EU VAT Review

An indispensable guide to the VAT treatment of services related to immovable property
Contents

Introduction 3
Case Study 4
Questions and Collated Data 5
Country Index 7 – 48
  AT – Austria 7
  BE – Belgium 9
  BG – Bulgaria 11
  CY – Cyprus 13
  CZ – Czech Republic 15
  DE – Germany 17
  DK – Denmark 19
  EL – Greece 21
  ES – Spain 23
  FR – France 25
  GB – United Kingdom 27
  HR – Croatia 29
  HU – Hungary 31
  IE – Ireland 33
  IT – Italy 37
  LU – Luxembourg 39
  MT – Malta 41
  NL – The Netherlands 43
  PL – Poland 45
  PT – Portugal 47
  CH – Switzerland 49

Summary 51
Contact Details: your local VAT specialist 53

www.morisonksi.com
Introduction

This high-level review of EU VAT has been put together by VAT experts from Morison KSi’s member firms based within the European Union (EU) (and Switzerland).

The review takes a practical look at the VAT treatment of services related to immovable property across the territory of the EU.

The need for such a review

The basic rules regarding the place of services in cross border situations are well known.

- The place of supply of services to a taxable person acting as such shall be the place where that person has established his business. And inextricably linked to this is a reverse charge of VAT, i.e. the VAT shall be payable by the recipient of the services. He is liable for payment of the VAT to the tax authorities in his member state.

- The place of supply of services to a non-taxable person shall be the place where the supplier has established his business. And in principle the VAT shall be payable by the taxable person carrying out a taxable supply of services.

However when it comes to services that do not follow the basic rules, things become more complicated. This is the case for the supply of services connected with immovable property. The place of supply of services connected with immovable property, shall be the place where the immovable property is located. Although there are other issues such as which services do have a sufficient link with the immovable property, the most important issue here is: who is liable for paying the VAT when the taxable person carrying out a taxable supply of such services is not established in the Member State where the immovable property is located?

The reason for the complexity is that the EC Directive does not impose one solution, but it allows the Member State to decide who is liable for paying the VAT in such cases.

Article 194

1. Where the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the VAT is due, Member States may provide that the person liable for payment of VAT is the person to whom the goods or services are supplied.

2. Member States shall lay down the conditions for implementation of paragraph 1.

Article 199

1. Member States may provide that the person liable for payment of VAT is the taxable person to whom any of the following supplies are made:

   a. the supply of construction work, including repair, cleaning, maintenance, alteration and demolition services in relation to immovable property, as well as the handing over of construction works regarded as a supply of goods pursuant to Article 14(3);

   b. the supply of staff engaged in activities covered by point (a);

   c. …

2. When applying the option provided for in paragraph 1, Member States may specify the supplies of goods and services covered, and the categories of suppliers or recipients to whom these measures may apply.

Consequently different Member States will have different solutions and this means that one should know the VAT legislation of 28 Member States in order to find the answer in each Member State. Without the help of experts in the different Member States this would hardly be possible. The strength of this review is that all Member States where Morison KSi has independent member firms have contributed. Due to its geographic position within the EU the study was extended to Switzerland.

1 Council Directive 2006/112/EC, art. 44
Case Study

Member firms were given a case study and asked to consider the VAT requirements, in their countries, in a number of different circumstances.

Facts:
The client is a company which is neither established in the member firm's country nor does it have a permanent establishment (PE) in the member firm's country. This client is active in the building industry and is hereafter referred to as EU-BUILD.

EU-BUILD has concluded contracts for the construction of buildings in the member firm's country. Sometimes EU-BUILD works solely with its own personnel however sometimes the services of subcontractors are used - both local subcontractors and foreign subcontractors (not established in the member firm's country).

Occasionally EU-BUILD brings its own materials from its home country to the construction site in the member firm's country.

The place of supply of such services shall be the place where the immovable property is located (art. 47 of Directive 2006/112/EC). Therefore, if EU-BUILD performs such construction works in the member firm's country, then local VAT is applicable. This is the same in the relation between EU-BUILD and its subcontractors.
Questions and collated data:

All member firms were asked whether EU-BUILD should register for VAT in their country and whether it should pay local VAT to the local VAT authorities or could/should it apply a “reverse charge” of VAT in a number of circumstances.

1. EU-BUILD will raise an invoice for its building activity in your country to a taxable person established and VAT registered in your country (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in your country?
   b. Could/must EU-BUILD apply a reverse charge mechanism?

2. EU-BUILD will raise an invoice for its building activity in your country to a non-taxable individual established in your country.
   a. Does EU-BUILD need to register for VAT in your country?
   b. Could/must EU-BUILD apply a reverse charge mechanism?

3. EU-BUILD will raise an invoice for its building activity in your country to a taxable person not established in your country and not VAT registered in your country (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in your country?
   b. Could/must EU-BUILD apply a reverse charge mechanism?

4. EU-BUILD will raise an invoice for its building activity in your country to a taxable person not established in your country (e.g. a foreign main contractor) but who is VAT registered in your country (fiscal representative needed).
   a. Does EU-BUILD need to register for VAT in your country?
   b. Could/must EU-BUILD apply a reverse charge mechanism?

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in your country.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances?
   b. In case of reverse charge what action is required by EU-BUILD?

6. If EU-BUILD uses the services of a subcontractor not established in your country.
   a. Must the foreign subcontractor charge VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances?
   b. In case of reverse charge must the foreign subcontractor register for VAT in your country?
   c. In case of reverse charge what action is required by EU-BUILD?

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the purchase, EU Build ships these own goods to the building site in your country. The goods will be used in the building process and will thus permanently stay in your country (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in your country?
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly.

Summary

The answers collected will give the reader a first inside into the local VAT rules in the different member states and Switzerland as regards to services connected to immovable property. For advice on your individual case, please contact your local VAT specialist, as listed on each “country profile” (pages 07–50) and on the “contact details: your local VAT specialist” index (pages 53–55).

Disclaimer:

Morison KSi is a global association of independent professional firms. Professional services are provided by individual member firms. Morison KSi does not provide professional services in its own right. No member firm has liability for the acts or omissions of any other member firm arising from its membership of Morison KSi.

While every effort is made to ensure that the information outlined in this material is accurate, Morison KSi and its member firms can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material. For advice on your individual case, please contact your local VAT specialist, as listed on each “country profile” (pages 07–50) and on the “contact details: your local VAT specialist” index (pages 53–55).
1. EU-BUILD will raise an invoice for its building activity in Austria to a taxable person established and VAT registered in Austria (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Austria? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must.

2. EU-BUILD will raise an invoice for its building activity in Austria to a non-taxable individual established in Austria.
   a. Does EU-BUILD need to register for VAT in Austria? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must (EU-BUILD has a contingent liability).

3. EU-BUILD will raise an invoice for its building activity in Austria to a taxable person not established in Austria and not VAT registered in Austria (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Austria? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must (EU-BUILD has a contingent liability).

4. EU-BUILD will raise an invoice for its building activity in Austria to a taxable person not established in Austria (e.g. a foreign main contractor) but who is VAT registered in Austria (fiscal representative needed?).
   a. Does EU-BUILD need to register for VAT in Austria? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must. No fiscal representative needed. (EU-BUILD has a contingent liability).
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Austrian VAT law or of EC Directive? *reverse charge*, UID-Number if available, no reference to law.

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Austria.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Yes, reverse charge if taxable person.
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Austrian VAT returns which include such incoming invoices.

6. If EU-BUILD uses the services of a subcontractor not established in Austria.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD? If so, under which circumstances? Yes, reverse charge if taxable person.
   b. In case of reverse charge must the foreign subcontractor register for VAT in Austria? No
   c. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Austrian VAT returns which include such incoming invoices.

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-BUILD ships these own goods to the building site in Austria. The goods will be used in the building process and will thus permanently stay in Austria (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) ICA- acquisition in Austria? No
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.
1. EU-BUILD will raise an invoice for its building activity in Belgium to a taxable person established and VAT registered in Belgium (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Belgium? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must (compulsory).

2. EU-BUILD will raise an invoice for its building activity in Belgium to a non-taxable individual established in Belgium.
   a. Does EU-BUILD need to register for VAT in Belgium? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Belgian VAT.

3. EU-BUILD will raise an invoice for its building activity in Belgium to a taxable person not established in Belgium and not VAT registered in Belgium (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Belgium? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Belgian VAT.

4. EU-BUILD will raise an invoice for its building activity in Belgium to a taxable person not established in Belgium (e.g. a foreign main contractor) but who is VAT registered in Belgium (fiscal representative needed?).
   a. Does EU-BUILD need to register for VAT in Belgium? No, provided the client is both VAT registered in Belgium AND appointed an individual fiscal representative. Yes, if the client is only VAT registered in Belgium, but did not appoint a fiscal representative.
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, provided the client is both VAT registered in Belgium AND appointed an individual fiscal representative. No, if the client is only VAT registered in Belgium, but did not appoint a fiscal representative.

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Belgium.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The local subcontractor must apply "reverse charge" provided EU-BUILD is both VAT registered in Belgium AND appointed an individual fiscal representative. In all other cases the local subcontractor must charge Belgian VAT.
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Belgian VAT returns and must self-account the VAT on such services.

6. If EU-BUILD uses the services of a subcontractor not established in Belgium.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The foreign subcontractor must apply "reverse charge" provided EU-BUILD is both VAT registered in Belgium AND appointed an individual fiscal representative. In all other cases the foreign subcontractor must charge Belgian VAT.
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Belgian VAT returns and must self-account the VAT on such services.

