VAT on Sales of Products through Websites in the EU (E-Commerce)

VAT on Sales through websites such as amazon.com and costco.com, Europe

North American companies that sell products through websites such as amazon.co.uk and costco.co.uk in the United Kingdom or other countries in Europe will many times have to deal with Value Added Tax (VAT) if they ship the products to any of the fulfillment warehouses in Europe.

North American companies will frequently find that:

1. Around 20% VAT will be assessed by customs in the country of import, in addition to the duty. This VAT is generally only refundable if the North American company registers for VAT in the country of import.

2. The EU websites, such as Amazon and Costco, require that the vendor merchant follows the local VAT laws of the country, which often means that the North American company must register for VAT and charge VAT to the customers. This means that the North American company has to:
   
   1. Register for VAT in the country of import, such as the UK
   2. Charge VAT to the customer
   3. Can also deduct the VAT paid upon import and to vendors in the UK

The basics for the VAT system is that it should not be a cost to any companies involved in the distribution chain, but it will end up as cost to the private person who buys the product in the end.

Please contact Euro VAT Refund, Inc. for clarification and assistance, so the VAT does not end up as a cost to the North American Company or its business customers in Europe.

Sample of VAT Charges for a U.S. Company:

- Import VAT, Logistics, and Warranty Products
- Drop-Shipping, Installation and Maintenance Contracts
- Sales by Internet/E-Commerce
- Travel and Related Services
- Hotel and Transportation
- Global Meetings, Conferences and Tradeshows
- Inter-Company (travel, delegation, services, seminars)
- Professional Fees and Marketing
- Global Contracts
- Research & Development
- TV and Motion Production

Euro VAT Refund, Inc. (EuroVAT) is a leading U.S. financial services firm based in Los Angeles, specializing in assisting North American companies with their Value Added Tax (VAT) management and refunds when they do business in Europe and several other countries worldwide. EuroVAT acts as your North American based local VAT department, your U.S. source for all international VAT questions, reclaim, registration and management. A very cost efficient way for you to access top international VAT expertise through a local U.S. source.

Sample of VAT rates:

<table>
<thead>
<tr>
<th>Country</th>
<th>VAT Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgium BTW/TVA</td>
<td>21%</td>
</tr>
<tr>
<td>France TVA</td>
<td>20%</td>
</tr>
<tr>
<td>Germany MwSt/USt</td>
<td>7% / 19%</td>
</tr>
<tr>
<td>Netherlands BTW</td>
<td>9% / 21%</td>
</tr>
<tr>
<td>Sweden Moms</td>
<td>12% / 25%</td>
</tr>
<tr>
<td>United Kingdom VAT</td>
<td>20%</td>
</tr>
</tbody>
</table>

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