



Information notice

TEST CASE FOR PRIVATE RULING REQUESTS RELATING TO CROSS-BORDER SITUATIONS

Within the framework of the EU VAT Forum, several EU Member States have agreed to participate in a test case for private VAT ruling requests relating to cross-border situations (CBR).

At present, the following Member States participate in this project: Belgium, Denmark, Ireland, Estonia, Spain, France, Italy, Cyprus, Latvia, Lithuania, Malta, Hungary, Netherlands, Poland, Portugal, Slovenia, Finland and Sweden.

Taxable persons planning cross-border transactions to one or more of these participating Member States may wish to ask for such a ruling with regard to the transactions they envisage.

In that case, they are invited to introduce their request for a cross-border ruling in the participating Member State where they are registered for VAT purposes.

In principle, this request must be introduced in line with the conditions governing national VAT rulings in that Member State.¹

If two or more companies are involved, the request should only be introduced by one of them, also acting on behalf of the others.

Such requests should be accompanied by a translation into the official language of the other Member State(s) concerned, or by another translation, as allowed in the following table:

	Translations accepted by the other Member States than the Member State where the CBR request is introduced
Belgium	EN FR NL
Denmark	EN DA
Ireland	EN
Estonia	EN EE
Spain	EN ES (both EN and ES are requested)
France	EN FR (both EN and FR are requested)
Italy	EN IT
Cyprus	EN EL
Latvia	EN LV
Lithuania	EN LT
Hungary	EN HU (HU is always requested)
Malta	EN MT

¹ This does not imply that conditions governing national VAT ruling requests in a Member State should necessarily apply to requests for cross border rulings. E.g. Member States may require that CBR requests are introduced in line with the conditions governing other types of requests for advice pursuant to local practice.

Netherlands	EN NL
Poland	EN PL
Portugal	EN PT
Slovenia	EN SL
Finland	EN FI SE
Sweden	EN SE

Such a cross-border ruling can only be requested if the transaction(s) envisaged are complex and have a cross-border aspect (in two or more Member States participating in the test case).

The taxable person introducing a request for a cross-border ruling must accept that the data provided can be shared with the Tax authorities of the Member State(s) concerned.

Consultations between the competent authorities of the Member States concerned will only take place if this is requested explicitly by the taxable person.

This consultation does not guarantee that a cross-border ruling, agreed by the Member States concerned, can be delivered.

The tax authorities' opinions on such cross-border transactions will only be delivered under the guarantees applying to national rulings, decisions or opinions in the Member States concerned.

Requests for cross-border rulings should be sent to the following contact points:

BE	Mr Jean-Claude Semucyo Attaché jean-claude.semucyo@minfin.fed.be CBR@minfin.fed.be
DK	Skattestyrelsen - Jura HovedpostkasseJura@SKTST.dk (please mention "VAT CBR" in the title)
IE	Ms Ita Foster VAT Interpretation Branch Indirect Taxes Policy & Legislation Division Office of the Revenue Commissioners New Stamping Building Dublin Castle Dublin 2 Phone: +353 1 8589893 ifoster@revenue.ie
EE	Mr Ain Ulmre ain.ulmre@emta.ee
ES	https://sedeminhap.gob.es/es-ES/Sedes/Tributos/Procedimientos/Paginas/Default.aspx?IdProcedimiento=239 DIRECCIÓN GENERAL DE TRIBUTOS C/. Alcalá, 5 28014 SPAIN Phone: +34 91 595 80 00 Fax: +34 91 595 84 54 www.minhafp.gob.es

	<p>CBR INFORMATION WEB Spanish Tax Agency: http://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Campanas/IVA/_INFORMACION/Informacion_General/El_IVA_en_la_Union_Europea/Foro_de_la_Union_Europea_sobre_el_IVA/Proyectos/Prueba_piloto_Consultas_sobre_operaciones_intracomunitarias_CBR_.shtml</p>
FR	<p>DGFiP – Direction de la législation fiscale Bureau D1 M. Vincent Petit Chef de Bureau Phone: +33 1.53.18. 91.50 vincent.petit@dgfip.finances.gouv.fr bureau.d1-dlf@dgfip.finances.gouv.fr</p>
IT	<p>Ufficio Fiscalita' Internazionale Divisione Contribuenti – Agenzia Delle Entrate Tel. +39 06 50545568 cbr@agenziaentrate.it</p>
CY	<p>Ms Elpida Georgiadou egeorgiadou@tax.mof.gov.cy</p>
LV	<p>NP.lietvediba@vid.gov.lv and cc to: Mr Edgars Bisenieks edgars.bisenieks@vid.gov.lv Mr Raimonds Drabovics raimonds.drabovics@vid.gov.lv</p>
LT	<p>Ms Jurate Maksimaviciene Jurate.Maksimaviciene@vmi.lt Ms Migle Mainionyte migle.mainionyte@vmi.lt</p>
MT	<p>VAT Department Centre Point Building Ta' Paris Road Birkirkara Malta vat@gov.mt Mr Frank Borg frank.borg@gov.mt Phone: +356 2279 9211</p>
HU	<p>National Tax and Customs Administration Central Management Taxpayer Services and Information Department VAT Unit ki.utf@nav.gov.hu</p>
NL	<p>Mr Ron Breedveld Tax administration Rijnmond/Rotterdam Rj.breedveld@belastingdienst.nl</p>
PL	<p>Ms Dąbrowka Przewłocka CBR.poland@mf.gov.pl</p>
PT	<p>Ms Olivia Maurício Olivia.Pinho.Mauricio@at.gov.pt Phone: (+351) 21 761 09 17 Fax: (+351) 21 793 65 28</p>
SI	<p>Ms Sonja Jeršin sonja.jersin@gov.si</p>

FI	Ms Anne Korkiamäki cbr.vat@vero.fi
SE	Mr Peter Segefalk cbr.vat@skatteverket.se

On the basis of such a request, the Member States concerned will consult each other. However, this cross-border ruling process does not guarantee that these Member States will agree on the VAT treatment of the transactions envisaged.

Decisions will be taken as soon as possible. Please note that national rules with regard to reply deadlines may not apply to these cross-border ruling requests.

Applicants are requested to provide a detailed and clear description of their case and of their opinion and/or doubts with regard to the applicable VAT regime, in order not to delay the treatment of the request and the decision process.

Taxable persons are invited to present their experiences and suggestions with regard to such VAT cross-border ruling requests.

To be sent to: Taxud-CBR@ec.europa.eu

*Please indicate the reference: "**CBR**".*