<div class="event-subscription p-3"><!--BEGIN-OF-FILE-LIST-->Published in: <!--BEGIN-OF-FROM-NAME--><!--END-OF-FROM-NAME--> (<!--BEGIN-OF-FROM-LINK--><!--END-OF-FROM-LINK-->)
Written by:<!--BEGIN-OF-WRITTEN-BY-->Vlad TÄƒnase<!--END-OF-WRITTEN-BY-->
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Publisher:<!--BEGIN-OF-PUBLISHER--><!--END-OF-PUBLISHER--><!--END-OF-FILE-LIST--></div><p> </p><p>Ever since they were made public, at the beginning of 2018, Council Implementing Regulation (EU) 2018/1912 and Council Directive (EU) 2018/1910 remained high on the agenda of each local tax conference. It is no wonder, as the two enactments introduce significant changes to intra-Community transactions - the so-called "quick fixes" to change the rules of the game as regards VAT exemptions for intra-Community supplies of goods, chain transactions and call off stock arrangements. </p> <p>In this context, with less than 3 months until enforcement, there is a growing interest of the business environment in relation to the quick fixes introduced by these enactments. This is good, as the changes are meant to render consistent and to streamline those rules which, due to a deficient harmonization among Member States, are now a cause for uncertainty. Nevertheless, as it almost always happens with tax changes, be it amendments of national or EU laws, quick fixes raise various questions particularly for the taxpayers. </p> <p>To read the entire article, please download the .pdf attached. </p>