



VAT Monthly Alert

ISSUES

Advocate General opinions

6 May 2022

VAT Monthly Alert

In *B (C-696/20)*, the taxpayer was a company established in the Netherlands and was registered for VAT in both the Netherlands and Poland.

Country-specific updates: UK

6 May 2022

VAT Monthly Alert

HMRC has been sending email reminders, including links to updated guidance for businesses to perform checks to see if they are liable for Plastic Packaging Tax that has come into force from 1 April 2022.

Country-specific: Denmark

6 May 2022

VAT Monthly Alert

The Danish government has proposed to make a number of adjustments in the VAT Act to ensure compliance with the rules EU law and ease the administrative burden for Danish companies and consumers.

Country-specific: Germany

6 May 2022

VAT Monthly Alert

As part of an online game, the plaintiff acquired virtual land from the American game operator, parceled it out and rented it to other users within the online game in return for payment of a virtual currency.

Country-specific: Hungary

6 May 2022

VAT Monthly Alert

The reverse charge mechanism on the sale of cereal products, iron and steel products and the sale of carbon dioxide emission quotas was originally due to expire on 30 June 2022.

Country-specific: Ireland

6 May 2022

VAT Monthly Alert

Two recent Tax Appeals Commission (TAC) determinations (32TACD2022 & 33TACD2022) considered the VAT exemption for professional medical care services.

Country-specific: Italy

6 May 2022

VAT Monthly Alert

According to the Italian Tax Authority a settlement agreement (*accordo transattivo*) aimed at settling a dispute between the parties – concerning the violation of a non-competition agreement signed between an employer and an employee – should qualify as supply of services taxable for VAT purposes due to the existence of reciprocal performance link between the assumption of an obligation not to do something, which takes the form of the waiver of litigation, and the payment of a sum of money as consideration for the assumption of such an obligation.

Country-specific: Spain

6 May 2022

VAT Monthly Alert

Pursuant to Royal Decree-Law 6/2022, with effect from 31-3-2022, the application of the reduced 10% VAT rate to electricity consumption is extended until 30-6-2022 for consumers.

Country-specific: USA

6 May 2022

VAT Monthly Alert

Washington State has become the first state in the United States to announce that it will issue specific policies regarding the taxation of NFTs (non-fungible tokens).

Court of Justice

6 May 2022

VAT Monthly Alert

In *Berlin Chemie A. Menarini SRL (C-333/20)* the taxpayer was a German company which supplied pharmaceutical products including to wholesalers in Romania on a regular basis since 1996.

VAT - Monthly Alert – April 2022

6 May 2022

VAT Monthly Alert

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

Country-specific updates: Italy

2 March 2022
VAT Monthly Alert

For VAT purposes, the sale and rent back is (i) a supply of goods followed by (ii) a supply of services (for rent payments). Unlike a sale and lease back (where the lessee - i.e. the first seller, at the end of the rental period has the right to purchase the goods), it is not a single VAT exempt financing transaction.

Country-specific updates: UK

2 March 2022
VAT Monthly Alert

The UK tax authority has issued new guidance on compensation payments and termination fees.

Court of Justice

2 March 2022
VAT Monthly Alert

In *Apcoa Parking Danmark A/S (C-90/20)* the taxpayer was a private company which operated a car park on private land.

European Commission

2 March 2022
VAT Monthly Alert

The "VAT in the digital age" initiative was announced in the commission's July 2020 action plan for fair and simple taxation.

Monthly VAT Update - February 2022

2 March 2022
VAT Monthly Alert

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

Advocate General opinion in C-141/20

31 January 2022
VAT Monthly Alert

In *Norddeutsche Gesellschaft für Diakonie (C-141/20)* the Norddeutsche Gesellschaft für Diakonie (NGD) and the tax office Kiel are arguing as to whether a VAT group arrangement existed between A as the parent company of NGD and NGD as subsidiary in 2005.

Country-specific updates: Germany

31 January 2022
VAT Monthly Alert

German Federal Ministry of Finance restricts VAT exemption for transport services.

