

Last updated January 1, 2023

These Avalara IOSS Intermediary Product-Specific Supplemental Terms ("**IOSS Intermediary Terms**") govern Customer's use of Avalara IOSS Intermediary. These IOSS Intermediary Terms are in addition to and incorporate by reference (i) the Avalara Service Terms and Conditions located at www.avalara.com/terms/ (the "**Terms**") and (ii) the Managed VAT Reporting Product-Specific Supplemental Terms located at <https://www.avalara.com/mvr-terms.html> (the "**MVR Terms**").

Any capitalized terms used and not defined in these IOSS Intermediary Terms have the meaning given in the Terms or the MVR Terms. With respect to Avalara IOSS Intermediary, any references in the Agreement to "Avalara, Inc." or "Avalara" will be deemed to be to "Avalara Europe Ltd.," an Affiliate of Avalara, Inc.

The following appendix constitutes part of these IOSS Intermediary Terms: Appendix A – Information and Documents Required Per Transaction

1. Definitions.

- a. "**Avalara IOSS Intermediary**" means the Service as defined in Article 369I of Directive 2006/112/EC whereby Avalara or its Affiliate established in the EU is appointed by Customer carrying out distance sales of goods imported into the EU from third territories or third countries as the person liable for payment of the VAT and to fulfil the obligations laid down in this special scheme in the name and on behalf of Customer.
- b. "**Change of Control**" means, in respect of any corporate body, any change in the entity or entities having control of that corporate body, including the ability to control or direct, directly or indirectly, the board, executive body, decision making process or management of an entity by virtue of ownership, right of appointment, right to control election or appointment, voting rights, the ability to control the exercise of voting rights, management agreement or any other agreement;
- c. "**EU**" means the European Union.
- d. "**IOSS**" means the special 'Import One-Stop Shop' scheme for distance sales of goods imported from third territories or third countries set out in Section 4 of Chapter 6 of Title XII of Directive 2006/112/EC, defined as an import scheme in Article 57a of Implementing Regulation (EU) No 282/2011.
- e. "**IOSS Transactions**" means the transactions within the scope of Section 4 of Chapter 6 of Title XII of Directive 2006/112/EC.
- f. "**Payment Services**" means, (i) within the EU, any service relating to payment services, including those services that may be regulated in accordance with Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, (ii) within the UK, the services listed at Part 1 of Schedule 1 of the Payment Services Regulations 2017, the provision of which would require authorisation or registration under the Payment Services Regulations 2017 in the UK; and (iii) outside the EU, any service relating to money remittance, money transmission, issuing of payment instruments, acquiring or executing payment transactions, or payment initiation services.
- g. "**Tax Authority**" means a government agency with official responsibility for collecting taxes including under the IOSS scheme, as selected by Avalara.
- h. "**VAT**" means such value added tax as levied in accordance with Directive 2006/112/EC, and any local implementing VAT legislation in any of the EU member states.
- i. "**VAT Obligations**" mean payments or other obligations related to VAT, penalties and interest on VAT payments that are overdue for any reason, and similar obligations or liabilities relating to IOSS Transactions.

2. Avalara IOSS Intermediary.

- a. **Appointment as IOSS intermediary.** Customer appoints Avalara as Customer's exclusive IOSS intermediary solely to assist Customer with its VAT compliance obligations for IOSS Transactions.
- b. **Affiliate Use of Avalara IOSS Intermediary.** Customer is not permitted to access Avalara IOSS Intermediary on behalf of its Affiliate unless such Affiliate separately agrees to be bound by the IOSS Intermediary Terms and Avalara separately agrees to provide Avalara IOSS Intermediary to such Affiliate.
- c. **Managed VAT Reporting.** Avalara will provide Avalara IOSS Intermediary to Customer only in the event that Customer has subscribed to Managed VAT Reporting. Provision of Managed VAT Reporting and payment of the applicable fees are governed by the MVR Terms located at <https://www.avalara.com/mvr-terms.html>.
- d. **Avalara Obligations.** Avalara may provide Avalara IOSS Intermediary as follows:
 - i. acting on behalf of Customer in respect of VAT Obligations ensuing from applicable VAT laws;
 - ii. completing and processing supporting documents, including documents related to termination of Avalara IOSS Intermediary as applicable;
 - iii. assisting Customer to comply with local VAT requirements related to an IOSS intermediary as Avalara determines to be appropriate; and
 - iv. facilitating the provision of Payment Services by a duly licensed third-party payment service provider ("**Third-Party PSP**") to collect and remit VAT Obligations due by Customer to Tax Authority. Payment Services are further detailed in Section 3.

