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cutting through complexity

MwSt.VAT Newsletter

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NEWS FROM THE LEGISLATION

European digital single market strategy

European Commission, Communication of 6 May 2015, COM(2015) 192 final

The European Commission presented its strategy for the EU digital single market on 6 May 2015. The strategy has a multi-annual scope and is focused on key interdependent actions which in the Commission's view can only be taken at EU level. The strategy is based on three pillars:

- Better access for consumers and businesses to online goods and services across Europe
- Creating the right conditions for digital networks and services to flourish
- Maximizing the growth potential of the European digital economy

As part of a drive to improve online access, the Commission will bring forward legislative proposals in 2016 to modernize VAT on cross-border online trading and reduce the administrative burden on businesses caused by the differing VAT regimes.

These proposals are expected to include:

- Extending the current single electronic registration and payment mechanism to intra-EU and third country online sales of tangible goods (see Mini-One-Stop-Shop for telecommunication services, radio and television services and electronically supplied services to non-businesses as of 1 January 2015; VAT Newsletter July 2014);
- Introducing a common EU-wide simplification measure (VAT threshold) to help small start-up e-commerce businesses;
- Allowing for home country controls including a single audit of cross-border businesses for VAT purposes;
- Removing the VAT exemption for the importation of small consignments from third countries.

The Commission also states in its question and answer sheet that it will review the VAT rate on electronic services as part of its work on the adoption of a definitive VAT regime.

Please note:
In the European Commission's view, the VAT exemption on the importation of small consignments from third countries, which was originally a trade facilitation measure, has turned into an expensive tax subsidy to the disadvantage of EU businesses. It is also mostly large market players who benefit from the exemption. The Commission quotes estimates that distortions resulting from the exemption cost EU businesses a turnover of up to EUR 4.5 billion annually. With the introduction of the new single electronic registration and payment mechanism, the import VAT could in any case be accounted for at an earlier stage than customs clearance. For the place of supply for VAT exempt imports of small consignments from non-EU countries see

Content

the BFH ruling of 29 January 2015, V R 5/14, article in this VAT Newsletter.

NEWS FROM THE BFH

Relevant supply relationships within the scope of a business transfer

BFH, ruling of 4 February 2015, XI R 42/13

The BFH commented on the question whether a non-taxable transfer of a business as a going concern exists if the previous tenant of a restaurant only sells parts of the inventory that belong to him. This question is relevant since the purchaser leases from the proprietor the restaurant and the remaining inventory through another contract.

The case

A trader is a lessor of a restaurant. He leased the restaurant to a restaurateur for a period of ten years. But nine months later the lease agreement was terminated mutually. Subsequently, the lessor rented the restaurant to a private limited company (GmbH). The inventory previously included in the lease also comprised full interior furnishings, except for kitchen furnishings. On the same day the GmbH and the previous restaurateur concluded a takeover agreement. In doing so, they agreed among others, on the transfer of the restaurant business, on the inventory and already booked events. The GmbH also took over from the previous lessee the kitchen furnishings and other inventory amounting to EUR 50,000 plus VAT. It is in dispute whether the GmbH is entitled to deduct the VAT stated in the invoice of the previous lessee or whether the transaction was invoiced via a non-taxable transfer of a business as a going concern.

Ruling

The BFH affirmed the input tax deduction based on lack of business transfer. A transfer of a business as a going concern is given pursuant to § 1 (1a) of the German VAT Law (UStG) when a business or a business unit conducted separately within the whole business is transferred with or without consideration or contributed to another business. The purchaser is the successor to the seller. This provision is based on Union law pursuant to Art. 19 of the VAT Directive. Accordingly, in the event of a transfer of a totality of assets or part thereof, whether for consideration or not, or as a contribution to a company, the Member States may treat the case as if no supply of goods had taken place and consider the person to whom the goods have been transferred as the successor to the transferor.

