VAT Newsletter

Hot topics and issues in indirect taxation

December 2021

NEWS IN LEGISLATION

Reform of the reduced VAT rates in the EU

European Commission, press release of 7 December 2021

The current EU regulations on VAT rates are almost thirty years old and in light of the development of VAT regulations over the years were urgently in need of modernization. Therefore, in 2018, the Commission proposed a reform of VAT rates.

The agreement reached on 7 December 2021 should ensure that the EU VAT regulations are fully consonant with the EU's joint political priorities. The changes announced are intended to address the following aspects:

The list of goods and services (Annex III of the VAT Directive) to which all Member States can apply reduced VAT rates shall be updated. New additions to the list include, inter alia, goods and services for the protection of public health, those which are environmentally friendly, and those which support the digital transition. As soon as the regulation enters into force, for the first time it will also be possible for the Member States to exempt from VAT certain listed goods and services deemed to cover basic needs.

By 2030 the possibility for Members States to apply reduced VAT rates and VAT exemptions to goods and services that are deemed detrimental to the environment or the EU's climate protection goals will be abolished.

Derogations and exemptions for certain goods and services that currently apply in certain Member States for historical reasons will in future be able to be used by all countries in order to ensure equal treatment and prevent distortions of competition. However, existing derogations that are not justified by objectives for the common good – other than in support of the EU's climate protection measures – must be abolished by 2032.

Please note:
The updated regulations will now be passed to the European Parliament for consultation on the final text by March 2022. Once formally adopted by the Member States, the legislation will enter into force 20 days after

Content

publication in the Official Journal of the European Union, and Member States will be able to use the new system as of that date.

Coalition agreement between the SPD, Bündnis 90 / Die Grünen and FDP

The coalition agreement of the governing parties has the following VAT law content:

- Further development of import VAT
- Combating VAT fraud: Introduction of a nationwide uniform electronic reporting system that is used for the creation, checking and forwarding of invoices. Insertion at EU level for a definitive VAT system (e.g. reverse charge)
- Retention of VAT exemption for education services oriented towards the common good

It will be interesting to see what specific content will be used to implement these topics.

NEWS FROM THE BFH

Separation of supply of goods and services in the provision of meals

BFH, ruling of 26 August 2021, V R 42/20

The German Federal Tax Court (BFH) rules that the use of a food court in a shopping center when consuming food can, as a primarily service-related element, lead to the existence of services. This is the case if, from the point of view of the average consumer, the granting of the possibility to use the area must be attributed to the food vendor. The provision of food on a tray suffices to assume the provision of services. Typically the tray must serve to allow the customer to bring the food they have purchased to an area close by where it can be consumed (in this case, the food court) and to consume it there at a table with seating.

The case
A company runs a chain of fast-food restaurants in the food service industry. In March 2011 it rented commercial space in a shopping center. The retail area contained an area to 'issue' fast food in which the company prepared meals and handed them over to the customer at a sales counter in return for payment. A standing area for customers, which formed part of the contractually rented retail space, was intended for the customers to receive their meals in.

According to the rental contract arrangements, the shopping center had available facilities and amenities that could be used collectively by the customers of the shopping center and by the renters, such as the company. In addition to technical facilities, this included in particular a furnished seating and consumption area as a so-called food court, and the associated restrooms.

The common seating and consumption area was, according to the contract, available to all of the center's customers to use. The company did not have a right to make its own use of any specific space in the food court. The landlord did not guarantee that seating for visitors would always be available in sufficient quantity. The actual seating area was separated spatially from the area where the company handed out food by means of an elevation, balustrades and railings, and steps.

The costs for the joint seating and consumption area were borne equally by all renters concerned. The flat rate for ancillary costs paid by these renters were used to abate the total amount of ancillary costs arising.

In its branches the company offered meals that in the vast majority of cases were prepared not on foot of an individual order by a customer but rather continuously and in accordance with the general demand. The meals were handed over to the customers at a sales counter exclusively in disposable packaging. There was no table or hospitality service.

Whether the provision of these meals is a supply of goods subject to the reduced VAT rate is disputed. The tax court affirmed this in the first instance.

Ruling
The provision of meals can take place both as part of a supply of goods subject to reduced VAT and in the course of a provision of service subject to the standard rate of VAT. The point of reference is the view of the average consumer. The crucial factor is an overall view of all circumstances under which the transaction takes place. As part of this overall assessment, the qualitative and not merely the quantitative importance of the supply of services compared to the element of a supply of goods must be determined.

