KPMG

VAT News: Hot topics and issues in indirect taxation

June 2026

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01 | Annual Tax Act 2026 (Draft)

On 19 May 2026, the German Ministry of Finance (BMF) published the draft Annual Tax Act 2026. From a VAT perspective, the following amendments are proposed to take effect as of 1 January 2027 (except for the VAT grouping provisions pursuant to Section 2c German VAT Act (UStG)):

VAT Grouping (New Section 2c UStG)

In contrast to the current VAT grouping rules, the legal consequences of a VAT group (Organschaft) will, in future, only arise upon the submission of an explicit declaration.

According to the explanatory memorandum, the proposed amendment does not alter the substantive requirements for the existence of a VAT group. Accordingly, a VAT group may continue to exist only where the established conditions are met, in particular financial, economic and organisational integration. The declaration requirement therefore constitutes an additional prerequisite for the formation of a VAT group.

Furthermore, where it is subsequently determined that the integration requirements were not met, a retroactive unwinding of the VAT group may be dispensed with, provided that no tax revenue losses arise as a result.

In addition, the new Section 2c UStG clarifies that, in line with the case law of the Court of Justice of the European Union (CJEU) and the German Federal Fiscal Court (BFH), partnerships may also qualify as controlled entities (Organgesellschaften) within a VAT group.

Section 27(42) UStG contains the transitional provisions relating to the new VAT grouping rules. Under these provisions, the current legal framework will continue to apply from the enactment of the revised Section 2c UStG until the first mandatory application of the new regime, i.e. until 31 December 2028.

The transitional period is intended to provide businesses with sufficient time to prepare for the new rules and, where necessary, make internal strategic decisions in response to the revised VAT grouping framework.

According to the draft legislation, the new Section 2c UStG will apply for the first time as from 1 January 2029. However, the controlling entity (Organträger) will be able to submit the VAT grouping declaration prior to the effective date of the new regime. By allowing declarations to be filed from 1 July 2028 onwards, both taxpayers and the tax authorities are expected to have sufficient time to implement the administrative measures required for the application of the new VAT grouping regime. Various industry associations have already proposed bringing forward the application date of the new VAT grouping rules by one year.

Section 1 UStDV will set out the procedural requirements regarding the submission and content of the VAT grouping declaration. The declaration must contain all information necessary to clearly identify the future members of the VAT group and must be submitted electronically via the officially designated interface.

The declaration data will be transmitted to the tax office responsible for the controlling entity, which will in turn report the information required to reflect the composition of the VAT group to the Federal Central Tax Office (Bundeszentralamt für Steuern).

The tax authorities will not perform a substantive review of whether the integration requirements are fulfilled as part of the declaration procedure.

Deemed Supplies without consideration (Sections 3(1b) and 3(9a) UStG)

According to the explanatory memorandum, German VAT legislation has historically been based on the assumption that two spheres are relevant for VAT purposes, namely the business sphere and the non-business sphere. However, based on the case law of the Court of Justice of the European Union (CJEU) and the German Federal Fiscal Court (BFH), the BMF considers that three spheres must be distinguished: the business sphere, the non-business (private) sphere and activities of a non-economic nature stricto sensu.

Against this background, the scope of Sections 3(1b) and 3(9a) UStG is to be limited to supplies made free of charge to the non-business (private) sphere.

To the extent that the current wording of Sections 3(1b) and 3(9a) UStG also permits the taxation of deemed supplies relating to activities of a non-economic nature stricto sensu, the provisions are to be amended in light of the developments in CJEU and BFH case law.

Deemed Supplier Rules for Supplies of Goods Facilitated Through Electronic Interfaces (Section 3(3a) UStG)

The deemed supplier rules for supplies of goods facilitated through electronic interfaces, i.e. marketplaces, portals or platforms facilitating such supplies, were introduced into Section 3(3a) UStG with effect from 1 July 2021.

It is now proposed to extend the deemed supplier regime to supplies made to so-called threshold acquirers (cf. Section 1a(3) No. 1 UStG). These comprise specific taxable persons and legal entities that are subject to particular VAT treatment. The amendment is intended to align the existing deemed supplier regime with the corresponding rules applicable to goods imported from third countries.

Place of Supply of Telecommunications, Broadcasting and Electronic Services as well as Intra-Community Distance Sales (Section 3f UStG)

The current provisions contained in Section 3a(5) sentences 3 et seq. UStG and Section 3c(4) UStG are to be consolidated into a new provision (new Section 3f UStG).

The new provision will establish a unified rule governing the place of supply of both intra-Community distance.

VAT Exemption for Exports in Non-Commercial Traveller Traffic (Section 6 UStG)

Pursuant to the Act on Further Tax Incentives for Electric Mobility and the Amendment of Other Tax Provisions dated 12 December 2019, a temporary threshold of EUR 50 for VAT-exempt exports in non-commercial traveller traffic was introduced into Section 6(3a) sentence 1 no. 3 and sentence 2 UStG with effect from 1 January 2020.

Since then, individuals resident outside the European Union may obtain a VAT refund from the respective retailer for goods purchased in Germany and carried in their personal luggage to a third country only if the value of the purchase exceeds EUR 50 (including VAT).

By deleting Section 6(3a) sentence 2 UStG, the EUR 50 threshold is to be maintained while the temporary limitation of the provision will be removed with effect from 1 January 2027.

Call-off Stock Simplification (Section 6b UStG)

Under the proposed amendment to Section 6b(1) UStG, the call-off stock simplification will only remain applicable on a transitional basis until 30 June 2029 (see also Section 27(40a) UStG).

Thereafter, only goods whose transport or dispatch commenced no later than 30 June 2028 will continue to qualify under the call-off stock simplification.

The time limits referred to in Section 6b(2) to (6) UStG (including the 12-month period) will, in all cases, expire no later than 30 June 2029 (Section 6b(7) UStG).

Chargeability of VAT (Section 13 UStG)

The proposed amendment to Section 13(1) sentence 1 no. 1 letters f and g UStG is intended to transpose the amended Article 66 of the VAT Directive into domestic law with effect from 1 January 2027.

Article 66(2) of the VAT Directive excludes the application of the cash accounting scheme (taxation on receipt of consideration pursuant to Section 20 UStG) in cases where the One-Stop Shop schemes are applied (i.e. the special schemes under Sections 18i and 18j UStG).

