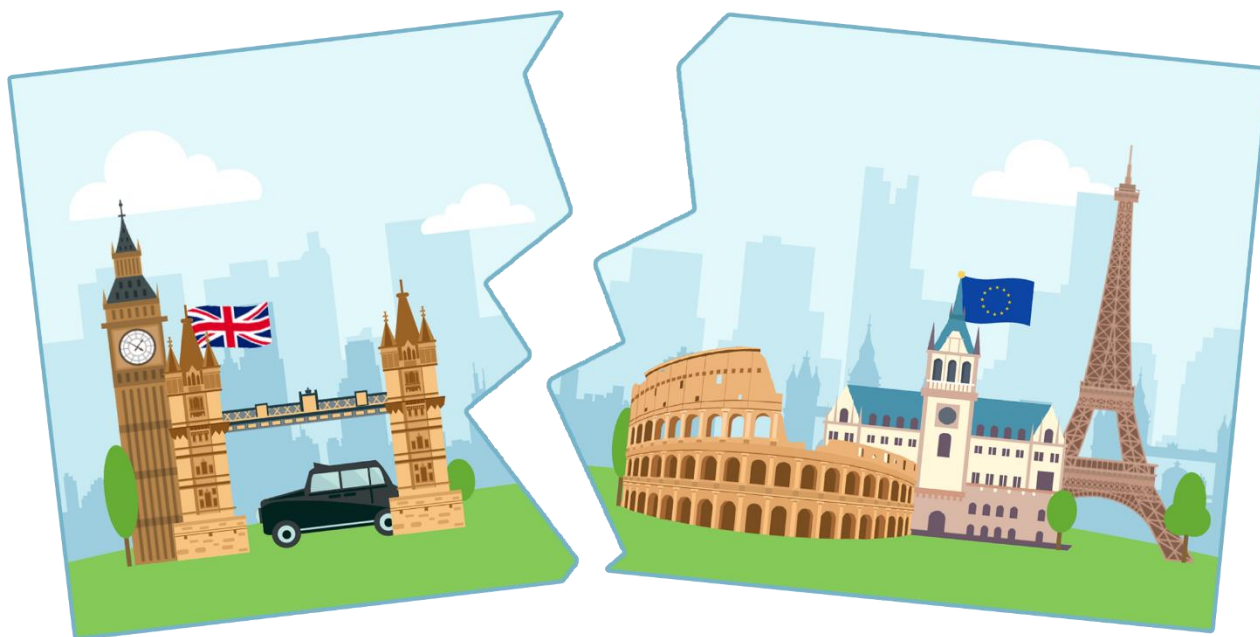


# Introduction to VAT regulations in European countries

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## 2.1 UK e-commerce VAT regulations

The UK officially withdrew from the EU single market and customs union on January 1, 2021 (hereinafter referred to as “Brexit”). From that date, the UK has had a new set of VAT rules, which may change the way you calculate and pay VAT in the UK marketplace.



### 2.1.1 Overview

Effective January 1, 2021, Amazon will be responsible for collecting VAT on the following products ordered on Amazon and delivered to individual customers in the UK:



- Products delivered from inventory stored outside the UK with a shipment value not exceeding £135.



- Products shipped from inventory stored in the UK (regardless of value) and your company is based outside of the UK.

If you are in any of those situations, Amazon will calculate and collect UK VAT from the customer at checkout and remit it directly to the UK tax authority. You will not receive the UK VAT amount in customer payments and will not be required to remit these amounts to the UK tax authority.

## Tip:

As of January 1, 2021, VAT will also be applicable to sales of products with a shipment value of up to £15 delivered from outside the UK to a UK customer.



- Delivery of some products to customers in Northern Ireland is an exception, and you may be **responsible for all applicable UK VAT**. For more information on the application of UK VAT law in Northern Ireland, [click here](#) to read section 2.4 of this course for frequently asked questions on VAT regulations.
- **You are still responsible for paying UK VAT** on any other sale of goods, including those purchased by **business customers who have a UK VAT**. Please read the information below about this change and its impact on your business.



