

VAT TABLES - ALL COUNTRIES

Buying online – EU Member States' rules for VAT on goods from outside the EU and 'other services

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AUSTRIA

Web page	Topic	Type of information	Rules in Austria
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	22€
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	a) If clearance is done via Österreichische Post AG: The rules of Universal postal union apply. The entire procedure is done by Österreichische Post AG who usually lodges customs declaration for release of goods for free circulation in its own name and for the account of the recipient. b) If this is done via express mail the entire process is done by a courier service who usually lodges the customs declaration for release of goods for free circulation through the customs agent.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	When import VAT is not paid the buyer is liable for VAT.
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	NO: According to Art 56 (1) Dir. 2006/112/EU for Austria the place of short-term hiring of a means of transport shall be the place where the means of transport is actually put at the disposal of the customer.
		If yes	
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	YES:
		If yes	Austria considers the place of supply of <ul style="list-style-type: none"> ➤ The hiring out of movable tangible property except all means of transport ➤ Betting, lotteries and other forms of gambling if situated outside the Community, as being situated in Austria if the effective use and enjoyment of the services takes place in Austria

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BELGIUM

Web page	Topic	Type of information	Rules in Belgium ¹
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in national currency	Value of goods not exceeding 22€ (except for tobacco, alcoholic products and perfumes)
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	All clearing procedures will be handled by the postal/courier services. They will contact the buyer in case further information is needed. The buyer will have to pay the import duties and/or VAT to the postal/courier services before he can retrieve his package.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Only the buyer is liable to pay the VAT
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	No
		If yes, please include bullet point list	
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	No
		If yes, please show in bullet point list	

¹ <http://fiscus.fgov.be/interfdan/fr/citizens/pakket.htm>

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BULGARIA

Web page	Topic	Type of information	Rules in Bulgaria
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: VAT threshold in your national currency	30 BG LV (15,32 euro).
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	<p>Procedure 1: Buying goods online, which are delivered through Bulgarian Poste:</p> <ul style="list-style-type: none"> • In this case consignments are transmitted by the rules of Universal Postal Union (UPU). • The entire process is carried out by Bulgarian Poste. • When the amount is up to 30 leva the postal consignments are considered to have been declared to customs at the time when they are presented to customs, provided they are accompanied by a declaration CN22 or CN23 or CP71/CP72 (Article 237, paragraph 1A, point b CCIP). • When the amount is within the scope from 30 leva to 150 euro the VAT is due and it is collected with a national document (receipt for import). • For amounts over 150 euros the lodgement of customs declaration for release of goods for free circulation is required. Usually the customs declaration is lodged by the Bulgarian Poste as a direct or indirect representative or by the buyer. <p>Procedure 2: Buying goods online, which are delivered through Express mail:</p> <ul style="list-style-type: none"> • Entire process is carried out by a courier service in case the amount of the consignment is up to 30 leva, the goods are declared with a transport or a commercial document. • For amounts of the consignments over 30 leva usually lodge the customs declaration for release of goods for free circulation through the courier service or by customs agent –forwarded.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	<p>Buyer: Is the only person liable.</p> <p>Seller: Is not liable to pay VAT.</p>
Other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	Yes

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		If yes	<ul style="list-style-type: none"> • The place of performance in case of delivery of service for short term rental/short term lending of vehicles shall be the place, where the vehicles are physically delivered to the recipient. • The place of execution for provision of a service for leasing or allocation for use of vehicles, which is different from short-term lease or short-term allocation for use of vehicles to a non-taxable person, shall be the place where the recipient is based or has a permanent address or usual residence.
Other services ordered online and provided in traditional format	National regulations on buying "other services" such as telecoms or TV from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	Yes.
		If yes	<ul style="list-style-type: none"> • Must always be paid by the transferee or purchaser (when such person is a taxable person established in Bulgaria). • The place of performance regarding delivery of electronic communication services and radio and television dissemination services shall be on the territory of the state, when the recipient regarding these deliveries is a tax non-liable person, who is settled, has a permanent address or custom residence on the territory of the state.