Import One-Stop Shop (Section 18k UStG)

Section 18k(1) UStG is to be supplemented by a new sentence 4 clarifying that the application of a small business exemption regime in Germany or in another EU Member State precludes participation in the special scheme pursuant to Section 18k UStG (Import One-Stop Shop – IOSS).

One-Stop Shop (New Section 28(7) UStG)

Currently, taxable persons may apply the special scheme under Section 18j UStG (One-Stop Shop – OSS) inter alia to intra-Community distance sales of goods. However, supplies of gas, electricity, heating and cooling are excluded from the scope of the OSS regime.

Such transactions currently have to be reported under the regular VAT regime, which may require VAT registrations in several Member States.

A temporary provision is to be introduced in Section 28(7) UStG under which supplies within the meaning of Section 3g UStG performed after 31 December 2026 and before 1 July 2028 will be treated as intra-Community distance sales (Section 3c(1) sentences 2 and 3 UStG) for the purposes of Section 18j(1) no. 1 UStG.

A follow-up provision is expected to take effect in 2028 in order to maintain the intended new status quo on a different legal basis.

02 I VAT Exemption for Supplies Rendered by a VAT Group

General Court, Judgment of 10 June 2026 – Case T-444/25 – Cavert

The judgment addresses the question whether a VAT group (Article 11 VAT Directive) may benefit from the VAT exemptions applicable to healthcare and social welfare services (Article 132(1)(b) and (g) VAT Directive) where only one group member holds the required public-law recognition, while the relevant services are supplied to third parties by another group member that does not hold such recognition.

Facts of the Case

A Dutch VAT group ("Fiscal Unity X"), consisting of two foundations and three limited liability companies, provided various services relating to the care and support of individuals with intellectual disabilities.

Only one of the foundations was duly recognised under Dutch law as an institution providing residential care services and as a body recognised as having a social character. Another company belonging to Fiscal Unity X (Company Y), however, supplied 24/7 care and monitoring services for individuals with intellectual disabilities through the use of technical assistance devices. These services were supplied to third parties outside the VAT group.

Fiscal Unity X initially accounted for VAT on those services but subsequently argued that the supplies qualified for exemption under Article 11(1)(c) and (f) of the Dutch VAT Act, on the grounds that a recognised entity existed within the VAT group.

The Dutch tax authorities denied the exemption, arguing that Company Y itself was neither recognised as a healthcare institution nor as a body of a social character.

The Court of Appeal, however, ruled in favour of Fiscal Unity X. Since a VAT group must be treated as a single taxable person, it considered the recognition held by one group member to be sufficient for the VAT group as a whole.

Against this background, the Dutch Supreme Court (Hoge Raad) referred the matter to the Court for a preliminary ruling. In essence, it sought clarification as to whether the recognition requirements under Article 132(1)(b) and (g) of the VAT Directive must be assessed at the level of the VAT group as a single taxable person or at the level of the individual entity actually supplying the exempt services.

Grounds of the decision

Services supplied by a third party to a member of a VAT group are not to be regarded as supplied to that individual member, but rather to the VAT group of which that member forms part. The same principle applies to services supplied by a member of a VAT group to a third party, which, for VAT purposes, are deemed to be supplied by the VAT group to which the service provider belongs.

However, the fact that a person belonging to a VAT group cannot be regarded independently as a taxable person separate from the VAT group does not preclude an assessment of whether that person meets the requirements applicable to an operator providing the services referred to in Article 132(1)(b) and (g) of the VAT Directive where the VAT group seeks to rely on the exemptions provided for in those provisions. The question whether such person may be regarded as a taxable person separate from the VAT group is distinct from the question under which conditions the VAT group may benefit from those exemptions.

The wording of Article 11 of the VAT Directive provides no indication as to how the latter question should be answered. In this respect, however, the Court notes that the objectives of the VAT grouping regime are administrative simplification and the prevention of abusive practices. These objectives do not support extending the exemptions in question to a VAT group where, in the absence of the VAT group, such exemptions would not be available for services supplied to third parties by a group member that does not itself satisfy the relevant conditions.

Furthermore, the exemptions provided for under Article 132(1)(b) and (g) of the VAT Directive constitute exceptions to the general principle that supplies are subject to VAT and must therefore be interpreted strictly. Both provisions contain two cumulative conditions: a supply-related condition (i.e. the nature of the healthcare or welfare service supplied) and an entity-related condition (i.e. supply by a duly recognised hospital, medical institution or body recognised as having a social character).

In the context of the chapter on “Exemptions for Certain Activities in the Public Interest” (Articles 132–134 of the VAT Directive), the Court emphasises the importance of the recognition requirement. Recognition enables Member States to ensure that only those entities genuinely pursuing objectives in the public interest benefit from the exemptions and, where Member States make use of Article 133 of the VAT Directive, that additional conditions are met, such as the absence of a systematic profit-making objective.

Against this background, the Court concludes that a VAT group may only rely on the exemptions under Article 132(1)(b) and (g) of the VAT Directive where the relevant services are supplied to third parties by a group member that itself fulfils all recognition requirements. The recognition status of another group member cannot be relied upon by the supplying entity.

Any other interpretation would undermine the recognition concepts laid down by EU law and infringe the principle of fiscal neutrality. Comparable services supplied by a non-recognised stand-alone entity would remain subject to VAT, whereas identical services supplied within a VAT group would become VAT-exempt solely because another member of the group holds the required recognition status.

Please note:

VAT groups may only benefit from the exemptions for healthcare and welfare services under Article 132(1)(b) and (g) of the VAT Directive where the group member actually supplying the services independently fulfils all applicable recognition requirements, including, where relevant, recognition as a body governed by public law or as an organisation recognised as having a social character. The VAT grouping fiction under Article 11 of the VAT Directive does not extend the personal scope of the public interest exemptions.

Practical insight: Corporate groups operating in the healthcare and social care sectors should carefully assess the recognition and public-benefit requirements at the level of each individual supplying group member and structure their service flows accordingly. The centralisation of service activities within a group company that does not itself meet the relevant recognition criteria may result in otherwise exempt supplies becoming subject to VAT.

