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TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value added tax

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VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)
WORKING PAPER NO 814

QUESTION
CONCERNING THE APPLICATION OF EU VAT PROVISIONS

ORIGIN:	**Commission**
REFERENCES:	**Articles 14(2)(c), 28, 46, 58 and 306-310 of the VAT Directive** **Articles 7(3)(u) and 31 of the VAT Implementing Regulation**
SUBJECT:	**Treatment of online supplies made by a travel agent to final consumers**

1. INTRODUCTION

With the most recent changes[1] made to the VAT Implementing Regulation[2], notably Article 7(3)(u), it was clarified that "*accommodation, car-hire, restaurant services, passenger transport or similar services booked online*" are not regarded as electronically supplied services. The place of supply of such services will thus be the same no matter how the service is booked (whether or not done online).

Intermediation in the provision of those services may also be done online. It is not necessarily clear, however, how to deal with such intermediation. On that point, the VAT Implementing Regulation is not definite.

The question on how to deal with intermediation in the provision of accommodation in the hotel sector or in sectors having a similar function has been discussed in the past but this discussion only covered the case where the intermediary is acting in the name and on behalf of another person[3]. On this point, the VAT Committee agreed a guideline[4] which was subsequently included in Article 31 of the VAT Implementing Regulation.

In this context, when the draft explanatory notes on the 2015 changes to the place of supply of telecommunications, broadcasting and electronic services supplied to non-taxable persons were discussed, the question about travel packages being supplied by online travel agents came up.

However, given the complexity of the issue, it was clear that this question would need to be discussed in more detail before drawing any conclusions. It was therefore agreed at the 100th meeting of the VAT Committee that the issue would be brought back to the VAT Committee rather than dealing with it in the explanatory notes[5].

2. SUBJECT MATTER

The role of a travel agent is normally to act as an intermediary.

Where such an intermediary provides services to a non-taxable person **in the name and on behalf of another person**, Article 46 of the VAT Directive[6] stipulates that the place of supply of those services "*shall be the place where the underlying transaction is supplied in accordance with this Directive*". Article 31 of the VAT Implementing Regulation further

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1 Those are the changes introduced by Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013 amending Implementing Regulation (EU) No 282/2011 as regards the place of supply of services (OJ L 284, 26.10.2013, p. 1).

2 Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.3.2011, p. 1).

3 Working paper No 618.

4 Working paper No 639.

5 The explanatory notes were finalised by the Commission services and published on DG TAXUD's website on 3 April 2014.

6 Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

clarifies that "*Services supplied by intermediaries acting in the name and on behalf of another person consisting of the intermediation in the provision of accommodation in the hotel sector or in sectors having a similar function fall within the scope of ... (b) Article 46 of that Directive, if supplied to a non-taxable person*".

If it is rather so that a taxable person acting **in his own name but on behalf of another person,** takes part in a supply of services, he shall according to Article 28 of the VAT Directive "*be deemed to have received and supplied those services himself*". This means that with regard to the underlying service the taxable person will be treated as the principal rather than as an intermediary and the service will then be taxable at the place where it is supplied in accordance with the VAT Directive.

For "*transactions carried out by travel agents who deal with customers in their own name and use supplies of goods or services provided by other taxable persons, in the provision of travel facilities*", a special scheme is however provided for under Articles 306 to 310 of the VAT Directive (hereafter "travel agent scheme"). This applies equally to tour operators which, for the purposes of this scheme, are regarded as travel agents.

Under the travel agent scheme (as stated by Article 307) transactions made, in accordance with Article 306, by a travel agent in respect of a journey shall be regarded as a single service taxable in the Member State in which the travel agent is established.

That leaves questions as to the scope of the travel agent scheme (in particular when the travel agent is not established inside the European Union) and its interaction with the rule laid down in Article 58 of the VAT Directive by which the place of supply of electronically supplied services to a non-taxable person shall be the place where that person is established or resides. Such questions arise not only with online supplies made by travel agents (or tour operators) established within the EU, but also where supplies are made by online travel agents established outside the EU. It is for this reason that the need for clear guidance is particularly acute.

