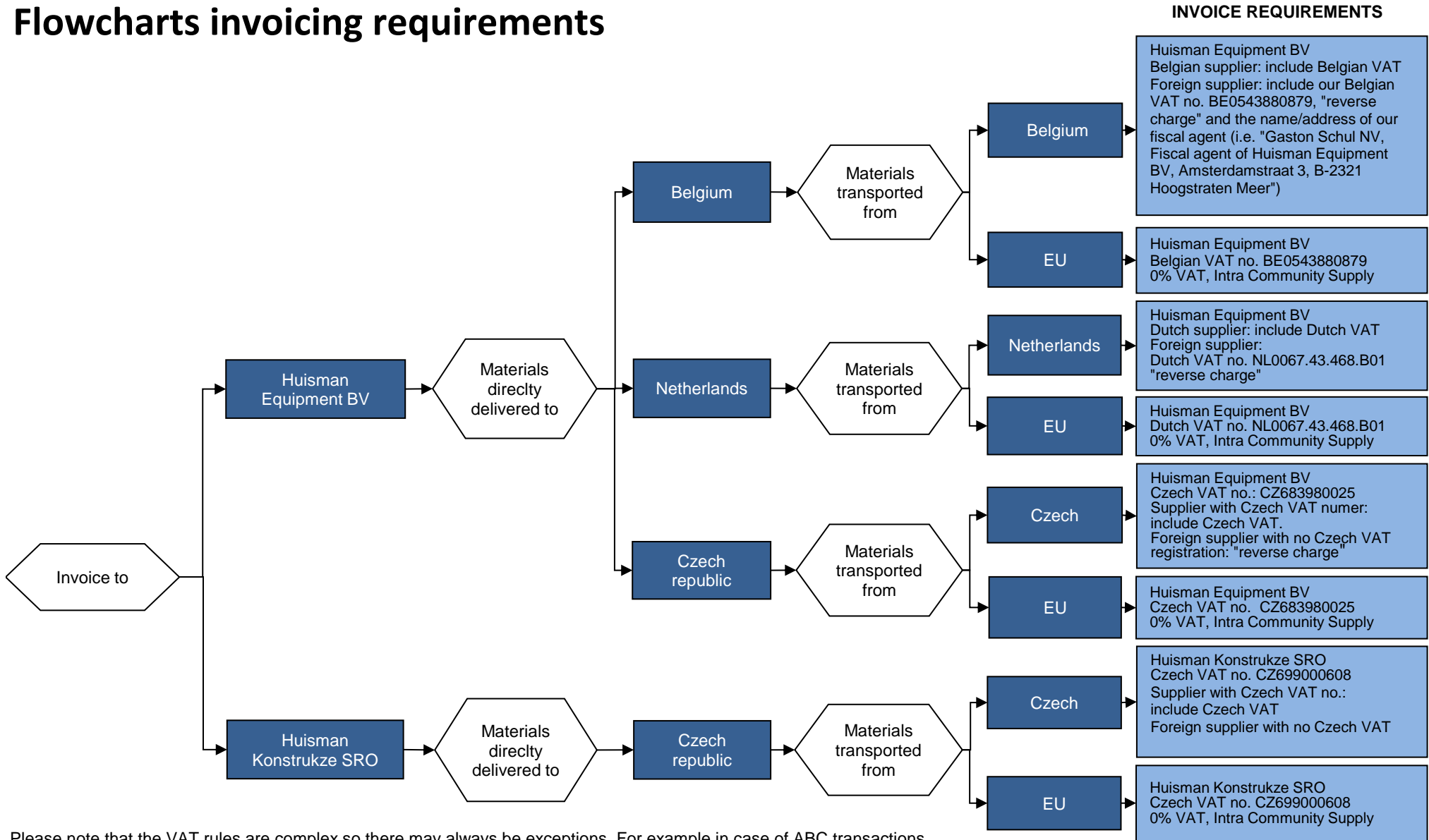


# Flowcharts invoicing requirements



Please note that the VAT rules are complex so there may always be exceptions. For example in case of ABC transactions.  
 In case you would like to treat a delivery different than indicated in the above. Please contact us to discuss so that we can agree in advance.  
 Please note that the above does NOT apply to services.