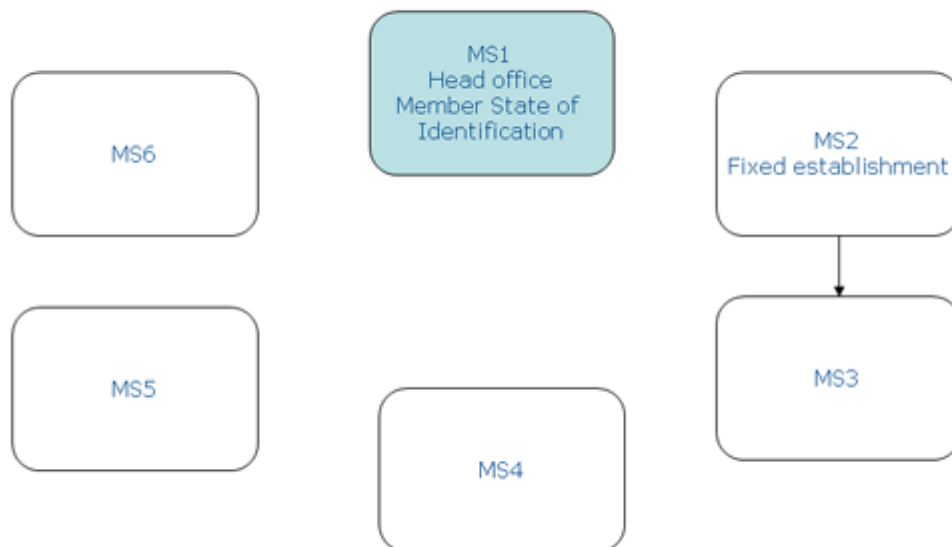


An overview of scenarios on multiple establishments

Scenario 1



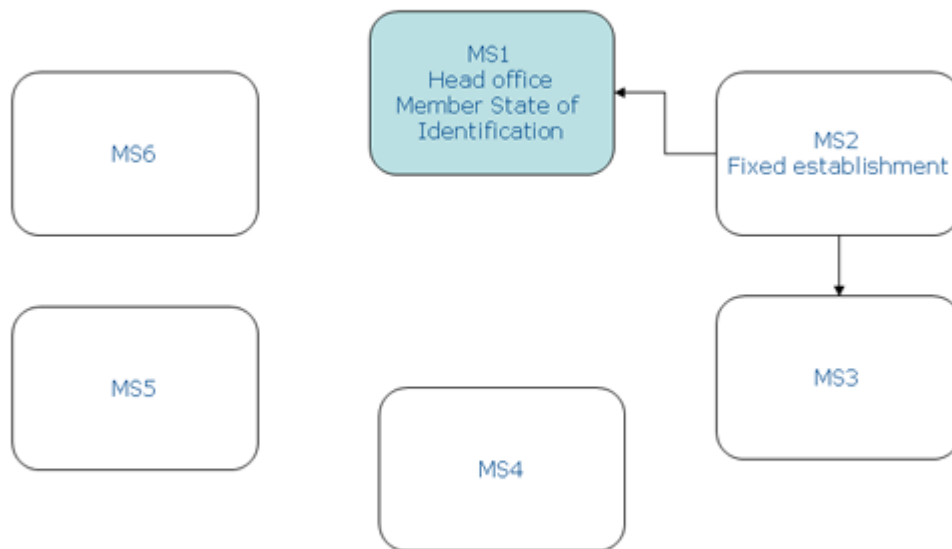
Head office/business establishment in Member State 1 (Member State of identification)

- no supplies made in Member State 1

Fixed establishment in Member State 2 makes supplies to customers in Member State 3

