

INTERNATIONAL COMPARISON

March 2017



What's in this issue: E-commerce

Auren International Comparison is a quarterly publication that provides you an overview of trends and international tax developments by comparing tax issues in different legislations around the world, that may affect those doing business in multiple locations.

Constant legislative, regulatory, and judicial changes, along with globalization, economic shifts, and operational adjustments, are challenging issues. Now more than ever, in an increasingly globalized world, companies must have a total perspective and awareness of tax issues, and this publication aims to cover key tax topics which should be of interest to businesses operating internationally.

This edition includes numerous country focus pieces, in which it is analyzed; e-commerce classified as delivery and e-commerce classified as service.


We hope you that you find this publication helpful.

Index

 **Argentina**
[more info](#) 

 **Bulgaria**
[more info](#) 

 **Cyprus**
[more info](#) 

 **Ecuador**
[more info](#) 

 **Egypt**
[more info](#) 

 **Germany**
[more info](#) 

 **Greece**
[more info](#) 



 **Israel**
[more info](#) 

 **Malta**
[more info](#) 

 **Mexico**
[more info](#) 

 **Peru**
[more info](#) 

 **Romania**
[more info](#) 

 **Singapore**
[more info](#) 

 **Spain**
[more info](#) 

 **UAE**
[more info](#) 

 **United Kingdom**
[more info](#) 

 **United States of America**
[more info](#) 



E-commerce

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

Initial example: A domestic company or a natural person (in your country) orders goods online from a company situated in the EU or in another country than the EU. The goods ordered online will be delivered directly to the customer. The foreign company is responsible for the transport.

The two main questions arising are:

1. Has the supply to be taxed in the domestic territory (in your country)?
2. Is the foreign company obliged to register in your country for VAT purposes?

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Distinction:	Foreign company situated in the EU	Foreign company situated in another country than the EU
---------------------	------------------------------------	---

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Distinction:	Foreign company situated in the EU	Foreign company situated in another country than the EU
---------------------	------------------------------------	---

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

Initial example: A domestic company or a natural person (in your country) downloads music from the website of a company situated in the EU or in another country than the EU. The goods ordered do not reach the customer physically, but electronically.

The two main questions arising are:

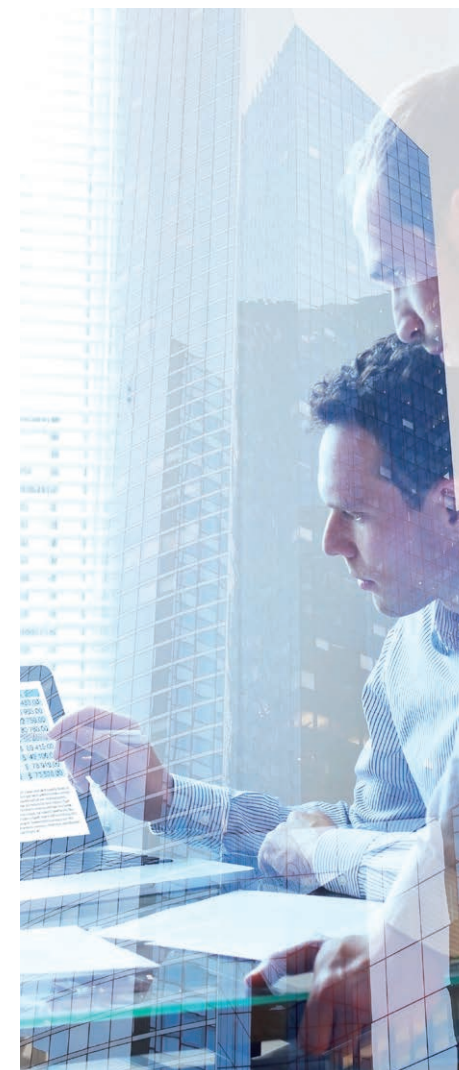
1. Has this service to be taxed in the domestic territory (in your country)?
2. Is the foreign company obliged to register in your country for VAT purposes?

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Distinction:	Foreign company situated in the EU	Foreign company situated in another country than the EU
---------------------	------------------------------------	---

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Distinction:	Foreign company situated in the EU	Foreign company situated in another country than the EU
---------------------	------------------------------------	---



Argentina

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Argentina	In the country of destination: Argentina
VAT registration in your country?	The foreign company should not be register in Argentina. The tax must be paid by the importer.	The foreign company should not be register in Argentina. The tax must be paid by the importer.
How is VAT levied?	The acquisition has to be taxed by the Argentinian purchaser, at the time of the nationalization of the goods. The rate is 10,5% or 21%, depending the kind of goods.	The acquisition has to be taxed by the Argentinian purchaser, at the time of the nationalization of the goods. The rate is 10,5% or 21%, depending the kind of goods.
Are there any reporting obligations?	Yes, in the tax return	Yes, in the tax return



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of destination: Argentina	In the country of destination: Argentina
VAT registration in your country?	The foreign company should not be register in our country. The tax it is entered by the importer.	The foreign company should not be register in our country. The tax it is entered by the importer
How is VAT levied?	TThe acquisition has to be taxed by the Argentinian purchaser, at the time of the nationalization of the goods. The rate is 10,5% or 21%, depending the kind of goods. There is a simplified regime for small mailings, which establishes the payment of a franchise of 50% on the value of the good to be imported. This franchise includes the VAT and others import duties that must be paid.	The acquisition has to be taxed by the Argentinian purchaser, at the time of the nationalization of the goods. The rate is 10,5% or 21%, depending the kind of goods. There is a simplified regime for small mailings, which establishes the payment of a franchise of 50% on the value of the good to be imported. This franchise includes the VAT and others import duties that must be paid.

Argentina

Are there any reporting obligations?	Yes, in the tax return	Yes, in the tax return
---	------------------------	------------------------

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Argentina	In the country of destination: Argentina
VAT registration in your country?	The foreign company should not be register in our country. The service recipient is responsible for paying VAT on the electronical services.	The foreign company should not be register in our country. The service recipient is responsible for paying VAT on the electronical services.
How is VAT levied?	The tax is paid by the importer of the service.	The tax is paid by the importer of the service.
Are there any reporting obligations?	Yes, in the tax return.	None.
Are there any special regulations?	This treatment applies only in the case of services provided from the outside and used in Argentina	None.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	The services are not taxable	The services are not taxable
--------------------------------------	------------------------------	------------------------------



Bulgaria

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Bulgaria	In the country of destination: Bulgaria
VAT registration in your country?	No. The foreign company performs a tax free intra-community supply.	No. The foreign company performs a tax free export, unless the supplier is debtor of the import duties.
How is VAT levied?	The intra-community acquisition has to be taxed by the Bulgarian purchaser.	The import has to be taxed by the purchaser, unless the supplier is debtor of the import duties. If the supplier is deemed as an importer he has to pay VAT on the import and then he performs a domestic supply to the customer which has to be invoiced with VAT. <i>If the supplier has reached the threshold of 25,000 EUR then VAT registration is required and there is obligation to invoice with Bulgarian VAT and submit VAT returns</i>
Are there any reporting obligations?	None in Bulgaria for the supplier.	None, unless the supplier is deemed as importer. Then he has to submit VAT returns in Bulgaria.



