

	Threshold per consignment	How VAT will be paid	Who shall issue an invoice	How VAT will be collected
Non-EU merchant sells goods to an EU based customer	Up to EUR 150	Joom will pay VAT directly to the tax authorities	Joom	Joom adds the VAT amount to the total order price automatically**
	EUR 150 or over	VAT and customs duties shall be paid at the moment of importation*	Merchant	Joom adds the VAT amount to the total order price automatically**
Non-EU merchant stores goods in the EU warehouse and then sell to the customer located in the EU	Up to or over EUR 150	Joom will pay VAT directly to the tax authorities	Joom	Joom adds the VAT amount to the total order price automatically**
EU merchant sells goods to an EU customer and such goods are dispatched from a non-EU country	Up to EUR 150	Joom will pay VAT directly to the tax authorities	Joom	Joom adds the VAT amount to the total order price automatically**
	EUR 150 or over	VAT and customs duties shall be paid at the moment of importation*	Merchant	Joom adds the VAT amount to the total order price automatically**
EU merchant sells/ stores goods in a warehouse located in the EU and sells goods to the EU customer	Up to or over EUR 150	Merchant shall account for and pay VAT to the tax authorities	Merchant	Joom does not add the VAT***
Non-EU based merchant selling products located in the EU-based warehouse and at the moment of sale any other EU legal entity has the ownership over such products (i.e. such products were resold to any third or affiliated EU-based legal entity)****	Up to or over EUR 150	Merchant shall account for and pay VAT to the tax authorities	Merchant	Joom does not add the VAT***

\*If a merchant ships online, Joom Logistics will pay the VAT at the moment of importation. If a merchant ships offline, VAT amount will be compensated to merchant via Orders (R) invoice; Joom expects merchants to ship such orders via DDP logistic channel so that the logistic company pays VAT at the moment of importation, but if the VAT will be paid by the customer, we will refund this amount back to customer via Refund (RCM) invoices.

\*\* Merchants must ensure that the product price and shipping price they provide do not include the VAT amount.

\*\*\* Merchants should provide product price including VAT amount.

\*\*\*\*Merchant should provide Warehouse resale contract for such warehouses.