KPMG

VAT Newsletter

Hot topics and issues in indirect taxation

June 2020

LEGISLATION

Reduction in VAT rates from 1 July 2020

On 12 June 2020, the German cabinet presented a government draft for a Second Law to Implement Tax Relief Measures to Overcome the Corona Crisis (Second Corona Tax Relief Law). This law will implement the tax measures set out in the grand coalition's stimulus package, which should be applied without delay.

The draft law includes the following VAT measures in particular:

- Reduction of VAT: Application guidance for a six-month decrease in VAT from 19 to 16 per cent, and from 7 to 5 per cent in the case of the reduced VAT rate, (in each case from 1 July 2020 until 31 December 2020) is, by all accounts, already being prepared by the German Ministry of Finance (BMF);
- Deferral of import VAT: The due date of import VAT will be deferred to the twenty-sixth of the second month following the import; the date for the first application of this will be published in a BMF guidance.

Decrease in VAT
The decrease in VAT from 19 to 16 per cent, and from 7 to 5 per cent in the case of the reduced VAT rate, applies to all transactions subject to VAT for six months from 1 July 2020. That means that all supplies of goods and services as well as benefits in kind are affected, even if special provisions exist such as those for travel services or the differential taxation in accordance with § 25a German VAT Law (UStG). The VAT rate reduction shall also apply for intra-Community purchases subject to VAT and imports for countries outside the EU. The same applies for supplies of services which are provided by a trader located abroad and subject to the so-called reverse charge procedure. Exceptions to the VAT reduction are agricultural and forestry operations in accordance with § 24 UStG.

The VAT rate reduction applies for all transactions executed from 1 July to 31 December 2020. The time at which the supply is provided must therefore be identified.

Content

The time of collection of payment, the time at which the invoice is issued, the day the contract is concluded and the day the order is received are irrelevant. Even in cases of cash accounting (§ 20 UStG) when the transaction is effected is the relevant factor.

For supplies of goods and services subject to VAT, the VAT rate reduction also applies to the extent that the tax arose on prepayments before 1 July 2020 at the VAT rates of 19 or 7 per cent, respectively. The calculation of this VAT for the prepayment period must be corrected for that in which the supply of goods or services is carried out.

As in the case of previous VAT rate changes, the publication of an accompanying BMF guidance is planned for the temporary decrease of the standard and reduced VAT rates. The guidance shall be substantively based on the provisions of the guidance of 10 February 1998 – IV C 3-S 7210-20/98 and of 11 August 2006 – IV A 5 - S 7210 - 23/06, which were enacted for the then VAT rate increases. A draft can be found here.

Due date for import VAT deferred

Import VAT for which a payment moratorium has been approved in accordance with Article 110 (b) or (c) of the Union Customs Code will in future – by derogation from legal customs provisions – be due on twenty-sixth of the second calendar month following the month in question.

The deferral of the due date by around 6 weeks should result in a liquidity effect from which, initially, all importing companies will profit. For a large number of companies that use a permanent extension for the submission of advance VAT returns, this deferral will as a rule mean that a potential input VAT credit will be available for the payment of the input VAT.

This should lead to alignment with the competitive conditions in other Member States of the European Union in which it has already been possible for some time to offset import VAT directly against input VAT credits.

The point in time of application will be announced separately in a BMF guidance, as soon as it has been determined by when the technical IT requirements can be put in place.

Please note:

The changes to VAT rates present companies with a range of challenges to be overcome at very short notice. Besides the substantive legal questions, companies must pay particular attention to system-based and procedural adjustments. In order to appropriately reflect the temporary reduction of VAT rates, it will be necessary, for example, to set up additional tax codes in accounting and ERP systems. Condition records, system-based invoice layouts and VAT reports in ERP systems will also need to be customized.

From a procedural point of view, it is necessary to ensure that all departments of the company that are involved in tax determination, for example Sales or Purchasing, are informed, and that the changes are appropriately implemented in processes beyond the ERP system.

Change to export certificates in the case of export sales

Bundesrat, journal 193/20 of 5 June 2020

According to § 6 (4) sent. 2 UStG, the BMF may – with the agreement of the Bundesrat (German Federal Council) – determine, by means of a regulatory ordinance, in cases of non-commercial travel, how the trader must provide documentary proof for exports in their personal luggage.