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-BUILD ships these own goods to the building site in Belgium. The goods will be used in the building process and will thus permanently stay in Belgium (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Belgium? In principle yes, but administrative tolerance, see b) hereafter.
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. The Belgian VAT authorities do not demand/require a VAT registration in case such transfers are the only transactions for which EU-BUILD would have to register for VAT in Belgium.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, Van Havermaet can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.
1. EU-BUILD will raise an invoice for its building activity in Bulgaria to a taxable person established in Bulgaria. VAT registration is compulsory due by the recipient of the services. VAT registration for EU companies is possible without appointing a fiscal representative. It is possible to appoint a fiscal representative, but it is not compulsory.

   a. Does EU-BUILD need to register for VAT in Bulgaria? Yes

   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes. For this supply the VAT is compulsory due by the recipient and the supplier (EU-BUILD) must apply reverse charge mechanism.

2. EU-BUILD will raise an invoice for its building activity in Bulgaria to a non-taxable individual established in Bulgaria.

   a. Does EU-BUILD need to register for VAT in Bulgaria? Yes

   b. Could/must EU-BUILD apply a reverse charge mechanism? No. Bulgarian VAT must be charged following the VAT registration of EU-BUILD in Bulgaria.

3. EU-BUILD will raise an invoice for its building activity in Bulgaria to a taxable person not established in Bulgaria and not VAT registered in Bulgaria (e.g. a foreign main contractor).

   a. Does EU-BUILD need to register for VAT in Bulgaria? Yes

   b. Could/must EU-BUILD apply a reverse charge mechanism? No. Reverse charge is not possible if the recipient is not VAT registered in Bulgaria. Bulgarian VAT must be charged following the VAT registration of EU-BUILD in Bulgaria.

4. EU-BUILD will raise an invoice for its building activity in Bulgaria to a taxable person not established in Bulgaria (e.g. a foreign main contractor) but who is VAT registered in Bulgaria (fiscal representative needed).

   a. Does EU-BUILD need to register for VAT in Bulgaria? No

   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes. The VAT will be due in Bulgaria by the VAT registered foreign company – recipient of the services. VAT registration for EU companies is possible without appointing a fiscal representative. It is possible to appoint a fiscal representative, but it is not compulsory.

   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Yes: “Reverse charge applied on the grounds of art. 21 para 4.1 of Bulgarian VAT Act”.

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Bulgaria.

   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? If there is no reverse charge, the subcontractor must charge 20% Bulgarian VAT.

   b. In case of reverse charge what action is required by EU-BUILD? N/A

6. If EU-BUILD uses the services of a subcontractor not established in Bulgaria.

   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The foreign subcontractor must charge Bulgarian VAT and therefore should register for VAT in Bulgaria.

   b. In case of reverse charge must the foreign subcontractor register for VAT in Bulgaria? The foreign subcontractor should register for VAT in Bulgaria but reverse charge cannot be applied.

   c. In case of reverse charge what action is required by EU-BUILD? N/A

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-BUILD ships these own goods to the building site in Bulgaria. The goods will be used in the building process and will thus permanently stay in Bulgaria (no return to EU-BUILD’s home country).

   a. Must EU-BUILD perform a (deemed) IC-acquisition in Bulgaria? Yes. If the value of the goods exceeds BGN 20,000. In this case EU-BUILD should register for VAT in Bulgaria. A VAT registration on these grounds however, does not give right to claim VAT credit, so it is recommended that, if the threshold is expected to exceed BGN 20,000, a voluntary VAT registration should be obtained.

   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. The Bulgarian VAT authorities do not demand/require a VAT registration in cases when such transfers do not exceed BGN 20,000. The application for VAT registration shall be submitted 7 days before the delivery, with which the total value of IC-acquisitions will exceed the threshold.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:

While every effort is made to ensure that the information outlined in this material is accurate, Audit Advisers Ltd can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.
1. EU-Build will raise an invoice for its building activity in Cyprus to a taxable person not established in Cyprus (e.g. a normal VAT registered company).
   a. Does EU-Build need to register for VAT in Cyprus? No. However, if the EU-Build will purchase the building materials from Cyprus, it is advisable to register for VAT voluntary and charge the recipient with local VAT in order to be in a position to claim back the input VAT for those materials.
   b. Could/must EU-Build apply a reverse charge mechanism? Yes. The VAT is due by the Cypriot recipient who must self-account the VAT for this transaction (and not EU build).

2. EU-Build will raise an invoice for its building activity in Cyprus to a non-taxable individual established in Cyprus.
   a. Does EU-Build need to register for VAT in Cyprus? Yes. However, if the taxable turnover from its building activity in Cyprus is below Euro 15,600 there is no obligation to register for VAT and charge local VAT.
   b. Could/must EU-Build apply a reverse charge mechanism? No. EU-Build must charge Cypriot VAT.

3. EU-Build will raise an invoice for its building activity in Cyprus to a taxable person not established in Cyprus and not VAT registered in Cyprus (e.g. a foreign main contractor).
   a. Does EU-Build need to register for VAT in Cyprus? No. EU-Build has no obligation to register for VAT in Cyprus.
   b. Could/must EU-Build apply a reverse charge mechanism? Yes, as it is the taxable person that should register for VAT if the EU-Build will purchase the building materials in excess of Euro 15,600 then it will have an obligation to register for VAT in Cyprus in order to apply the Reverse Charge Mechanism.

4. EU-Build will raise an invoice for its building activity in Cyprus to a taxable person not established in Cyprus (e.g. a foreign main contractor) but who is VAT registered in Cyprus.
   a. Does EU-Build need to register for VAT in Cyprus? No. EU-Build has no obligation to register for VAT in Cyprus.
   b. Could/must EU-Build apply a reverse charge mechanism? Yes, as it is the VAT registered person who should self-account and not EU build. The Cypriot VAT is due by the recipient who must self-account the VAT on this transaction.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mentioned of its invoice? Should EU-BUILD refer to an article of Cypriot VAT law or of EC Directive: “Reverse Charge, art. 11B of the Cypriot VAT law”.

5. If the EU-Build uses the services of a subcontractor established and VAT registered in Cyprus.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The local subcontractor should charge local VAT the EU-Build provided that the EU-Build is not register for VAT in Cyprus. On the other hand, the local subcontractor will not charge local VAT if the EU-Build is register for VAT in Cyprus. In such a case the EU-Build should apply the Reverse Charge Mechanism based on the article 11 B of the Cyprus VAT Law.
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must register for VAT in Cyprus and must self-account the VAT in its Cypriot VAT declaration.

6. If the EU-Build uses the services of a subcontractor not established in Cyprus.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? No the foreign subcontractor should not charge local VAT. EU-Build will has an obligation to register for VAT in Cyprus and apply the Extension to Reverse Charge mechanism provided that the services that will received are in excess of Euro 15,600.

b. In case of reverse charge must the foreign subcontractor register for VAT in Cyprus? No. The recipient of the service should register for VAT in Cyprus and apply the extension to reverse charge mechanism (please refer to point A. above).

c. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must self-account the VAT in its Cypriot VAT declaration.

7. EU-Build has purchased building materials in its home country where local VAT has been applied. After the local purchases, EU-Build ships these own goods to the building site in Cyprus. The goods will be used in the building process and will thus permanently stay in Cyprus (no return to EU-BUILD’s home country)
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Cyprus? If the EU-BUILD is registered for VAT in Cyprus then it will have to perform IC-acquisition. On the other hand, if the EU-BUILD is not register for VAT in Cyprus because the services will be provided to a taxable person established and VAT registered in Cyprus then the taxable person will have to perform IC-acquisition in Cyprus.
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly: According to the Cyprus VAT Law if a company receives goods in Cyprus from other Member States of a total value higher than Euro 10,251.61 it has an obligation to register for VAT in Cyprus. Moreover, each VAT-registered person who receives goods from other member states (the value of which is exceeding the statistical threshold), is obliged to submit the INTRASTAT return for arrivals to the VAT Service each month. The exemption threshold is Euro 100,000 and the simplification threshold is Euro 1,850,000.

For further information
Gabriel Ioannou
Ioannou & Theodoulou Limited
g.ioannou@ith.com.cy
Cyprus
www.ith.com.cy
Tel: +357 22050500

For further information
Elena Michael
Morison Patsalides
elena@ptcy.com
Cyprus
www.ptcy.com
Tel: +357 22311948

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, Ioannou & Theodoulou Limited and Morison Patsalides can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the
1. **EU-BUILD will raise an invoice for its building activity in the Czech Republic to a taxable person established and VAT registered in the Czech Republic (e.g. a normal VAT registered company).**
   a. **Does EU-BUILD need to register for VAT in the Czech Republic? No, but can register.**
   b. **Could/must EU-BUILD apply a reverse charge mechanism? Yes, must.**

2. **EU-BUILD will raise an invoice for its building activity in the Czech Republic to a non-taxable individual established in the Czech Republic.**
   a. **Does EU-BUILD need to register for VAT in the Czech Republic? Yes**
   b. **Could/must EU-BUILD apply a reverse charge mechanism? No, it is a taxable supply.**

3. **EU-BUILD will raise an invoice for its building activity in the Czech Republic to a taxable person not established in the Czech Republic and not VAT registered in the Czech Republic (e.g. a foreign main contractor).**
   a. **Does EU-BUILD need to register for VAT in the Czech Republic? Yes**
   b. **Could/must EU-BUILD apply a reverse charge mechanism? No, it is a taxable supply.**