In the case under dispute the tax court had not taken sufficient account of the relevant view of the average consumer. That is, it had not considered that the average consumer is not aware

of the agreements between the company and its landlord regarding the use of the food court in the case of immediate consumption of the food purchased from the company. To that extent, the company was correct in claiming that in the first instance, an average consumer views the food court facilities – in the absence of any other circumstance material to the separation – as being belonging to the operator of the shopping center.

Even if it is a facility belonging to the operator of the shopping center, a food court that is used by the customers of several companies selling food for a fee can, however, be attributed to these companies from the relevant point of view of the average consumer. To this end, it is not absolutely necessary for individual areas of the food court to be recognizable to the general public as being intended for use by the customers of the individual companies, which in the case at hand was indisputably not the case in relation to the company.

It is therefore also sufficient that the average consumer can assume due to other circumstances that they are entitled to use the food court as a customer of the company. In this respect the handing out of the food with a tray suffices, as this would typically serve to allow the customer to bring the foods they have purchased to a close by place where it can be consumed (in this case the food court), and to consume it there at a table with seating.

The company's supply then, from the point of view of the average consumer, consists not only in the ordering, payment for and taking away of food at the sales counter, but constitutes an additional process which includes consuming the food in close proximity to the place it is handed over.

In this respect, as part of the overall assessment to establish the existence of sufficient supporting supplies of services of the company, another indication that could be taken into account is the fact that they are paying for the use of the food court with regard to a scullery and the operating staff for the food court.

Different opening times for the food court and the company are only important to the extent that handing out food at times at which the food court is closed could not lead to a supply of service.

In its decision, the tax court will, if necessary, also need to review the tax authorities' assessment, whereby the question of whether this assessment included a division of customers that use the food court and those that do not must be examined. Because in this respect the Court of Justice of the European Union (CJEU) assumes that no service exists if the end customer decides to not make use of the material and human resources offered to them by the company in addition to the consumption of the food provided (CJEU ruling of 22 April 2021 – case C-703/19 - Dyrektor Izby Administracji Skarbowej w Katowicach). This division can take place on the basis of the customer's proclaimed intention to use the food court or on the basis of taking the food away on a tray.

Please note:
It is therefore crucial in which form (tray or take-away packaging) the food is served, so that the average consumer knew that he could eat the food on site or that it was intended to be taken away and thus the standard tax rate or the reduced tax rate can be applied (however, please note the pandemic-related exemption that exists until December 31, 2022 for the application of the reduced sales tax rate also for on-site consumption of food).

NEWS FROM THE BMF

Guidance outlining consignment stock provision in accordance with § 6b UStG

BMF, guidance of 10 December 2021 – III C 3 - S 7146/20/10001 :002

The Law on further fiscal support for electromobility and the amendment of other tax provisions of 12 December 2019, introduced to § 6b UStG a simplification provision for supplies of goods in a warehouse with the purpose of being called up in the territory of the Community (consignment stock provision for warehouses in accordance with § 6b UStG).

In the following we contrast the legal regulations with particularly important provisions in the BMF guidance.

Simplification for cases of cross-border consignment stocks in the EU
The VAT treatment of consignment stocks was regulated in different ways throughout the EU before 1 January 2020. Since 1 January 2020 in cases of consignment stocks, under certain circumstances, a direct intra-Community supply of goods by the foreign company, followed by an intra-Community purchase by the customer must be assumed.

§ 6b UStG governs the requirements of the consignment stock provision. The starting point for the consignment stock provision is that an item is transported from one Member State to another Member State (cross-border intra-Community movement) for the purpose of that item being sold only in the Member State of arrival (after being transported there).
§ 6b (1) UStG set out in no. 1 to no. 4 the final and cumulative requirements that lead to the application of the consignment stock provision.

First, the application of the consignment stock provision requires that the trader, or a third party commissioned by the trader, transports an item of the company from the territory of a Member State (Member State of dispatch) to the territory of another Member State (Member State of destination).

According to the BMF, the third party commissioned can also be the later purchaser to the extent that they are explicitly trading in the name of the supplier and no authority to dispose has yet been provided. Appropriate framework agreement regulations come into question for providing proof of this requirement.

According to the BMF a warehouse in line with § 6b UStG can be, for example, a consignment stock or a distribution warehouse. A warehouse in which the items arrive must not necessarily be a warehouse in the sense of a building. Temporary storage of the items in a warehouse in line with § 6b UStG can occur in every place that can be physically and spatially defined, for which an address exists and there is an owner, and which allows the type and quantity of stored items to be identified (see Section 6b.1 (4) UStAE for details).

The transport must take place for the purpose of, following completion of the transport, effecting the supply of goods to a purchaser in accordance with an existing agreement.

