EU VAT Compass 2018/2019

including

- EU VAT Directives
- ECJ Case Law on VAT
- VAT Options Exercised by the Member States
EU VAT Compass 2018 / 2019

Why this book?
Encompassing the most important features of the European Union’s VAT system, the EU VAT Compass 2018/2019 is an essential source of reference for all those actively working or interested in VAT. The book consists of three parts, each comprising a vital element of the EU VAT system.

Part One presents the consolidated text of the current EU VAT Directive (No. 2006/112), as most recently amended by Directive 2017/2455; it also contains the texts of several other Directives in the field of VAT. The text of Implementing Regulation 282/2011, as most recently amended by Implementing Regulation 2017/2459, is included.

For the interpretation of the EU VAT legislation, the case law of the Court of Justice of the European Union (ECJ) is an indispensable element. Part Two provides an overview of both the operative parts of the more than 860 ECJ judgments in VAT cases, and the pending cases that are expected to lead to judgments in the course of 2018 and 2019.

The book concludes with an overview of the options laid down by the VAT Directive that have been taken up by the individual Member States. This comprehensive analysis covers all EU Member States (including the United Kingdom).

This book is part of the Tax Travel Companion Series.

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Preface

The EU VAT Compass 2018/2019 aims to provide an essential source of reference for all those actively working or interested in the VAT system of the European Union. The book consists of three Parts, each encompassing a vital element of the European VAT system. All Parts reflect the situation prevailing on 1 January 2018.


Part One also contains the text of several other Directives on VAT, and the provisions of the Implementing Regulation (Regulation No. 282/2011, as most recently amended by Regulation No. 2017/2459) are added as notes to the respective provisions of the VAT Directive.

For the interpretation of the European Union's VAT legislation, the case law of the Court of Justice of the European Union (ECJ) is an indispensable element. Part Two provides an overview of the operative parts of the more than 860 ECJ judgments in VAT cases. It also contains an overview of the cases pending before the ECJ on 31 December 2017, which can reasonably be expected to lead to judgments of the ECJ in the course of 2018 and 2019.

The book concludes with an overview of the options laid down by the VAT Directive that have been taken up by the individual Member States. The comprehensive analysis in Part Three covers all EU Member States, including the United Kingdom. In principle, the overview is based on information available on 1 January 2018. The footnotes contain information, if available, on amendments that are envisaged to come into force after that date. Part Three also includes an overview of the place-of-supply rules for services that apply from 1 January 2015 (see section 4.2.), and a summary of the procedures for refunding VAT to businesses established in another EU Member State (see section 9.6.1.) prior to, and from, 1 January 2010. The options for Member States to apply the reverse charge mechanism have been split up into permanent (see section 10.1.2.) and temporary arrangements (see section 10.1.3.). As regards the simplified intra-Community triangulation arrangement detailed information is provided (see section 10.2.). In recent years, some Member States introduced the split payment mechanism as an alternative VAT collection method; details of these mechanisms have been added in a new section (see section 10.7.).

In producing this book, it is inevitable that some “minor details” were missed and the presentation of the information may occasionally be less than optimal. In an effort to improve future editions, the editor gratefully receives any suggestions which may make future editions more accessible and useful. Comments and suggestions can be sent to VATCompass@ibfd.org.

The editor
# Table of Contents

Preface iii  

## Part One

Directive 2006/112, including the provisions of Implementing Regulation 282/2011 1  
Rates of conversion 237  
Directive 2008/9 on VAT refunds to taxable persons established in another Member State 239  
Thirteenth Directive 86/560 on VAT refunds to taxable persons established outside the European Union 250  
Directive 2007/74 (excerpt) on the exemption from VAT for goods imported by travelers from third countries 253  
Directive 2009/132 (summary) on the exemption from VAT on the final importation of certain goods 256  
Directive 2006/79 (excerpt) on the exemption from VAT on the importation of non-commercial consignments 259  

## Part Two

ECJ Case Law on VAT 1970-2017 263  
Transposition Table (from the provisions of the former Sixth Directive to the corresponding provisions of Directive 2006/112) 631  

## Part Three

VAT Options Exercised by the Member States 639
Part One

Directive 2006/112 and several other VAT Directives
## Table of Contents

of 28 November 2006  
on the common system of value added tax

<table>
<thead>
<tr>
<th>Subject</th>
<th>Articles</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title I</td>
<td>Subject matter and scope</td>
<td>1-4</td>
</tr>
<tr>
<td>Title II</td>
<td>Territorial scope</td>
<td>5-8</td>
</tr>
<tr>
<td>Title III</td>
<td>Taxable persons</td>
<td>9-13</td>
</tr>
<tr>
<td>Title IV</td>
<td>Taxable transactions</td>
<td>14-30</td>
</tr>
<tr>
<td>Title V</td>
<td>Place of taxable transactions</td>
<td>31-61</td>
</tr>
<tr>
<td>Title VI</td>
<td>Chargeable event and chargeability of VAT</td>
<td>62-71</td>
</tr>
<tr>
<td>Title VII</td>
<td>Taxable amount</td>
<td>72-92</td>
</tr>
<tr>
<td>Title VIII</td>
<td>Rates</td>
<td>93-130</td>
</tr>
<tr>
<td>Title IX</td>
<td>Exemptions</td>
<td>131-166</td>
</tr>
<tr>
<td>Title X</td>
<td>Deductions</td>
<td>167-192</td>
</tr>
<tr>
<td>Title XI</td>
<td>Administrative obligations:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>– Payment of VAT</td>
<td>192a-212</td>
</tr>
<tr>
<td></td>
<td>– Identification</td>
<td>213-216</td>
</tr>
<tr>
<td></td>
<td>– Invoicing</td>
<td>217-240</td>
</tr>
<tr>
<td></td>
<td>– Accounting</td>
<td>241-249</td>
</tr>
<tr>
<td></td>
<td>– Returns</td>
<td>250-261</td>
</tr>
<tr>
<td></td>
<td>– Recapitulative statements</td>
<td>262-271</td>
</tr>
<tr>
<td></td>
<td>– Miscellaneous</td>
<td>272-273</td>
</tr>
<tr>
<td></td>
<td>– Imports and exports</td>
<td>274-280</td>
</tr>
<tr>
<td>Title XII</td>
<td>Special schemes:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>– Small enterprises</td>
<td>281-294</td>
</tr>
<tr>
<td></td>
<td>– Farmers</td>
<td>295-305</td>
</tr>
<tr>
<td></td>
<td>– Travel agents</td>
<td>306-310</td>
</tr>
<tr>
<td></td>
<td>– Margin scheme</td>
<td>311-343</td>
</tr>
<tr>
<td></td>
<td>– Investment gold</td>
<td>344-356</td>
</tr>
<tr>
<td></td>
<td>– TBE services</td>
<td>357-369</td>
</tr>
<tr>
<td></td>
<td>– Services and distance sales of goods (from 1 January 2021)</td>
<td>357-369x</td>
</tr>
<tr>
<td></td>
<td>– Import VAT (from 1 January 2021)</td>
<td>369y-369zb</td>
</tr>
<tr>
<td></td>
<td>– Exchange values (from 1 January 2021)</td>
<td>369zc</td>
</tr>
<tr>
<td>Title XIII</td>
<td>Derogations</td>
<td>370-396</td>
</tr>
<tr>
<td>Title XIV</td>
<td>Miscellaneous</td>
<td>397-401</td>
</tr>
<tr>
<td>Title XV</td>
<td>Final provisions</td>
<td>402-414</td>
</tr>
<tr>
<td>Annex I</td>
<td>Activities of public bodies</td>
<td></td>
</tr>
<tr>
<td>Annex II</td>
<td>Electronic services</td>
<td></td>
</tr>
<tr>
<td>Annex III</td>
<td>Reduced rates</td>
<td></td>
</tr>
<tr>
<td>Annex IV</td>
<td>[Deleted]</td>
<td></td>
</tr>
<tr>
<td>Annex V</td>
<td>VAT warehousing</td>
<td></td>
</tr>
<tr>
<td>Annex VI</td>
<td>Reverse charge mechanism</td>
<td></td>
</tr>
</tbody>
</table>
Directive 2006/112

