

A GUIDE TO THE

European VAT Directives

Introduction to
European VAT **2021**

Volume **1&2**

Ben Terra – Julie Kajus

A Guide to the European VAT Directives 2021

Why this book?

Published annually, this two-volume set provides a comprehensive overview of the key elements of the European Union's VAT Directives. Written with ease of use in mind, it covers topics ranging from sources of EU tax law and the effectiveness of EU (indirect tax) law to methods of interpretation, taxable persons and taxable transactions. It serves as an invaluable textbook and reference tool for both advanced tax law or community law students and tax professionals.

Volume 1: *Introduction to European VAT*

This volume offers a systematic survey of the implications of the EU legal principles on indirect tax matters and of the EU VAT rules in force, and a discussion of the case law of the Court of Justice of the European Union in indirect tax matters, especially in VAT. It is divided into two parts: (i) General subjects; and (ii) European VAT. Part I deals with six subjects: sources of EU tax law; legal principles; legal acts; judicial remedies and judicial protection; effectiveness of EU (indirect tax) law; and methods of interpretation. In Part II, after a general introduction on VAT as fiscal phenomenon, the European VAT is discussed as provided for in the VAT Directive (i.e. Directive 2006/112/EC replacing the First and Sixth VAT Directives) and Implementing Regulation (EU) No. 282/2011 (recast) as amended. VAT issues are illustrated by excerpts of decisions of the Court of Justice of the European Union.

Volume 2: *Integrated Texts of the VAT Directives (including the Implementing Regulations) and of the former Sixth VAT Directive*

This volume contains: an integrated text of the VAT Directive (Council Directive 2006/112/EC on the common system of VAT, as amended) including the implementing Regulation as amended and references to the guidelines of the VAT Committee; the integrated texts of the refund VAT Directives 2008/9/EC (as amended, including a Commission Implementing Regulation) and the Thirteenth (Refund) Directive (86/560/EEC); the three Directives granting exemption on importation: Directive 2006/79/EC, Directive 2007/74/EC and Directive 2009/132/EC; and an integrated text of the Sixth VAT Directive as applicable until 1 January 2007.

Title: A Guide to the European VAT Directives 2021

Author(s): Ben Terra, Julie Kajus

Date of publication: April 2021

ISBN: 978-90-8722-680-0 (print/online vol. 1),

978-90-8722-681-7 (print/online vol. 2),

978-90-8722-682-4 (ePub vols. 1 & 2),

978-90-8722-683-1 (PDF vols. 1 & 2)

Type of publication: Book

Number of pages: Vol. 1 = 1,746, Vol. 2 = 764

Terms: Shipping fees apply. Shipping information is available on our website

Price (print/online): EUR 435 / USD 520 (VAT excl.)

Price (eBook: ePub or PDF): EUR 300 / USD 360 (VAT excl.)

Price (subscription): EUR 300 / USD 360 (VAT excl.)

Order information

To order the book, please visit www.ibfd.org/IBFD-Products/shop. You can purchase a copy of the book by means of your credit card, or on the basis of an invoice. Our books encompass a wide variety of topics, and are available in one or more of the following formats:

- IBFD Print books
- IBFD eBooks – downloadable on a variety of electronic devices
- IBFD Online books – accessible online through the IBFD Tax Research Platform



IBFD, Your Portal to Cross-Border Tax Expertise

A Guide to the European VAT Directives

Volume 1

Introduction to European VAT

2021

Ben Terra – Julie Kajus

Published by IBFD

ISBN 978-90-8722-680-0 (print)

ISBN 978-90-8722-682-4 (eBook, ePub); 978-90-8722-683-1 (eBook, PDF)

ISSN 2589-9244 (print); 2590-1052 (electronic)

NUR 826

© Julie Kajus 2021

Disclaimer of liability

This publication is sold with the understanding that the authors, publisher and any other person involved in the preparation of this work are not responsible for the results of any actions taken on the basis of information in this work, nor for any errors or omissions contained therein.

This publication is protected by international copyright law. All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior permission of the authors.

Preface

It has been said that VAT “arouses as much interest as a new execution technique does to somebody waiting in death row”. On the other hand, it has been suggested that VAT may be thought of as the Mata Hari of the tax world, “many are tempted, many succumb, some tremble at the brink, while others leave only to return, eventually, the attraction appears irresistible”. Between the ends of this spectrum VAT is a day-to-day reality within the European Union.

As of 1 July 2013, 28 Member States (from 31 January 2020, 27 Member States) levy VAT based upon a “uniform basis of assessment”. In these Member States the national VAT laws are based on EU legislation, predominantly Directive 2006/112/EC on the common system of value added tax, the recast of the First and Sixth VAT Directives, as amended.

A directive is binding upon each Member State to which it is addressed as to the result to be achieved, but allows the national authorities to choose the form and methods of reaching such end. As a result of this freedom of choice national VAT laws are not identical. However, in the final analysis EU legislation is decisive; individual taxpayers can derive rights from it.

In 1990, we wrote *A Guide to the European VAT Directives*, a two-volume commentary on the European VAT directives. In 1992 these bound volumes were replaced by a loose-leaf version, eventually of six binders of several thousands of pages. In 2004 the loose-leaf version was replaced by an even more extended digital version (updated regularly).

The digital version of the “European VAT Directives”, part of the IBFD digital Tax Research Platform, is accompanied by two bound volumes (replaced yearly):

Volume 1: Introduction to European VAT; and

Volume 2: Integrated text of Council Directive 2006/112/EC on the common system of VAT (“the VAT Directive”) as amended including implementing Regulation (EU) No. 282/2011, as amended; Integrated text of the refund VAT Directive 2008/9/EC, as amended (including a Commission implementing Regulation); the Thirteenth (refund) Directive (86/560/EEC); the three Directives granting exemption on importation: Directive 2006/79/EC on the exemption from taxes of imports of small consignments of goods of a non-commercial character, Directive 2007/74/EC on the exemption from VAT and excise duty of goods imported by persons travelling from third countries and Directive 2009/132/EC regarding exemption from VAT on the final importation of certain goods; and the Integrated text of the Sixth VAT Directive as applicable until 1 January 2007.

Volume 1 “Introduction to European VAT” is meant to serve as a textbook for advanced students of tax law and/or EU law and as a reference book for (indirect) tax law or EU law practitioners. It offers a systematic survey of the implications of

the legal principles on indirect tax matters and VAT rules of the European Union in force and a discussion of the case law of the Court of Justice of the European Union in indirect tax matters, particularly in VAT.

Volume 1 is divided into two parts:

- I) General subjects;
- II) European VAT.

