

Type of supply and customer location	Location of event/Delivery address				
			UK	EU	RoW
	Sale of Product only (including sale of stand only)	UK	Subject to UK VAT	Zero rated export	Zero rated export
		EU	Subject to UK VAT	Zero rated export	Zero rated export
		RoW	Subject to UK VAT	Zero rated export	Zero rated export
	Installation at the event/delivery address (including where the product is sold with the installation)	UK	Subject to UK VAT	Outside the scope ¹	Outside the scope ⁴
		EU	Subject to UK VAT	Outside the scope ¹	Outside the scope ⁴
		RoW	Subject to UK VAT	Outside the scope ¹	Outside the scope ⁴
General Services including those performed at location and training provided online but excluding supplies of stand space, installation, training event admission and other land-related supplies	UK	Subject to UK VAT	Subject to UK VAT	Subject to UK VAT	Subject to UK VAT
	B2C (anywhere)	Subject to UK VAT	Subject to UK VAT	Subject to UK VAT	Subject to UK VAT
	EU	Reverse Charge ²	Reverse Charge ²	Reverse Charge ^{2,4}	Reverse Charge ^{2,4}
	RoW	Outside the scope ⁴	Outside the scope ⁴	Outside the scope ⁴	Outside the scope ⁴
B2C Electronically provided services – training provided online without any human teaching element	UK	Subject to UK VAT	Subject to UK VAT	Subject to UK VAT	Subject to UK VAT
	EU	Register in EU and use EU OSS	Register in EU and use EU OSS	Register in EU and use EU OSS	Register in EU and use EU OSS
	RoW	Outside the scope ⁴	Outside the scope ⁴	Outside the scope ⁴	Outside the scope ⁴
Rental of goods only (Goods used at location of event/delivery address)	UK	Subject to UK VAT	Subject to UK VAT	Outside the scope ⁴	Outside the scope ⁴
	EU	Reverse Charge ²	Reverse Charge ^{2,3}	Reverse Charge ^{2,3,4}	Reverse Charge ^{2,3,4}
	RoW	Subject to UK VAT	Outside the scope ^{3,4}	Outside the scope ^{3,4}	Outside the scope ^{3,4}

Type of supply and customer location	Location of event/Delivery address				
			UK	EU	RoW
	Freight to and from location as part of main contract (Whether or not for an additional charge)	UK	Follows VAT treatment of Main supply		
		EU			
		RoW			
	Freight to and from location as an additional service (starting/ending in UK)	UK	Subject to UK VAT	Subject to UK VAT	Subject to UK VAT
		EU	Reverse charge ²	Reverse charge ²	Reverse charge ²
		RoW	Outside the scope	Outside the scope ⁴	Outside the scope ⁴
	Storage - Not specified area for each client (i.e. all client's goods stored in same area)	UK	Subject to UK VAT	Subject to UK VAT	Subject to UK VAT
		EU	Reverse charge supply ²	Reverse charge supply ²	Reverse charge supply ^{2,4}
		RoW	Outside the scope	Outside the scope	Outside the scope ⁴
	Onsite costs (Open Book) recharges where they are not part of the main supply (not including disbursements)	UK	Subject to UK VAT	Subject to UK VAT	Subject to UK VAT
		EU	Reverse charge supply ²	Reverse charge supply ²	Reverse charge supply ^{2,4}
		RoW	Outside the scope	Outside the scope	Outside the scope ⁴

NOTE:

Customers are assumed to be in business unless specified as B2C transactions

- 1 Where countries allow a simplified procedure, the VAT liability may shift to the customer, otherwise ESSA clients may be liable to register for VAT in the country where the event/delivery address is located
- 2 No VAT should be charged by ESSA clients to the customer and any VAT due should be accounted for by the customer. For reverse charge supplies, the following text should be included. "This supply is subject to the reverse charge in the country of receipt". If the customer is VAT registered their VAT registration number should be quoted on the VAT invoice as evidence of a supply to another business.
- 3 Where countries apply the 'use and enjoyment' provisions, ESSA clients may be liable to register in the country where the event/delivery address is located. Where countries allow a simplified procedure, the VAT liability may shift to the customer, otherwise ESSA clients may be liable to register for VAT in the country in which the supply is made.
- 4 Where services are outside the scope of UK VAT because it is deemed that the place of supply is overseas, local rules should be checked to ensure compliance.