



2021 Guide to VAT on Digital Services

Tax in the digital economy

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Welcome to the fifth edition of our Global Guide to VAT on Digital Services. This guide provides a country-by-country overview of VAT law covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

The release of this guide follows recent developments in this area, including:

- important EU and UK VAT changes concerning e-commerce covering distance sales of goods and any type of cross-border services.;
- essential developments in the Mini One Stop Shop procedure; and
- the relevant current tax regulations in different countries.

As businesses go global and the rules constantly change, the challenge for in-house counsel and in-house tax managers is intensifying.

Given that revenue authorities around the world are increasingly focused on taxation issues for the growing e-commerce sector, both in a direct and indirect tax context, we hope this guide will become a high-level tool to help you navigate costly pitfalls in international services. However, this is not a substitute for legal advice, particularly for VAT matters, given that local laws and policies can change quickly and without notice, and the economic and factual circumstances are so critical.

Please do not hesitate to contact your usual DLA Piper tax lawyer or one of our VAT team below.

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