



Proof of Transport on the Basis of the New EU VAT Law

By Pasquale Della Corte

Regulation (EU) 2018/1912 has introduced a presumption of proof of transport of goods from one member state to another member state in intra-community transactions effective from 01 January 2020.

The presumption distinguishes the case in which the transport is carried out by the vendor, or by a third party on the vendor's behalf, or by the acquirer, or by a third party on the acquirer's behalf.

In both cases, the vendor, alternatively, must be in possession of specific non-contradictory documents issued by independent parties (compared to the vendor and the acquirer) and different

...next page

GGI member firm

COMMA 10

Chartered Accountants & Lawyers

Advisory, Auditing & Accounting,
Corporate Finance, Tax
Milan, Italy

T: +39 02 481 9258

W: www.comma10.it

Pasquale Della Corte

E: pasquale.dellacorte@comma10.it

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 and business areas, corporate restructuring, and bankruptcy. **COMMA 10** is based in Milan and



**Pasquale
Della Corte**

provides integrated services to individuals and private and public companies, as well as non-profit organisations.

Pasquale Della Corte is a chartered accountant and legal auditor and has years of experience in VAT and international tax, advising foreign companies with subsidiaries and branches in Italy.

COMMA 10
CHARTERED ACCOUNTANTS & LAWYERS

parties (e.g. carrier and freight forwarder). In particular:

1. At least two of the following: a signed CMR document, bill of lading, airfreight invoice, invoice issued by the freight forwarder; or
2. At least one of the documents referred to above, in combination with one of the following: an insurance policy relating to the transport of the goods or bank documents proving payment for the transport; official documents issued by a public authority which confirm the arrival of the

goods in the member state of destination; a receipt issued by a warehouse keeper in the member state of destination that confirms the storage of the goods in that member state.

Additionally, where the acquirer is responsible for the transport, the vendor must also receive a statement from the acquirer, by the tenth day of the month following the supply, stating that the goods were transported by the acquirer or by a third party on the acquirer's behalf, and that identifies the member state of destination of the goods.

In addition, the statement must indicate the date of issue, the name and address of the acquirer, the quantity and nature of the goods, the date and place of arrival of the goods, the identification number of the possible means of transport supplied, and the identification of the person accepting the goods on behalf of the acquirer.

The tax authority may rebut the presumption in the case in which the tax authority demonstrates that the goods were not transported from one member state to another member state.

VAT Changes to E-Commerce Platforms from 2021

GGI member firm
EJP Accountants & Adviseurs
 Auditing & Accounting,
 Corporate Finance, Tax
 s-Hertogenbosch, The Netherlands
 T: +31 73 850 72 80
 W: www.ejp.nl
Toon Hasselman
 E: toonhasselman@ejp.nl



Toon Hasselman

EJP Accountants & Adviseurs are auditors, advisers, and challengers. Their 40 auditors and international tax lawyers have a wide range of expertise. Their main fields of expertise are Dutch corporate and personal income tax, international taxation, Dutch royalty, interest and dividend withholding tax, estate planning, and wage tax. They have an AFM license to perform audits for the larger mid-sized companies.

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



By Toon Hasselmann

Platforms, such as Amazon, connect suppliers to consumers through their online marketplace. They are responsible for a major part of e-business in the world. The EU has decided to make platforms responsible for paying VAT on B2C sales conducted via their platform as from 2021. Goods sold via a platform will be deemed to be supplied to and by that platform. The VAT due on the supply to the platform will be reverse-charged.

With respect to distance selling (DS), thresholds will be abolished. This means that goods will be taxed in the member state of arrival from their first distance sale onwards. However, businesses will be able to opt to file VAT returns (so-called OSS returns) in their own member state for VAT due on all such EU sales, instead of registering and paying VAT in each member state of arrival. Also, the