03 | Correction of VAT Incorrectly Charged on Invoices Following a Tax Audit

General Court, Judgment of 3 June 2026 – Case T-198/25 – G Kft

The key issue addressed by the Court was whether Hungarian legislation, which precludes the correction of VAT incorrectly charged on an invoice once a tax audit has been completed, is compatible with EU law.

Facts of the Case

G is a company incorporated under Hungarian law whose principal business activity consists of leasing returnable pallets and crates to fruit growers, retailers, wholesalers and food processors.

G operated a deposit system under which a deposit fee was charged to customers upon delivery of the relevant items in order to ensure their return within the agreed period. If a customer failed to return part of the delivered items, the invoices relating to the deposit fee were adjusted accordingly. Conversely, where all items were returned, the relevant invoices were cancelled. G charged VAT on the deposit fees invoiced to its customers.

Subsequently, the Hungarian Ministry for National Economy concluded in preliminary tax assessments that the deposit transactions in question did not fall within the scope of VAT. G was therefore permitted to issue corrected invoices without charging VAT and to amend its VAT returns by way of a self-correction procedure.

As from 9 November 2015, G ceased charging VAT on its deposit invoices.

In December 2017, the Hungarian tax authorities carried out a VAT audit covering the period from January 2015 to July 2017. The audit was completed in January 2018 without any adjustments, and the assessment became final. Under Hungarian law, the relevant period was therefore regarded as a "period closed by audit".

In November 2020, G requested a re-examination of that period with the aim of correcting and recovering the VAT incorrectly charged on the deposit invoices. In support of its request, G referred, amongst other things, to the preliminary tax assessments and argued that certain corrections to the VAT returns relating to the audited period had either not been taken into account or had only been submitted after the commencement of the audit.

The tax authorities rejected the request. Under Hungarian law, self-corrections are no longer permitted once a tax audit has commenced in respect of the relevant period. Likewise, taxes assessed following an audit may no longer be corrected retrospectively.

For periods already subject to an audit, Section 92(b) of Act CLI of 2017 on Tax Administration permits a reopening of proceedings only where the taxpayer discloses "new facts and circumstances" that could lead to a different outcome and which were previously unavailable to, and could not reasonably have been known by, the taxpayer, even acting in good faith.

According to the tax authorities, G had already had the opportunity to correct its VAT position by way of self-correction prior to the commencement of the audit and had been in possession of the relevant documentation.

The referring Hungarian court sought clarification as to whether such a national restriction is compatible with the VAT Directive, in particular Article 203 of the VAT Directive, as well as the general principles of EU law, notwithstanding the fact that there was no risk of loss of tax revenue, since the VAT at issue had already been remitted to the tax authorities.

Grounds of the decision

Article 203 of the VAT Directive does not contain detailed provisions governing the correction of VAT incorrectly charged on invoices. Accordingly, it is, in principle, for the Member States to determine the conditions under which such corrections may be made, provided that the principles of fiscal neutrality, effectiveness and proportionality are respected.

According to settled case law, Member States must provide taxable persons with the possibility to correct VAT incorrectly charged on invoices where the issuer demonstrates good faith or where any risk of loss of tax revenue has been eliminated in a timely and comprehensive manner. Where there is no longer any risk to tax revenue, the right to correction may not be made conditional upon the additional requirement of proving good faith.

At the same time, the Court emphasises the principle of procedural autonomy.

In the absence of harmonised EU rules governing refund procedures, Member States remain free to lay down the applicable procedural rules, subject to compliance with the principles of equivalence and effectiveness. In particular, reasonable limitation periods are permissible in the interest of legal certainty, provided that they do not render the exercise of rights conferred by EU law practically impossible or excessively difficult.

In the case at hand, Hungarian taxable persons were able to obtain a correction of incorrectly invoiced VAT by way of self-correction prior to the commencement of a tax audit, during the audit through the submission of corrected invoices and by means of an appeal against the final audit assessment.

To this end, G had more than three years at its disposal (more than two and a half years prior to the commencement of the audit, more than seven months during the audit itself and, in addition, the statutory appeal period). The Court found no evidence of any exceptional circumstances that would have objectively prevented G from correcting the incorrectly invoiced VAT during that period.

Against this background, the Court concluded that national legislation restricting the reopening of already audited periods to cases involving new facts or circumstances that were previously unknown and could not reasonably have been known, even where the taxpayer acted in good faith, does not infringe the principle of effectiveness.

Please note:

Unlike Hungarian law, German VAT law does not provide for a similarly strict cut-off date for the correction of invoices displaying VAT incorrectly. In many cases, the correction of VAT liabilities arising under Section 14c UStG is only possible once the invoice has been corrected accordingly (cf. Section 14c(1) UStG) or, as the case may be, once the incorrectly charged VAT has been refunded to the customer.

With regard to the Hungarian rules, the General Court considers the applicable time limitations to be compatible with EU law. The principles of effectiveness, fiscal neutrality and proportionality therefore do not preclude national legislation such as that in Hungary, under which the correction of VAT incorrectly charged on invoices for already audited periods is conditional upon the existence of "new facts", even where there is no risk of loss of tax revenue, provided that the taxable person had an effective opportunity to exercise its right to correction within a reasonable period of time.

It is, however, noteworthy that in its assessment under Article 203 of the VAT Directive, the General Court did not consider whether the Hungarian tax authorities' underlying assumption was correct, namely that the provision of transport aids against payment of a deposit in a B2B context does not constitute a taxable transaction. Under German VAT practice, such an approach would most likely not be followed (cf. Section 10.1(8) German VAT Application Decree (UStAE)), as evidenced by the BMF circular dated 12 June 2014 (Federal Tax Gazette I 2014, p. 909) regarding the VAT treatment of transport aids.

According to the BMF's guidance, the transfer of a transport aid against the payment of a deposit constitutes a separate supply of goods that is subject to VAT at the standard rate pursuant to Section 12(1) UStG. From the perspective of a uniform interpretation of EU VAT law regarding the treatment of transport aids, it is therefore difficult to understand why the General Court simply proceeded on the basis that no taxable transaction existed in the circumstances at hand.

Before considering the application of Article 203 of the VAT Directive, it would arguably have been necessary to determine whether a VAT liability arose under Article 193 of the VAT Directive in the first place. Under German VAT law, such circumstances would likely have resulted in statutory VAT liability, thereby excluding the application of Section 14c UStG.

