

**TOP 10 Most visited pages on** [**www.vatupdate.com**](http://www.vatupdate.com)

**May 2020**

1. [ECJ case C-547/18 (Dong Yang) – Judgment – Fixed Establishment for VAT (22 newsletters added)](https://www.vatupdate.com/2020/05/22/ecj-case-c-547-18-dong-yang-judgment-fixed-establishment-for-vat/)
2. [European Commission wants to levy a turnover tax of 0.1% on MNC’s](https://www.vatupdate.com/2020/05/29/european-commission-wants-to-levy-a-turnover-tax-of-0-1-on-mncs/)
3. [EU: In which countries do UK entities have to appoint a fiscal representative after the Brexit?](https://www.vatupdate.com/2020/05/28/eu-in-which-countries-do-uk-entities-have-to-appoint-a-fiscal-representative-after-the-brexit/)
4. [Meeting of the VAT Expert Group on May 11, 2020 – Documents are available](https://www.vatupdate.com/2020/04/30/meeting-of-the-vat-expert-group-on-may-11-2020-documents-are-available/)
5. [ECJ case C-547/18 (Dong Yang Electronics) – Opinion – Fixed Establishment for VAT](https://www.vatupdate.com/2019/11/14/ecj-case-c-547-18-dong-yang-electronics-opinion-fixed-establishment-for-vat/)
6. [ECJ C-276/19 Commission vs UK – Judgment – UK should have notified the expansion of its commodity markets VAT simplification to the Commission](https://www.vatupdate.com/2020/05/14/ecj-c-276-19-commission-vs-uk-should-uk-have-notified-the-expansion-of-its-commodity-markets-vat-simplification-to-the-commission/)
7. [Saudi-Arabia: VAT standard rate to increase from 5% to 15% from 1st July 2020](https://www.vatupdate.com/2020/05/11/vat-standard-rate-to-increase-from-5-to-15-from-1st-july-2020/)
8. [European Commission proposes to postpone implementation of E-Commerce Directive till July 1, 2021 and DAC6 with 3 months](https://www.vatupdate.com/2020/05/23/european-commission-proposes-to-postpone-implementation-of-e-commerce-directive-and-dac6/)
9. [Global overview of future e-invoicing, e-filing and real time reporting – upcoming changes (status May 25, 2020](https://www.vatupdate.com/2020/05/25/global-overview-of-future-e-invoicing-e-filing-and-real-time-reporting-status-may-25-2020/)
10. [Poland is considering to delay SAF-T (JPK\_K) and new VAT matrix to January 2021](https://www.vatupdate.com/2020/05/20/poland-is-considering-to-delay-saf-t-jpk_k-and-new-vat-matrix-to-january-2021/)

**TOP 5 Most visited pages on** [**www.vatupdate.com**](http://www.vatupdate.com) **in 2020**

1. [How does the Coronavirus impact the VAT/GST world?](https://www.vatupdate.com/2020/04/12/how-does-the-coronavirus-impact-the-vat-gst-world-update-12-april-2020/)
2. [EU VAT – Implementation of the EU VAT Quick Fixes – Status update Jan 2, 2020](https://www.vatupdate.com/2020/01/02/eu-vat-implementation-of-the-eu-vat-quick-fixes-status-update-jan-2-2020/)
3. [Updated guidance on EC Sales Listing submission following Quick Fix for Call Off Stock](https://www.vatupdate.com/2020/02/04/updated-guidance-on-ec-sales-listing-submission-following-call-off-stock-quick-fix/)
4. [ECJ case C-547/18 (Dong Yang Electronics) – Opinion – Fixed Establishment for VAT](https://www.vatupdate.com/2019/11/14/ecj-case-c-547-18-dong-yang-electronics-opinion-fixed-establishment-for-vat/)
5. [European Commission issues letters of notice to 14 Member States for failure to implement Quick Fixes](https://www.vatupdate.com/2020/01/28/european-commission-has-issued-letters-of-notice-to-14-member-states-for-failure-to-implement-quick-fixes/)
6. [Netherlands issues new VAT registration numbers for all Dutch sole traders effective from 1 January 2020](https://www.vatupdate.com/2019/11/07/netherlands-issues-new-vat-registration-numbers-for-all-dutch-sole-traders-effective-from-1-january-2020/)
7. [Concept of Fixed Establishment remains a huge concern for businesses …… an overview of recent developments](https://www.vatupdate.com/2020/03/06/concept-of-fixed-establishments-remains-a-huge-concerns-for-businesses-an-overview-of-recent-developments/)
8. [VAT Directive 2006/112/EC effective as of Jan 1, 2020](https://www.vatupdate.com/2020/02/08/vat-directive-2006-112-ec-effective-as-of-jan-1-2020/)
9. [ECJ case C-547/18 (Dong Yang) – Judgment – Fixed Establishment for VAT (22 newsletters added)](https://www.vatupdate.com/2020/05/22/ecj-case-c-547-18-dong-yang-judgment-fixed-establishment-for-vat/)
10. [European Commission wants to levy a turnover tax of 0.1% on MNC’s](https://www.vatupdate.com/2020/05/29/european-commission-wants-to-levy-a-turnover-tax-of-0-1-on-mncs/)