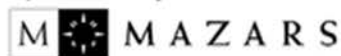


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Members' Weekender 2013
Manchester 17-18 May
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VAT and International Trade

Some case studies

Andrew Walls – Hiland Consulting Limited



Case study 1 - PLZ

- Goods – Far East to German Co in Germany
- German Co sells to UK Co, delivers to UK Co's customers in;
 - UK
 - Other EU
 - DE
- Business and private

Issues to consider

- Imports rules for initial purchase
- German VAT rules for sales by German Co
 - Despatches for non-German sales
 - German VAT issue on deliveries within Germany?
- UK VAT rules for sale by UK Co
 - Despatches for non-UK sales
 - German VAT rules on German deliveries
 - UK VAT on UK sales
 - Distance selling for non-business customers

Case study 2 – S SA

- Spanish Co purchases goods from French Co
- Delivery to UK stock held at freight company warehouse
- Delivery to UK customers from UK stock

Issues to consider

- Triangulation?
- UK stock creating UK registration issue
- Registration limit
- Interaction with UK freight company place of supply rules

Case study 3 – RP Inc

- Canadian Co supplying services in the telecoms industry
- Customers all business users
- UK suppliers of telecoms services
- UK suppliers of marketing services

Issues to consider

- Place of supply rules
 - Exclusion to general rule
 - Use and enjoyment
 - Reverse charge
-
- UK suppliers
-
- Create UK company?

Case study 4 - VG

- US Co supplying online gaming to UK players
- Customers not businesses
- Customers can pay per play or subscribe
- Gambling element

Issues to consider

- Taxable or exempt?
- Place of supply
- UK registration requirement?
- Registration limit
- Special scheme for electronic services?

Any questions?

