



## VAT and Customs Duties

VAT affects all transactions involving the provision of goods or services in every EU jurisdiction and in many jurisdictions outside the EU. An understanding of how VAT operates is essential if businesses are to avoid failing to charge VAT when appropriate and unnecessary costs in terms of not being able to reclaim VAT charged to them. Penalties are increasingly stringent for non-compliance.

Our specialist VAT team advises clients on the incidence of VAT, how to structure commercial transactions in a VAT efficient way and registration and compliance generally.

Because of our international network, including VAT, GST and Sales Tax advisers in non-EU jurisdictions, we are able to provide a seamless cross border service, integrating the different rules of the jurisdictions into our advice. By closely monitoring developments, particularly at EU-level, we are able to ensure that our clients do not inadvertently generate VAT liabilities and are aware when VAT issues may affect their business plans detrimentally, and how this can be alleviated.

We also advise on customs duties, including the procedures for importing and exporting goods to and from the EU, the prohibitions and restrictions, the reliefs available (including temporary importation relief and inward and outward processing reliefs), the classification of goods for tariff purposes and valuation issues, so as to ensure that the correct amount of customs duties is paid at the right time.

Most of our VAT lawyers also have direct tax experience, so we are able to give VAT advice in the context of the overall tax implications of any particular transaction, ensuring that any VAT solution does not give rise to adverse direct tax consequences, for example in transfer pricing situations, and creating a permanent establishment.

We have contentious VAT lawyers within the team who can provide assistance in relation to VAT disputes and negotiating settlements. We also have contacts at the EU Commission and can assist with lobbying for tax change.

### CAPABILITIES

Our Services include:

#### Incidence of VAT and Structuring

- Advising on the incidence of VAT on transactions, structuring advice and registration and compliance generally.
- Advising on prudent VAT mitigation in the light of the “abuse of rights” doctrine.

### KEY CONTACTS

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## Cross-border Activity

- Advising multi-national businesses on the VAT consequences of trading in, investing in or carrying on business in the EU and the need to register and account for VAT in accordance with the place of supply rules.
- Advising on the impact of the place of supply rules
- Advising clients on all aspects of e-business
- Advising on the creation of fixed establishments
- Advising on the VAT impact of transfer pricing issues
- Advising banks and other financial services institutions on structuring outsourcing contracts to gain as much VAT efficiency as possible and on such issues as branded credit cards and debt assignment.

## VAT and Real Estate Transactions

- Advising on the effect of the VAT rules on real estate transactions and the efficient use of the option to tax, and prudent planning in relation to both commercial and residential property.

## EU Developments

- Monitoring VAT developments generally and advising clients on appropriate action to take account of those developments.

## VAT Disputes and Litigation

- Full service assistance in connection with VAT disputes, including negotiating successful settlements and appealing assessments at every level of tribunal and court.

## Customs Duties

- We also advise on customs duties, including the procedures for importing and exporting goods to and from the EU, the prohibitions and restrictions, the reliefs available (including inward and outward processing reliefs), the classification of goods for tariff purposes and valuation issues, so as to ensure that the correct amount of customs duties is paid at the right time.

## GST and Sales Tax

- Liaising with our experts in the US and Australia and Asia on the impact of indirect taxes in their jurisdictions

## EXPERIENCE

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- Acting for financial institutions wishing to outsource services in as VAT-efficient a way as possible
- Acting for an electronic games provider on VAT compliance issues in relation to B2C transactions in many jurisdictions
- Acting for VATit on numerous VAT reclaim and consultancy problems including aviation, TOMS, exhibition organising
- Acting for various US corporations wishing to expand their markets into Europe or reorganise their business models in Europe
- Advising a crate leasing business on VAT compliance in EU and obtaining concessions from the relevant tax authorities
- Mitigating VAT on various real estate transactions

## AKTUELLES

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## Veröffentlichungen

### VAT Monthly Alert October 2020

2 November 2020

### VAT MONTHLY ALERT

A summary of important VAT developments with implications for cross-border business operations.

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### **Oman introduces VAT: A law firm's perspective**

22 October 2020

Prudent businesses operating in Oman are already planning for the implementation of Omani VAT and have started reviewing their legal arrangements and contracts.

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### **DLA Piper acts for Mid Ulster District Council (as lead appellant) in successful VAT repayment claim at First Tier Tribunal**

19 October 2020

Mid Ulster District Council (formerly Magherafelt District Council), in a group litigation action, as the lead case on behalf of Northern Ireland Councils, represented by the DLA Piper London's VAT group, with Counsels Melanie Hall QC and Harry Gillow, have won an important case against HM Revenue & Customs.

