

VAT Reclaim on Import and Drop-Shipping

Euro VAT Refund, Inc. (EuroVAT) is a leading U.S. financial services firm based in Los Angeles, specializing in assisting U.S. Companies with their Value Added Tax (VAT) management and refunds when they do business in Europe. 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 Charges for a U.S. Company:

- ◆ Drop-shipping, Installation and Maintenance Contracts
- ◆ Import VAT, Logistics, and Warranty Products
- ◆ Global Contacts
- ◆ Global Meetings, Conferences and Tradeshows
- ◆ Travel and Related Services
- ◆ Inter-Company (travel, delegation, services, seminars)
- ◆ Sales by Internet/E-commerce
- ◆ Professional Fees & Marketing
- ◆ Research and Development



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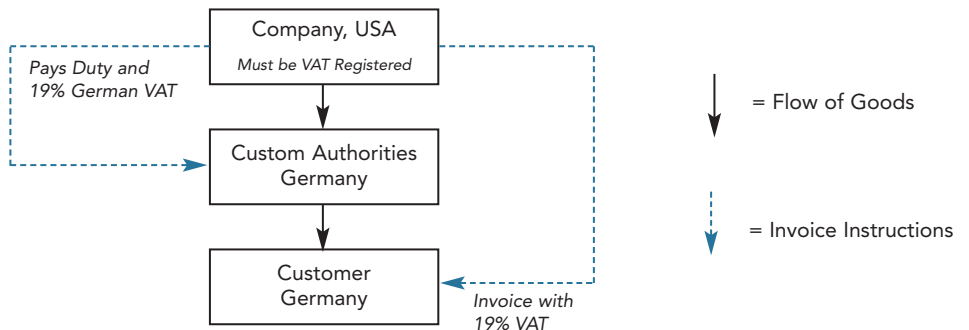
Import VAT

VAT is usually assessed on goods that are imported to Europe and other countries that have a VAT system. The North American company may get a VAT charge on an invoice from a freight forwarder, such as Federal Express or UPS. EuroVAT can assist in assessing if and how the VAT can be claimed back, as well as provide instructions for how to issue the shipping documents in order to maximize the VAT refunds and minimize the VAT issues going forward.

Sample of VAT rates:

Austria MWST/VAT	20%
Czech Republic VAT	20%
France TVA/VAT	19.6%
Germany MWST/VAT	19%
Japan JCT	5%
Netherlands BTW/VAT	19%
Spain VAT	18%
Sweden MOMS/VAT	12% / 25%
UK VAT	20%

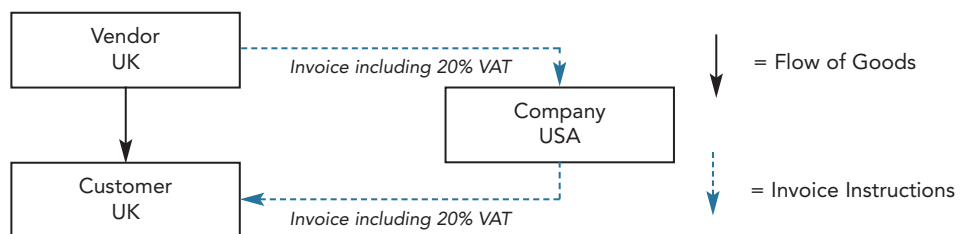
Sample: Shipment from USA. U.S. Company imports to Germany



Drop Shipment of Goods

A North American company that purchases goods from a European vendor and ships them to customers in Europe is drop-shipping. Between 15-25% VAT will most likely be charged from the vendor. In order to get the VAT refund, it might be necessary to register for VAT in one or more EU countries and to charge VAT to the customers.

Sample: Shipments within the United Kingdom



In general, the North American company has to be registered in order to reclaim their Value Added Tax (VAT). In addition, the VAT is usually also refundable to the customers that the North American company drop-ships to. Please contact EuroVAT for details related to your company's VAT refund liabilities and possibilities.