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wts global

WTS Value Added Tax Newsletter

Editorial

Dear Reader,

True to the motto “the best is yet to come”, the third edition of the WTS Global VAT News 2021 will provide you with the latest global insights on changes in legislation, jurisdiction and statements of the tax authorities in terms of VAT and GST.

Input VAT recovery will still be granted in **Austria,** however changed procedures may apply. **France** – contrary to the general relief from VAT compliance – changes the procedures for levying import VAT and its recovery. **Germany** responds to the ECJ ruling on supervisory board members and drastically changes VAT and insurance tax rules for warranty commitments. Online reporting of invoices is the latest trend – **Hungary** reacts to tricky aspects when non-resident customers apply the self-billing. The tax authorities in **Italy** re-define the preconditions for claiming input VAT under the input VAT recovery procedure. VAT grouping shall become a new feature of the VAT Act in **Poland.**

Beyond Europe, **Ukraine** extends the VAT scope for digital services provided by non-resident suppliers. **Nigeria** raises VAT at a federal level – the first time in decades - however the Federal High Court just recently denied the legal basis for the VAT Act.

As the economic and social impacts of the **coronavirus disease** (COVID-19) continue to challenge the world, WTS Global is constantly updating the overview of measures taken by various countries to respond to the tax aspects of this crisis:
https://wts.com/global/insights/covid19

Our experts will be happy to answer any questions you may have.

Yours sincerely,

Jürgen Scholz Gabriele Heemann

WTS Global VAT Team

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Please find the complete list of all contacts at the end of the newsletter.

I. EU Member-States

Austria

Tax trap with Value Added Tax assessment

Up to and including the 2019 assessment, it was the standard practice of the Graz City Tax Office (responsible for VAT assessments for foreign entrepreneurs) to credit the input tax by way of assessment even in an "interim year" in which the foreign entrepreneur did not perform any taxable transactions in Austria.

Starting with the 2020 assessment, the Graz City Tax Office has changed its practice and refers to the national refund procedure in the case of filing a 2020 VAT return with zero turnover but declared input tax amounts.

This may have a material impact in individual cases if the case deadline (30/09) has already expired and thus the assertion of the Austrian input tax in the refund procedure is denied.

Elisabeth Kendler
elisabeth.kendler@wts.at

France

Facilitating the reporting obligations of foreign operators: two steps forward, one step back?

Fifteen years ago, France chose to considerably reduce the reporting obligations of foreign companies carrying out operations in France. Today, the EU reform of the rules on cross-border distance selling is undoubtedly moving in the same direction with the introduction of the one-stop shop. Against this trend, it is worth noting the reform regarding the payment of import VAT in France as from January 2022.

The French choice made fifteen years ago

Now, companies not established in France that carry out transactions in France with business customers are no longer allowed to charge French VAT to their business customers. In such situations, customers are liable for French VAT if they are VAT identified in France. This mandatory reverse charge mechanism applies widely. It covers both sales of goods and services deemed to be performed in France, such as services related to a building located in France, for example.

In our view, this choice was guided by several considerations. Firstly, it was a question of fighting against VAT fraud. Secondly, it was a question of relieving the burden on the tax department in charge of foreign companies, a single department located near Paris, which was quite overloaded.

Intra-Community distance selling - the one-stop shop in force from 1 July 2021

From 1 July 2021, foreign companies making distance sales to private customers living in France may fulfil their reporting obligations through the one-stop shop they access from their country of establishment.

Those who were registered in France will be able to deregister themselves for VAT in France and stop filing French VAT returns and Exchange of Goods Declarations upon introduction.

This reform does not exempt operators from meeting their obligations before July 2021. Moreover, opting for the one-stop shop will make it easier for the tax authorities, particularly the French tax authorities, to identify situations where the threshold has been exceeded without local VAT compliance. In such cases, we therefore strongly recommend spontaneous regularisation.

The reform of import VAT collection on 1 January 2022

To date, import VAT is in principle collected by the French customs. VAT registration in France was not mandatory for imports into France. Provided that the import is followed by a domestic sale subject to reverse charge under the scheme described above, any VAT paid on import should essentially be recovered by means of a refund application filed by the foreign company.