Annex VII Agricultural activities 228
Annex VIII Agricultural services 229
Annex IX Works of art, collectors’ items, antiques 230
Annex X Transitional arrangements 232
Annex XI Repealed Directives 234
Annex XII Correlation table [not reproduced] 236

Rates of conversion 237

Other VAT Directives

of 12 February 2008
laying down detailed rules for the refund of value added tax, provided
for in Directive 2006/112/EC, to taxable persons not established in the
Member State of refund but established in another Member State

of 17 November 1986
on the harmonization of the laws of the Member States relating to turn-
over taxes – Arrangements for the refund of value added tax to taxable
persons not established in Community territory

of 20 December 2007
on the exemption from value added tax and excise duty of goods im-
ported by persons travelling from third countries

of 19 October 2009
determining the scope of Article 143(b) and (c) of Directive 2006/112/
EC as regards exemption from value added tax on the final importation
of certain goods

of 5 October 2006
on the exemption from taxes of imports of small consignments of goods
of a non-commercial character from third countries
European Parliament and of the Council of 26 October 2005 on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing, to comply with the requirements under paragraph 1.

3. Member States may lay down obligations which are more stringent, in particular as regards the keeping of special records or special accounting requirements.

CHAPTER 6
[Text until 31 December 2020]
Special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons

[Text from 1 January 2021]
Special schemes for taxable persons supplying services to non-taxable persons or making distance sales of goods

Section 1
General provisions

Article 357
[Deleted]
[Directive 2008/8]

Article 358
For the purposes of this Chapter, and without prejudice to other Community provisions, the following definitions shall apply:

200. the phrase “this Chapter” refers to Articles 357 to 369.

[Text until 31 December 2020]

1. “telecommunications services” and “broadcasting services” mean the services referred to in points (a) and (b) of the first paragraph of Article 58;

201. For the concept of “telecommunications services”, see supra n. 12.
202. For the concept of “broadcasting services”, see supra n. 94.

[Text from 1 January 2021]

1. [Deleted]
[Directive 2017/2455]
2. “electronic services” and “electronically supplied services”\textsuperscript{203} mean the services referred to in point (c) of the first paragraph of Article 58;

\textsuperscript{203} For the concept of “electronically supplied services”, see supra n. 95.

3. “Member State of consumption” means the Member State in which the supply of the telecommunications, broadcasting or electronic services is deemed to take place according to Article 58;

4. “VAT return” means the statement containing the information necessary to establish the amount of VAT due in each Member State.

[Directive 2008/8]

Section 2

Special scheme for telecommunications, broadcasting or electronic services supplied by taxable persons not established within the Community

Special scheme for services supplied by taxable persons not established within the Community

Article 358a

For the purposes of this Section, and without prejudice to other Community provisions, the following definitions shall apply:

1. “taxable person not established within the Community” means a taxable person who has not established his business\textsuperscript{204} in the territory of the Community and who has no fixed establishment\textsuperscript{205} there and who is not otherwise required to be identified for VAT purposes;
204. For the concept of “place of business”, see supra n. 21.
205. For the concept of “fixed establishment”, see supra n. 22.

[Text from 1 January 2019]

1. “taxable person not established within the Community” means a taxable person who has not established his business in the territory of the Community and who has no fixed establishment there;

[Directive 2017/2455]

2. “Member State of identification” means the Member State which the taxable person not established within the Community chooses to contact to state when his activity as a taxable person within the territory of the Community commences in accordance with the provisions of this Section.

[Directive 2008/8]

206. Under Article 57a of Implementing Regulation 282/2011, for the purposes of Articles 57a to 63c of the Implementing Regulation, the following definitions shall apply:

1. “non-Union scheme” means the special scheme for telecommunications services, broadcasting services or electronic services supplied by taxable persons not established within the Community provided for in Articles 358a to 369; [...] 3. “special scheme” means the “non-Union scheme” and/or the “Union scheme” as the context requires; 4. “taxable person” means a taxable person not established within the Community as defined in point (1) of Article 358a [...].

[Text from 1 January 2021]

3. “Member State of consumption” means the Member State in which the supply of services is deemed to take place according to Chapter 3 of Title V.

[Directive 2017/2455]

Article 359

[Text until 31 December 2020]

Member States shall permit any taxable person not established within the Community supplying telecommunications, broadcasting or electronic services to a non-taxable person who is established in a Member State or has his permanent address or usually resides in a Member State, to use this special scheme, This scheme applies to all those services supplied within the Community.

