

## **European Union: Explanatory Notes for 2015 VAT rules regarding digital services now available in 23 languages**

(July 31, 2014)

As per January 1, 2015 new EU rules will take effect to the supply of telecommunication, broadcasting and electronic services ('digital services') to non-business consumers. The European Commission has a special page dedicated to these changes. One of the documents published on this page is the so-called "The Explanatory Notes", that have been prepared in order to provide a better understanding of the new EU legislation relating to the place of supply of digital services. Until now these Explanatory Notes were only available in a limited number of languages. The Explanatory Notes are now available in 23 languages (a.o. in French, Spanish, Portuguese and German). To choose a language that is different from the language you chose for the page (which can be either English, German or French), you have to click on the speech bubble behind the Pdf-icon. To open The Explanatory Notes in the same language as the language you chose for the website, you simply click on the Pdf-icon.

**[Click here](#)** to be forwarded to the page of the European Commission which is dedicated to the new VAT rules to the supply of digital services (in English), which will open in a new window.

[http://ec.europa.eu/taxation\\_customs/taxation/vat/how\\_vat\\_works/telecom/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/telecom/index_en.htm)