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**Note:**

*GIZ does not provide tax advice to contractors. In case of doubt, contractors will need to contact the relevant tax office or their own tax advisor.*

**Contract number: 81255539**

**Project processing number: 17.2065.5-003.00**

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The contractor performs the service for a permanent establishment<sup>1</sup> belonging to GIZ:

- *Advisory services provided to staff of GIZ's programme "Promotion of a climate-friendly electricity market in the ECOWAS region" in Cotonou.*

In accordance with section 3a (2) sentence 2 UStG, the place of supply for VAT purposes is therefore in Benin.

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<sup>1</sup> A project is treated as a permanent establishment if it possesses a sufficient degree of permanence and a structure (personnel and technical resources) that allow it to receive services to meet its own needs and to provide services. This is the case where GIZ staff (field staff or national experts) are assigned to an office in the location for a continuous period of more than six months.

*If a provider performs the work/service for GIZ in a third country (Exception: Permanent establishments belonging to GIZ in the EU), the work/service is not generally subject to German VAT.*