[Click here](#) to visit the UK tax authority and see more about these laws.

## 2.1.2 Adapting to the new UK e-commerce VAT regulations

To ensure the smooth development of your UK business, Amazon recommends that you take the following steps:

### Review and update your Seller Central account details

To ensure that the VAT details in your Seller Central account are accurate, please check the following:



- **Your business address:** Amazon uses this information to identify your primary place of business.



- **Your default shipping address:** Amazon uses your default shipping address to show customers the exact price of your item including VAT.
  - If you are using or have enrolled in Amazon's VAT Calculation Services (including having begun the registration process), log in to the [VAT Calculation Settings](#) page to update your default shipping address.
  - If you have not enrolled in VAT Calculation Services, log in to the [Shipping Settings](#) page to review and update your default shipping address.



- **Your VAT registration number or numbers for the country or countries where your inventory is located:** Amazon will use your European VAT registration information to ensure that accurate reports and documents are created to guarantee your VAT compliance in these countries. Visit [VAT calculation settings](#).

**Note:** You should check this information regularly to ensure that it is always up to date. For more information on what you need to provide and how Amazon uses this information to calculate VAT on your transactions and Amazon fees, [click here](#).

### Check the list price of your product in Amazon's European stores to make sure it includes VAT

Please check your price settings to ensure that applicable VAT is included. If you have a product that was previously exempted from VAT on sales of up to £15, VAT may not have been included in the previous price, so make sure that the most recent prices for these products include VAT. Click [Manage Inventory](#) for more information.

### Get informed about your VAT invoice and declaration details

To ensure that your UK VAT compliance process is ready, make sure you are aware of the following changes:



- **Amazon VAT Transaction Report (AVTR):** Amazon will add two additional columns to the AVTR to help you identify transactions for which Amazon is responsible for VAT:
  - Tax reporting plan — This column is used to identify the tax regulations associated with the transaction.
  - Party responsible for withholding tax — This column is used to identify the party responsible for withholding VAT on your behalf. If this column shows “Amazon,” Amazon will remit VAT to the relevant agency. If this column shows “Seller,” then you are responsible for all VAT due.

View Amazon VAT Transactions Report field definitions [here](#).



- **VAT Calculation Report (VCR):** Amazon will add two additional columns to the VAT calculation report to help you identify transactions for which Amazon is responsible for VAT:
  - Tax reporting plan — This column is used to identify the tax regulations associated with the transaction.
  - Party responsible for withholding tax — This column is used to identify the party responsible for withholding VAT on your behalf. If this column shows “Amazon,” Amazon will remit VAT to the relevant agency. If this column shows “Seller,” then you are responsible for all VAT due.

## Get informed about your VAT invoice and declaration details

**VAT invoices:** When Amazon collects and remits VAT, Amazon will issue a VAT invoice to the customer. You are not required to issue an invoice for these items. When this is the case, you can download two separate invoices from Seller Central:



- The invoice between you and Amazon for tax purposes



- The VAT invoice issued by Amazon to your customer. Amazon is required to issue the second invoice to the customer, and you are not required to provide this invoice for tax purposes. Download this invoice in Seller Central under [Manage Orders](#).

If you have enrolled in Amazon's European VAT calculation services, you can also download the relevant invoices on European Seller Central using the existing bulk download feature. Select the Tax documents library folder under the Reports tab, then click the Amazon VAT Calculation tab and select VAT invoices from the Report type drop-down box.

## The actual shipping address you provide when confirming shipment

If you ship the item directly to the customer, you will need to provide a physical shipping address when you confirm shipment on the [dispatch confirmation page](#) in Seller Central, the [shipping confirmation template](#), or the [Orders API](#). In case you use Orders API to confirm shipment, you will need to update your system to provide and view the Ship-from address through the API. Log in to the Orders API [help page](#) for more details.

## Make sure to ship each order received from your customer in a separate shipment

If you ship directly to customers, make sure that each order under an order ID is shipped separately to the customer. You may not split a single order ID into multiple shipments or combine multiple order IDs into a single shipment.