Part I “General subjects” deals with six subjects:

- 1) Sources of EU tax law;
- 2) Legal principles;
- 3) Legal Acts;
- 4) Judicial remedies;
- 5) Effectiveness of EU (indirect tax) law; and
- 6) Methods of interpretation.

In Part II, after a general introduction on VAT as fiscal phenomenon, the European VAT is discussed as provided for in the Sixth VAT Directive as replaced by Council Directive 2006/112/EC on the common system of VAT (the Recast VAT Directive, referred to as “the VAT Directive”). VAT issues are illustrated by excerpts of decisions of the Court of Justice.

In the interest of brevity, we have at various places omitted citations, references to the European Court Reports and footnotes from quoted materials without specifically mentioning the omission.

We have included the changes by the VAT package and updated all chapters and references with the changes by the Lisbon Treaty.

For an (unofficial) integrated text of Directive 2006/112/EC on the common system of VAT and the Directives amending it, including Regulation (EU) No. 282/2011, the recast implementing Regulation, as amended, we refer to Volume 2. Early July 2012, the Commission made available a list, which is regularly updated, of guidelines agreed by the VAT Committee. In footnotes the guidelines are mentioned relating to the provision in question. We have added to Volume 2 an (unofficial) integrated text of the Sixth VAT Directive as applicable until 1 January 2007.

Although more than 800 cases are covered in this book, the choice to omit others is entirely ours. We welcome comments from readers.

Ben Terra/Julie Kajus – Hoorn/Hornbæk, 30 June 2019/1 January 2021

Table of Contents

Preface	v
Table of Contents	vii
List of Abbreviations	xxv
Part I General Subjects	1
Chapter 1 Sources of EU Tax Law	3
1.1 Introduction	3
1.2 Primary law	3
1.3 The Lisbon Treaty	4
1.3.1 Institutional framework	7
1.4 International agreements	16
1.5 International customary law	20
1.6 General principles	21
1.7 Indirect taxation and primary EU law; the <i>acquis</i>	21
1.8 Secondary law	24
1.9 Fundamental freedoms	24
Chapter 2 Legal Principles	31
2.1 Introduction	31
2.2 Fundamental legal principles	32
2.2.1 The principles of conferral, subsidiarity and of proportionality	33
2.2.2 The principle of sincere cooperation	36
2.2.3 The principle of non-discrimination on grounds of nationality	38
2.3 Fundamental rights	40
2.3.1 Charter of Fundamental Rights of the European Union	41
2.4 General principles	53
2.4.1 The principles of equivalence and effectiveness	55
2.4.2 Abuse of law	58
2.4.3 The principle of prohibition of abuse of law in VAT	60
2.5 Fiscal neutrality	81
Chapter 3 Legal Acts	89
3.1 Introduction	89

3.2	Regulations	89
3.2.1	Customs Regulations	89
3.2.2	VAT implementing Regulation	90
3.2.3	Administrative cooperation Regulation	91
3.2.4	Statistics Regulations	94
3.3	Directives	96
3.4	Decisions	97
3.4.1	Own resources Decision	98
3.5	Obligation to motivate legal acts	103
3.6	Recommendations and opinions	105
3.7	Explanatory notes	106
Chapter 4	Judicial Remedies and Judicial Protection	107
4.1	Introduction	107
4.1.1	The EFTA Court	107
4.2	Direct appeals	108
4.3	Violation of EU law by a Member State	109
4.3.1	Infringement proceedings against a Member State	110
4.3.1.1	No infringement procedures have been initiated	110
4.3.1.2	Discontinuation of an infringement procedure	111
4.3.1.3	The principle of reciprocity	112
4.3.1.4	Political motives	112
4.3.1.5	Enforcement of an infringement procedure by an individual	112
4.3.1.6	The principle of sincere cooperation	114
4.3.1.7	Breach of EU law by the highest court of a Member State	115
4.3.2	Non-compliance with judgments	119
4.3.2.1	Penalty payments	120
4.3.3	Infringement proceedings between Member States	121
4.4	Direct access by individuals	122
4.4.1	Review of the legality of acts	122
4.4.2	Failure to act	125
4.4.3	Compensation for damages	127
4.4.4	Disputes between the European Union and its servants	129
4.5	Preliminary questions	129
4.5.1	Court or tribunal against whose decisions there is a judicial remedy	129
4.5.2	Court or tribunal against whose decisions there is no judicial remedy	130
4.5.3	Rephrasing questions	131
4.5.4	Relevance of questions	131

4.5.5	Changing the subject matter of the question by the parties	132
4.5.6	Application of EU law not referred to	132
4.5.7	The requirement of national courts to raise of their own motion an issue concerning the breach of provisions of EU law	133
4.5.8	Failure to ask a preliminary question	133
4.5.9	Exclusion of all State liability	134
4.5.10	Application for a revision of a judgment of the Court of Justice by an individual	135
4.5.11	Qualifications for the court of reference	136
4.5.12	Hypothetical questions	137
Chapter 5 Effectiveness of EU (Indirect Tax) Law		141
5.1	Introduction	141
5.2	Direct effect of directives	145
5.3	Reverse direct effect	150
5.4	Horizontal effect	152
5.5	Reconciliatory interpretation	154
5.5.1	The supremacy of Union law and VAT	160
5.6	National time limits	166
5.7	Liability for damages	174
5.8	Obstacles put forward against liability for damages	179
5.8.1	Limitation of the temporal effect of judgments	179
5.8.2	Respect for <i>res judicata</i>	187
5.8.2.1	The ECtHR as guardian of the case law of the Court of Justice	194
5.8.3	Unjust enrichment	199
5.8.3.1	Passing on taxes	201
5.8.4	Interest on sums collected in breach of EU law	207
Chapter 6 Methods of Interpretation		213
6.1	Introduction	213
6.1.1	What is evident?	214
6.2	<i>Acte éclairé</i>	215
6.3	<i>Acte clair</i>	223
6.3.1	Equally obvious to the courts of the other Member States	224
6.3.2	Twenty-four authentic languages	226
6.3.3	EU terminology	232
6.3.4	Contextual interpretation method	235
6.3.4.1	Consistent interpretation	237

