



INTERNATIONAL

COMPARISON

VAT RULES FOR SERVICES IN EU

UPDATED INFORMATION
MARCH 2011

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Albania

GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	The place of supply is where the service is provided.
All (except where Special Rules apply)	B2C (2)	The place of supply is where the service is provided.

SPECIAL RULES

	User Company or professional	User Individual EU resident
Type of service (3)	Place of supply	Place of supply
Services related to real property	The place of supply is where the immovable property is located. Supply of land, buildings and leasing of land or of buildings are Vat exempted. The construction of buildings is subject of VAT. Vat rate 20%.	The place of supply is where the immovable property is located. Supply of land, buildings and leasing of land or of buildings are Vat exempted. The construction of buildings is subject of VAT. Vat rate 20%.
People transport	The place of supply is where the transport is provided. National transport: VAT rate is 20%. International transport: is VAT exempted.	The place of supply is where the transport is provided. National transport: VAT rate is 20%. International transport: is VAT exempted.
Goods transport (non between EU countries)	The place of supply is where the transport is provided. National transport: VAT rate is 20%. International transport: is VAT exempted.	The place of supply is where the transport is provided. National transport: VAT rate is 20%. International transport: is VAT exempted.

Intracomunitary transport	The place of supply is where the transport is provided. National transport: VAT rate is 20%. International transport: is VAT exempted.	The place of supply is where the transport is provided. National transport: VAT rate is 20%. International transport: is VAT exempted.
Cultural, artistic or sporting events	The place of supply is where the event takes place. Vat rate 20%	The place of supply is where the event takes place. Vat rate 20%
Restaurant and catering (services not provided in planes, ships or trains)	Place of supply is where the service is provided. Vat rate 20%.	Place of supply is where the service is provided. Vat rate 20%.
General Intermediary services/agency	Place of supply is where the service is provided. Vat rate 20%.	Place of supply is where the service is provided. Vat rate 20%.
Electronic services (internet, etc.) provided from outside EU	The place of supply will be where the customer is established If the customer is outside Albania then 0% rate will be applicable. If the customer is in Albania then 20% rate will be applicable.	The place of supply will be where the customer is established If the customer is outside Albania then 0% rate will be applicable. If the customer is in Albania then 20% rate will be applicable.

(1) B2B = Business to Business = Company or Professional

(2) B2C = Business to consumer = Individual or non activity person

(3) Most common



GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	where the receiver of the service is located
All (except where Special Rules apply)	B2C (2)	where the supplier of the service is located

SPECIAL RULES

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to real property	where real property is located	where real property is located
Public transport	where the transport takes place	where the transport takes place
Goods transport (between non-EU countries)	see B2B general rule	where the transport takes place
Intracommunity transport of goods	see B2B general rule	where the goods come from

Cultural, artistic or sporting events	admission to the event: where the event actually takes place; else see B2B general rule	where the cultural, artistic or sporting event actually takes place
Restaurant and catering (services not provided in planes, ships or trains)	where physically carried out	where physically carried out
Mediation on behalf of others	see B2B general rule	where underlying transaction is supplied
Electronic services (internet, etc) provided from outside EU	see B2B general rule	at non-taxable recipient's establishment, permanent address or usual residence

(1) B2B = Business to Business = Company or Professional

(2) B2C = Business to consumer = Individual or non activity person

(3) Most common



GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	location client
All (except where Special Rules apply)	B2C (2)	location service supplier

SPECIAL RULES

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	location of the real estate	location of the real estate
Public transport	according to the distances covered	according to the distances covered
Goods transport (between non-EU countries)	location client	according to the distances covered
Intracommunity transport of goods	location client	location of departure
Cultural, artistic or sporting events	for services regarding entrance: location where the event takes place	location where the event takes place
Restaurant and catering (services not provided in planes, ships or trains)	location where the service is provided	location where the service is provided
General intermediary services/agency	location client	where the underlying transaction is located
Electronic services (internet, etc) provided from outside EU	location client	location service supplier *

(1) B2B = Business to Business = Company or Professional

(2) B2C = Business to consumer = Individual or non activity person

(3) Most common

* services for not-EU residents from not-EU companies: location client

**GENERAL RULE**

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	The place of supply of the services shall be considered as the place where the supplier of the services as taxable person has its seat or business unit from which he performs a services.
All (except where Special Rules apply)	B2C (2)	The place of supply shall be the place where supplier is established or has permanent address.