3. THE COMMISSION'S OPINION

Traditionally, travel agents have been supplying their services from a physical location but with advances in technology these are increasingly being supplied online. To determine the impact that this may have on the VAT treatment of such services, it is necessary to look at various aspects of supplies made by travel agents online.

Before entering into a more detailed analysis the following three elements should be highlighted:

1) This paper deals with online supplies made by travel agents and therefore also touches on the special scheme for travel agents. That is necessary as the travel agent scheme contains its own place-of-supply rule.

2) The paper focuses only on B2C supplies as we are assessing the situation in the context of Article 58 of the VAT Directive.

3) The circumstances under which intermediation is supplied may vary (depending on in whose name and on whose behalf the intermediary is acting) and these activities would therefore need to be approached from different angles.

In general, when a travel agent is covered by the travel agent scheme the question whether to treat his online supplies as electronically supplied services will be irrelevant. He sells the package and will need to apply the rules of the scheme.

It is only in the situation that the travel agent is not covered by the special scheme and his services are supplied online to non-taxable persons that the question whether Article 58 of the VAT Directive would apply has to be answered.

The configuration of the supply may be different. A graph showing the main issues discussed in this paper is presented in the annex at the end of this document.

3.1. Travel agents acting in their own name

3.1.1. Treatment as provided for under the normal rules

When he acts in his own name, a travel agent may be acting on behalf of another person or on his own behalf.

If in supplying goods or services a travel agent is acting on his own behalf, he will be regarded as a principal. As regards the onwards supply, it means that, under the normal rules, the travel agent would be seen as having received and supplied the goods or services himself.

When dealing with customers, a travel agent can also act on behalf of another person. In that case he is seen as taking part in a supply of services and, according to Article 28 of the VAT Directive, he would be deemed to have received and supplied those services himself. This applies equally for the transfer of goods pursuant to a contract under which commission is payable on purchase or sale which, pursuant to Article 14(2)(c) of the VAT Directive, shall be regarded as a supply of goods.

3.1.2. Reason why the travel agent scheme was put in place

The reason why the travel agent scheme was put in place is that the application of the normal rules would have resulted in high administrative burdens for travel agents as their supplies frequently involve services where the place of supply is in countries other than the one in which the travel agent is established. The scheme ensured that travel agents did not need to register and account for VAT in other Member States whilst at the same time ensuring that VAT receipts accrue to the Member State of consumption[7].

The travel agent scheme applies to travel agents but only if they deal with customers in their own name and use supplies of goods or services provided by other taxable persons in the provision of travel facilities. It provides for taxation in the Member State where the travel agent is established.

[7] See in particular the opinion of the Advocate General in case C-163/91 *Van Ginkel*.

A travel agent carrying out transactions falling under the special scheme shall be regarded as having supplied a single service. The single service will be taxable in the Member State in which the travel agent is established irrespective of whether the customer is a taxable or non-taxable person[8]. That is so even if the delivery would be automated and without the intervention of human resources and essentially dependent on the use of information technology. Article 58 of the VAT Directive would not apply in that case given the fact that the supply falls under a special scheme which provides for its own place-of-supply rule.

What would be taxed under the particular scheme is in actual fact the travel agent's margin. That is the difference between what the customer pays, excluding VAT, and the actual cost of the goods or services acquired by the travel agent for the direct benefit of his customer.

As regards the underlying goods or services i.e. hotel accommodation, transport etc. supplied to the travel agent, these are taxed according to the normal rules but the VAT charged to the travel agent will not be deductible or refundable. That ensures that the tax on underlying goods or services still accrues to the Member State in which those goods or services are supplied.

