

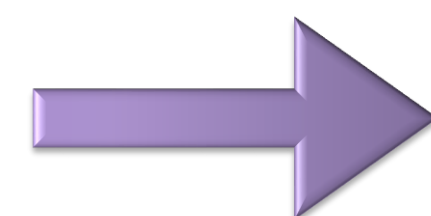
Taxable Supplies and their Consideration in VAT: Selected Issues related to Digital Economy

Characteristics of Supplies (Art 2 VAT directive):

Supply of Goods / Services

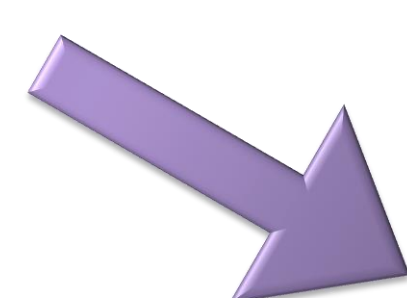
- Set up criteria for determining the existence of a supply
 - Legal Relationship
 - Willingness to perform and receive a supply
 - Consumption
 - Purpose or Result
 - Lawful / unlawful activities
- Distinguish between:
 - Supply of goods
 - Supply of services
 - Deemed Supplies
 - Non-supply
 - Supply without consumption
 - Supply without content

for



Consideration

- Purpose of obtaining income
- Direct link of consideration and supply
 - Subsidies
 - Third party consideration
 - Donations
 - Membership fees
- Barter transactions



Distinction:

Non-supply vs
non-economic activity

- Non-economic activities
- stand alone
(=independent) “sphere”
- part of taxable person’s activities

E-Vouchers

Shares

In-Game Money

Homepage Use <> Supply of Data



Crowdfunding

Platform use

Sharing Economy

Bitcoins