SPECIAL RULES

	User Company or professional	User Individual EU resident
Type of service (3)	Place of supply	Place of supply
Services related to land and property	<p>The place of supply shall be where the immovable property is located.</p> <p>Exempt from VAT, including a leasing of houses or flats for continual housing for more than 60 days, letting the forestry or agricultural land. Turnover of immovable property is exempt from taxation with exception of the first turnover of real-estate ownership which is a subject of 17% of VAT.</p>	<p>The place of supply shall be where the immovable property is located.</p> <p>Exempt from VAT, including a leasing of houses or flats for continual housing for more than 60 days, letting the forestry or agricultural land. Turnover of immovable property is exempt from taxation with exception of the first turnover of real-estate ownership which is a subject of 17% of VAT.</p>



Public transport	The place of supply shall be where the transport takes place. In case when transport is performed both in Bosnia and abroad (International transport), the VAT regulation are applicable just for the part of transport carried out in Bosnia. VAT rate - 17%	The place of supply shall be where the transport takes place, proportionate to the distance covered. VAT rate - 17%
Goods transport (between non-EU countries)	The place of supply shall be where the delivery is actually made (the place of the services performed) including and ancillary services. VAT rate - 0% for the goods directly related to export and for goods related to international transportation In all other cases rate is 17% Ancillary services such as loading and unloading are services taxed at the place where they were actually performed.	The place of supply shall be where the transport takes place, proportionate to the distance covered. VAT rate - 0% for the transport of goods related to export In all other cases rate is 17%
Intracommunity transport	The place of supply shall be the point of departure of the passenger's transportation. VAT rate - 17%	The place of supply shall be the place of departure. VAT rate - 17%
Cultural, artistic or sporting events	The place of supply shall be where the services are physically performed. VAT rate - 0%	The place of supply shall be where the services are physically performed. VAT rate - 0%
Restaurant and catering (services not provided in planes, ships or trains)	The place of supply shall be where the services are physically carried out. VAT rate - 17%	The place of supply shall be where the services are physically carried out. VAT rate - 17%
General intermediary services/agency	VAT will be charged in the country where the customer is registered .(Determined by the seat of the service consumers). VAT rate - 0 % for services performed on behalf and account of others.	The place of supply will be the place of the underlying transaction. Vat rate - 0% performed on behalf and account of others
Electronic services (internet, etc.) provided from outside EU	Vat will be charged in the country where the consumer of the services is established. VAT rate - 17%	VAT will be charged where the customer has a permanent address. VAT rate - 17%

- (1) B2B = Business to Business = Company or Professional
(2) B2C = Business to consumer = Individual or non activity person
(3) Most common




Bulgaria
GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	The place of supply shall be the place where the taxable person has established its business
All (except where Special Rules apply)	B2C (2)	The place of supply shall be the place where the supplier is established.

SPECIAL RULES

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	Vat rate - 0% The place of supply shall be where the immovable property is located. The rate is 0% in case of sell of land; or sell of old building on the land *old buildings-more than 5 years Vat rate-20% when the property is regulated; when the services are related to equipments on the property; devolution of rights of property	Vat rate - 0% The place of supply shall be where the immovable property is located; The rate is 0% in case of sell of land and when the property is rented for living purposes Vat rate-20% when the property is regulated; when the services are related equipments on the property; devolution of rights of property
Public transport	Vat rate - 20% The place of supply shall be where the transport takes place. Vat rate - 0% In case of International Transport	Vat rate - 20% The place of supply shall be where the transport takes place. Vat rate - 0% In case of International Transport
Goods transport (between non-EU countries)	Vat rate - 0% When the transport is accomplished to/from third country (non EU countries)	Vat rate - 0% When the transport is accomplished to/from third country (non EU countries)
Intracommunity transport	VAT 20% The place of supply shall be where the transport begins when the transport is accomplished to non VAT registered entities VAT 0% The place of supply shall be where the receiver of the goods has been established The services related to the transport are taxable on the same principal	
Cultural, artistic or sporting events	Vat rate - 0% The place of supply shall be where the services are physically performed.	Vat rate - 0% The place of supply shall be where the services are physically performed.
Restaurant and catering (services not provided in planes, ships or trains)	Vat rate - 20% The place of supply shall be where the services are physically carried out.	Vat rate - 20% The place of supply shall be where the services are physically carried out.

