

FONASBA MEMBERSHIP ENQUIRY



ENQUIRY RESPONSE FORM

ORIGINATING ASSOCIATION:	Belgium
ENQUIRY DETAILS: In October 2020, Denmark initiated a survey on the application of EU Court Case C-288/16 as it applies to the application of VAT to transport services, see attached. With the passage of time, and facing the imminent application of the judgement in Belgium, our colleagues at NAVES have requested an update on how the judgement is applied in other EU member states. Your updated responses to the original questions will therefore be appreciated.	<i>Please advise if, in your country:</i> <ol style="list-style-type: none"><i>Do your authorities <u>now</u> apply the decisions arising from C-288/16? Yes/No.</i><i>If no, are they planning to do so and when?</i><i>If yes, what is the exact field of application and how do the parties to the export contract address the issue of VAT on the non-exempt sections of the transport contract?</i><i>If no, how is the transport of goods to a non-EU country addressed in relation to VAT liabilities on the parties involved?</i> <i>Note: If the situation has not changed materially since your response to the October 2020 survey, you are free to reference that response.</i>
REPLY TO:	admin@fonasba
COPY REPLY TO:	
CLOSING DATE FOR REPLIES:	12th January 2022

RESPONDING ASSOCIATION COMMENTS:

Croatia	No changes since last report.
Cyprus	We wish to advise you that in Cyprus the transport of goods to non - EU countries is still exempted form VAT no matter who is invoiced (the shipper or any other party) clarifying that such a case is still out of the scope of VAT.
Denmark	<ol style="list-style-type: none">No.Initially they Danish Tax Agency applied as from 22. December 2021, but we managed to convince them to postpone it because of uncertainty of equal application of rules in all MS. Danish Tax Agency decided to postpone until June 2022, but their interpretation of the C-288/16 court decision remains until further the same.

	<p>3: The Danish interpretation is so, that VAT exemption is only applicable to the transport buyer upon invoicing them directly. In case sub-vendors invoice head-vendor VAT between those two parties is applicable.</p> <p>4: N/A</p>
Finland	<p>1. Yes, the scope is presented on the website https://vero.fi/en/detailed-guidance/guidance/48679/value-added-taxation-of-cross-border-supply-and-acquisition-of-services/</p> <p>3. see the website, link above or https://vero.fi/en/detailed-guidance/guidance/48679/value-added-taxation-of-cross-border-supply-and-acquisition-of-services/#7.4-transportation-of-goods</p>
France	<p>1. No</p> <p>2. No</p> <p>3. Not relevant</p> <p>4. All pre and on carriages are exempted of VAT when related to a BL showing non EU ports (POL or POD).</p>
Germany	<p>1. Yes, since 1. January 2022. By the way, Austria has introduced it in 2019.</p> <p>2. N/A</p> <p>3. See last answer in October 2021. Attached is the official statement, in German only.</p> <p>4. N/A</p>
Netherlands	Situation has not changed drastically during last year.
Portugal	The situation in Portugal has not changed since October 2020.
Spain	Due to local sensitivities, we have undertaken discrete enquiries with Spanish Customs and are awaiting their reply. As soon as we have it, we will report further.
Sweden	<p>1. Yes</p> <p>2. N/A</p> <p>3. I don't know the exact field of application (I think it differ in different countries anyway) but they have to put "c/o shipper" in the invoice if they want to avoid VAT.</p> <p>4. N/A</p>
Turkey	Being a non-EU country we do not have any idea about the invoicing of VAT between 2 EU countries however as far as we know, for transports from an EU country to Turkey, the EU/Turkey portion of the transport should not be subject to VAT charges.