

# Chapter 8

## VAT Domestic Reverse Charge: Positives and Threats

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### 8.1. Introduction

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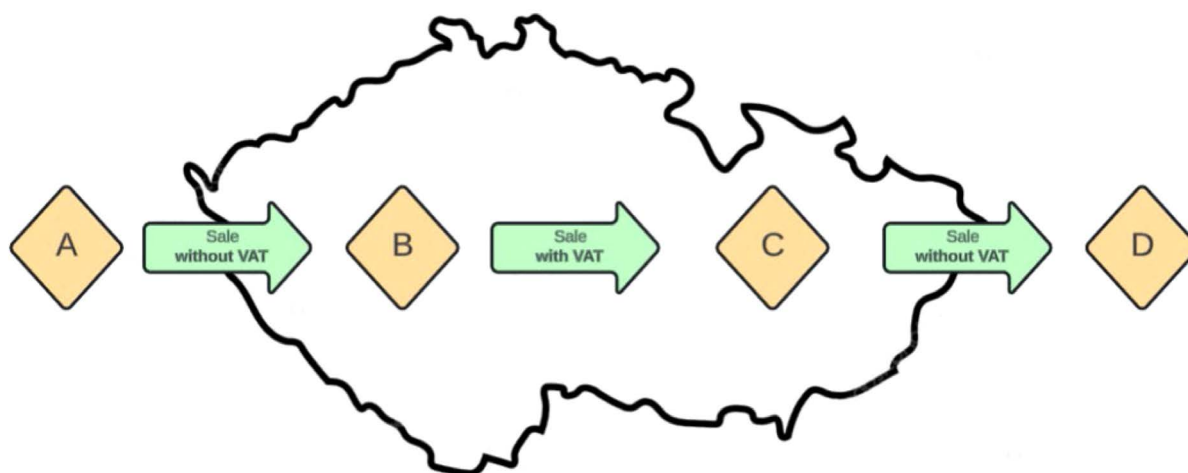
Value Added Tax (further VAT) is an indirect tax that represents a significant source of revenue for public budgets within the Member States of the European Union. One of its main advantages is that it facilitates cross-border trade and supports the EU single market (Keen & Lockwood, 2010).

Despite its robust structure, VAT is often subject to various forms of tax fraud, which have serious implications for economic stability and fair competition. Among the most significant and complex scams are the so-called carousel frauds (European Commission, 2021). These frauds include the (repeated) resale of goods between related entities in different Member States of the European Union, where one of the links in the chain (the so-called missing trader) does not pay VAT and subsequently becomes non-contactable (Arltová et al., 2020).

In this way, tax benefits are unjustifiably obtained and public budget revenues are significantly lost. According to the European Parliament (2021), annual losses due to carousel fraud amounted to EUR 60 billion, underlining the seriousness of the problem.

Although these types of fraud are well known, eliminating them is quite challenging. Considering that fraud is (often) organised by multinational groups using multiple actors in the chain, the overall effectiveness is further hampered by the different tax rules operating across the Member States of the European Union. For example, in the Admiral 2.0 case, 400 entities from 15 European Union Member States were involved in fraud (European Public Prosecutor's Office, 2024).

The principle of carousel fraud is presented in more detail in Fig. 8.1. Taxpayer A sells goods to Taxpayer B. In this case, it is a standard supply of goods to another Member State of the EU, which is exempt from tax with the right to deduct. At the same time, Taxpayer A duly claims a VAT deduction if he meets the legislative requirements in his country. Taxpayer B is obliged to apply the reverse charge. This means that the output tax on the purchased goods is declared, while at the same time (if the statutory conditions are met) the right to deduct VAT is applied.



**Fig. 8.1.** The principle of carousel fraud

Source: own elaboration based on (European Parliament, 2021).

Next, Taxpayer B sells the goods to Taxpayer C in the same country, adding VAT at the statutory rate to its selling price as a taxpayer. Taxpayer B receives the total payment including VAT from Taxpayer C, but without paying it. The tax return is either not filed in properly or it is claimed that there are not enough liquid resources to pay the tax.

