

By PwC Deutschland | 23. Oktober 2014

# Returnable containers and transport packaging

**The finance ministry has distinguished between returnable containers sold with the content and subject to the same rate of VAT and transport packaging within the trade and subject to standard rate VAT.**

The finance ministry has reconsidered its view on the VAT position of returnable containers and packaging passed through the trade for a deposit. Accepting a deposit ranks as a sale; its return is a reduction of sales proceeds to be accounted for at the same rate of VAT. Returnable containers are those like bottles and crates that are, or may be, passed on to the final consumer, transport packaging – storage boxes, show cases, palettes – is not intended to leave the trade, although it may be used by retailers to display the goods. A deposit on a container is part of the sale of the content and is subject to VAT at the same rate. Deposits on transport packaging are a separate sale, taxable at the standard rate. The distinction applies at all levels within the trade, that is, there is no change in treatment between manufacturer or importer, wholesaler and retailer.

### **Schlagwörter**

containers, deposits, packaging