- Mini One Stop Shop can be used for supplies made in Member State 3

Scenario 2



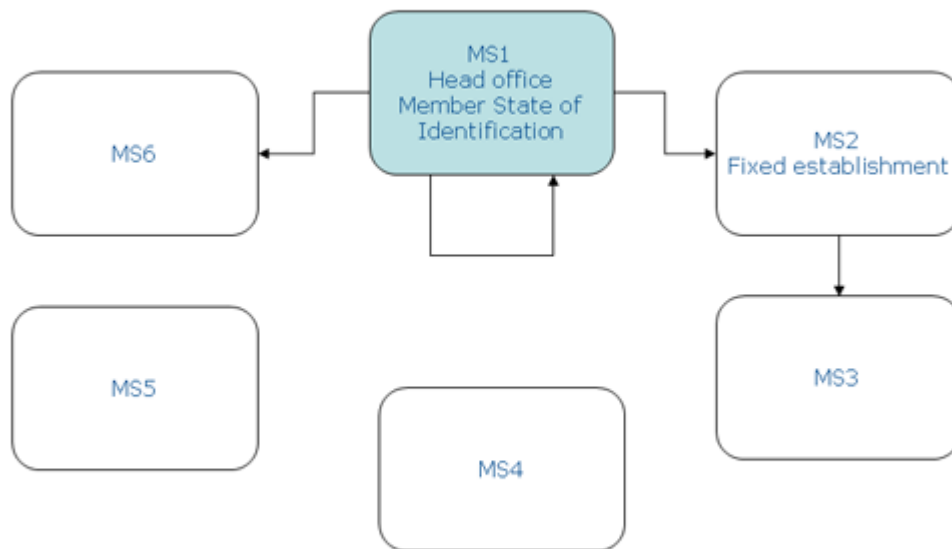
Head office/business establishment in Member State 1 (Member State of identification)

- no supplies made in Member State 1

Fixed establishment in Member State 2 makes supplies to customers in Member State 1 and Member State 3

- Mini One Stop Shop should be used for supplies made in Member State 3
- Supplies in Member State 1 have to be declared in the domestic VAT return of that Member State.

Scenario 3



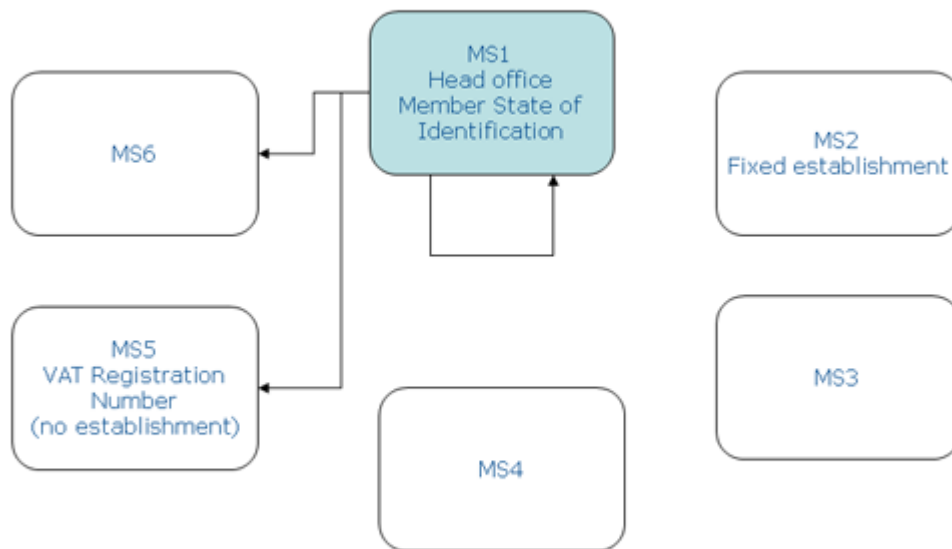
Head office/business establishment in Member State 1(Member State of identification)

- makes supplies to customers in Member State 1, Member State 2 and Member State 6

Fixed establishment in Member State 2 makes supplies to customers in Member State 3

- Mini One Stop Shop can be used for supplies:
 - made in Member State 6 by the head office
 - made in Member State 3 by the fixed establishment
- Supplies made in Member State 1 and Member State 2 by the head office should be declared in the domestic VAT returns of those Member States.

