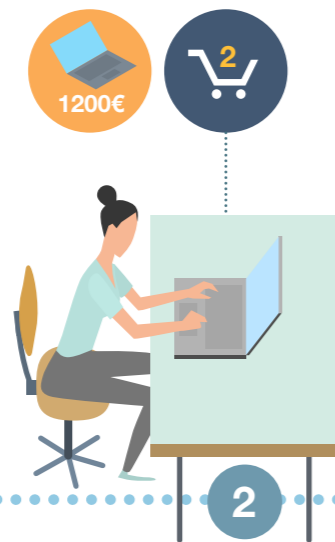




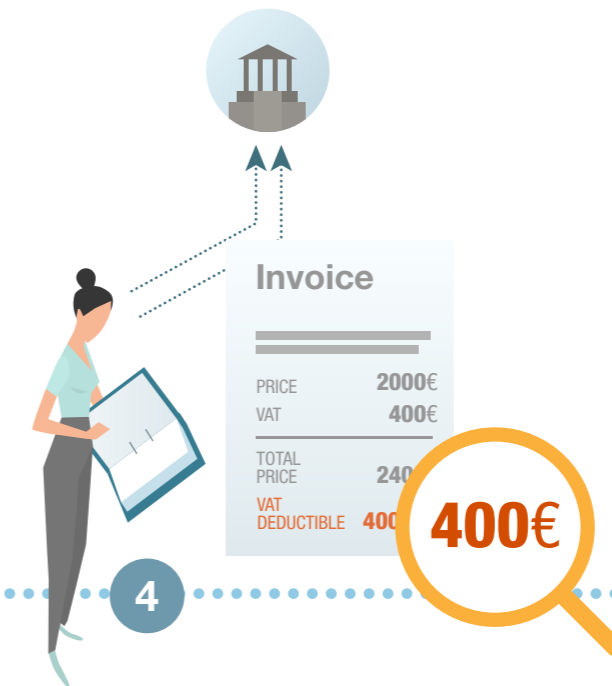
Céline owns a small business. She has just hired 2 new employees, and she needs to buy 2 laptops for these hires.



Céline searches online and identifies a laptop model she likes. One laptop costs 1200 EUR: 1000 EUR for the laptop and 200 for VAT at 20%. She orders 2 laptops.



The order is delivered and the VAT invoice is attached. As per the invoice, she paid total of 2400 EUR, out of which 400 EUR is the VAT amount collected by the seller (a French seller).



Céline's company is VAT registered so she can claim back VAT on company expenses if she keeps evidence of the purchase.



Céline files a French VAT returns and she gets back the 400 EUR she paid in VAT when she acquired the two company laptops.