

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

- 3.1 Origin:** Commission  
**References:** Articles 17a, 36a, 138(1) and (1a), 243(3) and 262(2) of the VAT Directive  
Articles 45a and 54a of the VAT Implementing Regulation  
**Subject:** Implementation of the Quick Fixes Package:  
Council Directive (EU) 2018/1910 and Council Implementing Regulation (EU) 2018/1912  
(Document taxud.c.1(2019)3533969 – Working paper No 968)

*Call-off stock: How to handle small losses (section 3.1.1.)*

The VAT Committee **almost unanimously** agrees that small losses of goods under call-off stock arrangements (Article 17a of the VAT Directive) arising from the actual nature of the goods, from unforeseeable circumstances or from an authorisation or instruction by the competent authorities, shall not give rise to a transfer of these goods within the meaning of Article 17 of the VAT Directive.

Furthermore, the VAT Committee, **at large majority**, agrees that for the purposes of such call-off stock arrangements, “small losses” shall be taken to mean losses that amount to below 5% in terms of value or quantity of the total stock as it stands on the date, after arrival at the place of storage, that the goods are actually removed or destroyed or, if it is impossible to determine that date, the date on which the goods are found to have been destroyed or missing.