A binding order/payment for the item being supplied at the start of the transport/dispatch rules out, according to the BMF, the application of the consignment stock provision; to this extent attention must be paid to the principles of BFH case law on the existence of an intra-Community supply of goods distinct from the intra-Community movement in the case of a supply to a warehouse.

In this respect the full name and address must be known to the trader at the time the transport begins and the item must remain in the country of destination.

According to the BMF, the item must remain in the country of destination from the time of entering storage until withdrawal by the purchaser. Relocations within a Member State are not deleterious if each place is a warehouse in line with § 6b UStG.

Second, the trader (moving the goods) may not be resident in the Member State of destination.

It is deleterious, according to the BMF, for the supplier to operate or rent/lease a warehouse with their own resources (for example, their own staff); conversely, it is harmless to be merely registered in the Member State of destination.

Third, the purchaser must have used the VAT identification number vis-à-vis the trader that was issued to them by the Member State of destination by the start of the transport of the goods.

According the BMF, the use of another VAT ID no. rules out the application of § 6b UStG. In relation to the term use, reference is made to the statements in connection the location of services.

Fourth, the trader must have separately recorded the transport of goods into the Member State of destination in accordance with § 22 (4f) UStG, and have fulfilled their obligation to record the VAT identification number of the potential purchaser in the EC sales list (“recapitulative statement”) promptly, correctly, and completely.

If these four requirement are satisfied at the time of the supply of goods (withdrawal), the supply to the purchaser is equal to an intra-Community assessable and zero-rated supply of goods in the Member State of dispatch. Furthermore, the supply of goods to the purchaser is equal to an intra-Community purchase subject to VAT in the Member State of destination.

If the supply of goods to the purchaser is not effected within 12 months of the end of the transport of goods from the Member State of dispatch to the Member State of destination, the transport of goods is generally considered to be a movement equal to an intra-Community supply of goods. The point in time is considered to be the day following the passing of the 12-month deadline. A movement does not apply if the item of the supply of goods is returned to the Member State of dispatch within 12 months and this event is recorded separately or if,

within the period of 12 months, another trader takes the place of the purchaser (see § 6b (5) UStG for more details).

The period of 12 months begins, according to the BMF, on the day after the end of the transport of goods to the Member State of destination (storage in the warehouse). To calculate the deadline the principles of Art. 2 und 3 of Regulation (EEC, EURATOM) no. 1182/71 of 3 June 1971 apply.

For reasons of simplicity, for goods in particular forms (liquids, gases, bulk solids) the FIFO process (first in – first out) may be used for the purposes of calculating the deadline. If the warehouse contains identical goods from different suppliers, the FIFO process must be used for the inventory of each supplying trader separately.

If one of the requirements of the consignment stock provisions is dropped within the 12 months following the end of the transport of goods, on the day of this event the original transport of goods is considered to be an intra-Community movement. This is the case, for example, if the trader becomes resident in the Member State of destination or the goods arrive in another country. This also concerns cases in which the goods are destroyed, lost or stolen following arrival in the Member State of destination. In these cases the original transport of goods becomes equal to an intra-Community movement that is considered to be effected on the day on which the destruction, loss or theft is ascertained.

Upon expiry of the 12-month deadline, an intra-Community movement is assumed to have taken place. This results in the obligation for the supplier to register in the Member State of destination. In the example given, the BMF states that the supplier must register at this point in time at the latest and apply for a VAT ID no. Only then and in the presence of the other factual requirements (submission of recapitulative statement), can a zero-rating exist in line with § 4 no. 1b UStG for this intra-Community movement in accordance with § 6b (3) in conjunction with § 6a (2) UStG. Until the VAT ID no. is received, the VAT registration in the country of destination must be proven using suitable documents.

The application of the consignment stock provision is related to the assets. The provision being ruled out for individual supplies of goods or items does not lead to a general denial of the application.

“Small losses” due to destruction, loss or theft do not lead to the consignment stock provision being ruled out. “Small losses” can as a rule be assumed if these constitute, from the point of view of value or quantity, less than 5 per cent of the overall inventory (exemption limit) of identical items, which was determined on the day of the destruction or loss or this becoming known.

Obligations to keep records are regulated separately for the trader that supplies the item and the trader that is supplied (§ 22 (4f), (4g) UStG).

Please note:
The statements in the BMF guidance fundamentally apply to all supplies of goods to warehouses in line with § 6b UStG whose transport began on 1 January 2020 or later. Shipments that started before 1 January 2020 but only ended in the country of destination after 31. December 2019 will not be covered. The draft of the guidance contained the following non-objection policy: For transactions carried out before the day of publication of the BMF guidance, no objection will be raised if the parties apply the previously applicable legal position. This regulation contained in the draft has been omitted.