6.3.5	The teleological interpretation method	238
6.3.6	The state of evolution of EU law	240
6.3.7	Historical interpretation method	241
Part II VAT		245
Chapter 7 Introduction to VAT as Fiscal Phenomenon		247
7.1	General	247
7.1.1	Legal character	249
7.1.2	Tax on consumption	250
7.2	General indirect tax on consumption	251
7.2.1	General tax	252
7.2.2	Consumption	254
7.2.3	Indirect	256
7.3	Neutrality	259
7.3.1	Internal neutrality	260
7.3.1.1	Legal neutrality	260
7.3.1.2	Competition neutrality	261
7.3.1.3	Economic neutrality	262
7.3.2	External neutrality	263
7.4	Systems of levying turnover taxes	264
7.4.1	Single-stage levies	264
7.4.1.1	Manufacturer's tax	264
7.4.1.2	Wholesale tax	266
7.4.1.3	Retail sales tax	267
7.4.2	Multiple-stage levies	268
7.4.2.1	Cumulative cascade systems	269
7.4.2.2	Non-cumulative systems	270
7.4.2.3	Synopsis	270
7.4.3	Examples	270
7.4.3.1	Single-stage (cumulative) taxes	270
7.4.3.2	Multiple stage levies	272
7.5	Systems of levying a VAT	273
7.5.1	Extent of vertical coverage	273
7.5.2	Treatment of capital equipment	273
7.5.2.1	Consumption type	273
7.5.2.2	Income type	274
7.5.2.3	Product type	274
7.5.3	Methods of calculation	275
7.5.3.1	The direct subtraction and the addition methods	275
7.5.3.2	The tax credit method	276

7.5.3.3	Example of the tax credit method	277
7.5.4	Summary	277
7.6	The VAT as fiscal phenomenon	277
7.6.1	Advantages	278
7.6.1.1	Fiscal advantages	278
7.6.1.2	Psychological advantages	279
7.6.1.3	Economic advantages	280
7.6.2	Disadvantages	282
7.6.2.1	Is VAT a regressive tax?	282
7.6.3	Some idiosyncrasies of VAT	285
7.6.3.1	Scope of the VAT	285
7.6.3.2	VAT is not a cost price factor	286
7.6.3.3	The recouping effect	287
7.6.3.4	Exemptions	287
7.6.3.5	Exemption at the retail level	289
7.6.3.6	Consequences of the deduction mechanism	290
Chapter 8	Subject Matter and Scope	293
8.1	Introduction	293
8.1.1	Dates of introduction and expiry dates	299
8.2	The Recast: the VAT Directive	300
8.2.1	Amendments to the VAT Directive	300
8.3	Subject matter	304
8.4	Scope	305
8.4.1	Illegal transactions	306
8.4.1.1	Carousel fraud/denial of transactions	312
8.4.1.2	Knowledge test	319
8.4.2	Transactions without consideration	324
8.4.3	Payments without transactions	325
8.4.4	Transactions for consideration	328
8.4.4.1	From a direct to an indirect link	342
8.4.5	Legal relationship	358
8.4.6	Acting as such	360
8.4.7	Tax amnesty	361
8.5	Territorial scope	365
8.5.1	Extra-territorial activities	366
Chapter 9	Taxable Persons	369
9.1	Introduction	369
9.1.1	Any person in any place	369
9.1.2	Whatever the purpose or result	372

9.2	Economic activities	373
9.2.1.	Exploitation of tangible or intangible property	377
9.2.2	Occasional activities	381
9.3	Preparatory acts	386
9.4	Acting independently	393
9.4.1	VAT grouping	401
9.4.1.1	The territorial scope of VAT grouping	410
9.5	Public bodies	415
9.5.1	Activities engaged in as public authorities	419
9.5.2	Assimilation to activities engaged in as public authorities	434
9.5.3	Road tolls	438
9.5.4	Parking charges	441
9.5.5	Granting of licences for third generation mobile telecommunications systems	444
9.6	“Special” taxable persons	445
9.6.1	Societas Europaea	445
9.6.2	EEIG	447
9.6.3	General legal aspects of the Societas Europaea	449
9.6.4	Indirect tax aspects of the Societas Europaea	451
9.6.5	Societas Cooperativa Europaea	455
9.6.6	The certified taxable person	455
Chapter 10 Taxable Transactions		457
10.1	Introduction	457
10.2	Supplies of goods	457
10.2.1	Member States must treat as supplies of goods	464
10.2.1.1	Tangible property	464
10.2.1.2	Transfers by order made in the name of a public authority	465
10.2.1.3	Hire/purchase and finance lease	467
10.2.1.4	Commission	473
10.2.1.5	Private use	474
10.2.1.6	Transfers to another Member State	477
10.2.1.7	Call-off stock	482
10.2.1.8	Definitions of and facilitating, through the use of an electronic interface, supplies to non-taxable persons; distance sales	484
10.2.2	Member States may treat as supplies of goods	486
10.2.2.1	Certain interests in immovable property and rights in rem	486
10.2.2.2	Supplies under a contract to make up work	487
10.2.2.3	Works of construction	489

	10.2.2.4 Internal supplies	489
	10.2.2.5 Transfer of a going concern/the “no-supply rule”	495
10.3	Intra-Community transactions	503
	10.3.1 Goods excluded from intra-Community acquisitions	504
	10.3.2 Exceptions: Intra-Community transactions not subject to VAT	505
	10.3.3 Second-hand goods	508
	10.3.4 Intra-Community supply of services	509
	10.3.5 New means of transport	509
	10.3.6 Intra-Community acquisitions of goods	514
10.4	Supplies of services	518
	10.4.1 Qualification as services	520
	10.4.1.1 Composite supplies	523
	10.4.2 Private use	532
	10.4.3 Private use and allocation of assets	537
	10.4.4 Business purpose test	547
	10.4.5 Undisclosed agent	551
	10.4.5.1 Undisclosed agent and electronic services	553
	10.4.6 Transfer of a going concern/the “no supply rule” of services	554
10.5	Importation	556
10.6	Vouchers	557

Chapter 11 Place of Taxable Transactions 559

11.1	Introduction	559
11.2	Supply of goods	559
	11.2.1 Supply of goods without transport	559
	11.2.2 Supply of goods with transport	559
	11.2.2.1 Sales by connected contract	562
	11.2.2.2 Distance sales	562
	11.2.2.3 Installation and assembly	568
	11.2.2.4 Chain transactions and the proof of transport	572
	11.2.2.5 Importation by a non-taxable legal person followed by a transfer	573
	11.2.3 Supply of goods on board ships, aircraft or trains	574
	11.2.4 Supply of goods through distribution systems	576
11.3	The place of intra-Community acquisitions	579
	11.3.1 Triangulation	582
	11.3.2 Simplification measures for triangulation	585
	11.3.2.1 Case law on intra-Community triangulation	588

