NEW IN LEGISLATION

Agreement on new EU regulations: Quick Fixes from 2020 and optional reduced VAT rates for electronic publications
Council press releases of 2 October 2018 – 532/18; 533/18; 534/18 and 535/18

In its meeting on 2 October 2018, the Economic and Financial Affairs Council (ECOFIN) achieved consensus on several proposals relating to VAT. In addition, the Council adopted measures to reinforce cooperation between administrative authorities and to improve prevention of VAT fraud.

Quick Fixes from 1 January 2020
The Quick Fixes which were originally intended for 1 January 2019 have been moved to 1 January 2020 and in particular, the partial requirement of being a “certified taxable person” to use them has been dropped.

Simplification rules for consignment stocks
In the EU the VAT treatment of consignment stocks currently varies enormously. In future, in cases of consignment stocks, a direct intra-Community supply of the foreign company, followed by an intra-Community acquisition of goods, shall be assumed.

It is a prerequisite that the supplier is not resident in the receiving country and that the customer has a VAT identification number in the receiving country. In addition, the foreign supplier must already know the customer’s identity and VAT identification number when the transport into the consignment stock takes place. As well as that, the foreign supplier must record the movement of the goods into the consignment stock in a special register.

Moreover, they must list the acquirers and the acquirers’ identification numbers separately in the recapitulative statement. Furthermore, the items must be delivered to the customer within 12 months of arrival (see, in detail, Art. 17a, 243 and 262 of the VAT Directive and Art. 54a Operating Regulation (DVO) 282/2011).

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Tightening of requirements for zero rated intra-Community supplies of goods

In reaction to Court of Justice of the European Union (CJEU) case law to the contrary (see, for example, CJEU, ruling of 6 September 2012 – case C-273/11 – Mecsek-Gabona), a purchaser’s valid VAT identification number in particular shall become a material prerequisite for zero rating (VAT exemption with entitlement of input VAT deduction).

In fact, the zero rating of an intra-Community supply of goods shall also be made dependent upon the purchaser being registered for VAT purposes in another Member State and having provided this VAT identification number to the supplier.

In addition, the supplier must have listed the transaction in the recapitulative statement promptly and correctly. Failure to do so can be remedied if the supplier can provide a proper and satisfactory reason to the competent authorities.

Formal proof of an intra-Community supply of goods

To prove that the items being supplied have arrived in another Member State, refutable provisions on presumption shall be introduced, differentiated by whether the supplier or the purchaser is responsible for the transport.

If the supplier is responsible for the transport, the assumption can be made if they have another specific document which confirms the payment of the transport or the arrival in the Member State of destination (insurance policy/bank documents, confirmation from a notary, receipt from warehouse owner).

If the purchaser is responsible for the transport, then to fulfill the provision on presumption the supplier also needs a written declaration from the purchaser that the goods were transported or sent by them, or on their account by a third party, and in which the Member State of destination is given (see, in detail, Art. 45a DVO 282/2011). This declaration must be provided by the purchaser at the latest on the tenth day of the month following the supply.

Determination of movable supply in intra-Community chain transactions

In the case of an intra-Community chain transaction, only one of the supplies is supposed to be a movable supply of goods which can enjoy the intended zero rating for intra-Community supplies of goods.

To this extent, the existing CJEU case law is conformed to.

Generally, the movable supply should be assigned to the supply to the intermediary. An intermediary should be a supplier within the chain (with the exception of the first supplier), who transports the goods themselves or sends the goods on their account through a third party. As an exception, the movable supply should be the intermediary’s supply if the intermediary has provided the VAT identification number they received from the Member State from which the goods were transported to their supplier.

Next Steps

The amendments to the VAT Directive and the DVO 282/2011 are expected to be adopted by the Council without debate, as soon as the European Parliament has delivered its opinion.

No consensus was reached on the expansion of the VAT exemption for cost-sharing alliances which two EU Member states had called for. To accommodate these Member States, a statement shall be added to the protocol on the adoption of the Quick Fixes in the Council. According to this statement, the Council and the European Commission shall recognize the necessity of clarifying the VAT rules for cost-sharing alliances and the Commission will examine the matter in detail in a study to be undertaken in the short term, with a view to a potential change at the EU level.

Optional reduced VAT rates for electronic publications

According to the VAT Directive, services which are provided electronically are currently taxed at a standard VAT rate of at least 15%, while publications in a physical medium can be taxed at a reduced rate.