From 1 January 2022, import VAT will be compulsorily collected by the tax authorities. It will have to be self-assessed on the French VAT return. In other words, foreign companies that import into France but do not have a French VAT number will have to take the necessary steps to register for VAT in France and then report the French import VAT on periodic returns.

Our teams are at your disposal to assist you in the implementation of these two reforms.

Nicolas Igersheim
nicolas.igersheim@fidal.com

Fabienne Olivard
fabienne.olivard@fidal.com

Germany I

Warranty commitments granted for remuneration as insurance transaction

In two letters dated 11 May 2021 and 18 June 2021, the tax authorities have adopted the latest decision of the Federal Fiscal Court regarding warranty commitments granted for remuneration originating from the practices in the motor vehicle trade. The tax authorities have made it clear that the new principles will apply **across all sectors** and thus also beyond the motor vehicle trade, with far-reaching consequences for VAT and insurance tax. The new rules will be mandatory for all warranty commitments **issued after 31 December 2021.**

Background

When trading motor vehicles, it is common for the buyer to be able to acquire so-called warranty commitments from the seller of the motor vehicle. In return for an additional fee, the seller agrees to grant a warranty, in the event of damage, allowing the buyer to claim for the repair or the reimbursement of repair costs.

VAT

Up to now, the VAT treatment of warranty commitments granted for remuneration has depended on several criteria: does the buyer only have a claim against the seller or, if applicable, also against another insurance company, or can the buyer choose to claim reimbursement of repair costs from the seller or their actual performance.

According to the changed tax administration interpretation, in the future, warranty commitments granted for remuneration will no longer constitute ancillary supplies (being treated in the same way as the main supply, e.g. the sale of the motor vehicle). Instead, they are deemed independent services, which are then exempt from VAT as insurance transactions

(Section 4 No. 10 German VAT Act, Article 135 (1) (f) VAT Directive). The VAT-exemption now applies to both scenarios, the assistance in kind – the actual performance of repair work – and the promise to reimburse repair costs incurred. Moreover, it is no longer necessary to differentiate whether a claim for reimbursement of repair costs, in addition to the repair claim, is directed against the seller himself or against another insurer (possible if the seller concludes an insurance contract in favour of the buyer).

For practical purposes, it is important to note that VAT-exempt insurance transactions generally lead to the loss or limitation of the input VAT deduction on the part of the warrantor. On the one hand, this may affect the warrantor's input VAT deduction, e.g. from purchased third-party services or goods acquired for the performance of the repair, and on the other hand, the VAT-exempt services may also have a negative effect on pro-rata calculations for partial input VAT deduction. Finally, such transactions may also impact the rental of business premises by the warrantor, as the option to pay tax may no longer be permissible for the lessor.

Furthermore, special rules may apply in the case of warranty commitments in connection with the conclusion of a "full maintenance contract", in the event that the buyer only has warranty claims against the seller. So far, there is no definition of this term; in practice, one encounters this concept in plant construction, but also in the leasing of machines and cars: these contracts regularly include the assumption of all relevant maintenance work ("full maintenance") by the seller in combination with the seller's assurance to compensate for any damage that occurs ("warranty promise").

Insurance tax

The letters also contain new regulations which, among other things, lead to a significant expansion of the insurance tax liability of such warrantees. Ultimately, this means that the seller (warrantor) becomes a tax debtor as defined by the Insurance Tax Act, with the result that they must collect insurance tax from their customers (with no corresponding relief option as with input VAT), account for it, declare it and pay it. This change also has an impact on constellations in which the seller insures themselves with an insurance company against a possible claim by the buyer (warrantee): Whereas this "reinsurance", in the absence of an insurance relationship between the warrantor (seller) and the warrantee (buyer), was previously subject to insurance tax as so-called primary insurance, it now becomes reinsurance – which is exempt from insurance tax. This means that coordination between the warrantor and the warrantor's insurer is essential to ensure correct taxation and to avoid unnecessary cost.