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### **UK VAT changes on the sale of goods to customers from 1 January 2021**

15 September 2020

With the end of the Brexit implementation period approaching at 11pm on 31 December 2020, the UK's tax authority, Her Majesty's Revenue and Customs (HMRC) on 5 October 2020, updated its guidance, "Changes to VAT treatment of overseas goods sold to customers from 1 January 2021".

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### **Updated guidance on early termination and compensation payments - impact for real estate**

30 September 2020

Following the CJEU decisions in *Vodafone Portugal (C-43/19)* and *MEO (C-295/17)*, HMRC has surprisingly changed its published guidance to make it clear that early termination and compensation payments relating to commercial contracts are in most cases consideration for goods or services and subject to VAT.

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### **Updated guidance on early termination and compensation payments**

25 September 2020

Following the CJEU decisions in *Vodafone Portugal (C-43/19)* and *MEO (C-295/17)*, HMRC has updated its guidance to make it clear that early termination and compensation payments are in most cases consideration for goods or services and subject to VAT.

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### **VAT cash saving tips for the return to office**

17 July 2020

Our International VAT leadership team, Daan Arends, Bjoern Enders, Giovanni Iaselli and Richard Woolich, have produced 10 tips concerning VAT strategies that can be used to benefit businesses.

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## **Update: The meaning of a “fixed establishment”**

15 July 2020

- Dong Yang Electronics Sp. z o.o. (Case C-547/18) – Supplies held to have been made to the overseas parent and not its local subsidiary
  - Titanium Ltd (C-931/19) – CJEU referral – Can a fixed establishment exist without human or technical resources if none are needed?
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## **VAT - Monthly Alert - May/June 2020**

9 June 2020

### **[VAT MONTHLY ALERT](#)**

A summary of important VAT developments with implications for cross-border business operations.

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## **VAT - Monthly Alert - March/April 2020**

8 April 2020

### **[VAT MONTHLY ALERT](#)**

A summary of important VAT developments with implications for cross-border business operations.

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## **Making International VAT work for you: Eight top tips during the Coronavirus COVID-19 outbreak**

2 April 2020

Coronavirus COVID-19 is affecting businesses globally in ways that no one could ever have imagined. The saying, “cash is king” reflects the importance of cashflow to a business and is relevant now more than ever. Here are some key areas that International businesses can review to hold cash longer, gain cash from VAT and help improve cashflow during this unprecedented period.

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## **Making UK VAT work for you: Ten top tips during the Coronavirus COVID-19 outbreak**

2 April 2020

Coronavirus COVID-19 is affecting businesses globally in ways that no one could ever have imagined. The saying, “cash is king” reflects the importance of cashflow to a business and is relevant now more than ever. Here are some key areas that UK businesses can review to hold cash longer, gain cash from VAT and help improve cashflow.

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## **VAT - Monthly Alert - February 2020**

5 March 2020

### **[VAT MONTHLY ALERT](#)**

A summary of important VAT developments with implications for cross-border business operations.

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## **VAT - Monthly Alert - January 2020**

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3 February 2020

## [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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### **VAT - Monthly Alert - November/December 2019**

20 December 2019

## [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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### **VAT - Monthly Alert - October 2019**

4 November 2019

## [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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### **Mexico: 2020 tax reform proposal**

7 October 2019

The proposed reform aims to broaden the scope of activities subject to tax, as well as the reporting obligations of Mexican and foreign taxpayers.

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### **VAT - Monthly Alert - July 2019**

5 August 2019

## [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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### **New UK guidance on reclaiming import VAT**

30 July 2019

The UK's HM Revenue & Customs has recently released new policy guidance on the appropriate steps for the deduction of VAT on the import of goods into the UK. This article will be of interest to businesses who reclaim import VAT on goods imported into the UK when not owning the goods.

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### **VAT - Monthly Alert - June 2019**

5 July 2019

## [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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## VAT - Monthly Alert - May 2019

31 MAY 2019

### [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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## VAT - Monthly Alert - April 2019

1 MAY 2019

### [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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## VAT - Monthly Alert - March 2019

5 APR 2019

### [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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## VAT Monthly Alert January/February 2019

26 FEB 2019

### [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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## VAT Monthly Alert December 2018

19 DEC 2018

### [VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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## [NEWS](#)

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### **DLA Piper acts for Mid Ulster District Council in successful VAT repayment claim at First Tier Tribunal**

20 October 2020

DLA Piper has acted for Mid Ulster District Council (formerly Magherafelt District Council) in its successful appeal for refunds of wrongly paid VAT on leisure and recreational services, against HM Revenue & Customs, before the First Tier Tribunal. The Council won this decision as the lead nominated case on behalf of councils across Northern Ireland.