11.4	Supply of services	594
11.4.1	Particular provisions	595
11.4.1.1	Services supplied by an intermediary to non-taxable persons	595
11.4.1.2	Supply of services connected with immovable property	597
11.4.1.3	Supply of transport	609
11.4.1.4	Supply of cultural, artistic, sporting, scientific, educational, entertainment and similar services and/or services related to the admission, ancillary transport activities and valuations of and work on movable property	612
11.4.1.5	Supply of restaurant and catering services	621
11.4.1.6	Hiring of means of transport	621
11.4.1.7	Supply of restaurant services on board ships, aircraft and trains	623
11.4.1.8	Supply of TBE services to non-taxable persons	624
11.4.1.9	Supply of services to non-taxable persons outside the Community	632
11.4.2	Main rule for supplies to taxable persons	647
11.4.3	The concept of an establishment	650
11.4.3.1	Case law of the Court of Justice on the subject of establishments	651
11.4.4	Dual capacity	668
11.4.5	Main rule for supplies to non-taxable persons	670
11.4.6	Use and enjoyment override	671
11.5	Importation of goods	674
Chapter 12 Chargeable Event and Chargeability of VAT		681
12.1	Introduction	681
12.2	Supplies of goods and services	681
12.2.1	The main rule	681
12.2.2	Supplies which give rise to successive statements of account or payments	686
12.2.3	Payments on account	689
12.2.4	Chargeability on a later date than that of the chargeable event	699
12.2.5	Facilitating the supply pursuant to Article 14a	701
12.2.6	Intra-Community supplies of goods	701
12.3	Intra-Community acquisitions	703
12.4	Importation	703

Chapter 13 Taxable Amount	713
13.1 Introduction	713
13.2 Supplies of goods or services	713
13.2.1 Barter transactions	719
13.2.2 Promotion schemes	723
13.2.2.1 The voucher Directive	735
13.2.3 Subsidies	738
13.2.3.1 State aid	747
13.2.3.2 Third party payment	753
13.2.4 Service charges	757
13.2.5 Credit cards	758
13.2.5.1 Factoring	760
13.2.6 Gaming machines and bingo	766
13.2.7 Binding in honour only	768
13.2.8 Investment gold	770
13.2.9 Subjective or objective valuation of supplies	772
13.2.9.1 Open market value	774
13.2.10 Disbursements	778
13.2.11 Full cost of self-supplied services	783
13.2.11.1 Internal supplies	789
13.2.12 Advance payment in the event of cancellation and tie-in contracts	795
13.2.13 VAT in- or exclusive	809
13.2.14 Second-hand goods	814
13.2.15 Rounding of VAT amounts	817
13.2.16 Crowdfunding	821
13.2.17 VAT implications of transfer pricing	823
13.2.18 VAT treatment of sharing economy	824
13.3 Intra-Community acquisitions	831
13.4 Importation of goods	832
13.5 Miscellaneous provisions	838
13.5.1 Cancellation, refusal or total or partial non-payment	839
13.5.2 Exchange rates	859
13.5.3 Returnable packing costs	860
Chapter 14 Rates	861
14.1 Introduction	861
14.1.1 Rate differentiations	861
14.2 Application, structure and level of rates	886
14.3 Zero rates	893

14.4	Temporary and special provisions	897
14.4.1	The Proposal as regards rates of VAT	902
Chapter 15	Exemptions	905
15.1	Introduction	905
15.2	Exemptions without the right to deduction	906
15.2.1	Exemptions for certain activities in the public interest	908
15.2.1.1	Postal services	908
15.2.1.2	Hospital and medical care	912
15.2.1.3	Medical care	919
15.2.1.4	Human organs, blood and milk	927
15.2.1.5	Dental technicians	928
15.2.1.6	Cost sharing exemption of independent groups of persons	930
15.2.1.7	Welfare and social security work	940
15.2.1.8	Protection of children	948
15.2.1.9	Education	948
15.2.1.10	Private tuition	952
15.2.1.11	Supplies of staff by religious or philosophical institutions	954
15.2.1.12	Trade unions	954
15.2.1.13	Sport or physical education	955
15.2.1.14	Cultural services	960
15.2.1.15	Fund-raising	963
15.2.1.16	Transport services for sick or injured persons	963
15.2.1.17	Public radio and television	963
15.2.1.18	Limitations with regard to the exemptions	964
15.3	Exemptions for other activities	971
15.3.1	Insurance and reinsurance transactions	972
15.3.2	Financial transactions	985
15.3.2.1	Granting of credit	989
15.3.2.2	Credit guarantees	995
15.3.2.3	Transactions concerning negotiable instruments, but excluding debt collection	996
15.3.2.4	Transactions concerning currency	1005
15.3.2.5	Transactions in shares	1007
15.3.2.6	Management of special investment funds	1019
15.3.3	Postage stamps	1032
15.3.4	Betting, lotteries	1033
15.3.5	Immovable property	1039
15.3.6	Goods used wholly for an exempt activity	1040
15.3.7	Facilitating distance sales by non-established persons	1042

15.4	Exemptions relating to intra-Community transactions	1042
15.4.1	Case law regarding exempt intra-Community transactions	1048
15.4.2	The amendment of Article 138(1); new substantive conditions	1065
15.4.3	Case law on intra-Community chain transactions	1066
15.4.4	Amendments regarding the proof of transport	1070
15.5	Exemptions on importation	1071
15.5.1	Small consignments and a special import scheme	1081
15.6	Exemptions on exportation	1082
15.7	Exemptions related to international transport	1092
15.8	Exemptions relating to certain transactions treated as exports	1109
15.9	Exemptions for the supply of services by intermediaries	1110
15.10	Exemptions for transactions relating to international trade	1111
15.10.1	Customs warehouses, warehouses other than customs warehouses and similar arrangements	1111
15.10.2	Transactions exempted with a view to export	1119
Chapter 16	Immovable Property	1121
16.1	Introduction	1121
16.1.1	Legislative history of the supply of buildings and building land	1124
16.1.2	Definition of immovable property	1127
16.2	Handing-over of a work of construction	1128
16.3	Letting and leasing	1129
16.3.1	Case law on exempt letting and leasing	1130
16.3.1.1	Lease below a minimum required amount	1131
16.3.1.2	Lease of garages to residents	1131
16.3.1.3	Surrender of a lease to the landlord	1132
16.3.1.4	Assignment of a lease to a third party	1133
16.3.1.5	Inducement payments to future tenants	1134
16.3.1.6	“Normal rent” between associated parties	1135
16.3.1.7	Letting of tents, caravans and mobile homes	1136
16.3.1.8	Letting of short-term accommodation	1136
16.3.1.9	Exemption of letting by way of exception	1137
16.3.1.10	Damages for incorrect exemption of leasing	1137
16.3.1.11	Usufructuary rights treated as a lease	1139
16.3.1.12	Leasing of prefabricated houses	1141
16.3.1.13	Installation of vending machines	1142
16.3.1.14	Leasing of part of a farm	1144
16.3.1.15	Letting of water-based mooring berths	1144

