



*EU VAT FORUM*  
Cross-Border VAT Rulings  
Test Case (CBR).

**Interim report June 2014**  
**main findings**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/key\\_documents/eu\\_vat\\_forum/cbr-description\\_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/eu_vat_forum/cbr-description_en.pdf)

# June 2013- 2014: only a few requests



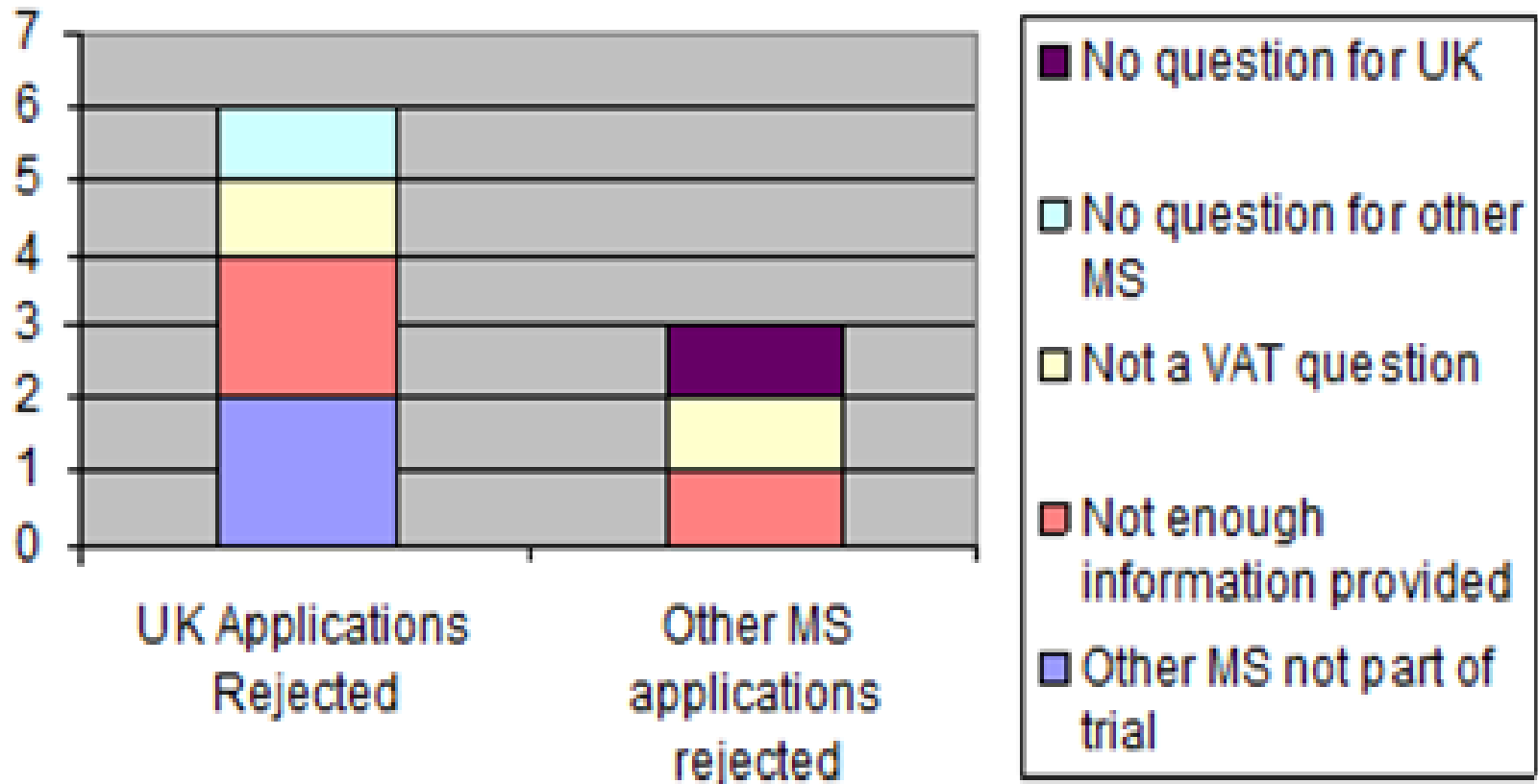
## **CBR requests: a contrasted picture in the participating Members States.**

- No direct requests from taxable persons, nor consultations from CBR contact points from other Member States: CY, LV, MT, SI, SE.
- Most CBR requests were introduced in the United Kingdom (10 requests) and Belgium (8 requests).



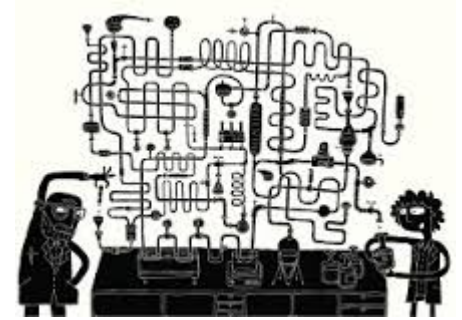
European  
Commission

## Reasons applications were not accepted



## Reasons ?

- Complexity of the procedure,
- Language barriers,
- Strict conditions for eligibility,
- Limited number of MS participating ,
- Lack of information of businesses,



## Feed-back from the MS

- CBR requests cannot be used for general information requests (for instance thresholds in other MS or invoicing requirements)
- CBR requests shall comply with the procedure and conditions governing the national tax ruling.
- No CBR should be given in case the company concerned is being audited.





## **Cross-border ruling decisions published (June 2013-May 2014)**

- **Organisation of “in house” training**
- **Organizing a symposium to present new products to clients**
- **Renovation of buildings in another Member State**
- **Supply of SIM cards for mobile phones**
- **Separate sales of machinery and tyres assembled to the machinery**

**Details of the cases are available on the [EUROPA Taxud website](#)**

## Open issues

- What if the MS involved do not agree?
- How to make the best use of VAT Cross Border Rulings, for the tax authorities and the business? for instance, publicizing and ensuring a follow-up in the VAT committee?





# Interim report, June 2013 - June 2014

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/key\\_documents/eu\\_vat\\_forum/cbr\\_interim-report\\_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/key_documents/eu_vat_forum/cbr_interim-report_en.pdf)

**23 languages available on  
EUROPA, Taxud web site**



## Interim Conclusions

- CBR has not yet achieved its full potential.
- We need more time to gain experience
- We need to address current shortcomings about the awareness of the CBR text case.

# What are the audience views on this experience?