General intermediary services/agency	Vat rate - 20% Vat will be charged in the country where the supply is carried out	Vat rate - 20% Vat will be charged in the country where the supply is carried out
Electronic services (internet, etc.) provided from outside EU	Vat rate - 0% Vat will be charged in the country where the supplier is established.	Vat rate - 0% Vat will be charged in the country where the supplier is established.

- (1) B2B = Business to Business = Company or Professional
(2) B2C = Business to consumer = Individual or non activity person
(3) Most common



Cyprus

GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	The place of supply shall be the place where the taxable person has established its business
All (except where Special Rules apply)	B2C (2)	The place of supply shall be the place where the supplier is established.

SPECIAL RULES

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	The place of supply shall be where the immovable property is located. Vat rate - 15% No Cyprus Vat is charged when leasing or letting of immovable property, the supply of immovable prop	The place of supply shall be where the immovable property is located. Vat rate - 15%
Public transport	The place of supply shall be where the transport takes place. Vat rate - 8%	The place of supply shall be where the transport takes place, proportionate to the distance covered. Vat rate - 8%
Goods transport (between non-EU countries)	The place of supply shall be where the delivery is made. Vat rate - 15% Ancillary services such as loading and unloading are taxed where they are physically performed.	The place of supply shall be where the transport takes place, proportionate to the distance covered. Vat rate - 15%
Intracommunity transport of goods	The place of supply shall be the point of departure of the passenger's transportation. Vat rate - 8%	The place of supply shall be the place of departure. Vat rate - 8%
Cultural, artistic or sporting events	The place of supply shall be where the services are physically performed. Vat rate - 5%	The place of supply shall be where the services are physically performed. Vat rate - 5%

Restaurant and catering (services not provided in planes, ships or trains)	The place of supply shall be where the services are physically carried out. Vat rate - 8%	The place of supply shall be where the services are physically carried out. Vat rate - 8%
General intermediary services/agency	Vat will be charged in the country where the customer is registered. Vat rate - 15%	The place of supply will be the place of the underlying transaction. Vat rate - 15%
Electronic services (internet, etc) provided from outside EU	Vat will be charged in the country where the supplier is established. Vat rate - 15% / varies	Vat will be charged where the customer has a permanent address. Vat rate - 15% / varies

- (1) B2B = Business to Business = Company or Professional
 (2) B2C = Business to consumer = Individual or non activity person
 (3) Most common



Germany

(valid since 2011)

GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	domicile of the recipient
All (except where Special Rules apply)	B2C (2)	domicile of the supplier

SPECIAL RULES

User
Company or professional

User
Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	place of the real property	place of the real property
Public transport	principle of the route	principle of the route
Goods transport (between non-EU countries)	domicile of the recipient	principle of the route
Intracomunitary transport of goods	domicile of the recipient	start of transport
Cultural, artistic or sporting events	new since 01/01/2011: domicile of the recipient but selling tickets: place of the event	place of the event
Restaurant and catering (services not provided in planes, ships or trains)	place of provision of service	place of provision of service
General intermediary services/agency	domicile of the recipient	place of mediated service

Electronic services (internet, etc.) provided from outside EU	domicile of the recipient	domicile of the supplier
shortterm leasing or renting of means of transport (up to 30 days)	place of delivery	place of delivery
Working on or expertise of mobile equipment	domicile of the recipient	place of work done

- (1) B2B = Business to Business = Company or Professional
 (2) B2C = Business to consumer = Individual or non activity person
 (3) Most common



Greece

GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	VAT is located and imposed where the taxable person has established its business
All (except where Special Rules apply)	B2C (2)	VAT is located and imposed where the supplier is established

