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● REGISTRATION FOR VALUE-ADDED TAX (VAT)

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ITALY

Who is required to register for VAT?	Non-established taxable persons: Non-established taxable persons have to register for VAT in Italy if they intend to make taxable supplies or services in Italy. In case of a permanent establishment in Italy further particular rules are applicable (e.g. inscription of the Italian branch into the Italian register of companies)
When is VAT registration required?	The registration is required before carrying out taxable supplies or services in Italy.
Are there penalties for not registering or late registration?	Yes (basically 100 – 200% of the output VAT, further sanctions and interests for late payments), reductions can be obtained, but every case has to be verified. In some cases, criminal law rules are applicable.
Is voluntary VAT registration possible for foreign entities?	If a non-established taxable person applies for an Italian VAT number, the Italian Tax Authority asks for the reasons of the VAT registration. If there is no need for registration, the Italian tax authority might reject the application form.
Are there any simplifications that could avoid the need for registration for foreign entities?	There are specific reverse charge rules in the Italian VAT Law which can avoid the need for VAT registration for foreign entities in some cases.



Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	<p>For non-established taxable persons from other Member States:</p> <ul style="list-style-type: none"> • Application form; • Certificate of the foreign companies register; • Certificate of the foreign tax authority; • Description of the activity performed abroad and to be performed in Italy and the reasons for the VAT registration in Italy; • Copy of the identity card of the legal representative; • Italian fiscal code (codice fiscale) of the legal representative. <p>For the translation of the foreign certificates it is usually not necessary to do this with the apostille.</p> <p>For non-established taxable persons from outside the European Union a tax representative has to be appointed.</p> <p>In this case the Italian tax authority may request the apostille on the certificates of the foreign Authorities.</p>
How frequently are VAT returns to be submitted?	<ul style="list-style-type: none"> • Annual VAT return (dichiarazione IVA); • Annual communication of VAT data (comunicazione annuale dati IVA).
Are there any other returns to be submitted?	<ul style="list-style-type: none"> • Annual return of data (comunicazione polivalente) for each client and supplier (i.g. Fiscal Code, taxable base, VAT); • Intrastat (monthly or quarterly) to the customs authority regarding the intra-community acquisitions and sales of goods and services with other Member States; • Black list (monthly or quarterly) for operations with clients and suppliers in so called "black list" States, according to Italian law.
Other points to be considered for VAT registration?	In case of distance selling from other Member States to non VAT-registered Italian customers, in the application documents the Italian tax authority asks to declare the amounts invoiced so far in the current year and the previous two years with distance selling in Italy to non-VAT registered customers.



MEXICO

Who is required to register for VAT?	All entities and people that do business in Mexico (For instance PE).
When is VAT registration required?	Before they start to do business in Mexico.
Are there penalties for not registering or late registration?	Yes, and in some cases (And very important) the invoices issued can not be deductible by the clients residents in Mexico.
Is voluntary VAT registration possible for foreign entities?	No, It is either they need it or not, if they need it they have to have the VAT registration.
Are there any simplifications that could avoid the need for registration for foreign entities?	Not at the moment.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	Several documents, Among them articles of incorporation, birth certificate, documents related to tax domicile etc. translation with apostille is mandatory.
How frequently are VAT returns to be submitted?	On monthly basis, there is an annual return too.
Are there any other returns to be submitted?	Several other related to income tax and informative ones too.
Other points to be considered for VAT registration?	In general all tax residents in Mexico needs VAT registration, for foreign entities is very important to analyze, before they have operations with Mexico, if they need such registration or not.



PAKISTAN

Who is required to register for VAT?	<p>For Supplies:</p> <ul style="list-style-type: none"> • A manufacture whose taxable annual turnover exceeds Rs. 5,000,000 or whose annual utility bills exceed Rs. 700,000 during preceding 12 months. • A retailer whose value of supplies exceeds Rs. 5,000,000 during preceding 12 months. • An importer importing taxable goods. • A wholesaler, dealer and distributor. • A commercial exporter for claiming refund. • Taxable service providers liable to register under provincial sales tax. <p>For Services: Registration will be required for all the persons who are:</p> <ul style="list-style-type: none"> • Residents • Provide any of the services listed in the relevant provincial acts. • Fulfill any other criteria which the relevant Authority/Board (the governing body) may prescribe. Every province has its own authority/board.
When is VAT registration required?	<p>VAT (Sales Tax) registration is required when:</p> <ul style="list-style-type: none"> • The above criteria is achieved; • A person who is not required to be registered and carries on an economic activity, can apply for Voluntary registration at any time. • The Board/Authority is satisfied that a person is required to be registered but has not applied for registration the officer may by order register the said person.
Are there penalties for not registering or late registration?	<p>Yes, there are penalties for both not registering and late registration. Any person who is required to be registered fails to make an application for registration before making taxable supplies shall be liable to pay a penalty of Rs. 10,000 or 5% of the amount of tax involved, whichever is higher. Further, if such a person fails to register within 60 days of commencement of taxable activity, he shall further be liable to imprisonment for a term which may extend to 3 years or with a fine equal to an amount of tax involved or both. Provided further, if such a person fails to get registered within 90 days of providing taxable services, he shall further be liable to imprisonment for a term which may extend to 1 year or with a fine equal to an amount of tax involved or both.</p>
Is voluntary VAT registration possible for foreign entities?	No, a voluntary VAT registration is not possible for foreign entities.
Are there any simplifications that could avoid the need for registration for foreign entities?	No
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	<p>Following documents are required for registration depending upon the type of entity:</p> <ul style="list-style-type: none"> • Original NTN (national tax number) certificate • Copy of CNIC (ID cards) of directors, copy of passport, in case of foreigners • Copy of NTN of directors • Application form duly signed by the directors with thumb impression • Incorporation certificate (in case of limited company) • Certified copies of Form-A, 21, 29 (in case of limited company) • Bank certificate • Copy of rent agreement with the copy of CNIC of the owner/ rent deed along with the copy of CNIC of landlord • Business letter head • Copy of electricity bill, telephone bill and gas bill of the premises • Copy of mobile bill of current month of directors • Nature of business in detail • GPRS view of the manufacturing site
How frequently are VAT returns to be submitted?	Monthly returns are required to file.
Are there any other returns to be submitted?	<p>Withholding tax statements are required to file in case of withholding agent. Following returns are to be filed other than monthly returns:</p> <ul style="list-style-type: none"> • Special return (on the order of commissioner) • Final return (for de-registration such return shall be submitted)

