

The VAT Treatment of Small Undertakings in the EU

By Negash, Ruth Abraham

Condition: New. Publisher/Verlag: LAP Lambert Academic Publishing | Even if one might get the impression that most businesses in Europe are conducted with large enterprises, the facts on the ground show that 99% of European businesses are small and medium enterprises that contribute for more than half of the total value-added created in the EU. Hence, sound taxation policy that can provide the right conditions in which SMEs can be utilized is important for Europe's economy. The VAT Directive provides a special scheme for SMEs that relives SME from heavy administrative and compliance burdens of VAT. However, this scheme is not as simple as it is stated to be, and has various drawbacks. This special treatment of SMEs challenges the intra-Community supply of goods made by SMEs. Further, even if VAT should not burden traders as it is designed to tax the expenditure for consumption, this scheme denies deduction of input VAT for business covered by the scheme resulting in cumulation and loss of VAT registered customers. Therefore, there is a need to discover and conduct more research on different methods that could be used for VAT treatment of SMEs that are a substantial part of the European economy. |...



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