## 2.2 EU e-commerce VAT regulations

As of **July 1, 2021**, 27 EU countries will implement new VAT rules for e-commerce sales, which will have an impact on how you sell to EU consumers through online marketplaces (including Amazon).

### 2.2.1 Overview of regulations

As of **July 1, 2021**, Amazon is required to withhold VAT on your **B2C sales (sales to individual consumers) on Amazon in the following circumstances:**



- Delivery of inventory within the EU to individual customers in the EU, and your company's registered address is outside of the EU



- Shipments delivered directly from inventory outside the EU to individual customers in the EU, and the value of the shipment does not exceed €150; IOSS information is required for such shipments

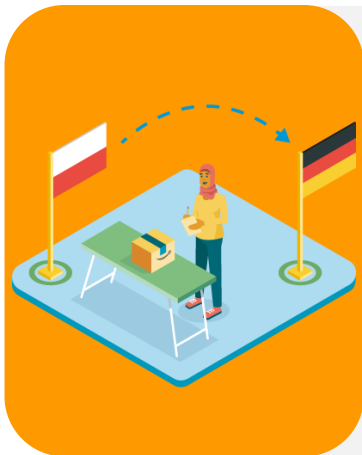
#### IOSS information includes



- ① Amazon's Import One-Stop Shop (IOSS) number (available on the [order details page](#))
- ② The intrinsic value of the shipment as assessed by Amazon at checkout ( $\leq$ €150)
- ③ Amazon order ID

#### Tip:

Be sure to provide the IOSS information to your logistics partner, usually your postal operator or express delivery carrier. Your customs broker is responsible for presenting this information to EU Customs in order for these parcels to be exempted from import VAT collection from your customer. If this information is not provided correctly, your customer may be required to pay additional taxes to receive their order.



- **Amazon will withhold and remit taxes based on the rate in the destination country.** For example, Amazon will withhold and remit taxes based on the tax rate in Germany for a B2C order shipped from Poland to Germany.



- Sale of orders with a **shipment value of >€150** and shipped from inventory outside the EU to individual customers in **France** will be prohibited (other EU countries are unaffected), meaning customers will not be able to place orders for such products beginning from July 1. Sales of products shipped to France from inventory stored within the EU (either FBA or third-party overseas warehouse) will be permitted.



- **Small packages with a shipment value of less than €22 are no longer exempt from VAT:** As of **July 1, 2021**, all imported e-commerce packages will be subject to VAT regardless of the value of the shipment.



- **Adjustment to the distance selling threshold within the EU:** Current distance selling thresholds within the EU will be abolished on **July 1, 2021**, and the **new threshold applicable throughout the EU is €10,000**.  
**Note** This does not apply to sales made outside of the country where your company's registered address is located, nor does it apply to sales where VAT is withheld by Amazon. For example,
  - ① **If your company is based in Southeast Asia and ships from inventory within the EU to individual customers in the EU**, Amazon will withhold and remit the corresponding VAT; the new EU distance selling threshold does not apply.
  - ② **If your company is based in the EU**, the new EU distance selling threshold only applies to sales delivered to individual customers in other EU countries from the country where your company is based.



- **The EU's new One Stop Shop:** The EU will launch an optional VAT filing procedure called **Union One Stop Shop (Union – OSS)**. Sellers with **a company registered in the EU** can use this simplified process to file VAT returns in their home country for sales carried out across the EU.  
**Note:** If your company is based in Southeast Asia, Union One Stop Shop is not available.



- **EU VAT number registration requirements remain the same:** You still need to meet the VAT number registration requirements in the EU country where you store your inventory.

[Click here](#) to visit the European Commission and see more about these laws.

## 2.2.2 Adapting to the new EU e-commerce VAT regulations

Ensure that you have completed the following steps to get ready for the new EU e-commerce VAT regulations:



### *Review and update your Seller Central account details as soon as possible*

- **Identity data** — Your company address is used to identify you as an EU or non-EU seller
- **Shipping Settings** — General Shipping Settings → Default shipping address (self-fulfilled sellers); fill in your precise default shipping address. Amazon may use this address to determine where the order will be shipped from (if you have not confirmed the actual shipping address)
- **VAT calculation settings** — Upload VAT numbers under [Tax Settings](#) for the countries where you store inventory



### *Check your pricing to ensure that all product prices in Amazon's European stores include VAT*

- Visit the [Manage Inventory page](#) to review your pricing settings for EU stores. For example, listings on Amazon.es should include Spanish VAT at the appropriate rate.