4. **EU-BUILD will raise an invoice for its building activity in the Czech Republic to a taxable person not established in the Czech Republic (e.g. a foreign main contractor) but who is VAT registered in the Czech Republic (fiscal representative needed?).**
   a. **Does EU-BUILD need to register for VAT in The Czech Republic? No, but can register.**
   b. **Could/must EU-BUILD apply a reverse charge mechanism? Yes**
   c. **Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of your VAT law or of EC Directive? According to Czech VAT Act there has to be written “daň odvede zákazník” (tax is to be paid by customer) on the invoice.**

5. **IF EU-BUILD uses the services of a subcontractor established and VAT registered in the Czech Republic.**
   a. **Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? In the Czech Republic we have special domestic reverse charge on specific supplies. Construction works are such a supply. So when the construction work is invoiced between 2 VAT registered persons in the Czech Republic, the local reverse charge is applicable. If EU-BUILD is not registered to VAT in the Czech Republic, local reverse charge cannot be applied so the invoice will be with Czech VAT. The result has to be that the VAT is levied in the Czech Republic.**
   b. **In case of reverse charge what action is required by EU-BUILD? As mentioned above – EU-BUILD has to be registered to VAT in the Czech Republic.**

6. **IF EU-BUILD uses the services of a subcontractor not established in The Czech Republic.**
   a. **Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? In both the subcontractor and EU-BUILD are registered to VAT in the Czech Republic – local reverse charge will be used. If EU-BUILD is registered for VAT in the Czech Republic, subcontractor not the subcontractor will use reverse charge. If EU-BUILD is not registered for VAT in the Czech Republic, the subcontractor has to be registered for VAT in the Czech Republic and will not use the reverse charge (CZ VAT on the invoice).**
   b. **In case of reverse charge what action is required by EU-BUILD? As mentioned above – to be able to use reverse charge on construction service, the customer has to be registered in the Czech Republic for VAT as the Czech Republic want to have the final taxation in the Czech Republic.**
   c. **In case of reverse charge what action is required by EU-BUILD? Registration to VAT in the Czech Republic.**

7. **EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-Build ships these own goods to the building site in the Czech Republic. The goods will be used in the building process and will thus permanently stay in the Czech Republic (no return to EU-BUILD’s home country).**
   a. **Must EU-BUILD perform a (deemed) IC-acquisition in The Czech Republic? Yes**
   b. **Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. The only exemption is a consignment stock, i.e. situation when EU-BUILD is not the constructor but only the supplier of material and there is only one customer (constructor). In such case the constructor can (but does not have to) agree to get all the stock into his own VAT evidence at the moment of delivering in the Czech Republic. In such case it is basic intra-EU delivery in reverse charge.**

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

**Disclaimer:**
While every effort is made to ensure that the information outlined in this material is accurate, NSG Morison can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.

---

For further information
Dalibor Baštýř
NSG Morison
dalibor.bastyr@nsgmorison.cz
Czech Republic
www.nsgmorison.cz
Tel +420 224 800 930
According to the facts we assume that EU-BUILD does not fulfill the requirements for a permanent establishment in Germany due to its building activities.

1. EU-BUILD will raise an invoice for its building activity in Germany to a taxable person established and VAT registered in Germany (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Germany? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must (compulsory).

2. EU-BUILD will raise an invoice for its building activity in Germany to a non-taxable individual established in Germany.
   a. Does EU-BUILD need to register for VAT in Germany? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge German VAT.

3. EU-BUILD will raise an invoice for its building activity in Germany to a taxable person not established in Germany and not VAT registered in Germany (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Germany? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must (compulsory), foreign main contractor or any other purchaser must register for VAT in Germany.

4. EU-BUILD will raise an invoice for its building activity in Germany to a taxable person not established in Germany (e.g. a foreign main contractor but who is VAT registered in Germany (fiscal representative needed)?)
   a. Does EU-BUILD need to register for VAT in Germany? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must (compulsory).

5. If EU-BUILD uses the services of a subcontractor and VAT registered in Germany.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The local subcontractor must apply “reverse charge” only if EU-BUILD is recognized as a company that executes construction work. Therefore, EU-Build needs to obtain an according certificate from the tax authorities.
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit German VAT returns which include such incoming invoices.

6. If EU-BUILD uses the services of a subcontractor not established in Germany.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? In any cases the subcontractor must apply “reverse charge”.
   b. In case of reverse charge must the foreign subcontractor register for VAT in Germany? No
   c. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit German VAT returns which include such incoming invoices.

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-Build ships these own goods to the building site in Germany. The goods will be used in the building process and will thus permanently stay in Germany (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Germany? No
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, DIERKES PARTNER can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.

For further information
Maja Güsner
DIERKES PARTNER
mguesner@dierkes-partner.de
Germany
www.dierkes-partner.de
Tel +49 40 36156-0
1. EU-BUILD will raise an invoice for its building activity in Denmark to a taxable person established and VAT registered in Denmark (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Denmark? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must (compulsory).

2. EU-BUILD will raise an invoice for its building activity in Denmark to a non-taxable individual established in Denmark.
   a. Does EU-BUILD need to register for VAT in Denmark? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Danish VAT.

3. EU-BUILD will raise an invoice for its building activity in Denmark to a taxable person not established in Denmark and not VAT registered in Denmark (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Denmark? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, reverse charge is not possible if the client is not VAT registered in Denmark.

4. EU-BUILD will raise an invoice for its building activity in Denmark to a taxable person not established in Denmark (e.g. a foreign main contractor) but who is VAT registered in Denmark (fiscal representative needed).
   a. Does EU-BUILD need to register for VAT in Denmark? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Danish VAT.

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Denmark.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The local subcontractor must charge Danish VAT. EU-BUILD can claim VAT refund via the EU VAT refund procedure or via its Danish VAT return (after VAT registration in DK).
   b. In case of reverse charge what action is required by EU-BUILD? N/A

6. If EU-BUILD uses the services of a subcontractor not established in Denmark.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The foreign subcontractor must apply “reverse charge” provided EU-BUILD is registered in Denmark. EU-BUILD is obliged to register for VAT purposes in Denmark.
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Danish VAT returns which include such incoming invoices.
   c. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Danish VAT returns which include such incoming invoices.

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-Build ships these own goods to the building site in Denmark. The goods will be used in the building process and will thus permanently stay in Denmark (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Denmark? If the building materials are part of the agreement between EU-BUILD and the Danish building company, and are not invoiced separately, the materials are not considered an IC-acquisition in Denmark, and EU-BUILD is not obliged to register in Denmark.
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. No

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, Kallermann Revision and One Revision can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.

For further information
Christian Secher
Kallermann Revision
cs@kallermann.dk
Denmark
www.kallermann.dk
Tel +45 4921 8700

For further information
Mikkel Thomsen
One Revision
mit@onerevision.dk
Denmark
www.onerevision.dk
Tel +45 42 40 12 16
EL – Greece

Note: The following answers concern only the services related to immobile property located in Greece, and not the construction of such property, where permanent establishment in Greece is required.

1. EU-BUILD will raise an invoice for its building activity in Greece to a taxable person established and VAT registered in Greece (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Greece? Yes (in order for the company which is established in another member state of EU to be active in the building industry of Greece, EU-BUILD (the abovementioned non-established in Greece company) has the possibility to receive directly a Greek VAT number so that it can submit its VAT returns or appoint a fiscal representative).
   b. Could/must EU-BUILD apply a reverse charge mechanism? Only if EU-BUILD, despite its obligation to the law, will not receive a VAT number/register for VAT, neither has appointed a fiscal representative in Greece, the Greek Authorities in order to receive the amount of VAT address this obligation to the buyer of goods/services, in this case, the taxable person established and VAT registered in Greece.

   Apart from the above case which is predicted and applied only as a measure of need, reverse charge mechanism applies in certain occasions accepted and provided by law which concern building activities on infrastructure works in the context of public contracts on behalf of Local authorities, Public law bodies and other Public Organizations.

2. EU-BUILD will raise an invoice for its building activity in Greece to a non-taxable individual established in Greece
   a. Does EU-BUILD need to register for VAT in Greece? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, the non-taxable individual receiving the services, must be charged with VAT as applied in Greece.

3. EU-BUILD will raise an invoice for its building activity in Greece to a taxable person not established in Greece and not VAT registered in Greece (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Greece? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, since the taxable person receiving the services is not established in Greece.

4. EU-BUILD will raise an invoice for its building activity in Greece to a taxable person not established in Greece (e.g. a foreign main contractor) but who is VAT registered in Greece (fiscal representative needed).
   a. Does EU-BUILD need to register for VAT in Greece? Yes, provided the immovable property is in Greece, the place of taxation is Greece (and the EU-BUILD (or its appointed fiscal representative) is the tax liable).
   b. Could/must EU-BUILD apply a reverse charge mechanism? No. Reverse charge mechanism applies in specific occasions provided by law which concern building activities on infrastructure works in the context of public contracts on behalf of Local authorities, Public law bodies and other Public Organizations.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Greek VAT law or of EC Directive? EU-BUILD, in the abovementioned case (“Public Contracts”) where the reverse charge mechanism is applied, must mention in the invoice the related article of law which provides the non-charge of VAT with the remark that the tax liable is the receiver of the services.

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Greece.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The local subcontractor must charge local VAT to EU-BUILD.

b. In case of reverse charge what action is required by EU-BUILD? In this case, there can be no reverse charge mechanism applied, since the subcontractor is established and VAT registered in Greece.

