

COMPOSITE SUPPLIES IN EUROPEAN UNION VAT

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Background

A composite supply is a transaction where supplies with different VAT treatment are sold together as one. E.g. a restaurant visit, when a meal is supplied with various services.

Research questions

How should the VAT be treated on composite supplies?

What is the current regime and in what aspects should it be adjusted or improved?

Discussion topics

- Should the thesis focus only on the interpretation of EU law?
- What should the delimitations be?
- How could the methodology be improved?

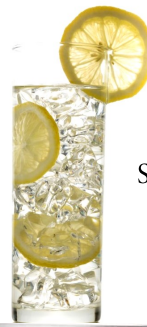
Tax rates

The supplies within a composite supply may consist of parts that, if assessed separately, have different tax rates. Some have standard rates, reduced rates or are exempt from VAT.

Reduced rate?



Standard rate?



Place of supply

The supply of goods and services have various different rules on the place of supply. Composite supplies may simultaneously consist of both supplies of goods and services.

Are the services charged separately?

Aim

The aim is to study and define the current VAT treatment of composite supplies. This includes analysing if the current rules and solutions are the most suitable for the purposes of the harmonised system of VAT within the EU.

Methodology

A legal scientific study using a teleological method applied to directives, case law and other relevant sources of EU law.