

# Summary of key findings

Country	Supplies of e-services to consumers (B2C) (see footnote 1)			Supplies of e-services to businesses (B2B) (see footnote 2)	
	1(a). Is a non-resident supplier (see footnote 3) of e-services to consumers located in this country obliged to register and/or account for local VAT/GST on such supplies in this country?	1(b). If there is no current requirement, is there any anticipated change to that position?	1(c). Is an invoice compliant with the VAT/GST law in the customer's country required?	2(a). Is a non-resident supplier of e-services to business customers located in this country obliged to register and/or account for local VAT/GST on such supplies in this country?	2(b). If there is no current requirement, is there any anticipated change to that position?
Andorra	Yes	Not applicable — Requirement is already in place	Yes	No	No
Argentina	No	No	No	No	No
Australia	Yes	Not applicable — Requirement is already in place	No	No	No
Austria	Yes	Not applicable — Requirement is already in place	No	No	No
Bahamas	Yes	Not applicable — Requirement is already in place	Yes	Yes	Requirement is already in place
Belarus	No	There is a scheduled introduction of such a requirement on 1 January 2018	No	No	No
Belgium	Yes	Not applicable — Requirement is already in place	No	No	No
Brazil	No	No	No	No	No
Bulgaria	Yes	Not applicable — Requirement is already in place	Yes	No	No
Canada	Depends on all of the facts	In its 2014 federal budget, the government announced consultation on the issue	Yes	Depends on all of the facts	In its 2014 federal budget, the government announced consultation on the issue
China	No	No	Not applicable	No	No
Colombia	No	There is a scheduled introduction of such a requirement on 1 July 2018	Yes	No	There is a scheduled introduction of such a requirement
Croatia	Yes	Not applicable — Requirement is already in place	Yes	No	No
Cyprus	Yes	Not applicable — Requirement is already in place	Yes	No	No
Czech Republic	Yes	Not applicable — Requirement is already in place	No	No	No
Denmark	Yes	Not applicable — Requirement is already in place	Yes	No	No
Egypt	Yes	Not applicable — Requirement is already in place	Yes	Yes	Not applicable - Requirement is already in place
Finland	Yes	Not applicable — Requirement is already in place	Yes	No	No
France	Yes	Not applicable — Requirement is already in place	No	No	No
Germany	Yes	Not applicable — Requirement is already in place	Yes	No	No

Note: See page 5 for footnotes.

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	Supplies of e-services to businesses (B2B) (see footnote 2)	Where there is a current or future requirement for non-resident suppliers to register and/or account for local VAT/GST or a customer VAT withholding requirement:			
Country	2(c). If there is not a requirement for the non-resident supplier to register, are the services subject to any of the following by the customer?  i) VAT/GST withholding ii) Reverse charge VAT/GST	3(a). When did/will that requirement come into effect?	3(b). What is the applicable annual turnover threshold (in USD) for that requirement to apply? (see footnote 7)	3(c). Is simplified or standard registration required?	3(d). Does the requirement apply to all e-services?
Andorra	Reverse charge	1 January 2013	USD47,516	Standard	Yes
Argentina	Reverse charge	Not applicable	Not applicable	No registration is required	Not applicable
Australia	No	1 July 2017	USD60,043	Optional	Yes
Austria	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Bahamas	Not applicable	1 January 2015	USD100,000	Standard	Yes
Belarus	Reverse charge	1 January 2018	Nil	Optional	No (footnote 6)
Belgium	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Brazil	Not applicable	Not applicable	Not applicable	No registration is required	Not applicable
Bulgaria	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Canada	Reverse charge	Upon the introduction of GST	General rules apply	Standard	Yes
China	VAT withholding	Not applicable	Not applicable	No registration is required	Yes
Colombia	Reverse charge	1 July 2018	Nil	Simplified	Yes
Croatia	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Cyprus	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Czech Republic	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Denmark	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Egypt	Not applicable	8 September 2016	USD28,323	Standard	Yes
Finland	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
France	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Germany	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)

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Country	Supplies of e-services to consumers (B2C) (see footnote 1)			Supplies of e-services to businesses (B2B) (see footnote 2)	
	1(a). Is a non-resident supplier (see footnote 3) of e-services to consumers located in this country obliged to register and/or account for local VAT/GST on such supplies in this country?	1(b). If there is no current requirement, is there any anticipated change to that position?	1(c). Is an invoice compliant with the VAT/GST law in the customer's country required?	2(a). Is a non-resident supplier of e-services to business customers located in this country obliged to register and/or account for local VAT/GST on such supplies in this country?	2(b). If there is no current requirement, is there any anticipated change to that position?
Ghana	Yes	Not applicable — Requirement is already in place	Yes	Yes	Requirement is already in place
Iceland	Yes	Not applicable — Requirement is already in place	Yes	No	No
India	Yes	Not applicable — Requirement is already in place	Yes	No	No
Indonesia	No	No	Not applicable	No	No
Ireland	Yes	Not applicable — Requirement is already in place	No	No	No
Isle of Man	Yes	Not applicable — Requirement is already in place	No	No	No
Italy	Yes	Not applicable — Requirement is already in place	No	No	No
Japan	Yes	Not applicable — Requirement is already in place	Yes	No	No
Kenya	Yes	Not applicable — Requirement is already in place	Yes	No	No
Lithuania	Yes	Not applicable — Requirement is already in place	No	No	No
Luxembourg	Yes	Not applicable — Requirement is already in place	Yes	No	No
Malaysia	No	Yes	Yes	No	Yes
Malta	Yes	Not applicable — Requirement is already in place	Yes	No	No
Mexico	No	No	Not applicable	No	No
Netherlands	Yes	Not applicable — Requirement is already in place	No	No	No
New Zealand	Yes	Not applicable — Requirement is already in place	No	No	No
Norway	Yes	Not applicable — Requirement is already in place	No	No	No
Poland	Yes	Not applicable — Requirement is already in place	Yes	No	No
Portugal	Yes	Not applicable — Requirement is already in place	Yes	No	No