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of destination: Bulgaria	In the country of destination: Bulgaria
Exemptions:	If a delivery threshold of 100,000 EUR is exceeded, the destination country principle applies.	

Bulgaria

VAT registration in your country?	Yes, if threshold is exceeded.	Yes. <i>If the supplier has exceeded the threshold of 25,000 EUR then there is obligation for VAT registration and obligation to invoice with Bulgarian VAT and submit VAT returns</i>
How is VAT levied?	If threshold is exceeded, the foreign supplier has to invoice with VAT which has to be paid to the Bulgarian tax authority.	The foreign supplier has to invoice with VAT which has to be paid to the Bulgarian tax authority.
Are there any reporting obligations?	Submission of VAT returns	Submission of VAT returns
Are there any special regulations?	The mail order rule does not apply for supplies burdened with excise duties (alcohol, tobacco products, energy products). These supplies are always taxable in the country of destination (Bulgaria).	None.



2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Bulgaria	In the country of destination: Bulgaria
VAT registration in your country?	No. The service recipient is responsible for paying VAT on the electronic services.	No. The service recipient is responsible for paying VAT on the electronic services.
How is VAT levied?	Via the reverse charge mechanism.	Via the reverse charge mechanism.

Bulgaria

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Bulgaria	In the country of destination: Bulgaria
VAT registration in your country?	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in his home country.	Yes.
How is VAT levied?	<p>If the service provider is not registered for MOSS, he has to invoice with Bulgarian VAT which has to be paid to the Bulgarian tax authority.</p> <p>If the foreign service provider is registered for MOSS, the VAT returns will be filed in the Member State in which his company is situated. These returns and the VAT payable will then be transmitted to Bulgaria via a secure communication network. The foreign service provider has to invoice his service with Bulgarian VAT, but he has not to declare and pay Bulgarian VAT at the Bulgarian tax authority, but in his home country.</p>	Invoice with Bulgarian VAT.
Are there any reporting obligations?	Submission of VAT returns, if the service provider is not registered for MOSS.	Submission of VAT returns.



Cyprus

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Cyprus	In the country of destination: Cyprus
VAT registration in your country?	No. The foreign company performs a tax free intra-community supply.	No
How is VAT levied?	The intra-community acquisition has to be taxed by the Cypriot purchaser.	The import has to be taxed by the Cypriot purchaser, unless the supplier is debtor of the import duties. If the supplier is deemed as an importer he has to pay Cyprus VAT on the import and then he performs a domestic supply to the customer which has to be invoiced with Cyprus VAT.
Are there any reporting obligations?	None in Cyprus for the supplier.	None, unless the supplier is deemed as importer. Then he has to submit VAT returns in Cyprus.



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of origin	In the country of destination: Cyprus
Exemptions:	If a delivery threshold of 35,000 EUR is exceeded, the seller should be registered for VAT in Cyprus and charge Cyprus VAT.	
VAT registration in your country?	Yes, if threshold of 35,000 EUR is exceeded.	Yes.

Cyprus

How is VAT levied?	If threshold is exceeded, the foreign supplier has to invoice with Cyprus VAT which has to be paid to the Cyprus tax authority.	The foreign supplier has to invoice with Cyprus VAT which has to be paid to the Cyprus tax authority.
Are there any reporting obligations?	Submission of VAT returns	Submission of VAT returns

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Cyprus	In the country of destination: Cyprus
VAT registration in your country?	No. The service recipient is responsible for paying VAT on the electronic services.	No. The service recipient is responsible for paying VAT on the electronic services.
How is VAT levied?	Via the reverse charge mechanism	Via the reverse charge mechanism.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Cyprus	In the country of destination: Cyprus
VAT registration in your country?	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in his home country	Yes.



Cyprus

How is VAT levied?	<p>If the service provider is not registered for MOSS, he has to invoice with Cyprus VAT which has to be paid to the Cyprus tax authority.</p> <p>If the foreign service provider is registered for MOSS, the VAT returns will be filed in the Member State in which his company is situated. These returns and the VAT payable will then be transmitted to Cyprus via a secure communication network. The foreign service provider has to invoice his service with Cyprus VAT, but not to declare and pay Cyprus VAT at the Cyprus tax authority, but in his home country.</p>	Invoice with Cyprus VAT.
Are there any reporting obligations?	Submission of VAT returns, if the service provider is not registered for MOSS.	Submission of VAT returns.



Ecuador

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Ecuador
VAT registration in your country?	No. The foreign company does not need a VAT registration unless there is a Permanent Establishment of it in Ecuador.
How is VAT levied?	The import has to be taxed by the Ecuadorian purchaser.
Are there any reporting obligations?	None in Ecuador for the supplier. VAT returns for the purchaser.
Are there any special regulations?	Capital flight tax: 5% / Income Tax: no tax withholding.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of destination: Ecuador
VAT registration in your country?	No needed for the supplier. Customer depends their income and activities, if it is occasional there is no need a VAT.
How is VAT levied?	The import has to be taxed by the Ecuadorian costumer and is determined by the Customs Authority.
Are there any reporting obligations?	Submission of VAT returns if the costumer has the obligation to keep accounts.
Are there any special regulations?	Capital flight tax: 5%

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Ecuador
VAT registration in your country?	No. The service recipient is responsible for paying VAT on the electronical services.



Ecuador

How is VAT levied?	The local business has to issue a settlement for the value of the service supplied with 14% of VAT. The company in Ecuador has to withhold the all of VAT.
Are there any re-reporting obligations?	Local business: VAT returns. Foreign company: Any obligations
Are there any special regulations?	Capital flight tax: 5% if is paid by credit card is exempt until US\$ 5000. Income tax: Withhold of 22% of the value of the service supplied. If the company is based in a tax haven the percentage of withhold is 35%. The percentage can vary depending if the country of the foreign company has a Double Taxation Agreement with Ecuador.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	Not taxable in Ecuador
VAT registration in your country?	Not needed for the consumer, a Tax ID depends on the income tax. Not applicable for the supplier.
Are there any re-reporting obligations?	Submission of VAT returns if the costumer has the obligation to keep accounts.
Are there any special regulations?	Capital flight tax: 5% if is paid by credit card is exempt until US\$ 5000.