It should also be noted that Member States may include deposits relating to returnable packaging in the taxable amount while simultaneously ensuring that an adjustment of the taxable amount is made where such packaging is subsequently returned. Whether this provision under EU law presupposes that the same parties remain involved throughout the supply chain, and whether the same considerations should apply to transport aids, would certainly have warranted further examination.

Given the explicit wording of the provision, which refers specifically to returnable packaging, there are compelling arguments that returnable packaging and transport aids should be treated differently for VAT purposes. Transport aids are unlikely to qualify as returnable packaging and would therefore generally fall outside the scope of Article 92 of the VAT Directive.

Against this background, the General Court cannot simply rely on the argument that it was only asked to interpret Article 203 of the VAT Directive. Such an interpretation necessarily presupposes that the provision is applicable in principle, which in turn requires an assessment of whether the underlying transaction gave rise to a VAT liability under the general charging provisions of the VAT Directive.

04 I Administration of Loans Following a Transfer – VAT Exemption for Loan Administration Services

General Court, Judgment of 17 June 2026 – Case T-184/25 – Veronsaajien oikeudenvalvontayksikkö (hereinafter: A)

The case concerned whether certain transactions arising in the financial sector – namely the securitisation of mortgage loans – may qualify for a VAT exemption. In the scenario under consideration, mortgage loans had been transferred to a special purpose vehicle, while the administration of those loans remained with the original lender.

Facts of the Case

A is the head office of a bank and forms part of Finnish VAT group Y, which predominantly provides VAT-exempt financial and insurance services. Its wholly owned subsidiary B is not a member of VAT group Y.

A substantial proportion of the mortgage loans granted by A are sold to B at market value once they have been drawn down by the borrowers. The consideration consists of the outstanding principal amount utilised by the borrower together with any accrued but unpaid interest as at the time of the transfer. In most cases, the loans are transferred on the same day on which they are granted, before any interest has accrued. In such circumstances, the purchase price corresponds to the nominal value of the loan. Where a loan is drawn down in instalments, it may be transferred after the first instalment has been utilised.

B does not originate mortgage loans itself but acquires them from A.

All rights and obligations relating to the relevant loans are transferred to B upon the transfer of the loans. Furthermore, the transfer does not require any action on the part of the borrower.

B is not involved in customer acquisition, customer relationship management or the administration of the acquired loans. Although the loans are transferred to B, their administration remains with A. Throughout the term of the loans, A handles all matters arising between the borrowers and B.

The administration of the loans and related collateral sold by A to B comprises customer-facing servicing activities as well as the monitoring and administration of the transferred loans, including the calculation of instalments, interest and fees, the implementation of loan modifications and, where necessary, debt collection activities. A also takes decisions concerning matters such as the renewal of loans or the extension of loan maturities. The scope of the loan administration services supplied by A to B corresponds to the services A would provide had the loans remained on its own balance sheet.

B finances itself primarily through secured bond issuances, as well as loans and guarantees provided by A. A is also responsible for all activities connected with the bond issuances and supplies those services to B. Most of the loans transferred to B serve, at least during part of their lifetime, as collateral for bond issuances.

The remuneration for the administration of the loans and related collateral transferred by A to B is determined on the basis of the actual monthly costs incurred. The consideration consists of the actual costs together with an agreed mark-up. Accordingly, A invoices B for its services on a cost-plus basis.

A applied to the Finnish Central Tax Board for an advance ruling regarding the VAT treatment of the loans transferred to B as well as the loan and collateral administration services relating to the transferred loans.

According to the advance ruling, the transfer of loans from A to B constituted a VAT-exempt financial transaction. The debt collection services supplied by A to B were considered taxable supplies. By contrast, the administration of the loans and related collateral connected with the loans transferred to B was regarded as loan management by the grantor of the credit and therefore qualified as a VAT-exempt financial service.

The Office for the Protection of Tax Recipients' Rights appealed against the advance ruling before the Finnish Supreme Administrative Court, insofar as it concluded that the loan administration services supplied by A to B were not subject to VAT.

The Finnish Supreme Administrative Court referred several questions to the Court for a preliminary ruling.

In particular, the referring court expressed doubts as to whether the exemption under EU VAT law was indeed applicable and requested guidance on the interpretation of Article 135(1)(b), (c) and (d) of the VAT Directive.

Grounds of the decision

The wording of the phrase "management of credit by the person granting it" as set out in Article 135(1)(b) of the VAT Directive does not clearly indicate who is intended to benefit from the VAT exemption for loan management services.

Certain language versions of Article 135(1)(b) of the VAT Directive use a verb in the past tense in relation to the granting of credit. These versions could therefore suggest that the exemption is intended to apply to the person who originally advanced the loan proceeds to the borrower at the outset of the contractual relationship. By contrast, other language versions may be interpreted as referring to a person's status as a lender, i.e. a person to whom loans have subsequently been transferred by another party. The terms used in the German version ("Kreditgeber") and the Finnish version ("luotonantaja") are capable of supporting both interpretations. According to the Court, the various language versions therefore provide no conclusive guidance as to the correct interpretation of the provision. As a result, it is necessary to consider not only the wording but also the context of the provision and the objectives pursued by the legislation.

The Court further recalled that VAT exemptions must be interpreted strictly. In this regard, it noted that Article 135(1)(b) of the VAT Directive exempts both the "granting and negotiation of credit" and the "management of credit by the person granting it" within the same provision.

This legislative connection suggests that the exemption for loan management services is intended to cover activities performed in connection with the granting of such loans. The purpose is to ensure that all services supplied within the framework of a credit relationship benefit from the VAT exemption. The close connection between the two elements of the provision, together with the explicit reference to services supplied by "the person granting the credit", indicates that the exemption is limited to the relationship between the lender and the borrower and does not extend to services supplied outside that relationship.

In the case at hand, the original lender had transferred its loan receivables to a third-party purchaser. Following such transfer, the administration of the loans no longer formed part of the original legal relationship giving rise to the exemption, notwithstanding that the actual servicing activities continued to be performed by the original lender. The Court therefore considered those activities to constitute services supplied for consideration directly to the third-party purchaser.

Based on the context of the provision, the Court concluded that the exemption applies only to services supplied within the legal relationship between the lender and the borrower. Once a receivable has been sold, the subsequent administration of that receivable on behalf of the purchaser no longer forms part of the original credit relationship but instead constitutes a distinct and separately remunerated service supplied to the purchaser.