3.1.3. Scope of the travel agent scheme

The travel agent scheme was not part of the Commission's proposal[9] but was the result of negotiations in Council. It was first included in Article 26 of the Sixth VAT Directive[10].

That scheme applies to "*transactions carried out by travel agents who deal with customers in their own name and use supplies of goods or services provided by other taxable persons, in the provision of travel facilities*". It stipulates that "*transactions made … by a travel agent in respect of a journey shall be regarded as a single supply*".

It is not specified whether or not the scheme applies to all travel agents or only some but with regard to the single supply made by the travel agent it is stipulated that it shall be taxable in "*the Member State in which the travel agent has established his business or has a fixed establishment from which the travel agent has provided the services*".

Whilst it is in no doubt that the travel agent scheme applies to travel agents established within the European Union, the question is whether travel agents with no establishment therein are covered.

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8 That follows from the judgments of the Court of Justice of the European Union in cases C-189/11 *Commission v Spain*, C-193/11 *Commission v Poland*, C-236/11 *Commission v Italy*, C-269/11 *Commission v the Czech Republic*, C-293/11 *Commission v Greece*, C-309/11 *Commission v Finland*, C-296/11 *Commission v France* and C-450/11 *Commission v Portugal* (hereinafter "travel agent cases").

9 COM(73) 950 final and COM(74) 795 final.

10 Sixth Council Directive of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment (77/388/EEC) (OJ L 145, 13.6.1977, p. 1)

When the VAT Committee looked at the travel agent scheme[11], it did not focus on whether the scheme also applied when the supply was not made directly to the traveller[12] or where supplies were made by non EU established travel agents.

That was also the case for Working Party No 1 which did however address the issue of non EU established travel agents[13]. In the context of a broad application of the travel agent scheme where supplies between travel agents would then also be covered, consideration was given to the case where a travel agent established outside the European Union would be inserted in the chain. That could, according to the Commission services, leave the profit margin of the non-EU established travel agent untaxed. It was suggested to remedy that situation and others like it, in order to ensure taxation of supplies made by travel agents established outside the European Union[14].

The Commission in response to that discussion then proposed to amend the travel agent scheme[15]. Amongst other elements of the proposal, it pointed to a clear distortion of competition "*since, under the current rules applicable in this field, a travel package will be taxed under the margin scheme when it is supplied by an EU established tour-operator, but it will not be subject to tax when it is supplied by a tour operator established in a third country since the place of supply is considered to be that third country*".

Although not explicitly stated, the proposal to tax travel services supplied by non-established travel agents in the Member State where the customer is established or resides instead of in the country of the travel agent could be taken to mean that such supplies are indeed covered by the special travel agent scheme which provides for its own place-of-supply rule. It is worth noting, however, that the result would have been the same if instead this is rather seen as referring to the general rule on place of supply (which at the time was identical to that provided for under the travel agent scheme).

As the Council could not reach an agreement on that proposal, it was withdrawn by the Commission[16] in May 2014. That leaves the question of the treatment of travel agents established outside the European Union unresolved and as the question has come up, this is an occasion to revisit the issue.

The position underpinning the Commission's proposal, was that the travel agent scheme only covers supplies to the traveller and that supplies by travel agents established in a third country are covered by that scheme but not taxable within the EU. It is a position which, in part, has been overruled by the Court of Justice of the European Union ("CJEU")[17].

According to the CJEU, the objective of the travel agent scheme is to simplify the rules relating to VAT applicable to travel agents. It also seeks a fair distribution of the revenue from the charging of that tax among the Member States, by ensuring, first, the attribution of the VAT revenue relating to each individual service to the Member State in which the

11 Most recently at its 61st meeting (see Working paper No 301).
12 That issue has since been settled by the CJEU.
13 First discussed at a meeting on 27 March 2001 (TAXUD/2305/01).
14 When discussed at a meeting on 12 July 2001 (TAXUD/2374/01).
15 COM(2002) 64, as modified by COM(2003) 78.
16 OJ C 153, 21.5.2014, p. 3.
17 It did so in the travel agent cases.

final consumption of the service took place and, secondly, the attribution of that relating to the travel agent's margin to the Member State in which the agent is established.

