Transport of assets used for business purposes to another Member State

Intra-Community acquisitions of goods also includes the transport of assets used for business purposes from one Member State to another Member State for business purposes there.

Example
If a company engaged in business in another Member State decides to engage in business in Estonia as well and delivers the inventory used for that purpose to Estonia, the goods included in the inventory will be taxed in Estonia as the intra-Community acquisition of goods. A company may be obliged to register for VAT in Estonia.

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