

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
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Call-off stock: Whether to consider a call-off stock warehouse to be a fixed establishment of the supplier (section 3.1.2.)

1. The VAT Committee **unanimously** confirms that the call-off stock arrangements simplification provided for under Article 17a of the VAT Directive shall apply regardless of whether or not the taxable person who transfers the goods (hereinafter, “the supplier”) is identified for VAT purposes in the Member State to which the goods were transported under these arrangements.
2. However, where the supplier has established his business or has a fixed establishment in the Member State of arrival of the goods, the VAT Committee **unanimously** confirms that the simplification for call-off stock arrangements provided for under Article 17a of the VAT Directive shall not apply.

The VAT Committee **unanimously** agrees that this shall be so irrespective of whether or not the fixed establishment of the supplier actually intervenes (in the sense of Article 192a of the VAT Directive) in the supply of goods carried out by the supplier.

3. The VAT Committee **unanimously** agrees that where the warehouse to which the goods are transported under call-off stock arrangements is owned and run by a person or persons other than the supplier this warehouse shall not be seen as a fixed establishment of the supplier.
4. The VAT Committee, **at large majority**, agrees that where the warehouse, to which goods are transported from another Member State with a view to those goods being supplied at a later stage to an identified customer, is owned (or rented) **and** directly run by the supplier with his own means present in the Member State where the warehouse is located, this warehouse shall be seen as his fixed establishment.

However, where such warehouse is not run by the supplier with his own means, or where those means are not actually present in the Member State in which the warehouse is located, the VAT Committee, **at large majority**, agrees that notwithstanding that the warehouse is owned (or rented) by the supplier, it may not be considered his fixed establishment.