VAT Newsletter

Hot topics and issues in indirect taxation

July 2022

NEW LEGISLATION

Revision of the interest rate on tax deficiencies and refunds

On 8 July 2022, the Bundesrat (German Federal Council) passed the Second Law to Amend the German Tax Code and the Implementing Legislation for the German Tax Code.

In its ruling of 8 July 2021 the German Federal Constitutional Court (BVerfG) ruled that the levying of interest in accordance with § 233a German Tax Code (AO) on tax deficiencies and tax refunds at an annual rate of 6 per cent (0.5 per cent per month) is unconstitutional for interest periods from 2014. However, interest at 6 per cent for interest periods up to and including 2018 may continue to be applied; the BVerfG only declared the provisions inapplicable for interest periods from 2019 onwards. The legislator was instructed by the court to create new regulations by 31 July 2022 regarding the full accrual of interest for interest periods from 1 January 2019. These will now be implemented with this law: 0.15 per cent per month and 1.8 per cent per month, respectively, for interest periods from 1 January 2019.

The law does not contain any amendments to other types of interest in the AO, for example interest on deferred payments, evasion or suspension (§§ 234, 235 and 237 AO). The law was announced on 21 July 2022 in the Federal Law Gazette (BGBl. 2022 I p. 1142).

NEWS FROM THE CJEU

Scope of application of adjustments to input VAT

CJEU, ruling of 7 July 2022 – case C-194/21 - X

The Court of Justice of the European Union (CJEU) has ruled on the possibility of an input VAT adjustment for a company that has not exercised its entitlement to deduct input VAT before the deadline expires.

The case

The company, B, sold ten building plots in the Netherlands to X. B supplied the parcels of land to X in April 2006 and charged X VAT on this supply. X did not exercise its right to deduct input VAT.

Content

As a result of the economic situation the intended development of the parcels of land was not realized.

In February 2013, X sold two parcels of land back to B and invoiced VAT on the selling price. X did not declare the amount of this VAT, nor did it pay it. In November 2015 the tax authorities issued X an assessment notice for the recovery of the VAT relating to the price paid by B for the supply of the two parcels of land, and collected the VAT.

X filed a suit against this recovery. It claimed that the recovery notice should be reduced by the amount of VAT paid for the supply of these parcels of land in 2006. Following the dismissal of the suit, X submitted an appeal, which was successful. The State Secretary for Finance lodged an appeal against this judgment to the Supreme Court of the Netherlands and claimed that X would have had to have deducted the VAT for the supply of the parcels of land in 2006 when the tax became chargeable.

The national regulation on adjustments is not intended to grant a retrospective right to deduct input VAT that the trader had not exercised in the tax return for the period in which the right to deduct input VAT arose. The adjustment regulation, viewed in conjunction with Art. 184 and 185 of the VAT Directive, pertains only to situations in which the deduction carried out is higher or lower than that to which the taxable person was entitled. In the case at hand, the adjustment is not warranted, as the designation of the parcels of land as taxable transactions, which existed at the time of their acquisition, corresponded to their actual use at the time at which they were used for the first time. The Supreme Court of the Netherlands has doubts as to how Art. 184 and 185 of the VAT Directive must be interpreted and submitted the case to the CJEU for a preliminary ruling.

Ruling
The CJEU points out that X, after having neglected to exercise its right to deduct input VAT for the purchase of the parcels of land in 2006, did not make use of this possibility within the stipulated cut-off period. It was only it its objection against the recovery notice in November 2015 that X applied to be allowed to exercise its right to deduct input VAT, that is more than nine years after the supply of the parcels of land.

The possibility to exercise the right to deduct without any time limit would run counter to the principle of legal certainty, which demands that the tax position of the taxable person with regard to their rights and duties vis-à-vis the tax authorities cannot remain open for an unlimited amount of time.

The adjustment mechanism can only be used if there is a right to deduct input VAT. Art. 184 and 185 of the VAT Directive cannot give rise to a right to deduct input VAT. Consequently, the adjustment mechanism stipulated by the VAT Directive does not apply if a taxable person has neglected to exercise the right to deduct input VAT and has lost this right due to the expiry of the cut-off period. The principle of fiscal neutrality does not cast any doubt on this finding.