So far, there are no detailed statements from the tax authorities on the actual scope of application and the factual requirements, e.g. determination of the consideration, of these new principles. It is clear, however, that a number of affected industries and companies will be facing insurance tax compliance requirements for the first time as well as changes in the general conditions under VAT law. On top of that, additional complexity will arise in the case of cross-border scenarios: the German VAT treatment is based on the rules and interpretations of the German Insurance Tax Act, which will not necessarily coincide with regulations in other EC member states and thus give rise to potentially deviating VAT treatment and EC-Sales List reporting.

Dr. Philipp Besson
philipp.besson@wts.de

Germany II

Supervisory board members as taxable persons

Following up on the ECJ, also the Federal Fiscal Court had already ruled in 2019 that supervisory board members who only receive a fixed remuneration do not qualify as entrepreneurs within the meaning of the German VAT Act (i.e. "taxable person" as per the VAT Directive 2006/112/EC). The tax authorities have now adopted the case law on remuneration risk with a letter from the Federal Ministry of Finance dated 8 July 2021.

In future, supervisory board members must examine on a mandate-specific basis, i.e. separately for each position as a supervisory board member, whether the payments agreed for this purpose constitute a remuneration risk. If supervisory board members do not bear such a risk, they are not exercising this activity "independently"/self-employed as defined by Sec. 2 of the German VAT Act (equal to Art. 9 para. 1 VAT Directive 2006/112/EC). These requirements also apply to members of other bodies that **serve to monitor the management** of a legal entity or association of persons.

If supervisory board members only receive a **non-variable fixed remuneration,** regardless of whether this consists of cash payments or benefits in kind, they also do not bear any remuneration risk and are therefore not self-employed. The tax authorities understand fixed remuneration to mean, in particular, lump-sum expense allowances paid for the duration of membership of the supervisory board.

On the other hand, attendance fees that are only paid for actual participation in meetings and expense allowances that are calculated on the basis of actual expenditure do not constitute fixed remuneration, i.e. a **variable remuneration** is given.

In the event of a **combination of fixed and variable compensation components,** the following shall apply: in principle, an independent activity can be assumed (in total) if the variable components of the remuneration amount to at least 10% of the total remuneration in the calendar year; in this respect, expense allowances received are to be taken into account when determining the total remuneration. **Travel expense** reimbursements are not to be considered in this quota calculation, as they do not constitute remuneration components. However, the letter provides that in justified cases it is possible to deviate from the above quota determination (whereas details for any such justified cases are not provided).

The amended tax administration interpretation is to be applied in all open cases. However, services performed up until 31 December 2021 may still be assessed according to the previous regulations.

Subsumption

A clarifying statement from the tax authorities had long been expected by companies and board members. With regard to the requirements for the classification of remuneration components, it now seems possible to generally draw a line between fixed and variable remuneration. However, further clarity would be desirable in connection with mixed remuneration consisting of fixed and variable components as well as how to determine the date of supply of the services of a supervisory board member – should it be the end of the company's fiscal year or the annual general meeting for such a fiscal year.

Gabriele Heemann
gabriele.heemann@wts.de

Ultimately, however, it becomes apparent that the design of the remuneration models can have a direct influence on the cost burden of companies that are not or are only partially entitled to deduct input tax. However, the corresponding effects on the respective board member need to be considered and aligned, e.g. loss of input VAT deduction.

Hungary

Online invoice reporting and self-billing

Anyone who deals with Hungarian tax or commercial issues is probably aware of the Hungarian online invoice reporting obligation and the administrative and IT obstacles that come with it. The online invoice data reporting system moved to the next level on 1 January 2021, extending this obligation to almost all sales invoices issued by Hungarian taxpayers, practically meaning that most invoices issued have to be reported from this date. Based on our experience, the Hungarian Tax Authorities use the data fed into the system and cross-check them with VAT reports submitted by the invoice recipients.