The regulations for simplifying the consignment warehouse are complex and in practice there are many detailed questions. It must be ensured in individual cases whether the simplification is applied (intra-community delivery to the customer) because the requirements are met or whether intra-community delivery with subsequent domestic delivery is to be assumed. This is crucial because, if not handled correctly, the supplier may have VAT registration obligations as well as a VAT liability plus interest and possibly penalties in the country of destination. On the other hand, there can also be risks for the customer if inappropriately local VAT is invoiced and input tax deduction is therefore denied.

Proper description of supplies in invoices

BMF, guidance of 1 December 2021 – III C 2 - S 7280-a/19/10002 :001)

According to § 14 (4) sent. 1 no. 5 UStG, an invoice must contain the quantity and type (customary trade description) of the goods supplied or the scope and type of the service provided.

In its ruling of 10 July 2019, XI R 28/18, the BFH ruled on the requirement relating to a

"customary trade description". The BFH ruled that, in line with Union Law, the wording in parentheses must be interpreted to mean that this does not constitute any additional – more stringent – requirements for the deduction of input VAT. On the contrary, the various categories of trade – namely trading in goods in the middle and top price brackets on the one hand, and trading in goods in the low price segment on the other – must be used to differentiate. How customary a trade description is will always depend on the circumstances of the individual case, such as the respective trading level, the type and content of the transaction and especially the value of the individual goods.

The BMF takes the following view:

Overall, the description of a supply in an invoice must make it possible to compare the goods delivered and invoiced for the purposes of VAT as well as to satisfy the requirements of a prudent merchant. In this respect it must also be possible to rule out a supply being invoiced more than once. Unambiguous and easy verification of the supply carried out must be possible.

Normally, the fundamental details required in accordance with § 14 (4) sent. 1 no. 5 UStG with regard to the type of the goods supplied must agree with their customary trade description. If a designation is chosen that does not correspond to the definition "indication of the type", this can, in exceptional cases, be sufficient for a description of services in line with the provisions, if it constitutes a customary trade description.

According to the ruling XI R 28/18, no universal statements are possible as to when a description can be considered to be a customary trade one or not. Rather this must be decided on the basis of the circumstances of the individual case. A designation is a "customary trade" description if, taking into consideration the trading level, type and contents of the supplies of goods, the requirements for merchants as set out in the German Commercial Code are satisfied and it is in general use by companies in the corresponding business circles (i.e. not just occasionally). The value of the individual items must also be taken into consideration.

If there is any doubt, the trader is required to provide documentation that a designation given in an invoice (e.g. mere generic names such as "t-shirts", "blouses" or similar) are customary at the trading level in question.

Stating an alternative customary trade description is only possible in the case of supplies of goods. In the case of services, the wording of the legislation does not stipulate any corresponding details. On the contrary, the details provided for a supply of service must allow the services invoiced to be clearly identified. The scope and type of the services provided must be specified, however this does not mean that the specific services carried out must be described exhaustively.

General details such as "provision of legal services", "construction works", "advisory services", "professional expenses as discussed", "business development expenses" or "cleaning costs" are not sufficient on their own, as they do not fulfill the required control function.

The principles of the BMF guidance must be applied in all open cases.

Please note:
The service description is one of the five minimum criteria so that an invoice can be retrospectively corrected. In order to avoid discussions about whether a designation is customary or not, the description of services should be as precise and clear as possible in practice.

VAT treatment of supplies in connection with containing and combatting the COVID-19 pandemic; Application of the VAT exemption in line with § 4 no. 18 UStG

BMF, guidance of 3 December 2021 – III C 3 - S 7130/20/10005 :015

According to the German Ministry of Finance (BMF) guidance of 15 June 2021, on the grounds of equity, supplies that are directly connected to containing and combatting the Covid-19 Pandemic and carried out by bodies governed by public law or other organizations that do not pursue a systematic realization of profits, can be considered to be closely linked to public welfare and social stability and treated as exempt from VAT in accordance with § 4 no. 18 German VAT Law (UStG).

Services connected to containing and combatting the COVID-19 Pandemic also include the provision, for a fee, of staff, premises, materials or other supplies to private or public corporations to the extent that the receiving corporation itself carries out supplies in

connection with containing and combatting the COVID-19 pandemic. The potential VAT exemption on grounds of equity for the supplies carried out for these corporations is irrelevant if the supplies for containing and combatting the COVID-19 pandemic are subject to VAT or – for example due to the absence of a payment or as a result of the company fulfilling its own sovereign tasks – not subject to VAT.

