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By PwC Deutschland | 28 August 2014

Mobile phone sales reverse charge applies to any mobile device with a SIM card slot

The finance ministry has decreed that the reverse charge on trade sales of mobile phones applies to any mobile device capable of giving its output as an audible signal.

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Trade sales of mobile phones of at least €5,000 are reverse charged for VAT. In response to difficulties of definition in respect to modern mobile telecommunication devices with multiple features, the finance ministry has decreed that the reverse charge applies to any mobile device capable of being used as a mobile phone on a public network. In principle this means any device with a SIM card, or with a SIM card slot, that can output a message received as an audible signal. Devices that cannot be used as telephones continue to be subject to mainstream VAT.

Keywords

SIM, mobile phones