SPECIAL RULES

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	VAT is located and imposed in the area of the immovable property. VAT rate - 23% No VAT is imposed in property letting.	VAT is located and imposed in the area of the immovable property. VAT rate - 23% No VAT is imposed in property letting.
Public transport	VAT is located and imposed in transports within the country. VAT rate - 13%	VAT is located and imposed in transports within the country. VAT rate - 13%
Goods transport (between non-EU countries)	VAT is located and imposed in transports within the country. VAT rate - 23%	VAT is located and imposed in transports within the country. VAT rate - 23%

Intracommunity transport of goods	VAT is imposed in intracomunitary transports. VAT rate - 23%	VAT is imposed in intracomunitary transports. VAT rate - 23%
Cultural, artistic or sporting events	VAT is located and imposed on events within the country. VAT rate - 13% *Especially for theatre shows VAT rate - 6,5%	VAT is located and imposed on events within the country. VAT rate - 13% *Especially for theatre shows VAT rate - 6,5%
Restaurant and catering (services not provided in planes, ships or trains)	For food and beverages VAT rate - 13% For alcohol drinks VAT rate - 23%	For food and beverages VAT rate - 13% For alcohol drinks VAT rate - 23%
General intermediary services/agency	No VAT is imposed in mediation on behalf of others.	No VAT is imposed in mediation on behalf of others.
Electronic services (internet, etc) provided from outside EU	VAT is located and imposed within the country. VAT rate - 23% Varies depending on the service.	Varies depending on the service. No VAT is imposed on Internet services.

(1) B2B = Business to Business = Company or Professional

(2) B2C = Business to consumer = Individual or non activity person

(3) Most common

*General rule: All the islands located in the Aegean area are using 30% reduced VAT rates.



GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	Where the customer is established
All (except where Special Rules apply)	B2C (2)	Where the provider is established

SPECIAL RULES

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	Where the land is located	Where the land is located (The transaction it is not submitted to VAT)
Public transport	In proportion to the distance traveled in the territory of our country	In proportion to the distance traveled in the territory of our country
Goods transport (between non-EU countries)	Where the customer is established	In proportion to the distance traveled in the territory of our country
Intracommunity transport of goods	Where the customer is established	Italy if the transport started from the Italian territory
Cultural, artistic or sporting events	where the event takes place	where the event takes place

Restaurant and catering (services not provided in planes, ships or trains)	Where the services take place	Where the services take place
General intermediary services/agency	Always in Italy	Always in Italy
Electronic services (internet, etc.) provided from outside the EU	Where the customer is established	Where the provider is established

(1) B2B = Business to Business: the customer is either

(2) B2C = Business to consumer: private individuals, plus any recipient for purposes other than business



GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	place where the recipient has established his business or has a fixed establishment to which the service is supplied
All (except where Special Rules apply)	B2C (2)	place of establishment of the supplier or fixed establishment from which the service is supplied

SPECIAL RULES

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	place where the immovable property is located	place where the immovable property is located
Public transport	place where the transport takes place, proportionated to distances covered	place where the transport takes place, proportionated to distances covered
Goods transport (between non-EU countries)	place where the recipient has established his business or has a fixed establishment to which the service is supplied	place where the transport takes place, proportionated to distances covered
Intracommunity transport of goods	place where the recipient has established his business or has a fixed establishment to which the service is supplied	place of departure of the transport
Cultural, artistic or sporting events	place where those activities are physically carried out. As from 1st January 2011, services provided by organizers of these services and ancillary services will be deemed to be where the recipient is established.	place where those activities are physically carried out

Restaurant and catering (services not provided in planes, ships or trains)	place where those services are physically carried out	place where those services are physically carried out
General intermediary services/agency	place where the recipient has established his business or has a fixed establishment to which the service is supplied	place where the underlying transaction is supplied
Electronic services (internet, etc) provided from outside EU	place where the recipient has established his business or has a fixed establishment to which the service is supplied	if the client is established in the EU, place where the customer is established.