Up to now, the German VAT Operating Regulation stipulates the paper-based document “Export and customer certificate for VAT purposes in the case of exports in non-commercial travel (§ 6 (3a) UStG)” for these exports as the sole proof of export (a so-called exportation receipt (AKZ)). The provision was expanded by the Fifth Ordinance for the Amendment of tax-related Ordinances to allow the trader to also use the IT-based AKZ created by the border customs office as proof of export. The amendment entered into effect on the tax following the announcement of the ordinance in the Federal Law Gazette.

NEW FROM THE BFH

Retroactive effect of invoice corrections

BFH, ruling of 22 January 2020, XI R 10/17

This German Federal Tax Court (BFH) ruling concerns the retroactive effect of invoice corrections. In particular, the BFH concluded that the cancelation of an invoice along with the creation of a new invoice as a replacement can also have a retroactive effect.

The case
Two companies, A and B, each invoiced a GmbH in 2007 for services rendered, and showed VAT on the invoices. The GmbH claimed the VAT shown as input VAT. The tax authorities held an opposing view that the services in question were construction services, for which the reverse charge procedure (§ 13b (2) UStG) must be used, meaning that the GmbH was not entitled to a deduction of input VAT.

In 2012, A issued a credit note to the GmbH for the invoice from 2007 and, on the same day, issued it an invoice with no VAT, referring to § 13b UStG. B also corrected its invoice accordingly. On the basis of this, the GmbH received the VAT originally shown in the invoices back from A and B. The reserved right to review was only later lifted.

It is disputed whether the GmbH had incorrectly claimed an input VAT deduction in 2007 and must pay interest on arrears in accordance with § 233a German Tax Code. The Lower Tax Court allowed the GmbH's action. To the extent the action was brought due to the assessment of interest, the Lower Tax Court rejected it as inadmissible on the grounds of mootness. The Lower Tax Court held the view that the supplies in question were not construction services. The original invoices were correct; they were not retroactively replaced by the corrected invoices.

Ruling
The tax authorities' appeal was justified. The input VAT deduction in 2007 was prevented by the corrected invoices in 2012.

The original invoices in 2007 clearly show VAT. The GmbH, in the Lower Tax Court's view, is also entitled to the deduction of input VAT as the VAT was legally owed. The BFH does not address if it could go along with this, as the invoices from 2012, which must be viewed as corrected invoices in line with Art. 219 of the VAT Directive, have a retroactive effect on the year under dispute, 2007.

According to the Court of Justice of the European Union (CJEU) ruling of 15 September 2016 – case C-518/14 – Senatex –, invoices that have missing or incorrect details, may be corrected with retroactive effect to the time the invoice was first issued. This retroactive effect applies regardless of whether the correction is to the advantage or disadvantage of the taxpayer. This at least applies if the invoice contains information on the issuer of the invoice, the recipient of the supply, the description of the supply, the fee, and separately listed VAT.

In this respect, the CJEU ruled that a correction can take place in that the issuer of the invoice cancels the original invoice and reissues the invoice (see CJEU ruling of 15 July 2010 – case C-368/09 – Pannon Gep Centrum). Furthermore, a prerequisite for the correction of invoices is that the corrected document makes reference to the invoice to be corrected. This generally occurs by showing the sequential number of the original invoice. The correcting document must at least show a specific and clear reference to the corrected invoice (see Art. 219 of the VAT Directive). This can be in an accompanying document to the correcting invoice, such that this accompanying document, together with the attached new invoice, can be considered to be the correcting document.

In the case under dispute, the BFH leaves open the question of whether the original invoices were objectively inaccurate in line with § 31 (5) UStDV, as none of the parties to the contract wanted to hold onto the originally issued invoices, which appeared to indicate that internal reservations were insignificant. The original invoices were voided with all the attendant consequences and the GmbH received a refund from the suppliers of the input VAT paid. All parties wanted to retroactively remove the consequences arising from the original invoices.

Please note:
In its guidance of 15 October 2018, the BMF published the draft of a BMF guidance on the retroactive effect of invoice corrections to the time of the original issuance of the invoice. If the previous invoice is explicitly cancelled, annulled or replaced for the recipient of the supply, such that it loses it effect as an invoice, according the BMF draft guidance there is essentially no invoice correction, but rather the first-time issuance of a new invoice. It remains to be seen if the tax authorities will amend its planned BMF guidance in regard to this point, in order to take the differing BFH case law into account.

