

UK VAT and International Trade *for VINCI PLC*

Scenarios



...market leaders for VAT training

Scenarios

This document describes a number of scenarios that you will be asked to consider during the presentation of the course...

UK VAT and International Trade

The presenter will explain the answers to each of the scenarios and there is space for you to record these answers.

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Scenario 1

On 25th May 2022 a UK company receives a 20% deposit with an order for goods to be shipped on 20th June to a customer in Portugal.

The balance is received in full on 15th June.

What is the time of supply?

Scenario 2

A UK manufacturer sells bespoke goods to a German customer on 12 January 2023.

Full payment is made by the German customer on 8 February 2023.

Due to production delays, the goods don't leave the UK until 20 May 2023. Full evidence of the export is retained.

Can the UK company zero rate the supply?

Scenario 3

A UK solicitor provides legal advice to a charity in Belgium. The advice relates to its charitable activities of providing overseas aid. The charity also has business activities in the form of the sale of goods.

Where is the place of supply?

Scenario 4

A UK company supplies advertising services to a client

- The client's main business establishment is in France and they have a branch in Germany
- Day-to-day contact handled by German branch
- Key decisions made by French establishment

Where is the place of supply?

Scenario 5

A Dutch business provides secretarial and archiving services for one of its UK subsidiaries.

Where is the place of supply?

Scenario 6

A solicitor acts for a UK client in respect of the purchase of a property in Spain. Neither the solicitor nor the client is registered for VAT in Spain.

Where is the place of supply?

Scenario 7

The sales director of a UK company buys a ticket to attend an exhibition in Portugal.

Where is the place of supply?

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