

Tax & Legal Alert

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Indirect taxes

- Reporting obligation for INTRASRAT – changes in 2011
- Ascribing the transport to two successive supplies of the same goods within the EU

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Reporting obligation for INTRASTAT – changes in 2011

The valid thresholds for Intrastat for 2011 are as follows:

- the simplified Intrastat report is filed if the value of intra-community acquisitions of goods exceeds EUR 200,000, or if the value of intra-community supplies exceeds EUR 400,000;
- the full Intrastat report is filed if the value of intra-community acquisitions of goods exceeds EUR 600,000, or if the value of intra-community supplies exceeds EUR 1,700,000.

If your reporting obligation should change, you are obliged to notify the Slovak Statistical Office.

The Statistical Office will assess the reporting obligation based on the complete information for 2010 in March 2011.

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Ascribing the transport to two successive supplies of the same goods within the EU

The European Court of Justice (“ECJ”), in case C-430/09, Euro Tyre Holding BV vs. Staatssecretaris van Financiën („ETH“), dealt with whether, in the case of chain transaction, transport within the EU (and therefore the exempted intra-community supply) should be ascribed to the first or second supply in the chain. By chain transaction it is understood to be the two successive supplies of the same goods, which are subject to a single movement of goods from the member state of the first supplier to the member state(s) of the second-final purchaser.

This case is definite clarification of case No. C-245/04 EMAG Handel Eder (“EMAG”), in which the ECJ did not specify how to determine to which of those two supplies the transport should be ascribed.

The ECJ ruled that if the first acquirer (the middle man), who obtains the right to dispose of the goods as owner in the member state of the first supply, expresses his intention to transport those goods to another member state and presents his VAT identification number attributed by that other state, the intra-community transport should be ascribed to the first supply. This is on the condition that the right to dispose of the goods as owner has been transferred to the second acquirer in the member state of destination of the intra-community transport.

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