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By PwC Deutschland | 07. April 2015

VAT invoiced in error can be settled with main supply

The finance ministry has decreed that for practical reasons no objection will be taken to settling VAT billed in error with the amount due on the main supply.

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VAT billed in error is due on issue of the incorrect invoice. However, the ministry of finance has now recognised that a supplier issuing an incorrect invoice will generally not be aware of his error at the time. Accordingly, it has now announced that “for reasons of practicability” no exception will be taken to a supplier’s recording and accounting for the incorrect VAT in the same reporting period as for the VAT correctly due on the main supply. The VAT Implementation Decree has been altered accordingly.

Schlagwörter

incorrect VAT, incorrect invoice