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CROATIA

Web page	Topic	Type of information	Rules in Croatia
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding 160.00 kuna.
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	For postal consignment VAT debt is paid by the addressee upon delivery of the consignment.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Buyer is responsible for payment of VAT.
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	Yes
		If yes	The place of short-term hiring of means of transport shall be the place where the means of transport are actually put at the disposal of the customer.
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	No
		If yes	

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CYPRUS

Web page	Topic	Type of information	Rules in Cyprus
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding €17
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	Bullet point list: VAT procedure for clearing the goods	The vat is paid through: <ul style="list-style-type: none"> • The customs office, • Other customs points (DHL, couriers, post office etc.)
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Importer is responsible for payment of VAT
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	No special national regulations apply
		If yes	
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	Yes special national regulations apply
		If yes	In Cyprus the use and enjoyment rules applies to online services, according to which services that would otherwise be taxable outside the EU but are used and enjoyed within Cyprus, are subject to Cyprus VAT

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CZECH REPUBLIC

Web page	Topic	Type of information	Rules in the Czech Republic
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding € 22 (except alcoholic beverages, perfumes, eau de toilette, tobacco and tobacco products)
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	Postal consignments from third countries are submitted to the Customs Department for the execution of customs procedures. Consignments, which cannot be relieved without payment of customs duty and/or VAT, are notified to the recipient (the addressee). The VAT debt is paid by the recipient upon delivery of the consignment. If the goods are being transported by courier, the latter is responsible for the customs clearance.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Buyer is responsible for payment of VAT
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	No (no specific use and enjoyment rules applicable to services provided to non-VAT taxable persons in accordance with Article 59a of Directive 2006/112/EC)
		If yes	N/A
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	No (no specific use and enjoyment rules applicable to services provided to non-VAT taxable persons in accordance with Article 59a of Directive 2006/112/EC)
		If yes	N/A

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DENMARK

Web page	Topic	Type of information	Rules in Denmark
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	The exemption threshold for small consignment goods sent from countries outside the EU is 80 DKK (approx. 10 EUR). The exemption threshold does not cover alcoholic products, perfume and eau de toilette, tobacco, tobacco products and Danish-language magazines sent to Denmark from countries outside the EU. These products are taxed regardless of the value.
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	The carrier will charge the buyer and account for VAT. It is not possible for the buyer himself to account for VAT to the tax authorities.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	The buyer is liable for paying the VAT.
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	No
		If yes, please include bullet point list	
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	No
		If yes	

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ESTONIA

Web page	Topic	Type of information	Rules in Estonia
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding € 22 for commercial consignment
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	A private person to whom goods have been sent from a non-Community country may declare the goods as follows: <ul style="list-style-type: none"> electronically in E-Tax Board/e-Customs lodging a digitally signed traveller's declaration form by e-mail at the address rdeklar@emta.ee orally or on a traveller's declaration form to be lodged with the closest customs office using the services of a customs agency
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Buyer is responsible for payment of VAT
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	Yes
		If yes	The place of short-term hiring of a means of transport shall be the place where the means of transport is actually put at the disposal of the customer.
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	Yes
		If yes	The place of supply of services provided to individuals by sellers established outside the European Union is Estonia if: <ul style="list-style-type: none"> the services are connected with an immovable located in Estonia, including construction, valuation or maintenance, or services for the transfer of the immovable, for preparing or co-ordinating construction works, cultural, artistic, sporting, educational, scientific or entertainment services or services connected with trade fairs

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		<p>or exhibitions are provided in Estonia. The services also include the organisation of the related events and provision of ancillary services;</p> <ul style="list-style-type: none"> • catering services are provided in Estonia; • transport services related to the carriage of passengers, including their personal luggage and personal means of transport is provided in Estonia; • work is performed with movables located in Estonia or movables located in Estonia are valued; • transport services for goods are provided in Estonia, including the carriage of means of transport related to the carriage of goods, or such transport of goods is organised; • transport services for transporting goods from Estonia to another Member State are provided, including the carriage of means of transport related to transport of goods or such transport of goods is organised; • ancillary services related to transport of goods are provided in Estonia; • a transaction or other act the place of supply of which is Estonia is mediated.
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FINLAND