This step is a crucial part of the fraud that damages the principles of VAT in the given jurisdiction. The tax administrator relies on the honesty of the taxpayer to meet the obligation to pay output tax and at the same time to claim input tax. Although there is zero tax liability from this transaction, for a sale to Taxpayer C, the seller is obliged to pay output VAT. However, this is no longer the case because immediately after receiving VAT on this transaction from the buyer, the so-called missing trader concludes the business without any liquid assets (Semerád & Semerádová, 2025).

Finally, Taxpayer C can continue to trade in the goods and, for example, sell them to Taxpayer D in another Member State of the EU. This is again considered to be a supply of goods to another EU Member State, i.e. one exempt from tax with the right to deduct tax, which Taxpayer C can claim in its jurisdiction. If the tax administrator fails to prove that Taxpayer C “knew or should have known” about the fraudulent conduct, and the tax fraud is complete.

In addition to carousel fraud, value added tax fraud also includes fictitious invoicing, falsification of tax documents, and abuse of the VAT refund system.

**Fictitious invoicing** consists of issuing tax documents for non-existent supplies with the aim of unduly reducing the tax liability for the VAT payment or obtaining an excessive deduction<sup>1</sup>. For

<sup>1</sup> Excess deduction means tax corresponding to the difference between the output tax and the tax deduction for the tax period if the output tax is lower than the tax deduction.

example, the Customs Administration of the Czech Republic (2023) uncovered a group of legal entities that had unjustifiably reduced VAT payments by at least CZK 12 million through fictitious invoices for unperformed work and supplies of materials in the field of wood processing.

**Falsification of tax documents** involves altering real documents or creating completely false documents in order to evade tax or obtain unjustified tax advantages. In practice, this includes handling accounting documents or failure to post issued invoices.

The danger of this fraud lies in the fact that it can be combined, nevertheless the reverse charge mechanism is an essential part of value added tax. Its popularity is also growing in domestic supplies as it eliminates the possibility of an unjustified VAT deduction claim by the customer. This has proven to be an effective means of combating tax fraud, especially in high-risk sectors such as construction, trade in electronics, emission allowances and agricultural products<sup>2</sup>. Czechia managed to minimise tax evasion and increase the transparency of business transactions conducted there.

However, the financial administration is not always successful in marketing this tool to the public, even though, according to Grásgruber et al. (2013) and the Chamber of Tax Advisors of the Czech Republic (2021), its implementation brings positive results, including the prevention of tax fraud:

- entrepreneurs complain about the increased **administrative burden** as they have to monitor their business transactions more closely and ensure that the reverse charge regime is applied correctly;
- new forms of fraud **are emerging** that circumvent existing control mechanisms (e.g. issuing fake VAT payers who abuse the reverse charge mechanism to obtain goods without value added tax).

It is therefore necessary for the financial administration to continuously monitor the effectiveness of reverse charge, and if problems are identified, to adjust the legislative framework. The aim is to reflect current developments and eliminate new threats in the field of tax fraud.

In this chapter, the authors focused on the domestic reverse charge mechanism, as its parameters can be largely determined by the EU Member State. However, it may be limited by other EU Member States, as happened in Czechia e.g. in the case of fuel trading (Semerád, 2014).

The EU can also apply temporary solutions through the Quick Response Mechanism (further QRM), a tool that allows for responding quickly and effectively to sudden and large-scale tax fraud in a specific area of value added tax. This mechanism enables, for example, the introduction of a reverse charge regime in areas with an identified high risk of fraud.

In Czechia the rapid response mechanism is implemented through Section 92g of Act No. 235/2004 Coll., on Value Added Tax. This mechanism allows the government, based on the approval of the European Commission, to temporarily introduce a reverse charge regime for a selected type of specific goods or for the provision of a specific service for which a high risk of tax evasion has been identified. The measure was implemented in practice through

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<sup>2</sup> According to the Financial Administration of the Czech Republic (2016), fraud was detected on the meat market, where tax evasion amounted to up to CZK 1 billion. These types of fraud concerned not only Czechia, but all the members of the Visegrad Four had to deal with them.