6. If EU-BUILD uses the services of a subcontractor not established in Greece.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The foreign subcontractor should be VAT registered in Greece or must appoint a fiscal representative and charge VAT in both cases.
   b. In case of reverse charge must the foreign subcontractor register for VAT in Greece? N/A
   c. In case of reverse charge what action is required by EU-BUILD? N/A

7. EU-BUILD has purchased building materials in its home country where local VAT has been supplied. After the local purchase, EU-Build ships these own goods to the building site in Greece. The goods will be used in the building process and will thus permanently stay in Greece (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Greece? Yes
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. The Greek Law indicates that any entity taxable and non-established in Greece should appoint a fiscal representative for all of its actions which take place and are taxable in Greece as well as for the submission of the VAT return.

General comments:

In any case, the services which are related to immobile property in Greece are taxable in Greece, despite the permanent establishment of the receiver/provider of the service or whether the receiver/provider of the service is taxable or not in Greece.

For further information

Nikos Skiadaseries
IAS Ltd
nhs@e-ias.gr
Greece
www.e-ias.gr
Tel + 30 210 689 9760

For further information

Eleftherios Erkeloglou
KSi Greece Private Company
erkeloglou@ksigreece.gr
Greece
www.ksigreece.gr
Tel: +30 2311 820 899

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:

While every effort is made to ensure that the information outlined in this material is accurate, Integrated Accounting Services (IAS) Ltd and KSi Greece Private Company can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.
1. EU-BUILD will raise an invoice for its building activity in Spain to a taxable person established and VAT registered in Spain (e.g. a normal VAT registered company)

a. Does EU-BUILD need to register for VAT in Spain?
   In general terms, an entity is required to register for VAT purposes when a building project or construction works last more than twelve months in Spain, as it would give rise to a permanent establishment for taxable purposes.

If the building project does NOT last more than twelve months, EU-BUILD would be required to register for Spanish VAT purposes when construction works are carried out with subcontractors (Article 84, Uno. 2º .f) of the Spanish VAT Law).

b. Could/must EU-BUILD apply a reverse charge mechanism? EU-BUILD would only have to apply the reverse charge mechanism in the event that building works are carried out with subcontractors (Article 84, Uno. 2º .f) of the Spanish VAT Law).

2. EU-BUILD will raise an invoice for its building activities in Spain to a non-taxable individual established in Spain

a. Does EU-BUILD need to register for VAT in Spain?
   Yes.

b. Could/must EU-BUILD apply a reverse charge mechanism? If the non-taxable individual does not act as a professional, it will not have the status of professional for VAT purposes. In this case, it would give rise to a permanent establishment for the VAT purposes in Spain. As a consequence, the reverse charge mechanism would not be applicable and EU-BUILD would have to issue an invoice with local VAT.

3. EU-BUILD will raise an invoice for its building activity in Spain to a taxable person not established in Spain and not VAT registered in Spain (e.g. a foreign main contractor)

a. Does EU-BUILD need to register for VAT in Spain?
   Please refer to our comments in section 1a).

b. Could/must EU-BUILD apply a reverse charge mechanism? The taxable person not established in Spain would only have to apply the reverse charge mechanism in the event that building works are completed with subcontractors.

4. EU-BUILD will raise an invoice for its building activity in Spain to a taxable person not established in Spain (e.g. a foreign main contractor) but who is VAT registered in Spain (fiscal representative needed?)

a. Does EU-BUILD need to register for VAT in Spain? Please refer to our comments in section 1a).

b. Could/must EU-BUILD apply a reverse charge mechanism? Please refer to our comments in section 1b).

c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Spanish VAT law or of EC Directive? It should refer to the Spanish Law and state in the invoice “inversión del sujeto pasivo” or “reverse charge” according to the applicable article of the Spanish VAT Law (in this case the Article 84.Uno.2º.f).

5. Suppose EU-BUILD uses the services of a subcontractor established and VAT registered in Spain.

a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? EU-BUILD would apply a reverse charge mechanism and the invoice issued by the subcontractor would not apply local VAT (Article 84.Uno.2º.f of the Spanish VAT Law).

b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD would have to register for VAT purposes in Spain.

Suppose EU-BUILD uses the services of a subcontractor not established in Spain.

a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge?
1. EU-BUILD will raise an invoice for its building activity in your country to a taxable person established and VAT registered in your country (e.g., a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in your country? NO
   b. Could/must EU-BUILD apply a reverse charge mechanism? YES, must (compulsory)

2. Invoice to a non-taxable individual established in your country
   a. Does EU-BUILD need to register for VAT in your country? YES. EU Companies established in another State member do not have to appoint a tax representative in France. But, to facilitate its relations with the French administration, the company may want to appoint an agent established in France, who will carry the formalities on its behalf and under its responsibility. In this case, a power of attorney must be established.
   b. Could/must EU-BUILD apply a reverse charge mechanism? NO, must charge French VAT.

3. Invoice to a taxable person not established in your country and not VAT registered in your country (e.g., a foreign main contractor):
   a. Does EU-BUILD need to register for VAT in your country? YES, because the VAT is due from the supplier in this case.
   b. Could/must EU-BUILD apply a reverse charge mechanism? NO. reverse charge is not possible if the client is not VAT registered in France.

4. Invoice to a taxable person not established in your country (e.g., a foreign main contractor) but who is VAT registered in your country (fiscal representative needed)?
   a. Does EU-BUILD need to register for VAT in your country? NO, provided the client is VAT registered in France.
   b. Could/must EU-BUILD apply a reverse charge mechanism? YES, provided the client is VAT registered in France.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of your VAT law or of EC Directive? “Auto liquidation” or “reverse charge”.

5. Suppose EU-BUILD uses the services of a subcontractor established and VAT registered in your country.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The local French subcontractor must charge French VAT in case EU-Build is not registered in France. According to special tax rules, EU-BUILD must self-assess VAT provided EU-Build is French VAT (reverse charge mechanism).
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit French VAT returns which include such incoming invoices.

6. Suppose EU-BUILD uses the services of a subcontractor not established in your country.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? EU-BUILD must self-assess VAT (reverse charge mechanism) provided EU-BUILD is VAT registered in France; in all other cases the foreign subcontractor must charge French VAT and should therefore register for VAT in France.
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit French VAT returns which include such incoming invoices.

7. Suppose EU-BUILD has purchased building materials in its home country, i.e., a local purchase with local VAT (e.g., bricks or other building material). After the local purchase, EU-BUILD ships these own goods to the building site in your country. The goods will be used in the building process and will thus permanently stay in your country (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in your country? YES. Because the client is VAT registered in France must self-assess the VAT. If the client is not VAT registered, EU-BUILD must register in France and perform an IC-acquisition. (However, EU-BUILD will have to register for VAT in France only for interstate obligations if the annual value of goods introduced in France exceeds €460,000).
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. N/A

General remarks:
The guidelines summarise the French VAT general rules. We recommend to consult Aplitec to validate the French VAT treatment with a specific analysis.

EU companies no longer have to appoint a tax representative. Only extra EU companies, from countries where France has not signed tax assistance treaty must appoint a tax representative.

Since January 1st, 2014, a new reverse charge mechanism was introduced in France in the building and the public works industry when the work is provided by subcontractors on behalf of a taxable main contractor.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis. For further information please contact:

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, Groupe Aplitec can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.

For further information
Olivia Menu-Levi
Groupe Aplitec
olivia.levi@groupe-aplitec.com
France
www.groupe-aplitec.com
Tel +33 1 40 40 38 38
1. EU-BUILD will raise an invoice for its building activity in the UK to a taxable person established and VAT registered in the UK (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in the UK? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes

2. EU-BUILD will raise an invoice for its building activity in the UK to a non-taxable individual established in the UK.
   a. Does EU-BUILD need to register for VAT in the UK? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No

3. EU-BUILD will raise an invoice for its building activity in the UK to a taxable person not established in the UK and not VAT registered in the UK (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in the UK? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No

4. EU-BUILD will raise an invoice for its building activity in the UK to a taxable person not established in the UK (e.g. a foreign main contractor) but who is VAT registered in the UK (fiscal representative needed)?
   a. Does EU-BUILD need to register for VAT in the UK? Yes, because the reverse charge only applies where recipient belongs or has an establishment in the UK.
   b. Could/must EU-BUILD apply a reverse charge mechanism? No
   c. Provided a reverse charge mechanism is applicable, what should MBS mention on its invoice? Should MBS refer to an article of UK VAT law or of EC Directive? N/A

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in the UK.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Assuming that the supply is land related, yes, they must charge local VAT.
   b. In case of reverse charge what action is required by EU-BUILD? N/A

6. If EU-BUILD uses the services of a subcontractor not established in the UK.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? There is no threshold for non-established persons. EU build is unable to account for VAT under the reverse charge if subcontractors services are land related. UK VAT will be chargeable by the subcontractor.
   b. In case of reverse charge must the foreign subcontractor register for VAT in the UK? N/A
   c. In case of reverse charge what action is required by EU-BUILD? N/A

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the purchase, EU-Build has shipped these materials to the building site in the UK. The goods will be used in the building process and will thus permanently stay in the UK (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in the UK? It depends on whether the customer belongs in the UK and is UK VAT registered. If so no, EU Build does not, because the customer applies the acquisition accounting on the deemed acquisition of the goods.
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. No there is no administrative threshold.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis. For further information please contact:

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, Kingston Smith LLP can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.

For further information
Adrian Houstoun
Kingston Smith LLP
ah@ks.co.uk
United Kingdom
www.ks.co.uk
Tel +44 20 7566 3802
1. EU-BUILD will raise an invoice for its building activity in Croatia to a taxable person established and VAT registered in Croatia (e.g., a normal VAT registered company).

   a. Does EU-BUILD need to register for VAT in Croatia? No. EU-BUILD is not obliged to register for VAT in Croatia. Croatian VAT legislation prescribes internal reverse charge for construction services, so our opinion is that it is better for EU-BUILD to register for VAT in Croatia and apply internal reverse charge. The difference is in VAT refund: if EU-BUILD is not registered for VAT in Croatia it must claim a refund from the state budget, if it is registered applies debit/credit in the same VAT monthly declaration.

   b. Could/must EU-BUILD apply a reverse charge mechanism? If it is not registered for VAT in Croatia, then must apply reverse charge.

