

# The VAT in connection with consulting services provided to clients in non-EU countries

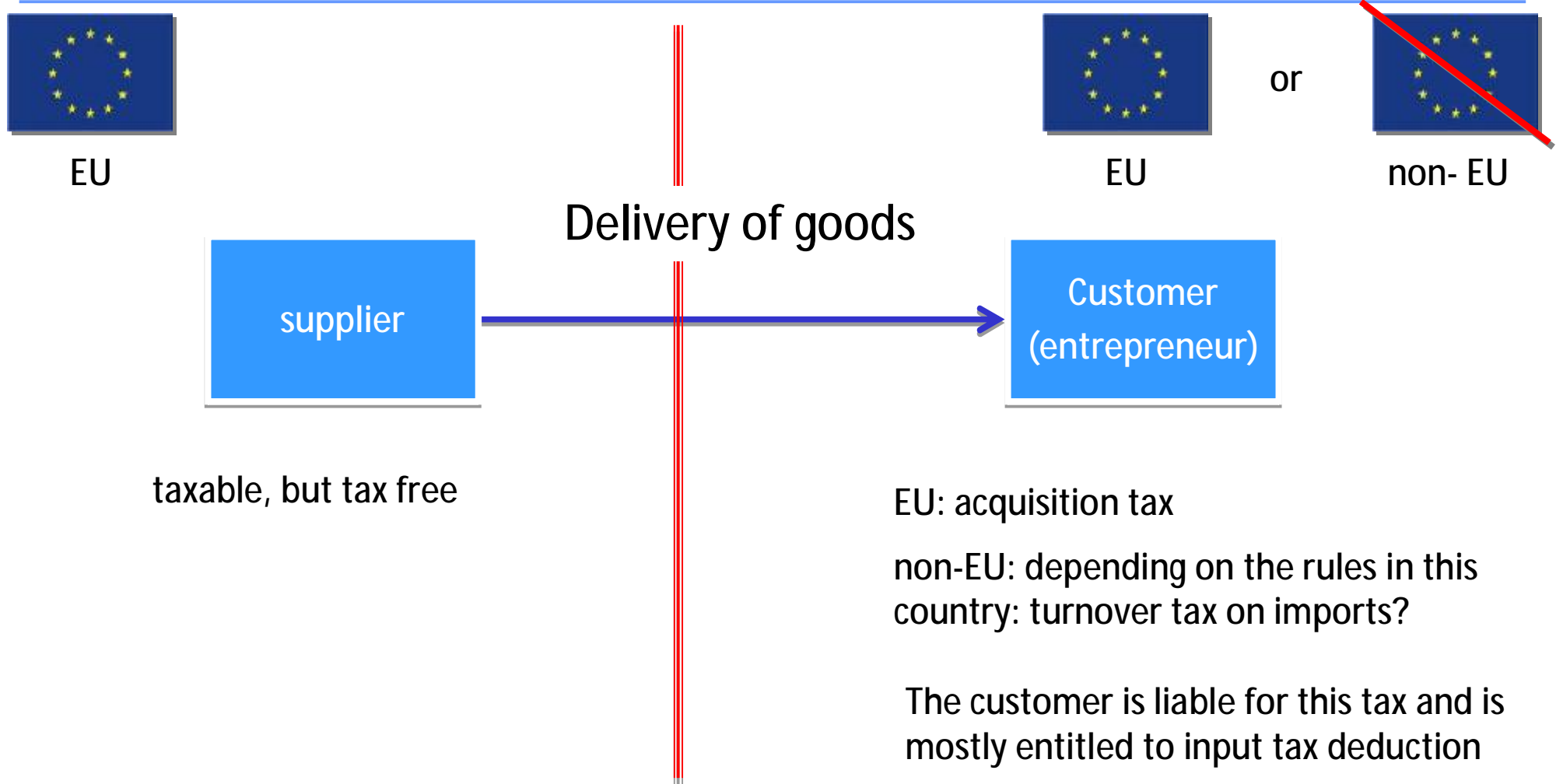


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- VAT in connection with deliveries
- VAT in connection with consulting services intra-EU
- VAT in connection with consulting services outside EU

# Delivery of goods



# performance of consulting services intra-EU



EU



not taxable

performance of consulting services



taxable in the country of the client ,  
but reverse charge system:

The customer is liable for this tax and is  
mostly entitled to input tax deduction



EU

# performance of consulting services for clients outside EU



EU



not taxable

performance of consulting services



non-EU

???????

VAT depends on the rules in this country. If the service is taxable in this country (likely), here are examples for possible procedures:

- the consultant is liable for the tax, has to register and pay the tax
- the consultant is liable for the tax, has to register, but the client has to pay the tax
- reverse charge system exists and the client is liable for the tax



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