[Directive 2008/8]

207. For the concept of “permanent address”, see supra n. 25. 208. For the concept of “usually resides”, see supra n. 26. 209. Under Article 57d of Implementing Regulation 282/2011, when a taxable person informs the Member State of identification that he intends to make use of one of the special schemes, that special scheme shall apply as from the first day of the following calendar quarter. However, where the first supply of services to be covered by that special scheme takes place before the date referred to in the first paragraph, the special scheme shall apply as from the date of that first supply, provided the taxable person informs the Member State of
Part Two

ECJ Case Law on VAT

1970 – 2017
Introduction

This part sets out the judgments of the Court of Justice of the European Union ("ECJ") in VAT cases. In principle, only cases relating to the First, Second, Sixth, Eighth and Thirteenth Directives and Directives 2006/112 and 2008/9 are included, even if they relate to:

- articles that have been withdrawn, such as Article 32 of the former Sixth Directive,
- imports and exports between Member States (prior to 1993),
- taxes characterized as turnover taxes within the meaning of Article 401 of Directive 2006/112, and
- failure of Member States to transpose EU legislation into national law on time.

Therefore, not included are cases exclusively relating to:

- the European Union’s Own Resources,
- Article 110 of the Treaty on the Functioning of the European Union (previously Articles 90 and 95 of the EC Treaty),
- the European Union's Customs Codes (Regulations 2913/92 and 450/2008), and

For practical reasons, references to Directives have been shortened. For example, “Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment” is presented as “Sixth Directive [...]” and “Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax” as “Directive 2006/112 [...]”. “Value added tax” and “value-added tax” have been replaced with “VAT” and “Commission of the European Union” with “Commission”. The names of the private parties (taxable persons) involved in the proceedings are consistently mentioned first (the symbol “Ω” indicates that the order of the parties has been reversed).

The Table of Contents lists the decided and officially published pending cases in a consecutive order indicating the case numbers, the date of the judgment, the (principal) parties involved, and several keywords or a brief description of the legal issue.

The Judgments of the Court of Justice section presents the operative parts of the ECJ’s judgments in a chronological order. Where necessary, a short summary of the facts in the main proceedings has been added. The case numbers and the main party or parties involved are highlighted in bold. Also included is the page number where the official text of the judgments is published in the European Court Reports [ECRs]. Where the full text of the judgment is not available in the ECRs in English, the reference is marked with an *.

The Index of Topics groups the judgments by issue or Article of the VAT Directive.

The Alphabetical Index presents the parties involved in the decided cases, in an alphabetical order.
The **Transposition Table** is aimed at facilitating transposition of the judgments of the ECJ that are based on the provisions of the former Sixth Directive to the corresponding provisions of the current VAT Directive.
<table>
<thead>
<tr>
<th>Case</th>
<th>Date</th>
<th>Parties involved</th>
<th>Keyword(s)</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>C-308/16</td>
<td>16-11-2017</td>
<td><strong>Kozuba Premium Selection</strong></td>
<td>Exemption – Buildings and civil engineering works</td>
<td>565</td>
</tr>
<tr>
<td>C-310/16</td>
<td>pending</td>
<td><strong>Dzivev and Others</strong></td>
<td>VAT evasion – Fraud</td>
<td></td>
</tr>
<tr>
<td>C-374/16</td>
<td>15-11-2017</td>
<td><strong>RGEX</strong></td>
<td>Right to deduct VAT – Invoice requirements</td>
<td>564</td>
</tr>
<tr>
<td>C-375/16</td>
<td>15-11-2017</td>
<td><strong>Butin</strong></td>
<td>Right to deduct VAT – Invoice requirements</td>
<td>564</td>
</tr>
<tr>
<td>C-380/16</td>
<td>pending</td>
<td>Commission – Germany</td>
<td>Travel agents – Special scheme</td>
<td></td>
</tr>
<tr>
<td>C-386/16</td>
<td>26-07-2017</td>
<td><strong>Toridas</strong></td>
<td>Exemption – Intra-Community supply of goods</td>
<td>559</td>
</tr>
<tr>
<td>C-387/16</td>
<td>Opinion</td>
<td><strong>Nidera</strong></td>
<td>VAT overpayment – Interest</td>
<td></td>
</tr>
<tr>
<td>C-392/16</td>
<td>06-07-2017</td>
<td><strong>Marcu Dumitru</strong></td>
<td>Registration – Reverse charge mechanism – Inadmissible</td>
<td>558</td>
</tr>
<tr>
<td>C-396/16</td>
<td>Opinion</td>
<td><strong>T-2</strong></td>
<td>Right to deduct VAT – Non-payment</td>
<td></td>
</tr>
<tr>
<td>C-404/16</td>
<td>12-10-2017</td>
<td><strong>Lombard</strong></td>
<td>Taxable amount</td>
<td>562</td>
</tr>
<tr>
<td>C-427/16</td>
<td>23-11-2017</td>
<td><strong>Chez Elektro Balgaria</strong></td>
<td>Taxable amount – Layer's fee</td>
<td>567</td>
</tr>
<tr>
<td>C-428/16</td>
<td>23-11-2017</td>
<td><strong>Frontex International</strong></td>
<td>Taxable amount – Layer's fee</td>
<td>567</td>
</tr>
<tr>
<td>C-441/16</td>
<td>21-09-2017</td>
<td><strong>SMS group</strong></td>
<td>Imported goods – Refund of VAT</td>
<td>560</td>
</tr>
<tr>
<td>C-462/16</td>
<td>20-12-2017</td>
<td><strong>Boehringer Ingelheim Pharma</strong></td>
<td>Taxable amount – Reduction</td>
<td>569</td>
</tr>
<tr>
<td>C-463/16</td>
<td>pending</td>
<td><strong>Stadion Amsterdam</strong></td>
<td>Single or composite service</td>
<td></td>
</tr>
<tr>
<td>C-499/16</td>
<td>09-11-2017</td>
<td><strong>AZ</strong></td>
<td>VAT rate – Principle of neutrality</td>
<td>564</td>
</tr>
<tr>
<td>C-500/16</td>
<td>20-12-2017</td>
<td><strong>Caterpillar Financial Services</strong></td>
<td>Refund – Limitation period</td>
<td>569</td>
</tr>
<tr>
<td>C-507/16</td>
<td>15-11-2017</td>
<td><strong>Entertainment Balgaria System</strong></td>
<td>Right to deduct VAT – Registration</td>
<td>565</td>
</tr>
<tr>
<td>C-532/16</td>
<td>Opinion</td>
<td><strong>SEB bankas</strong></td>
<td>Deduction adjustment – Supply of land</td>
<td></td>
</tr>
<tr>
<td>C-533/16</td>
<td>Opinion</td>
<td><strong>Volkswagen</strong></td>
<td>Refund – Limitation period</td>
<td></td>
</tr>
<tr>
<td>C-534/16</td>
<td>26-10-2017</td>
<td><strong>BB construct</strong></td>
<td>Outstanding tax liability – Tax deposit</td>
<td>563</td>
</tr>
<tr>
<td>C-544/16</td>
<td>pending</td>
<td><strong>Marcandi</strong></td>
<td>Consideration – Online auctions</td>
<td></td>
</tr>
<tr>
<td>C-549/16</td>
<td>12-10-2017</td>
<td><strong>Palais Kaiserkron</strong></td>
<td>Registration duty – Same taxable amount</td>
<td>562</td>
</tr>
<tr>
<td>C-552/16</td>
<td>09-11-2017</td>
<td><strong>Wind Inovation 1</strong></td>
<td>Compulsory deregistration – Conditions – Right to deduct VAT</td>
<td>564</td>
</tr>
<tr>
<td>C-566/16</td>
<td>Opinion</td>
<td><strong>Vámos</strong></td>
<td>Exemption – Start of taxable activities</td>
<td></td>
</tr>
</tbody>
</table>
authorities of a Member State from denying a taxable person the right to apply the margin scheme where he received an invoice that includes references relating both to the margin scheme and to exemption from value added tax (VAT), even if it is apparent from a subsequent check carried out by those authorities that the taxable dealer supplying the second-hand goods had not actually applied that scheme to the supply of those goods, unless it is established by the competent authorities that the taxable person did not act in good faith or did not take every reasonable measure in his power to satisfy himself that the transaction carried out by him does not result in his participation in tax evasion – a matter which it is for the referring court to determine.