(1) B2B = Business to Business = Company or Professional

(2) B2C = Business to consumer = Individual or non activity person

(3) Most common



Montenegro

GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	The place of supply of the services shall be considered as the place where the supplier of the services as taxable person has its seat or business unit from which he performs a services.
All (except where Special Rules apply)	B2C (2)	The place of supply shall be the place where supplier is established or has permanent address.

SPECIAL RULES

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	<p>The place of supply shall be where the immovable property is located. This include the services regarding mediation in real property turnover, estimation of the real-estate, preliminary building works and architecture services.</p> <p>Services related to real property services are exempt from VAT. This include a leasing of houses or flats for continual housing for more than 60 days, and leasing of the forestry or agricultural land. Turnover of immovable property is exempt from taxation, with exception of the first turnover of real-estate ownership which is a subject of 17% of VAT.</p>	<p>The place of supply shall be where the immovable property is located.</p> <p>Services related to real property services are exempt from VAT. This include a leasing of houses or flats for continual housing for more than 60 days, and leasing of the forestry or agricultural land. Turnover of immovable property is exempt from taxation, with exception of the first turnover of real-estate ownership which is a subject of 17% of VAT.</p>



Public transport	<p>The place of supply shall be where the transport takes place. In case when transport is performed both in Montenegro and abroad (International transport), the VAT regulation are applicable just for the part of transport carried out in Montenegro. On international transport of the people via air, river and sea VAT is 0% in Montenegro.</p> <p>VAT rate - 7% for public transportation and for passengers baggage.</p>	<p>The place of supply shall be where the transport takes place, proportionate to the distance covered. VAT rate - 7% for public transportation and for passengers baggage.</p>
Goods transport (between non-EU countries)	<p>The place of supply shall be where the delivery is made. Transport of goods directly connected to export is rated 0% of VAT.</p> <p>In all other cases VAT rate is 17% in Montenegro Ancillary services such as loading and unloading are services taxed at the place where they were actually performed.</p>	<p>The place of supply shall be where the transport takes place, proportionate to the distance covered. VAT rate - 17% in Montenegro</p>
Intracommunity transport	<p>The place of supply shall be the point of departure of the passenger's transportation. VAT rate - 7% for public transportation and passengers baggage.</p>	<p>The place of supply shall be the place of departure VAT rate - 7% for public transportation of passengers baggage.</p>
Cultural, artistic or sporting events	<p>The place of supply shall be where the services are physically performed. VAT rate - 0%</p>	<p>The place of supply shall be where the services are physically performed. VAT rate - 0%</p>
Restaurant and catering (services not provided in planes, ships or trains)	<p>The place of supply shall be where the services are physically carried out. VAT rate - 7%</p>	<p>The place of supply shall be where the services are physically carried out. VAT rate - 7%</p>
General intermediary services/agency	<p>VAT will be charged in the country where the customer is registered. (Determined by the of the consumers seat). VAT rate - 0% for services performed on behalf and account of others</p>	<p>The place of supply will be the place of the underlying transaction. VAT rate - 0% performed on behalf and account of others.</p>
Electronic services (internet, etc) provided from outside EU	<p>VAT will be charged in the country where the consumer is established. VAT rate - 17% in Montenegro is established.</p>	<p>VAT will be charged where the consumer has a permanent address. VAT rate - 17% in Montenegro</p>

(1) B2B = Business to Business = Company or Professional

(2) B2C = Business to consumer = Individual or non activity person

(3) Most common



Portugal

GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	Where the customer is established
All (except where Special Rules apply)	B2C (2)	Where the supplier is established

SPECIAL RULES

	User B2B	User B2C
Type of service (3)	Place of supply	Place of supply
Services related to land and property	Where land and property are located	Where land and property are located
Public transport	Where the transport takes place. Transportation of passengers in Portugal	Where the transport takes place. Transportation of passengers in Portugal
Goods transport (between non-EU countries)	Where the customer is established	Where the transport takes place.
Intracommunity transport of goods	Where the customer is established	Place the transport begins
Cultural, artistic or sporting events	Where the customer is established (but supplies of admission to events remains where the event takes place)	Where services or events take place
Restaurant and catering (services not provided in planes, ships or trains)	Where the services take place	Where the services take place
General intermediary services/agency	Where the customer is established	Where the supply of goods or services being arranged takes place
Electronic services (internet, etc.) provided from outside the EU	Where the customer is established	Where the services provided are used/enjoyed

(1) B2B = Business to Business: the customer is either a taxable person within the scope of Article 9 of the Principal VAT Directive; registered for VAT in the PT (Azores and Madeira included); or registered for VAT in another EU member state.

