



# European VAT Education

**VAT Services on amazon**  
Simplifying compliance

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# 1. Introduction

The purpose of this document is to help you understand European Value Added Tax as a Seller on Amazon. For your convenience, we have tried to summarise most of the important areas, but this document is not exhaustive and is intended for use only as a general reference. The information in this document does not constitute tax, legal or other professional advice and must not be used as such. We recommend that you consult with your professional advisers for specific guidance and decision-making or if you need further detail in relation to VAT compliance.

A basic understanding of VAT requirements is a critical input for a seamless selling experience and we have tried to introduce topics accordingly and help you get started. If you are already familiar with these topics, it will still help to revise your understanding with the latest updates or changes.

*Note: Details in this document are accurate as of 31<sup>st</sup> March 2020. We have provided official government links across various sections within this handbook, so that you may refer to them and check for official updates directly yourself.*

## 1.1 What is European VAT?

VAT stands for Value Added Tax. It applies to most goods and services that are bought and sold for use or consumption in Europe, where a Seller is required to register for VAT<sup>1</sup>. VAT is a general consumption tax on (i) the supply of goods and certain movements of goods, (ii) the supply of services, and (iii) the importation of goods into a European country in certain specific circumstances.

## 1.2 How does VAT work?

VAT is a consumption or 'indirect' tax because it is borne ultimately by the final consumer – it is not a charge on businesses though there are some exceptions<sup>2</sup>. While you pay the VAT to the tax authorities, the end consumer pays the VAT as part of the purchase price. Sellers with a VAT number in the respective European country should show the VAT charged, including the VAT rate and number to customers on invoices, where a VAT invoice is required. In this way, the customer<sup>3</sup> knows how much VAT is due on the purchased product.

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<sup>1</sup> In certain circumstances where the annual sales of a Seller are less than a certain limit (the threshold), which differs across Europe, the Seller does not have to charge VAT on their sales.

<sup>2</sup> The basic principle is that businesses can recover the VAT they have paid on their purchases and then charge VAT on their sales. This means that VAT is collected all the way down the supply chain until the VAT is borne by the final consumer. You will only be able to recover the VAT you have paid on your purchases and charge VAT on your sales if you are VAT registered.

<sup>3</sup> Customers include final consumers and business customers.

Learn more about VAT here:

ENGLISH

GERMAN

FRENCH

ITALIAN

SPANISH

CHINESE

### 1.3 What are the VAT rates?

Actual VAT rates applied vary between European countries (the standard rate must be at least 15%) and between certain types of products. In addition, certain countries have retained other rates for specific products<sup>4</sup>. The VAT legislation offer national European governments' freedom to set the number and level of VAT rate they choose, subject only to two basic rules:

Rule 1: The standard rate for all goods and services

Rule 2: A European country can opt to apply one or two reduced rates but only to goods or services listed in the EU VAT Directive or UK VAT Act.

Standard VAT rate is the rate that countries apply to all non-exempt goods and services. It must be no less than 15%, but there is no maximum.

#### VAT rates across countries:

Country	Country code	Standard rate	Reduced rate	Super reduced rate	Parking rate
Austria	AT	20	10 / 13	-	13
Belgium	BE	21	6 / 12	-	12
Bulgaria	BG	20	9	-	-
Cyprus	CY	19	5 / 9	-	-
Czechia	CZ	21	10 / 15	-	-
Germany	DE	19	7	-	-
Denmark	DK	25	-	-	-
Estonia	EE	20	9	-	-
Greece	EL	24	6 / 13	-	-
Spain	ES	21	10	4	-
Finland	FI	24	10 / 14	-	-
France	FR	20	5.5 / 10	2.1	-
Croatia	HR	25	5 / 13	-	-
Hungary	HU	27	5 / 18	-	-
Ireland	IE	23	9 / 13.5	4.8	13.5
Italy	IT	22	5 / 10	4	-
Lithuania	LT	21	5 / 9	-	-
Luxembourg	LU	17	8	3	14
Latvia	LV	21	12 / 5	-	-
Malta	MT	18	5 / 7	-	-

<sup>4</sup> [https://europa.eu/youreurope/business/taxation/vat/vat-rules-rates/index\\_en.htm](https://europa.eu/youreurope/business/taxation/vat/vat-rules-rates/index_en.htm)