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## **DLA Piper berät P3 Logistic Parks bei Vermietung von Gewerbeflächen an Makita Werkzeug GmbH**

27 August 2020

DLA Piper hat die P3 Logistic Parks GmbH bei der Vermietung von Gewerbeflächen an die Makita Werkzeug GmbH beraten. Der Akku- und Elektrowerkzeughersteller mietet nach Fertigstellung ab Mitte Oktober mit 16.651 qm den kompletten zweiten Bauabschnitt im P3 Park in Obertraubling nahe Regensburg.

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## **DLA Piper berät Syngenta bei der Übernahme der südafrikanischen Sensako-Gruppe**

17 August 2020

DLA Piper hat den in der Schweiz ansässigen Syngenta-Konzern bei der Übernahme der Sensako-Gruppe beraten, einem südafrikanischen Saatgutunternehmen, das sich mit der Züchtung und Vermarktung von agronomischen Nutzpflanzen beschäftigt.

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## **DLA Piper berät GM Cruise beim Erwerb von Astyx**

8. Juli 2020

DLA Piper hat die GM Cruise Holdings LLC (GM Cruise) im Zusammenhang mit dem Erwerb der Astyx GmbH (Astyx) von der Zukunft Ventures GmbH, einer Tochtergesellschaft der ZF Friedrichshafen AG, sowie den Gründern der Astyx beraten.

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## **DLA Piper announces partnership promotions for 2020**

30 April 2020

DLA Piper is proud to announce that 67 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2020 in the United States and May 1, 2020 for EMEA and Asia Pacific. The promotions have been made across many of the firm's practice areas in 35 different offices throughout 13 countries.

Across the firm's practices globally, Corporate saw the largest intake of new partners with 19 promotions, followed by Litigation and Regulatory with 15. Intellectual Property and Technology and Finance and Projects had ten and eight promotions respectively, while there were six in Real Estate. Tax and Employment both had four, and there was one in Restructuring.

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## **DLA Piper berät Konsortium um Eiffage und JOHANN BUNTE beim größten deutschen ÖPP-Autobahnprojekt**

14 April 2020

DLA Piper hat das Konsortium A3 Nordbayern mit den Gesellschaftern Eiffage S.A. und JOHANN BUNTE Bauunternehmung GmbH & Co. KG erfolgreich bei der Finanzierung des bislang größten ÖPP-Projekts im Autobahnbereich in Deutschland beraten.

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## **DLA Piper lawyers named Acritas Stars**

10 March 2020

Acritas has named over 200 DLA Piper lawyers as 2020 Acritas Stars. Now in its fourth year, Acritas Stars highlights the stand-out lawyers in private practice as nominated by clients around the world. More than 3,000 senior in-house counsel feed into the nomination process to give a comprehensive view of highly recommended lawyers across the globe.

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## **DLA Piper berät Guala Closures Group beim Erwerb des deutschen Geschäftsbetriebs der Closurelogic GmbH**

3. Januar 2020

DLA Piper hat die an der Mailänder Börse gelistete Guala Closures Group beim Erwerb des gesamten deutschen Geschäftsbetriebs samt Betriebsimmobilie im Wege eines distressed Asset Deals von der Closurelogic GmbH in einem Insolvenzverfahren in Eigenverwaltung beraten.

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### **DLA Piper berät Hahn Gruppe bei Verkauf von Campus Center Lübeck**

18 December 2019

DLA Piper hat die Hahn Gruppe beim Verkauf des Campus Center Lübeck an den Immobilien-Investmentmanager Nuveen Real Estate, der das Objekt für seine deutsche Core-Retail-Plattform erwirbt, beraten.

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### **DLA Piper launches Global Digital Services VAT Guide**

29 November 2019

DLA Piper has launched the fourth edition of its Global VAT Guide on Digital Services, covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

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### **DLA Piper adviseert The Carlyle Group bij investering in HSO Group**

6 September 2019

DLA Piper heeft The Carlyle Group geadviseerd bij de investering in HSO Group. Het eigen vermogen voor de investering kwam van Carlyle European Technology Partners III Fund (CETP), een fonds van EUR635 miljoen dat investeert in technologiegerichte bedrijven in Europa en de VS.