Scenario 4



Head office/business establishment in Member State 1 (Member State of identification)

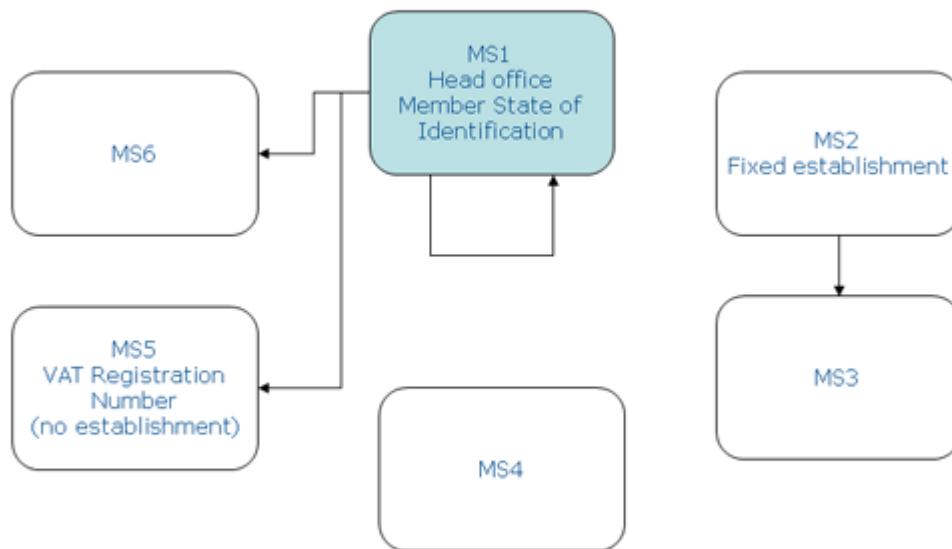
- makes supplies to customers in Member State 1, Member State 5 and Member State 6

VAT registration but no fixed establishment in Member State 5

Fixed establishment in Member State 2 makes no supplies

- Mini One Stop Shop can be used for supplies made to customers in Member State 5 and Member State 6
- Supplies made in Member State 1 should be declared in the domestic VAT return of that Member State.

Scenario 5



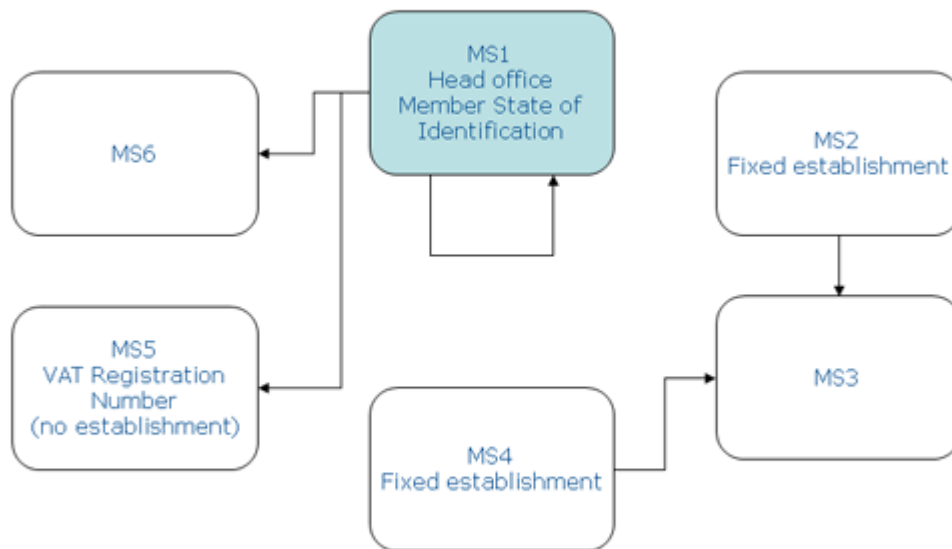
Head office/business establishment in Member State 1 (Member State of identification)

- Makes supplies to customers in Member State 1, Member State 5 and Member State 6

Fixed establishment in Member State 2 makes supplies to customers in Member State 3

- Mini One Stop Shop can be used for supplies:
 - made in Member State 5 and Member State 6 by the head office
 - made in Member State 3 by the fixed establishment
- Supplies made in Member State 1 by the head office should be declared in the domestic VAT return of that Member State.