Netherlands	NL	21	9	-	-
Poland	PL	23	5 / 8	-	-
Portugal	PT	23	6 / 13	-	13
Romania	RO	19	5 / 9	-	-
Sweden	SE	25	6 / 12	-	-
Slovenia	SI	22	9.5	-	-
Slovakia	SK	20	10	-	-
United Kingdom	UK	20	5	-	-

## 1.4 United Kingdom – Brexit

The UK ceased to be a member of the European Union from 2300 GMT on 31 December 2020 and is therefore no longer part of the EU for VAT purposes. The UK operates its own UK VAT regime independently from the EU which still bears many similarities. References in this handbook to “Europe” or “European” refer to matters consistent across the EU and UK, whilst unique matters are identified separately as either “EU” or “UK”.

## 2. VAT registration requirements

### 2.1 Do I need a VAT number?

If you sell or store goods or sell services in any European country, it is likely that you may be required to register for VAT in each country you sell within or sell to. In addition, you will only be able to recover the VAT you have paid on your purchases and charge VAT on your sales if you are VAT registered.

#### a) When do I need to register for VAT in the EU?

Some of the most common reasons that may prompt a VAT registration requirement are below. Please consult your tax adviser for more details and guidance.

1. **Importing goods into the EU** – You are based outside the EU and ship goods to an EU country.  
For example, you are a Seller based in China and ship goods from China to a fulfilment centre in Germany.

2. **Storing goods in the EU** – Storing goods includes either you or Amazon (or other third parties) on your behalf storing and moving your inventory between Fulfilment Centres in different EU countries. This means that being enrolled in the FBA programme or Pan-Europe FBA programme, which allows Amazon to distribute your goods across EU marketplaces that you designate, triggers a requirement to be VAT registered in the respective countries of storage.
3. **Selling to EU business customers** – You sell to business customers based in EU countries different from the EU country from where the goods are dispatched from. Find out more about our VAT Calculation Services and Invoicing Support [here](#).
4. **Selling to EU consumers from another EU country above the 'Distance Selling Threshold'** – If you deliver goods from an EU country to consumers based in other EU countries, you may be required to register for VAT where your sales exceed the 'Distance Selling Threshold' for those destinations or 'Deliver to' countries.
5. **Domestic sales by an EU established Seller** – If your business is established in an EU country and you sell to customers within that country, and your sales exceed the 'Domestic Selling Thresholds', you may be required to register for VAT in that country.

Please refer to the following table to understand the Domestic and Distance Selling thresholds that will require you to register for VAT in the respective EU countries<sup>5</sup>.

Country	Domestic Selling Threshold	Distance Selling Threshold
DE	€22,000*	€100,000
FR	€82,800**	€35,000
IT	€65,000	€35,000
ES	None	€35,000
PL	PLN 200,000	PLN 160,000
CZ	CZK 1,000,000	CZK 1,140,000
NL	None	€100,000

*\*If you are a DE Small Business ('Kleinunternehmer') with only domestic sales and sales no more than €22K in annual revenue, you are required to provide a Tax Certificate. Find out more about German tax obligations [here](#).*

*\*\*Find out more about French tax obligations [here](#).*

## b) When do I need to register for VAT in the UK?

Some of the most common reasons that may prompt a VAT registration requirement are below. Please consult your tax adviser for more details and guidance.

<sup>5</sup>[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_ec\\_annex\\_i.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/vat/traders/vat_community/vat_in_ec_annex_i.pdf)

1. **Importing goods into the UK** – You are based outside the UK and ship goods to the UK. For example, you are a Seller based in China and ship goods from China to a fulfilment centre in the UK.
2. **Storing goods in the UK** – Storing goods includes either you or Amazon (or other third parties) on your behalf your inventory in Fulfilment Centres in the UK. This means that being enrolled in the UK FBA programme or Pan-Europe FBA programme, which allows Amazon to distribute your goods across the UK marketplace, triggers a requirement to be VAT registered in the respective countries of storage.
3. **Selling to UK business customers** – You sell to business customers based in the UK from UK inventory. Find out more about our VAT Calculation Services and Invoicing Support [here](#).
4. **Domestic sales by a UK established Seller** – If your business is established in the UK and you sell to customers within the UK, and your sales exceed the 'Domestic Selling Threshold' of £85,000, you may be required to register for VAT in that country.

