Questionnaire **VAT treatment of composite supplies**	**1)** Is the VAT treatment of composite supplies:			**2)** If such national legislation, guideline or case law exists:		**3)** If it exits national legislation, guideline or case law that determine whether it is a single supply of goods or a single supply of services, does it determine:			**4)** If such national legislation, guideline or case law exists, is it applicable in general or only for a specific line of business?	**5)** If such national legislation, guideline or case law exists:
	a) governed by national legislation? **(Yes/No)**	b) governed by national guidelines or similiar from the Tax authorities? **(Yes/No)**	c) clear and distinct according to national case law? **(Yes/No)**	a) what does it state regarding separate versus single supplies? **Short description***	b) if a supply is considered a single supply, does it determine whether it is a single supply of goods or a single supply of services? **(Yes/No)** If so how is it determined, e.g. is it a single supply of a service if a certain percentage etc of the supply is considered to be a service? **Short description***	a) the place of supply? **(Yes/No)**	b) the applicable VAT tax rate? **(Yes/No)**	c) other VAT aspects? **(Yes/No) *Short description if yes**		a) is it put into practice and working well or is it obsolete/questioned?
EU countries										
Austria	No	Yes	Yes, partly	A unitary economic transaction must not be seperated into its single components for VAT reasons. Unitary services are to be assessed in a consistent way for VAT purposes. The same VAT consequences apply for all elements of the service unitary.	The question which elements of supply of goods or services dominate the transaction (aquisition of goods with transfer of the right to dispose as owner or action, bearing or omission) has to be assessed according to economic impact, generally accepted standards and the will of the involved parties. A percentage range only applies for the differentiation between work performance supply and work performance service. If the value of the single components (materials) used exceeds 50 % of the invoice value, a supply of goods is assumed (this differentiation applies to car industry according to the Austrian VAT Guidelines).	Yes, general VAT rules apply	Yes, general VAT rules apply	No	Usually, the guidelines/case law can be tried to be applicable in general.	Put into practice, in specific cases the differentiation between seperate and single supply is difficult.
Belgium	No	Many case by case positions, making particular application of the general principles inferred from the EU case law (see some references below). See also the old positions of the VAT Authorities laid down in the official comment of the Belgian VAT Code.	What do you mean with "clear and distinct"? If this means a Belgian judgment of principle that must apply in the abstract to each possible situation, the answer is no but there is a by case application of the general principles laid down by the ECJ.	As a general feedback therefore, the cause of the intent (the final service wished by the customer), the main caracter of a transaction over others are criterias that are generally used	No general guideline on this. We can however mention the administrative decision n°E.T.95.109 of 10/05/99 (also in VAT Manual n°25/2) : when the value of the goods supplied and installed on a moveable good at the time of the operation is lower than 50% of the total price which is paid by the purchaser or the taker, the transaction must be considered for a whole as a supply of services (note that the VAT Manual is the official course provided by the Belgian State to its tax officials)	Some guidlines exist See, e.g Circular Letter 3/2010 (points 61 and 178) and VAT manual No 70/3, according to which supplies of services ancillary to transport services performed in a B2B situation are deemed to be located according to the general BEB rule (article 44 of Directive 2006/112/EC and article 21 §2 of the Belgian VAT Code)	No	Yes : for instance, the question of the exemption and the related right of deduction. One example (among others):VAT grouping (Parliamentary question n°167, 14/01/09) : if an entity in a VAT group performs hiring of vehicules and a second entity in the same VAT group provides insurance for these vehicules, then the insurances services are considered as being ancillary to the main taxed hiring supply performed by the VAT group in itself (quite sensitive in view of the Part Service case).	The rule of 50% exposed below is limited only to supply with installation on moveable goods. Administrative positions are given on specific situations	There is no current big issue on a particular position
Bulgaria	Yes	Yes	There is very limited case law on this subject in Bulgaria	In order a supply to be considered a single supply, the following conditions should be met: 1) the supplier and the recipient of the main and the auxiliary supply should be the same; 2) the auxiliary supply should have no value for the recipient if provided separatley from the main supply; 3) the payment for both supplies should be determined as a total;	No	No	No	No	Applicable in general	Based on our experience we consider that the provisions of the national legislation and the guidelines of the tax authorities are clear and are working well in practice.