17.7	The maze of VAT on shares and dividends	1375
17.7.1	Acquisition and the sale of securities and placements in securities (<i>EDM</i>)	1380
17.7.2	Issuing shares in connection with an IPO (<i>Kretztechnik</i>)	1384
17.7.3	General costs and direct link (<i>Investrand</i>)	1386
17.7.4	No attribution to downstream activities/the pre-pro rata (<i>Secureta, Związek Gmin Zagłębia Miedziowego</i>)	1388
17.7.5	Pure holding company re-invoicing subsidiaries (<i>Portugal Telecom</i>)	1394
17.7.6	Costs incurred on sale of shares/link with totality of business activities (<i>SKF</i>)	1396
17.7.7	Expenditure connected with capital transactions by holding company (<i>Larentia</i>)	1401
17.7.8	Holding company supplying services to its subsidiaries free of charge (<i>MVM</i>)	1403
17.7.9	The letting of a building by a holding company to its subsidiary constitutes involvement in the management of that subsidiary (<i>Marle Participations</i>)	1406
17.7.10	The right to deduct input VAT by a holding company relating to consultancy services even if ultimately the planned economic activity was not carried out (<i>Ryanair, Sonaecom</i>)	1408
17.7.11	The law as it stands	1412

Chapter 18 Obligations of Taxable Persons and Certain Non-Taxable Persons 1413

18.1	Introduction	1413
18.2	Obligation to pay	1414
18.2.1	Persons liable for payment of VAT to the tax authorities	1414
18.2.1.1	Reverse charge mechanism	1420
18.2.1.2	Cross-border transactions	1432
18.2.1.3	Entering VAT on an invoice	1433
18.2.1.4	Fiscal representation	1440
18.2.1.5	Joint and several liability	1441
18.2.1.6	Optional reverse payment	1445
18.2.1.7	Split payment model	1447
18.2.1.8	The generalized reverse charge mechanism	1448
18.2.2	Payment arrangements	1449
18.3	Identification	1450
18.4	Invoicing	1458
18.4.1	Concept of invoice	1459

18.4.2	Member State where the rules are applicable	1460
18.4.2.1	The invoicing rules of a single Member State	1461
18.4.3	Issue of invoices	1462
18.4.4	Simplified invoices	1463
18.4.5	Time when an invoice must be issued	1464
18.4.6	Summary invoices	1465
18.4.7	Self-billing	1466
18.4.8	Outsourcing to third parties outside the European Union	1467
18.4.9	Invoice details	1467
18.4.10	Content of a full VAT invoice	1468
18.4.11	Content of a simplified VAT invoice	1484
18.4.12	Paper invoices and electronic invoices	1485
18.4.13	Storage of invoices	1488
18.5	Accounting	1490
18.5.1	Facilitating, through the use of an electronic interface, supplies to a non-taxable person	1492
18.5.2	Keeping a register	1493
18.5.3	Payment service providers from 1 January 2024	1495
18.6	Returns	1496
18.6.1	Standard VAT return	1497
18.7	Recapitulative statements	1498
18.8	Miscellaneous provisions	1502
18.8.1	Other obligations to prevent evasion	1502
18.9	Obligations in respect of certain importations and exportations	1512
Chapter 19 Special Schemes		1515
19.1	Introduction	1515
19.2	Small and medium-sized enterprises	1515
19.2.1	Small and medium-sized enterprises from 1 January 2025	1524
19.3	Farmers	1525
19.4	Travel agents	1532
19.4.1	Transactions of travel agents	1533
19.4.2	Treated as a single service	1539
19.4.3	The margin	1542
19.4.4	Outside the European Union, deductions and derogations	1550
19.5	Second-hand goods, works of art, collectors' items and antiques	1552
19.5.1	Margin scheme	1559

19.6	Investment gold	1567
19.6.1	General provisions regarding investment gold and exemption from VAT	1569
19.6.2	Taxation option for investment gold	1571
19.6.3	Transactions on a regulated gold bullion market	1572
19.6.4	Special rights and obligations for traders in investment gold	1573
19.7	Non-established taxable persons supplying telecom, broadcasting or electronic services to non-taxable persons	1574
19.7.1	Non-Union scheme	1576
19.7.2	Union scheme	1579
19.7.3	The special import scheme	1585
19.7.3.1	Special arrangements for declaration and payment of import VAT and exchange values	1587
Chapter 20 Derogations		1589
20.1	Introduction	1589
20.2	Derogations applying until the adoption of definitive arrangements	1589
20.2.1	Derogations for States which were members of the Community on 1 January 1978	1589
20.2.2	Derogations for specific States which acceded after 1 January 1978	1594
20.2.3	Derogations applicable to all Member States	1595
20.3	Derogations subject to authorization	1596
20.3.1	Special measures applied at 1.1.1977	1596
20.3.2	Special measures to simplify or prevent evasion or avoidance	1601
20.3.3	Agreements with third countries or international bodies	1609
20.3.4	Rationalisation Directive	1610
20.3.5	The quick reaction and the optional reverse charge mechanism	1610
20.3.5.1	The Directive regarding the period of application of the optional reverse charge mechanism	1611
Chapter 21 Miscellaneous		1613
21.1	Introduction	1613
21.2	Implementing measures	1613
21.2.1	The implementing Regulation	1616
21.3	VAT Committee and proposed Comitology Committee	1638
21.4	Conversion rates	1642
21.5	Taxes not to be characterized as turnover taxes	1642

Chapter 22 Final Provisions	1655
22.1 Introduction	1655
22.2 Transitional arrangements and transitional measures	1655
22.2.1 The Green Paper	1657
22.2.2 Action plan for a definitive VAT system	1659
22.2.3 Follow-up to the action plan for a definitive VAT system	1661
22.2.4 Action plan for fair and simple taxation	1663
22.3 Transposition and entry into force	1666
Table of Cases	1669
Index	1695

**A Guide to the European
VAT Directives**

Volume 2

**Integrated Text of
the VAT Directives**

2021

Ben Terra – Julie Kajus

Published by IBFD

ISBN 978-90-8722-681-7 (print)
ISBN 978-90-8722-682-4 (eBook, ePub); 978-90-8722-683-1 (eBook, PDF)
ISSN 2589-9244 (print); 2950-1052 (electronic)
NUR 826

© Julie Kajus 2021

Disclaimer of liability

This publication is sold with the understanding that the authors, publisher and any other person involved in the preparation of this work are not responsible for the results of any actions taken on the basis of information in this work, nor for any errors or omissions contained therein.