Web page	Topic	Type of information	Rules in Finland
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding 22 euro. VAT amount less than or equal to €5 will not be collected.
	Procedure for buyers clearing the goods themselves, <u>when VAT is not included in the price</u>	VAT procedure for clearing the goods	Before the buyer is given the goods he has ordered, the consignment has to be cleared through customs and import taxes have to be paid on the goods. For clearing goods through customs, the buyer can: _ use the Customs Web Import service; _ clear at any customs office that handles postal consignments (for postal consignments); _ Let a forwarding company clear the consignments through customs for him
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Buyer is responsible for payment of VAT
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	No
		If yes	-

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Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	No
		If yes	-

FRANCE

Web page	Topic	Type of information	Rules in France
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount : goods value threshold and VAT threshold in your national currency	0 € Seuil de 22 € applicable hors ventes à distance. Il n'y a pas d'exonération prévue pour les petits envois. Ce sont les exonérations prévues par le droit de l'Union qui s'appliquent (22€ pour la TVA et 150€ pour les droits de douane)
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	<ul style="list-style-type: none"> • Procédure en cas de biens expédiés par fret postal : <ul style="list-style-type: none"> - Les envois réalisés par fret postal sont soumis aux stipulations de la convention de l'Union postale universelle (UPU). L'expéditeur de ces envois postaux doit remplir une déclaration CN 22 ou CN 23. - L'expéditeur est responsable de la marchandise jusqu'à sa livraison finale (surtaxes et transport inclus, le cas échéant), néanmoins l'acheteur destinataire des biens reste redevable de la TVA à l'importation • Procédure en cas des biens expédiés par fret express : <ul style="list-style-type: none"> - L'opérateur de fret express transmet par voie électronique une déclaration sommaire d'entrée (ENS) au premier bureau d'entrée dans le territoire douanier communautaire. Toutefois, cette déclaration n'est pas requise pour les envois d'une valeur inférieure à 22 euros. - Les opérateurs de fret express déposent la déclaration en douane pour le compte de leurs clients et acquittent dans ce cadre la TVA due à l'importation - L'acquéreur des biens devra rembourser à l'opérateur de fret express la TVA ainsi acquittée
	Liability when import VAT is not paid	Buyer vs. Seller rules National	<ul style="list-style-type: none"> • Cas de biens expédiés par fret postal :

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		rules on joint liability with the seller	<p>La taxe doit être acquittée par la personne désignée comme destinataire réel des biens sur la déclaration d'importation (acheteur des biens). Le vendeur ne peut être tenu solidairement responsable au paiement de cette taxe en cas de défaillance de l'acheteur.</p> <ul style="list-style-type: none"> • Cas des biens expédiés par fret express : <p>La taxe doit être acquittée par l'acheteur des biens, désigné comme destinataire réel des biens sur la déclaration d'importation. Toutefois, en cas de défaillance de l'acheteur, l'opérateur de fret express agissant dans la procédure de dédouanement en représentation indirecte peut être tenu solidairement responsable au paiement de cette taxe.</p>
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	<u>Oui</u>
		If yes	<ul style="list-style-type: none"> • <u>“B to B” et “B to C”</u>: la location de moyens de transport mis à disposition en France sont taxables en France. A l'inverse, les locations de moyens de transport mis à disposition hors de France, sont taxables au lieu de leur mise à disposition. La location de courte durée s'entend de la possession ou de l'utilisation continue d'un moyen de transport pendant une période de dépassant pas 30 jours.
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no:	<u>Oui</u>
		If yes	<ul style="list-style-type: none"> • Les locations de moyens de transport de longue durée sont taxables en France lorsque le preneur est un non-assujetti qui est établi ou a son domicile ou sa résidence habituelle en France. • Les locations de biens meubles corporels autres que les moyens de transport ne sont pas taxées en France lorsqu'elles sont rendues à une personne non-assujettie qui n'est pas établie ou n'a pas son domicile ou sa résidence habituelle dans un Etat membre. • Les prestations se rattachant à un bien immeuble et notamment les prestations de locations de biens immeubles sont taxables en France lorsque l'immeuble auxquelles elles se rapportent est situé en France. • Les expertises et les travaux portant sur des biens corporels, y compris les opérations de travail à façon, qui sont réalisées pour des personnes non assujetties, sont imposables en France lorsqu'elles y sont matériellement exécutées. • Les prestations des intermédiaires qui interviennent au nom et pour le compte de leur client non assujetti sont situées en France lorsqu'ils interviennent dans des opérations (livraisons de biens ou prestations de services) dont le lieu d'imposition est situé en France. • Les prestations consistant à donner accès à une

