



# 1) Intra-Community transport and deemed intra-Community transport of goods (national transport of goods directly linked to intra-Community transport of goods)

Customer Supplier	Customer provides a VAT number granted by the MS of <b>departure</b> of the goods	Customer provides a VAT number granted by <b>another MS</b> than that of departure of the goods	Customer provides <b>no</b> VAT number
Transporter is established in the MS which has granted the VAT number (if any) provided by the customer	<b>Place of transport:</b> MS of departure  <b>Person liable to pay VAT:</b> transporter	<b>Place of transport:</b> MS which has granted the VAT number under which the customer is receiving the service  <b>Person liable to pay VAT:</b> transporter	<b>Place of transport:</b> MS of departure
Transporter is not established in the MS which has granted the VAT number (if any) provided by the customer	<b>Place of transport:</b> MS of departure  <b>Person liable to pay VAT:</b> customer	<b>Place of transport:</b> MS which has granted the VAT number under which the customer is receiving the service  <b>Person liable to pay VAT:</b> customer	<b>Person liable to pay VAT:</b> transporter  Obligation to register for VAT purposes in the MS of departure

## 2) Services ancillary to (deemed) intra-Community transport of goods

Customer Supplier	Customer provides a VAT number granted by the MS where the <b>service is physically carried out</b>	Customer provides a VAT number granted by <b>another MS</b> than that where the service is physically carried out	Customer provides <b>no</b> VAT number
Supplier is established in the MS which has granted the VAT number (if any) provided by the customer	<p><b>Place service:</b> MS where the service is physically carried out</p> <p><b>Person liable to pay VAT:</b> supplier</p>	<p><b>Place service:</b> MS which has granted the VAT number under which the customer is receiving the service</p> <p><b>Person liable to pay VAT:</b> supplier</p>	<p><b>Place service:</b> MS where the service is physically carried out</p>
Supplier is not established in the MS which has granted the VAT number (if any) provided by the customer	<p><b>Place service:</b> MS where the service is physically carried out</p> <p><b>Person liable to pay VAT:</b> customer</p>	<p><b>Place service:</b> MS which has granted the VAT number under which the customer is receiving the service</p> <p><b>Person liable to pay VAT:</b> customer</p>	<p><b>Person liable to pay VAT:</b> supplier</p> <p>Obligation to register for VAT purposes in the MS where the service is physically carried out</p>

### 3) Intermediary services in (deemed) intra-Community transport of goods or services ancillary to such transport

Customer Intermediary	Customer provides a VAT number granted by the MS where the <b>main operation</b> takes place	Customer provides a VAT number granted by <b>another MS</b> than that where the main operation takes place	Customer provides <b>no</b> VAT number
Intermediary is established in the MS which has granted the VAT number (if any) provided by the customer	<b>Place of service:</b> MS of the main operation  <b>Person liable to pay VAT:</b> intermediary	<b>Place of service:</b> MS which has granted the VAT number under which the customer is receiving the service  <b>Person liable to pay VAT:</b> intermediary	<b>Place of service:</b> MS where the main operation takes place
Intermediary is not established in the MS which has granted the VAT number (if any) provided by the customer	<b>Place of service:</b> MS of the main operation  <b>Person liable to pay VAT:</b> customer	<b>Place of service:</b> MS which has granted the VAT number under which the customer is receiving the service  <b>Person liable to pay VAT:</b> customer	<b>Person liable to pay VAT:</b> intermediary Obligation to register in the MS of the main operation

