



# Global VAT Guide 2019

## Cross-border supplies of intangible services, rights and digital content

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Welcome to the Fourth Edition of DLA Piper's Global VAT Guide on Digital Services covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

Focusing on supplies of intangible services, digital content and e-commerce, this guide is a tool to help businesses avoid costly pitfalls in international services given that revenue authorities around the world are increasingly focused on taxation issues in the growing e-commerce sector.

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

- important VAT changes concerning e-commerce (2019 and 2021);
- essential developments in the Mini One Stop Shop procedure; and
- the relevant current tax regulations in different countries regarding the supply of intangibles.

For convenience, we have used the term VAT in this guide to refer to the various international forms of value added taxes. Such taxes may be known by other names, including Goods and Services Tax (GST), Consumption Tax or Sales Tax. We have also adopted the commonly used terms B2B to refer to business-to-business and B2C to refer to business-to-consumer.

While this guide provides high-level guidance, it is not a substitute for legal advice in relation to specific matters. This is particularly important for VAT matters, given that local laws and policies can change quickly and without notice, and the economic and factual circumstances are so critical.

Even though the VAT Directive provides a framework in the EU, in a European context, the details of the rules in different EU jurisdictions can vary significantly.

If you wish to speak to any of our advisors, their contact details are set out towards the back of the guide.

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### Further resources

- Download the 2016 edition of the Global VAT Guide
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- Download the 2014 edition of the Global VAT Guide

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