Scenario 6



Head office/business establishment in Member State 1 (Member State of identification)

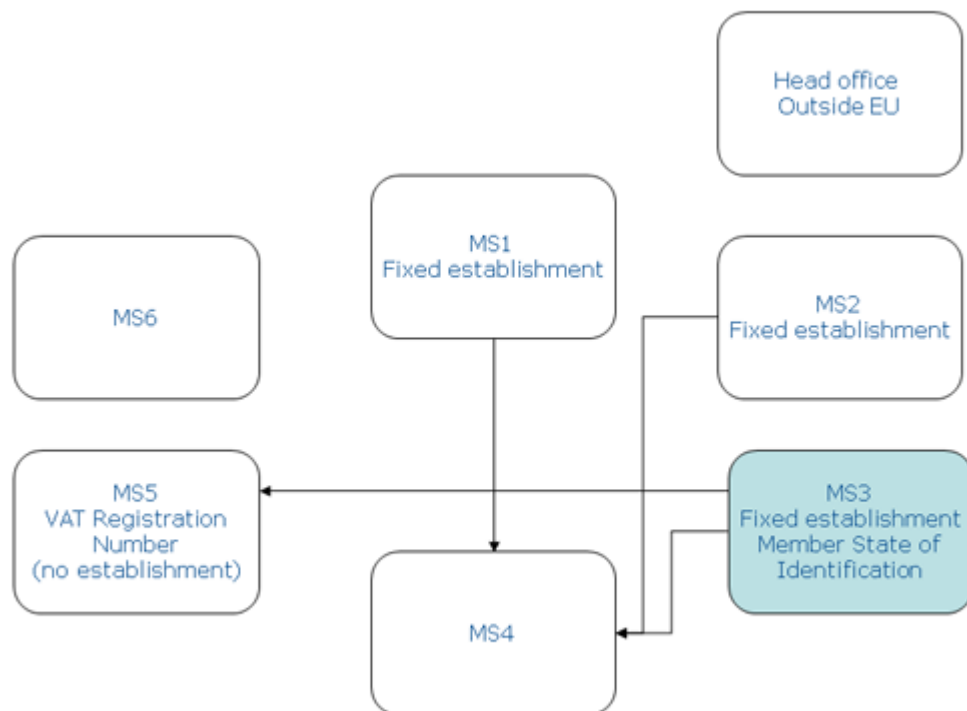
- Makes supplies to customers in Member State 1, Member State 5 and Member State 6

Fixed establishment in Member State 2 makes supplies to customers in Member State 3

Fixed establishment in Member State 4 makes supplies to customers in Member State 1 and Member State 3

- Mini One Stop Shop can be used for supplies:
 - made in Member State 5 and Member State 6 by the head office
 - made in Member State 3 by both fixed establishment
- Supplies made in Member State 1 by the head office and by the fixed establishment in Member State 4 to Member State 1 should be declared in the domestic VAT return in Member State 1.

