



VAT Expert v19.3.1

Release Note

Overview

This release is a patch release for the VAT Expert application for March 2019. It includes new changes and improvements.

Main changes in the VAT Expert

The following changes and improvements have been made to the VAT Expert covering:

- **Bahrain**

The addition of the exemption for sales and rental of real estate (i.e. residential, commercial and bare land).

- **Belgium**

The legal reference is corrected for B2C telecommunication, broadcasting and electronic services.

- **Greece**

The addition of the domestic reverse charge that applies to supplies of waste and scrap.

Change Log

Ref	Description
VEN-283	<p>Bahrain - exemption for sales and rental of real estate (residential, commercial and bare land)</p> <p>GCC implementing states each have slightly different rules applying to sales and rental of real estate. According to Article 55 of the VAT Law, there should be a VAT exemption set out on an invoice for the sale and rental of real estate (i.e. residential or commercial buildings and bare land) if the location of the real estate / immovable property is Bahrain.</p> <p>This exemption applies to the following items in the VAT Expert: “immovable property” (112); “immovable property / buildings (113); “immovable property / undeveloped immovable property” (114); and the “rental of immovable property (exempted)” (246).</p> <p>According to Article 82 of the Bahrain VAT Regulations, to apply the provisions of Article 55 of the VAT Law, the following are deemed not to be sales or leases of real estate and are therefore not subject to the VAT exemption:</p> <ul style="list-style-type: none"> • Hotel accommodation. • Rental of function room and halls. • Car parking for less than one month. • Management services, utilities, telecommunications, and internet and television charged separately and in addition to the rent. • The lease of serviced office space, where the customer does not have the right to use a designated space on an exclusive basis. • Brokerage or property agent fees in relation to the sale or rental of real estate. <p>This exemption applies from 1 January 2019.</p> <p>Please note that, to enter the GCC Framework and get the correct VAT determination for those supplies of immovable property to which the exemption applies in Bahrain, the supplier or the customer should be established or have a VAT number in any of the GCC Member States. For services related to immovable properties, either the supplier or the customer should be established in any of the GCC Member States.</p>
VEN-367	<p>Belgium - legal reference corrected for B2C telecommunications and electronically provided services</p> <p>A correct legal reference has been implemented in VAT Expert. The legal reference is “<i>Art 21 bis §2 9° of the Wetboek BTW</i>” should be used for all telecommunication, broadcasting and electronic services, which are supplied by a Belgian taxable person to private individuals or other non-taxable persons residing / located outside EU. This applies to the following items in the VAT Expert: “237 - telecommunication services” and “273 - services provided electronically”.</p>

Ref	Description
VEN-287	<p>Greece – domestic reverse charge for supplies of waste and scrap</p> <p>The domestic reverse charge on waste and scrap has been implemented in the VAT Expert. This applies to a supply if both of the following conditions apply:</p> <ul style="list-style-type: none"> • The buyer is a taxable person registered for VAT in Greece; and • The seller is a taxable person registered for VAT in Greece. <p>It follows that if:</p> <ul style="list-style-type: none"> • A seller or a buyer is a taxable person not registered for VAT, then the buyer or seller should register for VAT. After they are both registered for VAT in Greece, the domestic reverse charge applies. • A buyer is a taxable person not registered for VAT in Greece, then the seller should charge Greek VAT on the invoice for a sale of waste and scrap. • A seller charges Greek VAT on a sale of waste and scrap to a buyer who is a taxable person not registered for VAT in Greece, then the buyer cannot deduct input VAT. <p>If the domestic reverse charge applies, it is compulsory to include on the VAT invoice, for those items, the phrase: «Άρθρο 39α, υπόχρεος για την καταβολή του φόρου είναι ο αγοραστής των αγαθών».</p> <p>This domestic reverse charge applies to the following item in the VAT Expert: “Waste products (121)”.</p> <p>The implementation date is 1 January 2007.</p>

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