



Obligation to Register for VAT EU

Please note that since 1 January 2010, the list of taxpayers obliged to register for intra-community purposes – VAT EU has been extended:

- In light of the amended VAT Act, it is no longer only tax payers carrying out intra-community supplies or intra-community purchases of goods that are obliged to register for VAT EU. The registration obligation now also applies to taxpayers who provide services to taxpayers or entities registered for value added tax; such service providers are subject to taxation in the place where the recipients of such services have their registered offices. The above obligations also relate to taxpayers purchasing services from EU entities.
- Please also note that taxpayers are obliged to submit EC lists in relation to the above transactions.

These new requirements may therefore affect your own registration obligations and also your obligation to submit EC lists.

We will be pleased to advise you on how the new obligations above may affect your business specifically.

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