Scenario 7



Head office/business establishment outside the EU

- makes no supplies

Fixed establishments in Member State 1 and Member State 2

- make supplies to customers in Member State 4

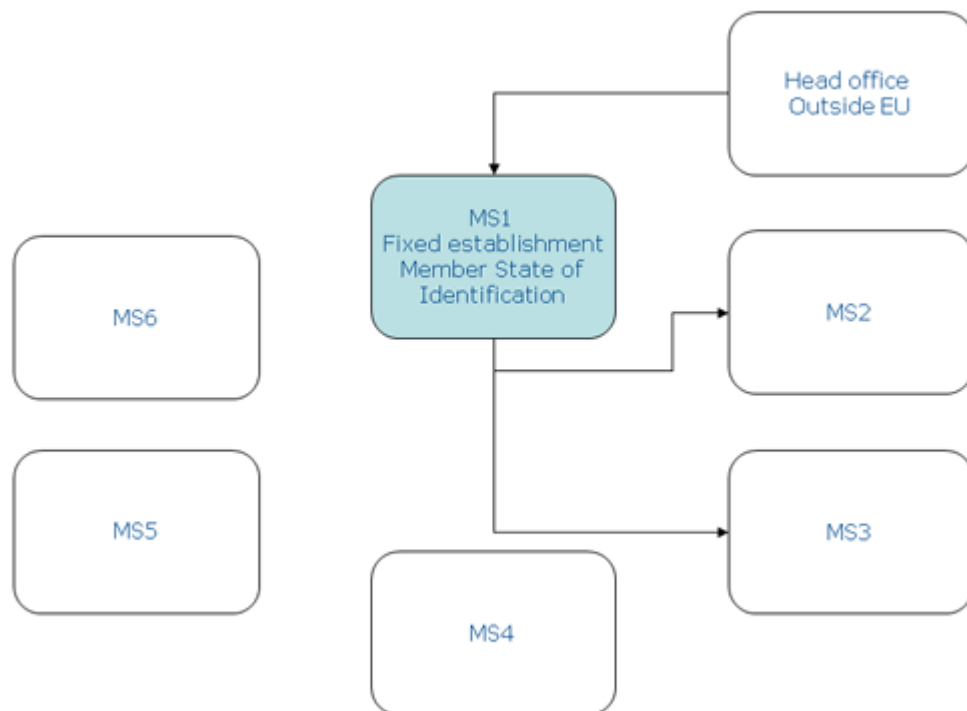
Fixed establishment in Member State 3 (chosen as Member State of identification)

- makes supplies to customers in Member State 4 and Member State 5

VAT registration but no fixed establishment in Member State 5

- Mini One Stop Shop can be used for all supplies
- Mini One Stop Shop-return in Member State 3

Scenario 8



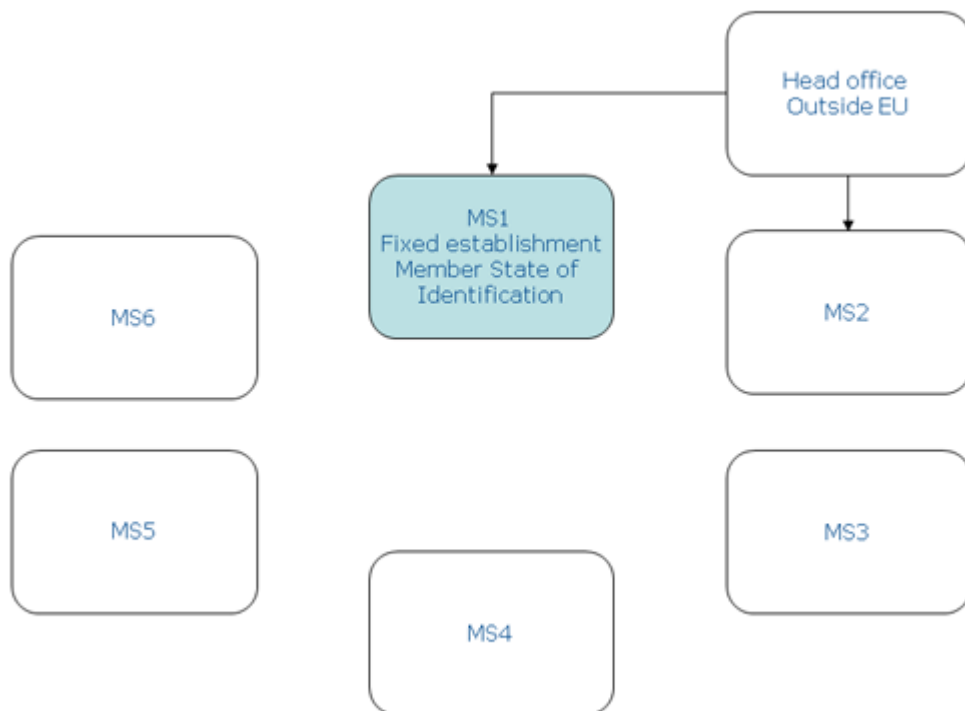
Head office/business establishment outside the EU

