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|  | General supply of services in customer's country - B2B | General supply of services in customer's country - B2C |
| **What are the general rules?** | **B2B- Place of supply is where the customer belongs;** | **B2C- Place of supply is where the supplier belongs.** |
| **GB-NI & NI-GB** | Services to continue to be treated as a domestic supply of services. | Services to continue to be treated as a domestic supply of services. |
| **ROI/EU – NI & NI-ROI/EU** | Where services are received by NI traders from EU businesses, the NI business should self-account for VAT.  Where services are provided to EU VAT registered businesses by NI traders, the EU business should self-account for VAT. | General rule services supplied to NI private customers should continue to be subject to ROI VAT.  Current guidance indicates that general rule services supplied to EU private customers should continue to be subject to UK VAT. |
| **NI-RoW** | VAT on services from NI-ROW should continue to apply as it did prior to Brexit, i.e., the service will fall outside the scope of VAT and the NI business needs to consider the local VAT rules in the jurisdiction where the supply is being made. This could require VAT registration in the country in which the services are supplied. | VAT on services from NI-ROW will continue to apply as it did prior to Brexit, i.e., the VAT treatment will depend on the nature of the services being provided. There are a number of general rule services which, when supplied to private consumers in RoW, will be deemed to be outside the scope of UK VAT. If this is the case local VAT rules need to be considered. |
| **ROI/EU – GB & GB-ROI/EU** | Where services are provided to an EU business from GB, the EU business should self-account for VAT. Similarly, where services are provided to a GB business from the EU, the GB business should self-account for VAT. It is essential to consider the rules of individual EU member states. | General rule services provided to private customers will continue to be subject to VAT in the place where the supplier belongs, i.e., ROI suppliers will apply ROI VAT to private consumers based in GB and GB suppliers will apply UK VAT to private consumers based in ROI.  There are a number of exceptions. For e.g., where GB based traders supply services of a professional or technical nature, the place of supply will be the place where the customer belongs and would therefore be outside the scope of UK VAT. |

***This content has been produced on behalf of Tourism NI by PKF-FPM Accountants.***