Egypt

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Egypt	In the country of destination: Egypt
VAT registration in your country?	No. The foreign company not subject to taxes. Only the branch or the company existing in Egypt.	No. The foreign company performs a tax free export, unless the supplier is debtor of the import duties.
How is VAT levied?	VAT is levied on the companies have permanent residence in Egypt or branches only	VAT is levied on the companies have permanent residence in Egypt or branches only
Are there any reporting obligations?	None in Egypt for the supplier.	None in Egypt for the supplier.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of origin (mail order rule)	In the country of destination: Egypt
VAT registration in your country?	Yes, if threshold of 500.000 EGP is exceeded.	Yes.
How is VAT levied?	If threshold is exceeded, the foreign supplier has to invoice with Egypt VAT which has to be paid to the Egyptian Tax Authority.	If threshold is exceeded, the foreign supplier has to invoice with Egypt VAT which has to be paid to the Egyptian Tax Authority.
Are there any reporting obligations?	Submission of VAT returns	Submission of VAT returns



Egypt

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Egypt	In the country of destination: Egypt
VAT registration in your country?	No. The service recipient is responsible for paying VAT on the monthly invoices of services.	No. The service recipient is responsible for paying VAT on the monthly invoices of services.
How is VAT levied?	When sale of goods or render the service and issue the invoice	When sale of goods or render the service and issue the invoice
Are there any reporting obligations?	Yes, monthly VAT return in due dates and yearly tax inspection for the company's accounts.	Yes, monthly VAT return in due dates and yearly tax inspection for the company's accounts.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Egypt	In the country of destination: Egypt
How is VAT levied?	VAT is levied on the companies have permanent residence in Egypt or branches only	VAT is levied on the companies have permanent residence in Egypt or branches only
Are there any reporting obligations?	Submission of VAT returns, if the service provider is not registered for MOSS.	Submission of VAT returns.



Germany

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Germany	In the country of destination: Germany
VAT registration in your country?	No. The foreign company performs a tax free intra-community supply.	No. The foreign company performs a tax free export, unless the supplier is debtor of the import duties.
How is VAT levied?	The intra-community acquisition has to be taxed by the German purchaser.	The import has to be taxed by the German purchaser, unless the supplier is debtor of the import duties. If the supplier is deemed as an importer he has to pay German VAT on the import and then he performs a domestic supply to the customer which has to be invoiced with German VAT.
Are there any reporting obligations?	None in Germany for the supplier.	None, unless the supplier is deemed as importer. Then he has to submit VAT returns in Germany.



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of origin (mail order rule)	In the country of destination: Germany
Exemptions:	If a delivery threshold of 100.000 EUR is exceeded, the destination country principle applies. This means that the supply will be taxable in Germany.	
VAT registration in your country?	Yes, if threshold of 100.000 EUR is exceeded.	Yes.

Germany

How is VAT levied?	If threshold is exceeded, the foreign supplier has to invoice with German VAT which has to be payed to the German tax authority.	The foreign supplier has to invoice with German VAT which has to be payed to the German tax authority.
Are there any reporting obligations?	Submission of VAT returns	Submission of VAT returns
Are there any special regulations?	The mail order rule does not apply for supplies burdened with excise duties (alcohol, tobacco products, energy products). These supplies are always taxable in the country of destination (Germany).	None.



2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Germany	In the country of destination: Germany
VAT registration in your country?	No. The service recipient is responsible for paying VAT on the electronical services.	No. The service recipient is responsible for paying VAT on the electronical services.
How is VAT levied?	Via the reverse charge mechanism.	Via the reverse charge mechanism.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Germany	In the country of destination: Germany
VAT registration in your country?	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in his home country.	Yes.

Germany

<p>How is VAT levied?</p>	<p>If the service provider is not registered for MOSS, he has to invoice with German VAT which has to be payed to the German tax authority.</p> <p>If the foreign service provider is registered for MOSS, the VAT returns will be filed in the Member State in which his company is situated. These returns and the VAT payable will then be transmitted to the German relevant Member State of consumption via a secure communication network. The foreign service provider has to invoice his service with German VAT, but he has not to declare and pay German VAT at the German tax authority, but in his home country.</p>	<p>Invoice with German VAT.</p>
<p>Are there any reporting obligations?</p>	<p>Submission of VAT returns, if the service provider is not registered for MOSS.</p>	<p>Submission of VAT returns.</p>



Greece

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Greece	In the country of destination: Greece
VAT registration in your country?	No. The foreign company performs a tax free intra-community supply.	No. The foreign company performs a tax free export, unless the supplier is debtor of the import duties.
How is VAT levied?	The intra-community acquisition has to be taxed by the Greek purchaser.	The import has to be taxed by the Greek purchaser, unless the supplier is debtor of the import duties. If the supplier is deemed as an importer, he has to pay Greek VAT on the import and then he performs a domestic supply to the customer which has to be invoiced with Greek VAT.
Are there any reporting obligations?	None in Greece for the supplier.	None, unless the supplier is deemed as importer. Then he has to submit VAT returns in Greece.

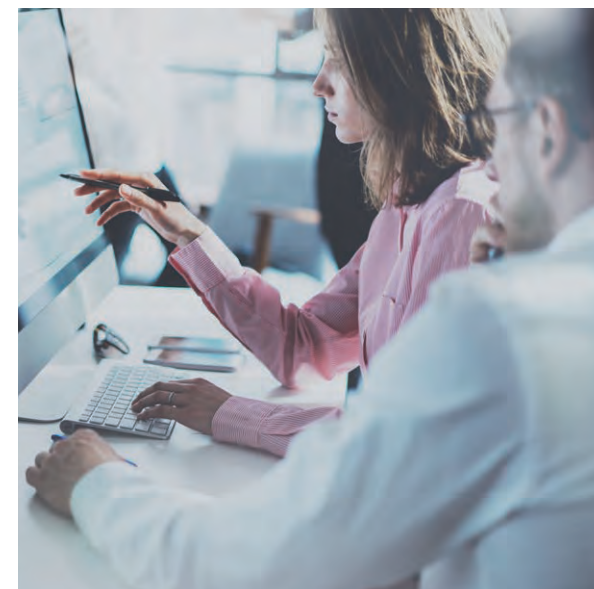


REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of origin (mail order rule)	In the country of destination: Greece
Exemptions:	If a delivery threshold of 35,000 EUR is exceeded, the destination country principle applies. This means that the supply will be taxable in Greece.	
VAT registration in your country?	Yes, if threshold of 35,000 EUR is exceeded.	Yes.

Greece

How is VAT levied?	If threshold is exceeded, the foreign supplier has to invoice with Greek VAT which has to be paid to the Greek tax authority.	The foreign supplier has to invoice with Greek VAT which has to be paid to the Greece tax authority.
Are there any reporting obligations?	Submission of VAT returns	Submission of VAT returns
Are there any special regulations?	The mail order rule does not apply for supplies burdened with excise duties (alcohol, tobacco products, energy products). These supplies are always taxable in the country of destination (Greece).	None.



