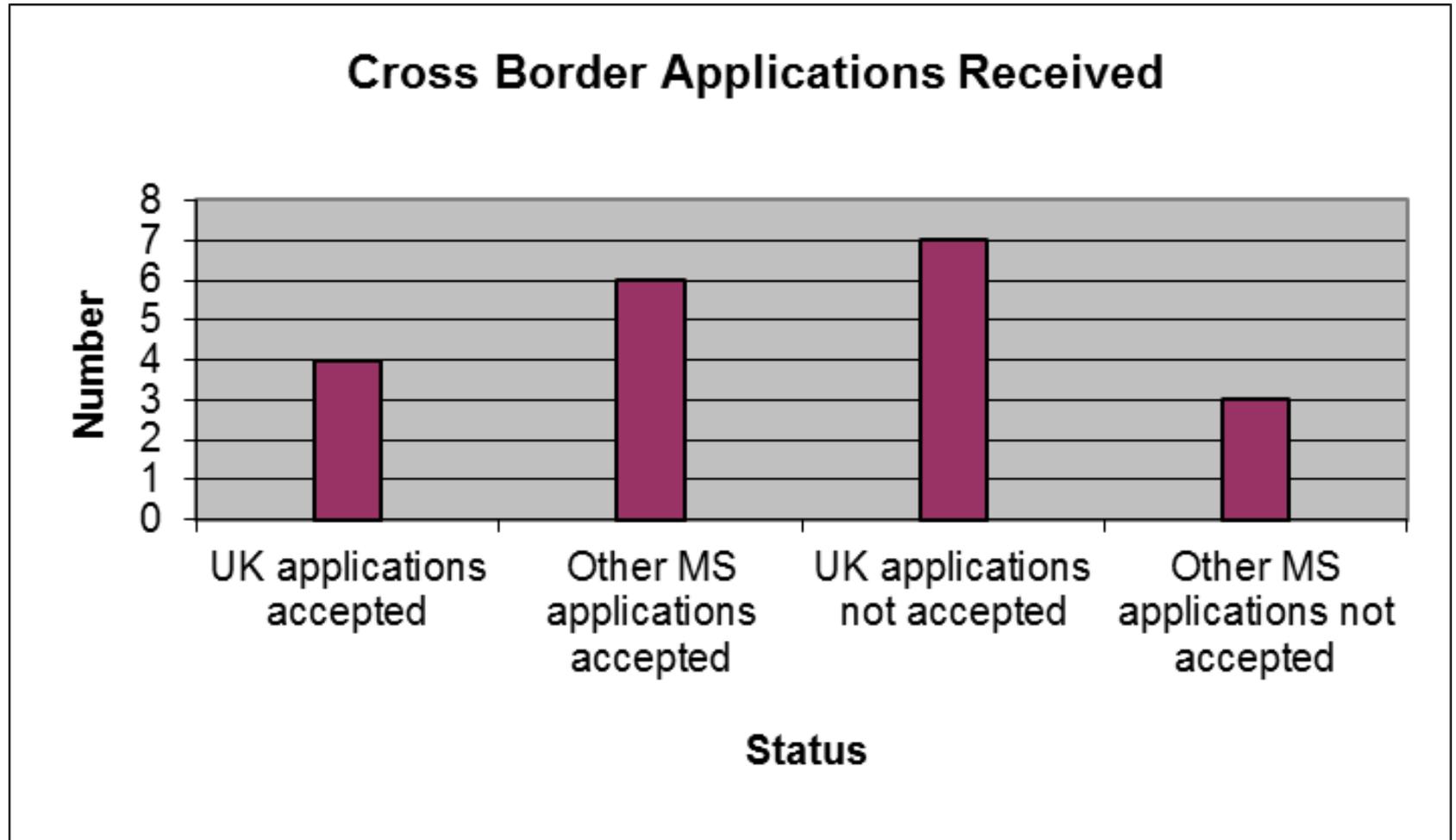


VAT Cross Border Rulings

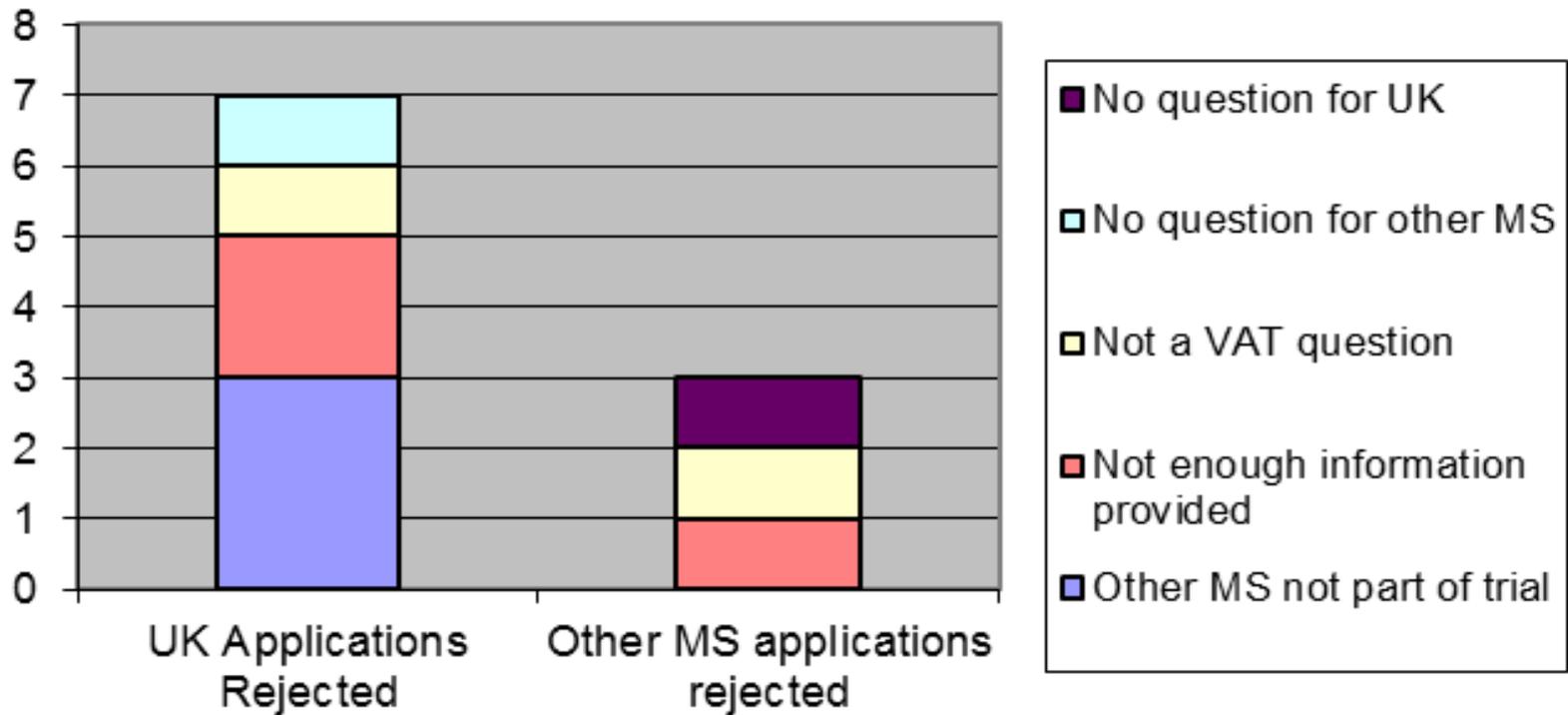
UK experiences during the trial
period

Numbers received from 01/06/2013 to date



Reasons for not accepting CBR requests

Reasons applications were not accepted



Criteria to be accepted for a UK VAT Ruling

- **Customers must have:**
 - considered the relevant guidance and/or contacted the helpline,
 - not been able to find the information/ remain uncertain, and
 - demonstrated that uncertainty.
- **We will not give our view when:**
 - tax planning/avoidance is involved
 - we don't have all the information
 - the guidance is clear/no uncertainty
 - an audit has already commenced.
- **We do not “rubber stamp” or ‘vet’**

What issues have we encountered

- Applications that are not appropriate for the CBR process
- Timescales involved in pulling together information and responses from Member States
- Differences in MS treatment of applications – what is and is not included in each MS “Rulings Process”
- Differences in decisions between MS

Differences in decisions between member states

- Two such cases:
 - One where UK believed the transaction related to “where the customer belongs services” and the other MS believed it to be a “land related issue”
 - One about “where performed services” where UK believed the supplies to be admission to an event and the other MS believed it to be supplies of training.

How we have promoted the Cross Border Trial

- On the HMRC website and “contact us” pages
- As a “what’s new” item on the HMRC website when the trial was first introduced
- Discussed at HMRC/Stakeholder meetings
- Independent article in a UK accountancy publication
- Currently considering further options for promotion of the trial