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			<p>manifestation culturelle, artistique, sportive, scientifique, éducative, de divertissement ou similaire, telles que les foires ou les expositions sont taxables en France lorsqu'elles y sont matériellement exécutées. Cette règle inclut notamment les prestations de formation.</p> <ul style="list-style-type: none"> Les prestations de télécommunications, radiodiffusion et de télévision sont situées en France lorsqu'elles sont effectuées en faveur de personnes non-assujetties qui sont établies ou ont leur domicile ou leur résidence habituelle en France.
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HUNGARY

Web page	Topic	Type of information	Rules in Hungary
Buying goods online from within a non-European Union country	VAT exemption for small consignments	<p>Amount: goods value threshold and VAT threshold in your national currency</p>	<p>Goods value threshold: 22 € The Hungarian rules do not determine threshold for the VAT amount. The VAT depends on the applicable rate of the given goods (5 %, 18 %, 27 %).</p>
	<p>Procedure for buyers clearing the goods themselves, when VAT is not included in the price</p>	<p>VAT procedure for clearing the goods</p>	<p>For consignments carried by the national postal service (Hungarian Post) or a courier service (FedEx, TNT, UPS, or DHL): these service providers store the packages, calculate customs duties, excise duties and VAT. Usually they also lodge the customs declarations for release of goods for free calculation as indirect representatives according to the mandate between the client (buyer) and the service provider. The buyer has the possibility to clear the goods by giving mandate to another representative to arrange the customs procedure.</p> <p>The customs value of the imported goods is determined on the basis of the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the European Union.</p> <p>In respect of the importation of goods, VAT shall be levied by the customs authority upon the person liable for payment of VAT. The customs authority shall levy VAT by way of a resolution for the release of the goods in question into free calculation.</p>
	<p>Liability when import VAT is not paid</p>	<p>Buyer vs. Seller rules National rules on joint liability with the seller</p>	<p>According to the Hungarian rules in respect of the importation of goods, VAT shall be paid by the importer. Importer is the person who is held liable for the import duty payable in accordance with customs regulations (or would be liable if the importation was subject to customs duty). Any person may appoint a representative in his dealings with the custom authorities to perform the acts and formalities laid down by the customs rules.</p> <p>If the importer is represented in customs proceedings by an indirect customs representative, VAT shall be paid by the indirect customs representative.</p> <p>According to the abovementioned rules, the import VAT shall be paid by the importer or the indirect customs representative, so we do not have rules on joint liability.</p>

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other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	Yes, Hungary has national regulation shifting the place of taxation (place of supply) of short-term hiring of means of transport.
		If yes	<p>By way of derogation from the Section 44 of the Hungarian VAT Act (which is the implementation of Article 56 of the VAT Directive), the place of supply is the place of the effective use and enjoyment according to the following rules:</p> <p>The place of supply is</p> <ul style="list-style-type: none"> a) the domestic territory if - according to the Section 44 of VAT Act - the place of supply would be outside the territory of the EU, however, the services are provided, and the relevant fees are charged in the domestic territory; b) outside the territory of the EU, if - according to the Section 44 - the place of supply would be in the domestic territory, however, the services are provided, and the relevant fees are charged outside the EU.
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	Hungary does not have a regulation for taxing those services in the country of use.
		If yes	-

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ITALY

Web page	Topic	Type of information	Rules in Italy
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: Goods value threshold and VAT threshold in your national currency	22 euro
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	Procedure 1: buying through Poste italiane: <ul style="list-style-type: none"> • In this case consignments are transmitted by the rules of Universal Postal union (UPU). • The entire process is carried out by Poste Italiane. • Usually lodges customs declaration for release of goods for free circulation in its own name and for the account of the recipient. Procedure 2: buying on line through express mail: <ul style="list-style-type: none"> • Entire process is carried out by a courier service. • Usually lodges the customs declaration for release of goods for free circulation through the customs agent –forwarded.
	Liability when import VAT is not paid	Buyer vs seller rules National rules on joint liability with the seller	Buyer: Is the only person liable. Seller: Is not liable to pay VAT.
Other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: Do you have national regulation shifting the place of taxation?	Yes.