By acquiring the kitchen furnishings, the GmbH did not acquire from the previous lessee an independent part of the business that would have enabled the lessee to operate the restaurant. Instead, only individual items that belonged to the operation of the business were sold. In fact, in order for the GmbH to operate the restaurant, a lease agreement needed to be concluded with the lessor. This agreement also provided a transfer of use of the relevant inventory in addition to a transfer of use of the restaurant rooms to the leasehold. However, the agreements between the new lessee and the lessor and the previous lessee are not to be consolidated in one single process. The BFH concluded this from the wording in Art. 19 of the VAT Directive and § 1 (1a) UStG taking into account the ruling of the Court of Justice of the European Union (CJEU) of 30 May 2013 – case C-651/11 – X BV (VAT Newsletter July 2013) on the disposal of shares in a company. Accordingly, in examining the conditions of a business transfer as a going concern, only the supply relationships between the seller and the purchaser are to be considered. The fact that in the present case all parties were interested in the continued operation of the restaurant is irrelevant.

Please note:
The BFH left open whether there would have been a transfer of business as a going concern if the new lessee had entered, within the scope of a comprehensive contract with the previous lessee, (fully) into the existing lease agreement of the previous lessee and the lessor. According to the tax authorities, nothing speaks against a transfer of business if the transfer of individual capital goods does not take place with material effect, insofar as a permanent continuance of the business is granted. In individual cases a lease with an eight-year or indefinite term (cf. Section 1.5 (3) of the German VAT Application Decree (UStAE) with reference to the BFH ruling of 18 January 2012, XI R 27/08; VAT Newsletter March 2012) may be sufficient for a transfer of business.

Supplies of goods with a value of up to EUR 22 from a non-EU country to Germany

BFH, ruling of 29 January 2015, V R 5/14

The BFH ruling concerns the question whether the supply of goods (books, CDs) from a delivery facility in Switzerland to customers in Germany is subject to VAT.

The case

In the case at issue the supplier used a subsidiary ("P") of Deutsche Post AG to transport the goods to its customers. P collected the goods and completed the customs formalities by presenting an application for exemption of small consignments to the German customs at the border. This application, which was provided by the supplier, was not made on an official form and contained the following wording: "We (the supplier) hereby apply for exemption of the consignments in accordance with Art. 27 of EU Regulation No. 918 of 1983". This procedure had previously been agreed between Deutsche Post AG and German customs. The general terms of business in force for customers had the following wording: "You authorize us to make all

declarations required for import from Switzerland. This is not currently liable for tax. If this situation changes we will of course cover the cost of any taxes or other expenses on your behalf." It is in dispute whether the supplies are subject to VAT in Germany.

The ruling
The BFH ruled that the supply of the goods is taxable in Germany. The place of supply is normally deemed to be in the location where the transport begins, i.e. in the Swiss delivery warehouse in this case. However, the place of supply is Germany if the goods are transported from a non-EU country (e.g. Switzerland) to Germany and the supplier or the supplier's agent is liable to pay import VAT. It does not matter here whether import VAT is actually payable or not. The fact that, as in the present case, the supply is not liable for import VAT because it involves the consignment of low-value goods with a value of EUR 22 or less per consignment as defined by Art. 27 of Council Regulation (EEC) No. 918/83 of 28 March 1983, does not invalidate the assumption that the place of supply is Germany.

The supplier was liable for import VAT in this case. The party liable for import VAT is determined by the customs regulations. The party liable for customs and therefore also for import VAT is the party declaring the goods (the declarant). The declarant is defined in the Community Customs Code (CC) as the person making a customs declaration in his own name or the person in whose name a customs declaration is made. The declarant may appoint a representative in accordance with Art. 5 CC. In the case at issue the supplier was the declarant, because by presenting the application for exemption, it had made the customs declarations in the name of the recipients but with effect for himself. The supplier could not be considered to have represented the recipients for customs purposes when declaring the goods. The BFH therefore did not need to decide whether the tax clause in the supplier's terms and conditions constituted an "unexpected" clause within the meaning of section 305c of the German Civil Code (BGB). The condition of acting "in the name of and on behalf of another person" (Art. 5 (2), first bullet point CC) required for a valid representation was not met. A party that pays all taxes and other costs that may be incurred on another party's behalf, so that there is no possible financial impact on the other party, is not acting as a representative within the definition of the Customs Code.