2. EU-BUILD will raise an invoice for its building activity in Croatia to a non-taxable individual established in Croatia.

   a. Does EU-BUILD need to register for VAT in Croatia? Yes

   b. Could/must EU-BUILD apply a reverse charge mechanism? No

3. EU-BUILD will raise an invoice for its building activity in Croatia to a taxable person not established in Croatia and not VAT registered in Croatia (e.g., a foreign main contractor)

   a. Does EU-BUILD need to register for VAT in Croatia? No, but the client must be registered for VAT in Croatia in order to fulfill the fiscal obligation since the place of supply is Croatia.

   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes

4. EU-BUILD will raise an invoice for its building activity in Croatia to a taxable person not established in Croatia (e.g. a foreign main contractor) but who is VAT registered in Croatia (fiscal representative needed)? Fiscal representative is needed only if taxable person is established in third countries (not in EU member countries).

   a. Does EU-BUILD need to register for VAT in Croatia? No

   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes

   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of your VAT law or of EC Directive? Article 75.2 of Croatian VAT Act or article 194 of Directive.

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Croatia.

   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Local subcontractor must charge Croatian VAT if EU-BUILD is not registered for VAT in Croatia.

   b. In case of reverse charge what action is required by EU-BUILD? Reverse charge is not possible if EU-BUILD is not registered for VAT in Croatia. If it is registered for VAT in Croatia, local subcontractor will apply internal reverse charge for construction services. If EU-BUILD is not registered for VAT in Croatia it must claim VAT refund from the state budget.

   d. If EU-BUILD uses the services of a subcontractor not established in Croatia.

   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? If EU-BUILD is not registered for VAT in Croatia, subcontractor must register for VAT in Croatia and charge Croatian VAT.

   b. In case of reverse charge must the foreign subcontractor register for VAT in Croatia? For internal reverse charge the answer is yes.

   c. In case of reverse charge what action is required by EU-BUILD? If EU-BUILD is not registered for VAT in Croatia, reverse charge is not applicable, EU-BUILD must claim VAT refund from the state budget directly.

6. If EU-BUILD uses the services of a subcontractor not established in Croatia.

   a. Must EU-BUILD perform a (deemed) IC-acquisition in Croatia? This is the case described in article 7.5 of VAT Act, EU-BUILD must register for VAT in Croatia.

   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. Based on our experience, Croatian legislation and administration shows no tolerance.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:

While every effort is made to ensure that the information outlined in this material is accurate, Euroconsulting can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.
1. EU-BUILD will raise an invoice for its building activity in Hungary to a taxable person established and VAT registered in Hungary (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Hungary? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes

2. EU-BUILD will raise an invoice for its building activity in Hungary to a non-taxable individual established in Hungary.
   a. Does EU-BUILD need to register for VAT in Hungary? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No

3. EU-BUILD will raise an invoice for its building activity in Hungary to a taxable person not established in Hungary and not VAT registered in Hungary (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Hungary? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No

4. EU-BUILD will raise an invoice for its building activity in Austria to a taxable person not established in Hungary (e.g. a foreign main contractor) but who is VAT registered in Hungary (fiscal representative needed?).
   a. Does EU-BUILD need to register for VAT in Hungary? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Hungarian VAT law or of EC Directive? In this case and if EU-BUILD has no PE in Hungary, the invoicing requirements depend on the rules of the Member State where EU-BUILD is established.

Therefore, those rules determine the exact requirements of the invoice. Nonetheless it would be highly recommended to mention “reverse charge” on the invoice in Hungarian (“fordított adózás”).

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Hungary.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The local subcontractor must charge Hungarian VAT and no reverse charge would be available.
   b. In case of reverse charge what action is required by EU-BUILD? Not applicable

6. If EU-BUILD uses the services of a subcontractor not established in Hungary.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Assuming that EU-BUILD has not registered for local VAT, the foreign subcontractor must register for VAT and it must charge local VAT to EU-BUILD.
   b. In case of reverse charge must the foreign subcontractor register for VAT in Hungary? Not applicable
   c. In case of reverse charge what action is required by EU-BUILD? Not applicable

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-BUILD ships these own goods to the building site in Hungary. The goods will be used in the building process and will thus permanently stay in Hungary (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Hungary? Yes
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. No

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:

While every effort is made to ensure that the information outlined in this material is accurate, Trusted Adviser can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.

For further information

Zsolt Szovics
Trusted Adviser
zsolt.szovics@trustedadviser.hu
Hungary
www.trustedadviser.hu
Tel +36 1 8830 476
Introduction

Before answering the queries it is useful to have the following background information as these issues impact on most of the responses:

• A principal contractor who is providing construction services in Ireland should register for VAT in Ireland.

• A non-established subcontractor who is engaged by a principal contractor to carry out construction services in Ireland is not obliged to register for VAT in Ireland. However, the subcontractor may need to register for VAT in Ireland if they wish to claim any refunds of VAT in Ireland.

• Where a non-established subcontractor provides services in Ireland to customers other than principal contractors, they should register for VAT in Ireland irrespective of the level of turnover from such activities.

• The reverse charge mechanism generally only applies to payments made between subcontractors and principal subcontractors and in this context should only apply to contracts that are subject to Relevant Contracts Tax (“RCT”) in Ireland.

1. EU-BUILD will raise an invoice for its building activity in Ireland to a non-taxable person established in Ireland.

a. Does EU-BUILD need to register for VAT in Ireland? Yes, EU-BUILD would need to register for VAT in Ireland as this scenario could only occur where a client is not a principal contractor.

b. Could / must EU-BUILD apply a reverse charge mechanism? No, EU-BUILD should not apply the reverse charge mechanism.

2. EU-BUILD will raise an invoice for its building activity in Ireland to a non-taxable person established in Ireland.

a. Does EU-BUILD need to register for VAT in Ireland? Yes EU-BUILD would need to register for VAT in Ireland as this scenario could only occur where a client is not a principal contractor.

b. Could / must EU-BUILD apply a reverse charge mechanism? No, EU-BUILD should not apply the reverse charge mechanism.

3. EU-BUILD will raise an invoice for its building activity in Ireland to a taxable person not established in Ireland (e.g. a foreign main contractor).

a. Does EU-BUILD need to register for VAT in Ireland? This scenario should not arise in respect of a foreign main contractor as they would be obliged to register for VAT in Ireland. If the non-established person is not a foreign main contractor, EU-BUILD would be the principal contractor and should register for and charge VAT.

b. Could / must EU-BUILD apply a reverse charge mechanism? No, EU-BUILD should not apply the reverse charge mechanism.

4. EU-BUILD will raise an invoice for its building activity in Ireland to a taxable person not established in Ireland (e.g. a foreign main contractor) but who is VAT registered in Ireland (fiscal representative needed)?

a. Does EU-BUILD need to register for VAT in Ireland? Yes, EU-BUILD would need to register for VAT in Ireland as this scenario could only occur where a client is not a principal contractor.

b. Could / must EU-BUILD apply a reverse charge mechanism? No, EU-BUILD should not apply the reverse charge mechanism.

5. EU-BUILD has purchased building materials in its home country where local VAT has been applied.

a. Must EU-BUILD perform a (deemed) IC acquisition in Ireland? Yes, EU-BUILD should be deemed to have made an IC acquisition in respect of the transfer of materials to Ireland.

b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. Where a person who is not established in Ireland makes an IC acquisition of goods in Ireland in his own ownership and then makes a subsequent supply of those goods to an accountable person in Ireland, the non-established person should not be required to register for VAT in Ireland. The recipient of the supply is deemed to have made the supply and should self-account for the VAT on the supply. In order for this relief to apply the non-established person should not have opted to register for VAT in Ireland and the recipient must be VAT registered in Ireland.

6. EU-BUILD wishes to claim a refund of VAT or if they provide services to customers other than principal contractors they may need to register for VAT in Ireland.

a. Could / must EU-BUILD apply a reverse charge mechanism? No, EU-BUILD should not apply the reverse charge mechanism.

b. Could / must EU-BUILD apply a reverse charge mechanism? No, EU-BUILD should not apply the reverse charge mechanism.

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the purchase, EU-BUILD has shipped these materials to the building site in Ireland. The materials will be used in the building process and will remain in Ireland permanently.

a. Must EU-BUILD perform a (deemed) IC acquisition in Ireland? Yes, EU-BUILD should be deemed to have made an IC acquisition in respect of the transfer of materials to Ireland.

b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. Where a person who is not established in Ireland makes an IC acquisition of goods in Ireland in his own ownership and then makes a subsequent supply of those goods to a principal contractor on its invoice. If EU-BUILD has an Irish VAT registration number then it should quote this number on the invoice.

b. In case of reverse charge, what action is required by EU-BUILD? EU-BUILD should account for VAT on the reverse charge basis. The reverse charge procedure is outlined below.

c. In case of reverse charge, what action is required by EU-BUILD? EU-BUILD should account for VAT on the reverse charge basis. The reverse charge procedure is outlined below.

Overview of the reverse charge procedure in relation to VAT on construction services which are subject to RCT:

• The charge for services by the subcontractor should not include VAT on the services.