2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Greece	In the country of destination: Greece
VAT registration in your country?	No. The service recipient is responsible for paying VAT on the electronic services.	No. The service recipient is responsible for paying VAT on the electronic services.
How is VAT levied?	Via the reverse charge mechanism.	Via the reverse charge mechanism.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Greece	In the country of destination: Greece
VAT registration in your country?	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in his home country.	Yes.

Greece

How is VAT levied?	<p>If the service provider is not registered for MOSS, he has to invoice with Greek VAT which has to be paid to the Greek tax authority.</p> <p>If the foreign service provider is registered for MOSS, the VAT returns will be filed in the Member State in which his company is situated. These returns and the VAT payable will then be transmitted to Greece via a secure communication network. The foreign service provider has to invoice his service with Greek VAT, but he has not to declare and pay Greek VAT at the Greek tax authority, rather in his home country.</p>	Invoice with Greek VAT.
Are there any reporting obligations?	Submission of VAT returns, if the service provider is not registered for MOSS.	Submission of VAT returns.



Israel

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Israel	In the country of destination: Israel
VAT registration in your country?	If the above mentioned is the only activity of the foreign entity, no.	If the above mentioned is the only activity of the foreign entity, no.
How is VAT levied?	The buyer (the new owner of the goods) has VAT liability payment, and during the monthly reports can demand VAT output.	The buyer (the new owner of the goods) has VAT liability payment, and during the monthly reports can demand VAT output.
Are there any reporting obligations?	Reporting obligation in the customs by the new owner of the goods.	Reporting obligation in the customs by the new owner of the goods.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of destination: Israel	In the country of destination: Israel
Exemptions:	Exemptions on delivery less than 75 USD, not included Alcohol and alcoholic beverages	Exemptions on delivery less than 75 USD, not included Alcohol and alcoholic beverages
VAT registration in your country?	If the above mentioned is the only activity of the foreign entity, no.	If the above mentioned is the only activity of the foreign entity, no.
How is VAT levied?	The buyer (the new owner of the goods) has VAT liability payment.	The buyer (the new owner of the goods) has VAT liability payment.
Are there any reporting obligations?	Reporting obligation in the customs by the new owner of the goods.	Reporting obligation in the customs by the new owner of the goods.
Are there any special regulations?	Some, for special products.	Some, for special products.



Israel

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	Currently not taxed, but Israeli Vat issued a legal draft that will creates tax liability in Israel	Currently not taxed, but Israeli Vat issued a legal draft that will creates tax liability in Israel
How is VAT levied?	Currently not taxed, but Israeli Vat issued a legal draft that will creates tax liability in Israel	Currently not taxed, but Israeli Vat issued a legal draft that will creates tax liability in Israel
Are there any reporting obligations?	Currently no, maybe in the future in accordance with changes in legislation.	Currently no, maybe in the future in accordance with changes in legislation.
Are there any special regulations?	Currently no, maybe in the future in accordance with changes in legislation.	Currently no, maybe in the future in accordance with changes in legislation.



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Israel	In the country of destination: Israel
VAT registration in your country?	Currently no, but in the future in case of significant activity in Israel, will be VAT registration liability.	Currently no, but in the future in case of significant activity in Israel, will be VAT registration liability.
How is VAT levied?	Currently no, but in the future in case of significant activity in Israel, will be VAT registration liability. Foreign company will need to report and pay tax	Currently no, but in the future in case of significant activity in Israel, will be VAT registration liability. Foreign company will need to report and pay tax.

Israel

<p>Are there any reporting obligations?</p>	<p>On the issue of intellectual property, Israel will soon have a new legal and VAT liabilities that will effect on both sides.</p> <p>It is recommended to review the matter during the near future.</p>	<p>On the issue of intellectual property, Israel will soon have a new legal and VAT liabilities that will effect on both sides.</p> <p>It is recommended to review the matter during the near future.</p>
<p>Are there any special regulations?</p>	<p>On the issue of intellectual property, Israel will soon have a new legal and VAT liabilities that will effect on both sides.</p> <p>It is recommended to review the matter during the near future.</p>	<p>On the issue of intellectual property, Israel will soon have a new legal and VAT liabilities that will effect on both sides.</p> <p>It is recommended to review the matter during the near future.</p>



Malta

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country where the transports of goods begins: Other EU country	In the country of destination: Malta
VAT registration in your country?	No. The foreign company is performing an exempt intra-community supply	No. The Maltese company receiving the goods will have to pay Maltese Vat and Customs Duty, upon arrival of goods in Malta. This will be considered as an importation.
How is VAT levied?	The intra-community acquisition has to be taxed by the Maltese purchaser. However, the reverse charge mechanism will kick in and hence no VAT is paid in Malta.	The VAT paid upon arrival can be claimed back, once the VAT return is submitted with VAT department.
Are there any reporting obligations?	Such acquisition needs to be reported in the Maltese VAT return.	Such acquisition needs to be reported in the Maltese VAT return.



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of origin	In the country of destination: Malta
Exemptions:	If the total distance sales done by a particular supplier into Malta will exceed €35,000 for any calendar year, the Supplier will have to register in Malta for a Maltese Vat number, and hence start charging Maltese VAT.	
VAT registration in your country?	Yes, if threshold of 35,000 EUR is exceeded.	No, as the customer will have to pay the Maltese VAT and Customs duty, upon importation.

Malta

How is VAT levied?	If threshold is exceeded, the foreign supplier has to invoice with Maltese VAT which has to be paid to the Maltese tax authority.	Upon arrival of goods the Customs department will calculate the VAT and duty, issue a bill to the end customer and the collected VAT will be paid to the Maltese VAT department.
Are there any reporting obligations?	Submission of VAT returns	None

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Malta	In the country of destination: Malta
VAT registration in your country?	No. The foreign company is performing an exempt intra-community supply.	No. The service recipient is responsible for paying VAT on the electronic services.
How is VAT levied?	The intra-community acquisition has to be taxed by the Maltese purchaser. However, the reverse charge mechanism will kick in and hence no VAT is paid in Malta.	Via the reverse charge mechanism.
Are there any reporting obligations?	Such acquisition needs to be reported in the Maltese VAT return.	Such acquisition needs to be reported in the Maltese VAT return.



Malta

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Malta	In the country of destination: Malta
VAT registration in your country?	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in his home country.	Yes
How is VAT levied?	<p>If the service provider is not registered for MOSS, he has to invoice with Maltese VAT which has to be paid to the Maltese tax authority.</p> <p>If the foreign service provider is registered for MOSS, the VAT returns will be filed in the Member State in which his company is situated. These returns and the VAT payable will then be transmitted to the Malta relevant Member State of consumption via a secure communication network. The foreign service provider has to invoice his service with Maltese VAT, but it has not to declare and pay Maltese VAT at the Maltese tax authority, but in his home country</p>	Invoice with Maltese VAT.
Are there any reporting obligations?	Submission of VAT returns, if the service provider is not registered for MOSS	Submission of VAT returns.