Under Art. 237 of Commission Regulation (EEC) No. 2454/93, the recipients would be considered declarants for customs purposes, because the goods transported by P were postal consignments which were exempt from the obligation to be conveyed to customs under the German Customs Regulation. However, the above article does not apply if, as in the case at issue, a customs declaration is made orally, in writing or through the use of data processing. Under section 5 (2) of the German Customs Administration Law, Deutsche Post AG is authorized to make custom declarations on behalf of the recipients for goods transported by it which need to be presented to customs under the Customs Code. This applies equally to its subsidiary P. However, in this case it did not make a written customs declaration as defined by Art. 61 and 62 CC using the single administrative document, nor did it declare the goods using a data processing technique. In this case the supplier presented the application for exemption and P only acted as a messenger. As a result P cannot be considered to have acted as an agent without specific authority. Nor did P, merely by bringing the goods over the border, make an implicit customs declaration on behalf of the recipients. Although Art. 233 of Commission Regulation 2454/93 provides for implicit customs declarations, this does not apply where an explicit declaration has been made, as in the present case.

Please note:
The BFH ruling shows that supplies of small consignments from a non-EU country will only be outside the scope of German VAT under certain limited conditions. Moreover, the contract arrangements and delivery structures must be reviewed in each individual case to ensure that they do not constitute tax fraud within the meaning of Art. 42 of the German Fiscal Code (AO). The BFH did not have to examine this question in detail in this ruling. It should also be noted that the European Commission is also advocating abolishing the exemption on the importation of small consignments from non-EU countries as part of its digital single market strategy. The Commission is expected to publish a draft directive on this in 2016 (see article in this VAT Newsletter).

Input tax deduction from the invoice of an insolvency administrator

BFH, ruling of 15 April 2015, V R 44/14

The ruling of the BFH relates to the scope of the input tax deduction of a company from the invoice issued by the insolvency administrator.

The case
A sole entrepreneur carried out transactions which entitled to an input tax deduction. Insolvency proceedings were opened for the entrepreneur's assets and an insolvency administrator was appointed. The entrepreneur had ended business activity even before the insolvency proceedings were opened. The insolvency administrator carried out liquidation tasks, reported to the tax authority a contest of the debtor's transactions in insolvency proceedings and concluded a contest agreement. For his services the insolvency administrator issued an invoice that stated the VAT. It is in dispute whether he was entitled to full input tax deduction for the entrepreneur's assets. The Lower Tax Court affirmed only a proportionate right to input tax deduction. According to the Lower Tax Court, the right to input tax

deduction only exists if there is a direct and immediate connection between the input supply and the economic activity of the entrepreneur. It further states that, with regard to its economic activity, not only the filed insolvency claims but also the revenue generated from the disposition are to be taken into account. Furthermore, there is a non-economic activity due to the proportional administration of private debts and payments.