For certain physical publications – such as books, newspapers and magazines, see Annex III No. 6 of the VAT Directive – Member States currently have the possibility to choose to use a reduced VAT rate, i.e. at least 5%. Some Member States are authorized to use specially reduced VAT rates (less than 5%) or a VAT rate of zero.

The VAT Directive shall allow Member States which wish to do so to also use reduced VAT rates for electronic publications. Super-reduced rates and zero rates shall only be permitted for those Member States which
Next Steps

The European Parliament already delivered its opinion on 1 June 2017. The Council is expected to adopt the amendment to the VAT Directive without further debate, as soon as the texts have been finalized in all official languages.

Optional general expansion of the Reverse Charge Mechanism by 30 June 2022

Member States with an above-average VAT Gap in 2014 (at least 5% points above the EU average) shall be allowed to introduce a generalized reversal of VAT liability on domestic supplies of goods and services above a threshold of EUR 17,500 per transaction. This shall only apply for the period to 30 June 2022 and only under very strict preconditions. In particular, in a Member State that wishes to make use of this procedure, the proportion of carousel fraud in the VAT Gap must be more than 25%. Among other things, this Member State must set up appropriate and efficient electronic reporting obligations for all taxable persons, especially for those for whom the process will be used.

Comment for Germany

Germany should be precluded from introducing a general expansion of the reverse charge mechanism as the VAT Gap in 2014 was not more than 5% above the EU average, see 2016 Final Report, pages 16 and 19.

Next Steps

The Council is expected to adopt the amendment to the VAT Directive without debate as soon as the European Parliament has delivered its opinion.

Strengthened fight against fraud

Following the statement from the European Parliament, the Council has adopted measures to reinforce cooperation between administrative authorities and to improve prevention of VAT fraud. The regulation shall be used to fight the most widespread forms of cross-border fraud by improving the manner in which tax authorities cooperate with each other and with other law enforcement agencies.

Next Steps

This regulation to amend the Regulations (EU) No. 904/2010 and (EU) 2017/2454 will enter into force on the twentieth day following its publication in the official journal and most of the provisions will apply from 1 January 2020.

NEWS FROM THE CJEU

Submission to the CJEU on the VAT liability of subsidies

BFH, ruling of 13 June 2018, XI R 5/17 and XI R 6/17

The German Federal Tax Court (BFH) has asked the CJEU to clarify whether VAT may be charged on EU subsidies. The two referral orders of 13 June 2018 XI R 5/17 and XI R 6/17 pertain to financial assistance within the scope of the common organization of the market in fruit and vegetables.

The case

According to BFH press release no. 48/18 dated 12 September 2018, in the cases in dispute the EU facilitated investments in individual companies of members of the claimants, both of which are producer organizations for fruit and vegetables. This was considered to be financial assistance as defined by Art. 15 of Council Regulation (EC) No. 2200/96 of 28 October 1996 on the common organization of the market in fruit and vegetables.

If a producer that was a member of a producer organization planned to acquire an eligible capital item, the producer organization ordered the acquisition and initially only transferred half of the joint property to the producer. The producer did not become the sole owner until the end of the appropriation period (either 5 or 12 years).

The producer organization only charged the producer 50 percent of the net acquisition costs plus VAT for the capital item. The remaining 50 percent was paid by an operational fund half of which was fed from contributions by the producers joined together in the producer organization and the other half by financial assistance. The producer also obligated itself to supply the producer organization with fruit and vegetables during the appropriation period.

The tax office and the Tax Court assumed that the basis for calculating VAT was the producer organization’s full purchase price.

Ruling

The BFH shared this view in its referral order and also expressed its opinion that the producers’ delivery duty could be incorporated into the calculation basis. However, it considers it to be doubtful under EU law whether all of this could mean that the EU’s financial assistance would consequently increase the calculation basis for VAT and therefore be subject to VAT.

Please note:

The submission to the CJEU also concerns the minimum basis for calculation pursuant to
§ 10 (5) (1) of the German VAT Law (UStG) for discounted payments, for example by corporations to their partners. In particular, it must be clarified whether it is permissible to apply the minimum basis of calculation even though the recipient is entitled to the full input tax deduction if it involves the discounted supply of capital items that are subject to the correction of input tax deductions.

Until now, the BFH has assumed that § 10 (5) UStG may also be applied to deliveries to a recipient who is entitled to the full input tax deduction if the input tax deduction claimed by the recipient is subject to an input tax correction as defined by § 15a UStG (BFH, ruling of 24 January 2008, V R 39/06; remained unanswered by the BFH ruling of 5 June 2014, XI R 44/12). This view is likely to contradict the CJEU ruling of 26 April 2012 – in cases C-621/10 and C-129/11 – Balkan and Sea Properties and Provdainvest, which does not contain such a restriction (see VAT Newsletter August/September 2014).