### *Review VAT invoice and reporting details*

- Check whether Amazon will withhold tax for your orders using the [Amazon VAT Transaction Report \(AVTR\)](#) and [VAT Calculation Report \(VCR\)](#).
- Amazon will issue invoices to your customers. Download invoices from [Manage Orders](#) in Seller Central.

## If you use FBA or a third-party overseas warehouses (shipping inventory within the EU to EU customers),



- **Tax number registration:** If you store inventory in countries such as Germany, France, Italy, Spain, Poland, and the Czech Republic, you still need register a VAT number in each of the relevant countries.
- **Tax returns:** Your requirements for registering VAT in the EU and submitting EU VAT return documents after EU withholding and remittance taxes have not changed. Contact your tax advisor to complete VAT returns in EU countries as scheduled. For sales for which you have already withheld VAT, you still need to complete the filing process as required, but there is no need to remit VAT multiple times. Consult your tax advisor for details.
- IOSS information is not required.

## If you use merchant-fulfilled shipment (MFN) (inventory outside of the EU shipping directly to EU customers)



- **IOSS information:** IOSS information should be provided with the package for B2C orders with a shipment value  $\leq$ €150 that have tax withheld
- **Confirm the actual shipping address for orders:**
  - ① Confirm at Seller Central → dispatch confirm page → Shipping Template confirmation (refer to the [Help page](#) for details)
  - ② Confirm shipment using Orders API (refer to the [Help page](#))
- **Orders cannot be split/merged:** Do not split a single order into multiple shipments or combine multiple orders into a single shipment. (Otherwise your customer may have to pay additional taxes to receive the order).

## 2.3 European VAT laws

Handling European tax issues requires more than simply understanding the UK e-commerce VAT regulations. You must also have a thorough understanding of VAT laws in each European country.

### 2.3.1 UK Finance Bill

The UK Finance Bill came into effect on March 15, 2018. Under the new law, all online stores must block the sale of goods stored in the UK by a non-UK company that does not have VAT registration in the UK.

**Amazon will close seller accounts with non-UK identities if the following two situations occur together:**

- The seller stores inventory in the UK.



- The seller has not provided its UK VAT number to Amazon.



#### Impact on Amazon accounts



- Your company name registered for the VAT number must match your company name on Amazon Seller Central, otherwise you may not pass the review.

#### Tip:

If you do not upload your UK VAT number within 90 days from when the seller has inventory in the UK, Amazon will close your account. If your EU tax number cannot be verified on [VAT Information Exchange System \(VIES\)](#), you will likewise fail the review on Amazon Seller Central.

If you use VAT Services on Amazon, you will automatically receive an additional 30-day extension (for a total of 120 days) after your tax partner submits your registration documents to HMRC. If you do not use VAT Services on Amazon and your registration is in progress, please submit your VAT registration documentation to [vat-number-appeals@amazon.com](mailto:vat-number-appeals@amazon.com) for an additional 30 days (120 days in total).

- Sample of the UK VAT physical and online certificate



**HM Revenue  
& Customs**

HMRC  
HM Revenue & Customs  
HM Revenue & Customs  
HM Revenue & Customs

HMRC  
HM Revenue & Customs  
HM Revenue & Customs  
HM Revenue & Customs

**CERTIFICATE OF REGISTRATION  
FOR  
VALUE ADDED TAX**

REGISTRATION NUMBER

EFFECTIVE DATE **1 OCTOBER 2018**

CERTIFICATE ISSUED ON **10 OCTOBER 2018**

RETURNS TO BE **FILED**

**250/000000779**

**NO BANK DETAILS SUPPLIED**

LEGAL ENTITY **INCORPORATED COMPANY**

TRADE CLASSIFICATION **47910 -  
RETAIL, MAIL ORDER HOUSE OR INTERNET**

This certificate confirms that you are registered for VAT from the date shown above.

