# FAQ – Summary guide for tax rules, based on country.

A summary guide to tax rules based on the country the account is set up in.

Updated November 13, 2025

## BE tenant overview

| Transport | BE customer | EU customer | Customer outside EU |
|---|---|---|---|
| Domestic transport\ | | | |
| \ | | | |
| Example:\ | | | |
| Antwerp → Ghent\ | | | |
| | Tax | Reverse charge (Art 44) | Tax |
| Transport within EU\ | | | |
| \ | | | |
| Example:\ | | | |
| Paris → Ghent\ | | | |
| | Tax | Reverse charge (Art 44) | No tax |
| Pickup outside EU, delivery inside EU\ | | | |
| \ | | | |
| Example:\ | | | |
| UK → Ghent\ | | | |
| | Transit Art 41\ | | |
| No tax | Transit Art 41\ | | |
| No tax | Transit Art 41\ | | |
| No tax | | | |
| Pickup inside EU, delivery outside EU\ | | | |
| \ | | | |
| Example:\ | | | |
| Ghent → UK\ | | | |
| | No tax\ | | |
| Export outside the EU (Transit Art 41)\ | | | |
| | Transit Art 41\ | | |
| No tax | Transit Art 41\ | | |
| No tax | | | |
| Transport outside EU\ | | | |

| Transport | BE customer | EU customer | Customer outside EU |
|---|---|---|---|
| \ | | | |
| Example:\ | | | |
| Switzerland → UK\ | | | |
| | No tax | Reverse charge (Art 44) | No tax |

## EU tenant overview

| Transport | Customer within same country as tenant | EU customer | Customer outside EU |
|---|---|---|---|
| Domestic transport\ | | | |
| \ | | | |
| Example:\ | | | |
| Antwerp → Ghent\ | | | |
| | Tax | Reverse charge (Art 44) | Tax |
| Transport within EU\ | | | |
| \ | | | |
| Example:\ | | | |
| Paris → Ghent\ | | | |
| | Tax | Reverse charge (Art 44) | No tax |
| Pickup outside EU, delivery inside EU\ | | | |
| \ | | | |
| Example:\ | | | |
| UK → Ghent\ | | | |
| | Transit/No tax | Reverse charge (Art 44) | No tax |
| Pickup inside EU, delivery outside EU\ | | | |
| \ | | | |
| Example:\ | | | |
| Ghent → UK\ | | | |
| | Transit/No tax | Reverse charge (Art 44) | No tax |
| Transport outside EU\ | | | |
| \ | | | |
| Example:\ | | | |
| Switzerland → UK\ | | | |

| Transport | Customer within same country as tenant | EU customer | Customer outside EU |
|---|---|---|---|
| | No tax | Reverse charge (Art 44) | No tax |

## UK tenant overview

| Transport | UK customer | Customer outside UK |
|---|---|---|
| Domestic transport\ | | |
| \ | | |
| Example:\ | | |
| London → Manchester\ | | |
| | Tax | No tax |
| Pickup outside UK, delivery inside UK\ | | |
| \ | | |
| Example:\ | | |
| Antwerp → London\ | | |
| | No tax\ | |
| (Transit) | No tax | |
| Pickup inside UK, delivery outside UK\ | | |
| \ | | |
| Example:\ | | |
| London → Antwerp\ | | |
| | No tax\ | |
| (Transit) | No tax | |
| Transport outside UK\ | | |
| \ | | |
| Example:\ | | |
| Ghent → Amsterdam\ | | |
| | No tax | No tax |

## IE tenant overview

| Transport | Customer within same country as tenant | EU customer | Customer outside EU |
|---|---|---|---|
| Domestic transport\ | | | |
| \ | | | |
| Example:\ | | | |
| Limerick → Dublin\ | | | |
| | Tax | Reverse charge (Art 44) | Tax |
| Transport within EU\ | | | |
| \ | | | |
| Example:\ | | | |
| Limerick → Ghent\ | | | |
| | Tax | Reverse charge (Art 44) | Tax |
| Pickup outside EU, delivery inside EU\ | | | |
| \ | | | |
| Example:\ | | | |
| UK → Limerick\ | | | |
| | No tax\ | | |
| (Transit) | Transit | Transit | |
| Pickup inside EU, delivery outside EU\ | | | |
| \ | | | |
| Example:\ | | | |
| Limerick → UK\ | | | |
| | No tax\ | | |
| (Transit) | Transit | Transit | |
| Transport outside EU\ | | | |
| \ | | | |
| Example:\ | | | |

| Transport | Customer within same country as tenant | EU customer | Customer outside EU |
|---|---|---|---|
| Switzerland → UK\ | | | |
| | No tax | Reverse charge (Art 44) | No tax |