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By PwC Deutschland | 10. Oktober 2012

VAT ID No. of customer not indispensable for exempt intra-community supply

The ECJ has held that failure to produce the VAT ID No. of the customer does not automatically render the intra-community supply taxable if the propriety of the transaction can be demonstrated by other means.

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A German company sold machinery to a US company for delivery to an address in Finland. The US buyer did not provide its own VAT ID (registration) No., although it did furnish the number of the Finnish purchaser. Initially, the goods were retained in Germany; they were then collected by a carrier appointed by the US buyer and taken to the ultimate customer in Finland. The tax office refused the VAT exemption on the intra-community supply on the grounds that the customer VAT ID No. recorded by the supplier was not the number of the immediate customer.

The ECJ has held that the lack of the appropriate VAT ID No. is not a decisive criterion for the refusal of tax exemption where there is no question of bad faith. This presupposes that the supplier took all reasonable, albeit unsuccessful steps to obtain the number from his customer and is, on the basis of other evidence, able to demonstrate that the recipient of the goods was a taxable person acting as such.

The ECJ case reference is C-587/10 VSTR, judgment of September 27, 2012.

Schlagwörter

VAT ID Number, intra-community supply