

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
Subject: Articles 45a and 54a of the VAT Implementing Regulation
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)

Exemption of an intra-Community supply of goods: Interaction with the VAT Refund Directive (section 3.3.1.)

The VAT Committee **unanimously** confirms that the amendment made by Council Directive (EU) 2018/1910 of 4 December 2018 to Article 138(1) of the VAT Directive adds a substantive condition for the application of the exemption of an intra-Community supply of goods. The VAT Committee **unanimously** agrees that this addition means that where the person acquiring the goods does not indicate his VAT identification number to the supplier or where the VAT identification number indicated has been issued by the Member State from which the goods are dispatched or transported, the conditions for applying the exemption of Article 138 must be seen as not being fulfilled and the supplier shall have no other option but to charge VAT.