

A QUICK GUIDE TO REVERSE CHARGES ACROSS EUROPE

TMF
GROUP

Global reach
Local knowledge



Click on a **country** or **condition** to learn more about how and where the VAT reverse charge mechanism applies.

Austria

Belgium

Bulgaria

Cyprus

Croatia

Czech Republic

Denmark

Estonia

Finland

France

Germany

Greece

Hungary

Ireland

Italy

Latvia

Lithuania

Luxembourg

Malta

Netherlands

Norway

Poland

Portugal

Romania

Slovakia

Slovenia

Spain

Sweden

Switzerland

United Kingdom



In these countries, when the supplier is a non-resident the following charge applies:

Condition



On all goods

On selected goods

No reverse charge

Click on a **country** or **condition** to learn more about how and where the VAT reverse charge mechanism applies.

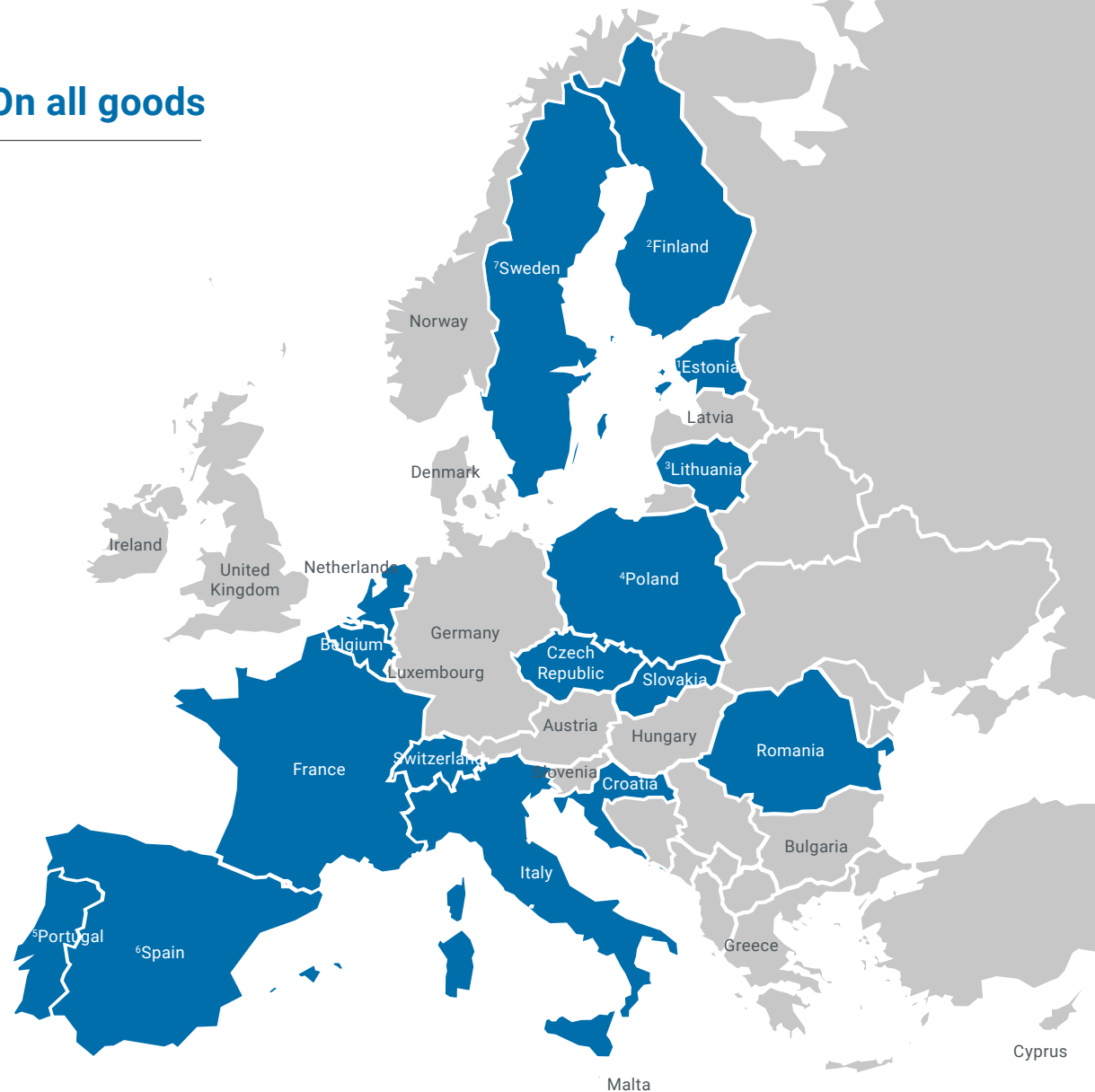
Austria	Latvia
Belgium	Lithuania
Bulgaria	Luxembourg
Cyprus	Malta
Croatia	Netherlands
Czech Republic	Norway
Denmark	Poland
Estonia	Portugal
Finland	Romania
France	Slovakia
Germany	Slovenia
Greece	Spain
Hungary	Sweden
Ireland	Switzerland
Italy	United Kingdom

In these countries, when the supplier is a non-resident the following charge applies:

Condition

●	●	●
On all goods	On selected goods	No reverse charge

On all goods






Notes

1. If the customer is not established and does not have local VAT number; and the customer is established and registered for VAT locally.
2. Customer is registered for VAT locally.
3. Only to the transfer of allowances to emit greenhouse gases as per Art. 3, Directive 2003/87/EC.
4. If the customer is not established and does not have local VAT number; and the customer is established and registered for VAT locally.
5. If supplier is not established and does not have local VAT Number; and customer is VAT registered locally.
6. Can be opted out.
7. If supplier is not established and does not have local VAT Number; and customer is VAT registered locally.