An interesting topic in this regard is the online reporting of self-billing, which can be an even bigger deal if two Hungarian entities are involved in the self-billing structure, taking into consideration that the parties have joint and several liability according to Hungarian VAT law regarding invoice issuance as well as online invoice reporting.

As online invoice reporting has been part of our lives for some time, usually Hungarian companies' invoicing systems are provided with online invoice reporting features. This means that adding a solution that deals with the online reporting of self-billing does not require a huge effort from the Hungarian taxpayers. The question arises about how self-billing transactions should be treated from an online reporting perspective if a non-Hungarian party is involved.

Let us investigate first the case where a non-Hungarian (EU or third country) company supplies to a Hungarian taxpayer, and they agree on self-billing. This means that the Hungarian party would issue the invoices on behalf of the foreign supplier. Such invoices do not fall under Hungarian invoicing regulations, meaning that such invoices do not have to be reported to the Hungarian Tax Authority by either party.

However, complications arise in cases that are exactly the other way around, i.e. when a Hungarian supplier sells goods or provides services to a non-Hungarian customer, and they agree on self-billing. This means that the foreign entity would issue invoices falling under Hungarian invoicing regulations, thus resulting in a reporting obligation. However, it is not that obvious which entity is obliged to perform the reporting. Based on the corresponding legal provisions, the party selling the goods or providing the service must meet this obligation. Since, in the cases described above, the invoices are issued by the foreign entity, reporting would have to be carried out from this entity's invoicing system automatically, immediately and without any human intervention. This approach certainly creates technical issues, as the foreign companies' invoicing software may not be prepared for Hungarian online invoice reporting.

To resolve this conflict, a new regulation was introduced providing that, if invoicing is assumed by a customer who has neither a registered seat in Hungary nor a Hungarian VAT registration with respect to the transactions invoiced, online invoice reporting does not have to be performed by the invoicing software of the customer. In such cases, reporting can be conducted by a different software, provided that this other software has a machine-to-machine connection and transmission is being performed electronically. In such cases, online invoice reporting must be conducted within six days calculated from the issue date of the invoice.

Tamás László
tamas.laszlo@wtsklient.hu

Italy

Input VAT refund via web portal

A change in the interpretation provided by the Italian Tax Authorities

Having a direct VAT registration or having appointed a fiscal representative in Italy does not obstruct an EU VAT taxable person from filing the **VAT refund** claim (referred to Italian VAT) **via the web portal,** according to Directive 2008/9/EC. This is the new – i.e. different from the one previously provided – interpretation by the Italian Tax Authorities in the response to ruling 359/2021 and it should be kept in mind in the light of the approaching deadline on 30 September 2021.

As already known, according to Directive 2008/9/EC (implemented in Italy in Art. 38-bis2, Presidential Decree 633/72), a taxable person who is established in a member state different to Italy is entitled to obtain the refund of Italian VAT paid on goods and services purchased or imported goods, provided that the related requirements, in particular, the following conditions are met:

a) during the refund period, the taxable person neither had the seat of their economic activity nor a fixed establishment in Italy from which business transactions were carried out, (if no such seat or fixed establishment existed) and had no domicile or normal place of residence in Italy; and
b) during the refund period, **the taxable person did not supply any goods or services deemed to have been supplied in Italy,** with the exception of the following transactions:
   i) the supply of exempted transport services and services ancillary thereto;
   ii) the **supply of goods and services** to a person who is liable for payment of VAT **under the reverse charge mechanism.**

If the related requirements are met, the VAT refund claim must be filed via the web portal, according to the procedure implemented by the member state of the establishment, at the latest **by 30 September** of the calendar year following the refund period. Therefore, the deadline for the VAT refund 2020 is approaching: 30 September 2021.

According to the previous clarification provided by the Italian Tax Authorities (see FAQ n. 40 published in 2010) - which indeed was not consistent with the article of the law (Art. 38-bis2, Presidential Decree 633/72, that implements in Italy the Directive 2008/9/EC) - a taxable person being established in a member state different from Italy, but having a direct VAT registration or a fiscal representative appointed in Italy, could not file the Italian VAT refund claim via web portal.

