

Case study 1:

UK VAT registered business selling general rule services to German business



UK to Germany B2B

Place of supply

- B2B – where customer belongs, therefore Germany
- German VAT is applicable on the supply
- Outside the scope of UK VAT, so zero rated for UK VAT
- Can apply reverse charge
- Invoice should state reverse charge

VAT return

- No change

EC sales list

- Sale no longer included

Case study 2:

UK VAT registered business selling general rule services to Portuguese consumers



UK to Portugal B2C

Place of supply

- B2C – where supplier belongs, therefore UK
- UK VAT is applicable on the supply

VAT return

- No change

EC sales list

- Sale no longer included

Case study 3:

UK VAT registered business selling goods to French business



UK to France B2B

Place of supply

- Place of despatch of goods is UK
- Import VAT payable in France
- Export from UK, so zero rated for UK VAT

VAT return

- Goods sold no longer included in Box 8 (except NI)

EC sales list

- Sale no longer included (except NI)

Case study 4:

UK VAT registered business selling goods to Dutch consumers



UK to Holland B2C

Place of supply

- Place of despatch of goods is UK
- Distance selling no longer available
- Import VAT payable in the Netherlands
- Export from UK, so zero rated for UK VAT

VAT return

- Goods sold no longer included in Box 8 (except NI)

EC sales list

- Sale no longer included (except NI)

Case study 5:

Spanish business selling general rule services to UK consumers



Spain to the UK B2C

Place of supply

- B2C – where supplier belongs, therefore Spain
- Spanish VAT applicable on the supply (subject to EU VAT rules)

VAT return

- No change

EC sales list

- Sale no longer included

Case study 6:

Italian business selling services to UK business



Italy to the UK B2B

Place of supply

- B2B – where customer belongs, therefore UK
- UK VAT is applicable on the supply
- Outside the scope of Italian VAT, so zero rated for EU VAT
- Can apply reverse charge
- Invoice should state reverse charge

VAT return

- No change

EC sales list

- Purchase no longer included

Case study 7:

Polish business selling goods to UK consumers (not via mail order or marketplace)



Poland to the UK B2C

Place of supply

- Place of despatch of goods is Poland
- Distance selling no longer available
- Import VAT payable in UK
- Export from Poland, so zero rated for EU VAT

VAT return

- Goods sold no longer included in Box 8 (except NI)

EC sales list

- Sale no longer included (except NI)

Case study 8:

Belgian business selling goods to UK business



Belgium to the UK B2B

Place of supply

- Place of despatch of goods is Belgium
- Import VAT payable in UK
- Export from Belgium, so zero rated for EU VAT

VAT return

- Goods bought no longer included in Box 9 (except NI)

EC sales list

- Purchase no longer included (except NI)

How can we help you?

If you would like some advice or need help with your VAT returns please do get in touch

Zaklina Kaehler zaklina.kaehler@alliotts.com 020 7240 9971

Clair Dart clair.dart@alliotts.com 020 7240 9971



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