



VAT Handling

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Introduction

This document confirms VAT handling for sales and purchase of the GearLog service.

Key facts:

- GearLog is a software platform combined with email, telephone and video conference support and optional bespoke services such as onboarding help, data migration and reporting. As such the GearLog service is determined **not** to fall under the EU VAT MOSS scheme when sold to individuals since it is not an 'automated' service.
- GearLog is registered, hosted and fully operated from the UK and only from the UK.
- When sold to businesses the place of supply is determined to be the location of your business.
- When sold to individuals the place of supply is determined to be the location of our business (the UK)
- When sold to VAT registered business we use your VAT registration number as proof that you are a business.
- When sold to Non-VAT registered businesses we use your company name, web site information and address as proof that you are a business. We may ask you for more details to prove to business activities if needed.
- GearLog Community Interest Company's UK VAT Registration number can be found on your invoice.
- Your invoice clearly identifies (if relevant) the VAT component you have been charged

Use the following table to understand the VAT rate we have charged you and any VAT responsibilities that fall upon yourself as the customer.

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	Business - VAT Registered (B2B)	Business - Not VAT Registered (B2B)	Individual (B2C)
UK	We charge you UK VAT	We charge you UK VAT	We charge you UK VAT
EU27	<p>We use your VAT number as proof of business activities. The place of supply is your country.</p> <p>We zero rate the VAT and, as noted on your invoice, you may need to account for it under the EU reverse charge. You should check your local VAT guidelines.</p> <p>As you are VAT registered, we include the sale on our UK EC Sales List (ECSL) return.</p>	<p>We use your company name, web site information, and company address as proof that you are a business. (we may ask for other details). The place of supply is your country.</p> <p>We zero rate the VAT and, as noted on your invoice, you may need to account for it under the EU reverse charge. You should check your local VAT guidelines.</p> <p>As you are not VAT registered, we do not include the sale on our UK ECSL return.</p>	<p>Since GearLog does not fall under the scope of EU VAT MOSS (it is not an automated digital service) the place of supply is the UK and thus we charge you VAT at the UK rate.</p>
USA Canada Australia New Zealand Rest of World	<p>As you are a business the place of supply of our service is your country.</p> <p>Thus, VAT is out of scope and we do not charge you.</p>	<p>As you are a business the place of supply of our service is your country.</p> <p>Thus, VAT is out of scope and we do not charge you.</p>	<p>Some B2C services when sold from the UK to individuals outside of the EU are allocated a place of supply of your country (which would make them out of scope for VAT).</p> <p>However, GearLog is not one of those services and thus the place of supply is the UK, and we charge you VAT at the UK rate</p>