

Lidingö, Sweden 2013-10-03

### **Obligation to charge local VAT for services organized by Key2Compliance AB**

Until recently our public services (courses/seminars) has been exempt from VAT under the principle of Reverse Charge. This is no longer valid and the authorities have made their interpretation where our activities such as the above are dutiable to local VAT, where the activity actually takes place and where we are registered (for the moment in Sweden and Denmark)

The directives and further information:

[Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax](#)

[Council Implementing Regulation \(EU\) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax](#)

<http://europa.eu/youreurope/business/vat-customs/buy-sell/>

The VAT is 25% on all our public courses and seminar activities in both Sweden and Denmark. Our VAT registration numbers, which is needed to reference when applying for refund, are:

**Swedish VAT number is SE556514196601** – for activities organized on Swedish soil

**Danish VAT number is DK12699255** – for activities organized on Danish soil

All registered EU and non-EU companies have the right to apply for a refund of the charged VAT.

**EU companies** – contact your local tax authority to register and to receive information and abilities to handle this electronically.

**Non-EU companies** – have to file this refund application with respective authority

<http://www.skatteverket.se/download/18.7be5268414bea064694678d/1427971921267/ansokan-om-momsaterbetalning-skv5801-utgava-17.pdf> - for Sweden

<http://www.skat.dk/getFile.aspx?Id=39972&newwindow=true> - for Denmark

For any further information please contact your internal tax/VAT experts or your local tax authority.

With kind regards,



Lars-Eric Ellow

General Manager

**Key2Compliance AB**

