

Fundamentals of EU VAT LAW

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 Wolters Kluwer

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Value added tax (VAT) is responsible for generating approximately €903 billion per year in tax revenues across the European Union – revenues that play a huge role in budgetary policymaking in the Member States. This extremely useful book provides not only a thorough description of the current state of EU VAT law, but also a detailed explanation of the system's rationale and its legislative provisions. It puts the elements of the system in perspective and shows how they are linked to each other. The focus lies on the rules which can be deduced from the sources of EU VAT law and on their application in practice.

The systematic presentation covers such issues and topics as the following:

- sources of EU VAT law, including principles derived from CJEU case law;
- principles underlying the EU VAT system;
- relations among the layers of VAT law – primary and secondary EU law, national law;
- how to apply the VAT legislation and case law;
- allocation of taxing rights (place of supply rules);

- invoicing requirements and other administrative obligations;
- exemptions, VAT rates and the taxable amount;
- the right of deduction of input VAT;
- intra-Community transactions, importation and exportation;
- immovable property; and
- how far a national court must and can go in interpreting national provisions in the light of the VAT Directive and the principles underlying the VAT system.

The book follows the structure of the VAT Directive/VAT determination scheme, with additional topical chapters on immovable property, intra-Community transactions, and importation and exportation of goods.

With its detailed attention to the meaning and interpretation of each legislative provision and court ruling, this book serves as an incomparable guide for practitioners. Its emphasis on the rationale and systematics of the EU VAT system make it an indispensable reference for all tax law professionals and researchers.

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