and exhibited, during the previous three years, all the due diligence required of a circumspect trader in order to prevent the entity from being unable to honor its obligations, and their participation in abuse or fraud is ruled out.

Please note:
German law (§ 69 German Tax Code) recognizes the liability of directors. According to this, directors are liable to the extent that claims arising from the tax debtor-creditor relationship (§ 37 German Tax Code) are not determined or satisfied, or not satisfied on time, due to an intentional or grossly negligent breach of the obligations imposed on them or to the extent that, as a result, tax rebates or tax refunds are paid without legal grounds. This liability also includes any late-payment penalties payable as a result of the breach of duty.

Input VAT deduction from input invoices for legal consulting services to assert claims for damages

Lower Tax Court of Berlin-Brandenburg, ruling of 29 May 2024 – 7 K 7122/22, appeal filed, BFH ref.: V R 15/24

To the extent that preparatory negotiations for a commercial activity are undertaken, but these remain unsuccessful and ultimately do not lead to any transactions being carried out, an input VAT deduction is nevertheless possible. The was indicated by the Lower Tax Court of Berlin-Brandenberg taking CJEU case law into consideration.

If the commercial activity is targeted at a specific project (in this case an operating agreement), the trader commissioned with the project has already given orders to a sub-contractor for the realization of the project, however the customer cancels the contract underlying the project again before the project is implemented, the trader must therefore, from a civil law perspective, claim damages in order to, inter alia, be able to pay compensation to the sub-contractor they engaged. If costs for legal consulting arise while claiming the civil law, non-taxable damages, the trader is entitled to an input VAT deduction with regard to this legal costs. There is a – necessary for the input VAT deduction – direct and immediate connection between the consulting services as general costs and the originally planned economic activity that would have granted the trader the right to deduct input VAT (in this case the receipt of operating fees from the realization of the project). An appeal has been lodged against this ruling.

FROM AROUND THE WORLD

TaxNewsFlash Indirect Tax

KPMG articles on indirect tax from around the world

You can find these and further articles here.

15 Nov – Hungary: Proposed extension of retail sales tax to online marketplaces

13 Nov – Poland: Final round of consultations on national e-invoicing system; other tax developments

12 Nov – EU: VAT guidance on new rules for small businesses

12 Nov – Italy: New vAT treatment for supply of stuff

7 Nov – Spain: Guidance on required specifications for electronic invoicing systems

30 Oct – Hungary: Mandatory e-invoicing for energy sector beginning 1 January 2025

28 Oct – UAE: Implementation of mandatory e-invoicing from July 2026

22 Oct – France: Update on introduction of mandatory e-invoicing

18 Oct – Italy: Import VAT is considered customs duty

17 Oct – France: Announcement on e-invoice validation services

EVENTS

Cologne VAT Congress

on 5 and 6 December 2024 in Cologne

Topics:

- VAT changes due to Annual Tax Act 2024
- Current developments in VAT groups
- Electronic interfaces for those owing VAT - VAT law and criminal tax law related risks
- Impacts of customs law on (import) VAT - news from CJEU and BFH case law
- News in legislation and from the tax authorities
- Introduction of eInvoicing from 1 January 2025 in German and a look at the EU

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

Fundamentals of VAT

Bring your knowledge of VAT fully up to date – with our three-part training series “Fundamentals of VAT” – practical and clear.

With our experts, Michaela Neumeyer, Bastian Liegmann and Christian Wotjak, you will get to know about the functioning of the VAT system and the importance of basic terms such as “taxability” and “VAT liability, deepen your knowledge of VAT in the international movement of goods, and the treatment of other VAT-related aspects, such as the classification of sundry supplies and the right to deduct input VAT as well as how to correctly issue invoices.

Register now and watch – at any time and in any place – the webcast-on-demand is available here as a package with all three parts or individually.

Safe the Date Hybrid VAT annual conference 2025

KPMG's next annual VAT conference will take place in hybrid form in Berlin on 22 May 2025.

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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.

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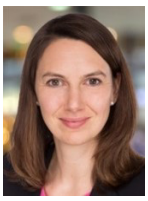

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