

A Guide to VAT in the EU of 27 countries*

For over twenty years, the Sixth VAT Directive (77/388/EC) has represented the pillar of the common European VAT framework. However, numerous amendments made it complicated for practitioners to read and access.

As from 1 January 2007, the new EC VAT Directive entered into force (2006/112/EEC), enhancing clarity, rationality and simplification without, however, entailing content changes.

In clear, practical terms, A Guide to VAT in the EU of 27 countries* explains what the rules set out in the new EC VAT Directive entail in practice and how they are implemented in each of the 27 EU Member States.

The guide includes:

- Analysis of the EU VAT rules, following the structure of the EC VAT Directive.
- Country chapters outlining implementation of the rules in each of the 27 Member States (i.e. including implementation of the directive in the two Member States that joined the EU on 1 January 2007), particularly with respect to compliance requirements.
- Appendices containing useful and comprehensive tables of rates, thresholds, content of the invoice, etc., together with a consolidated text to the EC VAT Directive and the implementing regulation (Regulation No. 1777/2005 of 17 October 2005).
- Relevant VAT case law of the European Court of Justice.

Its succinct style makes A VAT Guide to the 27 EU Member States a practical, easy-to-use guide for practitioners.

PricewaterhouseCoopers also operates a unique and innovative website providing immediate access to VAT rates, rules and regulations in territories around the world with the latest global news developments and access to our PricewaterhouseCoopers VAT experts. To find out more about this service go to www.globalvatonline.com.

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