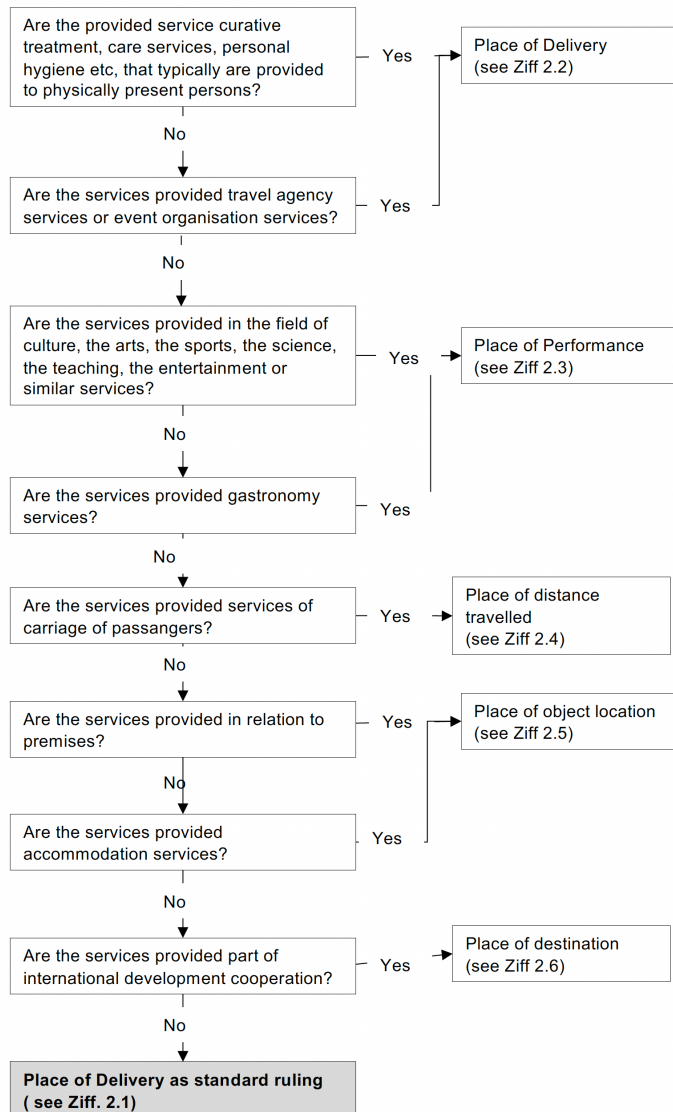


## Scheme to determine the location of a service in the process of elimination



Source MwSt-Info 06

With the legally binding signature, both the freelancer and client confirm that they have answered all of the above statements with no and that the recipient location rule applies as a result. The VAT exemption is based on the place of delivery principle in accordance with Section 8 (1) of the VAT Act.

Date:

Date:

Name

Name

Company

Position

Signature Freelancer

Signatur Client