

# 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%
United Kingdom	UK (LTD):UK standard 20%	UK (LTD):UK standard 20%	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%
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 NOT valid on VIES 21%	European Union (LTD):EU NOT valid on VIES 21%
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%
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 7.7%
Lichtenstein	Switzerland (LTD):CH exempt 0%	Switzerland (LTD):CH standard 7.7%

## 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