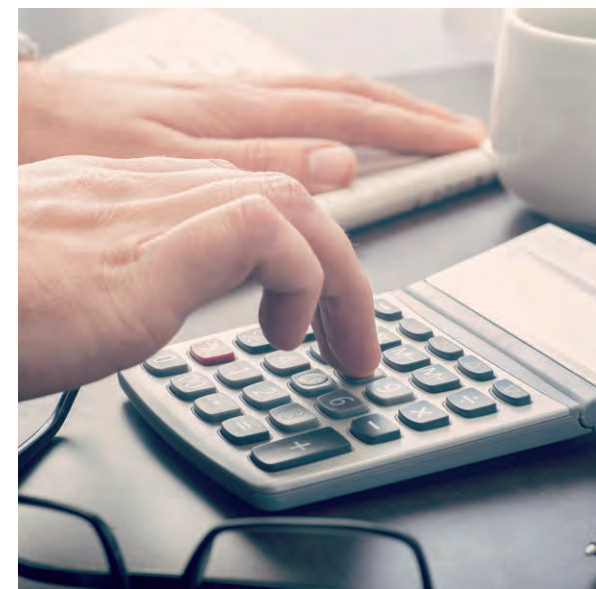


Mexico

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Mexico	In the country of destination. Mexico
Exemptions:	If goods already are in Mexico buyer must withheld VAT	If goods already are in Mexico buyer withheld VAT
VAT registration in your country?	No. The foreign company does not needs VAT Registration. Independent Customs Agents are in charge of legal importation process. It includes paying VAT	No. The foreign company does not needs VAT Registration. Independent Customs Agents are in charge of legal importation process
How is VAT levied	At the importation moment. Independent Agent pays VAT	At the importation moment. Independent Agent pays VAT
Are there any reporting obligations?	No for foreign entity	No for foreign entity



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of destination: Mexico	In the country of destination. Mexico
How is VAT levied	The foreign company does not needs VAT Registration. Independent Customs Agents are in charge of legal importation process. It includes paying VAT	The foreign company does not needs VAT Registration. Independent Customs Agents are in charge of legal importation process. It includes paying VAT

Mexico

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Mexico	In the country of destination: Mexico
How is VAT levied?	Importer has to include the VAT as a taxable income but at the same time has the chance for crediting, in other words this process is called as a "Virtual VAT"	Importer has to include the VAT as a taxable income but at the same time has the chance for crediting, in other words this process is called as a "Virtual VAT"
Are there any reporting obligations?	Virtual VAT has to be disclosure on the monthly tax return	Virtual VAT has to be disclosure on the monthly tax return

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Mexico	In the country of destination: Mexico
How is VAT levied?	Importer has to include the VAT as a taxable income but at the same time has the chance for crediting, in other words this process is called as a "Virtual VAT"	Importer has to include the VAT as a taxable income but at the same time has the chance for crediting, in other words this process is called as a "Virtual VAT"
Are there any reporting obligations?	Virtual VAT has to be disclosure on the monthly tax return	Virtual VAT has to be disclosure on the monthly tax return



Peru

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Peru	In the country of destination: Peru
Exemptions:	If the import does not exceed \$ 200.00 American Dollars, it is tax free.	If the import does not exceed \$ 200.00 American Dollars, it is tax free.
VAT registration in your country?	No. The foreign company does a tax-free export.	No. The foreign company does a tax-free export.
How is VAT levied	The importation must be taxed by the buyer and paid in the customs agencies.	The importation must be taxed by the buyer and paid in the customs agencies.
Are there any reporting obligations?	The foreign company is not obliged to inform.	The foreign company is not obliged to inform.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of destination: Peru	In the country of destination: Peru
Exemptions:	When making a purchase transaction outside the country, for the first time 10% of the value of the product is paid	When making a purchase transaction outside the country, for the first time 10% of the value of the product is paid
VAT registration in your country?	If the purchase exceeds \$.200.00 American Dollars, it is taxed.	If the purchase exceeds \$.200.00 American Dollars, it is taxed.
How is VAT levied	It is paid in the customs agencies (Peru) before removing the product.	It is paid in the customs agencies (Peru) before removing the product.



Peru

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Peru	In the country of destination: Peru
VAT registration in your country?	The service user is responsible for paying the VAT on the electronic services.	The service user is responsible for paying the VAT on the electronic services.
How is VAT levied?	Through a retention of the supplier of another country.	Through a retention of the supplier of another country.
Are there any reporting obligations?	Yes, it is reported through a sworn statement.	Yes, it is reported through a sworn statement.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Peru	In the country of destination: Peru
VAT registration in your country?	Yes, it is enhanced through retention.	Yes, it is enhanced through retention.
How is VAT levied?	Invoice with VAT, Peru	Invoice with VAT, Peru
Are there any reporting obligations?	Yes	Yes



Romania

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Romania	In the country of destination: Romania
Exemptions:	If the customer doesn't provide a VAT code the rules of sales on distance will apply. If during a calendar year the total deliveries in Romania don't exceed the threshold of 35,000EUR, the supply will be taxed in the origin country, otherwise it will be taxed in Romania. The threshold is composed of deliveries (except excisable products) to all entities that don't provide VAT code	
VAT registration in your country?	No. The foreign company performs a tax free intra-community supply.	No. The foreign company performs a tax free export, unless the supplier is debtor of the import duties and it opts to deduct the VAT amount paid to the custom office
How is VAT levied	The intra-community acquisition has to be taxed by the Romanian customer using reverse taxation.	The VAT is paid to the custom office by the debtor of the import duties.
Are there any reporting obligations?	None in Romania for the supplier.	If the supplier is VAT registered in Romania, there is an obligation of VAT return submission.
Are there any special regulations?	For excisable products not shipped in duty suspension, excise tax must be paid to the tax authority by the supplier	For excisable products excise tax must be paid to the custom office by the debtor of the import duties.