This publication is protected by international copyright law. All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior permission of the authors.

Preface

On 28 November 2006, Directive 2006/112/EC on the common system of value added tax (recasting the First and Sixth VAT Directives) was adopted, entering into force 1 January 2007. In order to improve the drafting quality, the text of the Sixth VAT Directive underwent numerous changes.

Various Directives have been adopted amending Directive 2006/112/EC. On 1 January 2010, new place of supply rules (part of the so-called VAT package) became effective.

In this text the various amendments have been integrated into the VAT Directive.

Furthermore, we have placed the Articles of Council implementing Regulation (EU) No. 282/2011 replacing Council implementing Regulation (EC) No. 1777/2005 of 17 October 2005 laying down implementing measures for the VAT Directive under the Articles to which the provisions of the Council Regulation relate.

Early July 2012, the Commission made available the latest list of guidelines, up until 1 July 2012, agreed by the VAT Committee, since then regularly updated. In footnotes the guidelines are mentioned relating to the provision in question.

The latest texts integrated into the text are Directive ((EU) 2019/2235, Directive (EU) 2020/284, Directive (EU) 2020/285, Directive (EU) 2020/1756 and Directive (EU) 2020/2020. Also included are Council Decision (EU) 2020/1109 amending the dates of application of Directives (EU) 2017/2455 and (EU) 2019/1995 and Regulation (EU) 2020/1112 amending the date of application of Regulation (EU) 2019/2026 which amends Regulation (EU) 282/2011.

The texts are of course unofficial in nature, since we have added footnotes, titles to the Articles and inserted where relevant texts of other directives and regulations.

Ben Terra – 30 June 2019. Julie Kajus – 1 January 2021.

Table of Contents

Preambles	lv
Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax	lv
Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services	lxiv
Council Directive 2008/117/EC of 16 December 2008 amending Directive 2006/112/EC on the common system of value added tax to combat tax evasion connected with intra-Community transactions	lxvii
Council Directive 2009/47/EC of 5 May 2009 amending Directive 2006/112/EC as regards reduced rates of value added tax	lxix
Council Directive 2009/69/EC of 25 June 2009 amending Directive 2006/112/EC on the common system of value added tax as regards tax evasion linked to imports	lxxi
Council Directive 2009/162/EU of 22 December 2009 amending various provisions of Directive 2006/112/EC on the common system of value added tax	lxxiii
Council Directive 2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing	lxxvii
Council Directive 2013/61/EU of 17 December 2013 amending Directives 2006/112/EC and 2008/118/EC as regards the French outermost regions and Mayotte in particular	lxxx
Council Directive (EU) 2016/1065 of 27 June 2016 amending Directive 2006/112/EC as regards the treatment of vouchers	lxxxii
Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods	lxxxvi
Council Directive (EU) 2018/912 of 22 June 2018 amending Directive 2006/112/EC on the common system of value added tax as regards the obligation to respect a minimum standard rate	lxcii

Council Directive (EU) 2018/1695 of 6 November 2018 amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud	xciii
Council Directive (EU) 2018/1713 of 6 November 2018 amending Directive 2006/112/EC as regards rates of value added tax applied to books, newspapers and periodicals	xcv
Council Directive (EU) 2018/1910 of 4 December 2018 amending Directive 2006/112/EC as regards the harmonisation and simplification of certain rules in the value added tax system for the taxation of trade between Member States	xcvii
Council Directive (EU) 2018/2057 of 20 December 2018 amending Directive 2006/112/EC on the common system of value added tax as regards the temporary application of a generalised reverse charge mechanism in relation to supplies of goods and services above a certain threshold	c
Council Directive (EU) 2019/475 of 18 February 2019 amending Directives 2006/112/EC and 2008/118/EC as regards the inclusion of the Italian municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union and in the territorial application of Directive 2008/118/EC	ciii
Council Directive (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods	cv
Council Directive (EU) 2019/2235 of 16 December 2019 amending Directive 2006/112/EC on the common system of value added tax and Directive 2008/118/EC concerning the general arrangements for excise duty as regards defence efforts within the Union framework	cviii
Council Directive (EU) 2020/284 of 18 February 2020 amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers	cxii
Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises	cxvi

Council Decision (EU) 2020/1109 of 20 July 2020 amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application in response to the COVID-19 pandemic	cxxi
Council Directive (EU) 2020/1756 of 20 November 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland	cxxiv
Council Directive (EU) 2020/2020 of 7 December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and <i>in vitro</i> diagnostic medical devices in response to the COVID-19 pandemic	cxxvi
Council Implementing Regulation (EU) No. 282/2011 of 16 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (Recast)	cxxx
Council Regulation (EU) No. 967/2012 of 9 October 2012 amending Implementing Regulation (EU) No. 282/2011 as regards the special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons	cxxxvi
Council Implementing Regulation (EU) No. 1042/2013 amending Implementing Regulation (EU) No. 282/2011 as regards the place of supply of services	cxl
Commission Implementing Regulation (EU) No. 17/2014 of 10 January 2014 laying down the standardised form for the notification for a special measure under the Quick Reaction Mechanism against VAT fraud	cxlv
Council Implementing Regulation (EU) 2017/2459 of 5 December 2017 amending Implementing Regulation (EU) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax	cxlvi
Council Implementing Regulation (EU) 2018/1912 of 4 December 2018 amending Implementing Regulation (EU) No 282/2011 as regards certain exemptions for intra-Community transactions	cxlvii
Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Implementing Regulation (EU) No. 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods	cxlix

Council Implementing Regulation (EU) 2020/1112 of 20 July 2020 amending Implementing Regulation (EU) 2019/2026 as regards the dates of application in response to the COVID-19 pandemic	cliii
---	-------

**Integrated texts of the VAT Directive (2006/112/EC), inclusive
Council Implementing Regulation (EU) No. 282/2011, as amended**

