

External Tax Services Promotion

This External Tax Services Promotion (this 'Promotion') is only available (i) to sellers ('you', 'your') who have received an email from Amazon with a reference and link to this Promotion ('Promotion Email') (ii) for Promotion Countries where you purchase the tax registration services from one of the eligible Tax Advisers and excluding Promotion Countries in which your business is already VAT registered, the country of your place of establishment and any other country for which you have already benefited from any other tax services promotion offered by Amazon.

With a maximum benefit of €8,000, Amazon covers the net cost (excluding VAT) of VAT registration and a 1-year period of VAT Filings for each of the Promotion Countries you select when you sign up for tax services with one of the Tax Advisers. The Tax Advisers eligible for this Promotion ('Tax Adviser(s)') are listed on the contact request form provided in the Promotion Email. You need to contact them through this contact request form to be eligible for this Promotion. By accepting these terms and conditions, you authorise the Tax Adviser to share with Amazon, for the purpose of this Promotion: information on what country you selected their tax services, the progress of the submission of documents, as required for your VAT registration in the respective country and the progress of your VAT registration(s).

'Promotion Criteria':

To benefit from this Promotion, you must:

- (i) By July 1st 2020 register for this Promotion by filling out the contact request form provided in the Promotion Email and signing up for tax services with one of the Tax Advisers for the negotiated rates with Amazon that do not exceed €8,000 for VAT registration and filings;
- (ii) Provide to the Tax Adviser within 60 days of signing up to their tax services all information, documents and signatures necessary to submit all required VAT registrations, as determined by the Tax Adviser;
- (iii) Enter your VAT number for the respective Promotion Country in your Seller Central Seller Account within 15 days of receiving it from the Tax Adviser;
- (iv) Have a European Selling on Amazon account active upon receipt of the invoice from the external Tax Adviser; and
- (v) Make timely payment to the Tax Adviser as described below.

Tax Service Fee Payments: as part of this Promotion, when you sign up to VAT registration and filing tax services with the external Tax Adviser, the Tax Adviser should inform you of the cost of the selected services but not charge you until they confirm that they have received a VAT number in respect of a Promotion Country you have selected. Once the Tax Adviser has received the first VAT number, they will send you an invoice for the full annual amount for all selected Promotion Countries with Amazon in copy. Once Amazon has confirmed your eligibility to this Promotion, any promotional amount granted by Amazon will be deposited as a 'Miscellaneous Adjustment' in your Amazon Seller Account within 30 days of the receipt of the invoice. Within 14 days of receiving this deposit, you must pay to the Tax Adviser the full amount deposited by Amazon.

If you do not meet all Promotion Criteria, you will not be entitled to the benefit of this Promotion, you will be responsible for paying the Tax Adviser with your own funds, and Amazon or its affiliates Amazon Payments Europe S.C.A and Amazon Payments UK Limited reserve the right to recover any amount credited or deposited in your Seller Account in connection with this Promotion.

Costs and Fees not covered by the Promotion

- This Promotion only applies to the costs and fees included in the VAT registration and filings package negotiated with the Tax Advisers. The negotiated package should not exceed €2,000 per country for VAT registration and Filings, capped at a maximum of €8,000 for VAT Registration and Filings in seven countries.
- Services not covered include translations, notarisation cost, courier cost and VAT regularisation for submitting historic VAT returns.

Additional Terms

- This Promotion offer is void where prohibited.
- Amazon may terminate or modify the terms of this Promotion at any time at its sole discretion.
- Participation in the Fulfilment by Amazon programme is subject to the FBA terms and policies in the Amazon Services Europe Business Solutions Agreement.
- Tax services are provided by external tax advisers and are subject to tax advisers' terms and conditions.
- If you elect to retain a tax adviser as your tax agent, you will be contracting directly with this tax adviser, who will be providing services to you at your direction and expense. Amazon does not provide tax advisory or compliance services.
- 'Promotion Country(ies)' means, individually or collectively as the context may require, UK, Germany, France, Italy, Spain, Poland and Czech Republic.

Important

Storing Units in an additional country to your home marketplace country will trigger additional VAT obligations for your business and may trigger other reporting requirements such as Intrastat. You will be solely responsible for the collection and payment of your taxes together with the filing of all relevant returns where required.