Other points to be considered for VAT registration?	<ul style="list-style-type: none"> • A person who receives a taxable service but is not a registered person shall be deemed to be a registered person for the purposes of tax period in which such a person: <ol style="list-style-type: none"> a) Receives the services; b) An invoice for the value of the service is sent to the person; or c) Consideration for the service is paid by the person; whichever is earlier. • The board shall publish a list of registered persons on its web site.
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ARGENTINA

Who is required to register for VAT?	<p>Every person or entitie that wants to:</p> <ul style="list-style-type: none"> • sell chattel located within the country's territory • work, lease or provide a service in Argentina. • Import a good • Provide a service outside of the country, which economic usage is done in Argentina
When is VAT registration required?	Registration is required to every entitie that wants to operate according to the conditions set above. There is no minimum invoicing or earnings established to make it compulsory.
Are there penalties for not registering or late registration?	The penalty is established from 50% to a 100% of the VAT that was omitted.
Is voluntary VAT registration possible for foreign entities?	Argentina's VAT law does not foresee any legal entity similar to the voluntary VAT registration, not even for local entities.
Are there any simplifications that could avoid the need for registration for foreign entities?	No.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	For registration, it is required to fill a document called F.420/J with information about the entitie, a copy of the companies statute with its corresponding translation (if not in Spanish) with apostille according to the Hague Convention (if the entitie is established in a country that agrees with the Convention) or certified by a public notary and validated by Argetine consulate (if the entitie is established in a country that does not agree with the Convention), and a copy of the registration at IGJ (the governmental organization that rules commercial entities).
How frequently are VAT returns to be submitted?	They are to be submitted once a month.
Are there any other returns to be submitted?	There are monthly information returns that need to be fulfilled.
Other points to be considered for VAT registration?	The VAT payed for exports can be recovered or transferred to a third party if it surpasses the VAT generated by their taxed operations.

 **ANDORRA**

Who is required to register for VAT?	All the individuals and the companies with an annual turnover higher than €40.000 which perform delivery of goods or render services located in Andorra.
When is VAT registration required?	No specific VAT registration is necessary for the taxpayers established in Andorra. Nevertheless, a specific registration is required to entrepreneurs qualified as taxpayers which are not established in Andorra and perform activities located in such territory. In this regard, the Andorran VAT Law foresees the situations where foreign entrepreneurs are considered as VAT taxpayers.
Are there penalties for not registering or late registration?	They are not specifically foreseen in the VAT Law, nevertheless the Andorran tax Authorities are able to levy a general penalty as not fulfilling with all the legal requirements.
Is voluntary VAT registration possible for foreign entities?	Foreign entities should be registered in Andorra for VAT purposes in case they perform in such territory under a permanent establishment or they are considered as taxpayer of activities located in Andorra.
Are there any simplifications that could avoid the need for registration for foreign entities?	N/A
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	N/A
How frequently are VAT returns to be submitted?	12 monthly forms (depending on the annual turnover of the taxpayer, the tax records must be quarterly or biannual)
Are there any other returns to be submitted?	There is no other returns to be submitted in relation to the VAT
Other points to be considered for VAT registration?	No





AUSTRIA

Who is required to register for VAT?	Established taxable persons: If total annual taxable turnover exceeds € 30.000,- Non-established taxable persons: If they perform supplies of goods or services taxable for VAT in Austria (no threshold); except services for which VAT liability is shifted to recipient (reverse-charge) or exempt transport services
When is VAT registration required?	There is no deadline for registration, however penalties (default surcharge) if VAT debt is paid too late
Are there penalties for not registering or late registration?	Default surcharge (2 %) for late payment of VAT, possibly administrative fines (up to 10 %) for late handing in of VAT returns
Is voluntary VAT registration possible for foreign entities?	No, registration is possible only if performing taxable supplies in Austria
Are there any simplifications that could avoid the need for registration for foreign entities?	Yes: If no supplies or only reverse-charge-supplies are performed, input VAT may be reclaimed by special procedure. Furthermore: If only supplies subject to the reverse-charge mechanism are performed and received (e.g. incoming invoices in building industry), no VAT registration is necessary
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	<ul style="list-style-type: none"> • Copy of extract of commercial register • Copy of deeds/articles of association • Certificate of Registration as taxable person (signed by foreign tax authorities) • Questionnaire from Austrian tax authorities • Signature sample form
How frequently are VAT returns to be submitted?	In principle, quarterly VAT returns have to be submitted. However, if annual taxable turnover of preceding year exceeds € 100.000,-, VAT returns have to be submitted on a monthly basis.
Are there any other returns to be submitted?	Yes, annual VAT return (by the end of June of following year, extension of deadline when employing Austrian tax consultant).



GREECE

Who is required to register for VAT?	Either the official representative of the legal entity or a person given the power of attorney by the official representative in order to act relevantly.
When is VAT registration required?	The VAT registration is accomplished at the very initial stages during the legal entity establishment procedures.
Are there penalties for not registering or late registration?	When establishing a legal entity is inevitable to avoid VAT registration.
Is voluntary VAT registration possible for foreign entities?	Except for embassies, charity organizations or relevant legal forms, voluntary VAT registration is not possible to take place.
Are there any simplifications that could avoid the need for registration for foreign entities?	Since there no exceptions, there are neither any simplifications.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	Depending on the legal form of the entity and the nature of its activities. Translation with apostille according to Hague Convention is mandatory.
How frequently are VAT returns to be submitted?	Depending on the nature of the legal entity's activities either monthly (most usual) or quarterly.
Are there any other returns to be submitted?	In case of transactions between EU legal entities, the returns from VIS statements as well as from statements depending on the goods imported/exported, must be submitted.

