



Call-off Stocks in the EU

Planned legal implementation of the Quick Fixes in Germany

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With the Quick Fix on call-off stocks, the EU Commission aims to introduce a simplification regulation that applies throughout the EU. Implementation in Germany is scheduled for 1 January 2020.

What is a call-off stock?

A call-off stock is a warehouse of an entrepreneur which is located close to or on the premises of the respective customer. The supplier of the goods remains the owner under civil law until the customer removes the goods from the warehouse.

Previous Regulation in Germany

In Germany – unlike in many other member states of the EU – there was no simplification rule for call-off stocks.

In certain cases, German jurisdiction has already made it possible to simplify the procedure, a jurisdiction which companies can refer to.

Therefore, there are in fact two "legal situations" at present.

New Regulation as of 1 January 2020

The objective of the new § 6b UStG-E is to simplify the administration of cross-border deliveries to an EU call-off stock. In future, intra-Community transfers will be eliminated, as well as registration in other EU countries.

Call-off stocks already managed for VAT purposes in other EU countries may possibly be deregistered.

To take advantage of the new regulation, the supplier and the purchaser must fulfil numerous requirements and observe recording obligations.

Do you want to update your German or foreign call-off stocks?

Contact our VAT experts:



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