

Countries within European Union

| Shipping country | Customers Exempt from VAT (appropriate documents were received and approved by Accounts and uploaded to the customer's files) | The billing entity has provided a VAT number which was validated on "VIES" | The billing entity does not have a valid VAT number |
|------------------|--|--|---|
| Belgium | European Union (LTD):EU exempt 0% | Belgium (LTD):BE reverse charge 0% | Belgium (LTD):BE standard 21% |
| United Kingdom | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | UK (LTD):UK standard 20% |
| Isle of Man | UK (LTD):UK zero 0% | UK (LTD):UK standard 20% | UK (LTD):UK standard 20% |
| Spain | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Spain (LTD):ES standard 21% |
| France | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | France(LTD):FR standard 20% |
| Monaco | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | France(LTD):FR standard 20% |
| Italy | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Italy (LTD):IT standard 22% |
| Austria | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Austria (LTD):AT standard 20% |
| Denmark | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Denmark (LTD):DK standard 25% |
| Finland | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Finland (LTD):FI standard 24% |
| Germany | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Germany (LTD):DE standard 19% |
| Ireland | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Ireland (LTD):IE standard 23% |
| Netherlands | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Netherlands (LTD):NL standard 21% |
| Poland | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Poland (LTD):PL standard 23% |
| Sweden | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | Sweden (LTD):SE standard 25% |
| Bulgaria | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Croatia | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Cyprus | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Czech Republic | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Estonia | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Greece | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Hungary | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Latvia | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Lithuania | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Luxembourg | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Malta | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Portugal | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Romania | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Slovakia | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |
| Slovenia | European Union (LTD):EU exempt 0% | European Union (LTD):EU valid on VIES 0% | European Union (LTD):EU NOT valid on VIES 21% |

| The following territories are excluded from EU for VAT purpose(Enter as separate country in Netsuite) | |
|--|-------------------------|
| Shipping country | Tax code to use |
| Gibraltar | UK (Ltd) : UK export 0% |
| Jersey | UK (Ltd) : UK export 0% |
| Guernsey | UK (Ltd) : UK export 0% |
| Alderney | UK (Ltd) : UK export 0% |
| Sark | UK (Ltd) : UK export 0% |
| Herm | UK (Ltd) : UK export 0% |
| Jethou | UK (Ltd) : UK export 0% |
| Brecqhou (Brechou) | UK (Ltd) : UK export 0% |
| Canary Islands | UK (Ltd) : UK export 0% |
| San Marino | UK (Ltd) : UK export 0% |
| The Vatican City | UK (Ltd) : UK export 0% |
| Lvigno | UK (Ltd) : UK export 0% |
| Martinique | UK (Ltd) : UK export 0% |
| French Guiana | UK (Ltd) : UK export 0% |
| Guadeloupe | UK (Ltd) : UK export 0% |
| Reunion Island | UK (Ltd) : UK export 0% |
| St.Pierre and Miquelo | UK (Ltd) : UK export 0% |
| Faroe Islands | UK (Ltd) : UK export 0% |
| Greenland | UK (Ltd) : UK export 0% |
| AlandIslands | UK (Ltd) : UK export 0% |
| Andorra | UK (Ltd) : UK export 0% |

| Royalties: | |
|-------------|---|
| Austria | Austro Mechana - AT Austro Mechana SMV 0% |
| Belgium | AUVIBEL - Same tax code as the goods |
| Denmark | Copydan - DK Copydan 0% |
| France | SORECOP - Same tax code as the goods |
| Spain | ESCP - Same tax code as the goods |
| Netherlands | NL LEVY -Same tax code as the goods |
| Italy | CCP - IT CCP 0% |

| Flashbay Inc | Flashbay Pty | Flashbay SA (Pty) |
|---------------|--------------|-------------------|
| United States | Australia | South Africa |
| Canada | New Zealand | Flashbay Japan |
| Mexico | Hong Kong | Japan |

| Flashbay HK | | |
|-------------|------------------|-------------|
| Fiji | Papua new guines | Taiwan |
| Thailand | Philippines | Vietnam |
| Indonesia | Samoa | Macau |
| Singapore | Malaysia | Middle East |

Countries outside the European Union:

| Shipping country | Customers Exempt from VAT (appropriate documents were received and approved by Accounts and uploaded to the customer's files) | Customer not exempt form VAT |
|------------------|--|------------------------------------|
| Norway | Norway (LTD):NO exempt 0% | Norway (LTD):NO standard 25% |
| Switzerland | Switzerland (LTD):CH exempt 0% | Switzerland (LTD):CH standard 7.7% |
| Lichtenstein | Switzerland (LTD):CH exempt 0% | Switzerland (LTD):CH standard 7.7% |