 ISRAEL

Who is required to register for VAT?	VAT is imposed for business action, and import of goods, in Israel.
When is VAT registration required?	<ul style="list-style-type: none"> Israeli resident: immediately. Foreign resident: foreign resident with taxable business activity in Israel must be registered within 30 days, and update authorities with regards to his fiscal representative in Israel.
Are there penalties for not registering or late registration?	<ul style="list-style-type: none"> Tax can be determined by decision of VAT authorities. Books disqualification. Fines, interest and linkage. Etc.
Is voluntary VAT registration possible for foreign entities?	No.
Are there any simplifications that could avoid the need for registration for foreign entities?	<ul style="list-style-type: none"> The payer can pay vat on output on behalf of the service provider, and the service provider is not obligated to be registered, but will not be able to demand vat on input. The payer can issue tax invoice on behalf of the service provider, and pay the vat on his behalf. The service provider can demand vat on input.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	<p>For foreign resident</p> <ul style="list-style-type: none"> Company incorporation document in Israel and abroad. Personal details of authorized signatories. Passport of company managers. Written request: details regarding the activity in Israel. Agreement with Israeli clients. Official approve of opening bank account in Israel. Personal details of fiscal representative in Israel. All above – translated to Hebrew and Apostille.
How frequently are VAT returns to be submitted?	<ul style="list-style-type: none"> 30 days / 90 days / 180 days, or more.
Are there any other returns to be submitted?	No.
Other points to be considered for VAT registration?	Foreign resident must establish a fiscal representative, and activate his business activity as by foreign company or Independently.





LUXEMBOURG

<p>Who is required to register for VAT?</p>	<p>In principle, any business entity or individual established in Luxembourg that carries out economic activities independently and regularly is deemed to be a taxable person for VAT purposes and should be registered for VAT purposes in Luxembourg.</p> <p>More specifically, the following must register for VAT:</p> <ul style="list-style-type: none"> • any person established in Luxembourg who starts a taxable activity and expects annual turnover to exceed EUR 25,000; • any person who is not established or domiciled in Luxembourg, but who carries out transactions subject to VAT in Luxembourg such as the occasional and temporary provision of services whatever the turnover; • any person who is taxable in principle but exempted from registration for VAT as well as any legal person not subject to VAT who carries out intra-Community acquisitions of goods, for an annual amount exceeding EUR 10,000; • any taxable person, established in Luxembourg, who only carries out economic operations that do not give rise to a right of deduction and who purchases services from a taxable person established abroad, for which the service buyer is liable for tax; • any taxable person, established in Luxembourg, who only carries out economic operations that do not give rise to a right of deduction and who provides taxable services, in another EU Member State, for which the service buyer is liable for the tax; • any person established in Luxembourg, subject to the agricultural and forestry flat-rate taxation and who delivers alcoholic beverages or wood for an annual amount exceeding EUR 25,000; • any person established and registered for VAT in another EU Member State who carries out deliveries of goods, including the dispatch or transport, to persons not registered for VAT and established or domiciled in Luxembourg, for an annual amount exceeding EUR 100,000.
<p>When is VAT registration required?</p>	<p>VAT registration must take place:</p> <ul style="list-style-type: none"> • within 15 days of the start of the activity for taxable persons that are not exempt from registration; • before the first day of the month following the month where the tax exemption limit is exceeded (during the same calendar year); • for taxable persons exempt from registration and for legal persons not liable for VAT, before the following operations are carried out: • provision of services in another EU Member State for which only the buyer is liable for VAT; • intra-Community purchase of goods subject to VAT in Luxembourg; • purchase of services from providers established outside Luxembourg and where the buyer is liable for VAT.
<p>Are there penalties for not registering or late registration?</p>	<p>A penalty of between EUR 50 and EUR 5,000 may be assessed for late VAT registration. Besides, absence or late payment of the VAT due may give rise to an additional penalty amounting to 10% of the entire VAT due. This penalty shall also apply to any other infringement of Luxembourg VAT requirements. Moreover, any person who has fraudulently tried to avoid the payment of VAT or has illegitimately recovered VAT is punishable by a penalty of 10% of the sum of the evaded VAT.</p>
<p>Is voluntary VAT registration possible for foreign entities?</p>	<p>No.</p>