## 4) Intra-Community work and valuation on movable tangible property

Customer Supplier	Customer provides a VAT number granted by the MS where the <b>service is physically carried out</b>	Customer provides a VAT number granted by <b>another MS</b> than that where the service is physically carried out and goods leave the latter MS	Customer provides <b>no</b> VAT number
Supplier is established in the MS which has granted the VAT number (if any) provided by the customer	<b>Place service:</b> MS where the service is physically carried out  <b>Person liable to pay</b> <b>VAT:</b> supplier	<b>Place service:</b> MS which has granted the VAT number under which the customer is receiving the service  <b>Person liable to pay</b> <b>VAT:</b> supplier	<b>Place service:</b> MS where the service is physically carried out
Supplier is not established in the MS which has granted the VAT number (if any) provided by the customer	<b>Place service:</b> MS where the service is physically carried out  <b>Person liable to pay</b> <b>VAT:</b> customer	<b>Place service:</b> MS which has granted the VAT number under which the customer is receiving the service  <b>Person liable to pay</b> <b>VAT:</b> customer	<b>Person liable to pay</b> <b>VAT:</b> supplier  Obligation to register for VAT purposes in the MS where the service is physically carried out

# 5) Intangible services and intermediary services in such services

Customer Supplier	Customer is established in the MS of the supplier	Customer is a <b>taxable person and is established in another MS/country</b> than that of the supplier	Customer is <b>not a taxable person and is established in another MS/country</b> than that of the supplier	Customer is established <b>outside the EU</b>
Supplier is established in the EU	<b>Place service:</b> where the supplier is established  <b>Person liable to pay VAT:</b> supplier	<b>Place service:</b> where the customer is established  <b>Person liable to pay VAT:</b> customer	<b>Place service:</b> where the supplier is established  <b>Person liable to pay VAT:</b> supplier	<b>Place service:</b> where the customer is established
Supplier is not established in the EU	N/A	<b>Place service:</b> where the customer is established  <b>Person liable to pay VAT:</b> customer	<b>Place service:</b> where the supplier is established  <b>Person liable to pay VAT:</b> N/A	<b>Person liable to pay VAT:</b> N/A

## 6) Telecom services and electronically supplied services (ESS)

Customer Supplier	Customer is established in the MS of the supplier	Customer is a <b>taxable person and is established in another MS/country</b> than that of the supplier	Customer is <b>not a taxable person and is established in the EU but in another MS/country</b> than that of the supplier	Customer is established <b>outside the EU</b>
Supplier is established in the EU	<b>Place service:</b> where the supplier is established  <b>Person liable to pay VAT:</b> supplier	<b>Place service:</b> where the customer is established  <b>Person liable to pay VAT:</b> customer	<b>Place service:</b> where the supplier is established  <b>Person liable to pay VAT:</b> supplier	<b>Place service:</b> where the customer is established
Supplier is not established in the EU	N/A	<b>Place service:</b> where the customer is established  <b>Person liable to pay VAT:</b> customer	<b>Place service:</b> where the effective use and enjoyment takes place  <b>Person liable to pay VAT:</b> supplier with possible one stop shop for ESS	<b>Person liable to pay VAT:</b> N/A

## 7) Other intermediary services

Customer Intermediary	Customer provides a VAT number granted by the MS where the <b>main operation</b> takes place	Customer provides a VAT number granted by <b>another MS</b> than that where the main operation takes place	Customer provides <b>no</b> VAT number or is established outside the EU (even if he provides an EU VAT number)
Intermediary is established in the MS which has granted the VAT number (if any) provided by the customer	<p><b>Place of service:</b> MS of the main operation</p> <p><b>Person liable to pay VAT:</b> intermediary</p>	<p><b>Place of service:</b> MS which has granted the VAT number under which the customer is receiving the service</p> <p><b>Person liable to pay VAT:</b> intermediary</p>	<p><b>Place of service:</b> where the main operation takes place</p> <p><b>Person liable to pay VAT(if any):</b></p> <p>1) Intermediary if the customer is not liable to pay VAT</p>
Intermediary is not established in the MS which has granted the VAT number (if any) provided by the customer	<p><b>Place of service:</b> MS of the main operation</p> <p><b>Person liable to pay VAT:</b> customer</p>	<p><b>Place of service:</b> MS which has granted the VAT number under which the customer is receiving the service</p> <p><b>Person liable to pay VAT:</b> customer</p>	<p>Obligation to register in the MS of the main operation</p> <p>2) Customer if he is liable to pay VAT</p>