Having that in mind, the question is whether in reading all of the provisions which make up the travel agent scheme it could in fact be argued that this scheme is applicable only to travel agents established within the EU. That scheme specifies that the single service shall be taxable in *"the Member State in which the travel agent has established his business or has a fixed establishment from which the travel agent has carried out the supply of services*" which could be taken to mean that the scheme only applies insofar as the travel agent has an establishment within the EU.

In determining where to tax, reference is commonly made to a particular place. The reference to "Member State" in the context of the travel agent scheme seems deliberate and could be taken as an indication that in this respect its scope should be perceived as being narrow.

To regard travel agents established outside the EU as covered by the travel agent scheme is consistent with the aim of the scheme which is to simplify procedures. It however leaves the margin of such travel agents untaxed and would therefore jeopardise the other aim of the scheme which is to ensure the equitable collection of VAT revenue[18].

Although the travel agent scheme does not explicitly exclude those travel agents who are not established within the EU, a contextual reading which has regard to the purpose and general scheme of the provisions could lead to a narrow interpretation which would see non-established travel agents excluded[19].

3.1.4. Supplies made by travel agents not established within the EU

The treatment of supplies made by travel agents who are not established within the EU is dependent upon whether or not the travel agent scheme can be said to be applicable.

3.1.4.1. Travel agent scheme is seen to apply

Under this approach, the margin of a travel agent not established within the EU could not be taxed as according to the travel agent scheme, the place of supply of the service is the place[20] where the travel agent is established. Taxation would only be possible if the travel agent is seen to have a fixed establishment within the EU from which he has carried out the supply of services.

[18] See the opinion of the Advocate General in the travel agent cases, notably point 22.

[19] In the travel agent cases, the Advocate General in her opinion used that to reach a broader interpretation as regards the notion of "traveller" (see point 41).

[20] In the legal text, reference is made to Member State.

3.1.4.2. Travel agent scheme is seen not to apply

Under this approach, the normal rules would apply as outlined under section 3.1.1. There are two possible scenarios:

(1) the travel agent is acting in his own name and on his own behalf

The travel agent will in this case be regarded as a principal. As regards the onwards supply, it means that the travel agent would be treated as having received and supplied the goods or services himself.

(2) the travel agent is acting in his own name but on behalf of another person

In this case, the travel agent will be deemed to have received and supplied the service(s) himself.

(a) single underlying transaction

If the supply consists only in a single underlying transaction and that transaction is a tangible service such as accommodation[21], it will not qualify as an electronically supplied service although the delivery may be automated and without the intervention of human resources and essentially dependent on the use of information technology. That is confirmed by point (u) of Article 7(3) of the VAT Implementing Regulation[22].

The travel agent will in these circumstances be seen as supplying accommodation which, pursuant to Article 47 of the VAT Directive, is taxable at the place where the immovable property is located.

(b) several underlying transactions

If the supply consists in several underlying transactions (*e.g.* accommodation together with passenger transport), it is necessary to determine if there are two or more distinct supplies or only one single supply. In that respect, regard must be had to all the circumstances in which the transaction in question takes place.

There is a single supply where two or more elements or acts supplied by the taxable person to the customer are so closely linked that they form, objectively, a single, indivisible economic supply, which it would be artificial to split. There is also a single supply where one or more elements are to be regarded as constituting the principal supply, while other elements are to be regarded, by contrast, as one or more ancillary supplies which share the tax treatment of the principal supply.

If it is so that there is a single supply, all the circumstances in which the supply takes place must then be taken into account in order to ascertain its characteristic elements and its predominant elements must be identified. The predominant element must be determined

[21] Other examples of tangible services include car-hire and passenger transport.