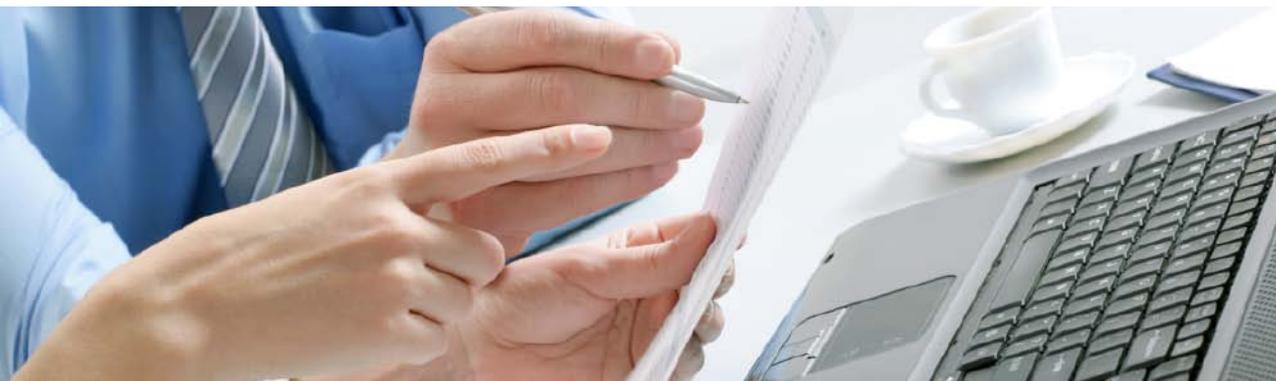
<p>Are there any simplifications that could avoid the need for registration for foreign entities?</p>	<p><i>VAT representative.</i> Taxable persons performing imports of goods in Luxembourg and subsequent sales/processing which are neither established nor registered for VAT purposes in Luxembourg may appoint a VAT representative in Luxembourg.</p> <p>VAT registration is not required in the case of certain supplies.</p> <ul style="list-style-type: none"> • <i>Triangulation.</i> If a business is an intermediate supplier to a Luxembourg buyer of goods which it purchases from a business registered for VAT in another EU Member State and the goods are delivered directly from there to Luxembourg, VAT due can be accounted for by the Luxembourg customer. • <i>Reverse charge for services.</i> The supply of services by a foreign supplier to a Luxembourg taxable person that falls under the reverse charge mechanism. As such, the recipient of the supply must account for the tax.
<p>Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?</p>	<p>In order to register for VAT, the taxable person has to submit an initial declaration or a declaration of option (if registration is optional) corresponding to his situation to the competent tax office.</p> <p>For legal persons (companies), the initial declaration must be accompanied by:</p> <ul style="list-style-type: none"> • a copy of the constitutional documents in French or German; • a copy of the identity card (or passport) of the partners appearing in the constitutional documents and/or the business managers/directors of the company. <p>For natural persons, the declaration must be accompanied by:</p> <ul style="list-style-type: none"> • a copy of the identity card/passport of the taxable person.
<p>How frequently are VAT returns to be submitted?</p>	<p>Each taxable person must submit periodic returns with regard to the annual turnover achieved over the previous year:</p> <ul style="list-style-type: none"> • If the turnover is below EUR 112,000, an annual return is required. • If the turnover is between EUR 112,000 and EUR 620,000, quarterly returns and an annual return are required. • If the turnover is higher than EUR 620,000, monthly returns and an annual return are required. <p>All businesses which are required to submit VAT returns on a monthly or quarterly basis must submit an annual summary VAT return as well. The due date for the periodic returns is the 15th day of the month following the end of the return period. The due date for the annual return is 1st May of the following year.</p>
<p>Are there any other returns to be submitted?</p>	<ul style="list-style-type: none"> • <i>Intrastat Declarations</i> <p>VAT registered businesses with a value of dispatches or arrivals to or from other EU Member States, which exceed a threshold (EUR 150,000 per calendar year for the dispatches, EUR 200,000 per calendar year for the acquisitions) must complete Intrastat declarations each month. Separate reports are required for intra-Community acquisitions (Intrastat Arrivals) and for intra-Community supplies (Intrastat Dispatches).</p> <ul style="list-style-type: none"> • <i>EU Sales Lists (ESL) for goods and/or services</i> <p>In principle, VAT registered businesses performing intra-Community supplies of goods must submit an ESL for goods on a monthly basis by the 15th day of the month following the end of the month. However, ESLs for goods may be submitted quarterly if the threshold of EUR 50,000 of intra-Community supplies of goods to other EU member states is not exceeded during the concerned quarter or during the four previous quarters. For a quarterly filing, the ESLs for goods must be submitted by the 15th day of the month following the concerned quarter.</p> <p>ESLs are also mandatory for the supply of services which are rendered by Luxembourg taxable persons to VAT registered business customers established in other EU Member States and which are not VAT exempt in those Member States. The taxable person can make submissions on a monthly or quarterly basis (no threshold). The frequency for ESL for services is not linked to the period for filing ESL for goods.</p>
<p>Other points to be considered for VAT registration?</p>	<p>Before registering for VAT, businesses must have opened a bank account or a direct deposit account (CCP) at a Luxembourg or foreign bank.</p>



SPAIN

Who is required to register for VAT?	<ol style="list-style-type: none"> 1. Business or professional who deliver goods or provide services or carry out intracommunity acquisitions subject to VAT. 2. Business recipient of goods in case of reverse charge. 3. Entities not necessary business or professional that carry out intracommunity acquisitions subject to VAT.
When is VAT registration required?	Within 30 days of the date from which the activity starts.
Are there penalties for not registering or late registration?	Yes, sanctions can be imposed.
Is voluntary VAT registration possible for foreign entities?	No, it is compulsory.
Are there any simplifications that could avoid the need for registration for foreign entities?	No.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	<ol style="list-style-type: none"> 1. Spanish individuals: <ul style="list-style-type: none"> • DNI copy (identity card). • Abroad resident: <ul style="list-style-type: none"> - Passport copy. - Document that justify abroad residence. 2. Foreigner individuals: <ul style="list-style-type: none"> • NIE copy (identity number of foreigner card). 3. Entities or companies <ul style="list-style-type: none"> • Incorporation public deed. • Legal statutes or equivalent document. • Certificate of inscription in a public register. 4.- If the application is through a legal representant: <ul style="list-style-type: none"> • NIF of the representant. • Justification of the representation duly sworn translated and apostilled.
How frequently are VAT returns to be submitted?	<ul style="list-style-type: none"> • Quarterly 303 return: (April, July, October and January). • Monthly 303 return: compulsory for companies which turnover exceeds 6 million Euros and companies subjected to the special regime (REDEME) that allows to the entities registered in it to perceive the VAT refunds monthly. • Yearly 390 return: summarize






THE NETHERLANDS

Who is required to register for VAT?	Everybody that performs VAT taxable activities (import, export, supply of goods or services) in the Netherlands or is deemed to perform these activities in the Netherlands.
When is VAT registration required?	<ul style="list-style-type: none"> • For Dutch residents, immediately upon incorporation or start of an enterprise. • For permanent establishments, upon the start of the business in the Netherlands. • For companies in EU countries that sell goods to Dutch customers (individuals), when a threshold of € 100,000 in a year is exceeded for the first time. • In all other cases as soon as the first VAT taxable has been performed.
Are there penalties for not registering or late registration?	Yes
Is voluntary VAT registration possible for foreign entities?	Yes, for companies from non EU countries who want to reclaim input VAT.
Are there any simplifications that could avoid the need for registration for foreign entities?	If VAT is correctly charged in reverse to a Dutch company, a foreign company does not have to register in the Netherlands
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	<ul style="list-style-type: none"> • Copy of a passport (in case of individuals) • Copy of the articles of incorporation (in Dutch, German or English) • A translation of the articles of incorporation in case of other languages; no apostille required • Completed registration form <p>In addition for foreign companies without a permanent establishment:</p> <ul style="list-style-type: none"> • Declaration of foreign tax authorities that the company is registered for VAT purposes
How frequently are VAT returns to be submitted?	VAT returns need to be filed on a quarterly basis. One can choose to file on a monthly basis, for instance if the input VAT regularly exceeds the VAT payable.
Are there any other returns to be submitted?	<ul style="list-style-type: none"> • Declarations of Intra Community supplies may need to be filed. • Intrastat returns may need to be filed, if the threshold of € 900,000 in either import or export is exceeded. • If a permanent establishment is recognized in the Netherlands, an income tax return has to be filed. • In case of importing, a customs declaration may be required