The Court further noted that the VAT exemptions at issue are intended, inter alia, to avoid practical difficulties relating to the valuation and determination of the taxable amount and to prevent an increase in the cost of consumer credit.

In circumstances such as those of the main proceedings, however, where the administration of the loans constitutes a separate service supplied by A to B and invoiced on the basis of actual costs plus an agreed mark-up, no such valuation or allocation difficulties arise. In the Court's view, this further supports the conclusion that the VAT exemption provided for in Article 135(1)(b) of the VAT Directive does not extend to outsourced loan administration services of this nature.

The objective of preventing an increase in the cost of consumer credit is likewise not achieved in the present case, as the VAT in question is not borne directly by the borrowers, given that they are not the recipients of the services concerned. Whether such costs are ultimately passed on to the borrowers depends, inter alia, on the specific terms and conditions of the loans, the marketing and financing strategies of the entities concerned, and the competitive environment in the relevant market. In any event, any outsourcing of loan administration functions may result in increased costs, irrespective of whether the related loan administration services are subject to VAT.

Nor does the VAT exemption for the "assumption of commitments, guarantees and other forms of security and guarantees, and the management of credit guarantees by the persons granting the credit" pursuant to Article 135(1)(c) of the VAT Directive extend to the loan administration services at issue. Services such as those in the present case, consisting in the administration of loans on behalf of the purchaser thereof, cannot as such be regarded as the assumption of commitments, guarantees or other forms of security within the meaning of Article 135(1)(c) of the VAT Directive. Such assumption of obligations cannot be equated with the administration of loans serving as collateral, particularly as the only management activity expressly covered by that provision is the management of credit guarantees by the lender.

Likewise, the VAT exemption under Article 135(1)(d) of the VAT Directive, which may apply to certain financial transactions and, inter alia, to payment instruments involving the transfer of funds, is not applicable in the present case. The decisive criterion is whether the transaction concerned actually or potentially results in a transfer of ownership of the funds in question, or whether it fulfils the specific and essential functions of such a transfer. In the case at hand, there was no indication that these conditions were satisfied.

Please note:

Loan administration services generally qualify for VAT exemption only where they constitute an ancillary element of the lender's own credit granting activity, including where such services are performed on an ongoing basis after the loan has been granted.

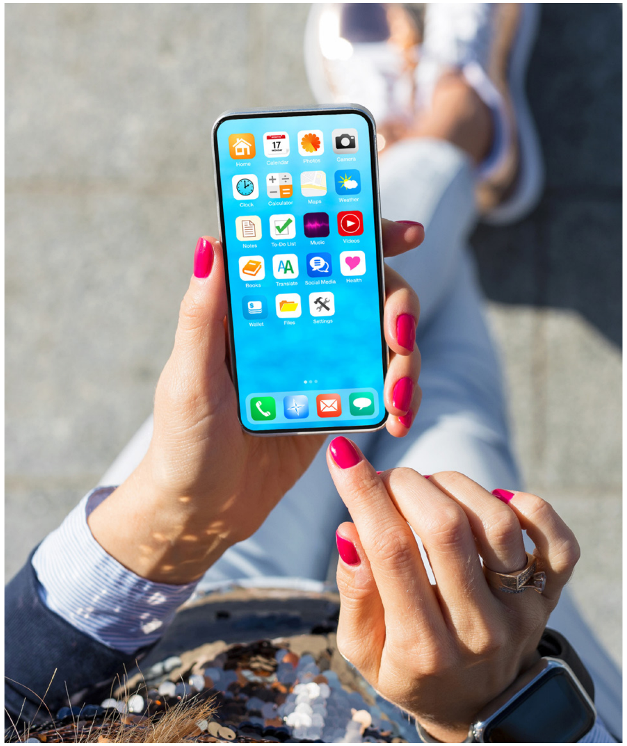
The General Court has now confirmed that the VAT exemption provided for in Article 135(1)(b) of the VAT Directive does not apply where the original lender continues to administer loans after those loans have been transferred to another taxable person. As a result, it is now clear that the wording of Section 4 No. 8(a) German VAT Act (UStG), despite differing from the wording of the VAT Directive, is not contrary to EU law insofar as it adopts a restrictive approach to the VAT exemption for loan administration services.

Accordingly, loan administration services generally remain subject to VAT unless they can be characterised, for example, as ancillary to a VAT-exempt transfer of receivables. In the context of transfers of distressed receivables, the German Federal Fiscal Court (BFH) has accepted such treatment on the grounds that the transfer of the receivable constituted the essential feature of the transaction (cf. BFH judgment of 4 July 2013 – V R 8/10).

However, whether the sale of a receivable can be regarded as the essential element of a transaction involving the transfer of a credit relationship must be assessed on the basis of the specific facts and circumstances of each case. In this context, reference may also be made to the BFH's case law concerning the transfer of life insurance policies (cf. BFH judgment of 5 September 2019 – V R 57/17).

05 I VAT Treatment of Supplies Made via an App Store

BFH, Judgment of 26 March 2026 – V R 46/25 (XI R 10/20); Follow-up Decision to the CJEU Judgment of 9 October 2025, C-101/24, Xyrality



The judgment clarifies, for the period prior to the introduction of the Mini One Stop Shop (MOSS), the application of the commissionaire arrangement pursuant to Section 3(11) German VAT Act (UStG) and Article 28 of the VAT Directive, as well as the determination of the place of supply under Section 3a(2) UStG and Article 44 of the VAT Directive. Furthermore, the BFH's comments regarding Section 14c(1) UStG in relation to invoices issued to final consumers are of particular significance, as they result in a change to the Court's previous case law.

Facts of the Case

The claimant, a company established in Germany, developed and distributed mobile gaming applications during the years at issue (2012 to 2014). To distribute its products, it used, inter alia, an internet-based digital software distribution platform (an "App Store") operated by X, a company established in Ireland.

End users of mobile devices operating on a particular operating system could download the claimant's gaming applications exclusively via the App Store during the relevant period. Access to the App Store required prior registration, including the provision of personal information and payment details (e.g. credit card information, account credit or similar payment methods). Users were also required to accept the App Store's terms and conditions.