[22] This applies equally for admission to events as confirmed by point (t) of Article 7(3) of the VAT Implementing Regulation.

from the point of view of the typical consumer and having regard, in an overall assessment, to the qualitative and not merely quantitative importance of the elements.

Some may argue that where a supply comprises a bundle of elements and acts, the supply would be generic as those elements and acts will have lost their characteristics. If that were to be so, it could see the supply fall under one of the general rules laid down in Articles 44 and 45 of the VAT Directive. It is probably against that background that some have been advising travel agents to relocate their business to places outside the EU[23].

It is not possible, according to the Commission services, to argue that merely on account of bundling various elements one of the general rules would apply. Nor is that the line taken by the CJEU when confronted with the question. The CJEU has consistently ruled that subject to there being a single supply, the place of taxation will depend on the predominant element of the supply made (in this case, by the travel agent)[24].

From that, it can be concluded that the decision as to the place of taxation must be taken based on an assessment of the elements of which the single supply is composed. It is only if the supply includes an element falling under Articles 44 or 45 of the VAT Directive and that element is predominant, that one of the general rules would apply.

In most cases, the supply by a travel agent will include elements that fall under one of the particular rules provided for under the VAT Directive: accommodation (Article 47); passenger transport (Article 48); admission to events (Articles 53 or 54); restaurant services (Articles 55 or 57); or short-term hiring of means of transport (Article 56).

Where the place of supply is governed by one of the particular rules (as is for example the case where the supply involves accommodation together with passenger transport), the status of the customer (taxable or non-taxable person) is of no significance.

If in assessing a supply, the tangible service (accommodation, passenger transport …) is the predominant element, the service will not qualify as an electronically supplied service even though the delivery may be automated and without the intervention of human resources and essentially dependent on the use of information technology. That is confirmed by point (u) of Article 7(3) of the VAT Implementing Regulation.

(c) several underlying transactions relating to a journey stretching across several countries

There may be cases where a travel agent is making a supply consisting in a journey which stretches across several countries. If that is regarded as a single supply to be taxed according to its predominant element, the question arises as to how that single supply will be taxed.

If, to take an example, the predominant element of a supply (if qualified as a single supply) is found to be the provision of hotel accommodation which, according to Article 47 of the VAT Directive, is regarded as supplied at the place where the hotel is located, the single

[23] See for example http://ebiz.pwc.com/2013/08/switzerland-the-place-to-be-for-the-online-tour-operators/
[24] See however judgment in case C-429/97, where the CJEU held a different position.

supply will be taxable in each of the countries where accommodation is supplied, proportionate to the amount paid for the accommodation provided in each country[25].

3.2. Travel agents acting in the name of another person

When a travel agent in providing travel facilities acts in the name of another person, the travel agent is seen to have supplied only a service consisting in intermediation and is therefore not a supply under the travel agent scheme. If that service is rendered to a non-taxable person, its place of supply shall ordinarily, according to Article 46 of the VAT Directive, be determined by the place where the underlying transaction is supplied in accordance with the Directive.

The travel agent may be using technology to supply the service of intermediation to the non-taxable customer. If so, it could be argued that that the place of supply should instead be determined according to Article 58 of the VAT Directive.

Three different scenarios have been identified:

(1) supplies made at a physical location

Intermediation supplied by a travel agent may be provided to a non-taxable person at a physical location with both parties being present. In that case, it seems evident that the service supplied cannot be qualified as an electronic service. There can therefore be no question that in that case Article 46 of the VAT Directive will apply.

(2) supplies made from a physical location but with a level of intervention of human resources

It may be that intermediation supplied by the travel agent is provided to the non-taxable person from a physical location without the customer having to be there to obtain that service. To provide the customer with the service, the travel agent can for example make use of electronic mail. That in itself is however not sufficient to qualify it as an electronic service. If human resources are used by the travel agent in order for him to provide the customer with intermediation, the service will fall under Article 46 of the VAT Directive.

