

VAT CHEATSHEET

Cheatsheet for VAT on sales within the EU and export outside EU to both private individuals and companies

[More help](#)

Sales	Private individual in EU	Privat individual outside EU	Business in EU	Business outside EU
Services	With VAT	With VAT	Without VAT	Without VAT
Goods	With VAT	Without VAT	Without VAT	Without VAT
Exception 1	Electronic services from 2015 to private individuals in the EU	Intellectual services, intermediation for traders, property services, passenger transports, goods transport, loading/unloading, Cultural, sporting, educational etc, work on a moveable property, Restaurant and catering, and digital services.	<i>If the customer can't present a VAT-number, you must invoice with the VAT and VAT-rate of your own country (the buyer is then considered a private individual).</i>	<i>If the customer can't present a VAT-number or is unable to show a registration certificate for his company, you must invoice services with your domestic VAT-rate (the buyer is then considered a private individual). Physical goods are always invoiced without VAT (export).</i>
Exception 2	If you sell for more than the distance selling threshold, every country has its own rules and limits for when you need to register for VAT in their country and add local VAT on your sales. For example, if you sell for over 100000 Euro to private individuals in Germany, you'll have to register for VAT in Germany and add 19% VAT on your invoice.			

Exception3	Excise goods	Excise goods		
EU Sales	Private individual in the EU	Business in the EU		
Services	With VAT	Without VAT		
Goods	With VAT	Without VAT		
EXPORT	Private individual outside the EU	Business outside the EU		
Services	With VAT (not intellectual etc)	Utah moms		
Goods	Utah moms	Utah moms		