3. Payments.

- a. In the event that Avalara elects to use Third-Party PSP, Payment Services will be provided in accordance with Applicable Laws by Third-Party PSP, duly licensed in the relevant jurisdiction(s). Third-Party PSP may require Customer to enter into a separate agreement for the provision of Payment Services.
- b. Customer shall pay VAT Obligations to Third-Party PSP, Avalara, or Tax Authority in accordance with Avalara's instructions.
- c. Avalara, in its sole discretion, may direct Customer to apply overpayments to its future VAT Obligations. Any amounts of underpayments will be immediately due and payable by Customer and shall be paid to Third-Party PSP, Avalara, or Tax Authority, as directed by Avalara.
- d. In connection with collection and remittance activities through Third-Party PSP or Avalara, Customer shall adhere and be subject to the following processes and requirements:
 - i. Customer will receive instructions from Avalara or Third-Party PSP stating the amount of Customer's VAT Obligations and the date due to Avalara or Third-Party PSP to ensure timely payment;
 - ii. Customer will timely fund the VAT Obligations in the currency instructed by Avalara by way of a credit transfer to Avalara or Third-Party PSP's account, on or before the due date;
 - iii. If Avalara directs Customer to fund Third-Party PSP account, Third-Party PSP will confirm to Avalara that the designated account contains an amount equal

to the amount specified in Avalara's instruction to Customer described under Section 3(d)(i); and

- iv. Subject to applicable payment requirements and payment processes, Avalara or Third-Party PSP will process the VAT Obligations by (i) transferring the VAT Obligations to Tax Authority bank account, or (ii) arranging for the direct debit of this amount by Tax Authority.
- e. If and to the extent available and/or applicable in the relevant jurisdiction(s), Customer expressly authorizes Avalara to act as a commercial agent within the meaning of Directive (EU) 2015/2366 (Payment Services Directive 2) in respect of the provision of Payment Services thereby authorizing Avalara to negotiate or conclude the sale or purchase of goods or services on behalf of Customer acting as the payer in the relevant payment transactions.

4. Avalara's Rights.

- a. Avalara will select Tax Authority in which Customer will be registered for IOSS and from which to administer Customer's IOSS requirements. Avalara may engage any Avalara Affiliate or any third party, including Third-Party PSP, as subcontractor to perform certain obligations under these IOSS Intermediary Terms. Avalara is responsible for its Affiliate's compliance with and performance of these IOSS Intermediary Terms when such Affiliate is acting as agent or subcontractor, and Customer shall bring any claims it may have solely against Avalara and not against such Affiliate. Customer shall provide Affiliates of Avalara or third parties with any documentation or agreement required to permit them to perform Avalara IOSS Intermediary obligations.
- b. Avalara may, in its discretion, impose rules or limits for, or change, suspend, or discontinue any aspect of Avalara IOSS Intermediary at any time.
- c. If Avalara identifies any questions or ambiguities related to the application of VAT to Customer's activities, Avalara may apply the VAT rates Avalara determines to be appropriate in the filing of a VAT return or amendment of a VAT return previously filed.
- d. Avalara may consult or negotiate with Tax Authority concerning tax levies or other costs and matters arising under the Agreement. Avalara will charge for such consultation and negotiation services at its then-standard hourly rates. Avalara shall, after consultation with Customer, be entitled to engage third parties to handle claims and negotiations with Tax Authority, all of which will be at the additional expense and risk of Customer.
- e. Avalara may modify these IOSS Intermediary Terms at any time upon 30 days' prior written notice. Avalara may change or modify these IOSS Intermediary Terms at any time with immediate effect (a) for legal, regulatory, fraud and abuse prevention, or security reasons; (b) to change existing features or add additional features to Avalara IOSS Intermediary (where this does not materially adversely affect Customer's use of Avalara IOSS Intermediary); or (c) to restrict products or activities Avalara deems unsafe or inappropriate. Customer's continued use of Avalara IOSS Intermediary after the effective date of any change to the IOSS Intermediary Terms will constitute Customer's acceptance of that change. If changes are unacceptable to Customer, Customer shall cease using Avalara IOSS Intermediary and may terminate the IOSS Intermediary Terms by providing written notice to Avalara at any time prior to the effective date of change.

