

New Tax Regulation for Service Charges

The regulation for VAT in service charges invoices has changed and is now as follows (starting 01 Jan 2010):

- Personal invoices include 19% VAT
- German institutions receive invoices including 19% VAT
- Institutions from EU countries receive invoices excluding VAT when the VAT identification number is provided
- Institutions from outside the EU receive invoices excluding VAT

In case of institutions outside the EU or inside the EU with VAT ID, the VAT liability is shifted to the recipient of the supply, namely the institution.

While uploading their manuscript files for typesetting and publication, authors of accepted manuscripts are asked to indicate the invoice details. Thereby, they can choose between "Personal" or "Institutional" invoices. Choosing "Institutional" they receive an invoice addressed to the institution and applying to the regulation above.