NEWS FROM THE BFH

Once again: Complete address details on invoices
BFH, ruling of 13 June 2018, XI R 20/14

To date, the tax authorities and the BFH have made exercising the right to an input tax deduction dependent upon the stipulation on the invoice of the address at which the issuer of the invoice carries out its economic activity. Both of the BFH’s VAT Senates have now distanced themselves from this strict interpretation.

The case
A limited company operated as a car dealership. At issue, on the one hand, is whether intra-Community supplies of goods to Mallorca which have been declared zero rated by the limited company should be treated as taxable revenues. Their whereabouts were entirely unclear. Also at issue is whether the limited company is entitled to an input tax deduction from the invoices of a company. Although the address of the company on the invoice stated its registered office, it was only a P.O. box address.

Ruling
The BFH concludes that any type of address, including a P.O. box address, is sufficient for exercising the right to an input tax deduction, provided the trader can be reached at this address. In doing so, the BFH is relying on the CJEU ruling of 15 November 2017, which was delivered following the referral of both VAT Senates of the BFH (joint cases C-374/16 – Geissel and C-375/16 – Butin). The Vth Senate of the BFH had already changed its position with the previously published rulings of 21 June 2018 (V R 25/15 and V R 28/16; see VAT Newsletter August/September 2018).

The conditions for an intra-Community supply of goods as defined by § 6a (1) sent. 1 UStG have not been met here because it has not been confirmed that the relevant vehicles were sent elsewhere in the Community as part of a delivery. Moreover, the BFH has also taken a position on the interpretation of the term “place of destination” for documentary evidence pursuant to § 17a (2) (2) of the German VAT Operating Regulation (UStDV) for intra-Community supply. Stating the destination country is not sufficient when identifying the place of destination (see previous BFH ruling of 10 August 2016, V R 45/15; VAT Newsletter November 2016). This should also be relevant to the legal situation at hand.

Please note:
The change in rulings of both VAT Senates of the BFH is very significant to traders who are entitled to an input tax deduction based on their business activities. The question of whether proper invoices exist when claiming the input tax deduction is an issue that is repeatedly disputed in external audits. The current rulings of the BFH facilitate the claiming of an input tax deduction. Affected companies should rely on this, taking into account procedural law.

There can be only one (VAT rate)
BFH, ruling of 13 June 2018, XI R 2/16

The German Federal Tax Court (BFH) has concluded that a single supply can fundamentally not be subject to several VAT rates.

The case
The ruling concerns the taxation of a package of services consisting of entertainment and culinary refreshments for guests (so-called “dinner shows”). Whether the event, as a single, complex supply, is subject to the standard VAT rate (19%) is disputed. The Lower Tax Court answered in the affirmative. It assumed in the case at hand that the show and the set menu combined to form an inseparable economic event. A division into a culinary and an artistic single (main) supply is, in light of the desired combination of meal and show, as quixotic as the assumption that a meal is an ancillary service to the show, or the show an ancillary service to the meal. The show and the meal were synchronized and, from a point of view of time, intertwined. This intertwining meant that the supply could only be made use of in total. The visitor wanted to experience and enjoy the show and the meal.
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headline: Newsletter January/February 2018.

Ruling
According to the BFH, there can be no objection to the affirmation of a single supply by the Lower Tax Court. Its assessment is possible on the basis of case law laid down by the BFH up to now and does not contravene rules of legal logic or common experience; the Court is therefore bound by it. The fact that another assessment could be reached given another set of facts, for example if a meal could be optionally booked in addition to a show, does not change anything.

An entertainment show can also be subject to the reduced VAT rate in accordance with § 12 (2) no. 7 (a) German VAT Law (UStG). The VAT reduction requires, however, that the performance which benefits from the reduced rate is the main component of the single supply and the actual purpose of it. This is lacking in cases where an overall view of the package of services consisting of entertainment and culinary refreshments for the guests is presented as a single (complex) transaction. The BFH also supports its conclusion with the CJEU ruling of 10 November 2016 – case C-432/15 – Bastov a.s. (see VAT Newsletter December 2016).

Finally, the BFH notes that the legal question, which in the course of appeal proceedings became uncertain from a Union law point of view, as to whether despite the existence of a single supply, it may be possible to make selective use of the reduced VAT rate even though the Member State in question has not decreed this in its national law, was denied by the CJEU (cf. CJEU, ruling of 18 January 2018 – case C-463/16 – Stadion Amsterdam; see VAT Newsletter January/February 2018).

