

## EU Tax Legislation on Supply of Services

The Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC has introduced new measures as regards the place of supply of services.

From July 1, 2011, the place of taxation is determined by where the services are supplied. This depends not only on the nature of the service supplied but also on the status of the customer receiving the service. A distinction must be made between a taxable person, business acting in its business capacity (B2B) and a non-taxable person, private individual who is the final consumer (B2C).

The general rule according to article 44 & 45 of the Directive stipulates that the supply of services between businesses (B2B services) is taxed at the customer's place of establishment under the "reverse charge" system while services supplied to private individuals (B2C services) are taxed at the supplier's place.

However, in certain circumstances, the general rule will not apply and be replaced by specific rules. These exceptions concern e.g. B2B services such as admission to cultural, artistic, scientific, educational, entertainment or similar events, which remain taxable at the place of consumption (Article 53 of the VAT Directive). Same exception is applied for B2C services and ancillary services relating to cultural, artistic, scientific, educational, entertainment and similar activities such as fairs and exhibition (Article 54 of the Vat Directive).

Although the new rules were adopted with the objective to ensuring a more uniform EU taxation system within the EU, their applications are by now still not exactly the same in all EU Member States. Hereafter you will find the VAT rules for Spain.

<b>VAT Treatment - Security Printers 2016 Seville, Spain</b>				
<b>Conference</b>	<b>Taxable persons (B2B)</b>		<b>Spanish established &amp; VAT registered clients</b>	
	<b>European union clients</b>	<b>Non-European union clients</b>		
Delegate admission fee, Networking events, Post-conference tour.	Spanish VAT 21 %	Spanish VAT 21 %	"Reverse Charge" Art.194 of Dir. 2006/112/EC Spanish VAT not charged - 0 %	
<b>Exhibition</b>	<b>Taxable persons (B2B)</b>		<b>Spanish established &amp; VAT registered clients</b>	<b>Belgian clients B2B</b>
	<b>European union clients</b>	<b>Non-European union clients</b>		
Booth space rental, Additional booth services rental, Break-out room rental.	"Reverse Charge" Art.44 of Dir.2006/112/EC Belgian VAT not charged - 0%	"Use & Enjoyment" Art.59 bis of Dir.2006/112/EC Spanish VAT 21 %	"Reverse Charge" Art.44 of Dir.2006/112/EC Belgian VAT not charged - 0%	Belgian VAT 21%
Cancellation fees -> "Reverse Charge" mechanism (Art 44) to be applied for B2B, except Belgian clients (vat 21 %) (conference & exhibition )				

The "Reverse Charge" mechanism is a part of the VAT law in a growing number of European countries. It states that the VAT (Value Added Tax) for Goods and Services delivered inside the country by a foreign company is owed by the recipient of the goods / service (customer) and not by the provider (supplier). The VAT is not charged on invoices but the liability for the payment of VAT is reversed to the recipient of the goods/service.

### EU VAT refund legislation for Taxable Persons

Since January 1, 2010 the Directive 2008/9/EC has implemented a new procedure for the reimbursement of VAT incurred by EU taxable persons in the member states where they are not established. This new "dematerialized" procedure now allows EU businesses to submit their refund application electronically through an internet site of their country of establishment. As there are variations in the application of this new system, a guide outlining the procedures to be followed by each Member State has been produced by the European commission to help applicants in their procedure. For the taxable persons not established within the European community (in case their countries are eligible for VAT refund), the VAT refund application has to be submitted through an accredited fiscal representative in the Member State in which the VAT was paid (13<sup>th</sup> EU VAT Directive).

<b>VAT refunds on services relating to Security Printers 2016 Seville, Spain</b>		
Spanish VAT 21% charged by Intergraf on services relating to SP2016 Conference and Exhibition can be applied for refund in case it is "objectively recoverable"		
<b>Who ?</b>	<b>How to process ?</b>	<b>Do you need help ?</b>
EU businesses established within the European Union	EU established companies have to submit an electronic refund application through the web portal of their own national tax authorities who will forward the application to the member State of refund which is Spain .  Please check the rules applied for your country with your national tax authorities. <a href="http://ec.europa.eu/taxation_customs/taxation/vat/topics/refund_en.htm#section_1">http://ec.europa.eu/taxation_customs/taxation/vat/topics/refund_en.htm#section_1</a>	Do you need help and want to be subcontracted ? ☞ Easytax will act as "third-party" to submit vat refund applications. ☞ For EU companies established in France, Italy, Monaco, Germany & United Kingdom.  Easytax fee : 15% of vat amount - minimum 200€ per application. ☞ Special fee for France, Monaco & UK : 10% - minimum 100 €
Non- EU businesses established outside the European Union	Non-EU established companies have to appoint a local accredited tax representative to submit a refund claim. Reciprocity is also required. Spain has concluded reciprocity agreements with : Canada, Israel, Japan, Norway and Switzerland. ☞ No reciprocity signed with the United States.  <b>Time limit</b> : at the latest by 30 September of following year (e.g. for Invoices dated Jan -Dec 2015, the deadline will be 30 September 2016 ) ☞ Spain has very strict requirements on supporting documents which need to be collected before submitting your application. Please do not miss the deadline !  <b>Minimum VAT refund</b> : 200 EUR per application  <a href="http://ec.europa.eu/taxation_customs/taxation/vat/topics/refund_en.htm#section_2">http://ec.europa.eu/taxation_customs/taxation/vat/topics/refund_en.htm#section_2</a>	Do you need help and want a tax representative ? ☞ Easytax will provide compliance services to submit vat refund applications.  Easytax fee : 15% of vat amount - minimum 200€ per application. ☞ For Non-EU companies (if reciprocity agreement)  Questions ? Assistance needed ? ☞ ☞ EASYTAX CS 33098, Espace Azur, 179 bd René Cassin, 06200, Nice, France ☎ +33 4 9372 50 40 - ✉ <a href="mailto:easytax@easytax.fr">easytax@easytax.fr</a> <a href="http://www.easytax.fr">http://www.easytax.fr</a>

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