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, 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:

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

\(^1\) 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.
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:

<table>
<thead>
<tr>
<th>Country</th>
<th>Contact Information</th>
</tr>
</thead>
</table>
| BE      | Mr Jean-Claude Semucyo  
Attché  
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      |  
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 |
| CBR INFORMATION WEB Spanish Tax Agency:  
http://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Campanas/IVA/INFORMA |
<table>
<thead>
<tr>
<th>Country</th>
<th>Contact Information</th>
</tr>
</thead>
</table>
| FR      | DGFIP – Direction de la législation fiscale  
Bureau D1  
M. Vincent Petit  
Chef de Bureau  
Phone: +33 1.53.18. 91.50  
v Vincent.petit@dgfip.finances.gouv.fr  
bureau.d1-dlf@dgfip.finances.gouv.fr |
| IT      | Ufficio Fiscalita' Internazionale  
Divisione Contribuenti – Agenzia Delle Entrate  
Tel. +39 06 5054568  
cbr@agenziaentrate.it |
| CY      | Ms Elpida Georgiadou  
Egeorgiadou@tax.mof.gov.cy |
| LV      | NP.lietvediba@vid.gov.lv  
and cc to:  
Mr Edgars Bisenieks  
edgars.bisenieks@vid.gov.lv  
Mr Raimonds Drabovics  
raimonds.drabovics@vid.gov.lv |
| LT      | Ms Jurate Maksimaviciene  
Jurate.Maksimaviciene@vmi.lt  
Ms Migle Mainionyte  
migle.mainionyte@vmi.lt |
| MT      | VAT Department  
Centre Point Building  
Ta’ Paris Road  
Birkirkara  
Malta  
vat@gov.mt  
Mr Frank Borg  
frank.borg@gov.mt  
Phone: +356 2279 9211 |
| HU      | National Tax and Customs Administration  
Central Management  
Taxpayer Services and Information Department  
VAT Unit  
ki.utf@nav.gov.hu |
| NL      | Mr Ron Breedveld  
Tax administration Rijnmond/Rotterdam  
Rj.breedveld@belastingdienst.nl |
| PT      | Ms Olivia Maurício  
Olivia.Pinho.Mauricio@at.gov.pt  
Phone: (+351) 21 761 09 17  
Fax: (+351) 21 793 65 28 |
| SI      | Ms Sonja Jeršin  
sonja.jersin@gov.si |
| 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".