Cyprus	No	No	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Czech Republic	No	No	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Denmark	No	Yes	The determination is made in accordance with the principles in the ECJ	The guidelines are purely based on the ECJ case law	The determination is made in accordance with the principles in the ECJ	No	No	No	The guidelines are generally applicable	It is working well and in accordance with the ECJ case law
Estonia	No	No	No	N/A	Under the sale contract a seller undertakes to deliver an existing thing, a thing to be manufactured or produced or a thing to be acquired in the future by the seller to the purchaser. The sale contract rules also apply to contracts which are entered into to order a thing to be manufactured or produced, unless the party who orders the thing supplies the other party with a substantial part of the materials necessary for such manufacture or production.	No	No	No	The practice is general	The practice is general
Finland	No	No	No quite clear	Only case-specific legal praxis available. We have several rulings given by the Finnish Supreme Administrative Court regarding the question of composite supplies. Most of the cases relate to the supply of goods and more specifically to what is the applicable VAT rate to use. In general, the decisive factors have most commonly been whether the goods in question have been priced separately or as a package and also, whether it has been possible to purchase the goods also separately or only as a package deal. Further, as a decisive factor has also been considered whether it is a question of a spin-off that truly relies on the main product or not. However, as stated above we do not have any guidelines from the tax authorities on this issue and thus, only case-specific legal praxis available. In 2011 the TAX Authorities have stated with respect to reverse charge in construction services, that pricing is of no signifigance, when determining this issue.	Please see above	Only case-specific legal praxis available.	N/A	N/A	Only case-specific legal praxis available.	Only case-specific legal praxis available.
France	No	No	No (Except on specific services such as treatment of waste (further to the ECJ case law))	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Germany	Partly yes	Yes	No	a) - the determination whether there are separate supplies (of goods or services) or a single supply (of goods or services) should be based on an average customer's view; - generally all supplies are to be treated separate, even though they aim at the same economical purpose and are based on the same contract; - treatment as a single supply only if the separate supplies are closely connected with each other and therefore lose their own significance beyond the ensemble; - a single consideration for separate supplies does not implement a single supply as well as separate considerations do not implement separate supplies but can be an indicator;	b) No; - the determination of a single supply as supply of goods or supply of services depends notably on which element is prevailing and determining the content of supply; - in case of installation services the classification of supply depends on whether the installed parts were provided by the supplier (then: supply of goods) or by the recipient (then: supply of services); - a percental threshold for determination of supply as a supply of services or supply of goods is not applicable; - guidelines for supply of food for consumption on permisses of the supplier;	No; general rules and comments are applicable;	No; general rules and comments are applicable;	No; general rules and comments are applicable;	No	N/A
Greece	No/The law does not refer directly to composite supply. It is derived by the provisions of the law and general practice.	No/The law does not refer directly to composite supply. It is derived by the provisions of the law and general practice.	As above	The law does not refer directly to composite supply. It is derived by the provisions of the law and general practice.	The only guidance that derives from the Greek Code of Books and Records states that a supply is considered as service if the total cost of goods sold are no higher in value from the 1/3 of the total value.	No	No	No	It does not diferentiate specific cases.	N/A

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Hungary	Yes	Yes	No	**2.1** Tax question no. 1994/93 When identifying the main supply and the ancillary supply, for instance, the following aspects can be considered: the value of the main and the ancillary supply, the ancillary activity supports the supply of the main activity,the ancillary activity is regularly connected to the supply of the main activity. **2.2** Tax question no. 1998/35: It is a clarification to tax question no. 1994/93. According to the guideline, if the aspects mentioned in tax question no. 1994/93 lead to contradictory results, the main purpose of the transaction has to be identified based on the contract concluded between the parties. **2.3** Tax question no. 1999/152: As regards the VAT treatment of composite supplies, it is not decisive whether the supplies were made on the basis of separate agreements or were invoiced separately. According to the guideline, attention should be paid, however, to the date when the main supply is considered to be supplied. Any supply made after the date of supply of the main supply should be treated as a separate supply.	No	No	No	No	It is applicable to all industries.	VAT treatment of composite supplies is sometimes questioned by authorities since available guidelines are mainly obsolete.
