



### 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, Sweden and the United Kingdom.*

*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.<sup>1</sup>*

*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	IT EN
Cyprus	EN EL
Latvia	LV EN
Lithuania	EN LT
Hungary	EN HU (HU is always requested)
Malta	EN MT

<sup>1</sup> *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
Portugal	EN PT
Slovenia	EN SL
Finland	EN FI SE
Sweden	EN SE
United Kingdom	EN

*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. François Coutureau Conseiller <a href="mailto:francois.coutureau@minfin.fed.be">francois.coutureau@minfin.fed.be</a> <a href="mailto:CBR@minfin.fed.be">CBR@minfin.fed.be</a>
DK	SKAT Jura <a href="mailto:JuraSkat@Skat.dk">JuraSkat@Skat.dk</a> (please mention "VAT CBR" in the title)
IE	John Farrell Principal Officer VAT Interpretation Branch Office of the Revenue Commissioners Dublin Castle Dublin 2 Phone 00 353 1 8589893 or 00 353 86 6042025 Email : <a href="mailto:johfarr@revenue.ie">johfarr@revenue.ie</a>
EE	Evelyn Liivamägi <a href="mailto:Evelyn.Liivamagi@emta.ee">Evelyn.Liivamagi@emta.ee</a>
ES	DIRECCIÓN GENERAL DE TRIBUTOS C/. Alcalá, 5 Phone: 91 595 80 00 Fax: 91 595 84 54 <a href="mailto:registro@tributos.minhap.es">registro@tributos.minhap.es</a> <a href="http://www.minhap.es/es-ES/Areas%20Tematicas/Impuestos/Direccion%20General%20de%20Tributos">www.minhap.es/es-ES/Areas%20Tematicas/Impuestos/Direccion%20General%20de%20Tributos</a> (click: "Consultas" Consultas tributarias de la Dirección General de Tributos)
FR	Adjoint au Chef du bureau D1 en charge de la TVA DGFIP – Direction de la législation fiscale tel :0033 15318 9061 <a href="mailto:Vincent.petit@dgfip.finances.gouv.fr">Vincent.petit@dgfip.finances.gouv.fr</a> <a href="mailto:bureau.d1-dlf@dgfip.finances.gouv.fr">bureau.d1-dlf@dgfip.finances.gouv.fr</a>

IT	Settore Fiscalita' Internazionale e agevolazioni Direzione Centrale Normativa – Agenzia Delle Entrate Tel. +39 06 50545568 <a href="mailto:cbr@agenziaentrate.it">cbr@agenziaentrate.it</a>
CY	Nayia Symeonidou Senior VAT Officer <a href="mailto:nsymeonidou@vat.mof.gov.cy">nsymeonidou@vat.mof.gov.cy</a>
LV	<a href="mailto:NP.lietvediba@vid.gov.lv">NP.lietvediba@vid.gov.lv</a> and cc to: Mr. Edgars Bisenieks <a href="mailto:edgars.bisenieks@vid.gov.lv">edgars.bisenieks@vid.gov.lv</a> Ms Marina Kuzenko <a href="mailto:marina.kuzenko@vid.gov.lv">marina.kuzenko@vid.gov.lv</a>
LT	Mr. K. Kadonas <a href="mailto:k.kadonas@vmi.lt">k.kadonas@vmi.lt</a> Ms Jurate Maksimaviciene <a href="mailto:J.Maksimaviciene@vmi.lt">J.Maksimaviciene@vmi.lt</a>
MT	VAT Department Centre Point Building Ta' Paris Road Birkirkara Malta <a href="mailto:vat@gov.mt">vat@gov.mt</a>  Frank Borg <a href="mailto:frank.borg@gov.mt">frank.borg@gov.mt</a> +356 2279 9211
HU	VAT Department <a href="mailto:ki.utf@nav.gov.hu">ki.utf@nav.gov.hu</a>  and cc to: <a href="mailto:lorincz.zsuzsa_1@nav.gov.hu">lorincz.zsuzsa_1@nav.gov.hu</a>
NL	Mr. Ron Breedveld Tax administration Rijnmond/Rotterdam <a href="mailto:Rj.breedveld@belastingdienst.nl">Rj.breedveld@belastingdienst.nl</a>
PT	Mrs Olivia Maurício <a href="mailto:Olivia.Pinho.Mauricio@at.gov.pt">Olivia.Pinho.Mauricio@at.gov.pt</a> Phone: (+351) 21 761 09 17 Fax: (+351) 21 793 65 28
SI	Ms. Urška Ocvirek <a href="mailto:urska.ocvirek@gov.si">urska.ocvirek@gov.si</a>
FI	Ms Anne Korkiamäki Large Taxpayers Office/Helsinki tel +358 20 612 6226 <a href="mailto:cbr.vat@vero.fi">cbr.vat@vero.fi</a>
SE	Ms Christina Olsson <a href="mailto:cbr.vat@skatteverket.se">cbr.vat@skatteverket.se</a>
UK	Ms Ann Ling <a href="mailto:ann.ling@hmrc.gsi.gov.uk">ann.ling@hmrc.gsi.gov.uk</a>

*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.*

*The test case started on 1 June 2013 and is foreseen to continue until 30 September 2018.*

*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](mailto:Taxud-CBR@ec.europa.eu)*

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