VENEZUELA

Who is required to register for VAT?	Those who sell goods in the country; importers; independent providers of services performed or used in the country; exporters of goods; and service exporters are required to declare the VAT, but does not exist a VAT registry. There is just the Register Tax Information (RIF).
When is VAT registration required?	Statements shall be submitted monthly. In the case of special taxpayers (those ranked by the Tax Administration) must fulfill a timetable.
Are there penalties for not registering or late registration?	Maximum 200 U.T. = Bs. 34.000,00 = US\$5.400,00
Is voluntary VAT registration possible for foreign entities?	Shall register in the Register Tax Information (RIF), not resident or domiciled in the Bolivarian Republic of Venezuela entities, which have no permanent establishment or fixed base when conducting economic activities in the country or holding sensitive goods to be taxed in Venezuela.
Are there any simplifications that could avoid the need for registration for foreign entities?	Not particularly, but for the RIF, the registration process is simple.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	Documents: The charter of organization, translated into Spanish by public interpreter, and with the Hague Apostille. Copies of passports of the shareholders (all the pages).
How frequently are VAT returns to be submitted?	Monthly
Are there any other returns to be submitted?	The income tax (ISLR)





GERMANY

<p>Who is required to register for VAT?</p>	<p>German entities</p> <ul style="list-style-type: none"> All German entities, except for non-taxable legal entities and small entrepreneurs (total of supplies in the previous year not exceeded 17,500 EUR and in the current year presumably not exceeding 50,000 EUR) Exemption of the exemption: If these entities acquired goods in other EU Member States (with transport to Germany) in the preceding year in excess of 12,500 EUR or if this amount will be exceeded during the current year, registration is required and VAT return must be submitted. <p>Non-German entities</p> <ul style="list-style-type: none"> Same registration rules as for German entities, but the exemption for small entrepreneurs does not apply for non-resident taxpayers. Registration becomes mandatory, if a foreign business sells and delivers goods to non-registered customers in Germany, and the value of those goods exceeds a threshold of 100,000 EUR in the preceding or current year
<p>When is VAT registration required?</p>	<p>There is no deadline for registration, but promptness should be considered.</p>
<p>Are there penalties for not registering or late registration?</p>	<p>There are no penalties for failing to register for VAT in time. On the other hand late payment (1 % of outstanding VAT multiplied by the months overdue) or late filing (up to 10 % of the net VAT liability, but no more than 25,000 EUR) may lead to penalties and interest on outstanding VAT. Repeated delays in filing and payment are treated as fiscal fraud.</p>
<p>Is voluntary VAT registration possible for foreign entities?</p>	<p>There is no concept of voluntary registration in German VAT law.</p>
<p>Are there any simplifications that could avoid the need for registration for foreign entities?</p>	<ul style="list-style-type: none"> Reverse charge services Triangulation with an EU-member as an intermediate supplier to a German purchaser, and the goods are carried from another EU Member State to Germany.
<p>Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?</p>	<ul style="list-style-type: none"> Article of association Questionnaire for fiscal registration (includes information, such as: bank details, estimated fee income, legal status of the company, place of registration, full address of the head office) Associate(s) with address Documents need to be filled in German or English. Translation with apostille according to Hague Convention is not necessary.
<p>How frequently are VAT returns to be submitted?</p>	<ul style="list-style-type: none"> New business monthly (for two years maximum) Annual, if the tax liability for the prior calendar year did not exceed 1,000 EUR Quarterly, if the tax liability for the prior calendar year did not exceed 7,500 EUR Monthly in all other cases
<p>Are there any other returns to be submitted?</p>	<ul style="list-style-type: none"> European Sales List (ESL) also stating any intermediate suppliers sales in context of intra-Community trade as well as any taxable supplies of services executed in other EU Member States, if the B2B rule is applicable. Intrastat Supplementary Declarations with a value of dispatches or deliveries to or from other EU Member States, which exceed 500,000 EUR per calendar year: monthly required
<p>Other points to be considered for VAT registration?</p>	<p>VAT returns and other declarations have to be transmitted electronically.</p>



ROMANIA

Who is required to register for VAT?	All entities local & foreign with taxable activities
When is VAT registration required?	When threshold exceed €65000
Are there penalties for not registering or late registration?	Yes, approx. 120 Euro for delay of each tax declaration+interest for delayed payments
Is voluntary VAT registration possible for foreign entities?	Yes
Are there any simplifications that could avoid the need for registration for foreign entities?	No
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	vat registration form signed originally by directors or secretary Incorporation certificate Shareholders& directors Certificate Registered office certificate Agreement
How frequently are VAT returns to be submitted?	VAT returns are quarterly submitted if the turnover is less than 100.000 Euro and no intra-community acquisitions of goods; otherwise, monthly VAT returns
Are there any other returns to be submitted?	Vies & intrastat for arrival & despatch goods within eu submitted monthly



SERBIA

Who is required to register for VAT?	A taxpayer who in the past 12 months has a total turnover in excess of 8,000,000 dinars
When is VAT registration required?	No later than the expiry of the first deadline for the submission of periodic tax return
Are there penalties for not registering or late registration?	Yes, penalties for late registration are from 100,000 to 1 million dinars
Is voluntary VAT registration possible for foreign entities?	Voluntary VAT registration is possible only for registered foreign entities under same rules that apply to domestic entities.
Are there any simplifications that could avoid the need for registration for foreign entities?	No
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	For all: registration form EPPDV For turnover above 8 mil - document which clearly can determine the amount of the realized total turnover in the preceding 12 months For new entities: copy of decision on registration in the Register of Companies
How frequently are VAT returns to be submitted?	Deadlines for submitting VAT tax forms in Serbia are monthly and quarterly. For new taxpayers tax period in first two years is one month. Change to quarterly tax period is possible after that period. Taxpayers with more than 50 mil rsd turnover in last/following 12 months also submit tax return forms monthly.
Are there any other returns to be submitted?	Except obligation to submit IEPDV form for change of important data (name of company, address, phone number, activity code etc) there are no other obligation for tax return. Still, in some cases (i.e. "mostly exporters" etc) some supplementary forms can be needed.