(3) supplies the delivery of which are automated and without the intervention of human resources

Finally, it can be that intermediation supplied by the travel agent to the non-taxable person is automated and without the intervention of human resources and essentially dependent on the use of information technology. It will therefore also qualify as an electronic service.

The question is then whether under the VAT Directive it is still so that Article 46 applies or if it is rather the case that Article 58 would prevail. That will be decisive for the assessment whether intermediation is taxable at the place (1) where the underlying transaction is supplied or (2) where the customer resides.

[25] This compares to the situation where for use of the Öresund link, the taxing rights are shared between Denmark and Sweden.

Both are particular rules and there is no explicit ranking. To determine which of the two rules would apply, it is necessary to have a closer look at the interaction between them.

There is no doubt that, as a rule, the service rendered by an intermediary, such as a travel agent, acting in the name and on behalf of another person falls within the scope of Article 46 of the VAT Directive which provides a specific rule for intermediation.

Intermediation is however also susceptible, if the conditions for such service to be regarded as being electronically supplied are met, to fall under Article 58 of the VAT Directive. That provision, first introduced in 2003[26], was intended to rectify shortcomings in the place-of-supply rules and eliminate distortions of competition[27].

When first discussed, the view was that the concept of electronically supplied services should be interpreted in the widest possible way[28]. That could be taken to mean that whenever two provisions collide, Article 58 of the VAT Directive should prevail.

That is not so, however, where the supplier of a service and the customer only communicate via electronic mail. The service supplied is not in that case regarded as an electronically supplied service. Even if intermediation involves communication by electronic mail, it will therefore still be regarded as falling under Article 46 of the VAT Directive[29].

The issue really arises where the service of intermediation is "*automatically generated from a computer via the Internet or an electronic network, in response to specific data input by the recipient*". Those are in principle covered as electronically supplied services according to Article 7(2)(c) of the VAT Implementing Regulation.

Even though that may be so, it is nevertheless accepted for services of a tangible nature (accommodation, car-hire, restaurant services, passenger transport or similar services) not to be covered even if such services are booked online. That point is now made in Article 7(3)(u) of the VAT Implementing Regulation.

The Commission services consider that where an intermediary, acting in the name and on behalf of another person, supplies services of a tangible nature (i.e. accommodation, car-hire, restaurant services, passenger transport or similar services), those intermediary services should not in any circumstances be qualified as electronically supplied services.

If, for example, a travel agent renders such a service in respect of accommodation, the intermediation should not, in any circumstance, be qualified as an electronically supplied service.

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[26] This was as a result of Council Directive 2002/38/EC of 7 May 2002 amending and amending temporarily Directive 77/388/EEC as regards the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services.

[27] Proposal for Directive 2002/38/EC as submitted by the Commission (COM(2000) 349), see in particular p. 4 and 6.

[28] Working paper No 366.

[29] That situation is covered above under scenario 2.

There is an intrinsic link between intermediation (the service supplied) and its object (the underlying supply). If that link is broken, it could put revenues at risk (where the customer is located outside the EU) or it may be that the Member State of consumption would no longer be the recipient of the revenues associated with the intermediation (as the customer is located in another Member State). When inserting Article 58 into the VAT Directive, that was never the intention.

In targeting shortcomings in the place-of-supply rules, no changes were proposed to the general rule (Article 9(1) of the Sixth VAT Directive) nor to certain of the particular rules (Article 9(2)(a), (b) and (c) second, third and fourth indents, of the Sixth VAT Directive). In its proposal, the Commission pointed out that "*Although some elements of the transactions mentioned in the former [Articles 9(2)(a) and 9(2)(b)] may well be conducted or communicated between the parties in electronic form or over electronic networks, the principle of deeming the place of supply of these services to be the place where the property is situated remains sound. Similar considerations apply to the second, third and fourth indents of Article 9(2)(c)*"[30].