Please note:
In its ruling, the BFH notes that the reduced VAT rate for theater performances does not contain any requirement to separate, as has been recently legally standardized according to § 12 (2) no. 11 sent. 2 UStG for short-term accommodation (overnight stay 7%, breakfast 19%). In the case at hand it could therefore remain open whether, despite the CJEU Stadion Amsterdam ruling, the admissibility of requirements to separate set down in national law, such as for short/term accommodation, can be maintained.

Input VAT distribution in the case of time-based alternating use of the building
BFH, ruling of 26 April 2018, V R 23/16

The BFH has concluded that in the case of a time-based alternating use of the same building for activities which are exempt from or subject to VAT, the input VAT deductions must be distributed in accordance with the times of use.

The case
Under dispute is the scope of a private school’s input VAT deduction for the building of a sports hall and a playing field which are used partially for the school’s own, VAT-exempt, purposes and partially for renting to clubs (years under dispute 2006 to 2008), which is subject to VAT. In this regard, the question arises, among others, as to how periods of vacancy are to be taken into account.

Ruling
For inputs obtained since 1 January 2014, the determination of the non-deductible portion of input VAT amounts, based on the ratio of the transaction which grants the right to deduct input VAT, is only permitted if no other – more precise – economic calculation is possible. The BFH also referred to its existing case law on § 15 (4) sent. 3 UStG, latest ruling of 10 August 2016, XI R 31/09 (see VAT Newsletter October 2016).

The BFH is of the opinion that in the case of a time-based alternating use of the same building for purposes which are exempt from or liable to VAT, the distribution of input VAT calculated on the basis of the times of use leads to a more precise economic calculation than a transaction formula. A distribution of input VAT by means of the premises-related surface area key cannot be used in cases where there is a time-based alternating use of the same building sections for purposes which are exempt from or liable to VAT, as this, according to the BFH, requires the separate use of different fixed functional areas of a building.

As part of the economic attribution on the basis of time a crucial factor is the actual times of usage. A division based on blocks of usage, in which both the times of the actual usage as well as the periods of vacancy are utilized, could only be recognized as a proper measurement if the usages with different effects are strictly separated in terms of time and if this can be tracked on the basis of substantiated records – at least for a representative period of time – for the understanding of the financial authorities and the Tax Court. In the case at hand, this was lacking.

Please note:
For the input VAT deduction during the planning and construction phase, the use of transactions liable to VAT based on objective indications of intended usage must be set aside due to the lack of actual use. This forecast of the future use is based, from an economic point of view, on the times of usage to be expected based on the normal course of events. As
long as at certain off-peak hours not only a temporary, for example due to normal vacancies as a result of a change in renter, but also a lack of interest from the market and therefore a long-term vacancy is to be expected, there is a lack of sufficiently serious intention to rent to justify an input VAT deduction. However if, at a later stage after the completion and the end of the start-up period, actual revenue is earned, that speaks for the economic consideration of expected revenue for the trader and therefore for the intended usage as verified by objective indications.

NEWS FROM THE BMF

Zero-rating of transactions for sea shipping and aviation
BMF, guidance of 5 September 2018 – III C 3 – S 7155/16/10002

According to the CJEU, on the basis of Art. 148 (d) of the VAT Directive, not only supplies of services in the area of loading and unloading a ship (which is availing of zero rating), that were carried out at last trade level, can be zero rated. Supplies of services carried out at preceding levels of trade could also be zero rated (see CJEU, ruling of 4 May 2017 – case C-33/16 – A; VAT Newsletter May 2017).

Subsequently, the German Ministry of Finance (BMF) amended the VAT Application Decree (UStAE) in its guidance of 6 October 2017 to take account of the CJEU ruling (see VAT Newsletter November 2017). As a result of doubts in the practical application, the VAT Application Decree has been newly amended. The principles are to be used in all open cases.

According to the BMF, the zero rating only extends to transactions from preceding levels if, at the time of these supplies, the final use for the needs of a specific, explicitly identifiable seagoing vessel is by their nature fixed. The final intended use must already be transparent as a result of compliance with the tax accounting and recording obligations (accounting and documentary proof) as well as compliance with storage requirements, and not only through a special control and monitoring mechanism.

Ships which are availing of the zero rating (§ 8 (1) no. 1 UStG) must be already existing vessels which, on the basis of their construction, are built for the purpose of acquisitions by sea freight or the rescue of shipwrecks; the customs tariff classification is decisive in this respect. A vessel must be considered to be existent at the earliest from the point in time of its (classic) launch or flotation in dry dock.