(2) B2C = Business to consumer: private individuals, plus any recipient for purposes other than business

(3) Most common


Romania
GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except special schemes)	B2B (1)	The place of supply shall be the place where the taxable person has established its business
All (except special schemes)	B2C (2)	The place of supply shall be the place where the supplier is established.

Romanian VAT rate - 24%.**SPECIAL RULES**

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	The place of supply shall be where the immovable property is located. VAT rate - 24%	The place of supply shall be where the immovable property is located. VAT rate - 24%
Public transport	The place of supply shall be where the transport takes place, proportionate to the distance covered. The international transport of people is exempted of VAT	The place of supply shall be where the transport takes place, proportionate to the distance covered. The international transport of people is exempted of VAT
Goods transport (between non-EU countries)	The place of supply shall be where where the beneficiary is established (the delivery is made) The services related to the import or export of goods are exempted from VAT. In case of import, the services have to be included in the cost of goods in order for the exemption to apply, otherwise 24% rate.	The place of supply shall be where the transport takes place, proportionate to the distance covered. The services related to the import or export of goods are exempted from VAT. In case of import, the services have to be included in the cost of goods in order for the exemption to apply, otherwise 24% rate.
	Ancillary services such as loading and unloading are taxed where the beneficiary is established if the services are not exploited in Romania VAT rate - 24% / possible exemptions	Ancillary services such as loading and unloading are taxed where they are physically performed. VAT rate - 24% / possible exemptions
Intracommunity transport of goods	The place of supply shall be where the beneficiary is established. VAT rate - 24% / possible exemptions	The place of supply shall be the place of departure. VAT rate - 24% / possible exemptions
Cultural, artistic or sporting events	The place of supply shall be where the services are physically performed. VAT rate - 24%	The place of supply shall be where the services are physically performed. VAT rate - 24%
Restaurant and catering (services not provided in planes, ships or trains)	The place of supply shall be where the services are physically carried out. VAT rate - 24%	The place of supply shall be where the services are physically carried out. VAT rate - 24%

General intermediary services/agency	Vat will be charged in the country where the beneficiary is established. VAT rate - 24% Exemptions for intermediation services in relation with: delivery of goods outside EU; international transportation of persons including services related to aeroships and boats used for these type of services; services rendered to international organisations	The place of supply will be the place of the underlying transaction VAT rate - 24% Exemptions for intermediation services in relation with: delivery of goods outside EU, international transportation of persons including services related to aeroships and boats used for these type of services; services rendered to international organisations
Electronic services (internet, etc.)	Vat will be charged in the country where the beneficiary is established. VAT rate - 24%	Vat will be charged where the provider is established. VAT rate - 24% If the beneficiary / provider is established outside EU, VAT will be charged where the beneficiary is established

(1) B2B = Business to Business = Company or Professional

(2) B2C = Business to consumer = Individual or non activity person

(3) Most common



GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	The place of supply shall be the place where the service provider performs activity (business)
All (except where Special Rules apply)	B2C (2)	The place of supply shall be the place where the supplier is established.

SPECIAL RULES

User	User
Company or professional	Individual EU resident

Type of service (3)	Place of supply	Place of supply
Services related to land and property	The place of supply shall be where the immovable property is located. Vat rate - 18% Serbian Vat is charged when leasing or letting of immovable property,	The place of supply shall be where the immovable property is located. Vat rate - 18% Rent of imovables (land, flats and houses) are exempt from VAT if used for residential purposes
Public transport	The place of supply shall be where the transport takes place. Vat rate - 18%	The place of supply shall be where the transport takes place, proportionate to the distance covered. Vat rate - 18%

