

## VAT treatment of non-fungible tokens (2) 2/31/22

The first article of our NFT series presented an overview of NFTs and analysed the Spanish tax authority's finding that NFT is a service supplied electronically between its creator and the customer. This article explores how to determine what national VAT should be charged on NFT supplies and where the place of supply of electronic services is.

### Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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