Ruling
The BFH annulled the ruling of the Lower Tax Court and remitted the case to the Lower Tax Court. The apportionment of the input tax is to be carried out, however, exclusively according to the ratio of the business-related obligations entered into the garnishment-schedule and the private obligations. The BFH justified the input tax apportionment by stating that the insolvency proceeding relates to the total assets of the debtor, the disposal of which should lead to a collective settlement of creditors' claims. If the debtor is a natural person and acts as an entrepreneur, the insolvency proceedings may therefore serve to satisfy the business and private obligations. Moreover, the various tasks of the insolvency administrator are not multiple services supplied to the joint and several debtors, but a single supply for consideration. Since the single supply directly and immediately refers to the totality of the filed claims in the insolvency proceedings, individual acts of disposition may not be considered. With regard to the insolvency claims, the Lower Tax Court still needs to decide over the filed claims as to whether they are to be allocated to the business or private area. To make this differentiation, the Lower Tax Court may align itself on whether costs incurred for the defense against wrongfully asserted insolvency claims would grant the right to input tax deduction. The BFH left open how it would have ruled if the insolvency administrator had continued the business.

Please note:
The present BFH ruling of 15 April 2015 relates to the input tax deduction of a sole entrepreneur in an insolvency proceeding. In the appeal proceedings V R 15/15, the BFH is still to comment on the possibility of input tax deduction of a GmbH & Co. KG from an invoice of the insolvency administrator. Just like the sole entrepreneur, the GmbH & Co. KG had already terminated business before the insolvency proceedings were opened. The Lower Tax Court Cologne decided in its ruling of 29 January 2015, 7 K 25/13, that the total transactions carried out until the opening of the insolvency proceedings are relevant for the input tax deduction of the GmbH & Co. KG. According to the Lower Tax Court, this applies even if significant VAT exempt revenues from dispositions were yielded. It further states that since the GmbH & Co. KG has carried out, within the scope of its overall economic activity in recent years, exclusively output transactions with entitlement to input tax deduction, it is entitled to a full input tax deduction from the remuneration of the insolvency administrator. The VAT exempt transactions with no input deduction carried out several years before the insolvency proceedings were opened were so minimal (below 1 %) that they are to be neglected. The ruling of the Lower Tax Court could finally be preserved subject to the principles laid down by the BFH. According to the Lower Tax Court, the claims entered into the schedule were not connected to the VAT exempt transactions in the recent years and the VAT exempt transactions from dispositions in the insolvency proceedings.

NEWS FROM THE BMF

Place of supply for trade fairs, exhibitions and congresses

BMF, guidance of 21 May 2015 – IV D 3 – S 7117-a/0 :001

With the present BMF guidance, the principles of the tax authorities on so-called event services at trade fairs and exhibitions were extended to congresses. Moreover, the BMF commented on the accommodation and boarding services and provision of hosts and hostesses for these three types of events. The principles defined by the tax authorities relate to the question in which country these services are subject to VAT.

Principles on so-called event services at trade fairs and exhibitions
The transfers of use of the stand space to exhibitors at trade fairs and exhibitions are services in connection with property. These supplies are provided where the stand spaces are located. Since the transfer of use is subject to an agreement sui generis, a VAT exempt letting of real estate is ruled out.

This also applies to the transfer of use of rooms and room furnishings on the trade fair grounds for information events including the usual ancillary supplies to exhibitors and the transfer of use of parking lots on the fair trade grounds to exhibitors. Congress centers at separate places are also to be deemed as fair trade grounds. Usual ancillary supplies comprise the transfer of use of microphone equipment and simultaneous interpreting equipment as well as seating, wardrobe and information services for example.

So-called event services in the form of single supplies may be assumed if at least three other services are provided in accordance with a contract in addition to the transfer of use of stand spaces pursuant to Section 3a.4 (2) sent. 2 no. 1 to 15 UStAE. This may, for example, include the technical supply for stands as well as construction and cleaning of the same. If the recipient of the supplies is an entrepreneur, the single supply of services is generally provided at the place where the recipient of the supplies has its business. Special regulations apply to supplies to fixed establishments and to

persons that are treated as equivalent to entrepreneurs, as well as to supplies in non-EU member states if they are exclusively used and evaluated there (see § 3a Abs. 2 and 8 UStG). If the recipient of the supply is a non-entrepreneur, the supply of services is provided where they are actually provided by the entrepreneur (see § 3a (3) no. 3 (a) UStG).

