



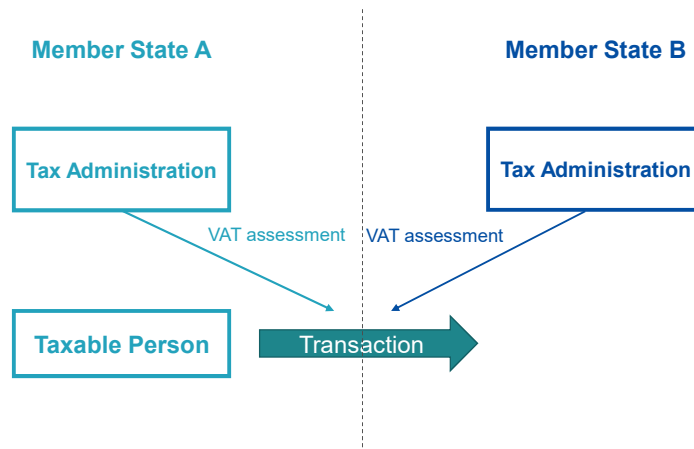
Prevention and resolution of Intra-EU VAT disputes relating to Double Taxation in VAT

International Fiscal Association (IFA)

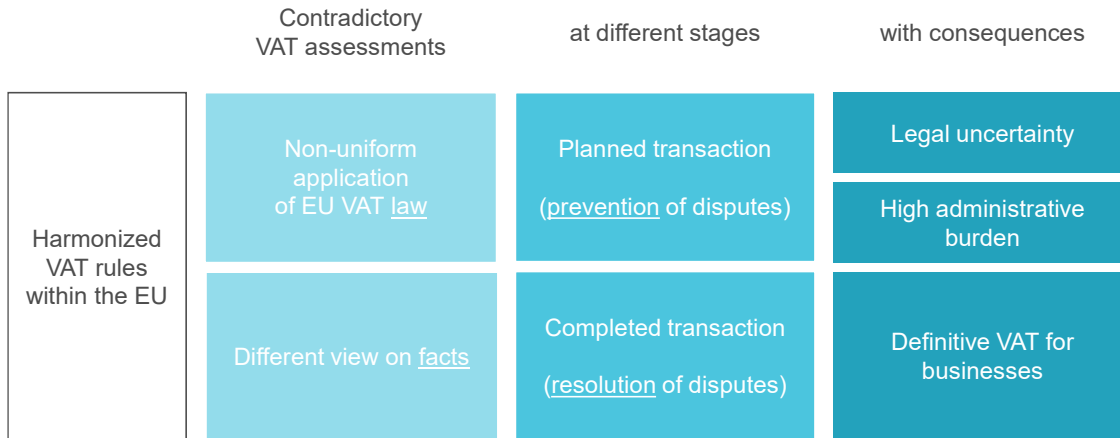
Vienna, 22 November 2021

Momchil Sabev- Head of Unit - DG TAXUD C4

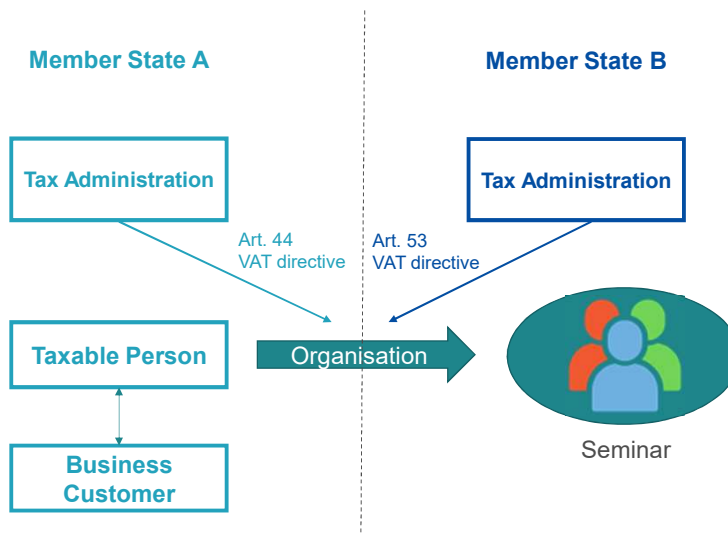
What is the problem?