ECLI:EU:C:2017:389

Case C-154/16
18 May 2017
“Latvijas Dzelzceļš” V AS – Valsts ienemumu dienests

1. Article 203(1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, as amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council of 13 April 2005 must be interpreted as meaning that it does not apply where the total volume of the goods placed under the external Community transit procedure has not been presented to the customs office of destination provided for in that procedure, owing to the total destruction or irretrievable loss of some of the goods, which is proven to a satisfactory standard.

2. Article 204(1)(a) of Regulation No 2913/92 of 12 October 1992, as amended by Regulation No 648/2005 must be interpreted as meaning that where the total volume of goods placed under the external Community transit procedure has not been produced at the customs office of destination laid down in that procedure owing to the total destruction or irretrievable loss of some of the goods, proven to a satisfactory standard, that situation, which constitutes the non-fulfilment of one of the obligations under that procedure, namely to produce goods intact at the customs office of destination, gives rise, in principle, to a customs debt on importation for the part of the goods which was not produced at that customs office. It is for the national court to determine whether a circumstance such as damage to an unloading device meets, in the present case, the criteria of “force majeure” or an “unforeseeable circumstance”, within the meaning of Article 206(1) of Regulation No 2913/92, as amended by Regulation No 648/2005, namely, whether it is an abnormal circumstance for a trader in the business of the transportation of liquid substances and extraneous to that trader, and whether the consequences could not have been avoided even if all due care had been exercised. In the context of that determination, that court must, in particular, take into account compliance, by operators such as the principal and the carrier, with the rules and obligations in force regarding the technical condition of tanks and the safety of transportation of liquid substances such as a solvent.

3. Article 2(1)(d) and Articles 70 and 71 of Directive 2006/112 […] must be interpreted as meaning that VAT is not due on the totally destroyed or irre-
<table>
<thead>
<tr>
<th>Case</th>
<th>Date</th>
<th>Parties involved</th>
<th>Keyword(s)</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>42/83</td>
<td>10-07-1984</td>
<td><strong>Dansk Denkavit</strong></td>
<td>Accounting periods – Periods for payment</td>
<td>307</td>
</tr>
<tr>
<td>283/84</td>
<td>23-01-1986</td>
<td><strong>Trans Tirreno Express</strong></td>
<td>National transport via third territory</td>
<td>311</td>
</tr>
<tr>
<td>127/86</td>
<td>06-07-1988</td>
<td><strong>Yves Ledoux</strong></td>
<td>Use of vehicle in another Member State</td>
<td>315</td>
</tr>
<tr>
<td>T-36/00</td>
<td>07-02-2001</td>
<td><strong>Elder</strong></td>
<td>Access to the minutes of the VAT Committee</td>
<td>358</td>
</tr>
<tr>
<td>C-395/02</td>
<td>03-03-2004</td>
<td><strong>Transport Service</strong></td>
<td>Assessment of VAT – Correction of zero rate</td>
<td>376</td>
</tr>
<tr>
<td>C-172/03</td>
<td>03-03-2005</td>
<td><strong>Wolfgang Heiser</strong></td>
<td>Non-adjustment of input tax – State aid</td>
<td>384</td>
</tr>
<tr>
<td>C-249/05</td>
<td>15-06-2006</td>
<td>Commission – Finland</td>
<td>Appointment of tax representative</td>
<td>401</td>
</tr>
<tr>
<td>T-29/07</td>
<td>14-05-2008</td>
<td><strong>Lactalis</strong></td>
<td>Annulment of Article 411 of Directive 2006/112</td>
<td>420</td>
</tr>
<tr>
<td>C-186/07</td>
<td>16-04-2008</td>
<td><strong>Club Náutico</strong></td>
<td>Effect of ECJ case law on IGIC (Canary Island)</td>
<td>420</td>
</tr>
<tr>
<td>C-118/08</td>
<td>26-01-2010</td>
<td><strong>Transportes Urbanos</strong></td>
<td>Refund application period – Action for damages</td>
<td>437</td>
</tr>
<tr>
<td>C-49/12</td>
<td>12-09-2013</td>
<td><strong>Sunico</strong></td>
<td>Judicial cooperation in civil matters – Cross-border VAT fraud</td>
<td>501</td>
</tr>
<tr>
<td>C-662/13</td>
<td>12-02-2015</td>
<td><strong>Surgicare</strong></td>
<td>Procedural mistake – Abuse of law</td>
<td>519</td>
</tr>
<tr>
<td>C-82/14</td>
<td>15-07-2015</td>
<td><strong>Nuova Invincibile</strong></td>
<td>Graveyard amnesty</td>
<td>527</td>
</tr>
<tr>
<td>C-419/14</td>
<td>17-12-2015</td>
<td><strong>WebMindLicenses</strong></td>
<td>Abusive practice – Use of evidence</td>
<td>534</td>
</tr>
<tr>
<td>C-543/14</td>
<td>28-07-2016</td>
<td>Order des barreaux francophones and germanophone and Others</td>
<td>Exemption – Right to fair hearing – Legal aid</td>
<td>544</td>
</tr>
<tr>
<td>C-546/14</td>
<td>07-04-2016</td>
<td><strong>Degano Trasporti</strong></td>
<td>Bankruptcy – Partial payment of the State’s VAT claim</td>
<td>538</td>
</tr>
<tr>
<td>C-453/15</td>
<td>08-12-2016</td>
<td><strong>A and B</strong> (criminal proceedings against –)</td>
<td>Greenhouse gas emission allowance trading</td>
<td>548</td>
</tr>
<tr>
<td>C-55/16</td>
<td>30-06-2016</td>
<td><strong>Evo Bus</strong></td>
<td>Refund of VAT – Proof of payment</td>
<td>543</td>
</tr>
<tr>
<td>C-217/15</td>
<td>05-04-2017</td>
<td><strong>Orsi</strong></td>
<td>Failure to pay VAT – Criminal and Administrative liability – Charter Fundamental Rights</td>
<td>552</td>
</tr>
<tr>
<td>C-350/15</td>
<td>05-04-2017</td>
<td><strong>Baldetti</strong></td>
<td>Failure to pay VAT – Criminal and administrative liability – Charter Fundamental Rights</td>
<td>552</td>
</tr>
<tr>
<td>C-493/15</td>
<td>16-03-2017</td>
<td><strong>Identi</strong></td>
<td>Bankruptcy – Extinguishments of VAT debts</td>
<td>551</td>
</tr>
<tr>
<td>C-38/16</td>
<td>14-06-2017</td>
<td><strong>Compass Contract Services</strong></td>
<td>Output and input tax claims</td>
<td>557</td>
</tr>
</tbody>
</table>
Alphabetical Index