Who is required to register for VAT?	Any entity who has (or intends to have) trading/taxable activity.
When is VAT registration required?	Where taxable supplies made exceed the current VAT registration threshold of £81,000 for business established in the UK. Distance selling – once sales exceed £70,000 Acquisitions – once value exceeds current threshold, £81,000 Reverse charge – once value exceeds current threshold £81,000 For non-UK established business as soon as trading starts in the UK.
Are there penalties for not registering or late registration?	Yes, a penalty is imposed for late registration. This is a graded penalty applied to the net liability due at the date of registration (calculated from when registration was required) and is as follows: Up to 9 months late – 5% 9 -18 months – 10% Over 18 months – 15%
Is voluntary VAT registration possible for foreign entities?	If not established in the UK compulsory registration is required as soon as trading activity in the UK starts. This was a rule change brought into effect from 01/12/12. If established in the UK compulsory registration once threshold exceeded. Voluntary registration available if taxable supplies are being made or an intention to make taxable supplies in the UK.
Are there any simplifications that could avoid the need for registration for foreign entities?	Yes for goods and services: a)Goods Triangulation where intermediary is EU based & is supplying UK customer with goods from EU supplier. Call off stock – UK customer controls stock for themselves from EU supplier and treats as acquisition. Supply & Install – EU VAT registered supplier who is not otherwise required to be registered for VAT in the UK. UK customer treats as an acquisition. b)Services Place of supply – extension to reverse charge for services where the POS is the UK ie land related transactions.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	Other documentation is not required to be submitted with an application however HMRC may request further information as part of the registration process. A detailed application is required which requests the following: Company information Authorised signatory personal details UK business bank details Business contact/address details Trading activity description Detail of related UK business/VAT registered entities Estimated fee income and EU trading figures.
How frequently are VAT returns to be submitted?	Usually quarterly. If in a regular repayment position monthly returns can be requested. Annual accounting is available for those with a turnover below £1,350,000. This allows the submission of an annual return (10 payments are made on account throughout the year).
Are there any other returns to be submitted?	EC Sales lists for goods and services Intrastat Supplementary Declarations
Other points to be considered for VAT registration?	VAT returns are required to be submitted online through HMRC's website. An online account is required to be set up. A tax representative is able to set up the account and submit returns on the VAT registered entities behalf if they wish.



SINGAPORE

Who is required to register for VAT?	<ul style="list-style-type: none"> • Businesses whose taxable turnover for the past 4 quarters exceed \$1mil per year; • Businesses that intend to make taxable supplies and can reasonably expect their taxable turnover to be more than \$1 mil in the next year (12 months)
When is VAT registration required?	Within 30 days of the date from which registration liability arises
Are there penalties for not registering or late registration?	Yes. The business would be liable to a fine of up to \$10,000 and a penalty equal to 10% of the tax due from the date on which the business is required to apply for GST registration
Is voluntary VAT registration possible for foreign entities?	<p><i>An overseas entity is one that is not a resident in Singapore and/or does not have an established place of business in Singapore.</i></p> <p>Yes. Foreign entities may choose to register for GST voluntarily so as to claim GST paid on imports.</p>
Are there any simplifications that could avoid the need for registration for foreign entities?	Any employees or third parties who has been duly authorised to use other IRAS e-Services can apply for GST registration online via my Tax Portal. Processing of application takes 2 working days. Foreign entities may appoint a GST-registered Singapore agent who will import and supply goods on their behalf. This agent is responsible for the goods as if he is the principal. He will import goods into Singapore in his name. Subsequent supply of the goods will be treated as his taxable supplies.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	<p>Documents to be submitted according to the type of business.</p> <p><u>Online - my Tax Portal</u></p> <p><u>Paper form</u></p>
How frequently are VAT returns to be submitted?	Monthly / Quarterly / Half Yearly
Are there any other returns to be submitted?	No.
Other points to be considered for VAT registration?	<ul style="list-style-type: none"> • Sole-Proprietor/ Partner/ Director/ Trustee of a business is required to complete the e-learning course "GST - Before I Register" and its quiz before applying for voluntary registration • You may be required to provide a security deposit when applying for GST registration





TURKEY

Who is required to register for VAT?	Legal and natural persons conducting business activities that subject to personal and corporation income taxes
When is VAT registration required?	Before conducting business activities
Are there penalties for not registering or late registration?	Noncompliance with registration requirement results in tax fines, one is a predetermined amount of a procedural fine; other is a tax fine that is determined on the base of the tax liability calculated by the tax office.
Is voluntary VAT registration possible for foreign entities?	No specific voluntary VAT registration for foreign entities. Only in cases of some business activities that are limited with the transactions that are exempt from VAT may enjoy voluntary registration
Are there any simplifications that could avoid the need for registration for foreign entities?	There are no simplifications for registration, only those who do not have a permanent establishment in Turkey, would be subject to VAT by withholding
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	Notarized signature list of the representative Residence certificate of the representative in Turkey Copy of company charter (for corporations) Proof of having a place of business (rental contract etc) ID of the representative Notarized board of directors decision about establishing a place of business Apostille is a requirement for company charter and BoD decision
How frequently are VAT returns to be submitted?	Monthly and quarterly
Are there any other returns to be submitted?	Non



HUNGARY

Who is required to register for VAT?	Who sales products or service to someone.
When is VAT registration required?	When the activities starts.
Are there penalties for not registering or late registration?	Yes, there are penalties.
Is voluntary VAT registration possible for foreign entities?	Yes, it is possible.
Are there any simplifications that could avoid the need for registration for foreign entities?	We have no simplifications.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	For company: certificate of incorporation original or copy with apostille, tax certificate (no earlier than 30 days), specimen signature of general directors (original- with apostille of notary), ID copies, attorney to represent.
How frequently are VAT returns to be submitted?	Monthly, quarterly, annual.
Are there any other returns to be submitted?	It depends on activities.
Other points to be considered for VAT registration?	There are very detailed VAT registration-form when the company are established. For.ex. for financial activities, for properties, etc.



