



“Call off stock” simplification effective 1 January 2019

Country - Germany

Submission Date - 31/12/2018

As from 1 January 2019 goods transported from another Member State to Germany for future “call off stock” by a German customer will, under certain conditions, be treated as exempt intra-community supply followed by an acquisition by the customer.

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