### c) VAT registration test

Please click [here](#) to take this free test that can help you determine whether, and in which countries, you may need to be VAT registered.

This test ('European Union VAT registration litmus test') was created in partnership with KPMG (therefore, the link leads to an external website) and can assist in establishing if you are required to register for VAT.

## 2.2 Country-specific regulations summary

In this section, we provide an overview of the VAT registration requirements in the UK, Germany and France specifically as these countries have implemented particular requirements recently, which should you not meet, may result in the loss of your selling privileges on Amazon websites.

It is important for you to meet your VAT and tax obligations in all countries where your business operates. Please consult your tax adviser for guidance on how to meet your VAT obligations.

While there are multiple factors involved in defining compliance requirements across Europe, we have summarised them for the Amazon marketplaces from a Seller's perspective.

## UK VAT regulations

**Scope:** Sellers registered on Amazon and selling to customers within the UK.

You are required to be VAT registered in the UK if:

1. You are a Seller storing inventory in the UK, *OR*
2. You are a Seller established in the UK and your total sales to all UK customers exceed £85,000 (including non-Amazon sales).

For further information and common FAQs on UK Tax Legislation, please click below.

[UK VAT RESOURCES](#)

## Germany VAT regulations

**Scope:** Sellers registered on Amazon are required to be VAT registered in Germany.

You need to upload a German Tax Certificate on Seller Central if:

1. You are a Seller storing goods and fulfilling in Germany, *OR*
2. You are a Seller delivering to Germany from another European country, where inventory is stored, and your total sales to German customers in the current calendar year and/or in the previous calendar year exceed €100,000, *OR*
3. You are a Seller delivering goods to German customers from a non-European country and you (or the carrier on your behalf) are the importer of record.

**You need to provide a declaration to Amazon on Seller Central if you do not have an obligation to upload a Tax Certificate.**

Through the declaration, you would confirm the following facts that show you have no tax registration obligation in Germany:

1. You are not generating taxable sales in Germany by delivering goods from a German warehouse or any place in Germany. You exclusively deliver goods from places outside of Germany.
2. If you deliver goods directly from outside Europe to customers in Germany and for all these deliveries the customer (or the carrier as the agent of the customer) will make any import declarations to German customs authorities, and the customer will be the sole debtor of any import VAT.



3. If you deliver goods stored in other European countries directly to customers in Germany and all such deliveries are less than €100,000 in the current calendar year and have been less than €100,000 in the previous calendar year.

For further information and common FAQs on DE Tax Legislation, please click below.

**GERMAN TAX OBLIGATIONS**

### France VAT regulations

**Scope:** Sellers established in France or storing goods in France or selling to customers in France.

You are required to be tax registered in France, if:

1. You are a Seller storing inventory in France, *OR*
2. You are a Seller delivering to France from another EU country, where you store inventory, and your total yearly sales exceed €35,000, *OR*
3. You are a Seller established in France and your total sales to French customers, including non-Amazon sales, exceed €82,800.

For further information and common FAQs on FR Tax Legislation, please click below.

**FRENCH ANTI-FRAUD ACT**

## 2.3 How to register for VAT?

### Option 1: Let Amazon help

VAT Services on Amazon is a convenient and cost-effective solution for handling your VAT registration and filing requirements directly from Seller Central. You are invited to use VAT Services on Amazon free for the first year of subscription to handle your VAT Registrations and Filings. [Learn more about VAT Services on Amazon](#) ›

## Option 2: Register on your own

Once you have established the need to register for VAT in a specific country, submit an application form to that country's tax authorities (or contact an [external tax adviser from our Service Provider Network](#) to guide you).

You can do this online on the dedicated official\* websites, listed below:

- UK – <https://www.gov.uk/government/organisations/hm-revenue-customs>
- DE – [https://www.bzst.de/EN/Home/home\\_node.html](https://www.bzst.de/EN/Home/home_node.html)
- FR – <https://www.impots.gouv.fr/portail/>
- IT – <https://www.agenziaentrate.gov.it/portale/web/english/nse/>
- ES – [https://www.agenciatributaria.es/AEAT.internet/en\\_gb/Inicio.shtml](https://www.agenciatributaria.es/AEAT.internet/en_gb/Inicio.shtml)
- PL – <https://www.gov.pl/web/national-revenue-administration/about-us>
- CZ – <https://www.financnisprava.cz/en/>

*\* These links lead to external websites.*

At the end of the VAT registration process, you will be provided with a VAT number.

