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German Tax and Legal News

Import VAT deduction denied where warehouse keeper lacked authority to dispose of stored imported goods

The tax court stated that the authority to dispose of the goods is a mandatory condition to be entitled to deduct import VAT.

In a decision dated October 09, 2014 the Finance Court of Schleswig Holstein denied a deduction of import VAT for the warehouse keeper for goods stored in a private customs warehouse.

The case involved the deduction of import VAT by a warehouse keeper who applied for a refund of import VAT that had been assessed retroactively in the course of a customs audit due to a shortfall in the target stock of the warehouse keeper's private customs warehouse. According to customs legislation, the warehouse keeper was liable for this import VAT and paid it.

The court denied the refund on the grounds that the warehouse keeper provides only logistic services and never had the authority to dispose of the imported goods because it did not sell the goods as a commissionaire or act as a distributor in its own name. The court clarified that the authority to dispose of the goods is a mandatory condition in order to be entitled to deduct import VAT.

The decision has been appealed to the High Court of Finance.

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