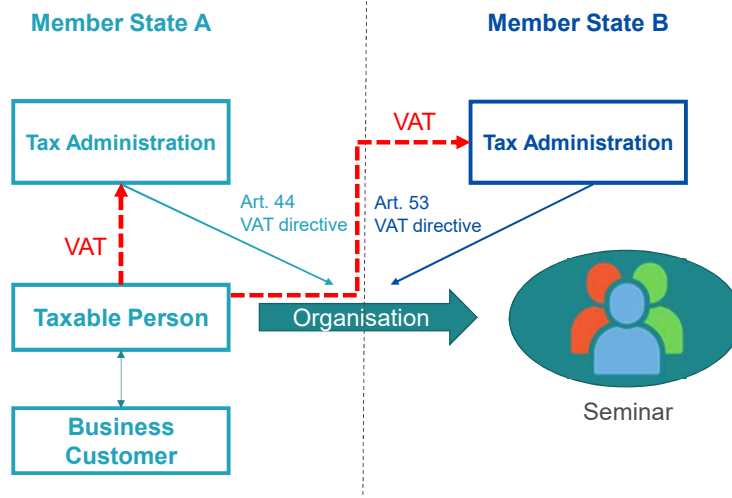
Dimensions of the problem



Example



Example

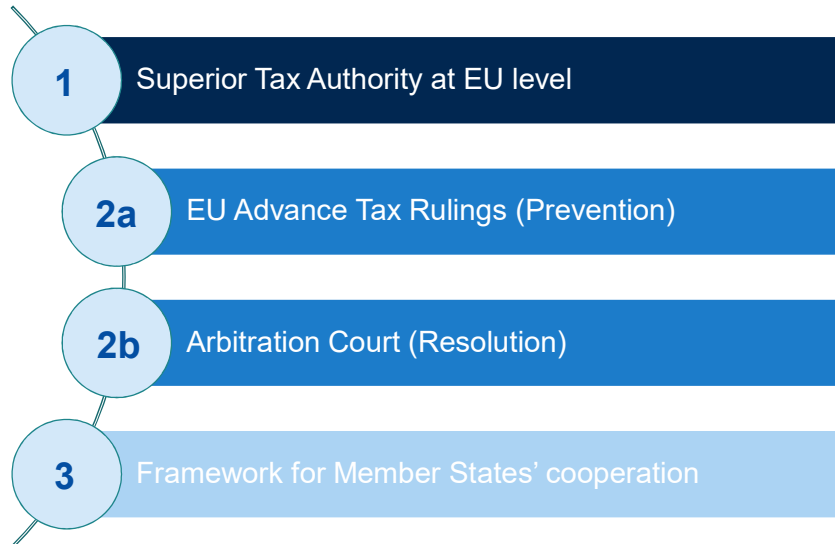


EU Solutions?

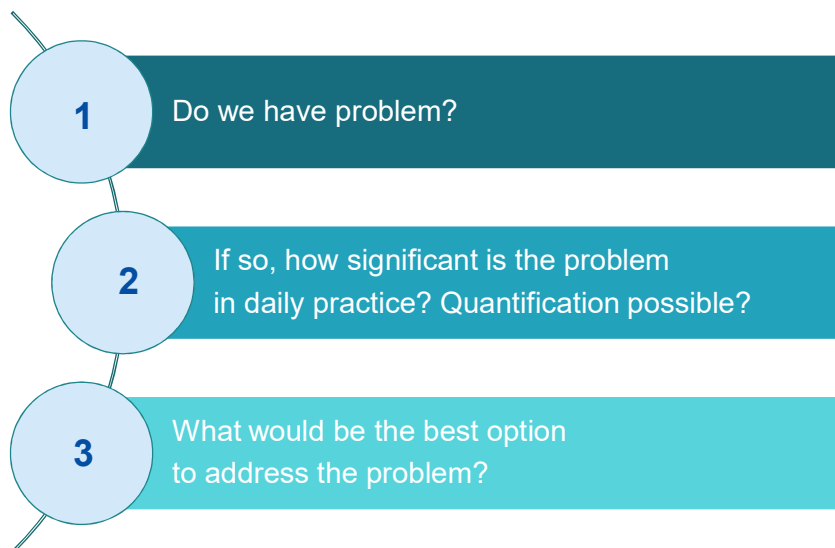
- **Clear and unambiguous legal drafting**
- **ECJ specialisation and expansion of resources**
- **VAT Committee**
- **Cross Border Rulings (CBR) pilot under the VAT Forum**
 - 18 Member States ⇔ 23 rulings
 - January 2020 – VAT Forum Recommendations on prevention and resolution of VAT double taxation disputes
- **2020 Tax Action Plan - VAT dispute prevention and resolution mechanism**



Possible solutions for dispute prevention and resolution mechanism



Questions



Thank you !

Questions?



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