Country-specific updates: UK

31 January 2022
VAT Monthly Alert

Tax authority revises its policy on VAT refunds for overseas businesses which have been unable to obtain a certificate of status in time.

Court of Justice

31 January 2022
VAT Monthly Alert

In *Zipvit Ltd* (C-156/20), a group litigation case, the taxpayer supplied vitamins and minerals by mail order. The UK's national postal service supplied the taxpayer with a number of postal services under contracts which had been individually negotiated.

European Commission

31 January 2022
VAT Monthly Alert

At a meeting of EU Finance Ministers last month, agreement was reached to update the current rules governing VAT rates for goods and services.

VAT Monthly - Alert January 2022

31 January 2022
VAT Monthly Alert

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

Country-specific updates: Germany

1 December 2021
VAT Monthly Alert

In its recently published decision (case no.: XI R 22/19) the German Federal Tax Court decided that the waiver of the tax exemption of section 4 no. 9 letter a of the German VAT Act can be revoked as long as the tax assessment for the year of service can still be challenged / objected or amended according to section 164 of the German Tax Code. Section 9 paragraph 3 sentence 2 of the German VAT Act does not regulate the revocation.

Country-specific updates: Italy

1 December 2021
VAT Monthly Alert

A sale made under a sale and leaseback agreement does not constitute a supply of goods for VAT purposes as it should be considered as a whole single transaction having financing purpose every time (i) it does not result in the physical transfer of the tangible asset entailing the purchaser-supplier to act as the owner of the asset itself, (ii) it only satisfies the company's real cash-flow needs and, as such, (iii) it has no tax avoidance purpose.

Country-specific updates: Poland

1 December 2021
VAT Monthly Alert

Effective 1 January 2022 Poland will allow formation of VAT groups. This option will be available to taxpayers who: (i) are Polish based entities or Polish branches of foreign companies; (ii) conclude a VAT group agreement for min. three years; (iii) are financially, economically, and organizationally connected.

Country-specific updates: UK

1 December 2021
VAT Monthly Alert

Earlier this year, the UK announced the identity of eight freeport tax sites in England which would benefit from various special direct and indirect tax reliefs. The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 have now been made, which establish the customs and VAT rules that will apply to UK free zones (also known as freeport customs sites). Free zones are secure customs zones located within a freeport where business can be carried out inside the UK's land border but where different customs, VAT and excise rules apply.

Court of Justice

1 December 2021
VAT Monthly Alert

In *X-Beteiligungsgesellschaft mbH (C-324/20)*, the taxpayer provided brokerage services in connection with a land sale. At the time the fee agreement was concluded between the taxpayer and its client, the service had already been performed. The fee agreement provided that the fee of EUR1 000 000 plus VAT was to be paid in five equal annual instalments and the first instalment was to be paid almost one year after the service was performed.

VAT Monthly Alert - November 2021

1 December 2021
VAT Monthly Alert

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

VAT Monthly Alert - October 2021

27 October 2021

VAT Monthly Alert

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

VAT Monthly Alert - September 2021

1 October 2021

VAT Monthly Alert

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

VAT - Monthly Alert - July 2021

3 August 2021

VAT Monthly Alert

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

VAT - Monthly Alert – June 2021

1 July 2021

VAT Monthly Alert

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

VAT - Monthly Alert - May 2021

28 May 2021

VAT Monthly Alert

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

VAT - Monthly Alert – April 2021

28 April 2021

VAT Monthly Alert

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

VAT - Monthly Alert - March 2021

1 April 2021

VAT Monthly Alert

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

VAT - Monthly Alert – February 2021

2 March 2021
VAT Monthly Alert

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

VAT - Monthly Alert – January 2021

29 January 2021
VAT Monthly Alert

See our January summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert – November 2020

25 November 2020
VAT Monthly Alert

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

VAT Monthly Alert October 2020

2 November 2020
VAT Monthly Alert

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

VAT - Monthly Alert - July 2020

31 July 2020
VAT Monthly Alert

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

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.
