

TOP 25 Most visited pages on www.vatupdate.com in 2020

- 1. Germany Standard VAT rate reduced from 19 to 16 percent and reduced tax rate will drop from 7 to 5 percent between July 1 and Dec 31, 2020
- 2. <u>Ireland cuts VAT rate from 23 to 21%</u>
- 3. India GSTIN Check GST Verification Number, GST No. Search Online
- 4. Brexit 1 January 2021 Changes to Import VAT on goods, including from the EU
- 5. <u>EU: In which countries do UK entities have to appoint a fiscal representative after the Brexit?</u>
- 6. <u>DAC7 New tax reporting obligations for digital platforms proposed from 2022</u>
- 7. How does the Coronavirus impact the VAT/GST world?
- 8. <u>ECJ C-621/19 (Weindel Logistik Service) Order Import VAT recovery only for the owner of the goods</u>
- 9. <u>EU regulation 2020/1470 sets 2 new different nomenclature codes to identify UK territory : XU for UK excluding Northern Ireland, XI for Northern Ireland</u>
- 10. FAQ on Intrastat requirements for 2021 (after Brexit) issued by HMRC
- 11. EU VAT Directive 2006/112/EC effective as of Jan 1, 2020
- 12. To move goods to or from Northern Ireland from Jan 1, 2021, you'll need an EORI number that starts with XI
- 13. EU VAT Rate Database made available by the European Commission
- 14. How to import and export goods between Great Britain and the EU from 1 January 2021 2 excellent flowcharts
- 15. ECJ case C-43/19 (Vodafone Portugal) Judgment Termination fees subject to VAT?
- 16. Updated guidance on EC Sales Listing submission following Quick Fix for Call Off Stock
- 17. Permanent establishment for VAT and its nexus with BEPS Part 1
- 18. <u>EU VAT Directive 2006/112/EU Updated with E-Commerce Council Directives 2017/2455</u> and 2019/1995
- 19. Concept of Fixed Establishment remains a huge concern for businesses an overview of recent developments
- 20. VAT rates changes in the Czech Republic from 1 May 2020
- 21. EU VAT Implementation of the EU VAT Quick Fixes Status update Jan 2, 2020
- 22. ECJ case C-547/18 (Dong Yang Electronics) Opinion Fixed Establishment for VAT
- 23. HMRC Guidance VAT: reduced rate for hospitality, holiday accommodation and attractions
- 24. Portugal: Invoice requirements ATCUD and QR code
- 25. ECJ case C-276/18 (KrakVet Marek Batko) Judgment- Place of supply of goods sold by online retailers cross border