Taxation of intra-Community acquisitions

CJEU, ruling of 7 July 2022 – case C-696/20 – B

The CJEU has ruled on the taxation of intra-Community acquisitions in accordance with Art. 41 of the VAT Directive (see § 3d sent. 2 German VAT Law (UStG) for the legal position in Germany).

The case
The case under dispute concerns a chain transaction with three participating companies. B, based in the Netherlands, used its Polish VAT identification number to purchase items from the company BOP, based in Poland, in April 2012. The supplies from BOP to B were classified in Poland as domestic supplies and the applicable Polish VAT rate of 23 per cent was applied. Conversely, B treated its own supplies to its customers in other Member States as intra-Community supplies of items, to which a VAT rate of 0 per cent applied in Poland, which led to tax refunds for B.

The tax authorities considered, however, that the transport of the items in question should have been allocated to the supply from BOP to B. This supply of goods was thus an intra-Community supply of goods for BOP, and an intra-Community purchase of goods for B. In relation to the supply of goods from B, the tax authorities held the view that B should have registered for VAT purposes in the territory of the Member States in which the items in question ultimately ended up.

Apart from this, B, as it had in any case given a VAT identification number issued by a different Member State than that to which the items were

ultimately transported, was also required to pay tax in Poland on an intra-Community purchase.

Furthermore, BOP, which issued invoices with an incorrect amount of VAT, was required to pay VAT at a rate of 23 per cent, while B should be denied the right to deduct the VAT owed in these invoices. As a result B's effective VAT burden was 46 per cent.

The Polish court tasked with this legal case has doubts as to the interpretation of Art. 41 of the VAT Directive and submitted the issue to the CJEU for a preliminary ruling.

Ruling
In this case, the tax authorities reached the conclusion, as a result of the facts they had ascertained, that the transportation should be allocated to the first supply of goods in the chain at issue in the main proceedings, it must therefore be classified as an intra-Community supply of goods, while the second supply in the chain should be considered to be a domestic supply of goods in the Member State at the end of the transport. As the submitting court had not questioned the determination of the facts and the resulting legal classification of the first and second supplies of goods at issue in the main proceedings, the CJEU assumed the accuracy of this in answering the question.

In the case at hand the tax authorities did, on the basis of the facts they determined, classify the supply of goods effected from BOP to B as an intra-Community rather than a domestic transaction. However, BOP remains obliged to invoice the VAT on this supply of goods at the standard rate. Conversely, according to the details given in the reference decision, B cannot deduct any input VAT.

According to Art. 40 of the VAT Directive, the place of an intra-Community purchase of items is the place at which the items are located at the point in time of the end of the shipment or transportation to the purchaser. Regardless of Article 40, according to Art. 41 of the VAT Directive, the place of an intra-Community purchase lies in the area of the Member State that has issued to the purchaser the VAT identification number used by them for this purchase, to the extent the purchaser does not verify that this purchase has been taxed in line with Article 40.

The application of the rules established in Art. 41 of the VAT Directive to an intra-Community purchase of items which is accompanied by an intra-Community supply of goods not exempt from VAT leads, according to the CJEU, to an additional taxation which is not compatible with the principles of proportionality and tax neutrality.

Please note:
Even if it is questionable to what extent the CJEU ruling can be applied to the legal situation in Germany and to periods after 1 January 2020 and the associated introduction of the quick fixes, it offers good arguments for the consequences of § 3d sent. 2 UStG to avert. However, the judgment also makes it clear that in practice it is of great importance to correctly assess chain transactions with regard to the moving and stationary delivery and to ensure the correct use of the VAT identification number through appropriate processes in order to ensure the potential applicability of § 3d sent. 2 UStG to avoid in the first place.

NEWS FROM THE BFH

Significance of the principal of neutrality for VAT rate reductions

BFH, ruling of 21 April 2022 – V R 2/22 (V R 6/18)

Following a submission to the CJEU, this ruling from the German Federal Tax Court (BFH) concerns the question of whether the reduced VAT rate of currently 7 % can be applied to supplies of wood chips in Germany.