Recently, the Italian Tax Authorities have expressly disregarded this clarification and have confirmed that the mere direct **VAT registration** or **fiscal representative appointment** cannot be an obstacle to the VAT refund procedure via web portal, provided that all the requirements are met (response to ruling 359/2021).

When outlining this change, the Italian Tax Authorities also provided useful operative remarks. In brief, a taxable person, who is established in a member state different from Italy, having a direct VAT registration or a fiscal representative appointed in Italy and without having performed outgoing transactions in Italy (apart from those expressly admitted by the Directive 2008/9/EC):

- → can file the Italian VAT refund claim via the web portal also in the event that they performed intra-Community acquisitions of goods in Italy;
- → for deduction purposes, can decide to include – in the yearly VAT return – all the purchase invoices showing Italian VAT, including the ones addressed to his foreign VAT-ID-numbers; however in this case it is advisable to book the invoices separately (i.e. the invoices addressed to his Italian VAT-ID-numbers. and the invoices addressed to his foreign VAT-ID-numbers) and to draft and file two separate forms in the yearly VAT return.

Chiara Mejnardi
chiara.mejnardi@ra-wts.it

Poland

VAT Group Treatment

After consultations with the European Union Committee held on 16 November 2020, Poland plans to allow VAT groups. No official draft of amendment to the Polish VAT Act has been published so far. The Ministry of Finance has, however, presented fundamental concepts behind VAT group treatment in Poland in a document published on its website and launched pre-consultations in this respect. The pre-consultations were completed on 7 June 2021. The results are not yet known.

The plan is to introduce the mechanism in two stages: as a pilot programme mainly for large enterprises and as an open model with the scheme available also to small and medium enterprises.

Polish VAT group treatment will be based on the assumption that no VAT will be charged on transactions between group members and that all the group members will be subject to joint taxation in terms of VAT. As a consequence, in the case of transactions between group members:

- → there will be no obligation to issue invoices regarding intra-group transactions,
- → split payments will not apply,
- → there will be no obligation to verify whether payments to VAT group members are made on the bank account indicated on the White List.

Nevertheless, it will be necessary to keep simplified electronic records of activities within the VAT group ready for transmission to the tax office upon request.

The VAT group option will be open to members of a tax group (as defined in CIT law), if they are closely bound to each other by financial, economic and organisational links. Consequently, if a VAT group loses its group status for CIT purposes, it will no longer be eligible for VAT group treatment.

Also, some formal requirements will have to be met. In accordance with the document published on the website of the Ministry of Finance, a written contract will have to be concluded in order to create a VAT Group. It must indicate, amongst others, the duration of the contract, as well as an entity chosen from the group members being the group's representative. The representative will be bound to fulfil all obligations resulting from the Polish VAT Act and other Acts on behalf of the VAT group, including filing of one joint SAF-T file for the whole group.

VAT group status will be accorded by the relevant tax office, which will register the group as a taxable person and strike off all the group members as taxable persons, provided the VAT group eligibility requirements are met. In the same way, all VAT group members will be jointly and severally liable for each other's VAT compliance throughout the duration of the group.

The VAT Group treatment proposal is at the pre-consultation stage, which means that its assumptions may still change. We will keep you up to date with the progress of this legislation.

Olga Palczewska-Wielińska
olga.palczewska@wtssaja.pl

Monika Junyszek
monika.junyszek@wtssaja.pl

II. Further countries

Nigeria

Validity of the VAT act

Despite its huge contribution to national revenue, the validity of Value Added Tax (VAT) remains a contentious issue especially in the light of consumption/sales tax imposed by several states in Nigeria. In the recently decided case of ***Emmanuel Chukwuka Ukala v. FIRS (Ukala's case)***, the Federal High Court (FHC) held that the powers of the National Assembly to make laws imposing tax is limited to the profits/income of persons/companies, capital gains and stamp duties on instruments but does not extend to VAT.