AUSTRALIA

<p>Who is required to register for VAT?</p>	<p>You are required to register if you:</p> <ul style="list-style-type: none"> run a business or enterprise (s 9-20 of the GST Act 1999); and your current or projected GST Turnover (s 188-15) is \$75,000 or more (the not for profit organization threshold is \$150,000 or more). <p>You must also register (regardless of turnover) if you wish to claim fuel tax credits or provide taxi travel.</p>
<p>When is VAT registration required?</p>	<p>You need to register if your turnover exceeds the threshold or you reasonably expect it too. You are required to register within 21 days after reaching the threshold.</p>
<p>Are there penalties for not registering or late registration?</p>	<p>Failure to register for GST can incur a penalty of 20 penalty units. Current value of penalty units as defined by section 4AA of the Crimes Act 1914. Currently the penalty is \$3,400.</p> <p>If any GST is payable the Australian Taxation Office (ATO) may impose further penalties and interest charges in accordance with the length of the period of non/late payment.</p>
<p>Is voluntary VAT registration possible for foreign entities?</p>	<p>Voluntary registration can be elected by any entity carrying on an enterprise and making sale of goods or services that are connected with Australia, whether in or outside of Australia.</p> <p>If you register for GST you are also required to pay GST on your taxable sales.</p>
<p>Are there any simplifications that could avoid the need for registration for foreign entities?</p>	<p>If you are carrying on an enterprise and making sale of goods or services that are connected with Australia and you meet the previously mentioned criteria you must register for GST.</p>
<p>Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?</p>	<p>You can register for GST by:</p> <ul style="list-style-type: none"> calling the (ATO); completing the applicable paper form; or online if you have a Business portal account with an Administrator AUSkey. <p>You can also ask a registered tax agent or BAS agent to undertake your registration.</p> <p>The paper forms required depend on the entity type:</p> <ul style="list-style-type: none"> ABN registration for individuals (sole traders) (NAT 2938) ABN registration for companies, partnerships, trust and other organisations (NAT 2939) Add a new business account (NAT 2954) <p>Non-residents are required to provide evidence of:</p> <ul style="list-style-type: none"> Identity; and Carrying on the enterprise for which they are seeking registration. <p>The following link provides further detail of the documentation required - https://www.ato.gov.au/Business/International-tax-for-businesses/Indetail/Doing-business-in-Australia/Proof-of-identity---for-individualsand-businesses-resident-outside-Australia/</p> <p>Documents must be in English or translated into English. The translation must be certified as true and correct by an authorised translation service.</p>

How frequently are VAT returns to be submitted?	<p>Lodgment frequency varies depending upon GST turnover and other requirements as determined by the ATO (e.g. those participating in a deferred GST scheme) as follows:</p> <p>Monthly – GST turnover > \$20 million</p> <p>Quarterly – GST turnover < \$20 million</p> <p>Annually – If you voluntarily register and you have not elected to pay by GST installments</p> <p>An entity may elect to report on a more frequent basis but they cannot elect to reduce the frequency of their lodgments.</p>
Are there any other returns to be submitted?	No.



COLOMBIA

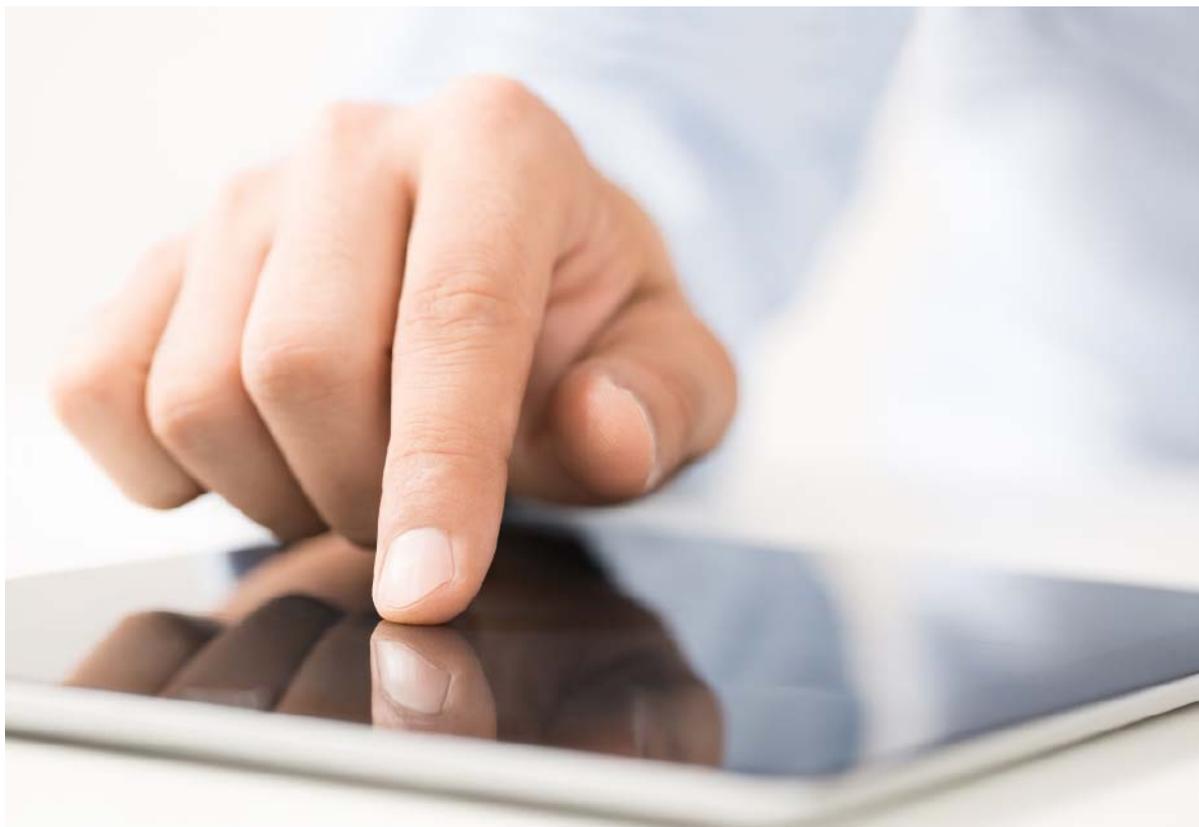
Who is required to register for VAT?	All those individuals or corporations belonging to the common tax system are obligated to enroll in the Single Tax Registry (RUT) where they will be assigned the obligation to bill, recover, collect, report and pay VAT to the National Tax and Customs Direction (DIAN).
When is VAT registration required?	The registration is required when individuals or corporations meet the requirements for invoicing, and are engaged in selling tangible goods or services, and also all those engaged in exports, imports or customs.
Are there penalties for not registering or late registration?	Yes, they are of economic nature, as well as the closure of establishments, offices or clinics.
Is voluntary VAT registration possible for foreign entities?	Branches, or foreign entities established in the country to develop operations must enroll to avoid sanctions.
Are there any simplifications that could avoid the need for registration for foreign entities?	If the foreign company has no operations in the country it is not required to register
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	<p>To comply with all formal duties for the creation of a company before a Chamber of Commerce, and its requirements are as follows:</p> <ul style="list-style-type: none"> • Single Tax Registry (RUT) • To process the Unique Business Registration (RUE) in the commercial registration of the Chamber of Commerce • Commercial Register • Contract or unilateral act that consist of a private document • Opening of bank accounts • Drafting bylaws and signing of articles of incorporation
How frequently are VAT returns to be submitted?	<ul style="list-style-type: none"> • If the company began operations in the same fiscal year it is required to declare and file VAT bimonthly. • Starting on the second year, and based on gross revenues it would be as follows: <ul style="list-style-type: none"> • Files annually with advances every four months, if income is below 15,000 Tax Value Units (UVT) • Files every four months, if income is above 15,000 UVT and below 92,000 UVT • Files every two months when income is above 92,000 UVT • UVT is a Taxable Unit that changes every year. UVT 2014: 1 UVT = 27.485 COP