Title I Subject Matter and Scope	1
Article 1 [Subject]	1
Article 2 [Scope]	1
<i>Article 2 Regulation (EU) No. 282/2011 [Transfer of a new means of transport]</i>	3
<i>Article 3 Regulation (EU) No. 282/2011 [Supplies of services outside the Community]</i>	3
Article 3 [Acquisitions not subject to VAT]	3
<i>Article 4 Regulation (EU) No. 282/2011 [Non-taxation acquisitions notwithstanding VAT number]</i>	4
<i>Article 55 Regulation (EU) No. 282/2011 [Obligation to communicate VAT identification numbers]</i>	5
Article 4 [Acquisitions of second-hand goods not subject to VAT]	5
Title II Territorial Scope	6
Article 5 [Definitions]	6
Article 6 [Excluded territories]	6
Article 7 [Monaco, Isle of Man, Akrotiri and Dhekelia]	7
Article 8 [Proposals by Commission]	7
Title III Taxable Persons	8
Article 9 [Taxable person]	8
<i>Article 5 Regulation (EU) No. 282/2011 [EEIG]</i>	8
Article 10 [Independent]	8
Article 11 [VAT grouping]	8
Article 12 [Occasional activities]	9
Article 13 [Bodies governed by public law]	9

Title IV Taxable Transactions	11
Chapter 1 Supply of goods	11
Article 14 [Supplies of goods]	11
<i>[From 1.7.2021: Article 5a Regulation (EU) No. 282/2011</i>	
<i>[Definitions]</i>	12
[From 1.7.2021: Article 14a [Facilitation of distance sales of imported goods]	13
<i>[From 1.7.2021: Article 5b Regulation (EU) No. 282/2011 [Definitions of facilitating]</i>	13
<i>[From 1.7.2021: Article 5c Regulation (EU) No. 282/2011 [Liability for payment of VAT]</i>	13
<i>[From 1.7.2021: Article 5d Regulation (EU) No. 282/2011 [Supplier taxable and customer non-taxable]</i>	14
Article 15 [Tangible property]	14
Article 16 [Self-supply of goods]	14
Article 17 [Transfer to another Member State]	15
Article 17a [Call-off stock arrangements]	16
Article 18 [Internal supply]	18
Article 19 [TOGC]	19
Chapter 2 Intra-Community acquisition of goods	19
Article 20 [Intra-Community acquisition of goods]	19
Article 21 [Fictitious intra-Community acquisition of goods]	19
Article 22 [Intra-Community acquisition of goods by NATO]	20
[From 1.7.2022: Article 22 [Intra-Community acquisition of goods by armed forces of other Member States/NATO]	20
Article 23 [Classed as supply of goods]	20
Chapter 3 Supply of services	20
Article 24 [Supply of services]	20
<i>Article 6 Regulation (EU) No. 282/2011 [Restaurant services]</i>	21
<i>Article 6a Regulation (EU) No. 282/2011 [Telecommunication services]</i>	21
<i>Article 6b Regulation (EU) No. 282/2011 [Broadcasting services]</i>	22
<i>Article 7 Regulation (EU) No. 282/2011 [Electronically supplied services]</i>	22

<i>Article 8 Regulation (EU) No. 282/2011 [Assembly]</i>	24
<i>Article 9 Regulation (EU) No. 282/2011 [Sale of an option]</i>	24
Article 25 [Examples of services]	24
Article 26 [Self-supply]	25
Article 27 [Internal supply]	25
Article 28 [Undisclosed agent]	25
<i>Article 9a Regulation (EU) No. 282/2011 [Presumption]</i>	25
Article 29 [TOGC]	26
Chapter 4 Importation of goods	26
Article 30 [Importation of goods]	26
Chapter 5 Provisions common to Chapters 1 and 3	27
Article 30a [Definitions]	27
Article 30b [Transfer of a SPV and of a MPV]	27
Title V Place of Taxable Transactions	29
Chapter 1 Place of supply of goods	29
Section 1 Supply of goods without transport	29
Article 31 [Supply of goods without transport]	29
Section 2 Supply of goods with transport	29
Article 32 [Supply of goods with transport]	29
Article 33 [Distance sales]	29
[From 1.7.2021: Article 33 [Distance sales]	30
Article 34 [Thresholds]	30
[From 1.7.2021: Article 34 [deleted]	31
<i>Article 14 Regulation (EU) No. 282/2011 [Exceeding the threshold]</i>	31
<i>[From 1.7.2021: Article 14 Regulation (EU) No. 282/2011 [Deleted]</i>	32
Article 35 [Distance selling rules not applicable to second-hand goods]	32
[From 1.7.2021: Article 35 [Distance selling rules not applicable to second-hand goods]	32
Article 36 [Installation or assembly]	32

Article 36a [Intermediary operator]	33
[From 1.7.2021: Article 36b [Intermediary supplier and transport]	33
Section 3 Supply of goods on board ships, aircraft or trains	33
Article 37 [Supply of goods on board ships, aircraft or trains]	33
<i>Article 15 Regulation (EU) No. 282/2011 [Section of a passenger transport operation]</i>	34
Section 4 Supplies of gas through a natural gas system, of electricity and of heat or cooling energy through heating and cooling networks	34
Article 38 [Supplies of gas, electricity, heat and cooling]	34
Article 39 [Supplies of gas, electricity, heat and cooling; place of consumption]	35
Chapter 2 Place of an intra-Community acquisition of goods	35
Article 40 [Place of an intra-Community acquisition of goods]	35
<i>Article 16 Regulation (EU) No. 282/2011 [Place of an intra-Community acquisition; power of taxation]</i>	35
Article 41 [Place of an intra-Community acquisition; legal presumption]	36
Article 42 [Triangulation]	36
Chapter 3 Place of supply of services	36
Section 1 Definitions	36
Article 43 [Definitions]	36
<i>Article 17 Regulation (EU) No. 282/2011 [Status of the customer]</i>	37
Section 2 General rules	37
Article 44 [Place of supply of services to a taxable person]	37
<i>Article 10 Regulation (EU) No. 282/2011 [Place of business establishment]</i>	37
<i>Article 11 Regulation (EU) No. 282/2011 [Fixed establishment]</i>	38
<i>Article 12 Regulation (EU) No. 282/2011 [Permanent address]</i>	38
<i>Article 13 Regulation (EU) No. 282/2011 [Usual residence]</i>	38
<i>Article 13a Regulation (EU) No. 282/2011 [Place where a non-taxable legal person is established]</i>	39