5. Customer's Obligations.

- a. Customer will keep its IOSS VAT identification number confidential and secure at all times and will not share it with any other party other than with its customs agent and with Avalara for the duration of the Avalara IOSS Intermediary appointment. Customer will ensure that its IOSS VAT identification number is used solely for Customer's transactions. Customer is responsible for the correct customs declarations, labelling of consignments, and any other customs requirements falling under IOSS. Customer shall

not falsely declare the value of consignments with intrinsic value above EUR 150.

- b. Customer is prohibited from conducting any activities in EU that may give rise to any VAT Obligations that are not reported to Avalara, or that may give rise to any other form of tax representation not agreed to by Avalara. If, at any time during the Term Customer becomes aware of any such prohibited activities that may require another form of tax representation, Customer shall immediately notify Avalara in writing. Further, Customer shall ensure, that its systems are properly configured to ensure that all VAT Obligations in the EU are managed correctly through Avalara IOSS Intermediary, and it is solely Customer's obligation to do so.
- c. Under these IOSS Intermediary Terms and as between the Parties, Customer is solely liable and responsible for, and shall timely remit funds for, all of its VAT Obligations. This includes the timely and correct remittance of any VAT Obligations due, including any penalties and interest incurred in relation to any late VAT filing, payment or otherwise.
- d. Promptly upon Avalara's request, Customer shall provide Avalara with (a) proof of funding for any applicable VAT Obligation or other obligation, including for the period after termination of these IOSS Intermediary Terms during which Tax Authority may impose tax assessments retroactively; or (b) security for Customer's VAT Obligations, or for any other payment obligations to Avalara, Third-Party PSP or Tax Authority, or any third party arising under these IOSS Intermediary Terms. Avalara will determine the form and amount of security necessary in its discretion and may require security to be made in the form of one or more payments made to Third-Party PSP or to Avalara pursuant to Section 3(d)(i), or a first demand bank guarantee, in form and in amounts Avalara determines to be appropriate in its discretion. If requested by Avalara, Customer shall provide Avalara with such additional security as Avalara deems appropriate in its discretion, taking into account Avalara's potential liabilities.
- e. Customer shall (i) ensure its invoices are compliant with the EU VAT Directive 2006/112/EC, as amended from time to time, (ii) provide VAT-compliant invoices to Avalara promptly upon request, and (iii) follow all compliance-related requirements specified by Avalara. Customer shall provide Avalara information, in the format and manner specified by Avalara, for all transactions giving rise to VAT Obligations, as required under relevant VAT regulations and in accordance with Appendix A, and in response to all other requests Avalara determines to be appropriate in connection with Avalara IOSS Intermediary. Customer shall respond promptly, and no later than 7 days from the date of the request, to all information requests from Avalara related to Avalara IOSS Intermediary.
- f. If Customer fails under these IOSS Intermediary Terms to (i) pay Customer's VAT Obligations to Avalara or Third-Party PSP in whole or in part, or (ii) timely provide to Avalara the information or documentation required by Avalara to determine Customer's VAT Obligations, Avalara may take such action as it deems appropriate with respect to Customer's local VAT requirements, including reporting no VAT Obligations for a period (filing a "nil return") or filing additional or supplementary VAT returns. Any such activities Avalara undertakes, and any related VAT Obligations that arise, will be at Customer's expense and risk.
- g. Prior to acceptance of these IOSS Intermediary Terms and at all times thereafter upon request, Customer shall provide all information requested by Avalara (or, if applicable, a third-party subcontractor engaged by Avalara for this purpose (a "**Screeener**")) regarding Customer's legal existence, equity owners and other affiliated persons, and otherwise related to its operations or circumstances, to conduct "know your customer," anti-money laundering, customer suitability, tax information exchange requirements or related checks or inquiries based on Avalara's legal and regulatory obligations or commercial considerations ("**Background Screen**"). Customer expressly authorizes all such activities and shall provide additional information and otherwise cooperate with Avalara or the Screeener in connection with the Background Screen. If Customer provides any information related to its Background Screen directly to the Screeener, Customer

