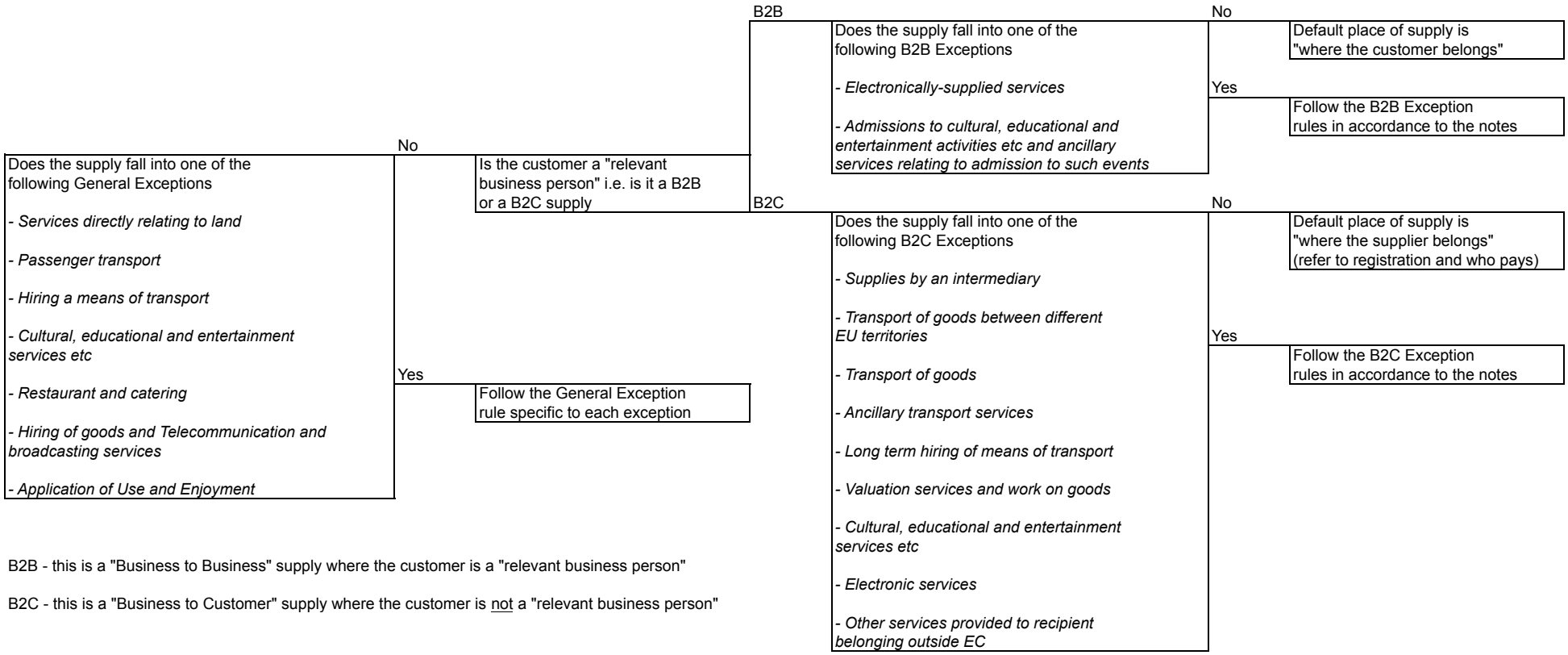
VAT Package 2010 (and 2011 and 2013)

When two parties to a transaction are in different EU countries it is essential that each person knows where that transaction is subject ot VAT and who is responsible for accounting for VAT to the responsible tax authority. The changes come in from 1 January 2010 with other provisions coming in from 2011 and 2013.



B2B - this is a "Business to Business" supply where the customer is a "relevant business person"

B2C - this is a "Business to Customer" supply where the customer is not a "relevant business person"

Should you have any concerns as to your tax status, the appropriate advice must be obtained. This document has no regulatory status, it is for guidance purposes only. © ACCA 2008