- makes supplies to customers in Member State 1

Fixed establishment in Member State 1 (Member State of identification)

- makes supplies to customers in Member State 2 and Member State 3
- Mini One Stop Shop can be used for the supplies made in Member State 2 and Member State 3 by the fixed establishment
- Supplies made in Member State 1 by the non-EU head office should be declared in the domestic VAT return in Member State 1.

Scenario 9



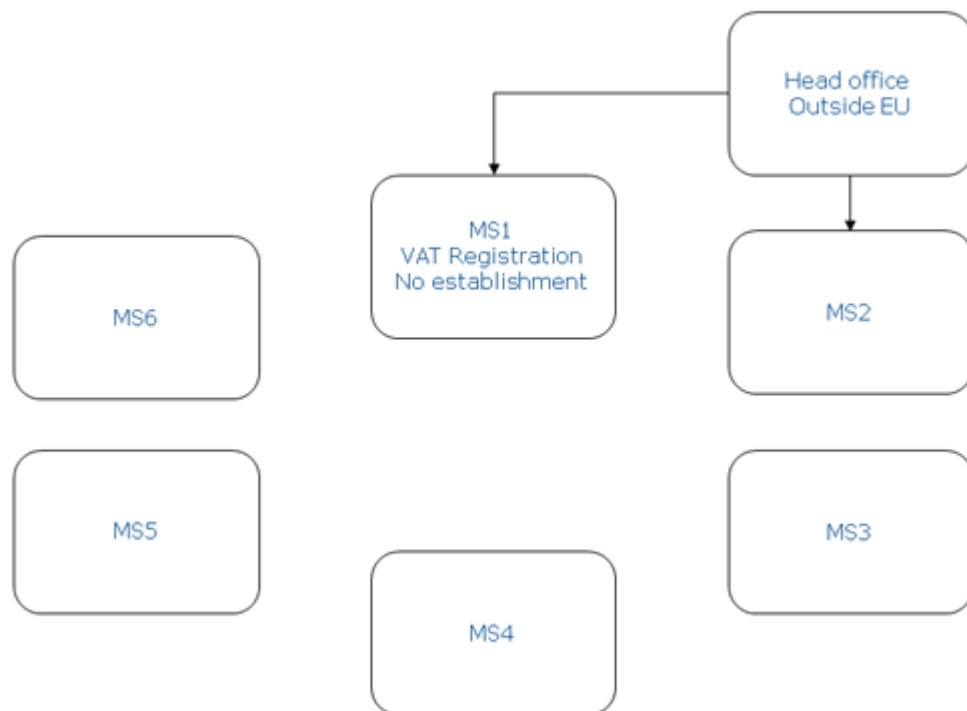
Head office/business establishment outside the EU

- makes supplies to customers in Member State 1 and Member State 2

Fixed establishment in Member State 1 (Member State of identification)

- makes no supplies
- Mini One Stop Shop can be used for the supplies made in Member State 2
- Supplies made in Member State 1 should be declared in the domestic VAT return in Member State 1

Scenario 10



Head office/business establishment outside the EU

- makes supplies to customers in Member State 1 and Member State 2

VAT registration but no fixed establishment in Member State 1

- Mini One Stop Shop cannot be used:
 - no use of non-EU scheme as VAT identification in Member State 1
 - no use of EU scheme as neither business establishment nor any fixed establishment in the EU
- Supplies made in Member State 1 and Member State 2 should be declared in the domestic VAT returns of those Member States
- individual VAT registration in Member State 2 required