expressly authorizes Avalara to receive, obtain copies of, transmit to its Affiliates and third parties for processing, and use such information and data from the Screener and any analyses, conclusions or assessments made by the Screener in connection with such Background Screen as Avalara determines to be appropriate. Avalara may, in its discretion, elect not to provide Customer with, or terminate, Avalara IOSS Intermediary and related Services due to the results of the Background Screen or Customer's failure to timely provide the information requested by Avalara or the Screener for the Background Screen; provided that if Avalara elects not to provide or terminates Avalara IOSS Intermediary under this Section 5(g) other than for failure to provide documentation required for the Background Screen, Avalara will refund any prepaid unused fees related to Avalara IOSS Intermediary (excluding any activation or other one-time fees). Avalara may elect to co-ordinate IOSS intermediary to Customer through one or more third party IOSS intermediaries under such third party's terms, and different fees and expenses may apply.

- h. At any time, in Avalara's discretion and in accordance with Applicable Laws, and without notice to Customer, Avalara may report any information related to Customer's use of Avalara IOSS Intermediary or its Background Screen process (including Customer Data and Personal Information) to a regulator, law enforcement agency, or government department or unit, in each case as Avalara determines to be appropriate and in accordance with Applicable Laws.

6. Customer's Representations and Warranties.

- a. Customer represents and warrants that none of Customer, any of its Affiliates, nor any of their respective officers, directors, owners, employees, representatives or agents (the "**Customer Affiliated Parties**") is or has engaged in, or been charged with, indicted for, or convicted of, any "criminal activity". For the purposes of this Section 6(a), "criminal activity" includes any activity that meets the definition set out (i) within the EU, in Article 23 of the Directive (EU) 2018/1673 of the European Parliament and of the Council of 23 October 2018 on combating money laundering by criminal law; (ii) within the UK, in the Proceeds of Crime Act 2002 (POCA), Criminal Finances Act 2017, The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (MLRs 2017) and Terrorism Act 2000 (TA 2000), as updated and amended; or (iii). Subject to this definition, for these purposes, "criminal activity" generally means any kind of criminal involvement in the commission of any offense or crime punishable, in accordance with relevant national law, by deprivation of liberty or a detention order for a maximum of more than one year or, as regards EU member states that have a minimum threshold for crimes or offenses in their legal systems, any crime or offense punishable by deprivation of liberty or a detention order for a minimum of more than six months.
- b. Customer represents and warrants that it is not (i) registered for VAT purposes under IOSS with another IOSS intermediary or in the process of doing so, unless such establishment or registration is agreed to in writing by Avalara. Customer will take all actions requested by Avalara to transition any prior IOSS registrations to Avalara in order for Avalara to provide Avalara IOSS Intermediary. Unless Customer separately has notified Avalara to the contrary in writing prior to entering into these IOSS Intermediary Terms, Customer represents and warrants that it has no outstanding tax liability in the EU.
- c. Unless Customer notifies Avalara to the contrary in writing, Customer represents and warrants that none of the Customer Affiliated Parties is a Politically Exposed Person ("**PEP**") as defined by the Financial Action Task Force and which definition is located in the document available at <https://www.fatf-gafi.org/documents/documents/peps-r12-r22.html>. Customer represents and warrants that none of the Customer Affiliated Parties is under sanction, prohibition, or restriction from the United Nations, the EU, any EU member state, the United Kingdom, Canada, or the United States.

- d. Customer represents and warrants that all information and documentation provided to Avalara under these IOSS Intermediary Terms, including in relation to Payment Services and to fulfil its obligations under Section 5, are true, correct and complete.
- e. Customer's representations and warranties in this Section 6 are deemed to be made continuously throughout the Term, and Customer will immediately provide written notice in reasonable detail to Avalara at any time that such statement ceases to be true, correct, or complete during the Term.