The case
In 2015, B AG dealt in wood chips and carried out the maintenance of wood chip heating installations.

It supplied woodchips to municipality A and parish B. In this period of time it also supplied, as part of a contract to "operate a wood chip heating installation including maintenance and cleaning" with parish C, wood chips for burning. Whether these supplies are subject to the standard or reduced VAT rate is disputed.

The Lower Tax Court ruled that the supplies of wood chips to municipality A and parish B must be subject to the reduced VAT rate but that the package of services to parish C must be taxed at the standard VAT rate, as it constitutes a single overall supply. Both B AG and the tax authorities appealed this ruling to the BFH. The BFH submitted the case to the CJEU for a preliminary ruling.

Ruling
The BFH raises no objection to the package of services supplied to parish C being taxed at the standard rate of tax as it constitutes a single overall supply.

In relation to the supplies of wood chips, taking the CJEU ruling of 3 February 2022 – case C-515/20 – Finanzamt A (see VAT Newsletter January/February 2022) into consideration, the BFH concludes that:

A Member State, making use of Art. 122 of the VAT Directive to establish a reduced VAT rate for supplies of firewood, can limit its scope of application on the basis of the Combined Nomenclature (CN) to certain categories of supplies of firewood as long as the principle of tax neutrality is observed.

Therefore, wood chips can also, in line with § 12 (2) no. 1 UStG in conjunction with Annex 2 no. 48 (a) to the UStG, be subject to a reduced VAT rate, if they are, in an interpretation complying with Art. 122 of the VAT Directive, firewood within the meaning of the description of goods in Annex 2 no. 48 (a) to the UStG. The absence of the customs tariff prerequisite required for this poses no obstacle if the wood chips and the firewood required to fulfill the customs tariff prerequisite are interchangeable.

In the case under dispute, the Lower Tax Court has appropriately affirmed the necessary interchangeability of the wood chips with the firewood required to fulfill the customs tariff prerequisite in determining that consumers are primarily concerned with the individual fuel value of the wood and thus the identical contents of different types of firewood. This potential appraisal allows for no recognition of an error in law. Thus, the wood chips and the firewood – that in accordance with national provisions is subject to reduced VAT – serve the same purpose of heating from the point of view of the average consumer and thereby stand in competition to one another. The BFH finds in particular the quality arising from the degree of drying to support this view.

The affirmation of the VAT reduction for wood chips does not, according to the principle of neutrality, lead to an unlawful expansion of the scope of application of a VAT reduction without explicit determination (CJEU ruling of 19 July 2012 – case C-44/11 – Deutsche Bank). This is because the VAT rate reduction in this case results from the wording in the second column of Annex 2 no. 48 (a) to the UStG (“or similar forms”), which can be interpreted as conforming to the Directive.

Please note:
The BFH explicitly does not hold to its previous case law, according to which a customs tariff classification took precedence over the principle of neutrality, as items which must be classified in different sub-sections of the CN were not considered to be homogenous, even if they possess the same scope of application and intended use, have the same effect and are used for the same purposes (BFH ruling of 9 February 2006, V R 49/04, on plant-based milk replacement products). This change in case law may open up the scope of application of the reduced VAT rate of currently 7% for other products.

Documentation of the assignment of an item to a company

BFH, ruling of 4 May 2022 – XI R 29/21

The BFH has ruled on the documentation of the allocation of an item used for mixed (for commercial and private) purposes to the company.

The case
The case concerns a plaintiff who purchased a photovoltaic system in 2014, the year under dispute. She used some of the electricity produced herself, and she fed some of it into the electricity grid of a grid operator (X). The energy supply contract stipulates a fee for the electricity supplied per kWh plus VAT. Accordingly, the supplies of electricity carried out in 2014 were settled in a credit note that X issued to the plaintiff in January 2015. Initially, the plaintiff did not submit any advance notifications of VAT or other returns relating to the output and input transactions arising from the operation of the photovoltaic system or regarding the benefit-in-kind. In 2016 she submitted a VAT return for 2014 and, among other things, deducted the VAT openly declared in the invoice of September 2014 as input VAT. The tax authorities denied the input VAT deduction for the photovoltaic system as the plaintiff had not reached a decision on allocation on time (by 31 May of the following year). As a further consequence of this, the tax authorities also reversed the estimate of the benefit-in-kind. An appeal and legal action at the Lower Tax Court were not successful.