You can use this to:

- File VAT returns – Tell the competent tax authority how much VAT you have collected and start claiming any VAT credit you may have accrued.
- Issue VAT invoices – where you show the VAT collected from customers.
- Claim money back on relevant business expenses (click [here](#) for a small example).

## 2.4 How to upload VAT and tax numbers on Seller Central?

To ensure that your transactions are taxed correctly, you need to update your VAT registration numbers in Seller Central as soon as they have been received. In order to upload the VAT number on Seller Central, it is necessary to take the following steps:

### *Step 1:*

Navigate to the Seller Central Tax Settings landing page and click 'Add VAT numbers' on the top of the landing page. Click [here](#).

### *Step 2:*

Navigate to the Seller Central VAT registration page and click 'Add VAT registration number'.

## 2.5 Common documents required for registration

Please find below a listing of some of the most common documentation required for the VAT registration process. This is not an exhaustive list, differs for various entities and across countries. Please consult your tax adviser for guidance.

- Photo identification document for legal representative
- Certificate confirming your business activities
- Power of attorney
- Local VAT certificate
- Company's Article of Association
- Bank letter confirming business bank account details
- Proof of identity for legal representative

## 2.6 Some other useful links

Country	Legislation details	Tax authority*	Submission of documents	Submission of VAT number	Tax advisers
UK		Click <a href="#">here</a>		<a href="#">Here</a>	<a href="#">Here</a>
DE	<a href="#">Here</a>	Click <a href="#">here</a>	<a href="#">Here</a> to submit TC <a href="#">Here</a> to submit TD		
FR	<a href="#">Here</a>	Click <a href="#">here</a>			
IT		Click <a href="#">here</a>			
ES		Click <a href="#">here</a>			
PL		Click <a href="#">here</a>			
CZ		Click <a href="#">here</a>			

If you have any further questions regarding VAT, you can:

1. Reach out to [Amazon Seller Support](#).
2. Check our [VAT Knowledge Centre](#).

\* These links lead to external websites.

## 3. VAT returns

### 3.1 What is a VAT return?

VAT compliance does not end with VAT registration. Every VAT-registered person is obliged to file a VAT return for each relevant period. VAT filing is the process of preparing and submitting reports to tax authorities to provide them with information on your transactions in the relevant period and to provide them with the amount of VAT which you are due to pay (or receive in the case of an overpayment of VAT).

A VAT return includes information on the VAT collected from customers and VAT paid to suppliers, along with cross-border sales, cross-border acquisitions, imports and exports.

### 3.2 Other related filing types

There are various types of filings. Below are some examples:

**Intrastat**: Intrastat filing is used to collect information and to produce statistics on the trade in goods between EU countries. These reports are only required if the value of your supplies exceed a certain threshold. These thresholds vary per country. You may be required to prepare the following reports:

- Intrastat arrivals – reports all acquisitions of goods into a country.
- Intrastat dispatches – reports all dispatches of goods from a country.

**EC Sales Listings (ESL)**: EC sales listings are types of reports used by EU countries to ensure that cross-border sales to business customers across EU countries have been correctly accounted for. Sellers who are supplying goods or services to VAT-registered customers in another EU country must declare those supplies in ECL. Movements of the seller's own goods between Amazon fulfilment centres also need to be included in these reports.

In addition to the above two types of reports, there might be other types of reports depending on the country. These reports generally collect further statistical information on the business transactions.

Please find further information on VAT filing types and preparation [here](#).

### 3.3 VAT Information Exchange System (VIES)

VIES enables traders to confirm the VAT registration numbers of their customers in other European Union (EU) Member States. This allows traders to check the validity of VAT numbers quoted to them.

Amazon uses VIES for the VAT number validation process: once Sellers uploads a VAT number on Seller Central, Amazon automatically checks the number towards the VIES database.

You can click on [this](#)\* European Commission link to validate a VAT number.

You can verify the validity of a VAT number issued by any Member State by selecting that Member State from the drop-down menu provided and entering the number to be validated.

