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By PwC Deutschland | 07. November 2025

VAT assessment basis for additional newspaper access to e-subscription in years 2009 to 2012

The Supreme Tax Court decided that delivering a print version of a newspaper and providing first-time access to an e-paper version of that newspaper are separate main services from a VAT point of view. They are not indivisible, they each serve a separate purpose for the customer, and the e-paper is not just used to read the print version of the newspaper under the best possible conditions. However, the e-paper did have no independent value of its own at the time because the total price of the subscription did not increase when access was granted for the first time.

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Background

The case of dispute addressed the question of whether additional access for e-subscription to a newspaper must be regarded as a single main service together with the existing print subscription for VAT purposes. The additional amount of VAT due was owed to the fact that the tax office had assumed two separate services and continued to tax the newspaper delivery (print subscription) at the reduced rate of 7% and the access to the e-paper at the standard rate.

The tax court of the state of Saarland rejected the claim brought by the plaintiff: Providing access to E-Paper is considered a standalone service and not an ancillary service to the print subscription

Decision

The Supreme Tax Court held that the delivery of a print newspaper and access to an e-paper are separate from each other and that, for the purposes of calculating the VAT for the years 2009 to 2012, the value of the e-subscription (at that time taxed at 19% instead of 7% for the print subscription) should be valued at €0.

Hence, in practice the e-subscription was recognized as such during the years 2009 to 2012 as it was offered to print subscribers at no additional cost. According to the Supreme Tax Court, it was justified during this period to allocate to the e-subscription a value share of €0 because the total price of the subscription did not increase and it was an option for potential use at no significant expense.

Summary: Although only about 15% of print subscribers took advantage of the opportunity to register for the e-paper during this time, the tax office and tax court considered the e-subscription to be an independent service subject to the standard rate. However, the Supreme Tax Court clarified that the publishing group's original assessment that access was free of charge was justified. The situation is different at present as e-subscriptions are nowadays more popular and subject to the reduced VAT rate.

Note: The decision expressly refers to the years of dispute (2009 through 2012) given the situation in the publishing industry at the time. The situation is different nowadays as e-subscriptions are more popular and - since 2019 – are subject to the reduced tax rate.

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