Click on a **country** or **condition** to learn more about how and where the VAT reverse charge mechanism applies.

- | | |
|----------------|----------------|
| Austria | Latvia |
| Belgium | Lithuania |
| Bulgaria | Luxembourg |
| Cyprus | Malta |
| Croatia | Netherlands |
| Czech Republic | Norway |
| Denmark | Poland |
| Estonia | Portugal |
| Finland | Romania |
| France | Slovakia |
| Germany | Slovenia |
| Greece | Spain |
| Hungary | Sweden |
| Ireland | Switzerland |
| Italy | United Kingdom |

In these countries, when the supplier is a non-resident the following charge applies:

- Condition
- | | | |
|---|---|---|
|  |  |  |
| On all goods | On selected goods | No reverse charge |

On selected goods



Notes

1. Customer is established VAT registered company or registered through fiscal representative.
2. Customer is registered for VAT locally.
3. Generalised reverse-charge until 30 June 2022 for domestic B2B transactions for over € 17,500.
4. If supplier is not established and does not have local VAT Number; and customer is VAT registered locally.
5. Customer is established VAT registered company or registered through fiscal representative.

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- | | |
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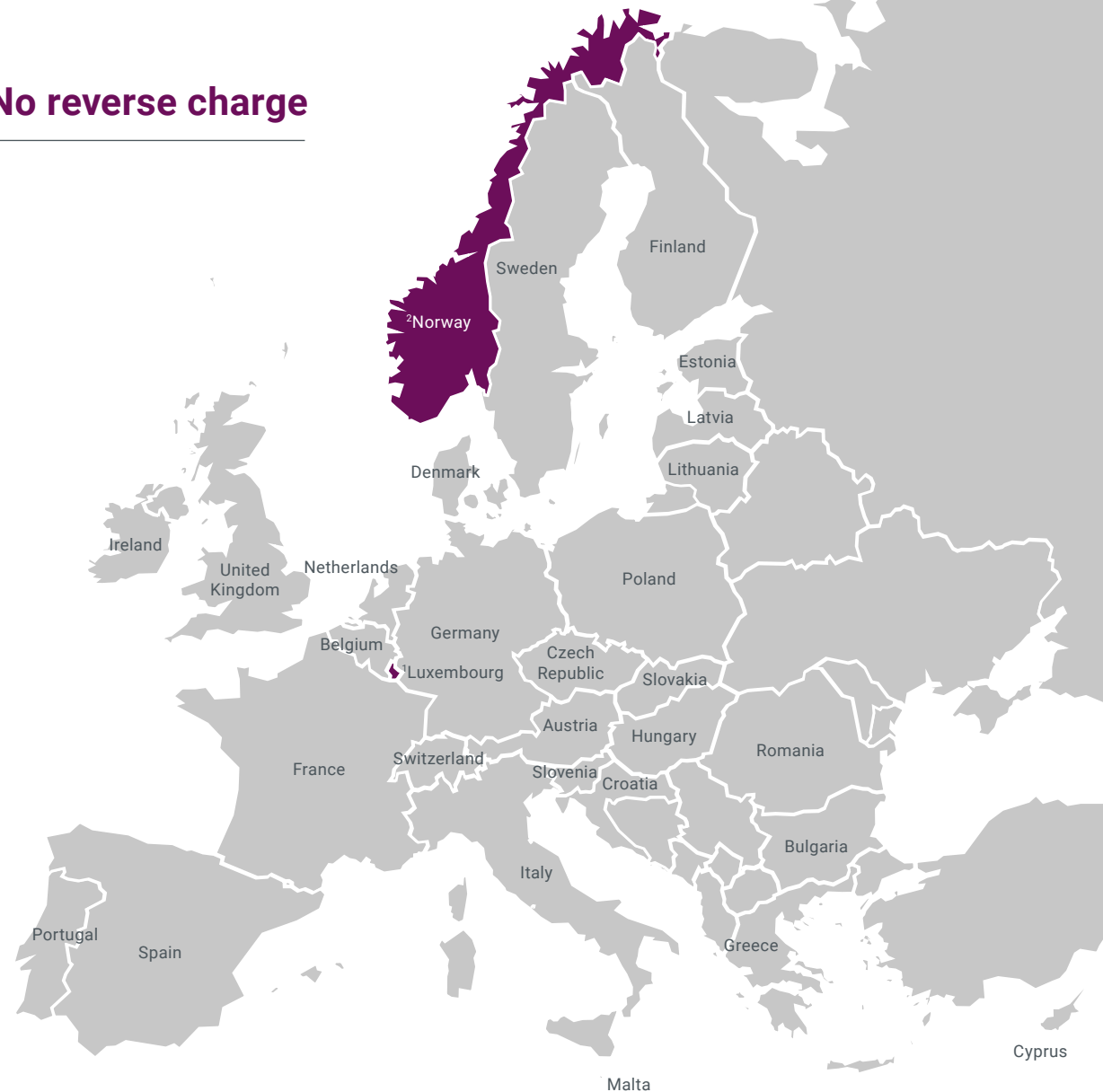


On all goods

On selected goods

No reverse charge

No reverse charge



Notes

1. If supplier is not established and does not have local VAT Number; and customer is VAT registered locally.
2. If the customer is not established and does not have local VAT number; and the customer is established and registered for VAT locally.