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		<p>If yes, which ones?</p>	<ul style="list-style-type: none"> • Non-taxable delivery: If the customer provides the producer with the material for the purpose of treatment, processing or manufacture of a particular product. • Calculated separately: If the producer has by-products or waste, as the result of the processing, exceeding 5% of the value of his/her delivery and they were supposed to be returned to the customer. • Taxable deliveries: If the customer delivers material, spare parts of components to the producer, without retaining the possibility to dispose of them, but uses these deliveries to pay for the producer's deliveries or deliveries in return for other deliveries.
<p>Other services ordered online and provided in traditional format</p>	<p>National regulations on buying "other services" such as telecoms or TV from sellers outside the EU (VAT, place of taxation)</p>	<p>Yes or no: Do you have a regulation taxing those services in the country of use?</p>	<p>Yes.</p>
		<p>If yes, which ones?</p>	<ul style="list-style-type: none"> • Must always be paid by the transferee or purchaser (when such person is a taxable person established in Italy). • Through the application of the reverse charge (even if the transferor or service provider is identified for VAT purposes in Italy). • Through direct identification or tax representative.

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LATVIA

Web page	Topic	Type of information	Rules in Latvia
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding € 22.
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	<ul style="list-style-type: none"> Procedure 1: Buying via postal operation Latvijas Pasts. The process of customs clearance of the incoming postal parcels takes place under a preferential procedure, because Latvijas Pasts is the universal postal operator which implements the Universal Postal Convention in the Republic of Latvia, and such a postal operator has the right to submit the goods for customs control by the means of a CN22 and/or CN23 declaration. When releasing the goods into free circulation (import), the legal entities, upon the request of Latvijas Pasts, fill out the customs declaration in the customs authority, make the calculated tax payments, incl. VAT. The postal parcel is issued following the completion of all the customs formalities in the appropriate post-office. Natural persons are released from the submission of the customs declaration. Latvijas Pasts submits the postal parcels for the customs control, the customs authority draws up a Bill of international postal parcels subject for customs and calculates the tax payment, incl. VAT, in accordance with the laws and regulations. The postal parcel is issued following the settlement of the tax payments in the appropriate post-office. Procedure 2: Buying on-line via the courier service providers. Customs clearance of courier parcels received from countries which are not the Member States of the European Union, both for natural and legal persons, takes place under general routine subject to customs procedure - releasing into free circulation, having calculated the tax payments, incl. VAT, and following the completion of the customs declaration. The receiver of the goods has an option to approach the customs authority on its/his/her own initiative and complete the general customs declaration or apply the oral declaration, or authorise a representative, incl. a courier, customs broker, forwarding agent or other, for the completion of such formalities. The receiver of the goods may receive the parcel, i.e., the courier may deliver it, only following the completion of the customs formalities, incl. the settlement of the tax payments
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Buyer is responsible for payment of VAT.
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	<p>Yes. Section 30 (2) of VAT Law.</p> <ul style="list-style-type: none"> The place of supply of hiring of means of transport, where

