

# 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**

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%
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%
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%
Finland	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Finland (FB IE): FI standard 25.5% (IE)
Bulgaria	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Bulgaria (FB IE): BG standard 20%
Croatia	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Croatia (FB IE): HR standard 25%
Cyprus	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Cyprus (FB IE): CY standard 19%
Czech Republic	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Czech Republic (FB IE): CZ standard 21%
Estonia	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Estonia (FB IE): EE standard 22%
Greece	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Greece (FB IE): EL standard 24%
Hungary	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Hungary (FB IE): HU standard 27%
Latvia	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Latvia (FB IE): LV standard 21%
Lithuania	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Lithuania (FB IE): LT standard 21%
Luxembourg	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Luxembourg (FB IE): LU standard 17%
Malta	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Malta (FB IE): MT standard 18%
Portugal	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Portugal (FB IE): PT standard 23%
Romania	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Romania (FB IE): RO standard 19%
Slovakia	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Slovakia (FB IE): SK standard 20%
Slovenia	European Union (LTD):EU exempt 0%	European Union (LTD):EU valid on VIES 0%	Slovenia (FB IE): SI standard 22%

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%
San Marino	UK (Ltd) : UK export 0%
The Vatican City	UK (Ltd) : UK export 0%
Livigno	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 Miquelon	UK (Ltd) : UK export 0%
Faroe Islands	UK (Ltd) : UK export 0%
Greenland	UK (Ltd) : UK export 0%
Aland Islands	UK (Ltd) : UK export 0%
Andorra	UK (Ltd) : UK export 0%
Canary Islands	UK (Ltd) : UK export 0%

# Countries outside 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 from VAT**

Shipping Country	Customers exempt from VAT (appropriate documents were received and approved by Accounts and uploaded to the customer's files)	Customer not exempt from VAT
Norway	Norway (LTD):NO exempt 0%	Norway (LTD):NO standard 25%
Switzerland	Switzerland (LTD):CH exempt 0%	Switzerland (LTD):CH standard 8.1%
Lichtenstein	Switzerland (LTD):CH exempt 0%	Switzerland (LTD):CH standard 8.1%
United Kingdom	UK (LTD):UK exempt 0%	UK (LTD):UK standard 20%
Isle of Man	UK (LTD):UK exempt 0%	UK (LTD):UK standard 20%

## 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 Global structure

