



Input VAT incurred in the purchase of business goods used for non-business purposes

Country - Germany

Submission Date - 09/01/2019

Council Implementing Decision (EU) 2018/2060 of 20 December 2018 has granted Germany an authorization to continue applying the derogation of the articles 168 and 168a of the EU VAT Directive, allowing for this reason Germany to exclude the right to deduct the input VAT incurred in the purchase of business goods and services which are more than 90% used for non-business purposes. The extension of the derogation has been granted until 31 December 2021.

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