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		If yes	<p>continuous possession or use of the means of transport does not exceed 30 days (in respect of vessels – 90 days), shall be the place where the means of transport is physically handed over at the disposal of the recipient of the service. (Section 28 (1) of the VAT Law)</p> <ul style="list-style-type: none"> The place of supply of hiring of means of transport shall be: <ol style="list-style-type: none"> outside of the European Union, if a service is used outside of the territory of the European Union, although the place of taxation according to the requirements of this Law is inland; Inland, if the service is used in inland, although in accordance with the requirements of this Law the place of supply of the service is outside of the territory of the European Union. <p>(Section 30 (2) of the VAT Law)</p>
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	<p>Yes. If a taxable person established in a non-EU country provides taxable transactions, for which place of taxation is Latvia, and a recipient of these services is not responsible for VAT payment, services provider is obliged to be registered as a VAT taxpayer in Latvia (or his authorised person in Latvia). (Section 56 (3) of the VAT Law)</p>
		If yes	<p>A taxable person established in a non-EU country is obliged to be registered in Latvia as a VAT taxpayer, when this person carries out within the territory of Latvia (i.e., a place of taxation is Latvia) such services:</p> <ul style="list-style-type: none"> Services connected with immovable properties, when such services are provided to a non-taxable person or to a taxable person, who is not registered as a VAT taxpayer in Latvia (i.e., a small entrepreneur). The place of taxation is stipulated in Section 25 of VAT law. Services connected with movable tangible property (including evaluation, repairing, maintenance, treatment, processing), when such services are provided to a non-taxable person. The place of taxation is stipulated in Section 24 of VAT law. Services or ancillary services which are related to the acquisition of tickets for cultural, artistic, sporting, scientific, educational, entertainment or similar activities (for example, trade fairs, exhibitions), when services are supplied to a taxable person. The place of taxation is stipulated in Section 20 (1) of VAT law. Services or ancillary services, which are related to the acquisition of tickets for cultural, artistic, sporting, scientific, educational, entertainment or similar activities (for example, trade fairs, exhibitions), and services of such events organization, when all the mentioned services are supplied to a non-taxable person. The place of taxation is stipulated in Section 20 (2) of VAT law. Services of passengers' transportation provided within Latvia, when such services are provided to a non-taxable person or to a taxable person, who is not registered as a VAT taxpayer in Latvia (i.e., a small entrepreneur). The place of taxation is stipulated in Section 21 of VAT law. Services of transportation of goods and ancillary services connected with transportation of goods (loading, unloading, handling and storage of goods services), when such services are provided to a non-taxable person. The place of taxation is stipulated in Section 22 and 23 of VAT law.

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LITHUANIA

Web page	Topic	Type of information	Rules in Lithuania
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding € 22 (with the exception for ethyl alcohol, alcoholic beverages, manufactured tobacco, liquid perfume, cosmetic preparations and toiletries containing ethyl alcohol).
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	The declaration must be submitted to the Lithuanian Customs. It can be presented by Lithuania Post that ships the goods, by the carrier who acts as a representative or by the buyer himself.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Buyer is the only person liable. Seller is not liable to pay VAT.
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	No
		If yes	
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	No
		If yes	

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MALTA

Web page	Topic	Type of information	Rules in Malta
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding €22
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	Importer or Buyer/Declarant submits import declaration to Customs. Any VAT due is collected by Customs and passed on to VAT Department.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Buyer is responsible for the payment of VAT
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	Yes
		If yes	Item 8(1) of part 2 of the Third Schedule to the VAT Act The place of short-term hiring of a means of transport shall be the place where the means of transport is actually put at the disposal of the customer.
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	Yes
		If yes	Item 2(2) of Part Two of the Third Schedule to the VAT Act The place of supply of services to a non-taxable person shall be the place where the supplier has established his business. However, if those services are provided from a fixed establishment of the supplier located in a place other than the place where he has established his business, the place of supply of those services shall be the place where that fixed establishment is located. In the absence of such place of establishment or fixed establishment, the place of supply of services shall be the place where the supplier has his permanent address or usually resides.

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NETHERLANDS

Web page	Topic	Type of information	Rules in Netherlands
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: VAT threshold in your national currency	No customs duties/ VAT payable: From EUR 22 to EUR 150
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	Buyer pays VAT to seller.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Declarant pays of no one else does.
Other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	
		If yes	
Other services ordered online and provided in traditional format	National regulations on buying "other services" such as telecoms or TV from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	
		If yes	

POLAND

Web page	Topic	Type of information	Rules in Poland
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Goods value threshold not exceeding the amount in PLN being the equivalent of € 22. The exemption does not apply to goods imported by mail order.
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	In Poland, import VAT – due to its specificity and close connection with customs provisions – is generally collected by customs authorities under appropriate customs procedures. When imported goods are delivered as a consignment via Polish public operator (Poczta Polska), the post operator – on the basis of customs and tax provisions – is obliged to collect import tax liabilities. Consequently, in case Polish public operator (Poczta Polska) delivers consignments comprising goods that are subject to import VAT, the public operator is obliged to collect import VAT from the recipient before the consignment is put at

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			the disposal of the recipient. Simultaneously, the public operator should transfer the tax amount collected to the appropriate customs authority.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Buyer: is the only person liable. Seller: is not liable to pay VAT.
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	No
		If yes, please include bullet point list	
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	No
		If yes	