In accordance with the BMF guidance of 15 June 2021 the abovementioned rules on equity must be used for 2020 and 2021 assessment periods.

According to the BMF guidance of 3 December 2021, these rules on equity shall be extended to include 2022 assessment periods.

Taxation of travel services from companies resident in non-EU countries

BMF, guidance of 1 December 2021 – III C 2 - S 7419/19/10002 :004

In the BMF guidance of 29 January 2021 it was agreed that in the case of travel services provided by companies resident in non-EU countries, and with no permanent establishment in the territory of the Community, § 25 UStG cannot be applied.

For reasons of legitimate expectations, no objection will be raised if the special provisions of § 25 UStG are applied to travel services carried out up to 31 December 2020 by companies resident in non-EU countries and with no permanent establishment in the territory of the Community.

This provision on non-objection was initially extended by one year in accordance with the BMF guidance of 29 March 2021 to 31 December 2021.

Now, the provision on non-objection, according to the BMF guidance of 1 December 2021 has been extended by a further year to 31 December 2022.

Reminder to Zero-rating for cross-border carriage of goods: Non-objection provision ends on 31 December 2021

BMF, guidance of 14 October 2021 - III C 3 - S 7156/19/10002 :006

According to § 4 no. 3 (a) UStG the cross-border carriage of goods relating to items for import and export is zero-rated under the requirements set out therein. The provision is based on Art. 146 (1) (e) of the VAT Directive.

In its ruling of 29 June 2017 – case C-288/16 - L.C. – the CJEU ruled that the zero-rating contained in Art. 146 (1) (e) of the VAT Directive can only be granted if the carrier provides it directly to the sender or recipient of the items.

This does not comply with the previous handling by the tax authorities (see VAT Newsletter July 2017). Therefore, the BMF guidance of 6 February 2020 incorporated a restriction that aims to ensure that the zero-rating only comes into question for the supply of the main carrier but not for the supplies of the sub-carrier. For further details see BMF guidance of 27 September 2021.

The principles of the BMF guidance of 6 February 2020 must be used in all open cases.

However, for transactions carried out before 1 January 2022 no objection will be raised if the previously applicable legal position is applied.

Please note:
For transport services from 1 January 2022, it must be checked whether there is an invoice from the main carrier or a sub-carrier. This plays a particularly important role in corporations in which centralized assignments of the freight forwarder are carried out by a company. Zero-rating is only possible in the first case (Invoicing of the main carrier to the sender or recipient of the items). If VAT is invoiced, but the transport service is zero-rated, the company providing the service owes the tax in accordance with Section 14c (1) UStG, while the recipient of the service is not entitled to input tax deduction.

IN BRIEF

VAT Application Decree: Changes on 31 December 2021

BMF, guidance of 17 December 2021 – III C 3 - S 7015/21/10001 :001

In some cases, the VAT application decree does not yet take into account the case law issued since the BMF guidance of 15 December 2020, insofar as this has been published in the Federal Tax Gazette Part II. In addition, the VAT application decree contains editorial fuzziness to a certain extent, which must be eliminated. The guidance only contains editorial changes to the VAT application decree without material-legal effects.

VAT rate for digital media according to § 12 (2) No. 14 UStG

BMF, guidance of 17 December.2021 – III C 2 - S 7225/19/10001 :005

According to § 12 (2) No. 14 UStG, the surrender of the products referred to in number 49 letters a to e and number 50 of Annex 2 in electronic form is subject to the reduced tax rate. In accordance with § 12 (2) No. 14 sent. 3 UStG, the provision of access to databases that contain a large number of electronic books, newspapers or magazines or parts of them is subject to the reduced tax rate . The BMF guidance deals with both provisions.

PREVIEW

Draft of BMF Guidance on § 4 no. 29 UStG

The BMF has sent the draft of an introductory letter on the VAT exemption in line with § 4 no. 29 UStG for supplies from independent partnerships providing those supplies to their members to the industry associations for comment.

The provisions of § 4 no. 29 UStG were introduced through the Law on further fiscal support for electromobility and the amendment of other tax provisions (German Annual Tax Act 2019) and has applied since 1 January 2020. They are based on Article 132 (1) (f) of the VAT Directive. The previous VAT exemption for partnerships in the medical sector in line with § 4 no. 14 (d) UStG was repealed from 1 January 2020.

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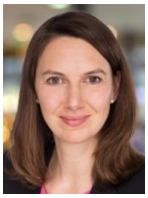

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