7. Termination and Suspension.

- a. Avalara may suspend Avalara IOSS Intermediary activities on behalf of Customer at any time if Customer has not fully paid its VAT Obligations or performed its other obligations under the Agreement, or while any Customer action or provision of information is outstanding after the relevant deadline, or if Avalara has reasonable grounds to believe that Customer will not be able to comply with its obligations under the Agreement. If Avalara invokes such right to suspend operations or activities, Avalara will notify Customer accordingly and may also notify affected third parties.
- b. In addition to its termination rights under the Terms, the MVR Terms and elsewhere in these IOSS Intermediary Terms, Avalara may, at its option and on notice to the Customer, terminate the Agreement and/or Customer's use of Avalara IOSS Intermediary:
 - i. If Customer suffers from an insolvency event, i.e. (a) upon the filing of any voluntary petition by Customer under any bankruptcy laws; (b) upon the filing of any involuntary petition against Customer under any bankruptcy laws that is not dismissed within sixty (60) days after filing; (c) upon any appointment of a receiver or administrator for all or a substantial portion of Customer's business or operations; (d) upon any assignment of all or substantially all the assets of Customer for the benefit of creditors; or (e) in the event of a Change of Control over Customer;
 - ii. If Customer suspends, or threatens to suspend, or ceases or threatens to cease to carry on all or a substantial part of its business;
 - iii. Customer has violated any Applicable Laws, prior to or during the Term;
 - iv. Customer breaches the Agreement (including these IOSS Intermediary Terms), including by failing to timely provide required information or fund VAT Obligations or other payments;
 - v. Customer uses Avalara IOSS Intermediary in a manner that threatens the reputation or wellbeing of Avalara or its Affiliates or the integrity of Avalara IOSS Intermediary, or that impairs the use of Avalara IOSS Intermediary by other Avalara customers;
 - vi. if a power of attorney granted by Customer to Avalara or any Affiliate of Avalara terminates, or any appointment of Avalara or any Affiliate of Avalara is terminated for any reason; or
 - vii. if Managed VAT Reporting or any other Services or contractual relationship between Avalara and Customer, terminates for any reason.
- c. The Avalara IOSS Intermediary termination date will be the earlier date on which either Customer's access to Avalara IOSS Intermediary is terminated or the date on which the appropriate form(s) to terminate Avalara or any of its Affiliates as Customer's IOSS intermediary is filed with Tax Authority. Termination of Avalara IOSS Intermediary will automatically lead to termination of any appointment or any power of attorney granted under these IOSS Intermediary Terms.

- d. Upon any termination by Avalara under Section 7(b), Avalara will not refund any amount of fees to Customer. Avalara expressly disclaims liability for any damages Customer incurs related to such termination. In the event of such termination Avalara may terminate Customer's use of any other product or service offered by Avalara or any Affiliate immediately upon written notice
- e. If required under any Applicable Laws or requested by Avalara, Customer will appoint another IOSS intermediary that assumes Avalara's obligations under these IOSS Intermediary Terms immediately following termination of Customer's subscription for Avalara IOSS Intermediary or at any other time specified by Avalara in its discretion. During any period in which Customer fails to comply with this obligation, Customer shall continue to comply with its obligations towards Avalara and will be liable for all resulting Losses (as defined below).
- f. Following any termination, Customer remains subject to all obligations and liabilities, including VAT Obligations and other payment obligations and information requirements, arising out of or related to Avalara IOSS Intermediary prior to termination.

8. Fees.

- a. Invoices or other Order Documents specifying fees may be issued and sent to Customer by Avalara or an Avalara Affiliate or on behalf of Avalara or its Affiliate by Third-Party PSP or another service provider.
- b. Customer authorizes Third-Party PSP to collect subscription fees and pay such amounts to Avalara or its Affiliate, provided that Customer may also pay such amounts to Avalara or its Affiliate directly. Any subscription fees collected by Third-Party PSP may be deducted from amounts that Third-Party PSP holds on behalf of Customer. If Customer is required to report transactions that occurred prior to Customer's appointment of Avalara under these IOSS Intermediary Terms, these back filing services will be considered an ancillary Service.

9. Limitations of Liability.

The Customer's attention is particularly drawn to this Section.