Government Decree No. 361/2014 Coll., and managed to reduce the number of fraudulent transactions and increase the efficiency of VAT collection in the given areas.

However, it is also important to note that the use of the rapid reaction mechanism is limited in time. This restriction ensures that measures are applied only when necessary and for the time necessary to suppress the identified fraud. After the expiry of the specified period, the situation must be re-evaluated and a decision must be made on the possible extension or termination of the measure. The rapid reaction mechanism is possible under Section 92g(1) of the Art. 2 of the VAT Act can only be applied for a period not exceeding nine months, moreover the European Commission must also agree to its use (see Section 92g(1) of the VAT Act).

## 8.2. Domestic Reverse Charge Mechanism in the V4 Countries

According to Stanley-Smith (2017), the countries in Central Europe are the most affected by VAT fraud. The introduction of the reverse charge mechanism has therefore become an important step towards tackling VAT fraud and increasing the efficiency of VAT collection in the V4 countries (Bogdanski, 2015; Kútina et al., 2018). An overview of how the reverse charge regime is implemented in the V4 countries is given in Table 8.1.

**Table 8.1.** General and national EU reverse charge rule by country

Country	General reverse charge (Art. 194)	National reverse charge (Art. 199)						
	Domestic goods	Real estate	Installation	Construction	Metal	Mobile phones	Gas and electricity	Carbon trading
Czechia	yes	–	yes	yes	yes	yes	yes	yes
Hungary	–	yes	yes	yes	yes	–	yes	yes
Poland	yes	–	yes	yes	–	–	yes	yes
Slovakia	yes	yes	yes	yes	yes	yes	yes	yes

Source: own elaboration based on (Caragher, 2024).

### 8.2.1. Domestic Reverse Charge Mechanism in Slovakia

The reverse charge mechanism in Slovakia entered into force in January 2016 and its application was focused on construction works. According to Kútina et al. (2018), the aim of introducing the reverse charge mechanism was to improve the business environment. However, two years of experience with the reverse charge mechanism in the Slovak construction sector revealed negative impacts, especially on the cash flow of construction companies.

### 8.2.2. Domestic Reverse Charge Mechanism in Poland

Spychalski (2014) stated that the Polish national reverse charge mechanism was applied to mobile phones, laptops and game consoles. Since 2015 the reverse charge mechanism has also been applied to gold ore and certain steel products whose characteristics are similar to those already covered by the reverse charge mechanism.

An important point is that these goods are subject to the reverse charge mechanism only if the total net value of the goods in the so-called economically unitary transaction exceeds PLN 20,000 (USD 5,000). Bogdanski (2015) also noted that another measure to prevent tax fraud is the reporting obligation. The authorities have introduced a new type of tax return, called Recapitulative Statement in Domestic Transactions, where VAT payers who carry out supplies subject to the local reverse charge regime are obliged to submit this report.

According to Fornalik (2017) and Martko-Mazur and Sagan (2018), new rules under the reverse charge mechanism were also introduced for domestic supplies of construction works between two VAT payers (only for construction works defined in Annex 14 to the VAT Act). There is an objective condition that requires that the service provider is not exempt from VAT, that the recipient of the service is registered as an active VAT payer and, last but not least, that the service provider acts as a subcontractor.

### **8.2.3. Domestic Reverse Charge Mechanism in Hungary**

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According to MAROSA (2023), from 1st January 2024, Hungarian subcontractors have greater responsibility for services in the construction industry, with a shift from the main contractor to the subcontractor (service provider). The transition to the new reverse charge mechanism requirements requires a proactive approach on the part of companies operating in the field of construction and assembly services in Hungary. Adapting to the updated reverse charge mechanism is crucial for compliance and credibility in the construction sector. The main change is the condition that the construction activity must be subject to an official authorisation or notification to the competent authority in order for the reverse charge mechanism to apply. The scope of activities that fall under the reverse charge mechanism for construction services includes activities of construction, installation and other miscellaneous assembly work aimed at the construction, extension, conversion or other modification of real estate.

