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By PwC Deutschland | 04 January 2011

No input tax deduction on supplier's invoice without tax number

The Supreme Tax Court has refused an input tax deduction on an invoice showing a tax office correspondence reference in place of the supplier's tax, or VAT ID, number.

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A supplier's invoice must show either the tax number or the official VAT ID No. of the issuer. If it shows neither of these two numbers, the recipient will not be able to deduct any VAT charged. This has now been confirmed by the Supreme Tax Court to a business unable to deduct the VAT charged by its office cleaners. The cleaners did not quote their tax number, but rather the (generally meaningless) correspondence reference number on a letter from the tax office in reply to their request for a tax number. The court went on to add that a simple comparison of the number given by the supplier with the recipient's own tax number should have made it obvious that the number quoted was not a tax number. The business could therefore not expect to be able to rely on a claim of good faith. Had the supplier been denied a number, the appropriate legal remedy would have been to seek a court order on the tax office to issue one. (AM)

Supreme Tax Court judgment V R 55/09 of September 2, 2010 published on November 17

Keywords

VAT ID Number, VAT deduction, input VAT, supplier's invoice, tax number