- a. Avalara IOSS Intermediary is made available to Customer on an "as is" and "as available" basis, unless otherwise specified in these IOSS Intermediary Terms. To the fullest extent permitted by Applicable Laws and except as otherwise set out in these IOSS Intermediary Terms, Avalara disclaims all warranties, terms and conditions express or implied, including the implied warranties of merchantability, noninfringement, and fitness for a particular purpose. Avalara specifically disclaims any representations, warranties, terms or conditions that (a) any governmental information (including without limitation information regarding VAT rates or the applicability of certain taxes), or (b) any information imported from any other application, site, or service, is accurate, complete, current, or applicable to Customer or its business.
- b. Nothing in the Agreement shall be construed as limiting either Party's liability for death or personal injury caused by negligence, for fraud or for fraudulent misrepresentation or any other liability which cannot be excluded or limited by Applicable Laws.
- c. Subject to Section 9(a), 9(b), and 9(d), Avalara's total liability to the Customer in respect of any and all claims arising out of or in connection with the Agreement, whether in contract (including under any indemnity), tort (including negligence), breach of statutory duty, or otherwise, shall not in any case exceed an amount equivalent to the fees paid or payable by Customer in relation to Avalara IOSS Intermediary during the twelve-month period immediately preceding the events giving rise to the claims.
- d. Save as otherwise stated in Section 9(b), Avalara shall not be liable to Customer or any third party, whether in contract (including under any indemnity), tort (including

negligence), breach of statutory duty, or otherwise for any:

- i. incidental, indirect, consequential, punitive, special or exemplary damages;
- ii. loss of profits, loss revenue, loss or damage to goodwill, wasted expenditure or loss or corruption of data;
- iii. late or missed filings resulting from Customer's failure to provide any required information or timely approval of a return, for the timing or rejection of any opting letter seeking to waive the distance selling threshold, or for late or missed VAT obligation or other payment owed by Customer; and
- iv. claim in respect of which the Customer has not issued legal proceedings within two years of the events giving rise to the claim occurring.

10. **Indemnification; Liability of Customer.**

- a. Under Applicable Law, Avalara and Customer may have joint and several liability for Customer's fulfillment of VAT Obligations. If Avalara incurs any liability for VAT Obligations, or is compelled to pay any amount related to Customer's actions, omissions, or obligations, Customer shall indemnify and hold harmless, and at Avalara's option shall defend, Avalara, each of its Affiliates, and each of its and their officers, directors, owners, employees, representatives and agents (each, an "**Avalara Indemnitee**") from and against any liability, loss, settlement payment (including any settlement an Avalara Indemnitee agrees to pay), interest, award, judgment, damages (including punitive damages), fines, fees, penalties, filing fees and court costs, witness fees, reasonable attorneys' and other professionals' fees, other reasonable investigation and defense costs, and any other fees, costs, expenses and charges ("**Losses**") incurred by, or pending or threatened against, any Avalara Indemnitee that arise out or relate to any (i) any VAT Obligations, or (ii) any third-party claim or action arising out of or related to Customer's actions or omissions or the provision of Avalara IOSS Intermediary to Customer (including any claims or actions in connection with Avalara's termination of Customer under these IOSS Intermediary Terms), except to the extent such claim or action results directly from the gross negligence or intentional misconduct of Avalara, or (iii) breach of any of Customer's representations or warranties, or any failure or omission of Customer to meet or perform any of its covenants, undertakings or obligations pursuant to the IOSS Intermediary Terms, including without limitation the payment of any VAT Obligation or other liability hereunder or the provision of accurate VAT identification numbers and correct documents, information and data.
- b. If any Avalara Indemnitee incurs any liability in connection with the VAT Obligations or Customer's actions or omissions under the Agreement, that Avalara Indemnitee shall have full recourse against Customer and all other rights available at law and in equity to recover such liability. In order to secure the payment of any amount that is may be due from Customer to any Avalara Indemnitee under the Agreement or otherwise, Avalara has a right of retention and set-off, and a right of pledge over, all moneys and other items of value that Avalara or Third-Party PSP may hold on behalf of Customer, or that may be due from Avalara to Customer under the Agreement or under any other current or future arrangement Customer may enter into with Avalara or any of its Affiliates.