*\*This link leads to an external website.*

### **3.4 How often should you file your returns?**

This depends on the EU country's requirements and the Seller's obligations in that country. Many EU countries require returns to be submitted every month or three months. Please consult a tax adviser to guide you further.

## **4. Other considerations**

### **4.1 Customs duty**

Customs duty may be payable on the import of goods into an EU country coming from outside of the EU or on goods being imported to the UK from a non-UK country. The customs duty rate is determined based on the HS commodity code<sup>6</sup> applicable to the product being imported and may be influenced by the origin of the goods. The customs duties and import VAT is calculated as a percentage of the customs value of the goods. Please consult your tax adviser for further guidance.

*What does Customs Duty mean for you as a Seller?*

Goods imported from outside of the EU, or the UK, may have to go through customs checks. Customs paperwork/documentation (e.g. customs declaration) must be prepared and accompany imported goods. This documentation is the main source of information used by customs authorities to validate the custom duty/taxes payable. However, in some instances, customs authorities may check the goods to determine how much customs duties and/or tax needs to be paid and may request further information, including to establish compliance of the goods with EU and UK regulations.

## 4.2 Import VAT

Import VAT may also be payable on the same importation of goods from outside the EU into an EU country, or on goods being imported to the UK from outside of the UK, in addition to any customs duty, which is due. This is calculated on the customs value of the goods plus any applicable duties. Import VAT is normally recoverable via your VAT return<sup>7</sup> provided you are registered for VAT in the country where the goods are declared to the customs authorities and are the 'owner' of the goods.

## 4.3 Invoicing

In many European countries, customers expect a VAT invoice. VAT laws in the country where you dispatch your goods from and where the customer is located may require you to provide a VAT invoice. The process for the issuance of a VAT invoice varies based on the country. For further information, click [here](#).

*What does Invoicing mean for you as a Seller?*

All European VAT registered Sellers are required to provide Amazon Business customers with a valid VAT invoice for each order.

## 4.4 Credit notes

A credit note is a document sent by a seller to a customer, notifying that a credit has been provided to their account against the goods returned by the customer. A credit note is issued for the value of goods returned by the customer. It may be less than or equal to the total amount of the order. There are specific rules relating to credit notes, which Sellers must consider; please seek further guidance from a tax adviser.

## 4.5 Economic Operators Registration and Identification Number – EORI

An Economic Operators Registration and Identification number (EORI number) is a registration and identification number, issued by the EU and UK authorities, for businesses which undertake the import or export of goods into or out of the EU or UK. All the customs authorities of the EU recognise the EORI number, which is granted by an EU country whilst the UK only recognised UK issued EORI

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<sup>6</sup> The Harmonized System (HS) of tariff nomenclature is an internationally standardised system of names and numbers to classify traded goods/products.

<sup>7</sup> In accordance with the normal VAT recovery and documentation requirement rules in that country.

numbers. Having one common type of identification number across the EU is more efficient, for both economic operators and customs authorities.

## **4.6 Tax representation**

If you are a non-EU based Seller, you will be required to appoint a Tax Representation in some EU countries in order to register for VAT.

Tax representation is the process where an individual or business acts on behalf of a non-resident company for VAT purposes in the EU. Tax representatives in many EU countries are jointly and severally liable for the VAT debts of a non-EU based Seller.

As an online Seller, there may be a need for bank guarantees and extra fees to secure the use of a tax representative. These additional requirements are dependent on the country-specific requirements and the provider of tax representation services.

## FAQs

### 1. What are the consequences of non-compliance with Value Added Tax (VAT) compliance obligations in Europe?

The failure to comply with the VAT registration and ongoing compliance requirements within Europe can have serious consequences:

- Typically, you have to pay the VAT which you should have paid to the appropriate European tax authority, plus interest on the VAT from the date it should have been paid. This is normally from the date you should have obtained a VAT registration number, accounted for VAT on your sales and remitted VAT to the tax authorities (despite not charging VAT on your sales during this time).

If the tax authorities become aware that you have failed to comply with your VAT obligations, you may have to pay a financial penalty. The amount of the penalty will typically depend on the amount of VAT due and the length of time you failed to meet your registration obligations. Late registration penalties are generally a percentage based on the VAT amount that should have been remitted to the tax authorities. The ways in which penalties are calculated differ from country to country. If you intentionally or wilfully fail to comply with your VAT obligations, you could also be subject to criminal prosecution by governmental authorities.