Preliminary Questions:

3G Mobile Telecommunications GmbH 410
A and B (criminal proceedings against –) 548
Abbey National plc 358, 398
Abemij BV 319
Able UK Ltd 468
Ablesso SIA 488
Adam, Christiane – (Urbing) 364
ADV Allround Vermittlungs AG 462
AES-3C Maritza East 1 EOOD 500
AGM Associates Ltd (Teleos) 412
Ahold NV, Fiscale eenheid Koninklijke – 422
Air France-KLM 536
Airparks Services Ltd 462
Akritidis, Savvas – 383
Aktiebolaget NN 407
Alakor Gabonatermelő és Forgalmazó Kft 494
Allround Vermittlungs AG (ADV) 462
Almos Agrárkülkereskedelmi Kft 513
Alstom Power Hydro 437
Ambrumenil, Peter d’– 374
Ambulanter Pflegedienst Kügler GmbH 368
Amengual Far, Miguel – 350
Ampafrance SA 354
Amplifin SpA 421
Ampliscientifica Srl 421
Andersen & Co. Accountants c.s., Arthur – 384
Andrade, José Teodoro de – 355
A Oy 471, 554
Apple and Pear Development Council 312
Argos Distributors Limited 335
Armbrecht, Dieter – 331
ARO Lease BV 339
Arthur Andersen & Co. Accountants c.s. 384
Áruházak rt, TESCO – 413
Asparuhovo Lake Investment Company OOD 530
Aspiro SA 538
Association of Investment Trust Companies, The – 411
Assurandør-Societetet 374
Astone, Giuseppe (criminal proceedings against -) 543
AstraZeneca A/S 425, 444
Athesia Druck 428
Athinon-Ygeia, Diagnostiko & Therapeftiko Kentro – 390
ATP PensionService A/S 510
Auber, Jean-Pierre – 317
Auto Lease Holland BV 370
Auto Nikolovi OOD 454
Aviva 560
Avon Cosmetics 568
AXA UK PLC 449
Ayuntamiento de Sevilla 323
Transposition Table

Many judgments of the ECJ in VAT cases are based on the provisions of the former Sixth Directive. In order to facilitate transposition of those judgments to the corresponding provisions of the current VAT Directive, the following table has been derived from Annex XII to the initial version of Directive 2006/112. It should however be noted that several provisions of Directive 2006/112 have been amended or replaced since its entry into force, on 1 January 2007.

<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Article 2</td>
<td>Article 2</td>
</tr>
<tr>
<td>Article 3</td>
<td>Article 5 to 8</td>
</tr>
<tr>
<td>Article 4(1) and (2)</td>
<td>Article 9(1)</td>
</tr>
<tr>
<td>Article 4(3)</td>
<td>Article 12</td>
</tr>
<tr>
<td>Article 4(4)</td>
<td>Articles 10 and 11</td>
</tr>
<tr>
<td>Article 4(5)</td>
<td>Article 13</td>
</tr>
<tr>
<td>Article 5(1)</td>
<td>Article 14(1)</td>
</tr>
<tr>
<td>Article 5(2)</td>
<td>Article 15(1)</td>
</tr>
<tr>
<td>Article 5(3)</td>
<td>Article 15(2)</td>
</tr>
<tr>
<td>Article 5(4)</td>
<td>Article 14(2)</td>
</tr>
<tr>
<td>Article 5(5)</td>
<td>Article 14(3)</td>
</tr>
<tr>
<td>Article 5(6)</td>
<td>Article 16</td>
</tr>
<tr>
<td>Article 5(7)</td>
<td>Article 18</td>
</tr>
<tr>
<td>Article 5(8)</td>
<td>Article 19</td>
</tr>
<tr>
<td>Article 6(1)</td>
<td>Articles 24(1) and 25</td>
</tr>
<tr>
<td>Article 6(2)</td>
<td>Article 26</td>
</tr>
<tr>
<td>Article 6(3)</td>
<td>Article 27</td>
</tr>
<tr>
<td>Article 6(4)</td>
<td>Article 28</td>
</tr>
<tr>
<td>Article 6(5)</td>
<td>Article 29</td>
</tr>
<tr>
<td>Article 7(1)</td>
<td>Article 30</td>
</tr>
<tr>
<td>Article 7(2)</td>
<td>Article 60</td>
</tr>
<tr>
<td>Article 7(3)</td>
<td>Article 61</td>
</tr>
<tr>
<td>Article 8(1)(a)</td>
<td>Articles 32 and 36</td>
</tr>
<tr>
<td>Article 8(1)(b)</td>
<td>Article 31</td>
</tr>
<tr>
<td>Article 8(1)(c)</td>
<td>Article 37</td>
</tr>
<tr>
<td>Article 8(1)(d)</td>
<td>Article 38</td>
</tr>
<tr>
<td>Article 8(1)(e)</td>
<td>Article 39</td>
</tr>
<tr>
<td>Article 8(2)</td>
<td>Article 32, second paragraph</td>
</tr>
<tr>
<td>Article 9(2)(a)</td>
<td>Article 47</td>
</tr>
</tbody>
</table>
| Article 9                                  | The place-of-supply rules relating to ser-
|                                            | vices have been replaced and renumbered    |
|                                            | with effect from 1 January 2010             |
| Article 10(1)                              | Article 62                                  |
| Article 10(2)                              | Articles 63, 64, 65 and 66                  |
| Article 10(3)                              | Articles 70 and 71                          |
| Article 11(A)(1)(a)                        | Article 73                                  |
| Article 11(A)(1)(b)                        | Article 74                                  |
| Article 11(A)(1)(c)                        | Article 75                                  |
Part Three