11. **Governing Law; Arbitration.** The governing law of the Agreement will be the substantive law of England and Wales. Any dispute arising out of or in connection with the Agreement, including any question regarding its existence, validity or termination, will be referred to and finally resolved by arbitration under the Rules of the London Court of International Arbitration, which Rules are deemed to be incorporated by reference into this clause. The number of arbitrators will be one. The seat, or legal place, of arbitration will be London. The language to be used in the arbitral proceedings will be English.

12. **General.**

- a. By using Avalara IOSS Intermediary or sending electronic messages to Avalara, Customer is communicating with Avalara electronically. Avalara may be required by law to send Customer communications about Avalara IOSS Intermediary or third-party products or services and will do so in accordance with its then-current privacy policy. By registering for Avalara IOSS Intermediary, sending Avalara an electronic message, or otherwise communicating with Avalara, Customer has agreed to communicate with Avalara electronically.
 - b. In the event of any contrary or inconsistent terms between the MVR Terms and the IOSS Intermediary Terms, the IOSS Intermediary Terms will control with respect to the provision of Avalara IOSS Intermediary.
 - c. Any reference in these IOSS Intermediary Terms to the “discretion” of Avalara means the “sole and absolute discretion” of Avalara.
 - d. Customer may not assign these IOSS Intermediary Terms without the prior written consent of Avalara. Avalara may assign all or any part of these IOSS Intermediary Terms to any other party upon notice to Customer.
 - e. No third party, other than an Avalara Indemnitee, may enforce any term of this Agreement. The rights of the parties to terminate or modify this Agreement (as provided in the Agreement or Applicable Laws) are not subject to the consent of any other person.
13. **Deviations from the Terms.** The following provisions of the Terms do not apply to Avalara IOSS Intermediary or with respect to these IOSS Intermediary Terms: Section 2(c) (i), (ii) and (iii) (*Avalara’s Responsibilities*); Section 2(e) (*Customer Affiliates*); Section 5 (*Service Suspension and Disputes*); Section 6(e) (*Termination for Breach or Cause*); Section 9(b) and (c) (*Avalara’s Warranties; Disclaimer of Implied Warranties*); Section 10 (*Indemnification*); Section 11 (*Modifications*); Section 12 (a), (b) and (c) (*Exclusion of Certain Claims; Limitation of Liability; Limitation of Claims*); Section 13(f) (*Governing Law; Jurisdiction and Venue*); Section 13(h) (*Force Majeure*); and Section 13(j) (*Successors and Assigns*).

APPENDIX A

INFORMATION AND DOCUMENTS REQUIRED PER TRANSACTION

An authorization to act as IOSS intermediary may only be granted by local authorities if certain conditions are fulfilled. One of these conditions is that the IOSS intermediary keeps efficient and well-organized records. These must clearly and convincingly demonstrate to the Tax Authority and any other applicable EU member state that VAT legislation and VAT regulations have been applied correctly. In many cases Avalara may not have the required documents, information and data at its disposal, but nevertheless shares responsibility to local tax authorities with respect to this information. Customer therefore must provide these in the manner and format specified by Avalara no later than 7 days after expiry of the VAT return period. After termination of Avalara IOSS Intermediary, Customer shall continue to have the obligation, pursuant to Section 7, to cooperate in every way and, if so required, to provide all documents, information, and data concerning the activities carried out under these IOSS Intermediary Terms for 10 years following the end of the year in which the supply was carried out, as required by Article 63c of Council Implementing Regulation (EU) No 2019/2026. Such records should be made available electronically upon the request of EU member states and may be submitted to the EU member states concerned using a standard form.

The following information, at a minimum, is required:

GENERAL

Description of any transactions for which Avalara is to act as IOSS intermediary for Customer pursuant to these IOSS Intermediary Terms.

REQUIRED DOCUMENTS, INFORMATION AND DATA PER TRANSACTION CARRIED OUT BY CUSTOMER:

- all documents, information and data required for customs clearance;
- all customs declarations of goods imported or to be imported;

- VAT invoice (if issued) or the commercial invoice accompanying the goods for customs clearance;
- all specific data referred to in column H7 of Annex B to Delegated Regulation (EU) 2015/2446; and
- such other information as may be requested by Avalara.