This restriction to already existing vessels shall apparently also apply to all other transactions relating to ships receiving the zero rating. Thus – for clarification and avoidance of misunderstandings — Section 8.1 (3) no. 3 UStAE has been amended.

IN BRIEF

Perennial issue: Relationship between headquarters and branch offices
CJEU, ruling of 7 August 2018 – case C-16/17 – TGE Gas Engineering GmbH – Sucursal em Portugal

The CJEU has determined that a company with is resident in Germany and has a branch office in Portugal is generally to be considered to be a trader. The also applies if the headquarters in Germany and the branch in Portugal each has its own VAT identification number. This has consequences for the branch’s input VAT deduction in Portugal.

In the case at hand, the headquarters formed an economic interest grouping (EIG) with a third-party company. The aim of the EIG was the execution of a project for a Portuguese electricity company. According to the EIG agreement, the partners were to bear the costs proportionately, with the headquarters bearing 64.29% of the costs. The Portuguese branch concluded a subcontractor agreement with the EIG. This sets out reciprocal supplies between the branch and the EIG, whereby the latter must charge its costs on to the branch. This was done in the amount of 64.29% of the costs, using the branch office's Portuguese VAT identification number.

Whether the branch office is entitled to deduct input VAT is disputed. The Portuguese tax authorities took the view that the branch office and TGE Bonn were two different legal entities, each having a VAT identification number. As the branch office was not a founding member of the EIG, the latter could not assign its costs to the former, and the branch could not deduct the VAT due on those costs.

According to the CJEU, the headquarters and the Portuguese branch are generally to be considered as a single trader as set down in the VAT directive. The CJEU also refers to its existing case law, for example the ruling of 23 March 2006 – case C-210/04 – FCE Bank. Consequently, in the case at hand, the principle of tax neutrality dictates that the input VAT deduction be granted if the material conditions are fulfilled, which the presenting court must examine. This also includes the question of whether the place of supply is in Portugal.
The CJEU does not go into the Advocate General’s remarks, which deny a VAT input deduction. The amounts invoiced, in her opinion, relate to the transfer of the general costs of the alliance to the partners, which takes place as a result of their obligation to bear profits and losses, but not as a payment for a specific activity.

OTHER

VAT GAP Report 2018
European Commission, report of 21 September 2018

The European Commission has published the VAT Gap report 2018. The new VAT survey data for the year 2016 show that the difference between expected VAT revenue and the amount actually collected (the so-called VAT Gap) decreased somewhat compared to 2015. The VAT Gap fell by EUR 10.5 billion in 2016. Lost VAT is estimated to be EUR 147.1 billion in total for the EU. This corresponds to a loss of revenue of 12.3% for the 28 Member States. The loss has been ascribed to fraud and tax evasion, tax avoidance, insolvency, inability to pay, and miscalculations.

VAT lost is estimated to be around EUR 22.7 billion for Germany. Only the VAT Gap in Italy is bigger. The loss of revenue in Germany is approx. 9%. This means a decrease of two percentage points in the VAT Gap.

The European Commission considers a VAT Gap of EUR 150 billion per year to be unacceptable. A substantial improvement can only be achieved through the proposed VAT reform. Therefore, the European Commission has called on the Member States to aim for consensus on a new, definitive VAT system before the 2019 European elections.

EVENTS

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With Tax Courses from KPMG you will be as well-prepared as possible to meet tax challenges. This range covers web-based courses and in-house course modules. You can find the current web courses on offer here. We would especially like to draw your attention to the following web courses* on VAT:

25.10.2018: Input VAT deduction and invoices
15.11.2018: VAT Technologies – Digitalization in VAT
20.11.2018: Developments for consignment stocks
11.12.2018: Current developments at the EU level
12.12.2018: Current developments on Brexit and additional customs duties

* Please note that the language of these courses is German.

We are delighted to draw your attention to the following VAT-themed event from Verlag Dr. Otto Schmidt KG in cooperation with KPMG.

Cologne VAT Congress 2018

on 6 and 7 December 2018 in Cologne

Topics

– Reform of the VAT system at EU level, in particular chain transactions, consignment stocks, distance selling, electronic marketplaces, “One Stop Shop”
– Law on preventing VAT losses
– Legal tax basis and questions from practice in the case of complex supplies
– News on input VAT deduction
– Current CJEU and BFH case law
– Financial authorities’ perspectives
– Examples from practice: internationally active companies

You can find further information and the registration form for the event* here.

* Please note that the language of this event is German.
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