The place of supply of the service rendered by an intermediary, i.e. a taxable person acting in the name and on behalf of another person, is determined by the place where the underlying transaction is supplied, based on the notion that intermediation forms part of that underlying transaction[31]. Having that in mind it is only fitting, according to the Commission services, for intermediation not to be covered by the concept of electronically supplied services if, pursuant to Article 7(3)(u) of the VAT Implementing Regulation, the underlying transaction is not covered either.

3.3. Conclusions

A summary of the treatment of supplies made by a travel agent, whether or not made online can be found in the annex.

4. DELEGATIONS' OPINION

Delegations are invited to express their views on the matter raised by the Commission services.

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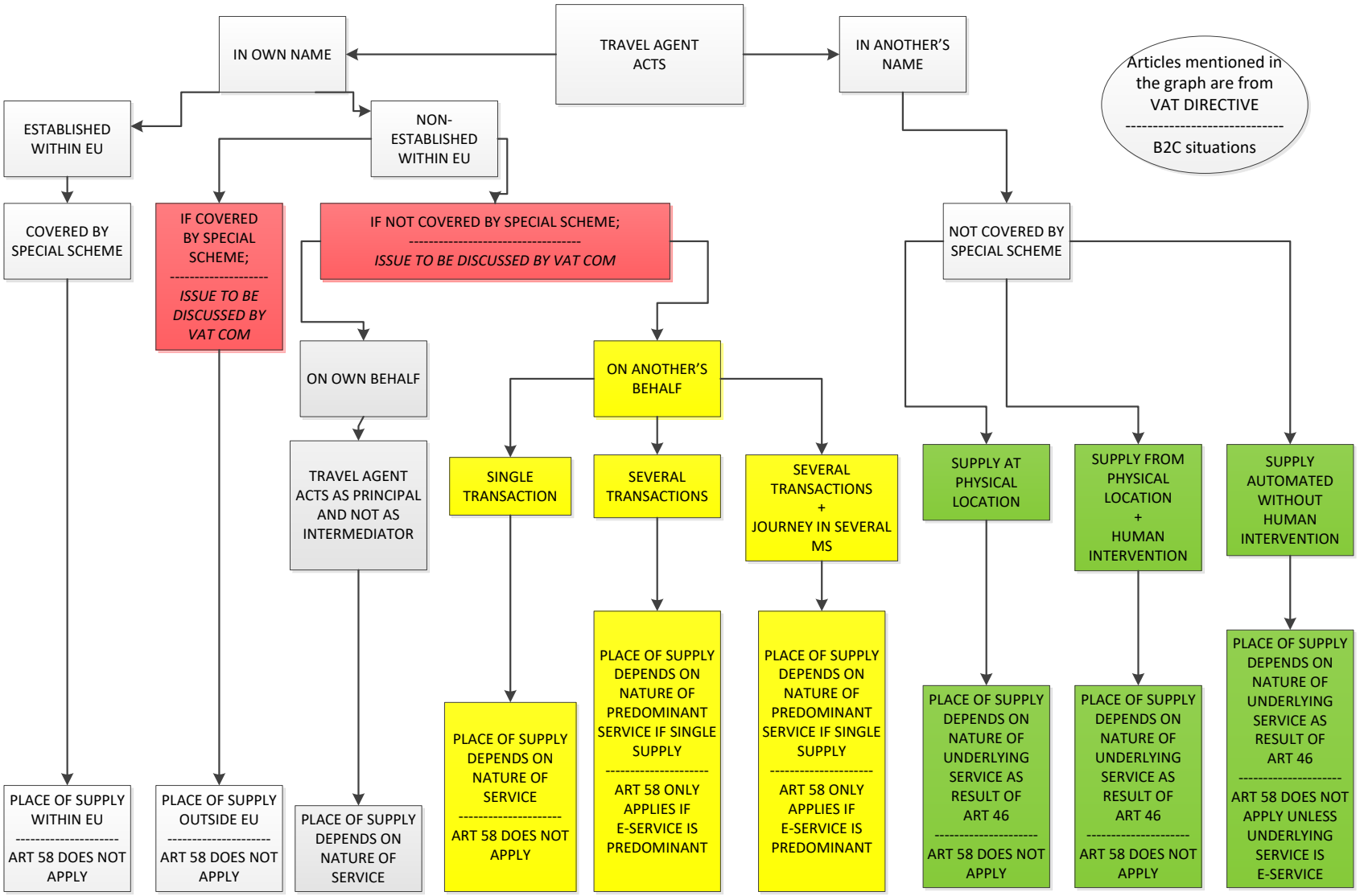
[30] See in particular p. 12 of the proposal (COM(2000) 349).

