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The EC Standards in the Scope of Value Added Tax

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This article presents solutions of the value added tax construction according to the EC directives. The authoress indicates VAT standards relating to particular attributes of taxable person and liable for payment, subject to tax, taxable base and tax rates, exemptions and special schemes (for small business, farmers etc.).

Introduction

The Roman Treaty of March 25, 1957 which established the European Economic Community, following the Committee's motion and in agreement with the European Parliament, in article 99 and 100, clearly pointed to the need that the Council should undertake decisions concerning the harmonization of the laws relating to turnover taxes, excise duty and other forms of indirect taxation inasmuch as the harmonization was required for establishing and subsequent effective functioning of the common inner market. The model solution for the general turnover tax was Value Added Tax (VAT), to be ultimately introduced in all Member States. The practical application of the 1957 Treaty decisions were the first two directives, issued by the Council, concerning the turnover tax: the first one was of April 11, 1967 [1], containing the commitment to introduce VAT by all the Member States and the definition of this tax's nature. The Second Directive of April 11, 1967 [2], provided further regulations relating to the structure and the principles of applying VAT. In 1977 the Second Directive was replaced with the Sixth Directive [3] whose decisions explicate the structure of value added tax in the most precise way. A significant amendment to the Sixth Directive are the directives which regulate the arrangements for tax refund to the taxable persons who are established in other countries of the Union (the Eighth Directive [4]) and in the non member countries (the Thirteenth Directive [5]).

1. The Standards in Relation to the Areas of Taxation (Taxable Transaction)

According to the Sixth Directive, value added tax is applicable to the three categories of activities [6]:

- the supply of goods effected for consideration payment within the territory of the country by a taxable person,
- the supply of services effected for consideration within the territory of the country by a taxable person,
- the importation of goods.

Moreover, since 1 January 1993 the taxable activities [7] have included the intra-Community acquisitions of goods by the taxable persons as well as the intra-Community purchase of means of transport and the excise duty goods by the non-taxable persons.

Such a definition of the VAT scope is the realization of the common taxation principle expressed already in the First Directive. The phrasings used there clearly indicate that value added tax covers exclusively the activities which are undertaken within the taxable person's economic enterprise.

Following the Sixth Directive laws, the supply of goods means the transfer of the right to dispose of tangible property (goods) as owner [8]. The tangible property (goods) also includes such commodities as electric current, gas, heat, refrigeration etc. The Member States were given freedom to decide whether immovable property rights and other shares or share equivalent rights, which give the owner a formal or real property right or the right to own the property or its part,

also belonged to the category of tangible goods.

The EC standards define the supply also as taxable persons' activity to use their goods, which constitute parts of their company's assets, for their, or their employees', private/individual purposes, including gratuitous disposal of the goods or using them for the purposes other than the economic enterprise if the taxable person is legible for the complete or partial refund of the tax on all or part of the goods as it had already been paid during the previous turnover. By contrast, the transfer of goods' samples or goods in the form of low value gifts for the purposes of the economic enterprise is not considered to be a form of supply.

Following the Sixth Directive, the supply of services is defined as any transaction which is not a supply of goods. The supply of services includes the transfer of non material and legal values, a commitment to cease an activity or tolerate and perform services on behalf of the public authorities or when serving legal purposes.

It's worth stressing that an important attribute of each VAT taxed activity – both the supply of goods and the supply of services – is that it is done for consideration. The Sixth Directive does not specify directly what consideration is, although the practical interpretation of its regulations may indicate that a consideration is VAT taxed when it fulfills specific conditions, namely, it is directly related to a supplied service, it is contract based and can have a form of financial equivalence [9].

Among the VAT taxed activities there is also the importation of goods, which generally means the entrance of goods to the EC countries from non-member states. The solution accepted by the EC standards of taxing the imported goods with the rates applying to the delivery of the same goods in the country and simultaneous tax exemption for the exportation of goods (the so called exemption with the right to deduct the input tax) was meant to guarantee the uniformity in taxing international transactions and prevent disturbance on foreign markets.

2. The Standards in Relation to Taxable Persons

A taxable person, according to the Sixth Directive, is any person who independently carries out an economic activity regardless of where the person lives or where the activity is established, also regardless of the purpose or results of the activity.

