



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

- 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

INSIGHTS

Publications

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.

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.

VAT - Monthly Alert - October 2019

4 November 2019

[VAT MONTHLY ALERT](#)

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

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.

VAT - Monthly Alert - July 2019

5 August 2019

[VAT MONTHLY ALERT](#)

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

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.

[NEWS](#)

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.

DLA Piper advises Guala Closures Group on the acquisition of the assets of Germany's Closurelogic

6 January 2020

DLA Piper has advised the Guala Closures Group, one of the world leaders in the production of security closures for spirits and aluminium closures for wines, as well as one of the major world producer and distributor of aluminium closures for the beverage industry, on the acquisition of the activities of Closurelogic GmbH, the German producer specialised in the aluminium closures.

DLA Piper advises Hahn Group on sale of Campus Center Lübeck

18 December 2019

DLA Piper has advised Hahn Group on the sale of Campus Center Lübeck to real estate investment manager Nuveen Real Estate, which acquired the property for its German core retail platform.

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.

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.

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.

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.

DLA Piper advises Allianz Real Estate on the acquisition of EDGE Hafencity in Hamburg

2 August 2019

DLA Piper has advised Allianz Real Estate on its acquisition of the office property EDGE Hafencity as part of an off-market forward deal. EDGE HafenCity Hamburg will be a 15-storey building with a total lettable area of approximately 22,500 sqm.

DLA Piper advises Rolls-Royce on acquisition of Siemens' eAircraft business

21 June 2019

DLA Piper has advised Rolls-Royce plc on the acquisition of Siemens' electric and hybrid-electric aerospace propulsion activities, eAircraft. The acquisition will accelerate the delivery of Rolls-Royce's electrification strategy and boost its ambition to play a major role in the "third era" of aviation. The completion of the transaction is expected in late 2019, following a period of employee consultation.

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.

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.

DLA Piper advises BrewDog on acquisition of iconic Berlin brewery

6 MAY 2019

DLA Piper has advised BrewDog, a multinational craft brewery and pub chain based in Scotland, on the acquisition of World Bistro & Gardens in Berlin from Stone Brewing, one of the largest craft breweries in the US.

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.

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.

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

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).

DLA Piper Africa welcomes Zimbabwe member firm

19 JUN 2018

DLA Piper Africa has announced that leading Zimbabwean law firm, Manokore Attorneys, is joining as the member firm in Zimbabwe.

DLA Piper takes home eight awards at 2018 International Tax Review European Tax Awards

18 MAY 2018

DLA Piper has won eight awards at the International Tax Review European Tax Awards 2018, in a ceremony that took place on Thursday, May 17, 2018 at the Savoy Hotel in London.

The firm has been named UK Transfer Pricing Firm of the Year, Spain Tax Firm of the Year and Gulf Cooperation Council Tax Firm of the Year.

DLA Piper advises Migdal on the acquisition of German light industrial portfolio for €56m

13 APR 2018

DLA Piper has advised the Israeli insurance company and pension manager, Migdal, on its acquisition of three light industrial properties in Germany from ThreadGreen Industrial for €55.7 million. Migdal completed the acquisition in association with Cording Real Estate Group, a German, UK and Benelux real estate investment and asset management firm.