Supermarket discount model "membership" subject to standard VAT rate

BFH, ruling of 18 December 2019, XI R 21/18

The granting for a consideration of the right to buy goods at a reduced price (in the form of a "membership") constitutes an independent supply for VAT purposes and is not merely an ancillary supply to the later

purchase of goods. Even if the supermarket sells goods that are subject to the standard VAT rate (19 per cent) as well as the reduced VAT rate (7 per cent), the standard VAT rate must be applied to the membership fee, according to the BFH.

The case
In 2010, a GmbH, along with its affiliate companies, each operated organic supermarkets in different locations in X, under a common umbrella brand (B).

Customers could shop in these markets at the normal price, however it was also possible to shop for reduced prices in all markets belonging to B Group as a "member", with no limits on the amount. In addition, B Group used the fact that "members" received discounts of between 3% and 20% at certain partners to advertise. The customer paid a one-time deposit (approx. EUR 50) for the "membership" (it was intended that they receive this back upon terminating the "membership"), and a monthly fixed membership fee (depending on income and family status between approx. 10 EUR and approx. 20 EUR). The members received a personalized membership card. It was possible to apply to make a membership dormant (e.g. while away on holidays) and receive a refund of the monthly fee for the time in question in the form of a voucher for goods. The "acceptance agreement", which set out the conditions for the deposit and the monthly payments, was concluded between the customer and one of the B Group companies.

The GmbH assumed that the membership fee was a payment for the later sales of goods. The granting of the right to a discount must be viewed as a necessary interim step in the sale of goods and is thus an ancillary supply. As more than 81% of the discounted supplies of goods were subject to the reduced VAT rate (e.g. for sales of groceries), the GmbH divided the membership fee accordingly using the two VAT rates. The tax authorities and the Lower Tax Court, on the contrary, assumed that, as an independent supply, the right to a discount granted is subject to the standard VAT rate in full.

Ruling
This view was confirmed by the BFH. It is also in lines with newer CJEU case law (e.g. ruling of 5 July 2018 – case C-544/16 – Marcandi). According to this case, issuing "credit points", which granted the right to participate in auctions, and the supply of items, is neither a single complex supply nor an ancillary supply in proportion to one another.

With the right to discounted purchases, the customer receives an economic advantage (supply) from the trader who sells this right, as they now have access to the use of supplies of goods at a reduced price. In particular, the right constitutes not merely the provision of a "credit note" or "points", which serve as the type of payment for purchasing other supplies, such as credit notes with a quantifiable value, as the membership fee paid is not used as a credit for a later purchase of goods.

While the sales of goods were subject to either the reduced, in accordance with § 12 (2) no. 1 UStG, or in accordance with § 12 (1) UStG, the standard rate of VAT, the granting of a "membership" in the form existing in this case is subject in full to the standard VAT rate in accordance with § 12 (1) UStG, as the facts of a case for a reduced rate are not fulfilled.

Please note:
In its press release, the BFH explicitly noted that it was not making a statement on the VAT assessment of other discount models, in which for example, the membership fee depends on the customer's revenue or is offset against the purchase price of goods. The BFH also did not need to rule if the case would have been judged differently if the discount had only applied to goods which were subject to the reduced VAT rate of 7 per cent.

Whether the plaintiff is able to successfully pursue their submission on the grounds of fairness, did not need to be decided by the BFH in the appeal proceedings at hand.

Small businesses abroad

BFH, ruling of 12 December 2019, V R 3/19

The BFH has clarified that the small business provisions of § 19 UStG are restricted to those traders located in Germany.

The case
The plaintiff in this case is an Italian citizen. In the years under dispute, 2013 and 2014, she lived in Italy. In accordance with §§ 1030 ff. German Civil Code (BGB), the plaintiff is entitled to the usufruct, and therefore rights in rem, for an apartment in Germany which belonged to her father. As a result of the usufruct, the plaintiff was entitled to benefit from the use of the object. As the usufructary, the plaintiff was also entitled to possess the object. The plaintiff rented out the apartment for short periods using internet portals.

It is disputed whether the plaintiff is entitled to make use of the small business provision (§ 19 UStG) so that no VAT is raised on her rentals liable to tax. The plaintiff argued that the handover of keys, as well as the cleaning, was carried out by freelance staff in Germany. When she was in Germany, she personally dealt with administrative and maintenance tasks. Based on CJEU and BFH case law, a fixed establishment exists. Conversely, in the tax authorities' view, there was neither residency nor a branch office in Germany.

