

To Whom It May Concern,

This letter is issued in response to a request for clarification regarding the VAT/tax treatment of the invoice amount for services provided by **EPD International AB**.


EPD International AB is established in the European Union. Our Swedish VAT registration number is SE556975828601. The invoice has been issued exclusive of Value Added Tax (VAT), in accordance with the applicable VAT rules for cross-border business-to-business (B2B) services. Under the relevant place of supply provisions (including, where applicable, Article 44 of Council Directive 2006/112/EC), VAT is generally accounted for by the recipient under the reverse charge mechanism.

Accordingly, **no VAT is charged on our invoice**, and the recipient is responsible for determining and fulfilling any VAT/tax reporting and payment obligations required under their local tax regulations (including any requirements applicable in China).

Please also note that the invoice amount is payable in full in accordance with the payment terms stated on the invoice. The recipient must **not deduct or withhold** any amounts from the invoiced total due to local taxes, VAT, withholding requirements, bank charges, or administrative fees. Any such obligations, if applicable, must be handled separately by the recipient through their relevant tax authority or regulatory scheme.

This letter is provided for clarification and record-keeping purposes and may be shared with finance and tax teams, including in China. Please do not hesitate to contact us should you require further information or supporting documentation.

Kind regards,



Ariadna Serra Garra
Market & Finance Specialist
The Secretariat of the International EPD System