


An overview of B2B margin taxation!

 Significant changes through the German Annual Tax Act 2019 - Introduction of **B2B margin taxation** (from 18.12.2019) as well as the future calculation of margin tax via **single margins** (from 01.01.2022) - leave lasting traces in the entire travel industry.

Cyrilla Wolf will show you how to deal with the new legal situation from a tax point of view by means of numerous **practical cases from the travel industry**, in particular the MICE industry and travel portals, which are particularly affected by the changes. The main topics will be

- **Challenges in multi-level service chains:**
Price calculation, input tax deduction, invoicing and down payments,
- **Tips and comparative calculations**
to avoid particularly burdensome turnover tax constellations,
- **Effects of current legal developments**
Projects at EU level, recent ECJ/ German Supreme Tax Court (BFH) case law e.g. to unused capacities, feeder flights or hotel purchases.

Numerous illustrations and calculation examples for the special regulation for travel companies as well as proposals for solutions for circumventing of margin taxation round the processing of the law changes off.

Part II of this book is a supplement to the author's special work "Umsatzsteuer in der Touristik" (Value Added Tax in Tourism) published by the Erich Schmidt Verlag, Berlin.