VAT Options Exercised by the Member States (situation on 1 January 2018)
Table of Contents

Contributors 645

1. Introduction 647

2. Taxable Persons 651
   2.1. VAT grouping 651
      2.1.1. Austria 652
      2.1.2. Belgium 652
      2.1.3. Cyprus 653
      2.1.4. Czech Republic 654
      2.1.5. Denmark 654
      2.1.6. Estonia 655
      2.1.7. Finland 655
      2.1.8. Germany 656
      2.1.9. Hungary 657
      2.1.10. Ireland 657
      2.1.11. Italy 657
      2.1.12. Latvia 658
      2.1.13. Netherlands 658
      2.1.14. Slovak Republic 659
      2.1.15. Sweden 659
      2.1.16. United Kingdom 660
   2.2. Joint VAT registration 661
      2.2.1. France 661
      2.2.2. Italy 661
      2.2.3. Romania 662
      2.2.4. Spain 662
   2.3. Supply of new immovable property 664
      2.3.1. New buildings 664
      2.3.2. Occasional supplies 666
   2.4. Registration threshold 666

3. Taxable Events 673
   3.1. Transfer of businesses 673
   3.2. Intra-Community acquisitions of goods 675
   3.3. Consignment goods and call-off stocks 675
      3.3.1. Consignment goods 675
      3.3.2. Call-off stocks 676
      3.3.3. Simplification measure 676

4. Place and Time of Taxation 681
   4.1. Distance selling thresholds 681
   4.2. Place-of-supply rules for services 682
   4.3. Effective-use-and-enjoyment criterion 685
      4.3.1. Effective use and enjoyment in a Member State 688
      4.3.2. Effective use and enjoyment outside European Union 694
4.4. Time of supply
   4.4.1. Issue of invoices 699
   4.4.2. Cash accounting 701

5. Taxable Amount
   5.1. Open-market value 705
   5.2. Bad-debt relief 707

6. Reduced Rates 711

7. Exemptions
   7.1. Letting of immovable property 747
      7.1.1. Letting of residential property 748
      7.1.2. Letting of commercial property 749
   7.2. Options for taxation 750
      7.2.1. Letting of immovable property 750
      7.2.2. Financial services – Supplies of immovable property 750
   7.3. Standstill exemptions 753
      7.3.1. Admission to sporting events 754
      7.3.2. Artists and liberal professionals 754
      7.3.3. Supply of new buildings 755
      7.3.4. Passenger transport 756

8. Zero Rating
   8.1. Provisioning of sea vessels, etc. 759
   8.2. Goods under customs control 760
   8.3. Goods and services supplied to exporters 761
   8.4. VAT warehousing 761

9. Deduction of Input Tax
   9.1. Immediate deduction 763
   9.2. Exclusions 765
   9.3. Excess input tax 773
   9.4. Pro rata 777
   9.5. Adjustments of input tax deductions 778
      9.5.1. Non-payment and stolen goods 778
      9.5.2. Capital goods – Adjustment period 779
      9.5.3. Capital goods – Services 780
   9.6. Refunds to non-resident businesses 782
      9.6.1. Refund procedure 782
      9.6.2. Refund thresholds 783
      9.6.3. Reciprocity principle 785
      9.6.4. Refund offices 787

10. Liability To Pay VAT
    10.1. Reverse charge mechanism 795
        10.1.1. Optional reverse charge mechanism – Non-resident suppliers 796
10.1.2. Optional permanent reverse charge mechanism – Specific transactions 798
10.1.3. Optional temporary reverse charge mechanism – Specific transactions 801
10.2. Simplified intra-Community triangulation 805
10.3. VAT representatives 808
10.4. Third party’s joint and several liability 811
    10.4.1. Cross-border relationships 811
    10.4.2. Specific transactions 814
10.5. VAT on importation – postponed accounting 819
10.6. Assessment and refund application periods 822
10.7. Split payment mechanism 826
    10.7.1. Italy 827
    10.7.2. Poland 828
    10.7.3. Romania 828

11. Administrative Obligations 831
11.1. Registration 831
11.2. VAT invoices 831
    11.2.1. VAT invoices relating to exempt supplies 831
    11.2.2. Time limits 832
    11.2.3. Invoices drawn up by the customer 833
    11.2.4. Customer’s identification number 834
    11.2.5. Clauses on VAT invoices 834
    11.2.6. Storage of invoices 840
11.3. VAT returns 841
    11.3.1. Tax periods 841
    11.3.2. Electronic VAT returns 845
    11.3.3. Filing of VAT returns and payment of VAT 846
11.4. Recapitulative statements 848
    11.4.1. Additional details 849
    11.4.2. Filing frequency 849
        11.4.2.1. Quarterly filing 849
        11.4.2.2. Annual filing 850
    11.4.3. Filing format 851
    11.4.4. Intra-Community acquisitions of goods 852
    11.4.5. Receipt of cross-border services 853

12. Special Schemes 855
12.1. Flat-rate farmers 855
12.2. Margin scheme 856

13. Information Offices 859

14. Thresholds and Tax Rates 865
3. Taxable Events

3.1. Transfer of businesses

For VAT purposes, the concepts of “supply of goods” and “supply of services” have a specific interpretation. As compared to their “normal” interpretation, there are exclusions and extensions. One of the optional exclusions concerns the transfer of a totality of assets (goods and services) or part thereof, where the recipient is treated as the successor to the transferor, i.e. transfer of a business as a going concern\textsuperscript{50}. Where the Member States have taken up the option that such a transfer does not constitute a supply of goods and services (“no-supply rule”), the transaction is outside the scope of VAT\textsuperscript{51}. In principle, all Member States have taken up that option, at least to some extent.

