



G r o u p

No boundaries, opportunities only

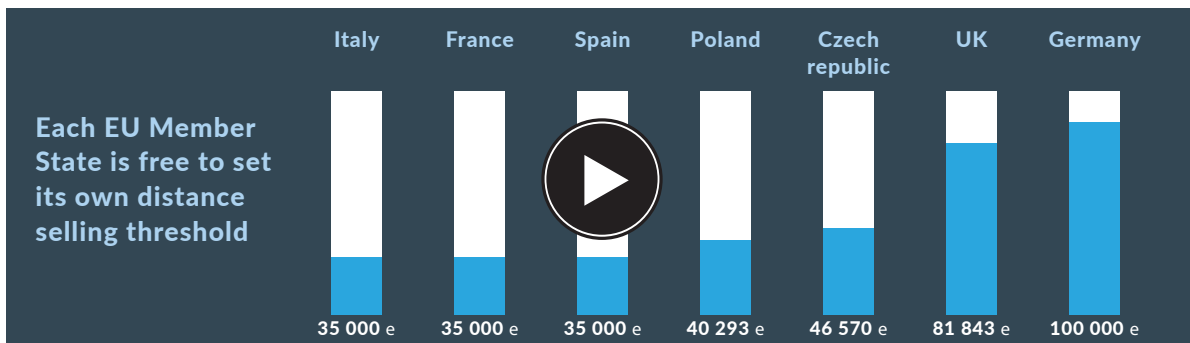
VAT E-COMMERCE

DISTANCE SELLING

VAT RULES APPLIED TO E-MERCHANTS

ASD Group is a company specializing in international taxation for the websites of e-merchants. Specific distance selling VAT rules should be respected by all websites working in the EU. For many years, ASD Group has been supporting websites in their tax and customs issues in regard to VAT and DEB / INTRASTAT reporting.

DISTANCE SELLING INTRA-COMMUNITY VAT



WHY TO CHOOSE ASD GROUP ?



SPECIALIZED IN E-COMMERCE

ASD Group counts among its clients several large distance selling accounts in many fields of activity.



EXPERT SINCE 20 YEARS

ASD Group allows companies to stay in compliance with the European directive and local rules.



INTERNATIONAL PRESENCE

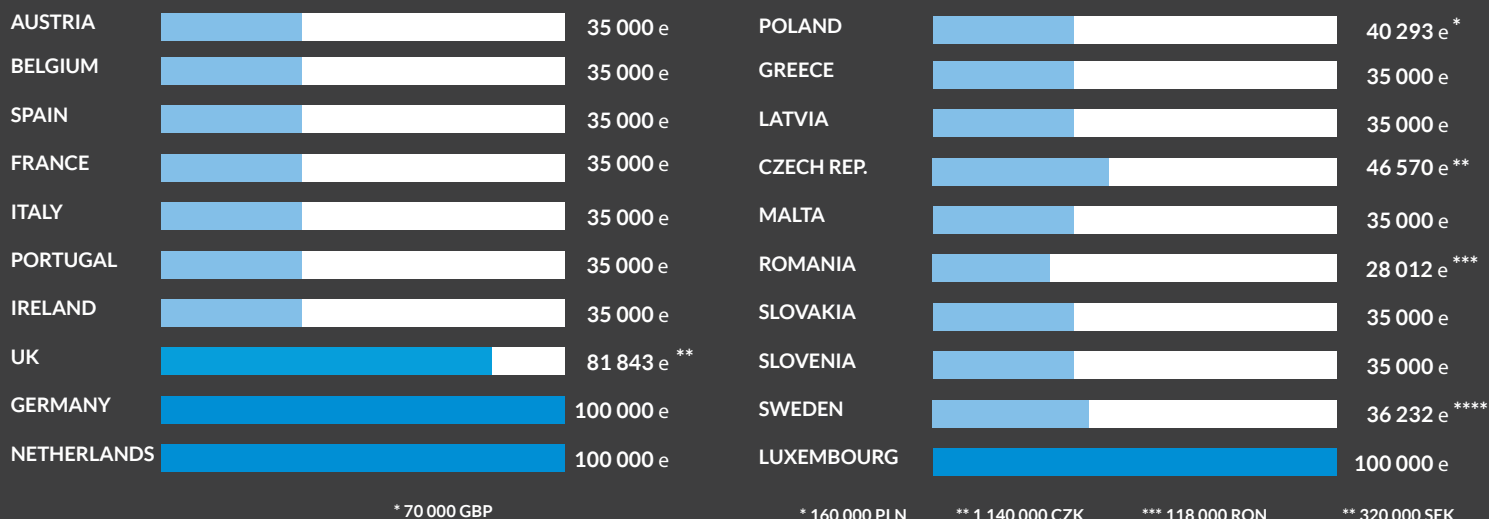
Present in more than 24 countries in Europe and worldwide, ASD Group helps its customers to grow internationally.



UNIQUE PORTAL

ASD Group supports you in all your intra-community transactions. Through its agencies, ASD Group operates as a unique portal.

EUROPEAN E-COMMERCE VAT THRESHOLDS



Non exhaustive list - Find out the complete list of VAT thresholds in our website : www.asd-int.com

HOW DOES THE EUROPEAN VAT THRESHOLD WORK ?

The VAT threshold is the amount of your sales excluding VAT to non-taxable persons in the country of destination. If your turnover in the country is below the distance selling threshold, you bill with the VAT corresponding to your country. If your sales in the foreign country exceed the threshold, you have the obligation to register there and to charge local VAT.

WHAT ARE THE STEPS ?



THRESHOLDS VERIFICATION

Verification of sales amount in the target country plus a comparison with the distance selling threshold.



TAX IDENTIFICATION

In the event of exceeding the threshold, there is a registration requirement in the country.



INVOICING WITH LOCAL VAT

There is the obligation to bill with local VAT.
To note : each country defines its own VAT rates.



LOCAL VAT RETURN

Filing a declaration of local VAT in the language of the country to the authorities.

USE THE TAX REPRESENTATIVE TO REGISTER FOR THE VAT

If you exceed the threshold of European VAT in one of the member countries, you can call on a tax representative who will be responsible for identifying your tax in the country and carry out all the tax formalities.

Contact us for more information

www.asd-int.com