Ireland	Yes, Section 47 of the VAT Consolidation Act 2010 together with the associated definitions in Part 1 of the aforementioned Act govern the VAT treatment of composite vs. multiple supplies in Ireland.	Yes, Revenue Leaflet in relation to "Mixed Supplies of Goods and Services", Revenue eBrief 36/2006 - Opticians and VAT and Revenue eBrief 40/2006 - VAT Treatment of Goods and Services Sold Together provide guidance in relation to the application of composite and multiple supplies in Ireland.	Yes	The various types of supplies are defined in the Irish VAT legislation as follows: • 'composite supply' means a supply made by a taxable person to a customer comprising two or more supplies of goods or services or any combination of these, supplied in conjunction with each other, one of which is a principal supply; 'principal supply' means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary; 'ancillary supply' means a supply, forming part of a composite supply, which is not physically and economically dissociable from a principal supply and is capable of being supplied only in the context of the better enjoyment of that principal supply; • 'multiple supply' means two or more individual supplies made by a taxable person to a customer where those supplies are made in conjunction with each other for a total consideration covering all those individual supplies, and where those individual supplies do not constitute a composite supply; 'individual supply' means a supply of goods or services which is a constituent part of a multiple supply and which is physically and economically dissociable from the other goods or services forming part of that multiple supply, and is capable of being supplied as a good or service in its own right;	Yes, the "Two-thirds rule" apply; where a contract for the supply of services also involves the supply of goods, the total consideration is deemed to be referable to the goods, where the VAT-exclusive cost of the goods exceeds two-thirds of the total contract price. In these circumstances the taxable person is liable to account for VAT on the total consideration at the rate applying to the goods.	Yes	Yes	No	The legislation / Revenue guidelines / case law are applicable in general and not only to a specific line of business.	Generally the rules in relation to composite and multiple supplies work well. It should be noted however that in the case of Opticians Revenue has treated the supply of corrective spectacles and contact lenses by an optician as a single supply of goods. On foot of an appeal advised by our office, Revenue revised its approach and agreed to treat the above as two separate and distinct supplies. The example is evidence of the fact that while generally the rules applicable will provide a definitive determination in relation to whether a supply is a composite or multiple supply and the associated VAT treatment of such, specific situations can be open to a certain element of subjective judgement.
Italy	No, Italian VAT Law states the concept of "ancillary" supplies only.	In practice existing guidelines make reference to the concept of ancillarity fixed by law and reflect the position of the ECJ	In practice law cases make reference to the concept of ancillarity fixed by law and reflect the position of the ECJ	According to art. 12 D.P.R. 633/72, supplies of goods or services ancillary to a main supply of goods or services, performed directly by supplier, or by third parties on his behalf and at his expenses, are not autonomously subject to VAT but follow the same VAT treatment applicable to the main supply. Transport, installation, packaging, supply of containers, etc. are ancillary supplies.	Yes. The analysis is made on a case by case basis	In some cases.	In some cases	Yes e.g exemption , etc.	Guidelines (expecially the most recent one) are often replies to request for ruling and, as such, in principle, they are applicable only to the case object of the ruling. However, principles contained in such guidelines are general.	More structured and complete guidelines would be preferable
Latvia	No	No	No	Since no composite supply rules and principles are introduced in Latvian VAT legislative acts, the analyse of underlying supply is based on information available from the transaction support documents (e.g. agreement, invoice, correspondence, deeds etc.) and economic reality of the transaction. After definition of the supply (goods or services), the general VAT rules are applicable.	N/a	N/a	N/a	N/a	N/a	N/a
