

# VAT Agreement

If you operate a business established in any of the countries listed below<sup>1</sup> and have received a tax registration number from the tax authorities in that country, you can submit it. We will use this information to determine how tax<sup>2</sup> will apply on your seller fees and, where applicable, for other Amazon services provided to you.

Before submitting your tax registration number, you must read the following information carefully. You can only submit your tax registration number if you acknowledge and agree to all the conditions set out below.

- The tax registration number you submit to Amazon belongs to the business you operate and from which you are selling on Amazon.
- All transactions on your Amazon Seller Account will be business-related transactions made by the business associated with the tax registration number you submit to Amazon.
- Your tax registration number and all other information you have provided is true, accurate and current, and you will immediately update any such information held by us in case of any changes.
- All information including your tax registration number will be collected, processed, and maintained in accordance with the terms set out in the Amazon Services Europe Business Solutions Agreement and Privacy Notice.
- Amazon reserves the right to request additional information and to confirm the validity of your seller account information (including your tax registration number) from you or government authorities as permitted by law. You agree to provide any such information to us upon request.
- Amazon reserves the right to charge you any applicable unbilled tax if you provide a tax registration number that is determined to be invalid. You irrevocably authorize Amazon to debit your credit card for any such unbilled tax.
- **For resident-Australian sellers only:** By providing your Australian Business Number (ABN), you confirm that you are Goods and Services Tax (GST) registered.
- **For resident-Taiwan sellers only:** By providing your Unified Business Number (UBN), you confirm that you are Value Added Tax (VAT) registered.
- **For resident-Quebec sellers only:** By providing your QST number you confirm that you are QST registered since or before January 1, 2019.

<sup>1</sup>List of countries for which Tax Registration Numbers are accepted:

- 278 European Union Member States (VAT Registration Number)
- United Kingdom (VAT Registration Number)
- Liechtenstein (VAT Registration Number)
- New Zealand (GST Number)
- Russia (State Registration Number)
- Switzerland (VAT Registration Number)
- Australia (Australian Business Number)
- Taiwan (Unified Business Number)

- Serbia (VAT Registration Number)
- Albania (VAT Registration Number)
- Belarus (VAT Registration Number)
- Saudi Arabia (VAT Registration Number)
- United Arab Emirates<sup>2</sup> (VAT Registration Number)
- South Korea (Business Registration Number)
- Quebec (Quebec Sales Tax Number)
- Turkey (Turkish Vergi Kimlik Number - VKN)
- South Africa (-VAT Registration Number)
- India (Goods Services Tax ID)
- Iceland (VAT Registration Number)
- Norway (VAT Registration Number)
- Armenia (VAT Registration Number)
- Bahrain (VAT Registration Number)
- Canary Island (VAT Registration Number)
- Bahamas (VAT Registration Number)
- Colombia (VAT Registration Number)
- Singapore (Goods and Services Tax ID)
- Malaysia (VAT Registration Number)

<sup>2</sup> VAT or GST, as applicable