When two parties to a transaction are in different EU countries it is essential that each person knows where that
transaction is subject to VAT and who is responsible for accounting for VAT to the responsible tax authority. The
changes come in from 1 January 2010 with other provisions coming in from 2011 and 2013.

Once the place of supply is established it will help substantiate who is paying any VAT due. In addition, it will
help establish who is liable to register for VAT and where to register if there is an obligation to do so.

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**VAT package 2010 (2011 and 2013)**

Does the supply fall into one of the following general exceptions?
- Services directly relating to land
- Passenger transport
- Hiring a means of transport
- Supplies of cultural, artistic, sporting, scientific educational, entertainment and similar services (including fairs and exhibitions, and ancillary services relating to such activities)
- Restaurant and catering
- Hiring of goods and telecommunication and broadcasting services
- Application of ‘use of enjoyment’.

Follow the general exception rule specific to each exception

Is the customer a ‘relevant business person’ i.e. is it a B2B or a B2C supply?

**Default place of supply is ‘where the customer belongs’**.

**Follow the B2B exception rules in accordance to the notes.**

**Follow the B2C exception rules in accordance to the notes.**

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**B2B** – this is a ‘business to business’ supply where the customer is a ‘relevant business person’.

**B2C** – this is a ‘business to customer’ supply where the customer is not a ‘relevant business person’.

Should you have any concern as to your tax status, the appropriate advice must be obtained. This document has
no regulatory status, it is for guidance purposes only.