PORTUGAL

Web page	Topic	Type of information	Rules in Portugal
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding € 22. VAT amount less than or equal to €10 will not be collected.
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	Consignments transported by PT Post (CTT – Correios de Portugal, S.A.): - All consignments are physically presented to customs by PT Post; - The consignments eligible for relief from customs duty and VAT exemption and not subject to prohibitions or restrictions are considered declared for release free circulation with the presentation to customs; - The consignments not eligible for relief from customs duty and VAT exemption and not subject to prohibitions or restrictions are declared for release free circulation by PT Post in their own name but on behalf of the consignee with the lodgement of a customs declaration (Postal Traffic Declaration); - Regarding all the other consignments, PT Post 'notifies' the consignee of the arrival of the consignments and following that

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			<p>'notification' the consignee either chooses to do the customs clearance himself or appoints a representative for that purpose.</p> <p>Consignments transported by express operators (i.e. couriers):</p> <ul style="list-style-type: none"> - All the consignments are presented to customs by the express operators. - If the express operator considers that the goods are eligible for relief from customs duty and VAT exemption and are not subject to prohibitions or restrictions, he transmits, electronically, the consignment information (information contained in the express operator transport document) and the goods are considered declared for release for free circulation with the presentation to customs. - All the other consignments are declared for release for free circulation by the express operator in their own name but on behalf of the consignee with the lodgement, electronically, of a simplified customs declaration; - If the consignee wishes to clear the goods himself or appoint another representative he has to inform, previously, the express operator.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	The Buyer is the only person liable.
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	Yes
		If yes	<p>The place of taxation of short-term hiring of means of transport is in the place where the means of transport is actually put at the disposal of the customer.</p> <p>The fact that such service is ordered online, does not change the nature of the service and the place of supply.</p> <p>As such, taxation takes place in Portugal, irrespective of the way the service was ordered, when the means of transport is physically put at the disposal of the customer in Portugal.</p> <p>However, for a short-term hiring of means of transport to a non-taxable person, put at the disposal of the customer outside the EU, when the effective use and enjoyment takes place in the national territory, the place of taxation is Portugal.</p>
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	Yes
		If yes	. Hiring out of movable tangible property, with the exception of

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			<p>means of transport, to a person not established in the EU, when the effective use and enjoyment takes place in the Portuguese territory – the place of taxation is Portugal.</p> <p>. Hiring of a means of transport, other than short-term hiring, to a non-taxable person established outside the EU, when the effective use and enjoyment takes place in the Portuguese territory – the place of taxation is Portugal.</p> <p>For services supplied by taxable persons outside the EU to taxable persons established in Portugal, the purchaser is the person liable to pay the VAT due.</p> <p>For services supplied by taxable persons outside the EU to non-taxable persons, the supplier is the person liable to pay the VAT due. Such taxable person should register for VAT in Portugal.</p> <p>The mini-one-stop-shop (MOSS) for non-EU suppliers only applies to telecommunications, broadcasting and electronically supplied services.</p>
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SLOVAKIA

Web page	Topic	Type of information	Rules in Slovakia ¹⁾
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding € 22
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	Customs procedures carried out by customs office in the absence of SP (Slovak Post) addressee. If necessary synergies or the presence of the addressee, the customs office through Slovak Post asks the addressee to submit the necessary documents, respectively to appear for customs clearance. Buying goods online through the courier service: Courier service is responsible for customs clearance of shipments in import at the customs office (if any documents are required, the addressee is contacted by courier (phone or email) to present them) and then delivery to the recipient address. If the customs authorities shall determine the customs debt, the recipient pays for the receipt of the shipment at the post office or courier mail Slovakia.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Buyer: is the only person liable. Seller: is not liable to pay VAT.
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: _do you have national regulation shifting the place of taxation?	no

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		If yes	
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	no

SLOVENIA

Web page	Topic	Type of information	Rules in Slovenia
Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Value of goods not exceeding 22 €
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	<p>The procedure can be performed by:</p> <ul style="list-style-type: none"> the Post of Slovenia - for postal consignments under the rules of the Universal Postal Union; Courier services: in a customs clearance procedure a courier service acts as the representative of the recipient. <p>Procedure:</p> <ul style="list-style-type: none"> The Post separates those consignments, which are exempt from the obligation to be presented to customs authorities and deliver them to the recipients. <p>Customs authorities can check consignments (if they are completely exempt from duties).</p> <ul style="list-style-type: none"> A cargo manifest (a list of consignments) is presented to customs authorities by courier services. Customs authorities then check consignments and release for free circulation those which are completely exempt from duties.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Import VAT must be paid by the declarant.
other services	National regulations on short-term hiring	Yes or no: do you have	