Extension of the principles to congresses
In its guidance of 21 May 2015 the BMF sets forth that the aforementioned principles apply to the transfer of use of a congress center or parts thereof, including lending event equipment to an operator. As a result, the provision according to which also congress centers are assumed to be trade fair grounds obviously became superfluous. However, a more detailed definition of congresses and a differentiation of other events were not given in the BMF guidance of 21 May 2015.

Provision of hosts and hostesses
The services are listed in 3a.4 (2) no. 1 to 15 UStAE of which at least three services together with the transfer of use of the stand space constitute a single supply. This list is not exhaustive ("in particular"). Therefore, it was not clear whether the provision of hosts and hostesses were also included. The BMF affirms this question by an amendment of the list. This amendment does not only apply to trade fairs and exhibitions, but also to congresses.

Accomodation and/or boarding services
In contrast, the BMF clarifies that accommodation and boarding services supplied in connection with the event services are always to be classified as independent supplies. This clarification does not only apply to trade fairs and exhibitions, but also to congresses.

Please note:
The principles of the BMF guidance must be applied to all open cases. However – also for the purpose of input tax deductions – there will be no objections if an entrepreneur, in the case of a so-called event service, treats the transfer of use of the congress center or parts thereof including the event equipment to an operator as transactions related to real estate until 31 May 2015. As a result, with regard to congresses in Germany, invoices that state German VAT need to be reviewed as of 1 June 2015. The VAT treatment of accommodation and boarding services as well as the provision of hosts and hostesses in connection with trade fairs, exhibitions and congresses is generally being scrutinized. Since the BMF guidance provides no definition of a congress, individual cases will require differentiation from other events.

IN BRIEF

Liability of the recipient of construction work

Lower Tax Court Berlin-Brandenburg, ruling of 3 June 2015, 5 V 5026/15; press release of 5 June 2015

The ruling of the Lower Tax Court Berlin-Brandenburg in the preliminary proceedings relates to construction work provided to developers in 2009. In accordance with the previous administrative regulations of the BMF (see Section 182a of the German VAT Guidelines 2008 (UStR 2008)), the supplier was not debtor of VAT of the construction work. On the contrary, the developers as recipients of the supply were liable to tax. The BFH decided in its ruling of 22 August 2013, V R 37/10 (see VAT Newsletter December 2013) that the reverse charge mechanism applicable to developers is generally not permitted. As a result, in the present case the developers did not make use of the non-objection regulation stated in the BMF guidance of 5 February 2014 (see VAT Newsletter March 2014) with regard to construction work provided before 15 February 2014 and claimed reimbursement of the VAT paid by them. The tax authority determined that the supplier shall be liable to VAT henceforth. This was based on the regulation of § 27 (19) sent. 2 UStG newly created as of 1 October 2014 – following the BFH ruling – which excludes the protection of legitimate expectations for the present cases (see BMF guidance of 31 July 2014; VAT Newsletter August/September 2014).

The Lower Tax Court Berlin-Brandenburg granted the application for interim legal protection filed by the supplier. The Lower Tax Court took the view that there were substantial doubts on the constitutional legitimacy of § 27 (19) sent. 2 UStG, because pursuant to § 176 (2) German Tax Code (AO) the protection of legitimate expectations applies to the taxpayer's advantage when the tax assessment is amended if a highest federal court has held that a general administrative regulation of the Federal Government is incompatible with the applicable law. It further stated that exclusion of the protection of legitimate expectations probably infringed the prohibition on retroactivity. Furthermore, the entrepreneur was in danger of incurring material financial loss, because the VAT from the contracting party could not be reclaimed due to the statute of limitation according to the civil law. The final clarification of the question was subject to another proceeding in the main action. Such a proceeding had not yet been pending.