Under those terms and conditions, the acquisition of content (such as apps, text or software for mobile devices) resulted in the conclusion of an additional contract alongside the contract with X governing the use of the App Store. Depending on the circumstances, that additional contract was concluded either with X itself or, in the case of applications, with the respective app developer.

During the relevant period, X entered into a standardised distribution agreement with developers such as the claimant regarding the sale of products through the App Store. Under that agreement, the developer remained the seller of the products offered through the App Store. X was responsible for displaying the products, making them available for download and facilitating purchases by end users. In return, X was entitled to receive a commission.

The respective developer determined the price of the product and remained responsible for customer support. Payment processing was handled through the App Store. X was authorised to issue full refunds of the purchase price of a product or in-app transaction on behalf of the developer.

Various gaming applications were offered to end users through the App Store during the years in dispute. The vast majority of these games were developed not by X but by the developers themselves. The App Store presentation of each game included the name of the respective developer. The claimant was identified in the App Store by its company name, legal form and registered address.

Although the claimant's gaming applications could be downloaded free of charge, users were able to purchase enhancements or additional benefits through in-app purchases. Such purchases enabled users to progress within the game or obtain other advantages. End users could select the desired enhancements or benefits within the claimant's gaming application and unlock them upon payment.

These in-app purchases were processed through the App Store using one of the payment methods previously registered by the user. Following a purchase, X sent the end user an order confirmation by email. The email contained the App Store logo and stated that the purchase had been made from the respective developer (in this case, the claimant) via the App Store.

The order confirmation further included an order number, the date of purchase, the type and quantity of the item purchased and the name of the application for which the item had been acquired. In addition, the confirmation stated the gross purchase price and the amount of VAT included therein.

X settled the in-app purchases with the claimant on a monthly basis and retained a commission of 30% for each transaction.

The claimant initially considered itself to be the supplier to the end customers. Accordingly, it reported German VAT on revenues generated from in-app purchases made by EU-based end customers, taking the view that the place of supply was located at its place of establishment in Germany.

In addition, the claimant assumed that X had supplied intermediary services to the claimant and that the claimant, as the recipient of those services, was liable to account for VAT thereon. On this basis, the claimant filed its VAT returns for the years at issue.

On 29 January 2016, the claimant submitted amended VAT returns for the years at issue. It subsequently took the position that the arrangements constituted a commissionaire structure for VAT purposes. According to this revised view, the claimant supplied its services to X, while X supplied the services to the end customers. Consequently, the place of supply of the claimant's services to X was located in Ireland.

The claimant therefore reduced the taxable amount of its domestically taxable output supplies by the value of in-app purchases made by EU-based end customers. Furthermore, it reduced both the reverse-charge services under Section 13b(1) German VAT Act (UStG) and the corresponding input VAT amounts by the taxable amounts previously attributed to the intermediary services allegedly supplied by X.

The tax authorities denied the existence of a commissionaire arrangement, regarded X merely as an intermediary and considered the claimant's supplies to be taxable in Germany. The Hamburg Fiscal Court ruled in favour of the claimant.

During the appeal proceedings before the Federal Fiscal Court (BFH), several questions were referred to the Court of Justice of the European Union (CJEU), which were answered in its judgment of 9 October 2025 – Case C-101/24 (Xyrality) (cf. KPMG VAT Newsletter, October 2025). In the present judgment, the BFH implemented the CJEU's findings.

BFH Decision

The BFH confirmed the Fiscal Court's view that X, and not the claimant, was the supplier with respect to the electronic services supplied to end customers through the in-app purchases. Based on the findings of the Fiscal Court, X was involved in the supply of the claimant's electronic services via the App Store operated by X and acted in its own name but on behalf of another person. Accordingly, pursuant to Section 3(11) UStG (Article 28 of the VAT Directive), the services are deemed to have been supplied to X and subsequently supplied by X. Following the CJEU's judgment in Xyrality of 9 October 2025, this issue was no longer disputed between the parties.

The BFH further agreed with the Fiscal Court that the place of supply of the claimant's services to X was located in Ireland pursuant to Section 3a(2) UStG and Article 44 of the VAT Directive. As a consequence, the services in question did not constitute taxable supplies in Germany. Where a third party is involved in the supply of electronic services via its App Store within the meaning of Section 3(11) UStG, the place of supply of the deemed service supplied by the principal (here: the claimant) to the commissionaire (here: X) is determined in accordance with Section 3a(2) UStG.

However, with regard to a potential VAT liability under Section 14c UStG (Article 203 of the VAT Directive), which had not been considered by the Fiscal Court, the BFH held that the case was not yet ready for a final decision and that further factual findings were required. The proceedings were therefore referred back to the Fiscal Court.

In particular, factual findings were missing as to whether documents existed that contained the mandatory information required for an invoice within the meaning of Section 14c UStG and whether such invoices were to be regarded as having been issued by the claimant.

Should this be the case, the Fiscal Court will have to examine to what extent the recipients of the invoices were final consumers (B2C customers) (CJEU judgment of 1 August 2025 – Case C-794/23, Finanzamt Österreich), in which case no VAT liability under Section 14c UStG would arise.

As a precautionary remark, the BFH expressly states that, in light of the CJEU's judgment in Finanzamt Österreich, it no longer adheres to its previous position according to which a VAT liability under Section 14c(1) UStG could also arise where an invoice was issued to a final consumer.

To date, it has not been established to what extent the services at issue were supplied to final consumers. Consequently, this proportion may need to be determined by way of estimation (CJEU judgment of 1 August 2025 – Case C-794/23, Finanzamt Österreich).

Please note:

When supplying digital services through app stores, the platform operator may qualify as a commissionaire pursuant to Article 28 of the VAT Directive. In such cases, the developer is deemed to supply its services to the platform operator, while the platform operator is deemed to supply those services to the end customers. Consequently, the developer's supply is generally treated as a B2B transaction, the place of supply of which is determined in accordance with Article 44 of the VAT Directive.

Against this background, it may be problematic where the app store, in addition, contractually issues invoices to end customers in the name of the app developer. Whether the documents issued in the present case actually qualify as invoices for VAT purposes remains to be determined. While this invoicing issue is still to be assessed by the Hamburg Fiscal Court, all other substantive VAT matters have already been clarified by the CJEU in its judgment of 9 October 2025.