• The VAT registered subcontractor issues an invoice to the principal, which shows all the same information as appears on a VAT invoice, except the VAT rate
and VAT amount. The invoice should include the VAT registration number of the subcontractor.

- The invoice should include the statement ‘VAT on this supply to be accounted for by the principal contractor.’

- The principal contractor pays the subcontractor for the services. This payment should not include VAT.

- The principal contractor should include the VAT on the services received from the subcontractor in his/her VAT return for the period in which the supply is made as VAT on sales.

- Where entitled to do so, the principal can claim a simultaneous input credit in his/her VAT return for the period.

Although the operation of the RCT system is outside the scope of this advice, we would recommend that RCT advice is sought by any client operating in the construction industry. RCT applies to almost all construction operations carried out in Ireland.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, BFCD Chartered Accountants and Registered Auditors can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.
1. EU-BUILD will raise an invoice for its building activity in Italy to a taxable person established and VAT registered in Italy (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Italy? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, Italian company must apply reverse charge (even if EU-Build is VAT registered in Italy).

2. EU-BUILD will raise an invoice for its building activity in Italy to a non-taxable individual established in Italy.
   a. Does EU-BUILD need to register for VAT in Italy? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Italian VAT.

3. EU-BUILD will raise an invoice for its building activity in Italy to a taxable person not established in Italy and not VAT registered in Italy (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Italy? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Italian VAT.

4. EU-BUILD will raise an invoice for its building activity in Italy to a taxable person not established in Italy (e.g. a foreign main contractor) but who is VAT registered in Italy (fiscal representative needed?).
   a. Does EU-BUILD need to register for VAT in Italy? No, if Client has Permanent establishment, Yes in other cases
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Italian VAT, except for case-specific law provisions (subcontractor’s activity) that may require reverse charge.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Italian VAT law or of EC Directive? If a reverse charge mechanism is applicable (e.g. subcontractor’s activity or other case-specific law provisions) EU-BUILD must mention the case-specific article of Italian VAT law on its invoice.

5. IF EU-BUILD uses the services of a subcontractor established and VAT registered in Italy.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The local subcontractor does not charge VAT but EU-BUILD has to apply reverse-charge.
   b. In case of reverse charge what action is required by EU-BUILD? VAT identification in Italy with all related fulfilments.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Italian VAT law or of EC Directive? If a reverse charge mechanism is applicable (e.g. subcontractor’s activity or other case-specific law provisions) EU-BUILD must mention the case-specific article of Italian VAT law on its invoice.

6. IF EU-BUILD uses the services of a subcontractor not established in Italy.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Reverse charge.
   b. In case of reverse charge must the foreign subcontractor register for VAT in Italy? Yes.
   c. In case of reverse charge what action is required by EU-BUILD? VAT identification in Italy.

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-Build ships these own goods to the building site in Italy. The goods will be used in the building process and will thus permanently stay in Italy (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Italy? Yes – EU-BUILD must identify in Italy for VAT purpose.
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. No administrative tolerance.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, Rai e Partners and Studio Sbordoni can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.
1. EU-BUILD will raise an invoice for its building activity in Luxemburg to a taxable person established and VAT registered in Luxemburg (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Luxemburg? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Luxemburg VAT.

2. EU-BUILD will raise an invoice for its building activity in Luxemburg to a non-taxable individual established in Luxemburg.
   a. Does EU-BUILD need to register for VAT in Luxemburg? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Luxemburg VAT.

3. EU-BUILD will raise an invoice for its building activity in Luxemburg to a taxable person not established in Luxemburg and not VAT registered in Luxemburg (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Luxemburg? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Luxemburg VAT.

4. EU-BUILD will raise an invoice for its building activity in Luxemburg to a taxable person not established in Luxemburg (e.g. a foreign main contractor) but who is VAT registered in Luxemburg (fiscal representative needed?).
   a. Does EU-BUILD need to register for VAT in Luxemburg? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Luxemburg VAT.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Luxemburg VAT law or of EC Directive? N/A

5. EU-BUILD uses the services of a subcontractor established and VAT registered in Luxemburg.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? Yes.
   b. In case of reverse charge what action is required by EU-BUILD? N/A
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Luxemburg VAT law or of EC Directive? N/A
   d. If EU-BUILD uses the services of a subcontractor not established in Luxemburg.
      a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? Yes.
      b. In case of reverse charge must the foreign subcontractor register for VAT in Luxemburg? N/A
      c. In case of reverse charge what action is required by EU-BUILD? N/A

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-Build ships these own goods to the building site in Luxemburg. The goods will be used in the building process and will thus permanently stay in Luxemburg (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Luxemburg? Yes
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. No administrative tolerance.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, Eurolux Accounting can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.
1. EU-BUILD will raise an invoice for its building activity in Malta to a taxable person established and VAT registered in Malta (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Malta? Since such activity’s place of supply will be in Malta, a taxable supply in Malta must be reported. Nonetheless, EU-BUILD could avoid registering for VAT in Malta if the reverse charge mechanism is to be applied.
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, EU-BUILD must apply the reverse charge mechanism.

2. EU-BUILD will raise an invoice for its building activity in Malta to a non-taxable individual established in Malta.
   a. Does EU-BUILD need to register for VAT in Malta? In this case, EU-BUILD must register for VAT in Malta and charge output VAT at the applicable VAT rate.
   b. Could/must EU-BUILD apply a reverse charge mechanism? Since the customer is a non-taxable person, the reverse charge mechanism is not applicable.

3. EU-BUILD will raise an invoice for its building activity in Malta to a taxable person not established in Malta and not VAT registered in Malta (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Malta? Yes EU-BUILD needs to register for VAT in Malta.
   b. Could/must EU-BUILD apply a reverse charge mechanism? No

4. EU-BUILD will raise an invoice for its building activity in Malta to a taxable person not established in Malta (e.g. a foreign main contractor) but who is VAT registered in Malta (fiscal representative needed?).
   a. Does EU-BUILD need to register for VAT in Malta? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, as long as the customer (foreign contractor) is registered for VAT in Malta.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of your VAT law or of EC Directive? In such case the sales invoice should highlight the term ‘Reverse Charge’.

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Malta.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Yes local VAT must be charged
   b. In case of reverse charge what action is required by EU-BUILD? N/A.

6. If EU-BUILD uses the services of a subcontractor not established in Malta.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? In such case the foreign subcontractor must register for VAT in Malta and charge Maltese VAT if EU-Build is not registered for VAT in Malta. If EU-Build is VAT registered in Malta, the reverse charge mechanism will be applicable.
   b. In case of reverse charge must the foreign subcontractor register for VAT in Malta? No
   c. In case of reverse charge what action is required by EU-BUILD? Reflect the respective acquisition in the VAT return and submit the Recapitulative Statement.

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-BUILD ships these own goods to the building site in Malta. The goods will be used in the building process and will thus permanently stay in Malta (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Malta? Yes
   Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. Not applicable.

   Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, KSi Malta can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.

For further information
Benjamin Griscti
KSi Malta
bgriscti@ksimalta.com
Malta
www.ksimalta.com
Tel +356 21226 176
1. EU-BUILD will raise an invoice for its building activity in Netherlands to a taxable person established and VAT registered in Netherlands (e.g., a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Netherlands? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must apply reverse charge (irrespective of whether EU-BUILD is a service provider or a main or subcontractor).

2. EU-BUILD will raise an invoice for its building activity in Netherlands to a non-taxable individual established in Netherlands.
   a. Does EU-BUILD need to register for VAT in Netherlands? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Dutch VAT (irrespective of whether EU-BUILD is a service provider or a main or subcontractor).

3. EU-BUILD will raise an invoice for its building activity in Netherlands to a taxable person not established in Netherlands and not VAT registered in Netherlands (e.g., a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Netherlands? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Dutch VAT.

4. EU-BUILD will raise an invoice for its building activity in Netherlands to a taxable person not established in Netherlands (e.g., a foreign main contractor) but who is VAT registered in Netherlands (fiscal representative needed).
   a. Does EU-BUILD need to register for VAT in Netherlands? No, if EU-BUILD is a subcontractor. Yes, if EU-BUILD is a service provider.
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must apply reverse charge if EU-BUILD is a subcontractor. No, must charge Dutch VAT if EU-BUILD is a service provider.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Dutch VAT law or of EC Directive? “btw verlegd” + Dutch VAT ID number from customer. No reference to Dutch law or EC Directive.

5. EU-BUILD uses the services of a subcontractor established and VAT registered in Netherlands.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Local subcontractor must apply reverse charge if EU-BUILD (the main contractor) is VAT registered in Netherlands. Local subcontractor must charge Dutch VAT if EU-BUILD is not VAT registered in Netherlands.
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Dutch VAT returns.

6. EU-BUILD uses the services of a subcontractor not established in Netherlands.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Foreign subcontractor must apply reverse charge if EU-BUILD (the main contractor) is VAT registered in Netherlands. Foreign subcontractor must charge Dutch VAT and should therefore register for VAT in Netherlands if EU-BUILD is not VAT registered in Netherlands.
   b. In case of reverse charge must the foreign subcontractor register for VAT in Netherlands? No
   c. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Dutch VAT returns.

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-BUILD ships these own goods to the building site in Netherlands. The goods will be used in the building process and will thus permanently stay in Netherlands (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Netherlands? No, if the goods are installed or assembled in the building by EU-BUILD. In other cases: Yes.
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. No. IC-acquisition in Dutch VAT return for purchase price of goods. Invoice is not necessary.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, DHW International and Hoek en Blok can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.
1. EU-BUILD will raise an invoice for its building activity in Poland to a taxable person established and VAT registered in Poland (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Poland? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, EU-BUILD must apply reverse charge mechanism.

