



## **“Quick Fixes” to VAT rules to take effect from 2020**

**Submission Date - 15/10/2018**

The EU Council has agreed on the four main topics in relation to the “Quick Fixes” to be effective as from 1 January 2020:

- A simplified and uniform treatment for call-off stock arrangements;
- The VAT number of the customer becoming an additional condition to benefit from the VAT exemption for the  
intra-EU supply of goods;
- Uniform criteria for chain transactions;
- A common framework regarding the evidence required to claim a VAT exemption for intra-community supplies.

We remain at your disposal if you wish further information or analysis.