Particularly noteworthy are the BFH's observations concerning the application of Section 14c(1) UStG. The Court expressly refers to the CJEU judgment of 1 August 2025 in Finanzamt Österreich (Case C-794/23), according to which invoices issued to final consumers do not give rise to a VAT liability under Section 14c(1) UStG.

The CJEU further accepted that an estimate may be used to determine the proportion of supplies made to final consumers. This approach deviates from the position previously taken by the German tax authorities (cf. BMF letter dated 27 February 2024, para. 13; Section 14c.1(1a), sentence 5 German VAT Application Decree).

As a result, the Hamburg Fiscal Court will now have to determine the proportion of supplies made to final consumers in the case at hand. For the parties involved, it can only be hoped that this issue can be resolved on a mutually agreed basis.

06 I Granting of Admission Rights

BFH, Decision of 12 May 2026 – V B 98/25

The BFH did not admit the appeal on points of law brought by a ticket intermediary against a judgment of the Cologne Fiscal Court, as it did not consider the case to be of fundamental importance with regard to the applicable VAT rate.

Facts of the Case

The dispute concerned the VAT treatment of ticket sales for events qualifying for the reduced VAT rate, including cultural events. The taxpayer sold tickets through various distribution channels, including lottery outlets, online platforms and a wholesale purchaser.

The Cologne Fiscal Court (judgment of 27 August 2025 – 9 K 2082/23) classified the taxpayer as an intermediary acting in the name and on behalf of the event organisers. The taxpayer argued that its services should qualify for the reduced VAT rate.

Grounds of the Decision

The taxpayer had raised the legal question whether Section 12(2) No. 7(a) UStG applies not only to commissionaires but also to any other distributor of admission rights to events benefiting from the reduced VAT rate, provided that the distributor charges the end customer only the ticket price together with a separately disclosed advance booking fee or service fee.

Based on the findings of fact made by the Fiscal Court, however, the taxpayer acted merely as an intermediary vis-à-vis the event organisers and ticket traders. The tickets were sold on behalf of, in the name of and for the account of the respective event organisers. Accordingly, the taxpayer did not supply services to the ticket purchasers themselves.

The legal question raised by the taxpayer would therefore be relevant only if it were intended to clarify whether an intermediary acting vis-à-vis event organisers and ticket traders may apply the reduced VAT rate pursuant to Section 12(2) No. 7(a) UStG to its own services.

In this respect, the taxpayer had failed to demonstrate why the issue required clarification. In particular, it had not explained to what extent, by whom and for what reasons the legal question was considered uncertain or controversial.

Moreover, the taxpayer had not addressed why a service supplied to an event organiser should be regarded as the granting of an admission right. Based on the wording of Section 12(2) No. 7(a) UStG, the granting of admission rights necessarily constitutes a service supplied to the person acquiring the admission right itself.

Further, the BFH already held in its judgment of 3 November 2011 (V R 16/09) that where an event organiser increases the admission fee by the costs of a commissioned ticket intermediary, the reduced VAT rate pursuant to Section 12(2) No. 7(a) UStG may be applied to the entire consideration, including the amount attributable to the intermediary's costs.

Since the organiser is entitled to deduct input VAT incurred on the intermediary services, applying the standard VAT rate to the intermediary service supplied to the organiser does not lead to the distortion of the purpose of Section 12(2) No. 7(a) UStG alleged by the claimant. Moreover, the German tax authorities derive the same conclusion from the aforementioned BFH judgment (Section 12.5(4), sentence 4 German VAT Application Decree (UStAE)).

Please note:

The decision confirms the established approach taken by the courts, the tax authorities and the prevailing literature:

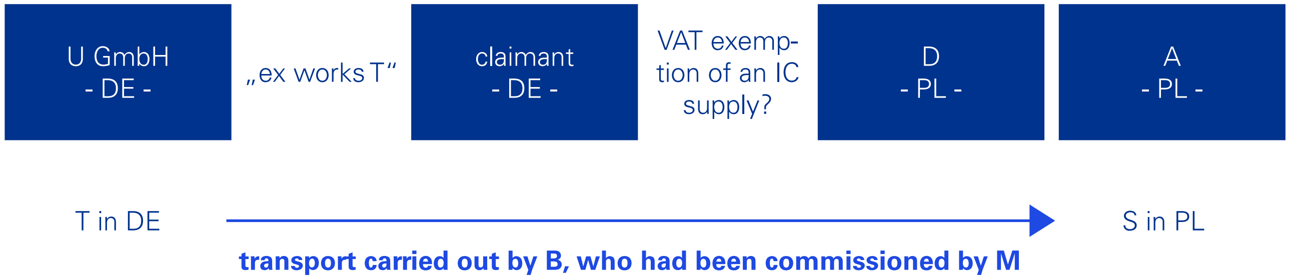
- The reduced VAT rate pursuant to Section 12(2) No. 7(a) UStG applies to the supply consisting in granting a right of admission to the visitor.
- Intermediary services supplied by a ticketing service provider to the event organiser are subject to the standard VAT rate.
- Nevertheless, the event organiser may apply the reduced VAT rate to the entire admission fee, including any intermediary costs recharged through the ticket price, provided that the conditions of Section 12(2) No. 7(a) UStG are met and the organiser is entitled to recover the input VAT incurred on the intermediary services.

Practical tip: Ticket intermediaries should ensure that their contractual arrangements and billing structures are clearly documented and that intermediary services supplied to event organisers are treated as subject to the standard VAT rate.

Event organisers should assess whether intermediary costs form part of the admission fee qualifying for the reduced VAT rate and whether input VAT incurred on intermediary invoices is fully recoverable.

07 I VAT Exemption for a Supply within a Chain Transaction – Evidentiary Requirements

Münster Fiscal Court, Judgment of 25 February 2026 – Case No. 5 K 2060/24 U



In chain transaction scenarios, the decisive issues are the allocation of the transport to the relevant supply within the chain, whether the documentary requirements for the VAT exemption of an intra-Community supply have been met and, where applicable, whether the supplier may rely on the protection of legitimate expectations pursuant to Section 6a(4) UStG.

Facts of the Case

The claimant was engaged in the trading and brokerage of machinery and purchased a used machine from a German company (U GmbH) on an “ex works T” basis for EUR 380,000 plus VAT.

