

# VAT: intra-Community distance sales or supplies? 2/47/21

When goods are supplied to a person in another member state, one might wonder how VAT should be properly applied if the customer has not presented his VAT registration number, yet he is known to be a trader. Is this an intra-Community distance sale or an intra-Community supply of goods? Since the VAT treatment varies, it is important to understand the features of each transaction.

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

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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