Goods transport	The place of supply shall be where the delivery is made. Vat rate - 18% Ancillary services such as loading and unloading are exempt if connected with export.	The place of supply shall be where the transport takes place, proportionate to the distance covered. Vat rate - 18%
Intracommunity transport of goods	N/A as Serbia is not EU member	N/A as Serbia is not EU member
Cultural, artistic or sporting events	The place of supply shall be where the services are physically performed. Vat rate - 18%	The place of supply shall be where the services are physically performed. Vat rate - 18%
Restaurant and catering (services not provided in planes, ships or trains)	The place of supply shall be where the services are physically carried out. Vat rate - 18%	The place of supply shall be where the services are physically carried out. Vat rate - 18%
General intermediary services/agency	Vat will be charged in the country where the customer is registered. Vat rate - varies	Vat will be charged in the country where the customer is registered. Vat rate - varies
Electronic services (internet, etc.) provided from outside EU	Vat will be charged in the country where the supplier is established. Vat rate - varies	Vat will be charged where the customer has a permanent address. Vat rate - varies

(1) B2B = Business to Business = Company or Professional

(2) B2C = Business to consumer = Individual or non activity person

(3) Most common





Spain

GENERAL RULE

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	Where the customer is established
All (except where Special Rules apply)	B2C (2)	Where the supplier is established

SPECIAL RULES

	User B2B	User B2C
Type of service (3)	Place of supply	Place of supply
Services related to land and property	Where the land is located	Where the land is located
Public transport	Only the route within the state	Only the route within the state
Goods transport (between non-EU countries)	Where the recipient is established	Only the route within the state
Intracommunity transport of goods	Where the recipient is established	Place where the transport begins
Cultural, artistic or sporting events	Where the recipient is established (selling tickets: place of the event)	Place of provision of service (selling tickets: place of the event)
Restaurant and catering (services not provided in planes, ships or trains)	Place of provision of service	Place of provision of service
General intermediary services/agency	Where the recipient is established	Place of the mediated service
Electronic services (internet, etc.) provided from outside the EU	Where the recipient is established	Where the recipient is established

(1) B2B = Business to Business: the customer is either a taxable person within the scope of Article 9 of the Principal VAT Directive; registered for VAT in the UK; registered for VAT in another EU member state; or registered for VAT in the Isle of Man.

(2) B2C = Business to consumer: private individuals, plus any recipient for purposes other than business

(3) Most common

**UK****GENERAL RULE**

Type of service	Recipient/user of the service	Place of supply
All (except where Special Rules apply)	B2B (1)	Where the customer is established
All (except where Special Rules apply)	B2C (2)	Where the supplier is established

SPECIAL RULES

User	User
B2B	B2C

Type of service (3)	Place of supply	Place of supply
Services related to land and property	Where the land is located	Where the land is located
Public transport	Place the transport begins	Place the transport begins
Goods transport (between non-EU countries)	Where the transport takes place	Where the transport takes place
Intracommunity transport of goods	Place the transport begins	Place the transport begins
Cultural, artistic or sporting events	Where the customer is established (but supplies of admission to events remains where the event takes place)	Where the customer is established (but supplies of admission to events remains where the event takes place)
Restaurant and catering (services not provided in planes, ships or trains)	Where the services take place	Where the services take place
General intermediary services/agency	Where the customer is established	Where the supply of goods or services being arranged takes place
Electronic services (internet, etc.) provided from outside the EU	Where the customer is established	Where the services provided are used/enjoyed

(1) B2B = Business to Business: the customer is either a taxable person within the scope of Article 9 of the Principal VAT Directive; registered for VAT in the UK; registered for VAT in another EU member state; or registered for VAT in the Isle of Man.

(2) B2C = Business to consumer: private individuals, plus any recipient for purposes other than business

(3) Most common

Note: the above rules are for initial guidance only. It is recommended that specialist VAT advice is sought in specific situations



ANDORRA
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AUSTRIA
BELGIUM
BULGARIA
COLOMBIA
COSTA RICA
CYPRUS
CHILE
CHINA
ECUADOR
EL SALVADOR
FRANCE
GERMANY
GREECE
GUATEMALA
HONDURAS
ITALY
INDIA
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MALTA
MEXICO
NETHERLANDS
PAKISTAN
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PERU
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ROMANIA
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