[31] That is best illustrated looking at the first subparagraph of Article 28b(E)(3) of the Sixth VAT Directive according to which "…, the place of the supply of services rendered by intermediaries acting in the name and for the account of other persons, when such services form part of transactions other than those referred to in paragraph 1 or 2 or in Article 9(2)(e), shall be the place where those transactions are carried out". The remainder of that provision can be found in Article 46 of the VAT Directive.

ANNEX


TRAVEL AGENT ACTS
IN OWN NAME
IN ANOTHER'S NAME
Articles mentioned in the graph are from VAT DIRECTIVE
B2C situations
ESTABLISHED WITHIN EU
NON-ESTABLISHED WITHIN EU
COVERED BY SPECIAL SCHEME
IF COVERED BY SPECIAL SCHEME;
ISSUE TO BE DISCUSSED BY VAT COM
IF NOT COVERED BY SPECIAL SCHEME;
ISSUE TO BE DISCUSSED BY VAT COM
NOT COVERED BY SPECIAL SCHEME
ON OWN BEHALF
ON ANOTHER'S BEHALF
TRAVEL AGENT ACTS AS PRINCIPAL AND NOT AS INTERMEDIATOR
SINGLE TRANSACTION
SEVERAL TRANSACTIONS
SEVERAL TRANSACTIONS + JOURNEY IN SEVERAL MS
SUPPLY AT PHYSICAL LOCATION
SUPPLY FROM PHYSICAL LOCATION + HUMAN INTERVENTION
SUPPLY AUTOMATED WITHOUT HUMAN INTERVENTION
PLACE OF SUPPLY WITHIN EU
ART 58 DOES NOT APPLY
PLACE OF SUPPLY OUTSIDE EU
ART 58 DOES NOT APPLY
PLACE OF SUPPLY DEPENDS ON NATURE OF SERVICE
PLACE OF SUPPLY DEPENDS ON NATURE OF SERVICE
ART 58 DOES NOT APPLY
PLACE OF SUPPLY DEPENDS ON NATURE OF PREDOMINANT SERVICE IF SINGLE SUPPLY
ART 58 ONLY APPLIES IF E-SERVICE IS PREDOMINANT
PLACE OF SUPPLY DEPENDS ON NATURE OF PREDOMINANT SERVICE IF SINGLE SUPPLY
ART 58 ONLY APPLIES IF E-SERVICE IS PREDOMINANT
PLACE OF SUPPLY DEPENDS ON NATURE OF UNDERLYING SERVICE AS RESULT OF ART 46
ART 58 DOES NOT APPLY
PLACE OF SUPPLY DEPENDS ON NATURE OF UNDERLYING SERVICE AS RESULT OF ART 46
ART 58 DOES NOT APPLY
PLACE OF SUPPLY DEPENDS ON NATURE OF UNDERLYING SERVICE AS RESULT OF ART 46
ART 58 DOES NOT APPLY UNLESS UNDERLYING SERVICE IS E-SERVICE