An economic activity is defined, with respect to the definition of a taxable person, as all activities of producers, traders and other persons who supply services including mining, agricultural activities and free lancing as well as hiring out of the material property and non-material and legal values for the purpose of obtaining permanent income. The dependence of the taxable person's status on the form of economic activity results from the nature of the VAT as a specific form of turnover tax paid on professional turnover, which differentiates it from taxes and fees related to the non-professional turnover.

It is worth stressing that the definition as used in the EC regulations does not relate the status of the taxable person to the purpose or results of the economic activity. In this respect, economic activity is necessary to gain the status of a taxable person, but it does not have to generate profits.

The above criterion excludes from the VAT tax payers physical persons and institutions which do not carry out economic activities. Thus, value added tax does not apply to employees who gain salaries or other people who are bound with the employer by the employment contract or other forms of contract which establish a legal relation between the employer and the employee with respect to work conditions, the salary and the employer's responsibility. This exclusion results in the use of the term 'independently' in the definition.

The status of the taxable person applies not only to those who carry out an economic activity within the Community but also to the persons from outside the Community. Thanks to that it is possible to maintain the principle of neutrality of VAT for all participants of economic turnover including those who purchase within the Community but carry out the activity in any place outside its territory.

The Member States can introduce into national legislations the solution which permits to give the status of the VAT taxable person to the so called taxable group including two or more persons who have the legal status, are based in the territory of a given country if there exists between them a bond of financial, economic and organizational character.

The Sixth Directive introduces alongside the taxable person the notion of a person liable for payment. It is due to the fact that in many cases the liability for payment rests not only on the persons who have the status of the taxable person. The person who is liable for tax payment is:

1. in the system of inner accounts
   – the receiver of services, among others banking, financial, advertising, advisory, delivered by the taxable person residing abroad
2. any person who issues a VAT invoice or other similar document
   – at import – a person or persons who are indicated or considered as liable by the Member States to which the goods are imported.

3. Place of Taxable Transaction in the Light of the EC Standards

It is particularly important for the trade exchange between member countries to clearly determine in the EC regulations the place of taxable transaction for the fact that it creates the possibility to avoid the double taxation and to prevent the situations of not imposing the tax duty on an activity at all. In this respect, the Sixth Directive introduces two main principles: origin principle and destination principle.

The origin principle applies to those goods which are sent or transported and the origin place of shipment or transportation is on the territory of the Community and which are supplied to passengers on ships, airplanes and trains.

The destination principle applies with respect to those goods which do not change their place during the transaction (so first of all this applies to immovable property) and the goods which are installed or assembled by the supplier.

It is worth stressing that after the introduction of the inner market on January 1 1993, the taxation principles of the intra-Community turnover of goods were changed following the Sixth Directive transitional laws. Thus, in certain cases, the origin of the tax duty in the case of intra-Community delivery is regarded as the destination place. The implementation of this law depends, however, on the type of transported goods, the tax status of the recipient, the value of the shipment realized by one taxable person to a given Member State [10].

With respect to services there applies a general rule that the place of the supply of services and of their taxation is the country holding the service supplier's headquarters. Nonetheless, since the sphere of services is much more complex than just the exchange of goods, a lot of exceptions have been introduced [11].

With respect to the range of services connected with immovable property – the place of the supply of services is where the property is situated.

With respect to transport services – the place of the supply of services is where this transport takes place, including the covered distances. Subject to taxation are the activities carried out in the physical place of supplying the services such as:

- services connected with cultural, artistic, sport, scientific, educational, entertainment activities, etc.
- ancillary transport activities such as loading, unloading, handling, etc.;
- valuations of movable tangible property;
- work on movable tangible property.

Non-material services and the hiring out of movable tangible property (except the hiring out of means of transport), supplied for all the recipients from outside of the Community and the recipients who have their headquarters on the territory of the Community, but only those who have the status of a taxable person – are subject to taxation in the place where the supplier established his business.

The tax duty arises after the legal conditions to claim the tax are fulfilled. Whereas the tax requirement must be understood as the moment when the tax authority can, by the power of law, demand the tax from a liable tax payer (as articles 10 says: "The tax become chargeable when the tax authority becomes entitled under the law at a given moment, to claim the tax from the person liable to pay, notwithstanding that the time of payment may be deferred").

The tax duty arises most often at the moment of supplying goods or services. According to the Sixth Directive regulations, it also takes place the moment the payment for the goods or services is obtained. These regulations do not specify, however, the nature or the legal status of such payment, which means that any pre-payment, front money or instalment which is paid in advance for the future service and received by the supplier of goods/services, will effect the tax duty in relation to this payment.