Ruling
According to the BFH, the Lower Tax Court appropriately assumed, with regard to the

starting point, that the plaintiff has a right to choose the allocation. In purchasing an overall item, which will or should be used for mixed (commercial and private) purposes, the company is entitled, according to CJEU and BFH case law, to choose the allocation: It can choose to allocate the item in its entirety to the company or leave it in private assets, or allocate it to the company in accordance with the –estimated – commercial usage. In the case under dispute, as the tax authorities correctly assumed, the plaintiff did have such a right to choose the allocation, as the electricity produced by the photovoltaic system was partially supplied to X subject to VAT, and partially used for private purposes.

Following a reference to the CJEU (ruling of 14 October 2021 – cases C-45/20 und C-46/20 – Finanzamt N) for a preliminary ruling, the BFH concludes that no time limit exists to notify the tax authorities of the documentation allocating a mixed-use item to the assets of a company. If, within the documentation deadline (in the case under dispute: 31 May of the following year; § 149 (2) sent. 1 AO old version) objective indications for such an allocation are evident to an outsider, these can also be notified to the tax authorities following the expiry of the deadline. A deadline understood in this way is also proportional. A deduction of input VAT is thus made practically impossible or disproportionately more difficult for the taxable person as, according to CJEU case law, they must in any case choose upon purchase if they are acting as a taxable person and if this is a material requirement for the deduction of input VAT.

In this case, the fact that in the course of the year in which the photovoltaic system was purchased, a contract with the right to sell, with the addition of VAT, all of the electricity produced by the system was concluded is an indication that the plaintiff had allocated the photovoltaic system in full to the company. The plaintiff is therefore fully entitled to the deduction of input VAT.

Please note:
In its earlier case law (of 7July 2011, V R 42/09 and V R 21/10), the BFH ruled that there is no timely documentation of the allocation decision if it is submitted to the tax office after the statutory deadline for filing the tax return that applies to all taxpayers. However, the BFH expressly left it open whether an assignment can be inferred from other objective evidence. In this respect, it is also recommended to document the allocation decision as early and clearly as possible (at the latest when submitting the annual VAT return within the statutory period) to the tax authorities. However, the present judgment of 4 May 2022 (XI R 29/21) can help in cases where this has not been done, if there are other objectively recognizable indications within the statutory deadline for submitting the tax return for an assignment, which can then also be communicated to the tax office after the specified period.

In an additional ruling of 4 May 2022, XI R 28/21, the BFH ruled on the allocation of a mixed use building to the assets of a company. Thus, the designation of a room as a study/home office in the planning application documents for a building can be considered to indicate an allocation to the company, if this is underpinned by additional objective indicators. For example, if the plaintiff requires an office for her scaffolding company, did not already or in the past have any external office, but rather had used a room in her apartment for her company, and intended to retain this office in the new building to be constructed.

NEWS FROM THE BMF

Reduced VAT rate for supplies of a charitable organization

BMF, guidance of 22 June 2022 – III C 2 - S 7242-a/19/10007 :005

According to § 12 (2) no. 8 (a) sent. 1 UStG, VAT is reduced to 7 per cent for supplies of corporations that exclusively and directly pursue public benefit, charitable or religious purposes (§§ 51 to 68 AO). This does not apply for supplies carried out as part of economic business operations (§ 12 (2) no. 8 (a) sent. 2 UStG). For supplies carried out as part of a dedicated activity, the reduced VAT rate is subject to special requirements with regard to competition aspects (see § 12 (2) no. 8 (a) sent. 3 UStG).

