

6. NEW LEGISLATION – MATTERS CONCERNING THE IMPLEMENTATION OF RECENTLY ADOPTED EU VAT PROVISIONS

- 6.1 Origin: Poland**
References: Articles 17a(4) and (5) of the VAT Directive
Article 54a of the VAT Implementing Regulation
Subject: Implementation of the Quick Fixes Package:
Council Directive (EU) 2018/1910
Return of goods placed under call-off stock arrangements: moment when the goods are considered as returned and accounting methods to determine which goods are returned
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1. The VAT Committee **almost unanimously** agrees that, for the purposes of the time limit laid down in Article 17a(4) of the VAT Directive, the date of return of goods placed under call-off stock arrangements referred to in Article 17a(5) shall be the date when those goods enter the territory of the Member State from which they were initially dispatched or transported. The VAT Committee is of the **unanimous** view that the entry into that territory may be considered to have taken place when those goods arrive to the warehouse of the supplier located in that territory.
2. The VAT Committee **unanimously** agrees that the return of goods placed under call-off stock arrangements shall be reported by the supplier in the recapitulative statement corresponding to the date of return of the goods, determined according to their entry into the territory of the Member State from which they were initially dispatched or transported.
3. The VAT Committee **unanimously** agrees that the first in first out (FIFO) method can be used as accounting method to determine the period during which non-bulk goods have been stored under call-off stock arrangements, as long as those goods, even though possible to be individualised and identified, are identical. The fact that identical non-bulk goods from different suppliers are stored in the same warehouse does not impede, in the **unanimous** view of the VAT Committee, the application of the FIFO method, provided that it is applied separately to the stock of each supplier.