The tax duty arises also at the moment of the importation of goods. However, in the case when duty or other balance fees are paid for the imported goods, VAT becomes obligatory at the moment when duty and other fees are required to be imposed [12].

The Member States can establish, for certain transactions or for certain categories of taxable persons, a different moment for the tax duty to take effect, which would expire:

a) not later than the date of issuing an invoice or any other invoice-like document,

b) not later than the moment of charging the payment,

c) in the case when an invoice is not issued or is issued with delay, at a specified date from the date when the taxable event occurred.

4. The Standards Related to the Taxable Base and Tax Rates

The taxable base (amount) in the EC model of VAT constitutes the consideration which the supplier of goods or services receives or should receive from the buyer, customer or a third party, for the supplied goods or services, together with the extra charges to the prices of the goods or services. In the case of the supply of goods for the tax payer's own needs or their donation, the taxable base is the price of those or similar goods, or – if lacking the purchase price – the cost price.

The taxable base amount includes all taxes, duties, levies, charges sand other due amount which the buyer is obliged to cover within the price that is paid to the supplier for his goods and services. What is meant here is excises, ecological taxes and fees, customs duty, etc? The taxable base does not include VAT itself which is due for a given transaction.

The taxable base also covers the additional costs paid by the taxable person directly in connection with the supply of goods and services, such as commission, the cost of packaging, transport and insurance. They increase the value of the transaction and, in effect, the taxable base.

The taxable base does not include price drops (reductions), discounts and abatement given to the customer by the taxable person both at the time of the delivery and afterwards.

In the case of the importation of goods, the taxable base constitutes the customs value of the goods, including all taxes, fees and other charges, paid or due to be paid outside the borders of the Member State as well as those due to be paid on importation in the importing country (customs fees, customs duty, excises) except the VAT which is due on importation and other costs which are paid as far as the first destination place within the Member State territory.

It is a principle that VAT rates are established individually by each Member State. The Sixth Directive regulations specify only that one standard rate and one or two reduced rates should be used. Since January 1, 1993 [13], the standard rate applied in EEC countries cannot be lower than 15%, while the reduced rates cannot be lower than 5%. The indicated level of the standard rate has been adopted as effective until the end of 2005.The Council, following the Committee's motion and after the consultations with the European Parliament and the Socio-Economic Committee will unanimously decide about the level of the standard rate to be effective starting on January 1 2006.

The reduced rates can be established exclusively on the supply of goods or services that belong to the categories listed in appendix H to the Sixth Directive. For example, a reduced rate can be applied to grocery products, pharmaceutical products, medical equipment, passenger transport, delivery of books, newspapers and magazines (except advertising materials), admission to cultural and sports events, delivery and supply of services connected with social housing.

The indicated directive allows for the possibility to apply the reduced rate to the supply of natural gas and electric energy (after informing the Committee about the fact), if it does not violate the principles of competition.

The Community regulations allow the Member States to use the reduced rates in relation to certain labour-intensive services, for example, small repair jobs, private housing property remodelling, home care services or hair dressing services [14]. This regulation was introduced in order to promote increase of employment in small business in the above mentioned services sector.

It is worth drawing attention to other transitional decisions in article 28 of the Sixth Directive. Their aim was to provide the Member States with the gradual adjustment of the VAT regulations in their own legal systems to the Community standards. A sudden change of tax burden amount with the lack of transitional regulations might result in the fall of profitability of certain branches, limited employment in those sectors, the growth of the "Gray Sector" and, consequently, it could cause much social resistance. The aforementioned transitional regulations allow the Member States to keep the reduced taxable basis at a lower rate than the minimal rate (the so called extremely reduced basis or the preferential basis), if they were in effect on January 1, 1991 and refer to the socially justified supplies whose direct and ultimate beneficiary is the customer. Moreover, the Member States who on January 1 1991 kept the reduced rate for the supply of goods and services other than the ones specified in the Sixth Directive,

can still, in the transitional period, use the reduced rate, not lower than 12% (the so called transitional rate).

Considering the fact that the transitional regulations described above refer to the rates in effect before January 1 1991, they have their direct application only to the Member States which joined the Community prior to that date.