The German Ministry of Finance (BMF) has amended its administrative opinion in Section 12.9 VAT Application Decree (UStAE) to take account of new developments in case law and market activities:

Deletion of Section 12.9 (2) sent. 3 UStAE
Section 12.9 (2) sent. 3 UStAE sets down that corporations interposed by public authorities to carry out public service tasks, for example in the area of waste and sewage management are not, due to the absence of altruistic activity (§ 55 AO), charitable organizations. This

provision will be deleted. The deletion must be applied in all open cases.

The background to this is that the BFH, in its ruling of 27 November 2013, I R 17/12, decided that the company of a legal entity governed by public law can also be altruistically active within the meaning of § 55 AO if it takes on a statutory task originally incumbent upon the public authority – in the case under dispute emergency rescue services inter alia – on the basis of a service contract..

Amendment to Section 12.9 (4) no. 2 sent. 2 UStAE
According to Section 12.9 (4) no. 2 sent. 1 UStAE, the manufacture and sale of products that are obtained in the second level of blood fractionation by the blood donation services of the German Red Cross, are economic business operations that do not enjoy favored status.

In the case of the sale of products from the first level of fractionation this has up to now always meant supplies as part of a special purpose enterprise (Section 12.9 (4) no. 2 sent. 2 UStAE). For transactions effected after 31 December 2022 this will no longer be adhered to. Instead, the following applies: “A non-favored economic business operation is similarly the resale of blood components obtained in an apheresis process of the first level of blood fractionation for the purposes of further fractionation”.

The background to the new provisions is formed by the changed market and activity structures, as well as a change in the volume of activity of non-profit blood and plasma donation services. In particular, in the area of blood plasma extraction for industrial processing by means of apheresis processes it outweighs the market share of non-charitable organizations.

Exemption of supplies from an independent partnership to its members

BMF, guidance of 19 July 2022 – III C 3 - S 7189/20/10001 :001

Following the Law on further fiscal support for electromobility and the amendment of other tax provisions of (German Annual Tax Act 2019) on 1 January 2020, § 4 no. 29 UStG introduced an exemption from VAT for supplies from independent partnerships to their members for direct use in their transactions not subject to VAT due to serving the common good, or exempt from VAT in line with § 4 no. 11b, 14 to 18, 20 to 25 or 27 UStG. In this connection, the previous VAT exemption for independent partnerships in the medical field in line with § 4 no. 14 (d) UStG has also been set aside from 1 January 2020.

In a 9-page introductory guidance, the BMF issued a comprehensive opinion. The principles of this guidance shall first apply to transactions of independent partnerships effected after 31 December 2019. For supplies provided to their members before 1 January 2020, independent partnerships can rely directly on Art. 132 (1) (f) of the VAT Directive. In interpreting this VAT Directive standard, the interpretation of § 4 no. 29 UStG set out in the BMF guidance should be applied accordingly.

IN BRIEF

CJEU submission on the reach of the so-called “Reemtsma claim”

Lower Tax Court Münster, resolution of 27 June 2022, 15 K 232/20

According to the Lower Tax Court Münster, Union law does not preclude the supplying company – in the case of erroneously invoiced VAT – having a right to claim a refund from the tax authorities and the recipient of the supply will be referred to the civil courts to pursue a claim against the supplier. However, according to the “Reemtsma ruling” (and subsequent additional CJEU rulings) due to the principle of effectivity the recipient of the supply shall, as an exception, have a direct claim for a refund vis-à-vis the tax authorities if the refund is “made impossible or disproportionately difficult”. In German law, this entitlement can be claimed as part of the equity-based process (§§ 163, 227 AO).

The Lower Tax Court Münster has doubts as to whether the CJEU case law, which has always related to cases in which the supplying company in question was unable to make payments, applies to the case at hand. While the plaintiff no longer has the possibility, due to the objection on grounds of statutes of limitation, to assert their claim against the sub-supplier, they would however have the unlimited possibility to adjust their invoices in line with § 14c (1) UStG and to have the excess amounts of VAT refunded by the tax authorities. If it is accepted that the plaintiff does have a direct claim, in that case the tax authorities must demand a repayment from them, which could lead to a double

refund, for example if, in the meantime, the inability to pay has arisen. In the Senate's view, the plaintiff rather has to take precautions to secure their civil law entitlements, for example through obtaining a waiver to an objection to the statute of limitations in a timely manner.

