business with UK customers can deduct input VAT related to that business.

UK VAT Mini One Stop Shop

The Mini One Stop Shop (MOSS) for non-EU businesses will be available for UK businesses selling digital services to EU consumers. Such businesses need to register for MOSS in an EU Member State.

Northern Ireland

At this point in time, there is no clarity on how imports / exports would work between the UK and Northern Ireland. The UK government has expressed its concerns and will act in the best interests of the people of Northern Ireland.

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LIMES International B.V. is an independent tax consultancy firm specialised in cross-border issues. It focuses on companies that engage in cross-border business (expats, goods and services), providing them with a broad range of integrated solutions in tax, legal, payroll, immigration and relocation, pension and insurance, HR, and VAT and customs, advice and compliance services.

Toon Hasselman is an experienced (30 years) high level VAT and Customs Specialist to both national and



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international companies. He provides simple and practical solutions, quick 'outside-the-box' alternatives if necessary and promotes a no-nonsense approach with a conclusive solution at fair cost. Toon is also the Global Vice-Chairperson of the GGI Indirect Taxes Practice Group.



New Italian regulation for VAT Group

By Andrea Angheleddu

2018 saw the implementation in Italy of Article 11 of Directive 2006/112/EC on the setting up of the VAT Group. This means that entities which are legally independent of each other but closely linked by financial, economic and organisational relations may be regarded as a single entity for the purposes of VAT.

The VAT Group may only be set up by parties active in the arts or professions, or enterprises within state territory, between which there are links of an economic, financial or organisational nature.

The 'all in all out' rule applies.

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This obliges all the entities subject to VAT which have links of this kind to adhere to the VAT Group regulations once the option to that effect has been exercised.

The link has to exist at the time of exercise of the option for the setting up of the VAT Group, and in any case as of 1 July of the year prior to that in which the option takes effect.

For transfers of goods and services by the members of the VAT Group, the invoices issued have to contain the Group VAT number and the taxpayer ID of the member entity which carried out the transaction. If goods or services are supplied to the VAT Group, the suppliers have to be informed of the taxpayer ID of the purchaser and the Group VAT number.

Transactions carried out between the members of the VAT Group are not regarded as transfers of goods or services.

The services supplied or received by a company or branch belonging to the VAT Group to or from one of its branches or companies based abroad also become relevant for the purposes of VAT.

A specific application may be

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comma 10's cornerstone is the professional collaboration between chartered accountants and lawyers and offers its clients complete and interdisciplinary services related to accounting, corporate and tax services, in the legal area and referring to business area, corporate restructuring and bankruptcy. COMMA 10 is

based in Milan and provides integrated services to



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individuals, private and public companies as well as non-profit organisations.

Andrea Angheleddu is a chartered accountant and earned a LL.M in international tax law from Bocconi University. He has more than ten years of experience in international tax advising large companies as well as family business often with an international background.

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presented to obtain exceptions to the presumptions of mandatory exclusion or inclusion in the VAT Group.

The new regulations were introduced, among other factors, to avoid

repercussions on banking and insurance groups following the judgments passed by the ECJ against the Italian rules on VAT exemptions which apply to banking and insurance consortia.

Australian Government turns Property Purchasers into GST Collectors

By Tony Nunes

Part 2 of a 2-part series.

Part 1 can be read here.

In the first part of this article, we summarised the new GST withholding rules for sales of residential property. In this part, we discuss some serious concerns with the new rules, as well as several aspects of the rules worth highlighting.

The new measures will affect all property developers, as well as purchasers, conveyancers, solicitors and lenders, even though the legislation seeks to address mischief caused by only a very small number of property developers. There will be significant additional administration and compliance imposed on developers and purchasers.

Since developers will only receive a credit where the GST is actually