

Disclaimer

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- This material is based on information provided on 31 March 2017.

Country	Does VAT Grouping exist in your country?	Does your country adopt "all in / all out" VAT grouping rules? e.g. all companies under "common control" MUST join the VAT group	Are there any time limits with regards to VAT grouping? e.g. once the company has joined the VAT group, it cannot be registered separately for a specified period.	Is the VAT group treated as a single taxable person and therefore, <u>in general</u> , are supplies between its members disregarded for VAT purposes?	Does your country operate "establishment only" VAT grouping? i.e. in your jurisdiction foreign branches/head offices are not considered part of the country's VAT group? (Yes / No)
Belgium	Yes	Yes (in case there is common control)	Yes, a member of a VAT group has to stay within the VAT group for at least 3 years.	Yes	Yes
Bulgaria	No	N/A	N/A	N/A	N/A
China	No	N/A	N/A	N/A	N/A
Croatia	No	N/A	N/A	N/A	N/A
Denmark	Yes	No	No	Yes	Yes
Estonia	Yes	No	No	Yes	Yes
Finland	Yes	No	No	Yes	No
France	No	N/A	N/A	N/A	N/A
Germany	Yes	Yes, all companies under "common control" must join the VAT group, if the legal conditions are fulfilled. Controlling entity and controlled entities can be established abroad. The effects of VAT grouping, however, are limited to the controlling entity's and the controlled entities' establishments located in Germany.	No	Yes	No
Greece	No	N/A	N/A	N/A	N/A
Ireland	Yes	No	No	Yes	No
Italy	Yes (VAT grouping will enter into force on 1 January 2018)	Yes	The option is binding for three years and automatically renewed annually thereafter until revoked	Yes	Yes
Lithuania	No	N/A	N/A	N/A	N/A
Luxembourg	No	N/A	N/A	N/A	N/A
Malaysia	Yes	No	No	Yes	Uncertain
Malta	No	N/A	N/A	N/A	N/A
Netherlands	Yes	No	No	Yes	No
Norway	Yes	No	No	Yes	No
Poland	No	N/A	N/A	N/A	N/A
Portugal	No	N/A	N/A	N/A	N/A
Slovenia	No	N/A	N/A	N/A	N/A

Spain	Yes	No	Yes (Once the company has joined the VAT group, the entity has to remain in the VAT group for a minimum of 3 years provided that it remains eligible to be a member of the VAT group. If after 3 years a company decides to leave the VAT group, it cannot request its inclusion during the following 3 years.)	No	Basic method: No Advanced method: Uncertain
Sweden	Yes	No	No	Yes	Yes
UK	Yes	No	No	Yes	No