Following the Sixth Directive law, the Council was obliged to carry out a review of the reduced rates among the Member States, every two years, on the basis of the reports prepared by the European Committee. It was further authorized to introduce modifications on the list of goods and services which are allowable for the reduced rate [15].

The EC regulations forbid the differentiation of VAT rates between the home/national and imported goods. The only permissible exception is the possibility to introduce the reduced rates in relation to the importation of works of art, collectors' items and antiques while at the same time keeping the standard rate during the national turnover of those goods.

5. The Standards Relating to Tax Exemptions

The scope of tax exemptions regulated in the Sixth Directive is fairly broad. Two types of exemption can be distinguished: with the right to deduct the input tax (which is equivalent of using the 0% rate) and with no such right. Besides, certain exemptions are mandatory while others have a clearly facultative character [16]. The Sixth Directive regulations do not make a division into the area and the subjects of taxation; instead it is possible to distinguish the following four exemption groups:

1) exemptions within the territory of the country,

2) exemptions for imports,

3) exemptions for export and international transport,

4) special exemptions for the international goods traffic.

Within the range of exemptions related to the activities carried out on the territory of a member state are, first of all, exemptions of a social character for activities that are performed in the public interest. Thus, owing to the great importance of the public interest, VAT is obligatorily lifted on postal services, supply of goods and services in the scope of medical and social care, services supplied by dental technicians, educational services, higher education services, non-profit type of organizations' activities, transportation of ill or injured persons, activities of public institutions, radio, television (provided the activities are not of commercial character).

Among other cases of exemption on the territory of the country, most have a facultative character (namely, the member states can give the taxable persons the right to choose taxation). They include: insurance and reassurance services, leasing and hiring out immovable property (with certain exceptions), banking services, financial services, management of special investment funds, games of chance and mutual bets. Moreover, the Member States were given a possibility to apply certain exceptions from the above exemptions. And so:

- they can continue the taxation of the transactions, enumerated as exempt in appendix E, if they were subject to taxation on the day the Sixth Directive became effective.
- they can continue the exemption on the activities indicated in appendix F if the exemption was in effect among Member States on the day the Sixth Directive became effective.
- Exemptions for imports relate to:
- the final importation of goods which would be exempted if supplied on the territory of the country,
- the final importation of goods exempted from customs duties other than specified in the Common Customs Tariff,
- re-importation of goods that were previously exported,
- the importation of goods on the basis of diplomatic and consular agreements,
- the importation of goods by international organizations.

The last two groups of exemptions relate to the exportation and international transport as well as to the international turnover of goods. These are exemptions which give the taxable persons the right to deduct the input tax.

As far as the exemptions concerning exportation are concerned, the Sixth Directive regulations differentiate between direct and indirect export. The direct export on which VAT is lifted is the supply of goods that are sent or transported to the destination place situated outside the Community by the supplier or on his cost. Whereas the indirect exportation, also exempt from VAT, is the supply of goods that are sent or transported to the destination place situated

outside the Community by the buyer or on the cost of the buyer whose business is not permanently established on the territory of the country [17].

Besides, persons qualifying to exemption linked with the tax refund are the tourists who have purchased and export the goods in the personal luggage, after meeting the following requirements:

- the tourist has no permanent address on the territory of the Community,
- the goods are carried to the place of destination outside the Community before the third month from the date of purchase,
- the total value of the purchase, together with VAT, does not exceed 175 euros, although the Member States can establish a lower amount of money.

Apart from the above mentioned cases, the Sixth Directive allows for other exportation related exemptions such as:

- the supply of goods and services for air and sea carriers;
- the supply of goods and services liked with the repairs, maintenance and charter of sea liners (except the navy ships) and planes operating on international routes;
- supply of goods and services that result from diplomatic and consular agreements realized for international organizations (e.g. NATO);
- supply of gold to central banks.

On the other hand, within the scope of international turnover of goods, it is possible to distinguish the following VAT free transactions:

- transactions related to the goods which belong to the tax warehouse area
- transactions related to goods which are affected by certain customs procedures
- supply of goods which directly precedes their exportation.

6. Special Schemes of Taxation

The Sixth Directive regulations allow for specific situations in which it is possible to derogate the general VAT taxation principles in order to apply the so called special schemes. These special schemes apply in particular to:

- small business,
- farmers (common flat rate scheme),
- travel agents,
- second-hand goods, works of art, collectors' items and antiques,
- investment gold,
- electronic trade (non-established taxable persons supplying electronic services to non-taxable persons).