Caragher (2024) further stated that Hungary is the last country to introduce a reverse charge mechanism for domestic gas trading transactions. This step reduced potential fraud in transactions between wholesale companies.

### **8.2.4. Domestic Reverse Charge Mechanism in Czechia**

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The reverse charge mechanism transfers the obligation to declare and pay value added tax from the supplier to the customer. This system is designed to minimise tax fraud by shifting the tax liability to the recipient of the taxable supply, which means that the recipient of this taxable supply is the person who is obliged to declare the tax on the date of the taxable supply in Czechia.

In general, domestic reverse charge can be characterised as the principle of transferring tax liability from the supplier to the person who purchases goods or uses services. In the case of domestic reverse charge, VAT is paid by the customer of the goods or the recipient of the service. In Czechia domestic reverse charge concerns, among others, purchases of gold, construction and assembly work, supplies of mobile phones, provision of telecommunication services, or the sale of game consoles, tablets or laptops, etc. According to the current VAT Act in Czechia, the reverse charge may be permanent or temporary (Otavová & Grásgruber, 2015).

The permanent application of the reverse charge mechanism applies to specific supplies and services, such as the supply of gold (Section 92b of the VAT Act), the supply of real estate (Section 92d of the VAT Act), the provision of construction or assembly work (Section 92e of the VAT Act), or the supply of goods listed in Annex No. 5 to the VAT Act (Section 92c of the VAT Act).

The temporary application of the reverse charge mechanism is then used in practice on the basis of an approved government regulation. This regime applies to goods or services listed in Annex No. 6 to the VAT Act, such as the supply of mobile phones, the supply of equipment with integrated circuits or the transfer of greenhouse gas emission allowances, etc.

### 8.3. Advantages of Using the Domestic Reverse Charge Mechanism

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The reverse charge mechanism in the area of value added tax brings advantages that contribute to more efficient tax collection and reduction of tax evasion (Ministry of Finance of the Czech Republic, 2015). Examples include resistance to tax fraud and registration requirements.

**Resistance to tax fraud.** EY (2024), Stiller and Heinemann (2024), Butu et al. (2020) and Buettner and Tassi (2023) agree that reverse charge mechanism is one of the most important measures to combat VAT fraud, achieved by shifting the VAT obligation from the supplier to the customer in business-to-business transactions. However, there is a risk that fraud may shift from countries applying the reverse charge mechanism to countries that do not yet fully use the reverse charge mechanism. This phenomenon clearly highlights the need for a unified approach to EU-wide VAT fraud.

#### Registration REQUIREMENTS

VAT payers must document their transactions and thoroughly verify their business partners. This procedure increases the transparency of business relations and reduces the risk of business entities engaging in fraudulent activities. For example, in the construction industry in Czechia, the reverse charge mechanism is applied to the provision of construction or assembly work, which requires very careful records and a thorough verification of their business partners from the persons involved, which significantly increases transparency in this sector.

It follows from the above that the implementation of the reverse charge mechanism brings significant benefits in the fight against tax fraud, increases the transparency of commercial transactions and contributes to more efficient tax collection overall.

Extending the use of the reverse charge mechanism in Czechia would lead to a further reduction in the number of cases of VAT fraud, but so far this extension has not been incorporated into national legislation. The reason may also be the fact that the ongoing financing of the public budget would be disrupted. Value added tax is paid on a monthly or quarterly basis, while in the reverse charge mechanism, there is no ongoing payment of VAT on a specific supply.

### 8.4. Risks Associated with the Use of Reverse Charge

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As experience from Czechia shows, the use of reverse charge may also be associated with risks that expose honest VAT payers to the risk of becoming guarantors for unpaid tax.