Romania

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of origin	In the country of destination: Romania
Exemptions:	If the delivery threshold of 35,000 EUR is exceeded, the destination country principle applies. This means that the supply will be taxed in Romania. The threshold is composed of the deliveries (excepting excisable products) to all entities that don't provide a VAT code	
VAT registration in your country?	Yes, if threshold of 35,000 EUR is exceeded.	No. The foreign company performs a tax free export, unless the supplier is debtor of the import duties and it opts to deduct the VAT amount paid to the custom office.
How is VAT levied	If threshold is exceeded, the foreign supplier has to invoice with Romanian VAT which has to be paid to the Romanian tax authority.	The VAT is paid to the Romanian custom office by the debtor of the import duties
Are there any reporting obligations?	If the supplier is VAT registered in Romania there is an obligation of VAT return submission.	If the supplier is VAT registered in Romania there is an obligation of VAT return submission.
Are there any special regulations?	For excisable products excise tax must be paid to the tax authority by the supplier.	For excisable products excise tax must be paid to the custom office by the debtor of the import duties



2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Romania	In the country of destination: Romania
--------------------------------------	--	--

Romania

VAT registration in your country?	No. The service recipient is responsible for paying VAT for the electronic services.	No. The service recipient is responsible for paying VAT for the electronic services.
How is VAT levied?	By the reverse taxation mechanism.	By the reverse taxation mechanism.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Romania	In the country of destination: Romania
VAT registration in your country?	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in his home country.	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in another EU- country.
How is VAT levied?	<p>If the service provider is not registered for MOSS, he has to invoice with Romanian VAT which has to be paid to the Romanian tax authority.</p> <p>If the foreign service provider is registered for MOSS, the VAT returns will be filed in the Member State in which the company is registered. These returns and the VAT payable will then be transmitted to the Romania via a secure communication network. The foreign service provider has to invoice his service with Romanian VAT, but should not to declare and pay Romanian VAT at the Romanian tax authority, rather to do so in his home country.</p>	<p>If the service provider is not registered for MOSS, he has to invoice with Romanian VAT which has to be paid to the Romanian tax authority.</p> <p>If the foreign service provider is registered for MOSS, the VAT returns will be filed in the Member State in which the company is registered. These returns and the VAT payable will then be transmitted to the Romania via a secure communication network. The foreign service provider has to invoice his service with Romanian VAT, but should not to declare and pay Romanian VAT at the Romanian tax authority, rather to do so in his home country.</p>
Are there any reporting obligations?	Submission of VAT returns, if the service provider is not registered for MOSS in another EU-country.	Submission of VAT returns, if the service provider is not registered for MOSS in another EU-country



Singapore

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Distinction:	Foreign company situated in Singapore	Foreign company situated in another country than Singapore
Where is the supply taxable?	In the country of destination: Singapore	In the country of destination: Singapore
Exemptions:	Yes, Export of goods under Zero rated supply schemes.	None except GST on Zero rated exports and upto the imports of SGD (\$)400.
GST registration in your country?	Yes required, if the annual turnover exceeds SGD(\$)1 million	No. The foreign company performs a tax free export, unless the supplier is debtor of the import duties.
How is GST levied?	The intra-community acquisition has to be taxed by the Singapore purchaser.	The import has to be taxed by the Singapore purchaser, unless the supplier is debtor of the import duties. If the supplier is deemed as an importer he has to pay Singapore GST on the import exceeding SGD(\$)400 and then he performs a domestic supply to the customer which has to be invoiced with Singapore GST.
Are there any reporting obligations?	Yes for both the supplier / customer, if registered with GST.	None, unless the supplier is deemed as importer. Then he has to submit GST returns in Singapore.



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Distinction:	Foreign company situated in Singapore	Foreign company situated in another country than Singapore
Where is the supply taxable?	In the country of origin (mail order rule)	In the country of destination: Singapore

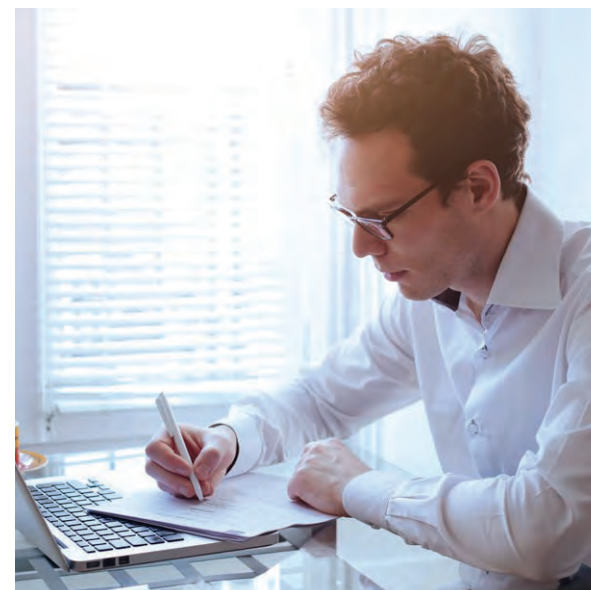
Singapore

Exemptions:	None	None except GST on Zero rated exports and upto the imports of SGD(\$)400.
GST registration in your country?	Yes required, if the annual turnover exceeds SGD(\$)1 million	No. The foreign company performs a tax free export, unless the supplier is debtor of the import duties.
How is GST levied?	If threshold is exceeded, the supplier has to invoice with Singapore GST @ 7% which has to be paid to the Singapore tax authority.	The supplier has to invoice with Singapore GST which has to be paid to the Singapore tax authority.
Are there any reporting obligations?	Yes for both the supplier / customer, if registered with GST.	None, unless the supplier is deemed as importer. Then he has to submit GST returns in Singapore.

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Distinction:	Foreign company situated in Singapore	Foreign company situated in another country than Singapore
Where is the service taxable?	In the country of destination: Singapore	In the country of destination: Singapore
Exemptions:	Yes, Export of 'digitized goods / services' under Zero rated supply schemes.	Import of 'digitised goods / services' regardless of the value of goods / services provided the supplier is not belonging to Singapore.
GST registration in your country?	No. The service recipient is responsible for paying GST on the electronic services.	No. The service recipient is responsible for paying GST on the electronic services.
How is GST levied?	At standard rate of 7% on taxable supplies.	At standard rate of 7% on taxable supplies.
Are there any reporting obligations?	Yes for both the supplier / customer, if registered with GST.	None, unless the supplier is deemed as importer. Then he has to submit GST returns in Singapore.



Singapore

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Distinction:	Foreign company situated in Singapore	Foreign company situated in another country than Singapore
Where is the service taxable?	In the country of destination: Singapore	In the country of destination: Singapore
Exemptions:	Yes, Export of goods under Zero rated supply schemes.	None except GST on Zero rated exports and upto the imports of SGD (\$)400.
GST registration in your country?	Yes required, if the annual turnover exceeds SGD(\$)1 million	No. The foreign company performs a tax free export, unless the supplier is debtor of the import duties.
How is GST levied?	The intra-community acquisition has to be taxed by the Singapore purchaser.	The import has to be taxed by the Singapore purchaser, unless the supplier is debtor of the import duties. If the supplier is deemed as an importer he has to pay Singapore GST on the import exceeding SGD(\$)400 and then he performs a domestic supply to the customer which has to be invoiced with Singapore GST.
Are there any reporting obligations?	Yes for both the supplier / customer, if registered with GST.	None, unless the supplier is deemed as importer. Then he has to submit GST returns in Singapore.