2. EU-BUILD will raise an invoice for its building activity in Poland to a non-taxable individual established in Poland.
   a. Does EU-BUILD need to register for VAT in Poland? Yes, EU-BUILD must register for VAT in Poland.
   b. Could/must EU-BUILD apply a reverse charge mechanism? No.

3. EU-BUILD will raise an invoice for its building activity in Poland to a taxable person not established in Poland and not VAT registered in Poland (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Poland? Yes, EU-BUILD must register for VAT in Poland.
   b. Could/must EU-BUILD apply a reverse charge mechanism? No.

4. EU-BUILD will raise an invoice for its building activity in Poland to a taxable person not established in Poland (e.g. a foreign main contractor) but who is VAT registered in Poland (fiscal representative needed?).
   a. Does EU-BUILD need to register for VAT in Poland? No
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, EU-BUILD must apply reverse charge mechanism.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Polish VAT law or of EC Directive? The invoice should mention information “odwrotne obciążenie” (translation: reverse charge), there is no requirement to indicate the legal provisions.

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Poland.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Yes, the local subcontractor must charge local VAT to EU-BUILD.
   b. In case of reverse charge what action is required by EU-BUILD? N/A

6. If EU-BUILD uses the services of a subcontractor not established in Poland.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Yes, the foreign subcontractor must charge local VAT to EU-BUILD. The foreign subcontractor must register for VAT in Poland. If EU-BUILD wants to deduct input VAT, also must register for VAT in Poland.
   b. In case of reverse charge must the foreign subcontractor register for VAT in Poland? N/A
   c. In case of reverse charge what action is required by EU-BUILD? N/A

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-Build ships these own goods to the building site in Poland. The goods will be used in the building process and will thus permanently stay in Poland (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Poland? Yes, EU-BUILD must perform a (deemed) IC-acquisition in Poland.
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. No administrative tolerance.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, Grupa Strategia and Morison Finansista can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.
1. EU-BUILD will raise an invoice for its building activity in Portugal to a taxable person established and VAT registered in Portugal (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Portugal? No
   However, if building activities in Portugal exceed 6 months it is considered as a permanent establishment and, consequently, registration for VAT in Portugal is required.
   b. Could/must EU-BUILD apply a reverse charge mechanism? Yes, must (compulsory).

2. EU-BUILD will raise an invoice for its building activity in Portugal to a non-taxable individual established in Portugal.
   a. Does EU-BUILD need to register for VAT in Portugal? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Portuguese VAT.

3. EU-BUILD will raise an invoice for its building activity in Portugal to a taxable person not established in Portugal and not VAT registered in Portugal (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Portugal? Yes
   b. Could/must EU-BUILD apply a reverse charge mechanism? No, must charge Portuguese VAT.

4. EU-BUILD will raise an invoice for its building activity in Portugal to a taxable person not established in Portugal (e.g. a foreign main contractor) but who is VAT registered in Portugal (fiscal representative needed?).
   a. Does EU-BUILD need to register for VAT in Portugal? No, provided entity receiving invoice is VAT registered in Portugal.

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Portugal.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances?
   b. The local subcontractor must apply reverse charge mechanism, provided EU-BUILD is VAT registered in Portugal. In all other cases the local subcontractor must charge Portuguese VAT.
   c. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Portuguese VAT returns which include such incoming invoices.

6. If EU-BUILD uses the services of a subcontractor not established in Portugal.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? The foreign subcontractor must apply reverse charge provided EU-BUILD is VAT registered in Portugal. Foreign subcontractor must register for VAT in Portugal and charge Portuguese VAT if EU-BUILD is not VAT registered in Portugal.
   b. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Portuguese VAT returns which include such incoming invoices.
   c. In case of reverse charge what action is required by EU-BUILD? EU-BUILD must submit Portuguese VAT returns which include such incoming invoices.

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-Build ships these own goods to the building site in Portugal. The goods will be used in the building process and will thus permanently stay in Portugal (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Portugal? Yes, it is similar to normal IC-acquisitions.
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. No. These transfers are considered as similar IC-operations.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis. For further information please contact:

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, CF Audit can accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.

For further information
Carlos Marreiros
CF Audit
carlos.marreiros@cfaudit.pt
Portugal
www.cfaudit.pt
Tel +351 935 072 854
Please Note
Switzerland has been added to this review for completeness and comparability. However, as Switzerland is not an EU member, EC directives on VAT including the directives mentioned in the introductory section of this publication do generally not apply to Switzerland.

1. EU-BUILD will raise an invoice for its building activity in Switzerland to a taxable person established and VAT registered in Switzerland (e.g. a normal VAT registered company).
   a. Does EU-BUILD need to register for VAT in Switzerland?
      - Yes, if more than CHF 100k annual revenue in Switzerland. A VAT law amendment (to be expected valid from 1.1.2018) will require all foreign companies with more than CHF 100k worldwide revenues, to VAT register in Switzerland if they provide such services in Switzerland.
   b. Below that limit, either reverse charge (if no materials are imported), or customs import VAT on the full revenue incl. services (if materials are imported).
   c. Could/must EU-BUILD apply a reverse charge mechanism? See 1a above.

2. EU-BUILD will raise an invoice for its building activity in Switzerland to a non-taxable individual established in Switzerland.
   a. Does EU-BUILD need to register for VAT in Switzerland? Same as 1 above. Individuals become subject to reverse charge VAT if more than CHF 10k annual services purchased.
   b. Could/must EU-BUILD apply a reverse charge mechanism? Same as 1.

3. EU-BUILD will raise an invoice for its building activity in Switzerland to a taxable person not established in Switzerland (e.g. a foreign main contractor).
   a. Does EU-BUILD need to register for VAT in Switzerland? Same as 1 above.
   b. Could/must EU-BUILD apply a reverse charge mechanism? Same as 1 above.
   c. Provided a reverse charge mechanism is applicable, what should EU-BUILD mention on its invoice? Should EU-BUILD refer to an article of Swiss VAT law or of EC Directive? No reference to a specific article needed, “VAT reverse charge” if often used but not required (if it is the purchaser’s responsibility to determine when reverse charge needs to be applied). EC directives do generally not apply to Switzerland as an EU non-member.

4. EU-BUILD will raise an invoice for its building activity in Switzerland to a taxable person not established in Switzerland (e.g. a foreign main contractor) but who is VAT registered in Switzerland (fiscal representative needed?).
   a. Does EU-BUILD need to register for VAT in Switzerland? Same as 1 above.
   b. Could/must EU-BUILD apply a reverse charge mechanism? Same as 1 above.
   c. In case of reverse charge what action is required by EU-BUILD?
      - a. If VAT registered: declare and immediately reclaim reverse charge VAT.
      - b. If not registered and services purchased under reverse charge are more than CHF 10k: declare and pay reverse charge VAT without possibility to reclaim (however, voluntary full registration is possible to avoid this).

5. If EU-BUILD uses the services of a subcontractor established and VAT registered in Switzerland.
   a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Always charge local VAT.
   b. In case of reverse charge what action is required by EU-BUILD? N/A

6. If EU-BUILD uses the services of a subcontractor not established in Switzerland.
   a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? Same as 1 above, apply to subcontractor as well.
   b. In case of reverse charge must the foreign subcontractor register for VAT in Switzerland? No (but the situations in which reverse charge applies are rare and limited, see 1 above).

7. EU-BUILD has purchased building materials in its home country where local VAT has been applied. After the local purchase, EU-Build ships these own goods to the building site in Switzerland. The goods will be used in the building process and will thus permanently stay in Switzerland (no return to EU-BUILD’s home country).
   a. Must EU-BUILD perform a (deemed) IC-acquisition in Switzerland? IC acquisition generally does not apply to Switzerland as an EU non-member. Goods need to be exported from EU and imported into Switzerland, and customs will charge import VAT and duty.
   b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. No.

Please note that the information provided is intended as a high level overview of general principles and advice should be sought on a case-by-case basis.

Disclaimer:
While every effort is made to ensure that the information outlined in this material is accurate, artax Fide Consult and Fineac Treuhand AG accept no responsibility for loss or distress occasioned to any person acting or refraining from acting as a result of the material published herein. Professional tax advice should always be sought on a case-by-case and transaction-by-transaction basis before acting on any topic covered in this material.