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	Supplies of e-services to businesses (B2B) (see footnote 2)	Where there is a current or future requirement for non-resident suppliers to register and/or account for local VAT/GST or a customer VAT withholding requirement:			
Country	2(c). If there is not a requirement for the non-resident supplier to register, are the services subject to any of the following by the customer?  i) VAT/GST withholding ii) Reverse charge VAT/GST	3(a). When did/will that requirement come into effect?	3(b). What is the applicable annual turnover threshold (in USD) for that requirement to apply? (see footnote 7)	3(c). Is simplified or standard registration required?	3(d). Does the requirement apply to all e-services?
Ghana	Not applicable	1 January 2014	USD27,096	Standard	Yes
Iceland	Reverse charge	1 November 2011	USD18,692	Standard	Yes
India	Reverse charge	1 July 2017	Nil	Simplified	No
Indonesia	Reverse charge	Not applicable	Not applicable	No registration is required	Not applicable
Ireland	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Isle of Man	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Italy	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Japan	Reverse charge	1 October 2015	USD90,482	Standard	No
Kenya	Reverse charge	2 September 2013	KES5 million	Standard	No
Lithuania	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Luxembourg	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Malaysia	Reverse charge	Not applicable	Not applicable	No registration is required	Not applicable
Malta	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Mexico	No	Not applicable	Not applicable	No registration is required	Not applicable
Netherlands	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
New Zealand	No	1 October 2016	USD43,530	Simplified	Yes
Norway	Reverse charge	1 July 2011	USD6,341	Optional	No (footnote 6)
Poland	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Portugal	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)

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Romania	Yes	Not applicable — Requirement is already in place	Yes	No	No
Russia	Yes	Not applicable — Requirement is already in place	No	No	No
Serbia	Yes	Not applicable — Requirement is already in place	No	No	No
Singapore	No	There is a general proposal or review by the authorities as to whether to introduce such a requirement.	Not applicable	No	There is a general proposal or review by the authorities as to whether to introduce such a requirement.
Slovakia	Yes	Not applicable — Requirement is already in place	No	No	No
Slovenia	Yes	Not applicable — Requirement is already in place	Yes	No	No
South Africa	Yes	Not applicable — Requirement is already in place	Yes	Yes	Requirement is already in place
South Korea	Yes	Not applicable — Requirement is already in place	No	No	No
Spain	Yes	Not applicable — Requirement is already in place	Yes	No	No
Sweden	Yes	Not applicable — Requirement is already in place	No	No	No
Switzerland and Liechtenstein	Yes	Not applicable — Requirement is already in place	Yes	No	No
Tanzania	Yes	Not applicable — Requirement is already in place	Yes	Yes	Requirement is already in place
Thailand	No	There is a draft legislative proposal to introduce such a requirement	Yes	No	A draft legislative proposal to introduce such a requirement
Turkey	No	No	No	No	No
United Kingdom	Yes	Not applicable — Requirement is already in place	No	No	No

## Footnotes

1. The reference to "consumer" and "B2C" generally refers to a private individual but might also include companies, organizations or other bodies which are not regarded as carrying on a business for VAT/GST purposes in the recipient country (which would need to be confirmed on a case-by-case basis)
2. The reference to "business customer" and "B2B" generally refers to a business entity registered for VAT/GST purposes in the recipient's country but might also include other companies, organizations or bodies which are not already VAT/GST registered in the recipient country (which would need to be confirmed on a case-by-case basis)
3. The reference to "non-resident supplier" generally means a supplier of the services which does not have a permanent or fixed establishment in the relevant country where the customer is based, as the term "establishment" is defined or understood in the recipient country (which would need to be confirmed on a case-by-case basis)
4. There was already a requirement for suppliers established in countries outside the EU to account for local VAT on supplies of e-services to EU-based consumers in the country where the consumer was permanently resident, prior to 1 January 2015. This requirement typically applied from 1 July 2003 or the date the relevant country joined the EU if later than 1 July 2003.

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Romania	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Russia	VAT withholding	1 January 2017	Nil	Simplified	Yes
Serbia	No	1 January 2017	Nil	Standard	Yes
Singapore	No	Changes are under consideration	Not applicable	No registration is required	Not applicable
Slovakia	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Slovenia	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
South Africa	Not applicable	1 June 2014	USD3,802	Standard	No
South Korea	Reverse charge	1 July 2015	Nil	Simplified	No
Spain	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Sweden	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)
Switzerland and Liechtenstein	Reverse charge	1 January 2010	USD103,685 (Footnote: applies to worldwide turnover from 1 January 2018)	Standard	No
Tanzania	Not applicable	1 July 2015	Nil	Standard	Yes
Thailand	Reverse charge	Not yet known	Not applicable	No registration is required	No
Turkey	Reverse charge	Changes are under consideration	Not applicable	No registration is required	Not applicable
United Kingdom	Reverse charge	1 January 2015 (footnote 4)	Nil	Standard registration or MOSS (footnote 5)	Yes (footnote 6)

- MOSS refers to the 'Mini One Stop Shop', a VAT filing simplification in the EU for non-resident suppliers of telecommunication, broadcasting and electronically supplied services to consumers in the EU.
- The meaning of 'e-services' or 'electronically supplied services' is defined under local VAT law. For example, under the EU VAT Directive, which applies to all EU member states.
- Amounts stated in USD for ease of comparison and are illustrative only based on recent exchange rates. Consult relevant country page for threshold in local currency.