



VAT on Sales of Electronically Supplied, Broadcasting and Telecommunication Services (MOSS)

Sales from North American companies to *individuals* in the EU

A North American company that sells digital services, including most electronically supplied, broadcasting and telecommunication services to individuals within the European Union (EU) and some other countries is legally required to register for Value Added Tax (VAT), and charge VAT to the customers. Once the North American company is registered for VAT in one EU country, VAT must be charged according to the various EU countries' VAT rates, for example 20% UK VAT to UK individuals, 19% German VAT to German individuals, 25% Swedish VAT to Swedish individuals, and so on.

Sample of VAT rates:

Austria MWST/VAT	13% / 20%
France TVA/VAT	20%
Germany MWST/VAT	7% / 19%
Luxembourg	17%
Netherlands BTW/VAT	6% / 21%
Sweden MOMS/VAT	12% / 25%
UK VAT	20%

Samples of digital services where VAT registration is required if sold to individuals within the EU

Radio and Television Broadcasting Services

- Audio and audio-visual content for simultaneous listening or viewing
- Live streaming via the internet

Telecommunications Services

- Telephone services for transmission and switching of voice, data and video
- Telephone services provided through the internet

Electronically Supplied Services

- Games, music, films, and programmes on demand
- Software and software updates
- Online images or text; photos, screen-savers, e-books, magazines and pdf files
- Website supply, web-hosting
- Distance maintenance of programs and equipment
- Advertising space on a website
- Cloud

Sales from North American companies to *companies* in the EU

When a North American company is selling digital services to a company within the EU, VAT registration is generally not required, and no VAT generally has to be charged to the EU company if the company sold to has a VAT number or can be proven to be a business.

Euro VAT Refund, Inc. (EuroVAT) is a leading U.S. financial services firm based in Los Angeles, specializing in assisting North American companies with their Value Added Tax (VAT) management and refunds when they do business in Europe and several other countries worldwide. EuroVAT acts as your North American based local VAT department, your U.S. source for all international VAT questions, reclaim, registration and management. A very cost efficient way for you to access top international VAT expertise through a local U.S. source.

Sample of VAT Charges for a U.S. Company:

- ◆ Import VAT, Logistics, and Warranty Products
- ◆ Drop-Shipping, Installation and Maintenance Contracts
- ◆ Sales by Internet/E-Commerce
- ◆ Travel and Related Services
- ◆ Hotel and Transportation
- ◆ Global Meetings, Conferences and Tradeshows
- ◆ Inter-Company (travel, delegation, services, seminars)
- ◆ Professional Fees and Marketing
- ◆ Global Contracts
- ◆ Research & Development
- ◆ TV and Motion Production



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