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By PwC Deutschland | 09 January 2011

ECJ asked to rule on need for VAT ID No. for non-community middleman

The Supreme Tax Court has turned to the ECJ with a preliminary question on the Sixth Directive requirement for the VAT ID of the immediate non-community customer of goods delivered to an EU end user.

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A German company sold machinery to a US dealer for an initially unknown purpose. The dealer then informed the supplier that the goods were to be shipped to a customer in Finland and arranged for a truck to collect them. The dealer was not registered for VAT anywhere within the EU and so could not give a VAT ID No. of his own. However, he did inform the supplier of that issued in Finland to the Finnish recipient. The supplier took this number as sufficient evidence to treat the sale as a tax-free intra-community supply. The tax office treated the sale as taxable, as having been invoiced to a customer unable to prove his VAT business status. The supplier maintained that the sale was taxable in Finland and thus solely a matter for the Finnish authorities. The Supreme Tax Court has decided to stay its proceedings whilst the ECJ responds to a question as to whether the Sixth Directive allows a member state to insist on a VAT ID No. from the immediate customer - even if he is not registered for VAT in any member state - and on whether demonstration by the supplier of acquisition tax on the customer in the country of destination is relevant to his tax position in the country of shipment. (AM)

Keywords

VAT ID Number, VAT business status, non-community middleman