



Dear

Sir/Madam,

CFE Tax Advisers Europe has issued an [Opinion Statement](#) which seeks to highlight two problems that arise from the way in which the place of supply rules and VAT invoicing requirements interrelate, and proposes solutions on how to resolve these issues.

The first problem relates to supplies of services to a trader established in a different Member State who does not have a VAT number. The second problem relates to what VAT number a trader should use on an invoice when it sells goods situated in another Member State where the business is not registered to a third Member State.

We invite you to read the [Opinion Statement](#) and remain available for any questions or comments that you may have.

Kind regards,

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