In Austria, the no-supply rule is limited to transfers within the meaning of the Tax Reorganization Act. In Hungary, the transfer of a business is subject to VAT, unless it takes place in the context of a business reorganization. On the other hand, the transfer in the context of a corporate reorganization constitutes a taxable supply of goods and services in Lithuania.

The mere change of the legal form of a business does not have any VAT consequences in Belgium, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg\textsuperscript{52}, Malta, the Netherlands, Portugal, Romania, the Slovak Republic, Spain and the United Kingdom. In Latvia, the no-supply rule applies to the transformation of the business of a natural person into a legal person or the reorganization (by way of a transformation, merger or division) of the business of a legal person. In Romania, the recipient must be established in Romania for VAT purposes.

The mere transfer of the shares of a corporate entity is generally not considered as the transfer of a business in Belgium, Croatia, Cyprus, Denmark, Finland, France, Greece, Ireland, Italy, Malta, the Netherlands, Portugal, Romania, the Slovak Republic, Spain, Sweden and the United Kingdom and, therefore, is within the scope of VAT, albeit that transactions in shares are exempt from VAT.

\textsuperscript{50} Articles 19 and 29 of the VAT Directive.

\textsuperscript{51} The fact that the transfer is outside the scope of VAT does not necessarily mean that it is also outside the scope of other national taxes. For example, in Portugal, the tax authorities confirmed that transfers of businesses as going concern, when outside the scope of VAT, are subject to stamp tax at the rate of 5%, only when it implies the assignment of a rental agreement of a real estate to the acquirer of the business, together with the remaining assets; and, in Greece, the sale of a business is in principle subject to stamp duty at the rate of 2.4%.

\textsuperscript{52} In Luxembourg, when their legal form is amended, taxable persons must renew their registration.
On the other hand, the transfer of the shares of a corporate entity is outside the scope of VAT in Lithuania.

In Belgium, Denmark, Finland and France, the no-supply rule does not apply where the (transferor’s) business activities are exempt from VAT; under those circumstances, also the transfer of the business is exempt. In Greece the no-supply rule does not apply where the transferor’s or the transferee’s business activities are exempt from VAT, in such case, the transfer of the business is exempt. In Finland, a transfer of a business can be partly exempt or outside the scope of VAT and partly covered by the no-supply rule, depending on whether the transferee will use the assets for, respectively, exempt and taxable purposes. In the Slovak Republic and Sweden, the no-supply rule does not apply where the transferee’s business activities are exempt from VAT, unless the transferor’s business activities are also exempt; in Sweden, the no-supply rule also applies where the transferred business activities are partly exempt, provided that the transferee’s rate of deduction is not lower than that of the transferor. On the other hand, in Lithuania, the no-supply rule only applies if the transferor has not deducted any input tax, which includes the transfer of non-registered businesses operated by natural persons, for example, farmers. In Romania, if the transferee is not registered for VAT purposes and shall not be registered as a result of the transfer, then it must perform the necessary adjustments and repay to the tax authorities the difference of VAT previously deducted by the transferor. In Croatia, the no-supply rule applies only if both the transferor and the transferee are taxable persons, and the transferee will use the assets for an activity in respect of which VAT is deductible; if he will use the assets after the transfer for an activity in respect of which VAT is non-deductible, the transferee must adjust the initial deduction in relation to capital goods (see section 9.5.).

In the Czech Republic, Finland, France, Germany, the Netherlands, the Slovak Republic and Spain, the transferee is not required to continue the transferor’s business in the same manner. In Slovenia, where he uses the transferred assets for

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53. In its judgment of 29 October 2009 in Skatteverket v. AB SKF, Case C-29/08, [2009] ECR I-10,413, the ECJ declared that, where a parent company disposes of all the shares in a wholly owned subsidiary and of its remaining shareholding in a controlled company which was in the past wholly owned by it and, where it has supplied to those companies services that are subject to VAT, that disposal is an economic activity coming within the scope of the VAT Directive. However, in so far as the disposal of shares is equivalent to the transfer of a totality of assets of an undertaking, or part thereof, within the meaning of Article 19 of the VAT Directive and, where the Member State concerned has chosen to exercise the option provided for by that provision, that transaction does not constitute an economic activity subject to VAT. Such disposals of shares are exempt from VAT under Article 135(1)(f) of the VAT Directive. There is a right to deduct VAT paid on services supplied for the purposes of a disposal of shares, if there is a direct and immediate link between the costs associated with the purchased services and the overall economic activities of the taxable person.

54. In France, the no-supply rule applies, where the transferor and the transferee’s supplies are partially exempt.
an activity in respect of which VAT is non-deductible, the transferee is liable to pay VAT under the rules applicable to private use of business assets.

3.2. Intra-Community acquisitions of goods

Where non-taxable legal persons, taxable persons engaged in exempt activities and flat-rate farmers purchase goods from suppliers established in another Member State, those purchases in principle do not constitute taxable intra-Community acquisitions. However, that principle is set aside where, in the current or preceding year, those customers purchased goods from suppliers in another Member State in excess of a threshold of at least EUR 10,000 or, where the value of their purchases remained below that threshold, they opted for taxation on the intra-Community acquisitions.

Ireland (EUR 41,000) and the United Kingdom (GBP 85,000, which is equivalent to EUR 95,550) apply acquisition thresholds which are considerably higher than EUR 10,000. To a lesser extent, the same applies to the acquisition thresholds in the Czech Republic of CZK 326,000 (which is equivalent to EUR 12,790), in Germany of EUR 12,500, in the Slovak Republic of EUR 14,000, and in Poland of PLZ 50,000 (which is equivalent to EUR 12,000).

The actual acquisition thresholds applicable on 1 January 2018 are shown in the overview in section 14.

