

TOP 10 Most visited pages on <u>www.vatupdate.com</u>

July 2020

- 1. Ireland cuts VAT rate from 23 to 21%
- 2. EU: In which countries do UK entities have to appoint a fiscal representative after the Brexit?
- 3. <u>HMRC Guidance VAT: reduced rate for hospitality, holiday accommodation and attractions</u>
- 4. <u>European Commission issued Package for fair and simple taxation VAT priorities have a</u> <u>look!!</u>
- 5. <u>Court decision: Warehousing services by a Polish entity for the account of a Portguese entity</u> <u>leads to a Fixed EstablishmentECJ case C-146/19 (SCT) – Judgment – Reduction taxable</u> <u>amount, definitive non-payment, failure by vendor to take proper steps</u>
- 6. <u>UK reduces VAT on hospitality (food & non-alcoholic drinks) and tourism (accomodation & attractions) to 5% as of July 16, 2020 till Jan 12, 2021</u>
- 7. ECJ C-231/19 BlackRock Investment Management (UK) Ltd Judgment VAT treatment of management services outside scope of the exemption
- 8. ECJ C-215/19 (Veronsaajien oikeudenvalvontayksikkö A Oy) Judgment Colocation services are not "real estate related" services
- 9. ECJ C-835/18 Terracult Judgment Correction of invoices for purchases subject to reverse charge after the assessment became final
- 10. <u>DAC6 deferral overview of countries who already deferred deadline for reporting (Status</u> July 20)

TOP 10 Most visited pages on <u>www.vatupdate.com</u> in 2020 year-to-date

- 1. <u>Germany Standard VAT rate reduced from 19 to 16 percent and reduced tax rate will drop</u> from 7 to 5 percent between July 1 and Dec 31, 2020
- 2. Ireland cuts VAT rate from 23 to 21%
- 3. How does the Coronavirus impact the VAT/GST world?
- 4. EU: In which countries do UK entities have to appoint a fiscal representative after the Brexit?
- 5. Updated guidance on EC Sales Listing submission following Quick Fix for Call Off Stock
- 6. EU VAT Implementation of the EU VAT Quick Fixes Status update Jan 2, 2020
- 7. HMRC Guidance VAT: reduced rate for hospitality, holiday accommodation and attractions
- 8. ECJ case C-547/18 (Dong Yang Electronics) Opinion Fixed Establishment for VAT
- 9. ECJ case C-43/19 (Vodafone Portugal) Judgment Termination fees subject to VAT?
- 10. VAT Directive 2006/112/EC effective as of Jan 1, 2020