The details above include the end date of the next accounting period, the frequency of your VAT returns and the bank details HM Revenue & Customs (HMRC) will use to make any repayments of VAT to your business. These details only apply from the date on which this certificate is issued.

**Please ensure that all the details are correct.** If the information is incorrect or if it changes in the future then you must tell HMRC.

If you pay your VAT by Direct Debit, we record those bank account details separately. You will need to contact your bank if you have to change these details.

For help and information on VAT, including the deadlines for submitting your returns and paying any VAT due to HMRC, you can visit us online at [www.hmrc.gov.uk/VAT](http://www.hmrc.gov.uk/VAT)

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## 2.3.2 Guide for German VAT laws

- **Introduction and impact of the German Finance Bill**



### About the bill

The German VAT regulation amendments came into effect on January 1, 2019 and requires all online sellers with taxable sales to provide a German VAT number. This includes sellers who store inventory and ship from Germany, and may also include sellers who ship goods from outside of Germany to German customers.

### Situations requiring tax registration

You are responsible for tax registration in Germany if you meet one of the following conditions:

- Your business is legally based in Germany.
- You store inventory in Germany and ships products from Germany.
- You ship from a non-EU country to a German customer, and you (or your carrier) are a registered importer.

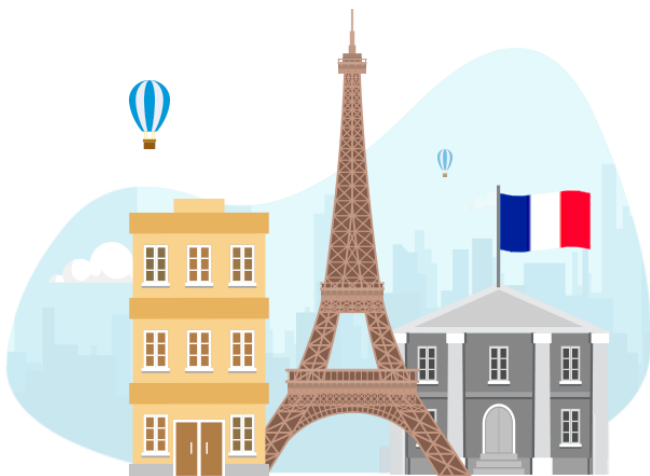


### Tip:

- Be sure that your company name and address on Seller Central match the data on your German VAT number certificate. Starting March 1, 2023, you must complete requirements for compliance within a 60-day grace period after receiving a warning.
- Please do not enable German inventory storage and do not ship to a German warehouse until you have uploaded your VAT number beginning with DE to Seller Central. If you take a screenshot of the warehouse address to create a German shipping plan, please also remove Create shipment and disable the German warehouse settings within 24 hours after taking the screenshot. To check and disable inventory storage, go to Seller Central → Settings → FBA → Cross-border Fulfillment Settings (enable inventory storage).

## 2.3.3 Guide for French VAT laws

- **Introduction to the French Finance Bill**



According to the French Anti-Fraud Bill, Amazon is required to provide the French tax authorities with data on the seller's Amazon business for the previous year, including the seller's French and European VAT numbers.

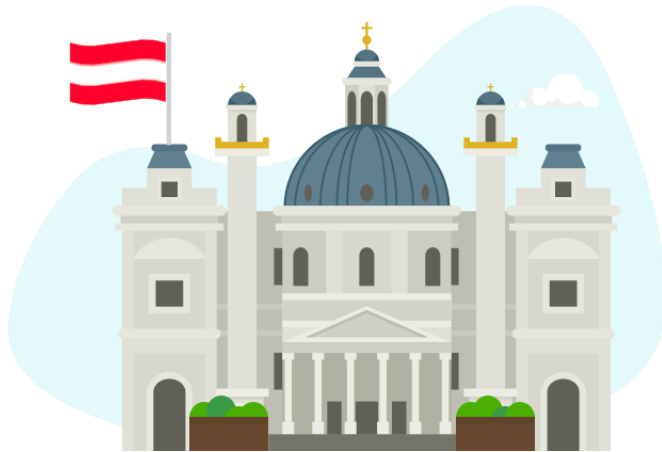
- **Situations requiring tax registration**