Zero-rated intra-Community movement within the own business

Lower Tax Court Cologne, ruling of 18 March 2015, 4 K 3157/11; BFH ref. no.: V R 17/15

In the present case, according to his information, a carpet dealer transported carpets from Germany to a Dutch storage. The carpets were supposed to be sold at an exhibition lasting three months, whereas the unsold carpets were to be returned subsequently to Germany. According to the dealer's information, the carpets were stolen from the Dutch storage. The carpet dealer did not have a Dutch VAT identification number which he could have recorded for the accounting evidence pursuant to § 17c (1) of the German VAT Operating Regulation (UStDV). Neither did the dealer provide in his accounts any information on the type, quantity or value of the moved carpets or on the address of the Dutch storage and the date of movement (see § 17c (3) UStDV) nor did he issue a so-called pro-forma invoice as required according to the financial authorities (see Section 14a.1 (5) UStAE). The Lower Tax court Cologne affirmed in the present case the zero-rated status (VAT exemption with entitlement of input VAT deduction) pursuant to §§ 4 no. 1b, 6a (2) UStG in the event of an intra-Community movement within the own business pursuant to § 3 (1a) UStG. Documentary and accounting evidence are no material requirements for the zero-rated status if, despite the non-compliance, it is clear that there is an intra-Community movement. The evidence of the actual acquisition taxation in the Netherlands is not a requirement of the zero-rated status either. Even if, for the evidence of an intra-community movement, it was required by the dealer not to be able to reasonably provide the VAT identification number granted in the destination Member State, this is to be affirmed. This information could not be expected in the present case, because no notification of the sales had been made in the Netherlands due to the theft. An appeal has been lodged against the ruling. For the relevance of the VAT identification number for the zero-rated status of the intra-Community movement, please also refer to the request for a preliminary ruling of the Lower Tax Court Munich (ruling of 4 December 2014, 14 K 1511/14; CJEU ref. No.: case C-24/15 – Plöckl; VAT Newsletter March 2015).

Obtaining the power of disposal in leasing cases

Lower Tax Court Münster, ruling of 11 December 2014, 5 K 79/14 U; BFH ref. no.: V R 12/15

The ruling of the Lower Tax Court Münster relates to the VAT treatment of a contract design similar to the "sale-and-lease-back" procedure. In the „sale-and-lease-back" procedure, the ownership of an item is transferred to a lessor due to a sales agreement. At the same time, the lessor leases the item to the seller (lessee). Both agree that the ownership will fall back to the seller (lessee) after the lease term has expired. In its ruling of 9 February 2006, V R 22/03, the BFH concluded that with regard to the "sale-and-lease-back" procedure the transfer of ownership to the lessor under civil law may merely be a security and financing function. This is subject to the concrete contractual agreements and their actual execution. In this case, the transfer of ownership is not to be treated as a supply of goods with regard to VAT. The Lower Tax Court Münster also applied these principles to the present case, in which the lessor was granted only a sales option as a result of the transfer of ownership to the lessor. Although a sales and loan agreement as well as a leasing agreement are formally concluded independently, the result of the interests of the contracting parties is that one contract would not have been concluded without the other, which is why these contracts are one commercial and legal unit. Insofar as the transfer of the ownership under civil law plays only a security and financing role, the lessor provides a single service in the form of a VAT exempt granting of loan pursuant to § 4 no. 8a UStG. The lessor cannot deduct as input tax the VAT stated in the invoice of the seller for lack of input supply. If the lessor issues an invoice stating the VAT based on the VAT exempt financing, he is liable for the incorrectly stated VAT pursuant to § 14c (1) UStG. An appeal has been lodged against the ruling.

EVENTS

Electronic archiving – efficiency and audit security for companies

2 July 2015	–	Leipzig
7 July 2015	–	Hannover
14 July 2015	–	Mannheim
15 July 2015	–	Freiburg
22 July 2015	–	Regensburg
8 September 2015	–	Kiel
10 September 2015	–	Essen

For more information please click here.

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