The application of the general VAT principles in the above cases would cause difficulties for the taxable persons to calculate their tax or it could result in other inconveniences, (e.g., double taxation).

The system of taxation for small business assumes the introduction of flat rate system while retaining the VAT payer's privileges. It is also possible to lift the tax from the business itself, provided its annual turnover does not exceed 5000 euros; such a solution, however, excludes the possibility to deduct the input tax. The taxable persons who are exempt as subjects are obliged to keep the turnover records to make sure they stay within the limit which, if exceeded, will result in the loss of the right for exemption.

Farmers will have a common system of a flat rate tax. The idea of the system is that when a flat rate taxed farmer sells the goods he produced on his farm, he receives a flat rate refund of the input tax, previously paid when purchasing the means of production. The amount of the flat tax refund is calculated according to the specified rate of VAT imposed on the products' selling price. The flat rate farmer is relieved from the VAT tax payer's duties but at the same time he cannot exercise the right to pay taxes according to the general principles of taxation. The Community regulations do not specify the scope of agricultural activity which might hinder the possibility to use the flat-rate system although they leave open the option to switch to the general principles of taxation.

The special scheme for travel agents imposes the tax only on the profit margin and excludes the right to deduct the input tax. That resulted in significant simplifications of the procedure since the tax payer does not have to register in other countries for the VAT purposes nor does he have to claim the input tax, according to the regulations of the Eighth Directive already quoted here. In the case of the supply of second-hand goods, works of art, collectors' items and antiques, provided by taxable dealers, the basis rate for taxation is the dealers' profit margin, however, with no right to deduct the input tax [18].

Special schemes related to investment gold (e.g. bullion) have been effective since January 1, 2000 [19]. According to the scheme, all investment gold transactions are tax exempt while maintaining the right to deduct a part of input

tax in connection with these transactions (to prevent the tax included in the price of gold from decreasing its investment attractiveness as a financial tool).

The latest regulations concerning the implementation of special scheme taxation concern the issue of imposing VAT on electronic trade and were introduced temporarily for the period of three years (from July 1, 2003 to June 30, 2006) [20]. It was adopted that the electronically supplied services [21] are generally taxed in the country where the business has been established or at the service receiver's dwelling place. In the case of electronically supplied services for the subjects who are not taxable, the VAT duty rests within the service provider.

To sum up, the EC model of VAT, based primarily on the regulations of the First and Sixth Directives, can be considered as complete and generally cohesive in its framework, although, unfortunately, not quite stable. The Sixth Directive regulations have been amended over twenty times. It must be remarked, however, that the alterations have not affected the system negatively; on the contrary, their aim was to reinforce the fundamental principles of the common VAT tax system, such as:

- taxation imposed only on the final consumption of goods and services,
- prevention of tax dodging or double taxation on transactions,
- prevention of violation of competition principles among economic entities on the market,
- opportunities for the practical applications of inner market principles.

It is worth stressing that despite the detailed contents of the directives related to the VAT structure, a large margin of freedom was left for individual Member States to specify the regulations within each state's legal system.

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14. Those services are listed in appendix K, introduced with the new paragraph 6 to article 28 of the Sixth Directive by the amendment of October 22, 1999. Initially the indicated solution was introduced for the trial period from January 1, 2000 to December 31, 2003. From January 1 2004 the right to grant a reduced tax rate to Member States, following their own motion, for the labour-intensive services is vested with the EU Council (till December 31, 2005)
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20. See: The Council Directive 2002/38/EEC of May 7, 2002 altering and temporarily altering the Directive 77/388/EEC in the scope of VAT implementation on certain services supplied electronically as well as services supplied by television and radio broadcasters. (O.J. L 128,15.5.2002. P. 41–44). And Sachs K. Imposing VAT on electronic trade, "*Przegląd Podatkowy*" 2002. No. 6. After the indicated three-year transitional period, the Council, acting according to the Committee's report, will assess the effectiveness of the regulations introduced by this Directive and will make decisions concerning the ultimate ways of taxing the electronically supplied services.
21. Their list in included in appendix L to the Sixth Directive. The electronically supplied services include web design and maintenance, remote maintenance and repair service for soft and hard ware, supply and update of software, supply of images, texts and information, supply of databases, supply of , music, films and games, online distance learning.

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Santrauka

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