It is pertinent to note that the 1979 Constitution omitted taxing powers on sales/consumption from the concurrent and exclusive legislative lists creating an assumption that taxation of sales/consumption is to be legislated and administered by the states. Subsequently, the VAT Act was enacted during the military regime to replace the sales tax law of the states. Upon return to democratic dispensation and the clamour for fiscal federalism, several states introduced consumption taxes which were challenged. This culminated in a ruling by the apex court that the VAT Act, an enactment of the National Assembly, has covered the field as it pertains to Sales Tax and prevails over the Sales Tax law of the state.

However, in Ukala's case, the plaintiff amongst others asked the FHC to determine whether the National Assembly could make laws for the purpose of taxation beyond that which is expressly listed in Item 59, Part 1 of the Second Schedule to the Nigerian Constitution which relates to "taxation of income, profit and capital gains or as may otherwise be prescribed by the constitution". It was argued that the express exclusion of consumption tax from the list is in itself a limitation to the power of the National Assembly to enact the VAT Act. On this foundation, the plaintiff urged the FHC to declare that there is no constitutional basis for the imposition, demand and collection of VAT by the Federal tax authorities.

In its ruling, the FHC held that in the event of the National Assembly making laws for any other item of taxation outside of those for which the 1999 Constitution expressly vests the National Assembly with powers, in this case, taxation of incomes, profits, capital gains and stamp duties, such laws shall become a nullity.

Considering the VAT Act forms the basis for the imposition and collection of VAT by the Federal Government via the Federal Inland Revenue Service (FIRS), the decision of the FHC in ***Ukala's case*** is significant, as it questions the powers of the National Assembly to enact the Act in the first place. It is worth mentioning here that the FHC did not consider item 62 of the Exclusive Legislative List which gives the National Assembly the power to make laws on matters of trade and commerce particularly between Nigeria and other countries, including the import of commodities, and trade and commerce between states. A combined reading of item 62 and 68 of the exclusive legislative list surely gives the National Assembly the power to make laws on the taxation of trade and commerce between Nigeria and other countries and between states in Nigeria. Additionally, the decision of the FHC also lends credibility to the imposition of consumption/sales tax by several states in Nigeria. It is expected that in light of the constitutional nature of the issues in ***Ukala's case***, the FIRS shall take steps to appeal the decision or seek an amendment of the relevant constitutional provisions to give the Federal Government the necessary powers to make laws concerning VAT.

Kelechi Ugbeva
kelechi@blackwoodstone.com

Bankole Oyewole
Somadina Chidolue
info@blackwoodstone.com

Ukraine

Taxation of digital services in Ukraine

The Ukrainian Parliament has recently adopted the law introducing a 20% VAT on digital services supplied to individuals located in Ukraine by non-resident businesses (hereinafter – the Law).

New rules on VAT taxation of non-resident suppliers of digital services shall apply to tax periods starting from 1 January 2022.

1. Affected suppliers

The Law shall apply to non-resident businesses who do not have a permanent establishment in Ukraine and supply digital services to individuals, including private entrepreneurs, in the customs territory of Ukraine by 1) providing access to digital services through an electronic data interface, 2) providing technical, organisational, informational, and other capabilities by means of information technologies for establishing contacts and concluding agreements between sellers and buyers, 3) providing digital services under intermediary agreements.

Affected non-resident businesses are required to register as VAT payers with the tax authorities of Ukraine. The obligation to register arises if the total volume of digital services supplied to Ukraine-based individuals exceeds the amount equivalent to UAH 1,000,000 (approx. EUR 31,100) within the preceding calendar year.

2. Taxation procedure

Affected suppliers are obliged to submit a simplified VAT return in an electronic form on a quarterly basis and pay the respective VAT liabilities based on the sales to individuals in Ukraine.

Non-resident suppliers are not allowed to deduct any associated input VAT, nor are they obliged to issue and register VAT invoices.

Should the non-resident supplier who is registered as a VAT payer in Ukraine fail to remit the amount of tax to the budget of Ukraine, the Ukrainian tax authorities will issue a tax notice regarding its obligation to pay the tax, and may also initiate a tax collection procedure in accordance with international treaties of Ukraine.

