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Federal Finance Ministry Circular regarding the reporting of consignment stock transactions on the European Sales List

On 28 January 2020 the Federal Finance Ministry issued a circular regarding the reporting of consignment stock transactions on the European Sales List.

The Finance Act 2019 amended the rules on European Sales Lists (ESL) in Section 18a VAT Act with effect from 1 January 2020 following the introduction of the rules on consignment stock in Section 6a VATA.

According to Section 18a VATA for reporting periods after 31 December 2019, taxpayers are obliged to include in their ESLs (recapitulative statements under Section 18a VATA) details of supplies of goods, where the goods are dispatched or transported to a consignment warehouse in another EU Member State (Section 6b VATA) and the recipient of those goods is identified at the time when the dispatch or transport begins.

Following discussions between the supreme tax authorities of the Federal States, the circular announces that for a transitional period, it will not be possible, for organisational reasons, for taxpayers applying the consignment stock regulation to report on the consignment stock transactions within the framework of the existing procedure for submitting ESLs.

In order to fulfil the existing reporting obligations and thus also to fulfil the requirement under Section 6b (1) no. 4 VATA, it is therefore necessary that for reporting periods after 31 December 2019 the taxpayers concerned submit a report on the transport or dispatch of such consignment stock to the Federal Central Tax Office ("FCTO") separately. Insofar as the taxpayer is also obliged to submit an ESL for other kinds of supplies for periods after 31 December 2019, such ESL must be submitted to the FCTO in accordance with existing procedures. The ESL report of the consignment stock transaction must be made to the FCTO in addition to the reporting under the usual framework. The usual filing deadlines apply.

The form to be used for the consignment stock transaction is available on the form server of the Federal Tax Administration (<http://www.formulare-bfinv.de>)The required information can be entered directly into the form online and transmitted electronically.

Source

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Schlagwörter

Steuern / Tax