- In the event that Amazon is notified that you have failed to comply with your VAT compliance obligations, you may lose your selling privileges on Amazon websites. You will be prevented from re-listing until such time you have demonstrated VAT compliance. For more information, [click here](#).

On the [VAT Resources website](#), we have provided you with some useful information which may assist you in considering your obligations with regard to VAT compliance. However, this information is not intended to be a comprehensive guide nor tax advice, and if you are unsure of your obligations, we recommend that you seek advice from either the applicable [tax authority](#) or an [independent tax adviser](#).

### 2. How is VAT charged and reimbursed?

In order to charge VAT, you must first be registered for VAT and obtain a VAT number. Once you are VAT registered, you are bound by the VAT rules applicable to the European country in which you are registered, but it normally means that you must charge VAT (where applicable) on your sales and mention this VAT on a VAT-compliant invoice (please consult your tax adviser for specific advice regarding invoicing requirements).

The amount of VAT due to a local tax authority, i.e. charged to your customers, can be offset by the VAT which is incurred on your business purchases/costs (please consult a tax adviser regarding on which costs VAT can be recovered).



Please note that you should check VAT reporting and invoicing requirements in each country in which you register. Although these requirements are similar, there can be notable differences.

### **3. How to register for VAT in multiple countries?**

If you store, move or sell goods in multiple European countries, you may be required to register for VAT in multiple countries. If this is the case, you could be required to submit VAT returns in more than one country.

The requirements to register for VAT in multiple countries varies and we recommend that you consult a tax adviser, particularly if you store goods in more than one European country or make distance sales within the EU.

### **4. I sell products into an EU country from outside the EU (I do not have a business establishment in the EU and I do not store goods in the EU) or I sell products into the UK from outside the UK (I do not have a business establishment in the UK and I do not store goods in the UK). Do I need to register for VAT?**

If you import goods into the EU or UK for onward sale, you will generally be required to pay import VAT (and possibly import duty) to the tax authority where the goods are imported. Please note you will be required to register for VAT if you store goods in an EU country or the UK. If you require more detailed advice, we recommend you consult with a tax adviser.

### **5. I sell products from one EU country into another EU country. Where do I need to register for VAT?**

When selling goods from one EU country into another EU country, you should be aware that the VAT requirements and rates could be different from country to country. If you store your goods in an EU country, you may be required to VAT register in that EU Country. Additionally, if you transfer your own goods from one EU Country to another, or if Amazon (FBA) transfers your goods from a fulfilment centre into another country where you have designated your goods can be stored, the transfer may also be treated as a transaction, which needs to be reported on a VAT return. You are responsible for meeting any VAT obligations that apply, including VAT obligations in the Amazon marketplace website locations, the countries from which you are delivering your goods, the countries to which you are delivering or shipping your goods, or any other countries (e.g. country of importation in case you import goods from a non-EU country).

### **6. How soon after crossing the VAT threshold do I need to upload a VAT number in Seller Central?**

You should monitor your account and apply for a VAT number with the relevant tax authority or with VAT Services on Amazon as soon as you expect to exceed the threshold or breach another VAT registration requirement. Given that time is needed to complete the process, we recommend you apply for your VAT number sufficiently in advance of exceeding the threshold.

## 7. What is the difference between an EU VAT registration number and a local VAT number?

EU VAT registration number: VAT registration number that is validated and listed in VIES. The EU VAT registration number is preceded by a country prefix (for example, IT for Italy, ES for Spain) from the country that granted the number.

Local VAT registration number: A local VAT registration number does not have a country prefix and is in principle only meant to be used for domestic transactions within the country that granted the number (for example, purchases from a domestic supplier).

## 8. What is a tax identification number?

A tax identification number is the officially issued tax identification number issued by the country where the Selling Partner's business is legally established. For example, if their business is legally established in France, then their local tax identification number is their SIRET number. Similarly, if their business is legally established in China, then their local tax identification number is the Uniform Social Credit Code or, if operating as an individual, the ID number from their Chinese ID card.

Amazon Services Europe S.à r.l.  
38 avenue John F. Kennedy, L-1855 Luxembourg  
Registered in Luxembourg No. B-93815, Share Capital 37.500 EUR,  
Business License Number: 132595, Luxembourg VAT Reg. No. LU 19647148.

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