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Nota di contenuto	The VAT groups of companies : a glance from the policy perspective -- History of EU VAT grouping -- Personal scope of VAT grouping -- Territorial scope of VAT grouping -- Substantive scope of VAT grouping -- Formal scope of VAT grouping -- Mandatory or optional application -- VAT group as a separate taxable entity -- Intra-group supplies of goods and services -- Rights and obligations -- VAT grouping vs. the exemption of cost-sharing arrangements -- ; Conclusions.
Sommario/riassunto	In theory, VAT is a neutral tax and should not become a burden for companies. On that account, the business decision to insource or outsource activities should be irrelevant for the VAT treatment. However, the current EU VAT regime is (partly) harmonized and does not generate neutrality for all companies involved, i.e. companies not able to (fully) deduct input taxes. Member States are granted an option for introducing a VAT grouping regime that allows legally independent persons to be treated as one single taxable person under certain conditions. The main consequence of VAT grouping is that it leads to out-of-scope intra-group transactions, enabling companies to outsource functions without running the risk of non-deductible VAT. The notion of EU VAT grouping stems from the German Organschaft regime, which was originally introduced to produce neutrality within

the chain of companies. 0This book provides an overview of VAT policy considerations for introducing VAT grouping and the history of the EU VAT grouping notion, and offers an in-depth analysis of the scope of the VAT grouping notion found in the VAT Directive. While elaborating on the scope of the VAT grouping concept, the fundamental freedoms relating to the territorial scope and State aid provisions with respect to the personal scope are scrutinized. The scope of VAT grouping is furthermore analysed in the light of the ECJ's case law on VAT grouping, VAT in general and other case law relevant to the topic.
