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By PwC Deutschland | 27 July 2011

CMR waybill can document intra-community delivery

The Supreme Tax Court has held that a CMR waybill can be acceptable documentation of a delivery of goods to another EU member state if it notes the route details required for VAT exemption.

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The Supreme Tax Court has held that the shipper's copy of the customary CMR waybill accompanying goods during their transport by road throughout Europe can be acceptable as a document of the VAT-free delivery of goods to a business customer in another EU member state (intra-community supply). (CMR is the French abbreviation for the pan-European Convention on the Contract for International Carriage of Goods by Road - Convention relative au contrat de transport international de Marchandises par Route.) The acceptance is conditional on the waybill being fully complete with the details required to be documented by the VAT Implementation Order. However, it does not have to be complete with all the details foreseen on the CMR form, if these are not relevant to VAT or not relevant in the circumstances. Thus, in a case where an EU customer had sent a haulage company to collect goods from a German supplier, the court held that the CMR waybill - if serving as the VAT exemption document - must show the exact details of the customer and the delivery destination, but would not fail if the field for the customer's confirmation of the receipt of the goods had been left blank.

Supreme Tax Court judgment XI R 10/09 of May 5, 2011 published on July 27

Keywords

CMR, intra-community delivery, intra-community supply