

**Tax information**

The BTC Europe GmbH is VAT registered in numerous European countries due to its business model. The following schedule provides an up-to-date overview:

Country	VAT ID-no.
Austria	ATU57329518
Belgium	BE0806236977
Bulgaria	BG3077289592
Croatia	HR90528098149
Cyprus	CY99300300Q
Czech Republic	CZ684633321
Denmark	DK33098405
Estonia	EE102092466
Finland	FI23629143
France	FR10528099492
<b>Germany</b>	<b>DE811123091</b>
Great Britain	GB942618906
Greece	EL997522673
Hungary	HU30331363
Ireland	IE9777247B
Italy	IT07253940964
Latvia	LV90011835530
Lithuania	LT100012061717
Luxembourg	LU30780139
Malta	MT25880729
Netherlands	NL823076118B01
Norway	996428192MVA
Poland	PL5262952069
Portugal	PT980443237
Romania	RO36259783
Slovakia	SK4120058228
Slovenia	SI31482295
Spain	ESN0047237C
Sweden	SE502069535801
Switzerland	CHE-387.039.477 MWST

Please note that the VAT ID number, for which the goods delivery was carried out, is stated on the invoices. This provides information on the delivery channel and / or storage location.

In general, BTC Europe will deliver to their customers under a local VAT ID number. These deliveries will be charged with local tax VAT, only in case the Reverse Charge System is applicable, we will issue an invoice without VAT (benefit recipient = taxpayer). Please note that the indication of using the Reverse Charge System is mentioned on the invoices.

In case of goods deliveries between EU member states, the delivery is a tax-exempt **intra-Community delivery** by BTC Europe, for which one of the above mentioned VAT ID number is specified. As a reference to this, please note that the VAT exemption clause is on the invoices.

General explanation:

An **intra-Community delivery** is named a tax exemption fact in the VAT law after a cross-border delivery within the European Community and is exempt from VAT.

According to:

Article 138 of the MWStSystRL2006/112/EG [EU directive 2006/112/EC on the common system of value added tax] or § 4 no. 1b in conjunction with § 6a USTG [VAT Act].

The intra-Community delivery obligates the ordering party to pay an intra-Community acquisition tax. This ensures a taxation of turnover in the recipient country. The purchaser has to transfer the acquisition tax and can deduct this as an input tax at the same time, if he is entitled to deduct input tax in principle.

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Page 2/2  
Internal (if needed)