



Supplies of digital services to consumers in the European Union

Country - United Kingdom

Submission Date - 31/12/2018

On 18 December 2018, the HMRC, has published VAT Notes 2018 Issue 4 which alerts for the changes that will come into effect on 1 January 2019, in what concerns to the supply of digital services to private consumers in other EU Member States. Namely, the place of supply will be the United Kingdom when the following conditions are met:

- The UK business is not established in another Member State; and
- The total cross-border digital sales value is not higher than GBP 8,818 in the present and previous calendar years.

We remain at your disposal if you wish further information or analysis.