Ruling
The BFH rejected the use of the small business provisions in line with § 19 UStG. From a Union law point of view, this is based on Art. 282 ff. of the VAT Directive. Taking the CJEU ruling of 26 October 26.10.2010 – C-97/09 – Schmelz – into consideration, the BFH concludes that the small business provision is limited to traders that are residents in the Member State in which the supply is provided. Furthermore, the renting out of an apartment is in any case not considered to be a reason for the establishment of either residency or a permanent office for the purposes of the small business provision. This means that it is as irrelevant for the further consideration of the plaintiff on branch offices or fixed establishments, as it is for the definition in § 13b (7) UStG on traders resident abroad. Therefore the plaintiff, who was resident in Italy in the years under dispute, can not avail of the small business provisions for her transactions subject to VAT in Germany.

Please note:
The VAT Application Decree (UStAE) contains – in Sections 19.1 to 19.5 – no statements on traders resident in Germany. In the case at hand, as a result of the abovementioned CJEU ruling Schmelz on the small business provision, the BFH denied recourse to Section 13b.11 UStAE, according to which traders that own real estate located in Germany and rent it out subject to VAT, should also be considered to be resident in Germany in this respect.

NEW FROM THE BMF

Extension of safe harbor provision – zero-rated cross-border transports

BMF, guidance of 2 June 2020 – III C 3 – S 7156/19/10002 :001

In accordance with § 4 no. 3(a) UStG, cross-border transports of goods, which relate to items for import and export, are zero-rated under the conditions set out therein. This 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 does not apply to the transport of items to a non-EU country, if the supplies in question are not provided to the sender or the recipient of these items. The zero-rating on transported supplies in the course of cross-border transport of goods in line with the German VAT Law can, accordingly, only be granted if the freight carrier provides this transport directly to the sender or the recipient of the items.

This does not comply with the tax authorities' treatment up to now (see VAT Newsletter July 2017). Therefore, the BMF guidance of 6 February 2020 added the following restriction to Section 4.3.2 (4) UStAE: "The zero-rating essentially only comes into question for the supply of the main freight carrier, but not for the supply of the sub-carrier, as the sub-carrier does not provide the transport service directly to the sender or the recipient of the items, but rather to the main freight carrier (cf. CJEU ruling of 29 June 2017 – case C-288/16 – L.C.)." Section 4.3. (8) UStAE was also amended in this respect.

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

For transactions carried out before 1 January 2021 (§ 4 no. 3 (a) UStG), however, no objection will be raised if the legal position up to now regarding Section 4.3.2 (4) UStAE is applied. The BMF guidance of 2 June 2020 therefore extends the original safe harbor provision of the BMF guidance of 6 February 2020 by six months.

NEW FROM THE BZST

Input VAT refund applications for the year 2019 from companies located in non-EU countries

BZSt website

The Federal Central Tax Office (BZSt) released information on its website on 14 May 2020 on the simplification of refund applications from companies located in non-EU countries for the year 2019:

According to the law, companies located in non-EU areas must apply to the BZSt for the refund of input VAT amounts for the calendar year 2019 by 30 June 2020. By this deadline, the

following must have been received at the BZSt: the electronically submitted application for an input VAT refund (using the BZSt online portal) and the originals of the invoices and import documents required.

In order to soften the economic consequences of the COVID-19 pandemic, in cases in which traders or their authorized representative cannot submit their applications for 2019 by 30 June 2020, the following applies: traders must submit the application for an input VAT refund, and the documents which must be provided in the original, as soon as possible and give a short explanation as to why they were unable to meet the application deadline.

If companies submit their application such that it is not received by the BZSt until after 30 September 2020, they must submit the application for an input VAT refund, and the documents which must be provided in the original, as soon as possible and at the latest within a month of the elimination of the circumstance which prevented them from making their submission and must – similarly within one month of that hindrance being eliminated – submit a meaningful explanation as to why they were unable to comply with the deadline for application.

Please note:
The Federal Central Tax Office does not give any examples of sufficient reasons for submitting the application for a refund after 30 June 2020. The different requirements for applications up to the 30 September 2020 ("short explanation") and after 30 September 2020 ("meaningful explanation") potentially indicate that applications for refunds received by 30 September 2020 shall be treated very tolerantly. At the same time, it may be the case that individual decisions will be made on a discretionary basis.

