

GENERAL COURT | T-773/25

Late “Reverse charge” invoices cannot activate the triangular simplification

Finanzamt für Großbetriebe v F GmbH

Judgment of 7 October 2026

TRIANGULAR TRANSACTIONS

INVOICING

NO RETROACTIVITY

THE RULING IN ONE VIEW

Executive takeaway

A first valid invoice issued years later does not switch earlier supplies into the triangular-transaction simplification, not even prospectively through a current or future-period VAT adjustment.

Substantive condition

The words “Reverse charge” under Article 226(11a) are essential to designate the final customer as liable for VAT.

No ex nunc activation

A later invoice is the first compliant invoice, not a correction. It cannot alter the VAT regime of completed supplies.

Questions 2 and 3

Because the answer to Question 1 was negative, the Court did not address destination taxation or proof of receipt.

FACTS

Transaction pattern and chronology



- 2011–2014**

F GmbH used its Austrian VAT number to buy goods from Swedish and Danish suppliers. Goods moved directly to customers in other Member States.
- Original invoices**

Issued without VAT, but without a triangular-transaction indication or the words “Reverse charge”.
- 2015**

F GmbH issued new invoices, amended recapitulative statements and claimed an Austrian VAT adjustment.
- Dispute**

The tax authority refused the adjustment; the Austrian courts disagreed on whether the new invoices could operate ex nunc.

Questions referred

1 | Late first compliant invoice

Can the first invoice satisfying the triangular-transaction rules, issued several years after the supplies, trigger the simplification scheme with effect ex nunc?

2 | Prior destination-state taxation

If yes, must the issuer first have taxed the earlier period under the general rules applicable in the Member State of destination?

3 | Proof of receipt

If yes, how must the intermediate acquirer prove that the newly issued compliant invoice actually reached the final acquirer?

The second and third questions were conditional on an affirmative answer to Question 1.

JUDGMENT

The Court's ruling

Article 42(a), read with Article 197(1)(c), does not allow invoices issued several years later, containing “Reverse charge” for the first time, to trigger the triangular simplification for the earlier supplies.

The related VAT adjustment cannot be declared in the current tax period or a future tax period.

Outcome

Question 1: No

Questions 2–3

No answer required

Procedure

Judgment, not an Order

COURT'S REASONING

Why late invoicing fails



Not a correction

Adding “Reverse charge” for the first time satisfies a substantive condition only at that later point.

Simplification no longer achievable

Registration, reporting and taxation obligations under Articles 40 and 41 have already arisen.

Destination taxation at risk

Years later, facts may have changed, including the continued existence of the final acquirer.

Neutrality does not override conditions

Case law on correcting VAT improperly invoiced is not transferable to this distinct regime.

HOW THE PROVISIONS FIT TOGETHER

Legal architecture

Article 40**Destination rule**

Acquisition located where transport ends.

Article 41**Safety-net rule**

Taxation also follows the VAT number used until destination taxation is established.

Articles 42 & 141**Optional simplification**

Intermediate acquirer avoids destination-state registration if all conditions are met.

Articles 197 & 226(11a)**Reverse-charge designation**

Invoice must identify the final acquirer as liable using "Reverse charge".

All conditions must align before the derogation applies



PRECEDENTS

Case-law lineage and compliance message

C-580/16 | Firma Hans Bühler

Conditions for triangular treatment and designation of the final acquirer.

C-138/12 | Rusedespred

Correction of VAT improperly invoiced, distinguished from satisfying a regime condition later.

C-247/21 | Luxury Trust Automobil

“Reverse charge” is substantive; a first compliant invoice cannot operate retroactively.

T-646/24 | MS KLJUČAROVCI

Definition, structure and objectives of the triangular simplification.

Control point: triangular-transaction invoicing must be correct when the scheme is invoked. A later “Reverse charge” invoice cannot cure completed periods by shifting the adjustment into a later return.