For further information
Urs Fischer
artax Fide Consult
urs.fischer@artax.ch
Switzerland
www.artax.ch
Tel +41.61.225.66.15

For further information
Albert Blattmann
Fineac Treuhand AG
blattmann@fineac.ch
Switzerland
www.fineac.ch
Tel +41.41.727.51.00
## EU VAT REVIEW

| Country                        | AT | BE | BG | CY | CZ | DE | DK | EL | ES | FR | GB | HR | HU | IE | IT | LU | MT | NL | PL | PT | CH |
|-------------------------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|    |
| 1. EU-BUILD will raise an invoice for its building activity in your country to a taxable person established and VAT registered in your country (e.g. a normal VAT registered company). |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| a. Does EU-BUILD need to register for VAT in your country? | N  | N  | N  | N  | Y/N| N  | N  | N  | N  | Y/N| N  | Y  | N  | N  | N  | N  | Y/Y| N  | N  | N  | N  | Y/N|    |
| b. Could/must EU-BUILD apply a reverse charge mechanism? | Y  | Y  | Y  | N/Y| Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y/Y|    |
| 2. EU-BUILD will raise an invoice for its building activity in your country to a non-taxable individual established in your country. |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| a. Does EU-BUILD need to register for VAT in your country? | Y  | Y  | Y  | Y  | Y/Y| Y  | Y  | N  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | N  | Y  | Y  | Y  | Y/Y|    |
| b. Could/must EU-BUILD apply a reverse charge mechanism? | N  | N  | N  | N  | N  | N  | N  | N  | N  | Y  | N  | N  | N  | N  | N  | N  | Y  | N  | N  | N  | N  | N/Y|    |
| 3. EU-BUILD will raise an invoice for its building activity in your country to a taxable person not established in your country and not VAT registered in your country (e.g. a foreign main contractor). |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| a. Does EU-BUILD need to register for VAT in your country? | N  | Y  | Y  | N  | N  | Y  | Y  | Y  | Y  | Y  | N  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | N/Y| N  | Y  | Y  | Y/Y|    |
| b. Could/must EU-BUILD apply a reverse charge mechanism? | Y  | N  | N  | Y  | N  | Y  | N  | N  | Y  | N  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | N  | Y  | Y  | Y/Y|    |
| 4. EU-BUILD will raise an invoice for its building activity in your country to a taxable person not established in your country (e.g. a foreign main contractor) but who is VAT registered in your country (fiscal representative needed)!. |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| a. Does EU-BUILD need to register for VAT in your country? | N  | N/Y| N  | N  | N  | N  | N  | N  | N  | N  | N  | N  | N/Y| Y  | N  | N/Y| N  | N/Y| Y  | N  | N/Y| N/Y|    |
| b. Could/must EU-BUILD apply a reverse charge mechanism? | Y  | Y/Y| Y  | Y  | Y  | Y  | Y  | Y  | Y  | N  | Y  | Y  | Y  | Y  | Y  | Y  | N/Y| Y  | Y  | N/Y| Y  | Y  | Y/Y|    |
| c. Provided a reverse charge mechanism is applicable, should EU-BUILD mention anything on its invoice? Should EU-BUILD refer to an article of your VAT law or of EC Directive? | Y  | Y/Y| Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y/Y|    |
| 5. If EU-BUILD uses the services of a subcontractor established and VAT registered in your country. |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| a. Must the local subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? | N  | RC/C| C  | RC/C| RC  | C  | RC  | C/R/C| C  | C/R/C| C  | RC  | C  | RC/C| C  | RC/C| C  | RC/C| C  |    |
| b. In case of reverse charge is action required by EU-BUILD? | Y  | Y  | NA | Y  | Y  | Y  | NA | NA | Y  | Y  | NA | Y  | Y  | Y  | Y  | NA | N/A| Y  | NA | Y  | NA | Y  |    |
| 6. If EU-BUILD uses the services of a subcontractor not established in your country. |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| a. Must the foreign subcontractor charge local VAT to EU-BUILD or is there a reverse charge? If so, under which circumstances? | N  | RC/C| C  | RC  | RC/C| RC  | C  | RC  | C/R/C| C  | C/R/C| C  | RC  | C  | RC/C| C  | RC/C| C  | RC/C| C  | N/Y|    |
| b. In case of reverse charge must the foreign subcontractor register for VAT in your country? | N  | N  | NA | N  | N  | N  | N  | N  | NA | Y  | N  | NA | Y  | N  | N  | N  | NA | N  | N  | N  | N  | N/Y|    |
| c. In case of reverse charge is action required by EU-BUILD? | Y  | Y  | NA | Y  | Y  | Y  | Y  | NA | Y  | Y  | NA | Y  | Y  | Y  | Y  | NA | Y  | Y  | NA | Y  | Y  | Y  |    |
| 7. EU-BUILD has purchased building materials in its home country where local VAT has been paid. After the local purchase, EU-BUILD ships these own goods to the building site in your country. The goods will be used in the building process and will thus permanently stay in your country (no return to EU-BUILD’s home country). |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| a. Must EU-BUILD perform a (deemed) IC-acquisition in your country? | N  | Y  | Y  | Y  | Y  | N  | N  | Y  | Y  | Y  | Y/N| Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  |    |
| b. Is there an administrative “tolerance” not to do so? Subject to certain conditions? Please describe briefly. | NA | Y  | Y  | Y  | N  | NA | NA | N  | Y  | N  | N  | Y  | N  | N  | N  | Y  | N  | N  | N  | N  | N  | N  |    |

Key: N=No, Y=Yes, NA=Not Applicable, C=Charge, RC=Reverse Charge
Contact Details: your local VAT specialist

Interfides
Herbeckstraße 5
1180 Vienna
Austria
T: +43 1 476 06
E: zeljko.mijatovic@interfides.at
www.interfides.at

Van Havermacht
Kasteel Ter Poorten
Diepenbekerweg 65
Hasselt, 3500
Belgium
T: +32 11 30 13 50
E: Hans.Philips@vhg.be
www.vhgconsultants.be

Audit Advisers
Building 21, Floor 1
Residential Area Bokar
Sofia 1404
Bulgaria
T: +359 2 947 40 11
E: oslavkova@audit-advisers.com
www.audit-advisers.com

Euroconsulting
Strossmayerova 16
51000 Rijeka
Croatia
T: +385 98 424 849
E: sandra@euroconsulting.hr
www.euroconsulting.hr

Ioannou & Theodoulou Ltd
4 Pindou Street
2409 Engomi
P.O.Box 27773
2432 Nicosia
Cyprus
T: +357 22 050500
E: g.ioannou@ith.com.cy
www.ith.com.cy

NSG Morison
Jakubská 2
Prague, 110 00
Czech Republic
T: +420 224 800 930
E: dalibor.bastyr@nsgmorison.cz
www.nsgmorison.cz

One Revision
Roskildevej 37 A
3rd Floor
2000 Frederiksberg
Denmark
T: +45 42 40 12 16
E: mit@onerevision.dk
www.onerevision.dk

Kallermann Revision A/S
 Stationspladsen 3
3000 Helsingør
Denmark
T: +45 49 21 87 00
E: cs@kallermann.dk
www.kallermann.com

Groupe Aplitec
4-14 rue Ferrus
75014, Paris
France
T: +33 1 40 40 38 38
E: olivia.levi@groupe-aplitec.com
www.groupe-aplitec.com

Audit Tax & Consulting Services GmbH (ATC)
Friedrichstraße 100, 2. OG
Berlin, 10117
Germany
T: +49 30 20 64 15 100
E: uwe.j.mueller@atc-services.de
www.atc-services.de

Ehler Ermer & Partner
Wrangelstrasse 17-19
24937, Flensburg
Germany
T: +49 (0) 46 1 8607 221
E: mail@eep.info
www.eep.info

Morison Frankfurt AG
Wirtschaftsprüfungsgesellschaft
Mainzer Landstraße 49
60329 Frankfurt-am-Main
Germany
T: +49 (0) 69 30 85-5011
E: khwolf@wubwp.de
www.morison-frankfurt.de

Morison Riedlinger AG
Wirtschaftsprüfungsgesellschaft
Kartäuserstrasse 61a
D-79104 Freiburg
Germany
T: +49 (0) 761 368 77-84
E: info@riedlinger-partner.de
www.riedlinger-partner.de

DIERKES PARTNER
Baumwall 7 (Überseehaus)
D-20459 Hamburg
Germany
T: +49 (0) 40 3615 6-3
E: mguesmer@dierkes-partner.de
www.dierkes-partner.de

Morison AG Herford
Wirtschaftsprüfungsgesellschaft
Hellerweg 28
D-32052 Herford
Germany
T: +49 (0) 5221 9831-11
E: daniel.upheber@morison-herford.de
www.morison-herford.de

Kanzlei Wangler GmbH
Kriegsstr. 133
Karlsruhe, 76135
Germany
T: +49 (0) 721 98559-0
E: info@kanzlei-wangler.de
www.kanzlei-wangler.de

bmi auditax GmbH
Nymphenburger Straße 3a
Munich, 80335
Germany
T: +49 (0) 89 28 70 170
E: info.muc@bmi-auditax.de
www.bmi-auditax.de
Fineac Treuhand AG
Poststrasse 30
CH-6301, Zug
Switzerland
T: +41 41 727 51 00
E: blattmann@fineac.ch
www.fineac.ch

Kingston Smith LLP
Devonshire House
60 Goswell Road
London
EC1M 7AD
United Kingdom
T: +44 207 566 3802
E: ajh@ks.co.uk
www.ks.co.uk
Country Index

AT – Austria 7
BE – Belgium 9
BG – Bulgaria 11
CY – Cyprus 13
CZ – Czech Republic 15
DE – Germany 17
DK – Denmark 19
EL – Greece 21
ES – Spain 23
FR – France 25
GB – United Kingdom 27
HR – Croatia 29
HU – Hungary 31
IE – Ireland 33
IT – Italy 37
LU – Luxembourg 39
MT – Malta 41
NL – The Netherlands 43
PL – Poland 45
PT – Portugal 47
CH – Switzerland 49
The Next Step

Contact Morison KSi to discuss your needs

E: info@morisonksi.com
T: +44 (0)20 7638 4005

www.morisonksi.com

Morison KSi
6th Floor
2 Kingdom Street
London, W2 6BD
United Kingdom

Disclaimer: Morison KSi Limited is a global association of independent professional firms. Professional services are provided by individual member firms. Morison KSi does not provide professional services in its own right. No member firm is liable for the acts or omissions of any other member firm arising from its membership of Morison KSi.

The views expressed in this newsletter are not those of Morison KSi and are not a substitute for professional advice. Before taking any decision based on the content of this newsletter readers are advised to consult their tax advisor. Whilst every endeavour has been made to ensure the accuracy of the information contained in this booklet, no responsibility is accepted for its accuracy and completeness.