NEWS IN CUSTOMS LAW

The United Kingdom publishes the new customs tariff system, the UK Global Tariff (UKGT) and the draft of an agreement with the EU

British government website

On 19 May 2020, the competent ministry for international trade, HM Revenue & Customs (HMRC), published the new customs tariff system, the UK Global Tariff (UKGT). This will come into effect following the expiration of the Brexit transition period on 1 January 2021 (see link to the official announcement). This means that the United Kingdom has set down the customs rates which will generally apply for the import of goods to the United Kingdom.

The new customs tariff system was tailored to the needs of the British economy and is intended to, among other things, make the import of goods from non-UK countries more simple and less expensive by eliminating barriers to trade. On average, it sets down lower customs rates compared to the common external tariff of the European Union.

To facilitate cross-border trade, among other things certain additional codes relevant in the EU were abolished. This means that altogether 6,000 customs tariff items could be rationalized, and 13,000 tariff variations suspended, which should result in a lower administrative burden and thus a lower associated cost for companies.

The switch to the UKGT should enable 60 per cent of cross-border trade to take place without customs duties being levied.

Among other things, this also affects customs exemptions on products which are necessary for industrial production in the UK, products involved in renewable energy, as well as a multitude of medical products.

On the other hand, in particular in the agricultural, automotive, and fishing industries, customs duties shall continue to be levied, in order to protect British companies. Moreover, a customs rate of 10 per cent will remain for motor vehicles.

In general, the customs rates mentioned in the UKGT will apply for all imports of goods from non-UK countries after the end of the existing transition period. This also affects the import of goods from the EU, to the extent that no free trade agreement has been concluded by the end of 2020 between the EU and the United Kingdom and entered into effect.

Even in the case of a trade agreement between the EU and the United Kingdom, potential customs duties on products in the industries to be protected (for example, the automotive industry) could remain in existence. In this respect, we must await the further negotiations on a future trade deal, which should also regulate the preferential procedures between the two parties.

In this respect, a British negotiating team proposal for the free trade agreement between the United Kingdom and the EU

was published on 19 May 2020, along with 12 additional documents referring to it. You can find all of these documents here.

The drafts include, among other things, details on simplified customs processes as well as the mutual recognition of a company's AEO status. In addition, customs brokers should not be absolutely necessary in order to carry out import/export formalities. The United Kingdom would like to distance itself from the internal market regulations while still maintaining seamless trade with the EU.

The extent to which the drafts will stay in place over the course of the negotiations between the parties to the agreement remains to be seen.

As the new customs tariff system, as presented, will already come into effect on 1 January 2021 – regardless of whether a free trade agreement has been agreed by then between the United Kingdom and the EU – it is important that companies already familiarize themselves with the customs rates that will apply then, and analyze the impacts on their trade flows.

Please note:
KPMG has developed a Brexit Quick Check, which, on the basis of Intrastat data, qualifies the expected additional costs and thus offers the best possible preparation for the new customs tariff system. You can find further information at the following link.

This article is an extract from KPMG's Trade & Customs News. The Trade & Customs News contain current topics and issues in the legal areas of customs and foreign trade law as well as electricity and energy tax law. If you would like to receive this news automatically, you can subscribe at the following link.

IN BRIEF

On the input VAT deduction of a holding in the case of a putative service commission

BFH, ruling of 12 February 2020 – XI R 24/18

This case concerns a dispute as to whether a holding company in particular is entitled to deduct input VAT arising on tax advisory services relating to the structuring of an investment vehicle in the form of a closed-end fund. This depends in large part on whether it has provided sales subject to VAT, in particular to its subsidiary. According to the BFH, in relation to the subsidiary, the Lower Tax Court incorrectly assumed the commission of services by the holding. Apart from that, there is a lack of adequate findings from the Lower Tax Court relevant to the question of whether the holding provided other outputs to the subsidiary not subject to VAT, or only shareholder contributions not subject to VAT. The BFH therefore referred the case back to the Lower Tax Court.

In order to justify the trading status of a holding company, its taxable outgoing supplies to its subsidiaries may generally not show any particular quality, for example in line with adopting administrative tasks. In addition, it is sufficient if such supplies are intended to take place in the future and this intention can be proven using objective indications.