Lithuania	No	b) Yes. The VAT treatment of composite supplies is commented by official commentary of Lithuanian State tax inspectorate (hereinafter -STI) and by it's explanatory letters,commenting the ECJ cases and clarifying the application of the ECJ decisions in Lituhuania.	No	The official commentary provides more general indications regarding the composite supplies. According to these indications it should be considered individually each time whether the auxiliary service has its independent purpose, whether the client can choose to have only the main service or is the client,pursuant to the nature of the services, entitled to opt to have both the main and the auxiliary service (for the additional consideration) provided. If the above described conditions exist, then such services should be regarded as two separate supplies. However, if the auxiliary service do not possess any independent purpose, but makes the main service more attractive for the consumption only, then the separation of these services would be artificial, therefore, the main and auxiliary supplies are to be considered as one single supply. Also STI in its practice recognizes ECJ decisions. Regulary STI issues the explanatory letters in which it comments how the rules, developed by ECJ, should be applied in Lithuanian tax practice. So far, STI has commented a few cases of ECJ regarding the single/multiply supplies (for example, C-111/05 Aktiebolaget NN or C-41/04 Levob). In principle, STI agrees with the rules developed in these ECJ cases and states that similar local supplies should be treated pursuant to ECJ case law..	No. There is no specific indications of STI in respect of determination between the sinle supply of goods and services, except the STI letters regarding the application of ECJ decisions. In general, the principles, formed by the ECJ on determination of the main transaction (goods/services), shall be applied in determination whether it is a single supply of goods or services.	No. After determing whether it is single or multiply supply, the general rules regarding the place of supply of goods/services should be applied.	No. The rules, applicable to the main transaction (supply of goods / services), should be applied	No. See, answers above.	Both the official STI commentary and the explanatory letters, commenting the application of ECJ decisions in Lithuanian, are applied in general - no indications regarding any specific business cases are set.	The indications regarding the single/multiply supplies, developed by STI and ECJ, are put into practice and working. However, in case taxable person has any doubts or questions, he is entitled to apply to STI with inquiry.
Luxembourg	No	No	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Malta	Yes	No official guidelines were issued by the Maltese VAT Department to date	No	The Maltese VAT Act does not tackle composite supplies as such except for Schedule 14 Part 4 which deals with a specific section - Travel Agents. On the other hand the Act deals more with whether single supplies (made up of a number of supplies) should be deemed to be as a supply of a good or a supply of a service Item 9.2 of Schedule 2 of the Maltese VAT Act states that - Save as otherwise provided in the Act or any regulations made under the Act, where a supply includes the provision of both goods and services and the consideration for that supply does not distinguish between the consideration for the goods and the consideration for the services, the supply shall be treated as a supply of goods or as a supply of services according to the principal nature of that supply. Moreover apart from the general rule described above then there are other items in schedule 2 of the Act which deal exclusively with specific transactions such as construction contracts (service), energy (goods), right over property (good/service),delivery on deferred terms (good) and so on - please see schedule 2 attached. In addition there is a specific percentage for hotel accomodation (80% accomodation & 20 non accomodation) which is explained in Item 1 of Schedule 8 - please see schedule 8 attached. Part 4 of Schedule 14 of the Act covers the travel agent margin scheme which provides guidelines about services supplied to be deemed as a single transaction in case of travel agents.	Yes - as per description above (unless it is a specific item provided for in schedules 2 or 8.1 or 14 - in which case it is quite straight forward) it depends on the principal nature of that supply. However there is no official documentation/guidelines issued by the VAT Department to explain what constitutes a principal nature or not. It is determined on a case by case basis.	No - however in case of the general rule this depends on the principal nature of the supply i.e. whether the supply is deemed to be a supply of good or a supply of service.	No - however in case of the general rule this depends on the principal nature of the supply i.e. whether the supply is deemed to be a supply of goods or a supply of service.	No	Schedule 2 to the VAT Act deals with specific cases such as construction contracts, energy etc., Schedule 8.1 deals with accommodation whereas item 9.2 of Schedule 2 deals with all other instances not specifically provided for in Schedules 2 or 8. All other cases are dealt with on a case by case basis.	The VAT Department informed us that this it is not frequently used and in such eventuality each case is decided on its own merits whilst guided by the ECJ case law