To meet the requirements of the new French anti-fraud regulations, all Amazon sellers should upload a French or European VAT number. Although there are many situations that require registration for French VAT, the most common ones include the following:

- Your company is based outside of France but stores inventory and fulfills orders within France.
- Your company is based in France and ships products from France to French customers, and your total annual sales across all sales channels exceeds €82,800.

## 2.3.4 Guide for Austrian VAT laws

- **Introduction to the Austrian Finance Bill**



According to the Austrian Tax Amendment Act 2020, Amazon is obligated to share with the Austrian tax authorities the identity and transaction data of sellers selling products to Austrian customers. This identity data includes the seller's VAT registration number in Austria. Therefore, you must provide your Austrian VAT registration number on Seller Central. If Amazon finds that you are not compliant, which includes not having a VAT number, it may suspend your ability to sell to customers in Austria.

- **Situations requiring tax registration**

Although there are many situations that require registration for Austrian VAT, the most common ones include the following:

- Your company is based outside of Austria but stores inventory and fulfills orders within Austria.
- Your company is based in Austria and ships products from Austria to Austrian customers, and your total annual sales across all sales channels exceeds €30,000.

## 2.3.5 Guide for Italian VAT laws

### The latest from Italy

The Italian Tax Authority has required Amazon to share some of its seller data with it since July 2019.

- **Situations requiring tax registration**



Your company is based outside of Italy but has inventory within Italy.

## 2.3.6 Guide for Spanish VAT laws

- **Situations requiring tax registration**



Your company is based outside of Spain but has inventory within Spain.

## 2.3.7 Guide for Polish VAT laws

- **Situations requiring tax registration**



- Your business is based outside of Poland and stores goods in Poland for sale to customers.
- If your company is based in Poland and you make more than 200,000 złotys on taxable goods each year.

## 2.3.7 Guide for Czech VAT laws

- **Situations requiring tax registration**



- Your company is based outside the Czech Republic and are storing goods in the Czech Republic for sale to customers.
- You are based in the Czech Republic and produce over 1,000,000 Kč worth of taxable goods each year.

## 2.4 Frequently asked questions about VAT regulations

### 2.4.1 UK e-commerce VAT FAQ



How do the changes affect my VAT registration obligations?

Q1

You are responsible for complying with VAT registration obligations (including when products are stored in the UK) and are responsible for reporting any transactions other than VAT covered by UK e-commerce regulations, including products supplied to business customers with a registered UK VAT.

See Amazon's dedicated VAT training page to learn more about your VAT obligations. If you need help registering and filing VAT in the United Kingdom, Germany, France, Italy, Spain, Poland, or the Czech Republic, log on to the [Amazon VAT Services](#) page and enroll now.



Amazon is responsible for withholding and remitting VAT on some sales. Do I still have to submit the corresponding VAT returns?

Q2

Your requirements to register for VAT in the UK or submit UK VAT returns have not changed. You are still responsible for reporting VAT payable on applicable B2B transactions, the refundable amount of the products purchased, and the net value of all items for which Amazon has withheld VAT. Consult your tax advisor to discuss the changes further.



What is the definition of the shipment value?

Q3

The shipment value is the intrinsic value of the item during fulfillment when it is sold and delivered to a UK customer. This value is equal to the price at which the item was sold, excluding the following fees:

- Any **shipping** and **insurance costs** charged separately to the customer and indicated separately on the invoice
- Any **VAT** or **tariffs** payable when shipping within the UK

**For example**, if you make a shipment with three items, the value of the shipment is the total price the customer paid for these three items minus VAT and any separately charged shipping or insurance costs.

For any shipment fulfilled by Amazon, if you ship an item and that item is included in the same shipment as the product sold by Amazon and other sales partners, the value of the shipment is the total price paid by the customer for all items (excluding VAT) and any additional shipping or insurance charges paid.