Spain

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: Spain.	In the country of destination: Spain.
VAT registration in your country?	No. The foreign company performs a tax free intra-community supply.	No. The foreign company performs a tax-free export, unless the supplier is debtor of the import duties.
How is VAT levied	The intra-community acquisition has to be taxed by the Spanish purchaser.	The import has to be taxed by the Spanish purchaser, unless the supplier is debtor of the import duties. If the supplier is deemed as an importer he has to pay Spanish VAT on the import and then he performs a domestic supply to the customer which has to be invoiced with Spanish VAT.
Are there any reporting obligations?	None in Spain for the supplier. The customer shall declare this transaction.	None, unless the supplier is deemed as importer. Then he has to submit VAT returns in Spain.



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	Depends on the Distance-selling Scheme: If foreign company does not exceed 35.000 EUR threshold on the previous or current tax year: in the country of origin. If foreign company exceeds 35.000 EUR threshold on the previous or current tax year: in the country of destination, Spain.	In the country of destination: Spain
VAT registration in your country?	Yes, if threshold of 35.000 EUR is exceeded.	Yes, in any case.

Spain

How is VAT levied	If threshold is exceeded, the foreign supplier has to invoice with Spanish VAT, which has to be payed to the Spanish tax authority.	The foreign supplier has to invoice with Spanish VAT which has to be payed to the Spanish tax authority.
Are there any reporting obligations?	Submission of VAT returns in Spain once the 35.000 EUR threshold is exceeded.	Submission of VAT returns in Spain.
Are there any special regulations?	Distance-selling Scheme. It does not apply for supplies burdened with excise duties (alcohol, tobacco products, energy products). These supplies are always taxable in the country of destination (Spain).	None.



2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: Spain.	In the country of destination: Spain.
VAT registration in your country?	No. The service recipient is responsible for paying VAT on the electronical services.	No. The service recipient is responsible for paying VAT on the electronical services.
How is VAT levied?	Via the reverse charge mechanism	Via the reverse charge mechanism.
Are there any reporting obligations?	None in Spain for the supplier. The customer shall declare this transaction.	YNone.

Spain

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: Spain.	In the country of destination: Spain.
VAT registration in your country?	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in its home country.	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in another EU country.
How is VAT levied?	<p>If the service provider is not registered for MOSS, it has to invoice with Spanish VAT and pay it to the Spanish tax authority.</p> <p>If the foreign service provider is registered for MOSS, the VAT returns for all its transactions will be filed in the Member State in which the provider is situated. These returns and the VAT payable will then be transmitted to the Spanish relevant Member State of consumption via a secure communication network. The foreign service provider has to invoice his service with Spanish VAT, but does not have to report or pay Spanish VAT to the Spanish Tax Agency.</p>	<p>If the service provider is not registered for MOSS, it has to invoice with Spanish VAT and pay it to the Spanish tax authority.</p> <p>If the foreign service provider is registered for MOSS in any EU country, the VAT returns for all its transactions will be filed in the Member State in which the provider is registered. These returns and the VAT payable will then be transmitted to the Spanish relevant Member State of consumption via a secure communication network. The foreign service provider has to invoice his service with Spanish VAT, but does not have to report or pay Spanish VAT to the Spanish Tax Agency.</p>
Are there any reporting obligations?	Submission of VAT returns, if the service provider is not registered for MOSS.	Submission of VAT returns, if the service provider is not registered for MOSS.



UAE

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: UAE	In the country of destination: UAE
Exemptions:	Import by a Free Zone Company in UAE and the Company sold the goods to another Free Zone Company in UAE or Export	Import by a Free Zone Company in UAE and the Company sold the goods to another Free Zone Company in UAE or Export
VAT registration in your country?	No. The VAT proposed to be made applicable in UAE with effect from 01 January 2018.	No. The VAT proposed to be made applicable in UAE with effect from 01 January 2018.
How is VAT levied	Not Applicable	Not Applicable
Are there any reporting obligations?	None in UAE for the supplier.	None in UAE for the supplier.



REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of destination: UAE	In the country of destination: UAE
VAT registration in your country?	No. The VAT proposed to be made applicable in UAE with effect from 01 January 2018.	No. The VAT proposed to be made applicable in UAE with effect from 01 January 2018.
How is VAT levied	Not Ap	Not Applicable
Are there any reporting obligations?	None in UAEer.	None ifor the supplier.

UAE

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	Not taxable in UAE	Not taxable in UAE
VAT registration in your country?	No. The VAT proposed to be made applicable in UAE with effect from 01 January 2018.	No. The VAT proposed to be made applicable in UAE with effect from 01 January 2018.
How is VAT levied?	Not Applicable	Not Applicable
Are there any reporting obligations?	None in UAE for the supplier.	None in UAE for the supplier.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	Not taxable in UAE	Not taxable in UAE
VAT registration in your country?	No. The VAT proposed to be made applicable in UAE with effect from 01 January 2018.	No. The VAT proposed to be made applicable in UAE with effect from 01 January 2018.
How is VAT levied?	Not Applicable	Not Applicable
Are there any reporting obligations?	None in UAE for the supplier.	None in UAE for the supplier.



United Kingdom

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: United Kingdom	In the country of destination: United Kingdom
VAT registration in your country?	No. The foreign company performs a tax free intra-community supply.	No. The foreign company performs a tax free export.
How is VAT levied	The intra-community acquisition has to be taxed by the UK purchaser.	The UK Purchaser pays VAT and duty at the point of entry.
Are there any reporting obligations?	None in the UK for the supplier. The purchaser may be required to complete an intrastat declaration (depending on values)	None

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of origin	In the country of destination: United Kingdom
VAT registration in your country?	If a delivery threshold of £70,000 is exceeded, the supplier will be required to register for VAT in the UK and charge UK VAT	Yes.
How is VAT levied	If threshold is exceeded, the foreign supplier has to invoice with UK VAT.	The foreign supplier has to invoice with UK VAT.
Are there any reporting obligations?	Submission of VAT returns	Submission of VAT returns



United Kingdom

2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: United Kingdom	In the country of destination: United Kingdom
VAT registration in your country?	No. The customer is responsible for paying VAT on the purchase of the services.	No. The customer is responsible for paying VAT on the purchase of the services.
How is VAT levied?	Via the reverse charge mechanism.	Via the reverse charge mechanism.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: United Kingdom	In the country of destination: United Kingdom
VAT registration in your country?	Yes, unless the foreign service provider is registered for MOSS (Mini-One-Stop-Shop) in his home country.	Yes.
How is VAT levied?	If the supplier is not registered for MOSS, he has to register for VAT in the UK and invoice with UK VAT. If the supplier is registered for MOSS, the VAT returns will be filed in the Member State in which his company is situated. These returns and the VAT payable will then be transmitted to the UK There is no direct UK VAT registration requirement as the UK VAT is accounted for via the MOSS system	Invoice with UK VAT.
Are there any reporting obligations?	Submission of VAT returns, if the supplier is not registered for MOSS.	Submission of VAT returns.