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The Netherlands	No	Yes	No	A: We would like to note that the VAT treatment of composite supplies is not governed by national legislation. The VAT treatment of composite supplies is mentioned in national guidelines. Most guidelines starts with referring to e.g. the Levob and CPP or other cases of the ECJ. Consequently the guideline state, regarding the separate versus single supply, the same as what the ECJ have stated. The national guideline states that to determine if a supply is considered a composite supply, one needs to take into account all facts and circumstances. Therefore there is no absolute rule which determines if there is a composite supply. There are numerous court cases in which normally reference is also made to the ECJ.	B: Yes, but the national guidelines states the same criteria that are stated in the ECJ cases. There are a few special situations which are mentioned in the guidelines or court cases. E.g. the distinction between financial and operational lease is laid down in a guideline with clear conditions.	Yes	Yes	Yes e.g. exemptoins	Both, depending in the guideline. Case law is almost always specific	It works but of course there still are a lot of questions
Poland	The national legislation covers only the issue of the installation of windows and doors by their manufacturer. With respect to the other issues no legislation exists - only single court and tax rulings may be identified	No	No - there is an approach that every single case should be separately considered	When the supplier performs the predominating activities and ancilliary activities, they may be be treated as constituting single supply. However, every single case should be separately considered. The nature of the supply, content and purpose of the agreements, as well as the expectations regarding the result of the agreement shall be considered when establishing if the separate supplies or a single supply exist. One supply shall not be artificially divided into multiple supplies .	The national legislation covers only the issue of the installation of windows and doors by their manufacturer. This is treated as the service. With respect to the other issues there is an approach that every single case should be separately considered. However, there is a common approach that depending on the predominating character (supply of goods or services), one supply shall be classified either as a supply of goods or a supply of services.	No	National legislation: Yes, with respect to the installation of windows and doors by their manufacturer No, with respect to other issues. Case Law :Yes	No	National legislation:The national legislation covers only the issue of the installation of windows and doors by their manufacturer. With respect to the other issues no legislation exists - only single court and tax rulings may be identified. Case Law: The case law refers to multiple situations, different businesses etc.	The national legislation regarding the issue of the installation of windows and doors by their manufacturer is applied in practice. The court and tax rulings are issued in the individual cases, thus they cannot be treated as the binding law by other taxpayers.
Portugal	Yes, but only for supply of goods.	Yes, but only for supply of goods.	No	The supplies composed by several goods, whenever it gives arise to a different commercial product, the VAT rate applicable will be: a) When the nature of the goods remains the same, the VAT rate applicable will be the one which is applicable to those goods or in case there is different VAT rates applicable, the higher one. e.g.: a Christmas' basket (Christmas essential products with fixes price); or b) When the nature of the goods is changed, the VAT rate applicable will be the one which will be more suitable to the new product, e.g.: a pizza (a product which is made by a group of several goods).	No	General place of supply rules (post VAT package)	Yes	N/A	No. It is applicable for all the goods.	Yes, it is put into practice.
Romania	No (see 2b as an exception)	No	N/A	N/A	The Romanian VAT rules only provide for some specific examples when a supply should be treated either as a supply of goods or as a supply of services: (1) supply of standardized software on CDs is deemed as a supply of goods while supply of customized software is a supply of services. (2) books printing could be considered either a supply of goods by the printing house (e.g. when the printing house receives from the owner of the publishing right, the content of the book on e.g. CD and the printing house undertakes to print / publish the book using paper / other own materials) or a supply of services (e.g. when the printing house receives from the owner of the publishing rights, the content of the book on CD as well as the paper material necessary for its realization). (3) the supply of construction-assembly works (turn key projects including supply of both goods and services) is deemed as a supply of services.	see answer 3c	No	The place of supply should be established in accordance with the normal VAT territorial rules considering also the specific rules mentioned above (e.g. supply of customized software at the beneficiary's place of business / fixed establishment). In addition construction works are deemed as services linked to an immovable and thus having the place of supply where the immovable is located	See above point 2b	Yes. The specific rules mentioned above are put into practice in a relative clear manner.
