

EU Tax Legislation on Supply of Services

The general rule according to article 44 & 45 of the Directive stipulates that the supply of services between businesses (B2B services) is taxed at the customer's place of establishment under the "reverse charge" system while services supplied to private individuals (B2C services) are taxed at the supplier's place.

However, in certain circumstances, the general rule will not apply and be replaced by specific rules. These exceptions concern e.g. B2B services such as admission to cultural, artistic, scientific, educational, entertainment or similar events, which remain taxable at the place of consumption (Article 53 of the VAT Directive).

VAT Treatment - SecurityPrinters 2019 Copenhagen, Denmark			
Conference	Taxable persons (B2B)		Taxable persons Danish clients
	European union	Non-European union	
Delegate admission fee	25 % Danish VAT	25 % Danish VAT	25 % Danish VAT
Networking events			
Post-conference tour			
Exhibition			
Exhibition	Taxable persons (B2B)		Taxable persons Belgian clients
	European union	Non-European union	
Booth rental (option 1&2)			
Advertising services*	Reverse Charge- VAT 0 %	Outside the scope of	21 % Belgian VAT
Meeting room renting	Art.44 of Dir.2006/112/EC	EU VAT - Arti. 44 - VAT 0%	
Additional renting services			
* Mobile charging Stations / Event photo booth / New & demo stage / Mobile application			

The "Reverse Charge" mechanism is a part of the VAT law in a growing number of European countries. It states that the VAT (Value Added Tax) for Goods and Services delivered inside the country by a foreign company is owed by the recipient of the goods / service (customer) and not by the provider (supplier). The VAT is not charged on invoices but the liability for the payment of VAT is reversed to the recipient of the goods/service.

EU VAT refund legislation for Taxable Persons

In 2010, the dematerialized procedure was implemented by the Directive 2008/9/EC allowing the EU members taxable businesses to submit their refund application electronically through an internet site of their country of establishment. See VAT refund contact points https://ec.europa.eu/taxation_customs/sites/taxation/files/docs/body/refund_contact_details_table.pdf

As there are variations in the application of the system, a guide outlining the procedures to be followed by each Member State has been produced by the European commission to help applicants in their procedure. For the taxable persons not established within the European community the VAT refund application has to be submitted through an accredited fiscal representative in the Member State in which the VAT was paid (13th EU VAT Directive) only in case their countries are eligible for VAT refund.

VAT refunds - SecurityPrinters 2019 Copenhagen, Denmark	
Taxable persons established in the E.U	
EU established companies have to send an electronic refund claim to their own national tax authorities who will forward it to the EU country where the claimant incurred the VAT.	
Further details on : https://ec.europa.eu/taxation_customs/business/vat/eu-vat-rules-topic/vat-refunds_en	
Taxable persons established outside the E.U	
For non-EU established businesses (if eligible for VAT refund), the application has to be made on form 31.004 in Danish, English or in German and the VAT amount should be stated in DKK. Deadline : 30 September of the year following the year in which VAT was incurred	
Further details on : https://skat.dk/skat.aspx?oid=2244396&ik_navn=transport	

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