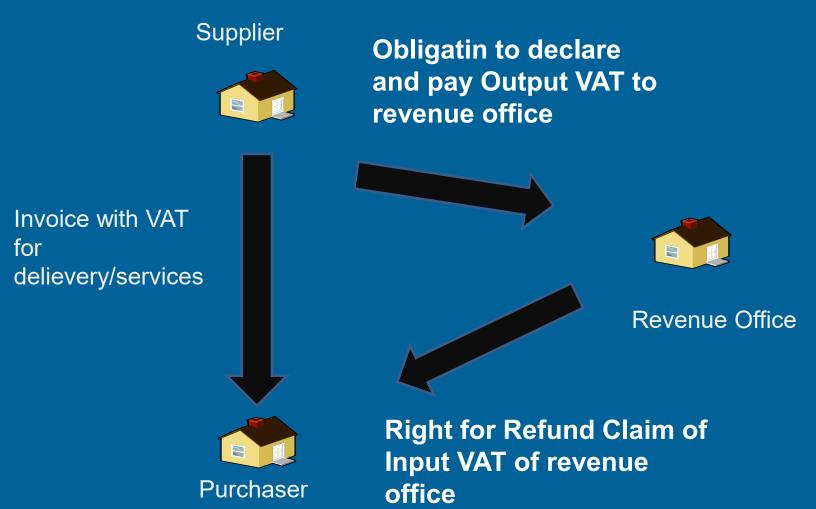


OECD International Academy for Tax Crime Investigation

VAT – System VAT – System Charge Reverse Charge



Regular VAT SystemVAT





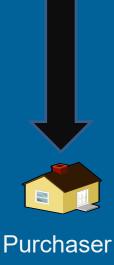
VAT – Reverse Charge

Supplier

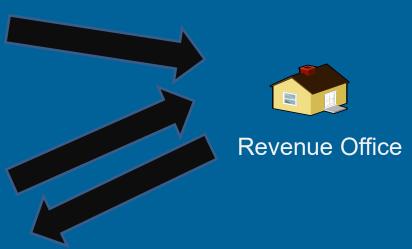


Invoice under
Reverse Charge
for
delievery/services

without VAT



Obligation to declare as "Reverse Charge" supply with No VAT payment obligation



Obligation to declare as "Reverse Charge" purchase Obligation to declare Output VAT of supplier and Input VAT as refund claim vor

- Result = "Zero"