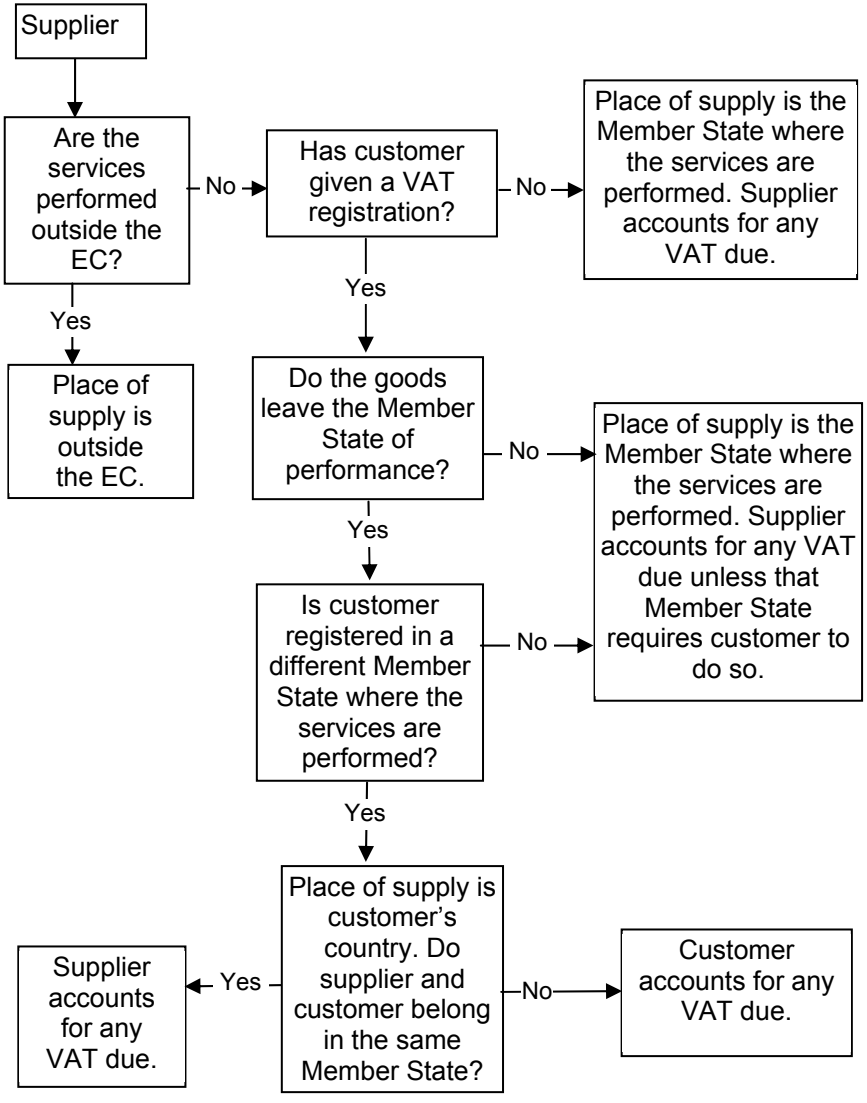
Supplier
Are the services performed outside the EC?
No
Has customer given a VAT registration?
No
Place of supply is the Member State where the services are performed. Supplier accounts for any VAT due.
Yes
Place of supply is outside the EC.
Yes
Do the goods leave the Member State of performance?
No
Place of supply is the Member State where the services are performed. Supplier accounts for any VAT due unless that Member State requires customer to do so.
Yes
Is customer registered in a different Member State where the services are performed?
No
Yes
Place of supply is customer's country. Do supplier and customer belong in the same Member State?
Yes
Supplier accounts for any VAT due.
No
Customer accounts for any VAT due.