

		Australia		Canada (Federal)		Canada (Quebec)		Canada (British Columbia)		Canada (Saskatchewan)		France		Germany		Ireland		New Zealand		United Kingdom	
Host Location																					
Attendee Location		Business	Non-Business	Business	Non-Business	Business	Non-Business	Business	Non-Business	Business	Non-Business	Business	Non-Business	Business	Non-Business	Business	Non-Business	Business	Non-Business	Business	Non-Business
Australia	Business																				
	Non-Business																				
Canada (Federal)	Business																				
	Non-Business																				
Canada (Quebec)	Business																				
	Non-Business																				
Canada (British Columbia)	Business																				
	Non-Business																				
Canada (Saskatchewan)	Business																				
	Non-Business																				
France	Business																				
	Non-Business																				
Germany	Business																				
	Non-Business																				
Ireland	Business																				
	Non-Business																				
New Zealand	Business																				
	Non-Business																				
United Kingdom	Business																				
	Non-Business																				

Key

Zoom responsible for invoicing and collecting VAT on ticket sales.
Host responsible for determining, calculating and remitting applicable VAT (plus invoicing, as required)