Article 45 [Place of supply of services to a non-taxable person]	39
Article 17 Regulation (EU) No. 282/2011 [Status of the customer]	39
Article 18 Regulation (EU) No. 282/2011 [Regarding a customer as a taxable person]	39
Article 19 Regulation (EU) No. 282/2011 [Private use]	40
Article 20 Regulation (EU) No. 282/2011 [Person established in a single country]	41
Article 21 Regulation (EU) No. 282/2011 [Person established in more than one country]	41
Article 22 Regulation (EU) No. 282/2011 [Fixed establishment to which the service is provided]	41
Article 24 Regulation (EU) No. 282/2011 [Non-taxable person established in more than one country]	42
Article 24a Regulation (EU) No. 282/2011 [The place of location]	42
Article 24b Regulation (EU) No. 282/2011 [Fixed land line, mobile networks]	43
Article 24c Regulation (EU) No. 282/2011 [Hiring means of transport presumption based on 2 items]	43
Article 24d Regulation (EU) No. 282/2011 [Rebuttal based on 3 items]	44
Article 24e Regulation (EU) No. 282/2011 [Evidence presumption hiring means of transport]	44
Article 24f Regulation (EU) No. 282/2011 [Evidence or rebuttal based on 2 or 3 items]	44
Article 25 Regulation (EU) No. 282/2011 [Circumstances existing at the time of the chargeable event]	45
Article 26 Regulation (EU) No. 282/2011 [Assignment of broadcasting rights; football matches]	45
Article 27 Regulation (EU) No. 282/2011 [Applying for or receiving refunds of VAT]	45
Article 28 Regulation (EU) No. 282/2011 [Organising a funeral]	45
Article 29 Regulation (EU) No. 282/2011 [Translation of texts]	45
Section 3 Particular provisions	46
Subsection 1 Supply of services by intermediaries	46
Article 46 [Supply of services by intermediaries]	46
Article 30 Regulation (EU) No. 282/2011 [Services by intermediaries to provider or recipient]	46
Article 31 Regulation (EU) No. 282/2011 [Intermediation; accommodation in the hotel sector]	46

Subsection 2 Supply of services connected with immovable property	46
Article 47 [Supply of services connected with immovable property]	46
<i>Article 13b Regulation (EU) No. 282/2011 [Regarded as immovable property]</i>	47
<i>Article 31a Regulation (EU) No. 282/2011 [Sufficient direct connection]</i>	47
<i>Article 31b Regulation (EU) No. 282/2011 [Equipment put at the disposal of a customer]</i>	49
<i>Article 31c Regulation (EU) No. 282/2011 [Regarded as being supplied at locations]</i>	50
Subsection 3 Supply of transport	50
Article 48 [Supply of passenger transport]	50
Article 49 [Supply of the transport of goods]	50
Article 50 [Supply of the intra-Community transport of goods]	50
Article 51 [Supply of the intra-Community transport of goods; definitions]	50
Article 52 [Supply of the intra-Community transport of goods; partial exclusion]	51
Subsection 4 Supply of cultural, artistic, sporting, scientific, educational, entertainment and similar services, ancillary transport services and valuations of and work on movable property	51
Article 53 [Place of supply of services in respect of admission]	51
<i>Article 32 Regulation (EU) No. 282/2011 [Services in respect of admission; scope]</i>	51
<i>Article 33 Regulation (EU) No. 282/2011 [Services which are directly related to admission]</i>	51
<i>Article 33a Regulation (EU) No. 282/2011 [Supply of tickets granting access]</i>	52
Article 54 [Place of supply of cultural etc. services]	52
<i>Article 34 Regulation (EU) No. 282/2011 [Assembly of parts all provided by customer]</i>	52
Subsection 5 Supply of restaurant and catering services	53
Article 55 [Supply of restaurant and catering services]	53

Subsection 6 Hiring of means of transport	53
Article 56 [Hiring of means of transport]	53
Article 23(1) Regulation (EU) No. 282/2011 [The place of establishment; factual information]	53
Article 38 Regulation (EU) No. 282/2011 [Means of transport; scope]	54
Article 39 Regulation (EU) No. 282/2011 [Duration of the continuous possession]	54
Article 40 Regulation (EU) No. 282/2011 [Actually put at the disposal]	55
Subsection 7 Supply of restaurant and catering services for consumption on board ships, aircraft or trains	55
Article 57 [Restaurant and catering services on board ships, aircraft or trains]	55
Article 35 Regulation (EU) No. 282/2011 [Section of a passenger transport within the Community]	56
Article 36 Regulation (EU) No. 282/2011 [Restaurant services partly within the Community; place]	56
Article 37 Regulation (EU) No. 282/2011 [Restaurant services partly within the Community; determination]	56
Subsection 8 Supply of telecommunications, broadcasting and electronic services to non-taxable persons	56
Article 58 [Telecommunications, broadcasting and electronic services to non-taxable persons]	56
Article 23(2) Regulation (EU) No. 282/2011 [Place of establishment; factual information]	58
Subsection 9 Supply of services to non-taxable persons outside the Community	58
Article 59 [Services to non-taxable persons outside the Community]	58
Article 41 Regulation (EU) No. 282/2011 [Translation of texts]	59
Subsection 10 Prevention of double taxation or non-taxation	59
Article 59a [Effective use and enjoyment]	59
Article 59b [Deleted]	60

[From 1.7.2021] Chapter 3a Threshold for taxable persons making supplies of goods covered by point (a) of Article 33 and supplies of services covered by Article 58]	60
[From 1.7.2021] Article 59c [Threshold]	60
Chapter 4 Place of importation of goods	61
Article 60 [Place of importation]	61
Article 61 [Place of importation, goods under special arrangements]	61
Title VI Chargeable Event and Chargeability of VAT	62
Chapter 1 General provisions	62
Article 62 [Chargeable event and chargeability]	62
Chapter 2 Supply of goods or services	62
Article 63 [Chargeable event and chargeability; supply of goods or services]	62
Article 64 [Successive statements of account or payments; continuous supplies]	62
Article 65 [Payment on account]	63
Article 66 [Derogations]	63
[From 1.7.2021: Article 66a [Chargeable event for intermediary] <i>[From 1.7.2021: Article 41a Regulation (EU) No. 282/2011 [Time when payment is accepted]</i>	63 64
Article 67 [Chargeable event and chargeability; intra-Community supply of goods]	64
Chapter 3 Intra-Community acquisition of goods	64
Article 68 [Chargeable event; intra-Community acquisition of goods]	64
Article 69 [Chargeability; intra-Community acquisition of goods]	64
Chapter 4 Importation of goods	65
Article 70 [Chargeable event and chargeability; importation of goods]	65
Article 71 [Chargeable event and chargeability; importation of goods, special arrangements]	65

Contact

IBFD Head Office
Rietlandpark 301
1019 DW Amsterdam
P.O. Box 20237
1000 HE Amsterdam
The Netherlands

Tel.: +31-20-554 0100 (GMT+1)

Email: info@ibfd.org

Web: www.ibfd.org



IBFD, Your Portal to Cross-Border Tax Expertise