

FONASBA MEMBERSHIP ENQUIRY



ENQUIRY RESPONSE FORM

ORIGINATING ASSOCIATION:	The Slovenian Ship & Freight Agents Assn.
ENQUIRY DETAILS:	<i>As a result of a recent European Court decision, our Finance Ministry has determined that ship agents in Slovenia must add VAT to any bill of lading charge invoiced to a shipper or forwarder. We would like to know if a similar situation exists in other ECASBA member countries.</i>
REPLY TO:	admin@fonasba.com
CLOSING DATE FOR REPLIES:	Friday 1st December 2017

RESPONDING ASSOCIATION COMMENTS: (Please include any attachments)

Belgium	<p>We understand Slovenia is referring to the EU Court decision C-288/16. The implementation of this decision in Belgium is being discussed by us together with other associations with the Belgian VAT administration and the competent Minister. Both have been made aware of the possibly disastrous impact of this arrest for Belgian logistic operators (pre-financing of VAT and administrative workload). They both want to ensure a levelled playing field throughout Europe and are currently investigating how other member states will be dealing with this matter in practice. So the matter was put on hold for the time being.</p> <p>What we have heard already is that the authorities in Germany and France are of the opinion that the decision relates to article 146 of the VAT-directive while the exemption for services related to import/export is actually based on article 131 of this Directive.</p>
Croatia	<ol style="list-style-type: none">1. Goods shipped within EU countries<ol style="list-style-type: none">A. BL invoice charged to a domestic (Croatian) shipper or forwarder = VAT must be addedB. BL invoice charged to an EU based shipper or forwarder = "reverse charge" clause is used2. Goods shipped to non-EU countries = no VAT added to BL invoice charge, mandatory to mention exemption clause

Cyprus	Shipping Agents' charges invoiced to any interested party for the issue of the bills of lading are vatable.
Denmark	With reference to the EU Court decision called C-3316 OY A & OY B, we are in dialogue with the designated Danish authority and they have promised their interpretation of the EU Court decision in due course. Thus we do not yet know what impact on VAT related to eg. any B/L charges.
France	As far as France is concerned, we do not apply VAT on BL fees (export) and on admin fees (import).
Hungary	We must charge 27 pct VAT for Hungarian companies and 0 pct VAT to EU members.
Italy	The bill of lading charge invoiced by ship agents to a shipper or forwarder is exempt from VAT in Italy according art. 9, c 1, n.6 of D.P.R. 26 October 1972, n. 633.
Malta	Please note that, in Malta, all local charges including any bill of lading charges have always been subject to VAT.
The Netherlands	Recently a lot of discussions about VAT have been started within the Netherlands. Various associations are working on this subject together and recently first discussions have been taken place with Dutch Ministry. We have raised our concerns and on multiple questions on how to implement, could not be answered at that particular moment. Because of that we cannot give a clear and detailed answer on the question above as we are in the middle of these discussions.
Portugal	Not in Portugal.
Sweden	I think the Finance Ministry in Slovenia has misunderstood the European Court decision. At least we don't have anything like that in Sweden! The European Court decision we know about stated even stronger that the shipping industry don't have to add VAT.
Turkey	Please be informed that same VAT charges applicable in Turkey on BL expenses.
UK	In the UK agency fees (including any charges for issuing B/L's) are exempt VAT. In the UK freight forwarders also issue house bills to shippers but we are not in a position to comment on freight forwarders.