3.3. Consignment goods and call-off stocks

3.3.1. Consignment goods

From a perspective of national civil or commercial law, under consignment arrangements, goods are supplied at the time the potential customer ("consignee") resupplies them to a third party, i.e. at the time the consignee actually removes the goods from the consignment stock. Where he is unable to find a customer, the consignee returns the goods to the consignor and no transaction has taken place. As regards consignment goods, transport of the goods from the consignor to a consignee established in another Member State cannot be attributed to an intra-Community supply (because, at that time, no supply takes place), which means that intra-Community transport of the goods gives rise to a taxed “transfer” of goods, which is a “deemed supply of goods” and is accompanied by a

55. Including businesses that have not exceeded the registration threshold.
56. Not all Member States apply a flat-rate compensation scheme to supplies made by farmers. That scheme does not apply in Bulgaria, Croatia, the Czech Republic, Denmark, Estonia, Finland, Malta, the Slovak Republic and Sweden (see section 12.1.).
57. Article 3(1)(b) of the VAT Directive.
58. Article 3 of the VAT Directive.
59. In the United Kingdom, the acquisition threshold of GBP 85,000 (EUR 95,550) applies until 31 March 2020.
60. In several Member States, the concept of “consignment supplies” does not exist in national civil or commercial law, which explains that the conditions under which the simplification measure applies vary from Member State to Member State.
taxed intra-Community acquisition of the goods effected by the non-resident consignor in the consignee’s Member State. In order to declare the VAT due on that acquisition, the consignor must be registered in the consignee’s Member State.

In 1993, the then 12 Member States informally agreed to apply a simplification aimed at preventing registration of the consignor in the consignee’s Member State. Under the simplification, the time at which the intra-Community supply and acquisition are deemed to be made is postponed from the time the consignment goods are transported to the consignee until the time they are legally supplied to him, i.e. the goods are resupplied by the consignee. However, as is shown in the table below, several Member States consider that the intra-Community supply (by the consignor) and the intra-Community acquisition (by the consignee) depend on the time the goods are transported to the consignee.

It is obvious that, for the purposes of the agreed simplification, the consignment goods must be stored at the consignee’s premises. However, as is shown in the table below, several Member States have given a broader interpretation to that aspect of the simplification measure.

Certain Member States provide that the intra-Community acquisition of the consignment goods cannot be postponed infinitively. Those restrictions are also indicated in the table below. Where the time limit expires, the non-resident consignor is considered to have made the taxed transfer and, consequently, effects the intra-Community acquisition in the Member State in which the goods were delivered. Although no simplification measures apply to goods that, in the framework of consignment arrangements, are delivered to Portuguese consignees (which means that the non-resident consignor makes a taxable transfer of the goods to Portugal and must account for VAT on the intra-Community acquisition of the goods there), the subsequent supply of the goods by the consignor cannot be postponed infinitively. The consignor must account for VAT on the supply to the consignee if, after the goods have been in the possession of the consignee for a period of 1 year, the consignee has not resupplied them.62

3.3.2. Call-off stocks

The VAT arrangements applicable to call-off stocks are identical to those applicable to consignment goods. The difference is that consignment arrangements apply to merchandise destined to be resupplied by the consignee, whilst call-off stocks relate to materials used for the purposes of the potential customer’s manufacturing process.

61. See Article 17(1) of the VAT Directive.
62. For more information, see the recent decision of the German Supreme Finance Court number V R 31/15 of 20 October 2016.
3.3.3. Simplification measure

It should be noted that the concepts of “consignment arrangements” and “call-off stocks” are not at all harmonized in the European Union. Where, regardless of its nature and technique, a simplification measure has the effect that non-resident consignors/suppliers do not have to be registered in the consignee/potential customer’s Member State, the table below indicates that a simplification is in place. In this context, the arrangement applicable in Malta\(^{63}\) takes a special position.

<table>
<thead>
<tr>
<th>Simplification measure relating to</th>
<th>Consignment goods</th>
<th>Call-off stocks</th>
<th>Time limit</th>
<th>Place of storage</th>
</tr>
</thead>
<tbody>
<tr>
<td>AT(^1)</td>
<td>Yes</td>
<td>Yes</td>
<td>6 months</td>
<td>The goods may be stored at any place in the consignee's/customer's Member State.</td>
</tr>
<tr>
<td>BE(^2)</td>
<td>Yes</td>
<td>Yes</td>
<td>None</td>
<td>The goods may also be stored at the premises of a third party.</td>
</tr>
<tr>
<td>CY(^3)</td>
<td>No</td>
<td>Yes</td>
<td>None</td>
<td>The goods must be stored at the consignee's/customer's premises and used only by the customer.</td>
</tr>
<tr>
<td>CZ(^4)</td>
<td>Yes</td>
<td>Yes</td>
<td>None</td>
<td>The goods may be stored at any place in the consignee's/customer's Member State.</td>
</tr>
<tr>
<td>DE(^5)</td>
<td>Yes</td>
<td>Yes</td>
<td>Few days or weeks</td>
<td>The goods may be stored at the consignee's/customer's premises and only used by the consignee/customer.</td>
</tr>
<tr>
<td>ES(^6)</td>
<td>Yes</td>
<td>Yes</td>
<td>None</td>
<td>The goods may be stored at any place in the consignee's/customer's Member State.</td>
</tr>
<tr>
<td>FI</td>
<td>Yes</td>
<td>Yes</td>
<td>None</td>
<td>Formally, the goods must be stored at the consignee/customer’s premises and no staff employed by, or under the authority of, the consignor may be present there. In practice, the tax authorities have accepted in individual cases that the goods are stored at other premises, provided that they are exclusively destined for a specific consignee/customer.</td>
</tr>
<tr>
<td>FR(^7)</td>
<td>Yes</td>
<td>Yes</td>
<td>3 months</td>
<td>The goods may be stored at any place in the consignee's/customer's Member State.</td>
</tr>
<tr>
<td>GB</td>
<td>Yes</td>
<td>Yes</td>
<td>None</td>
<td>The goods must be stored at the consignee's/customer's premises.(^8)</td>
</tr>
<tr>
<td>HR(^9)</td>
<td>Yes</td>
<td>Yes</td>
<td>None</td>
<td>The goods must be stored at the consignee's/customer's premises (owned or rented).</td>
</tr>
<tr>
<td>HU</td>
<td>Yes</td>
<td>Yes</td>
<td>–</td>
<td>The goods must be stored at the consignee's/customer's premises.</td>
</tr>
<tr>
<td>IE(^10)</td>
<td>Yes</td>
<td>Yes</td>
<td>None</td>
<td>The goods must be stored at the consignee's/customer's premises.</td>
</tr>
<tr>
<td>IT</td>
<td>Yes</td>
<td>Yes</td>
<td>1 year(^{11})</td>
<td>The goods must be stored at the consignee/customer’s premises and can only be removed from the stock by the consignee/customer.</td>
</tr>
</tbody>
</table>

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\(^{63}\) In Malta, on application and with the permission of Commissioner for Revenue, special rules apply to consignment goods, on an incidental basis.
Contact

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