There are known examples of orders from fictitious VAT payers and the subsequent delivery of goods that were under the reverse charge mechanism. As Hrabá (2015) stated, fraudsters abused this in the case of electronics, where local reverse charge was applied, however this could only occur between VAT payers. Fraudsters ordered goods as fictitious VAT payers and e-shops incorrectly invoiced these goods in the reverse charge mode. As a result, e-shops had to pay VAT to the state, even though they had not received it paid by fraudsters. In cases of repeated fraud, this could result in liquidation of e-shops due to their low margins.

## 8.5. Proposal to Reduce Administration and Risk

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The reverse charge increases the administrative demands on the payers because they have to distinguish which supplies are to be applied. Some transactions may be difficult to define and can be interpreted in two ways. Any uncertainty on the part of payers is problematic, because they can then make an unintentional mistake due to ignorance.

For this reason, the reporting rules are shifting. Judging from experience in Czechia, it is **difficult to identify such supplies in construction and assembly work**. Therefore, the legislator allows for the option that if taxpayers agree among themselves on the application of the reverse charge tax liability, they may do so even in cases of a supply that would otherwise be without the reverse charge. This increases the legal certainty of payers who do not make a mistake. The reverse charge must be viewed as a tool that prevents tax fraud as taxpayers should not be punished if they apply it in good faith.

The administration may benefit from **setting a limit** from which the reverse charge mechanism will be applied (e.g. regarding delivery of goods). For less significant items, it might be easier to apply a standard calculation containing value added tax. For transactions of a higher value or risky commodities, a limit may be set from which the reverse charge is mandatorily required – in Czechia this limit was set at CZK 100,000 (Sobotková, 2015).

## 8.6. Conclusions

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Domestic reverse charge is an effective tool in the fight against tax fraud in risky commodities. Its implementation in the national legislation of the European Union Member States contributes to strengthening the fiscal integrity and transparency of the tax system, as shown by the example of Czechia Republic. However, for this mechanism to be truly effective it is necessary to take additional measures.

These measures include caution on the part of payers and consistent control of business partners. VAT payers must carefully verify the reliability of their suppliers and customers in their own interest in order to avoid involvement in fraudulent schemes. This prevention includes checking the VAT registration, financial stability and business history of the partners. Implementing internal controls and rules can significantly reduce the risk of inadvertent involvement in tax fraud. This is also required by the judgments of the European Court of Justice and domestic courts<sup>3</sup> working with the assumption that the payer knew or should have

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<sup>3</sup> The judgments in Joined Cases C-354/03, C-355/03 and C-484/03 *Axel Kittel v Belgium and Axel Kittel v Belgium* (C-439/04) and in the Joined Case *Belgian State Treasury v Recolta Recycling SPRL* (C-440/04) of 2006 are groundbreaking (Court of Justice of the European Union, 2006a, 2006b).

known that he (or she) was part of a fraudulent structure. This is related to the subsequent possibility of applying a guarantee for unpaid tax in Czechia (Semerád & Semerádová, 2025).

Although this provision can be viewed as a hard tool in tax administration, it is primarily necessary to use the principle of taxes as a contribution to the running of public affairs and it is therefore necessary to defend the interests of the state (Boháč, 2018). Without the active participation of VAT payers in the prevention of tax fraud, it would be very difficult to effectively combat sophisticated fraudulent schemes such as carousel fraud.

To combat tax fraud, domestic reverse charge can be used, applied especially in the taxation of intra-community supplies. As shown by the results from Czechia, the benefit of this measure is greater resistance to tax fraud in risky commodities, yet there are known cases where this legislation was abused by fraudsters against careless taxpayers who did not verify whether the client was really a VAT payer. Fraudsters pretended to be taxpayers, thus obtaining goods without value added tax, and sellers then had to pay value added tax, even though they did not collect it from customers. Despite this negative impact, the domestic reverse charge can be seen as an effective measure.

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