Slovakia	In general, no. Supply of building or a part of a building on the basis of construction work is deemed to be a supply of goods although it include both goods and services.	The Slovak Tax Directorate issued general information about ECJ case law on composite vs. single supplies (no Slovak specific guidance was provided).	We are not aware of any national case law dealing with this issue.	N/A	N/A	N/A	N/A	N/A	In Slovakia, construction contracts (buildings or a part of a building) are considered as a supply of goods by law. However, the Slovak VAT Act does not exlicitly stipulate that such a supply is a composite supply.	N/A
Slovenia	No	Yes. The clarifications of the Slovene Tax Authorities were issued with regard to several specific situations.	No	1) Free of charge supply of publication with advertisement contents is considered as a single supply of advertisement services if advertising is the primary goal of the single supply of which the sub-supply is also the free of charge supply of the publication to the recipients, ie potential buyers of advertised products. 2) In case of supply of a massage pool with fixed installation we cannot speak about single supply but about two separate supplies - supply of goods and installation service performed, where supply of goods is taxed at standard VAT rate and installation service of sanitary equipment in the housing at a lower VAT rate.	Please see 2)a) above. There are no more specific guidelines with respect to the percentage available in Slovenia.	No	No	Amended: Yes. New clarification regarding single supply in connection with domestic reverse charge were issued by Tax Authorities. Namely when goods and services in connection with these goods are supplied the domestic reverse charge is used for the the entire supply.	Both guidelines relate to specific situations. No general guidelines were issued in this respect.	Both guidelines are put into practice and working, but their scope is very limited.
Spain	No. The VAT Law only mentions that the taxable base does not have to be split if one supply is ancillary to the other.	There are rulings from the General Directorate of Taxes which make a reference to the ECJ judgements	No	Several rulings issued by the GDT established that there is a single supply when one or several services are ancillary to another, i.e. merely constitute a mean of better enjoying the principal service.	Only for works on immovable property. In the event the cost of the materials provided by the supplier exceeds 33% of total consideration, the transaction would qualify as a supply of goods. Otherwise, it would qualify as a supply of services.	Yes	Yes	In general, all the aspects of the tax.	The national legislation which establishes the percentage above mentioned (i.e. 33%) is appliclable for construction works only.	It is working well.
Sweden	No	Yes, to some extent.	No	The official VAT guideline issued by the Swedish Tax Agency includes guidance on separate versus single supplies to some extent. The guideline refers to ECJ cases C-349/96 CPP and C-111/05, NN AB when it states that every supply of a service should be considered as distinct and independent. Basically, an assessment will have to be made in each specific case to determine if the supply should be considered as a single supply or several separate supplies.	For supplies of goods with installation it is stated in the official guideline that the supply could qualify as a service depending on the costs, man hours and price for the supply. An assessment must be made in each specific case. The official guideline also includes some examples of supplies that should be considered as services or goods, such as standardized software on CDs (goods) vs customized software (services) and printing services.	No	No	N/A	Applicable in general.	Questioned
United Kingdom	No	Yes	No	HMRC VAT Information Sheet 02/01 - guidance is not exhaustive, but following on from CPP, 2 tests should be applied. Firstly, identify the essential features of the transaction - to represent a supply, what is received must be distinct and independent. Secondly, determine whether the supply is a principal supply or an ancillary supply. An ancillary supply does not amount to an aim in itself but enhances the principal supply. (http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageVAT_ShowContent&id=HMCE_CL_001750&propertyType=document). More recent/detailed HMRC guidance on CPP and single v multiple supplies is now available (http://www.hmrc.gov.uk/manuals/vatscmanual/VATSC80000.htm).	Yes, if a supply is considered a single supply, it determines whether it is a single supply of goods or a single supply of services. HMRC has released guidance in the past stating that if a distinct service element represents 50% or more of the price of a bundle of goods or services, this will be a strong indicator that this service is not ancillary to a principal supply of any other goods or services in that bundle and that the consideration may need to be apportioned accordingly. However, it should be noted price is only an indicator and may not provide a conclusive answer. Please see the more recent HMRC guidance referred to above for indicators of single and multiple supplies.	No, the guidelines don't state the place of supply, rather the nature of the supply will determine the place of the supply.	No - rather the nature of the supply will determine the applicable VAT rate	No	Applicable in general.	While HMRC guidance provides objective tests based on CPP, the principles are still difficult to apply in practice.

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	a) governed by national legislation? **(Yes/No)**	b) governed by national guidelines or similiar from the Tax authorities? **(Yes/No)**	c) clear and distinct according to national case law? **(Yes/No)**	a) what does it state regarding separate versus single supplies? **Short description***	b) if a supply is considered a single supply, does it determine whether it is a single supply of goods or a single supply of services? **(Yes/No)** If so how is it determined, e.g. is it a single supply of a service if a certain percentage etc of the supply is considered to be a service? **Short description***	a) the place of supply? **(Yes/No)**	b) the applicable VAT tax rate? **(Yes/No)**	c) other VAT aspects? **(Yes/No) *Short description if yes**		a) is it put into practice and working well or is it obsolete/questioned?