United States of America

1. CLASSIFICATION OF E-COMMERCE AS DELIVERY

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the supply taxable?	In the country of destination: United States Taxable in states where foreign company has a sufficient physical presence. Subject to customs duties and any import taxes.	In the country of destination: United States Taxable in states where foreign company has sufficient physical presence. Subject to customs duties and any import taxes.
Exemptions:	Not taxed in states with no physical presence. Goods valued below \$800 not subject to customs duties.	Not taxed in states with no physical presence. Goods valued below \$800 not subject to customs duties.
VAT registration in your country?	The United States has no federal VAT.	The United States has no federal VAT.
How is VAT levied	The United States has no federal VAT.	The United States has no federal VAT.
Are there any reporting obligations?	To states, if applicable and required. Customs Declaration Form, if applicable.	To states, if applicable and required. Customs Declaration Form, if applicable.
Are there any special regulations?	Excise tax applies to certain items, including alcohol and tobacco. State-level laws may vary. Some require foreign seller to acquire federal Employer Identification Number from the Internal Revenue Service.	Excise tax applies to certain items, including alcohol and tobacco. State-level laws vary. Some require foreign seller to acquire federal Employer Identification Number from the Internal Revenue Service.



United States of America

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the supply taxable?	In the country of destination: United States Taxable in states where foreign company has a sufficient physical presence. Subject to customs duties and any import taxes.	In the country of destination: United States Taxable in states where foreign company has a sufficient physical presence. Subject to customs duties and any import taxes.
Exemptions:	Not taxed in states with no physical presence. Goods valued below \$800 not subject to customs duties.	Not taxed in states with no physical presence. Goods valued below \$800 not subject to customs duties.
VAT registration in your country?	The United States has no federal VAT.	The United States has no federal VAT.
How is VAT levied	The United States has no federal VAT.	The United States has no federal VAT.
Are there any reporting obligations?	To states, if applicable and required. Customs Declaration Form, if applicable.	To states, if applicable and required. Customs Declaration Form, if applicable.
Are there any special regulations?	See any applicable state-level regulations in states where there is a tax nexus.	See any applicable state-level regulations in states where there is a tax nexus.



2. CLASSIFICATION OF E-COMMERCE AS SERVICE

REGULATIONS CONCERNING BUSINESS TO BUSINESS TRANSACTIONS (B2B):

Where is the service taxable?	In the country of destination: United States	In the country of destination: United States
VAT registration in your country?	There is no federal VAT in the United States.	There is no federal VAT in the United States.
How is VAT levied?	There is no federal VAT in the United States.	There is no federal VAT in the United States.

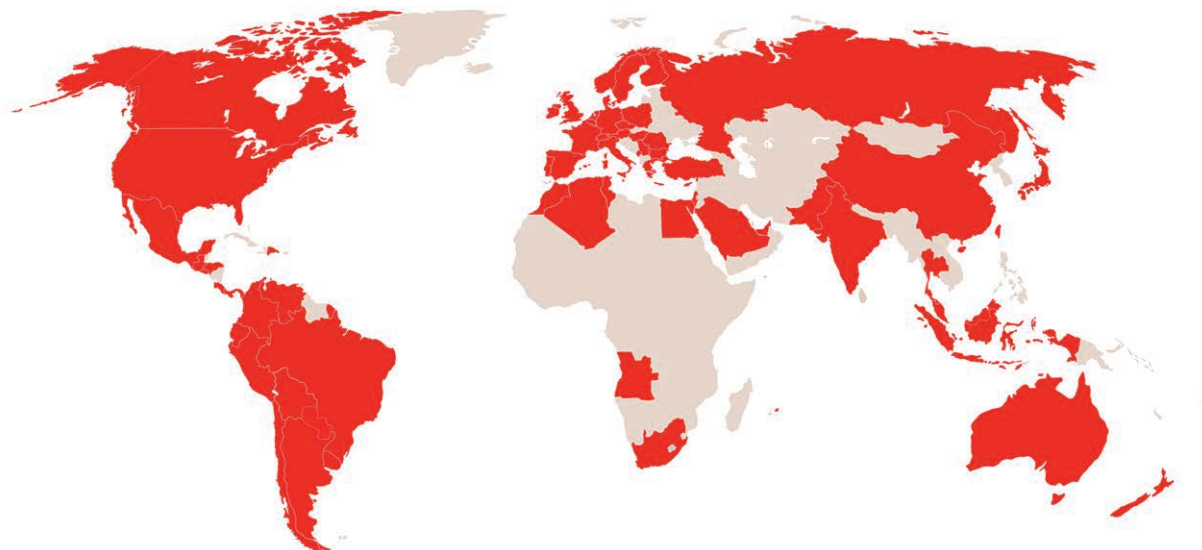
United States of America

Are there any reporting obligations?	To states, if applicable and required	To states, if applicable and required.
Are there any special regulations?	See any applicable state-level regulations in states where there is tax nexus. Some states tax "digital equivalents" of physical goods.	See any applicable state-level regulations in states where there is tax nexus. Some states tax "digital equivalents" of physical goods.

REGULATIONS CONCERNING BUSINESS TO CONSUMER TRANSACTIONS (B2C):

Where is the service taxable?	In the country of destination: United States	In the country of destination: United States
VAT registration in your country?	The United States has no federal VAT.	The United States has no federal VAT
How is VAT levied?	The United States has no federal VAT.	The United States has no federal VAT.
Are there any reporting obligations?	To states, if applicable and required.	To states, if applicable and required.
Are there any special regulations?	See any applicable state-level regulations in states where there is a tax nexus. Some states tax "digital equivalents" of physical goods.	See any applicable state-level regulations in states where there is a tax nexus. Some states tax "digital equivalents" of physical goods.





EUROPE

Andorra
Austria
Belgium
Bulgaria
Cyprus
Czech Republic
Denmark
Finland
France
Germany
Greece
Hungary
Ireland
Italy
Luxembourg

Malta
Montenegro
Norway
Poland
Portugal
Romania
Russia
Serbia
Spain
Sweden
Switzerland
The Netherlands
Ukraine
United Kingdom

AMERICA

Argentina
Bolivia
Brazil
Canada
Chile
Colombia
Costa Rica
Dominican Republic
Ecuador
El Salvador
Guatemala
Honduras
Mexico
Panama
Paraguay

Peru
Uruguay
USA
Venezuela

**MIDDLE EAST
AND AFRICA**

UAE
Algeria
Angola
Egypt
Israel
Mauricio
Morocco
Saudi Arabia
South Africa

Tunisia
Turkey

ASIA-PACIFIC

Australia
China
India
Indonesia
Japan
Malaysia
New Zealand
Pakistan
Singapore
Thailand