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ordered online and provided in traditional format	of means of transport	national regulation shifting the place of taxation?	YES
		If yes	The place of taxation is where the means of transport is actually put at the disposal of the customer. Short term covers the continuous possession or use of a means of transport throughout a period of not more than 30 days or, in the case of vessels, not more than 90 days.
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	YES
		If yes	The place of taxation of telecommunication and broadcasting services is in Slovenia if the services are provided to a non-taxable person whose registered office, domicile or place where she/he usually dwells is within Slovenia (since January 1 st , 2015 these services have been treated in the same way as electronic services).

SPAIN

Web page	Topic	Type of information	Rules in Spain
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Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	Article 34, VAT Law . Total value of imported goods: 22 euros. Exceptions: (Alcoholic products, Perfumes, colognes and Tobacco) (Art. 36 Consignments without commercial nature: 45 euros)
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	http://www.agenciatributaria.es/AEAT-internet/Inicio/Aduanas_e_Impuestos_Especiales/Procedimientos_Aduaneros/Declaracion_de_compras_por_Internet_y_envios_de_particulares.shtml For purchases online made by individuals and exceeding the franchise a Customs Declaration can be made through the Electronic Office of the Tax Agency (free service, a digital certificate for identification is needed). The declaration includes customs duties and VAT (IGIC in the Canary Islands shall be paid to the Government of the Canary Islands). Individuals must request to the postal operator or the transport company the entry summary declaration and the commercial documentation.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	Article 87, VAT Law . <ul style="list-style-type: none"> • Persons or entities acting on their own name and on behalf of the importers. • Customs agents
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	No.
		If yes	
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	No
		If yes	

SWEDEN

Web page	Topic	Type of information	Rules in Sweden
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Buying goods online from within a non-European Union country	VAT exemption for small consignments	Amount: goods value threshold and VAT threshold in your national currency	The goods value threshold for the Swedish VAT exemption for small consignments is currently 300 SEK (corresponds to € 20). However, mail order is excluded from this VAT exemption (with exemption for foreign periodicals).
	Procedure for buyers clearing the goods themselves, when VAT is not included in the price	VAT procedure for clearing the goods	If a buyer that is not registered for VAT purposes in Sweden receives a postal consignment, the Swedish postal service will complete a customs declaration and VAT will be paid to the Swedish postal service when the buyer retrieves the package. When such a consignment is delivered by a courier company, the company handles it accordingly.
	Liability when import VAT is not paid	Buyer vs. Seller rules National rules on joint liability with the seller	As regards buyers that are not registered for VAT purposes in Sweden, the person liable to pay customs duties is also liable to pay VAT in respect of an import. Hence, the VAT liability is dependent on the liability in the Union Customs Code for customs duties.
other services ordered online and provided in traditional format	National regulations on short-term hiring of means of transport	Yes or no: do you have national regulation shifting the place of taxation?	Based on article 56.1 in the EC VAT directive, the Swedish VAT Act states that short-term hiring of means of transport should be taxed in Sweden if the means of transport is actually put in disposal of the customer in Sweden. The possibility in article 59a in the EC VAT directive to shift the place of taxation has not been implemented in the Swedish VAT Act.
		If yes	Not applicable.
Other services ordered online and provided in traditional format	National regulations on buying "other services" from sellers outside the EU (VAT, place of taxation)	Yes or no: do you have a regulation taxing those services in the country of use?	Yes, according to the Swedish VAT Act, services listed in article 59 in the EC VAT directive should be taxed in Sweden provided that the requirements in the bullet point list below are fulfilled.
		If yes	Yes, services listed in article 59 in the EC VAT directive that are supplied by a seller outside of the EU are taxed in Sweden provided that <ul style="list-style-type: none"> the buyer is a non-taxable person that is established, has his permanent address or usually resides in Sweden, and the services are used and enjoyed in Sweden.