Non-EU countries										
Norway	Yes to some extent	No guidelines but decisions in cases. However, supply of goods including installation is on certain conditiond classified as supply of goods.	No	One must decide whether the composite services are independent and separate services provided as such to the customer or whether there is one service/supply and that other "services" should be classified as the cost of the supplier enabling him to make his supply of goods or services to the customer	Yes but there are no clear guidelines. Must be assessed on a case to case basis. The court has in one case decided that a supplier that undertook a supply of software and then two years later educated the customer in the use of the software had provided one supply of goods	As mentioend above the VAT authorities will either classify the composite supply as a supply of separate and independent supplies or alternatively decide that there has been a supply of one service/alternatively of goods and that other "services" covered are the suppliers cost enabling him to make his supply. The other services will follow the rules of the supply of the goods/service Place of supply will always be Norway, provided that the services and/or the goods are supplied in Norway.	25%	No	Mainly in general, but there are some specific guidelines regarding "additional services" that will be covered by an exempt supply e.g. the letting out of real estate	Obsolete/questioned
Switzerland	Yes (art. 19 Swiss VAT Law (entered into force on 1 January 2010), art. 31 up to and including art. 33 Ordinance to the Swiss VAT Law (entered into force on 1 January 2010)	Yes, (Swiss VAT Brochure 04, ciph. 4.2)	No	The Swiss VAT Law that entered into force on 1 January 2010 has replaced the existing guidelines with new rules governing composite and multiple supplies for which a single charge is made. Swiss VAT Law differentiates between (1) supplies that are economically closely related and interact with one another in such a way that they must be regarded as an indivisible whole and (2) supplies that can be broken down into their constituent individual supplies. Supplies that are economically closely related and interact with one another in such a way that they must be regarded as an indivisible whole the VAT regime (VAT rate, exemption, recoverability of input VAT) applicable is the VAT regime that applies to the dominant supply. With regard to supplies that can be broken down into their constituent individual supplies the following applies: If there is a principal supply and one or more ancillary supplies, the VAT regime (VAT rate, exemption, recoverability of input VAT) applicable is the one that applies to the principal supply. With regard to other supplies for a single consideration that can be broken down into their constituent individual supplies but do not qualify as principal and ancillary supply the following general rule applies: Each individual supply must be treated individually according to the applicable VAT regime. One exception applies: In case there is a dominant supply that represents by value at least 70 per cent of the aggregate consideration the VAT regime (VAT rate, exemption, recoverability of input VAT) applicable to the dominant supply can be applied to the combined individual supplies that are offered for a single inclusive consideration. Please note that the 70/30 rule only applies to supplies whose place of supply is in Switzerland. Furthermore according to the guidelines published by the Swiss Federal Tax Authorities, the 70/30 rule does not apply if the dominant supplies are taxable and the rest of the supplies are exempt without credit (without the option for taxation). Please note that further industry specific rules governing the 70/30 rule may apply. Since some industry specific guidelines have yet to be published by the Swiss Federal Tax Authorities this analysis does not cover industry specific rules.	No	Yes. Generally, the place of supply is determined according to the place of supply of the dominant or principal supply. However, one exception regarding the 70/30 rule applies. According to Swiss VAT Law the 70/30 only applies to supplies whose place of supply is in Switzerland.	Yes, the VAT rate applicable to the dominant supply applies.	Further to the VAT rate the dominant or principal supply also determines the applicability of exemptions and the recoverability of input VAT.	The rules described under 2a) are generally applicable to all types of supplies. However, please note that according to the guidelines published by the Swiss Federal Tax Authorities, the 70/30 rule does not apply if the dominant supplies are taxable and the rest of the supplies are exempt without credit (without the option for taxation). Please also note that further industry specific rules to the 70/30 rule may apply. Since some industry specific guidelines have yet to be published by the Swiss Federal Tax Authorities this analysis does not cover industry specific rules.	The rules described above are useful and widely accepted.

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