Are there any other returns to be submitted?	For the sales tax there is only a declaration of VAT, and it has three periodic presentations as already stated in the previous item.
Are there other points to be considered for VAT registration?	Besides those mentioned above it must be taken into account, that the company becomes a VAT withholding agent for people of the simplified regime.



 **URUGUAY**

Who is required to register for VAT?	All tax payers (companies, individuals providers of personal services, etc), are required to register and pay the balance resulting from the settlement of VAT.
When is VAT registration required?	At the beginning of the taxable activities by VAT.
Are there penalties for not registering or late registration?	Yes, there are late for late registration.
Is voluntary VAT registration possible for foreign entities?	Yes, foreign entities can register voluntarily.
Are there any simplifications that could avoid the need for registration for foreign entities?	If the foreign entity is tax payer, there is no simplification.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	All documents which backup the formation of the entity and it is representatives are required.
How frequently are VAT returns to be submitted?	VAT returns are presented once a year or every month, depending on the taxpayer.
Are there any other returns to be submitted?	In theory there are not others.
Other points to be considered for VAT registration?	Except in special cases, no other



CYPRUS

Who is required to register for VAT?	All entities local & foreign with taxable activities
When is VAT registration required?	When threshold exceed €15600
Are there penalties for not registering or late registration?	Yes €85 per month
Is voluntary VAT registration possible for foreign entities?	Yes
Are there any simplifications that could avoid the need for registration for foreign entities?	No
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	vat registration form signed originally by directors or secretary Incorporation certificate Shareholders & directors Certificate Registered office certificate Agreement
How frequently are VAT returns to be submitted?	VAT returns are quarterly submitted
Are there any other returns to be submitted?	Vies & intrastat for arrival & despatch goods within eu submitted monthly
Other points to be considered for VAT registration?	N/A



PORTUGAL

Who is required to register for VAT?	Any entity who carried out (or intends to) trading/taxable activity.
When is VAT registration required?	VAT registration is required if a business carries out taxable supplies in Portugal. Portuguese VAT registration is also required if the turnover exceeds EUR 10.000. Distance Sales – Above the threshold EUR 35.000, a foreign entity is required to register and account for VAT in Portugal.
Are there penalties for not registering or late registration?	Several penalties are applicable.
Is voluntary VAT registration possible for foreign entities?	Optional VAT registration is possible. Businesses which are not established in the European Union, must appoint a VAT representative with joint and several liability for the delivery of the VAT obligations.
Are there any simplifications that could avoid the need for registration for foreign entities?	If the customer is registered for VAT purposes in Portugal, generally the obligation to account for the VAT due can be shifted to the customer. Goods <u>Triangulation</u> : If an intermediary is EU-based business, supplying Portuguese customer with goods, which are purchased from EU-based business and are delivered from there directly to Portugal, VAT due can be accounted for by the customer in Portugal. <u>Call-Off/Consignment Stock</u> : No simplification is applied. <u>Supply and Install</u> : If a business supplies goods and installs or assembles them in Portugal, its customer can account for any VAT due as an acquisition. Services <u>Reverse charge</u> : a company is required to account for a national amount of VAT as output tax, on its VAT return covering the period in which it made the payment, and it recover this VAT as input tax, on the same return.
Which documents are required for registration? And is translation with or without apostille according to Hague Convention compulsory?	A detailed application is required which requests, at least, the following: Company information Authorised signatory personal details PT business bank details Business contact/address details Trading activity description Estimated turnover income. Declarations of commencement of trading for VAT purposes. Before submitting the above declaration, a foreign company with regular business activities in Portugal, regardless of whether or not it has a permanent establishment on Portuguese territory, wishing to obtain a VAT identification number, should apply to National Registry of Companies (<i>RNPC – Registo Nacional de Pessoas Colectivas</i>). Foreign traders must submit an extract from the trade registry of their country of origin and complete a form obtained from their national registry of legal persons. These documents are valid if written at least in English. If not, a certified translation to Portuguese is required. If the application is submitted by the company's legal representative, he or she must submit the relevant power of attorney.

<p>How frequently are VAT returns to be submitted?</p>	<p>Usually businesses are required to submit VAT returns on a monthly basis.</p> <p>If the estimated annual turnover is lower than EUR 650,000, a taxable entity may opt to submit quarterly VAT returns.</p> <p>An annual summary VAT return shall be also submitted and an annual listing of national clients and suppliers with which the total transactions in the year exceed EUR 25.000.</p>
<p>Are there any other returns to be submitted?</p>	<p>European Sales List – recapitulative statements: on a monthly or quarterly basis.</p> <p>Declaration on Supplies in Autonomous Regions - Madeira and Azores: Mainland VAT registered tax payers who supply goods and/or services within the fiscal boundaries of Madeira and Azores must declare these on a separate return to be attached to the ordinary periodic VAT return.</p> <p>Intrastat Supplementary Declarations</p>
<p>Other points to be considered for VAT registration?</p>	<p>VAT returns are required to be submitted online through Tax Authority’s website. An online account is required to be set up.</p> <p>A tax representative or the chartered accountant (internal or outsourcing) is able to set up the account and submit returns on the VAT registered entities behalf if they wish.</p>



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