How does Amazon calculate VAT on these sales?

Q4

To comply with the new VAT regulations, Amazon will calculate and remit VAT on your behalf on your sales that meet these qualifications.

- UK store (.co.uk) Prices listed in the UK store are presumed to include UK VAT. Amazon calculates the UK VAT payable on your sales and withholds the applicable tax from the amount charged to the customer.  
For shipments delivered from outside the UK, Amazon will calculate the amount of the customer order without UK VAT to determine if the value of the shipment is above or below the £135 threshold. If the value is equal to or below this threshold, Amazon will calculate the UK VAT due and withhold this amount from the amount charged to the customer.  
Amazon will not use any product tax codes you provide in this calculation. Your product tax code will continue to be used for sales of products for which you are responsible for VAT.

- European stores (.de, .fr, .it, .es, .nl, .se, .pl) Prices listed in a European store is assumed to include VAT in the country where the store is located. Amazon will calculate the item price without VAT based on the country where the store is located by removing VAT, determine whether the item price without VAT falls below the £135 threshold, and calculate UK VAT on the actual amount if it falls below that threshold. Amazon will charge the customer the total amount including UK VAT.



**For example in Amazon.de, the item price in the store is assumed to include any applicable German VAT. VAT is calculated as follows:**

A selling partner lists a product with a price of €119 (including VAT) on the Amazon.de mall (item price €100 + German VAT €19). A customer purchases this product and provides a UK delivery address.

At checkout, Amazon will remove the German VAT and charge UK VAT on the item price (item price €100 × 20% = €20). Buyer will pay a final price of €120 (original total price €119 - German VAT €19 + UK VAT €20 = €120).

Amazon transfers a net proceed of €100 (item price minus VAT) to your account upon fulfillment of the item (item price at checkout €120 - UK VAT €20 = €100).



Amazon will not use any product tax codes you provide in this calculation. Your product tax code will continue to be applied to any products subject to applicable VAT, such as products worth more than £135 without VAT and products not covered by regulations:

- If your shipment is worth more than £135, is fulfilled by Amazon, and you are **enrolled in Amazon's VAT calculation services**, Amazon will
  - Use your VAT calculation settings (including your assigned product tax codes) to calculate product prices without VAT;
  - Estimate import fees and tariffs to be charged to customers.
- If your shipment is worth more than £135, is fulfilled by Amazon, but you are **not enrolled in Amazon's VAT calculation services**, Amazon will
  - Charge your customer the full list price;
  - Estimate import fees and tariffs to be charged to customers.
- If the value of the shipment is over £135 and you ship it yourself, Amazon charges your customer the full list price. You are still responsible for all costs associated with shipping products to customers, including all import fees and duties payable at the time of customs clearance.



**Q5**

Will there be any changes in the Flat Rate Scheme after the new VAT rules come into effect? Can I still use this rate to file my taxes?

The UK's Flat Rate Scheme has not been rescinded. However, according to the requirements of the new regulations, the scheme does not apply to products for which Amazon is responsible for withholding and remitting UK VAT. Amazon will use standard UK VAT rates to calculate and collect VAT on such sales. You may need to contact your tax advisor to discuss whether you need to change your VAT registration information with HMRC or change the preparation of your VAT return.



**Q6**

What is postponed VAT accounting (PVA)?

The UK introduced postponed VAT accounting on January 1, 2021. Businesses only need to fill in the UK import VAT on their VAT returns without actually paying it to HMRC when entering customs. If the seller has a VAT number registered in the UK, they only need to fill in the import VAT return when importing goods to the following regions:

- Importing to Great Britain (England, Scotland, and Wales) from anywhere outside the UK
- Importing to Northern Ireland from outside the UK and EU

For more information, please refer to the details provided by HMRC [here](#). You can also contact a logistics partner, customs broker, or tax advisor for more help.



I've used a prepaid import VAT service to ship items to my UK customers. How do these changes affect me?