A commercial activity can ultimately also exist by means of a service commission in line with § 3 (11) UStG with regard to a subsidiary. A service commissioner differs from a proprietary trader by trading for the account of others. This must be evaluated on the basis of the internal relationship between the client and the intermediary. The business supplier is active in the interests of others. In this respect it is irrelevant that they also pursue their own purposes. In accordance with § 667 German Civil Code and § 384 (2) German Commercial Code they must undertake to return to their client that what they obtain from carrying out the contract. The economic consequences of the supply obtained should only affect the client in the case of the contractor trading for the account of another in accordance with the legal agreement. Thus, the contractor (in the internal relationship) does not take on the business risk, as they, for example, are entitled to a commission and reimbursement of expenses (in the third-party relationship).

Against this backdrop, the BFH denied the existence of a service commission. The previous instance had comprehensive advisory services as a unified overall supply, but did not qualify the partial supplies. Against the backdrop of the advisory services being partially for the benefit of the holding itself, an assessment as a service commission is not consistent. Because, according to the BFH, the assumption of the provision of a commission only in relation to parts of an overall economically inseparable supply must be considered to be contradictory. Thus, it disagrees with the nature of the commission being a principal engaging a commission agent to

obtain services on its account, the recipient of which is supposed to be the commission agent itself. The same applies to the extent the subsidiaries (or sub-subsidiaries) allow advisory services to be obtained for an overall concept that only impacts them in part.

Contacts

KPMG AG
Wirtschaftsprüfungsgesellschaft

Head of Indirect Tax Services
Dr. Stefan Böhler
Stuttgart
T +49 711 9060-41184
sboehler@kpmg.com

Berlin
Martin Schmitz
T + 49 30 2068-4461
martinschmitz@kpmg.com

Duesseldorf
Peter Rauß
T +49 211 475-7363
prauss@kpmg.com

Ursula Slapio
T +49 211 475-8355
uslapio@kpmg.com

Frankfurt/Main
Prof. Dr. Gerhard Janott
T +49 69 9587-3330
gjanott@kpmg.com

Wendy Rodewald
T +49 69 9587-3011
wrodewald@kpmg.com

Nancy Schanda
T +49 69 9587-2330
nschanda@kpmg.com

Dr. Karsten Schuck
T +49 69 9587-2819
kschuck@kpmg.com

Hamburg
Gregor Dzieyk
T +49 40 32015-5843
gdzieyk@kpmg.com

Gabriel Kurt*
T +49 40 32015-4030
gkurt@kpmg.com

Antje Müller
T +49 40 32015-5792
amueller@kpmg.com

Cologne
Peter Schalk
T +49 221 2073-1844
pschalk@kpmg.com

Leipzig
Christian Wotjak
T +49 341-5660-701
cwotjak@kpmg.com

Munich
Dr. Erik Birkedal
T +49 89 9282-1470
ebirkedal@kpmg.com

Kathrin Feil
T +49 89 9282-1555
kfeil@kpmg.com

Claudia Hillek
T +49 89 9282-1528
chillek@kpmg.com

Nuremberg
Dr. Oliver Buttenhauser
T +49 911 5973-3176
obuttenhauser@kpmg.com

Stuttgart
Dr. Stefan Böhler
T +49 711 9060-41184
sboehler@kpmg.com

International Network of KPMG

If you would like to know more about international VAT issues please visit our homepage KPMG International**. Further on this website you can subscribe to TaxNewsFlash Indirect Tax and TaxNewsFlash Trade & Customs which contain news from all over the world on these topics. We would be glad to assist you in collaboration with our KPMG network in your worldwide VAT activities.

Our homepage / LinkedIn

You can also get up-to-date information via our homepage and our LinkedIn account Indirect Tax Services.

* Trade & Customs

** Please note that KPMG International does not provide any client services.

Impressum

Issuer

KPMG AG
Wirtschaftsprüfungsgesellschaft
THE SQUAIRE, Am Flughafen
60549 Frankfurt/Main

Editor

Ursula Slapio (Responsible*)**
T +49 211 475-8355
uslapio@kpmg.com

Christoph Jünger
T + 49 69 9587-2036
cjuenger@kpmg.com

VAT Newsletter and Trade & Customs News – Free Subscription

To subscribe, please register here (VAT Newsletter) and there (Trade & Customs News).

*** Responsible according to German Law (§ 7 (2) Berliner PresseG)

www.kpmg.de

www.kpmg.de/socialmedia