In September 2019, the claimant issued an invoice to D, a taxable person established in Poland, in the amount of EUR 600,000 and treated the transaction as a VAT-exempt intra-Community supply pursuant to Section 6a UStG. In its EC Sales List (Section 18a UStG), the claimant reported an intra-Community supply to D using D’s Polish VAT identification number.

The machine was dismantled into individual components and transported from T (Germany) to S (Poland) in several shipments during December 2019. The transport was carried out by B, who had been commissioned by the Polish company M. The CMR consignment notes and delivery documents issued by U were not addressed to D, but rather to another Polish company, A (“… S, Poland”; contact person: R V).

Following a VAT audit, the tax authorities denied the application of the VAT exemption. According to the tax authorities, it could not be established who had arranged the transport of the goods and to which supply within the chain transaction (consisting of at least three parties) the movement of goods should be attributed. Consequently, the claimant’s supply to D was treated as a domestic taxable supply.

The claimant challenged this position before the Fiscal Court after the tax authorities had maintained their view in the administrative appeal proceedings. However, the action was unsuccessful.

Grounds of the decision

The Fiscal Court held that the VAT assessment for 2019 was lawful and did not infringe the claimant’s rights. The supply within the meaning of Section 3(1) UStG was deemed to have been carried out in Germany, namely in T.

For purposes of determining the place of supply, the Court considered it unnecessary to decide whether the claimant's supply to D constituted a transport supply or a static supply, or whether it formed part of a chain transaction. Under all conceivable scenarios, the place of supply was considered to be T and therefore within Germany.

If the claimant's supply to D constituted the transport supply, the place of supply would be located in Germany pursuant to Section 3(6), sentences 1, 3 and 4 UStG. Assuming that the claimant transferred the right to dispose of the machine to D only in connection with the transport of the machine on 5 December 2019, the supply would qualify as a transport supply originating in T. According to the available delivery notes issued by U, the individual machine components were handed over to the carriers in T, meaning that the dispatch of the goods commenced there.

Conversely, if the supply of the machine from the claimant to D constituted a static supply, the place of supply would likewise be located in Germany pursuant to Section 3(7), sentence 1 UStG. Assuming that the claimant had transferred the right to dispose of the machine to D on 13 September 2019 by assigning its claim for delivery, the place of supply would also be T, i.e. the location where the machine was situated at that time. The machine was not transported to Poland until December 2019.

Even if the transaction formed part of a chain transaction, the place of supply would still be located in Germany under the circumstances of the case, irrespective of whether the claimant's supply to D constituted the transport supply or the static supply. If the claimant's supply to D were regarded as the transport supply, the place of supply would be T regardless of whether, and if so how many, additional parties participated in the chain transaction after D. If the claimant's supply constituted a static supply within a chain transaction, the place of supply would be determined pursuant to Section 3(7), sentence 2 UStG and would likewise be located in Germany.

The supply was also subject to VAT. Based on the overall findings of the proceedings, the Court was unable to conclude with the required degree of certainty that the conditions for a VAT-exempt intra-Community supply had been met. This was to the detriment of the claimant, who bears the burden of proof with respect to the requirements for the VAT exemption and, pursuant to Section 6a(3), sentence 1 UStG, the relevant subjective burden of proof.

The Court was unable to establish with the necessary degree of certainty that the claimant's supply to D constituted the transport supply. The claimant's own submissions militated against such a finding, as it had argued that the machine had already been sold to D and that the right to dispose of the machine had already been transferred in September 2019, even though the machine remained stored at U's premises until 5 December 2019.

Ultimately, the decisive consideration was that it could not be ruled out with the required degree of certainty that the transport supply – and therefore the VAT-exempt intra-Community supply – occurred only in a subsequent supply from D to another party, or from a person further down the supply chain to an additional purchaser.

The claimant could not rely on the protection of legitimate expectations pursuant to Section 6a(4) UStG either. Had the claimant carried out the necessary investigations or made appropriate enquiries with U or D, it would have been able to ascertain from the CMR consignment notes that the machine had not been delivered to D but to company A. Consequently, the claimant should have recognised that its supply may have constituted a static and therefore taxable domestic supply within the meaning of Section 3(7), sentence 2 no. 1 UStG.

Please note:

The judgment once again highlights the critical importance of correctly identifying the underlying supply relationships for VAT purposes. In the case at hand, it appears that the claimant was unable to clearly determine to whom, and at what point in time, the right to dispose of the machinery had been transferred.

The VAT exemption for intra-Community supplies pursuant to Section 4 No. 1(b) in conjunction with Section 6a UStG requires that the supplier's own supply constitutes the transport supply within the chain transaction. The supplier bears the burden of proof for all conditions of the exemption, including the correct allocation of the movement of goods.

In addition, the supplier must maintain documentary and accounting evidence in a clear and readily verifiable manner in accordance with Sections 17a to 17d UStDV.

The protection of legitimate expectations under Section 6a(4) UStG is available only where incorrect information has been provided by the customer and the supplier could not reasonably have detected the inaccuracy. Reference may be made in this regard to the BFH judgment of 18 December 2025 (V R 3/25), in which the Court accepted the application of Section 6a(4) UStG despite the absence of a returned confirmation of receipt (Gelangensbestätigung).

Events

NEW – Our VAT News Talk

Following the successful launch on 23 April 2026, Rainer Weymüller, former Presiding Judge at the Munich Fiscal Court and Of Counsel at KPMG, and Dr. Oliver Buttenhauser, Partner at KPMG, will continue to provide further insights into the topics covered in this newsletter and discuss their practical implications together with participants.

Please save the following dates:

17 September 2026

19 November 2026

18 February 2027

(11:00 a.m. – 12:00 p.m. CET in each case)

You can register directly here:

https://www.events.kpmg.de/vat-news-talk

TaxNewsFlash Indirect Tax

KPMG articles on indirect taxes from around the world

You can find the following and other articles here.

30 June – Africa:
Overview of recent tax developments (June 2026)

30 June – Nigeria:
Significant direct and indirect tax reforms in Nigeria Tax Act (NTA) 2025

30 June – OECD:
Reports on investment tax incentives in Latin America and the Caribbean, tax revenue statistics in Asia, local tax attribution under central government control

30 June – Romania:
Updated mining activity fees

29 June – Chile:
Foreign online betting platforms subject to VAT; other tax developments

29 June – Malaysia:
Service tax and sales tax policy updates

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