3. Definition of digital services

Under the Law, digital services shall include services delivered over the Internet, in an automated manner, using information technologies, with minimal human intervention, including by installing a special application on smartphones, tablets, or other digital devices. These services include, inter alia, the following:

a) supply of electronic copies of, or provision of access to images, texts, video and audio works, games and information;
b) provision of access to databases;
c) supply of distance learning services on the Internet, the carrying out of which does not require human participation;
d) supply of cloud-based services;
e) supply of software and its updates;
f) supply of advertising services on the Internet.

The list of digital services is not exhaustive and may be supplemented by other services on a case-by-case basis.

At the same time, some services are excluded from the definition of "digital services", e.g. provision of web access, consulting via email, supply of distance learning services on the Internet, provided that the Internet is used as a means of communication between the tutor and the student, etc.

The place of supply of digital services is determined as the location of the recipient of such services. To determine the location of the recipient, different factors may be taken into account, such as the location of the telecommunication provider, country of the SIM card of the customer, location of the device based on its IP address, billing address and bank details of the customer, etc.

Inna Taptunova
i.taptunova@wts.ua

Andrii Denysenko
a.denysenko@wts.ua

Contact

Austria
Elisabeth Kendler
elisabeth.kendler@wts.at
T +43 1 24 266-71
WTS Tax Service Steuerberatungs GmbH
Am Modenapark 10
1030 Vienna
www.wts.at

France
Nicolas Igersheim
nicolas.igersheim@fidal.com
T +33 3 90 22 06 50
Fidal
9 avenue de l'Europe
Espace Européen de l'Entreprise, CS 10002
67013 Strasbourg Cedex
Fabienne Olivard
fabienne.olivard@fidal.com
Fidal
19, Rue René Rouchy
49100 Angers
www.fidal.com

Germany I
Dr. Philipp Besson
philipp.besson@wts.de
T +49 89 286 46 2644
WTS Wirtschaftstreuhand
Steuerberatungsgesellschaft mbH
Thomas-Wimmer-Ring 1
80539 Munich
www.wts.com/en

Germany II
Gabriele Heemann
gabriele.heemann@wts.de
T +49 40 320 866 619
WTS Steuerberatungsgesellschaft mbH
Brandstwiete 4
20457 Hamburg
www.wts.com/en

Hungary
Tamás László
tamas.laszlo@wtsklient.hu
T +36 18873748
WTS Klient Tax Advisory Ltd.
Stefánia út 101-103., 1143
www.wtsklient.hu

Italy
Chiara Mejnardi
chiara.mejnardi@ra-wts.it
T +39 011 433 83 51
WTS R&A Studio Tributario
Corso Re Umberto, 10
10121 Torino
www.ra-wts.it

Poland
Olga Palczewska-Wielińska
olga.palczewska@wtssaja.pl
Monika Junyszek
monika.junyszek@wtssaja.pl
T +48 61 643 45 50
Doradztwo Podatkowe WTS&SAJA Sp. z o.o.
Budynek Bałtyk, XIII p
ul. Roosevelta 22
60-829 Poznań
https://wtssaja.pl

Nigeria
Kelechi Ugbeva
kelechi@blackwoodstone.com
Bankole Oyewole
Somadina Chidolue
info@blackwoodstone.com
T +2349033501613
Blackwood & Stone Lrgal Practitioners
No. 22A Rasheed Alaba Williams Street
Lekki Phase 1, Lagos State
100009 Lagos
www.blackwoodstone.com

Ukraine
Inna Taptunova
i.taptunova@wts.ua
Andrii Denysenko
a.denysenko@wts.ua
+38 044 490 71 97
WTS Tax Legal Consulting, LLC
5 Pankivska street, 5th floor
01033 Kyiv
http://wts.ua/en

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For more information please visit **wts.com**

Imprint

WTS Global
P.O. Box 19201 | 3001 BE Rotterdam
Netherlands
T +31 (10) 217 91 71 | F +31 (10) 217 91 70
wts.com | info@wts.de