***Changes in German VAT law as of October 1st 2013: “Confirmation of arrival” - Evidence of intra-Community supplies***

*In Germany, from 1 October 2013 onwards new rules for the documentation of intra-Community supplies come into force. To deliver goods exempt from VAT, the supplier must prove the suc-cessful delivery at the customer in another EU member state. In accordance with Section 17a of the VAT implementation ordinance, this evidence must be provided in a clear and easily verifiable manner in the documentation.*

*The primary evidence is the so called “Gelangensbestätigung”. The “Gelangensbestätigung” is a confirmation of the arrival of the delivery by the customer. In case of dispatch alternative forms of documentation are permitted.*

***Gelangensbestätigung (Confirmation of arrival)***

*The certificate must include the following information:*

* *Recipient´s name and address;*
* *Quantity and commercial name of the products (in case of vehicles: the vehicle identification number too);*
* *Place and month of receipt of the goods or the end of the transport in the member state;*
* *Date of issuance of the certificate;*
* *Signature of the customer.*

*Instead of the customer himself, a person authorised by the customer can sign the document. This may for example be an independent operator/warehouse keeper who takes the supplied goods on behalf of the customer. It could equally be another contractor who was entrusted with the receipt of the goods, or the end user in a chain supply.*

*A signature is not required for the electronic transmission of the certificate of entry, e.g. by e-mail, web download or by means of electronic data interchange.*

*The certificate can comprise several purchases and can be issued per week, per month or – for a maximum – per quarter of a year.*

*It may be made of several documents which, as a whole, contain the information needed. There is no obligation to use the attached form of the tax administration. The certificate for example could also consist of a copy of the respective intra-Community invoice given that all the other necessary information is added.*

***Alternative forms of documentation and evidence***

* *Confirmation of dispatch, especially CMR-waybill: The Confirmation must show the signature of the sender (box 22) and the customer (box 24 – confirmation of receipt).*
* *Carrier’s receipt: It must show the signature of the carrier together with a confirmation that the business records are available within the EU.*
* *Carrier’s receipt and proof of payment: If the goods are collected by a carrier - as evidence of an intra EC-supply – a carrier’s receipt with proof of payment is also permitted.”*