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### **DLA Piper advises The Carlyle Group on its investment in HSO Group**

6 September 2019

DLA Piper has advised The Carlyle Group on its investment in HSO Group. Equity for the investment is provided by Carlyle European Technology Partners III Fund (CETP), a EUR635 million fund that invests in technology-focused companies in Europe and the US.

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### **DLA Piper continues Irish expansion with appointment of four new partners**

4 September 2019

DLA Piper today announces the appointment of four new partners to its recently opened Dublin office into four key practice areas of Finance and Projects (F&P), Intellectual Property and Technology (IPT), Tax and Real Estate. The new partners will be joined by three legal directors, as part of the firm's ongoing expansion in Ireland.

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### **DLA Piper berät Allianz Real Estate beim Erwerb der Büroimmobilie EDGE Hafencity in Hamburg**

2. August 2019

DLA Piper hat die Allianz Real Estate beim Erwerb der Büroimmobilie EDGE Hafencity von EDGE Technologies im Zuge eines Off-Market-Forward-Deals beraten. Das EDGE Hafencity Hamburg Projekt umfasst ein 15-stöckiges Gebäude mit einer gesamtvermietbaren Fläche von rund 22.500 qm.

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### **DLA Piper berät Rolls-Royce beim Erwerb des eAircraft Geschäfts von Siemens**



21 June 2019

DLA Piper hat Rolls-Royce plc beim Erwerb der Elektro- und Hybridantriebssparte für die Luft- und Raumfahrt, eAircraft, von Siemens beraten. Die Akquisition ist Teil der Elektrifizierungsstrategie von Rolls-Royce und wird dazu beitragen, dass das Unternehmen zukünftig eine maßgebliche Rolle in der „dritten Epoche“ der Luftfahrt spielen wird.

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### **DLA Piper named UK transfer pricing firm of the year for the third year running**

17 MAY 2019

DLA Piper has been named UK Transfer Pricing Firm of the Year for the third year running at the International Tax Review (ITR) European Tax Awards 2019, in a ceremony held in London on 16 May. The firm was also, and for the first time this year, named Africa Transfer Pricing Firm of the Year.

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### **DLA Piper announces launch of Artificial Intelligence practice**

14 MAY 2019

DLA Piper announced today the launch of its Artificial Intelligence practice, which will focus on assisting companies as they navigate the legal landscape of emerging and disruptive technologies, while helping them understand the legal and compliance risks arising from the creation and deployment of AI systems.

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### **DLA Piper berät BrewDog beim Erwerb einer bekannten Berliner Brauerei**

6 MAY 2019

DLA Piper hat BrewDog, eine in Schottland ansässige, multinationale Craft Beer Brauerei und Pub-Kette, beim Erwerb einer Berliner Brauerei von einer der größten Craft Beer Brauereien in den USA, Stone Brewing, beraten.

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### **DLA Piper announces partnership promotions for 2019**

1 APR 2019

DLA Piper is proud to announce that 77 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2019 in the United States and May 1, 2019 for EMEA and Asia Pacific. The promotions were made across many of the firm's practice areas in 43 different offices throughout 20 countries.

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### **Non-resident real estate investors bullish on Capital Gains Tax changes**

19 MAR 2019

Non-resident real estate investors are holding their nerve on UK investment strategies despite impending capital gains tax (CGT) changes coming into force next month and uncertainty around Brexit. According to a DLA Piper report, more than half (58 percent) of those polled expect the new tax code will have no impact on their investment strategy.

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### **DLA Piper announces launch of Blockchain and Digital Assets practice**

26 FEB 2019

DLA Piper announced today the launch of its Blockchain and Digital Assets practice, which will offer strategic advice on a global

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basis to address the needs of companies implementing blockchain technology solutions and creating and deploying digital assets.

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### **DLA Piper enhances cross-border tax capability with new partner hire in Dublin**

26 FEB 2019

DLA Piper today announces the appointment of Maura Dineen as a Tax partner in the firm's newly opened Dublin office. This is the fifth partner hire for DLA Piper in Dublin in a month, following the announcements in January of Conor Houlihan (Finance & Projects), Éanna Mellett (Corporate), Mark Rasdale (Intellectual Property & Technology) and Ciara McLoughlin (Employment).

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