The Lower Tax Court Münster is asking the CJEU if Union law allows for a plaintiff to be entitled to claim a refund for excess VAT paid to their sub-supplier directly from the tax authorities, if there is also still a possibility that a claim against the tax authorities may be made at a later stage by the sub-supplier due to an adjustment to invoices and then there is potentially no longer any recourse to the plaintiff?

OTHER

DAC7 Reporting Obligations

According to Directive (EU) 2021/514 of 22 March 2021, digital platform operators will be obliged to disclose information about transactions of their registered sellers to the European tax authorities. The basic definition of platform operators is very broad here. Almost every digital interface or application that brings sellers of relevant activities into contact with potential buyers, whether in B2B, B2C or C2C business, is affected by this.

Even companies that at first glance are not platform operators can fulfill the requirements of DAC7 through their business processes and IT landscape and thus unknowingly slip into the reporting obligation. The new due diligence and reporting requirements are to be implemented in national law by the end of 2022 and will then apply to operators of digital platforms in the EU as well as in third countries and to sellers on these platforms. Relevant activities include, for example, the rental of real estate or means of transport, personal services and the sale of goods. The first reporting for platform operators is mandatory by 31 January 2024 for the data from 2023.

Platform operators are now faced with the following questions and challenges, among others:

- Affectedness analysis: Does a platform exist and, if so, does it fall under the reporting obligation according to DAC7? - The business models must be checked for affectedness to see whether a platform subject to mandatory reporting is implicitly constituted that is not recognizable as such at first glance.
- Data collection: How do you as a platform operator obtain the data for mandatory reporting? - The task is to collect data that has not been recorded elsewhere or reported in any form to (financial) authorities. Systems and processes must be adapted for this purpose.
- Data protection: To what extent do the GTCs need to be adapted so that data collection and transfer are in line with data protection laws or the GTCs themselves and the platform operator is legally protected?

Please note:
In terms of VAT, electronic interfaces (marketplaces, platforms, portals) have to observe stricter liability regulations (§ 25e German VAT Law (UStG)) and special recording obligations (§ 22f UStG) as a result of the second digital package since 1 July 2021. In order to avoid liability for any VAT not paid by the seller, the recorded German VAT ID number of the seller using the interface or the verification of his entrepreneurial status is of particular importance. In addition, in certain constellations, deviating from civil law, fictions of a supply or service chain (§ 3 (3a) and (11a) UStG) must be observed, which lead to unexpected VAT consequences (VAT liability, invoicing, etc.). Against the background of the DAC7 reporting obligations, it is advisable to also subject the implementation of the special VAT regulations for electronic interfaces to an examination, not least in order to use any synergies of existing processes.

AROUND THE WORLD

TaxNewsFlash Indirect Tax

KPMG articles on indirect tax from all around the world

11 July – UAE: One-year time limit for claiming VAT refunds by tourists

8 July – Netherlands: Policy statement on VAT fixed establishments reflects position change

7 July – Italy: Withholding tax on services provided by property intermediation platform via internet (CJEU Advocate General opinion)

5 July – France: Tax authorities issue revised guidelines regarding VAT "option to tax" for financial services

1 July – EU: Waiver of customs duties and VAT on import of "life-saving goods" to Ukraine

1 July – Netherlands: Temporary reduction in VAT on energy and excise duties on fuel

28 Jun – Belgium: Temporary VAT rate reduction for face masks, supplies of electricity, gas, and heat

27 Jun – Serbia: Reminder of 1 July 2022 deadline for certain e-invoice obligations

23 Jun – Denmark: New VAT rules regarding transport services

21 Jun – Poland: Update on mandatory e-invoicing, proposed extension of 0% VAT rate to support Ukraine

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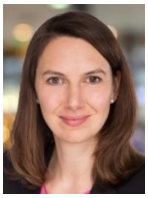

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