

# EU VAT Compass

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Community VAT Directive (Directive 2006/112)

Future amendments to the VAT Directive to be made under Directive 2008/8

Amendments made under Directive 2008/117 that was adopted by the Council on 16 December 2008

### **PART 2**

Operative parts of ECJ judgments in VAT cases 1970 – 2009

### **PART 3**

An overview of the options laid down by the VAT Directive that have been taken up by the individual Member States. Options exercised by the individual Member States as regards:

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- Place and time of taxation: distance selling thresholds, effective use and enjoyment override, cash and accrual based accounting, advance payments.
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- Zero rating: provisioning of sea vessels, VAT status of goods under customs control, goods and services acquired by exporters and intra-Community suppliers, VAT warehousing regimes, retail export scheme, national, international and intra-Community passenger transport.
- Deduction and refunds of input tax: exclusions from the right to deduct, non-taxed subsidies included in the pro rata, adjustments of input deductions in respect of unpaid debts, stolen goods and capital goods, refunds of VAT to nonresident traders, refunds of excess input tax.
- Liability to pay VAT under the reverse charge and VAT withholding mechanisms, in the context of simplified triangulation, on the importation

of goods, under joint and several liability provisions applicable to the contracting partner, and appointment of VAT representatives.

- Administrative obligations: VAT invoices relating to exempt supplies, time limits for issuing invoices, invoices drawn up by the customer, customer's identification number on invoices, storage of invoices, tax periods, electronic VAT returns, deadlines for filing VAT returns and payment of VAT, frequency of recapitulative statements, recapitulative statements relating to intra-Community acquisitions.
- Special schemes: flat rate compensation schemes for farmers and globalization as a special form of the margin scheme.
- Appendices: Practical information, including VAT thresholds and rates, contact details of VAT information and refund offices, format of VAT identification numbers.