Q7

As of January 1, 2021, Amazon will calculate and collect UK VAT as long as the shipment is delivered to a UK customer from a non-UK address and the value of the shipment does not exceed £135. Amazon will remit this VAT directly to the UK tax authority.

You may not use prepaid import VAT services for such shipments, otherwise VAT will be paid twice, including Channel Islands fulfillment services provided by Jersey Post and Guernsey Post.



How will product list prices change after the new VAT rules come into effect?

Q8

Continue to provide list prices that include all applicable taxes (including VAT) for Amazon's European stores. If your product was previously exempt from VAT on sales of up to £15, VAT may not have been included in your previous price.



How should I adjust my products' list prices?

Q9

Log in to Manage Inventory. You can set the list price by updating the price and clicking Save. Or click Edit in [Manage Inventory](#) and update Your price in the Offer tab. Click Save and finish to apply the changes.



What if a customer returns an order with UK e-commerce VAT included?

Q10

If an order for which Amazon handled VAT collection and remittance is partially or fully refunded, Amazon will reimburse the customer for VAT on the return amount. You only need to refund the customer the amount without VAT and follow the normal returns process on the Manage Returns page. When confirming an order in Seller Central, you can indicate Marketplace Facilitator on the order details page before shipping to indicate that the order complies with UK e-commerce VAT regulations. Amazon is responsible for VAT refunds for orders that comply with UK e-commerce VAT regulations and are marked Marketplace Facilitator.



How do these VAT rules apply in Northern Ireland?

Q11

The new UK VAT rules do not apply to the following products shipped to customers in Northern Ireland:

- Products shipped using inventory within the European Union (regardless of value)
- Items shipped using inventory in Northern Ireland (regardless of value), but you are not registered as an Amazon selling partner in the UK.

You are still responsible for remitting all VAT due to the relevant tax authority for products fulfilled under these circumstances.

## 2.4.2 Other frequently asked questions



What's the difference between a EU VAT registration number and a local VAT number?

**Q1**

EU VAT registration number — VAT registration number verified and listed in VIES. A EU VAT registration number is preceded by the country prefix that granted the tax number (for example, IT for Italy and ES for Spain).

Local VAT registration number — Local VAT registration numbers do not have a country prefix and are in principle only used for domestic transactions within the country where the number was granted (for example, purchasing goods from a domestic vendor).



I uploaded my VAT number, but it was declined what should I do?

**Q2**

If you have uploaded a VAT number and Amazon has rejected it, the EU VAT Information Exchange System (VIES) considers the VAT registration number you uploaded to be invalid. Please check your tax number or contact your tax advisor for help.



Can I start the first FBA segment and then upload my VAT number?

**Q3**

No, because the first segment triggers the corresponding VAT obligation, and it takes some time to register for a VAT number, so your account could be temporarily restricted. Therefore, Amazon recommends that you complete the tax compliance requirements before shipping your products.



There is no Austrian store on Amazon (amazon.at), so why do I need to upload my Austrian VAT registration number?

Q4

No matter which Amazon store you sell on, there are a number of activities that may create an Austrian VAT registration obligation. Amazon sellers who are required to meet their Austrian VAT obligations must upload an Austrian VAT registration number to Seller Central.



How can I view the products I offer to Polish or Czech customers on Amazon?

Q5

Download the Amazon VAT Transactions Report on Seller Central, which includes information on all of your products. Go to Reports → FBA → Amazon VAT Transactions Report.



My inventory in Poland (or the Czech Republic) is used for orders from customers in other European countries such as Germany. Why do I need to upload a Polish (or Czech) VAT registration number?

Q6

Whichever European country you sell to, storing inventory in Poland (or the Czech Republic) will incur VAT registration obligations in Poland (or the Czech Republic). For example, if you are part of the Pan-EU fulfillment program and you have inventory in Poland, that inventory can be shipped to German customers. If you have already met the requirements by paying VAT in Germany, this probably means that in Poland you only have a reporting obligation and you don't have to pay additional VAT.

**Note:** This information does not constitute legal or tax advice, and we recommend that you contact your legal or tax advisor if you have any questions.