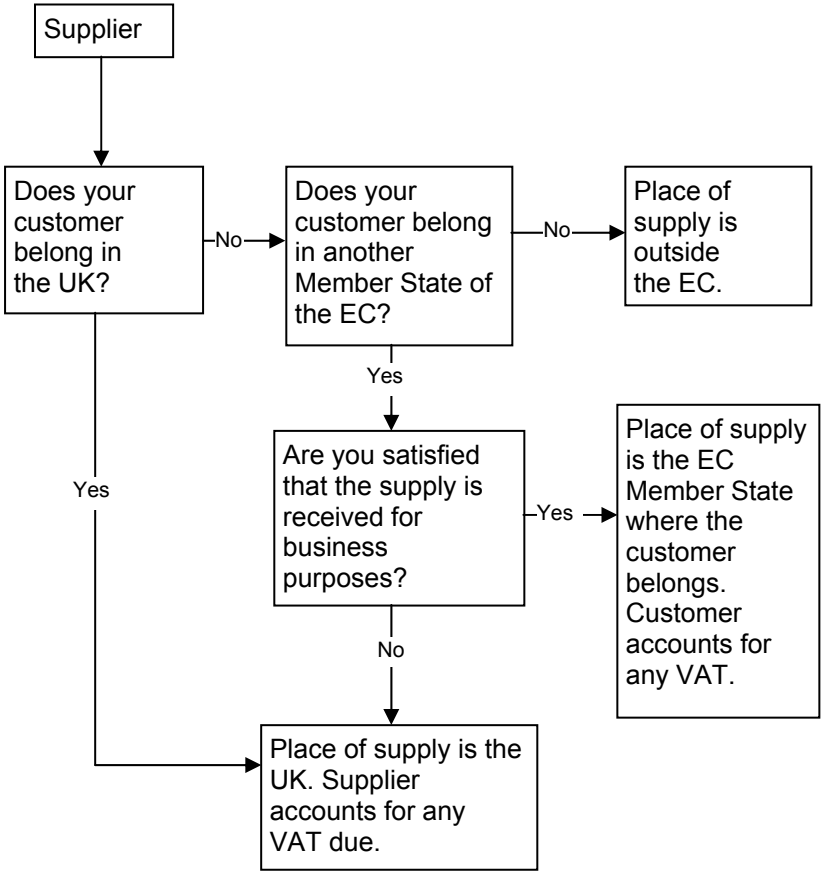
Supplier
Does your customer belong in the UK?
No
Does your customer belong in another Member State of the EC?
No
Place of supply is outside the EC.
Yes
Are you satisfied that the supply is received for business purposes?
Yes
Place of supply is the EC Member State where the customer belongs. Customer accounts for any VAT.
No
Yes
Place of supply is the UK. Supplier accounts for any VAT due.