



EU law setting process

On 4th October 2017 the European Commission released a Communication on the follow-up to the Action Plan on VAT towards a single EU VAT area [COM(2017) 566 final]. The Commission informed about the intended changes to achieve a final VAT system within the EU. A significant point was the implementation of four so-called “Quick Fix mechanisms”. The Quick Fixes comprise rules for call-off stocks, chain transactions and intra-community supplies.

In the following time the Council of the European Union published a draft of a directive regarding the implementation of four measures.

These are:

- simplification and harmonization of rules regarding call-off stock arrangement;
 - the VAT identification number of the customer becomes a substantive condition for exempting the intra-Community supply of goods;
 - simplification of chain transactions in order to enhance legal certainty; and
 - harmonization and simplification of the rules for proving the intra-Community transport of goods for the purposes of applying the VAT exemption.
- On 4th December 2018 the Council adopted the aforementioned “Quick Fixes”.
 - All details are laid down in Council Directive (EU) 2018/1910 of 4 December 2018.