

Sovos VAT Managed Services

This Data Sheet is effective for orders placed on or after **September 01, 2023**.

This Data Sheet describes the VAT Managed Services to be provided by **Accordance Technical Services Limited** and its Affiliates (“Sovos”) to the customer named on an applicable Order Form (the “Customer”) in accordance with this Data Sheet. Through Managed Services, Sovos’ managed services team provides preparation, and submission of Declarations on behalf of customers to the Customer or relevant Tax Authority in a Territory supported by Sovos. The compliance and reporting services applicable to this Data Sheet are as follows:

- **Sovos VAT Managed Services - Periodic Return** – A managed service providing for VAT Compliance services related to periodic filings in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Periodic Annual Return** – A managed service providing preparation and submission of annual VAT return in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Enhanced Periodic Reporting** – A managed service providing for enhanced VAT Compliance services related to periodic filings in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Periodic Distance Selling Return** – A managed service providing preparation and submission of VAT returns for transactions related to EU distance B2C sales in an EU Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Periodic Annual Distance Selling Return** – A managed service providing preparation and submission of annual VAT return for transactions related to EU distance B2C sales in an EU Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Periodic Distance Selling VDEK – Poland** – A managed service providing preparation and submission of VDEK for transactions related to EU distance B2C sales in Poland.
- **Sovos VAT Managed Services - Periodic EC Purchase List** – A managed service providing preparation and submission of EC Purchase Lists in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Periodic EC Sales List** – A managed service providing preparation and submission of EC Sales Lists in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Periodic Intrastat Arrivals** – A managed service providing preparation and submission of Intrastat declarations in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Periodic Intrastat Dispatches** – A managed service providing preparation and submission of Intrastat declarations in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Periodic E-Commerce Return** – A managed service providing preparation and submission of VAT return for B2C sales in a non-EU Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Amended Declarations Package** – A Subscription services providing for corrected VAT returns in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **VAT Managed Services Periodic Other Declaration – Country** - Managed service providing preparation and submission of periodic declarations not covered by a specific SKU in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Periodic VDEK – Poland** – A managed service providing preparation and submission of VDEK in Poland.
- **Sovos VAT Managed Services - Periodic Non-Resident i-SAF – Lithuania** – A service providing preparation and submission of i-SAF in Lithuania for non-resident companies.
- **Sovos VAT Managed Services - Periodic Non-Resident SAF-T** – A service providing preparation of SAF-T for non-resident companies in Norway.
- **Sovos VAT Managed Services - Periodic Environmental Declaration – Romania** – A managed service providing preparation and submission of environmental returns in Romania.
- **Sovos VAT Managed Services - Periodic Payment – Italy** – A managed service providing for the facilitation of VAT payments in Italy.
- **Sovos VAT Managed Services - Periodic GST/HST Return – Canada** – A managed service providing preparation and submission of GST/HST returns in Canada.
- **Sovos VAT Managed Services - Periodic Supplementary Declaration – Croatia** – A managed service providing preparation and submission of U-RA ledger in Croatia.
- **Sovos VAT Managed Services - Periodic Supplementary Declaration - Czech Republic** – A managed service providing preparation and submission of control statements in the Czech Republic.
- **Sovos VAT Managed Services - Periodic Supplementary Declaration – Greece** – A managed service providing preparation and submission of recapitulative statements in Greece.
- **Sovos VAT Managed Services - Periodic Supplementary Declaration – Hungary** – A managed service providing preparation and submission of recapitulative statements in Hungary.
- **Sovos VAT Managed Services - Periodic Supplementary Declaration – Romania** – A managed service providing preparation and submission of 349 declaration in Romania.
- **Sovos VAT Managed Services - Periodic Supplementary Declaration – Slovakia** – A managed service providing preparation and submission of local listing in Slovakia.
- **Sovos VAT Managed Services - Periodic Supplementary Declaration - Switzerland** – A managed service providing preparation and submission of data reconciliation in Switzerland.
- **Sovos VAT Managed Services - Periodic QST Return – Canada** – A managed service providing preparation and submission of QST returns in Canada.
- **Sovos Non-EU VAT De-Registration Services** – Region-focused managed services providing VAT de-registration services per non-EU member state
- **Sovos Non-EU VAT Registration Services** – Region-focused managed services providing VAT Registration services per non-EU member state lacking

- country-specific VAT Registration services.
- **Sovos Non EU VAT Registration Takeover Services** – Region-focused managed services providing Sovos control of ongoing VAT registration processes per non-EU member state
- **Sovos VAT Managed Services - Advanced Registration - Netherlands** – Managed service providing standard VAT registration services in the Netherlands with Article 23 license
- **Sovos VAT Managed Services - Amended Declaration** – Managed service providing corrected VAT declarations in a Region supported by Sovos. A list of available Regions is available to Customer upon request.
- **Sovos VAT Managed Services - Amended Distance Selling Declaration - Austria** – Managed service providing corrected VAT declarations for transactions related to EU distance B2C sales in Austria
- **Sovos VAT Managed Services - Amended E-Commerce VAT Declaration - Australia** – Managed service providing corrected VAT declarations for B2C sales in Australia
- **Sovos VAT Managed Services - Amended GST/HST Return - Canada** – Managed service providing corrected GST/HST returns in Canada
- **Sovos VAT Managed Services - Amended PST Return - Canada** – Managed service providing corrected PST returns in Canada
- **Sovos VAT Managed Services - Amended QST Return - Canada** – Managed service providing corrected QST returns in Canada
- **Sovos VAT Managed Services - APR Data Support** – Services providing for one-time VAT-specific data support relating to APR import profiles and similar in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Audit Fixed Fee** – Managed services providing VAT audit support charged on a fixed fee basis - in a Region supported by Sovos. A list of available Regions is available to Customer upon request.
- **Sovos VAT Managed Services - Audit Hourly** – Managed service for providing one-time VAT audit support charged on a time and materials basis - in a Region supported by Sovos. A list of available Regions is available to Customer upon request.
- **Sovos VAT Managed Services - Change of Company Details - EMEA** – Managed Services providing standard VAT change of company details services in the EMEA region
- **Sovos VAT Managed Services - Compliance Hours** – Services providing for one-time VAT-specific Compliance support - such as tax authority queries - in a Region or Territory supported by Sovos. A list of available Regions or Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Consulting Fixed Fee** – Services providing for one-time VAT-specific Sovos-to-client consultation in a Region supported by Sovos. A list of available Regions is available to Customer upon request.
- **Sovos VAT Managed Services - Consulting Time and Materials** – Services providing for one-time VAT-specific Sovos-to-client consultation in a Region supported by Sovos. A list of available Regions is available to Customer upon request.
- **Sovos VAT Managed Services - Data Consultancy Fixed Fee - EMEA** – Services providing for one time VAT-specific data Consultancy and similar in the EMEA region
- **Sovos VAT Managed Services - De-Registration - Territory** – Managed service providing for de-registering clients for VAT purposes in in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Distance Selling Registration - Austria** – Managed service providing standard VAT registration services in Austria due to B2C distance selling activity
- **Sovos VAT Managed Services - E-Commerce Registration** – Managed service providing VAT registration services under the simplified scheme for e-commerce in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - IOSS Registration** – Managed service providing IOSS VAT registration services in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - IOSS Takeover - EMEA** – Managed service providing IOSS VAT takeover in the EMEA region
- **Sovos VAT Managed Services - IOSS Takeover - Intermediary - EMEA** – Managed service providing IOSS VAT takeover where Sovos is acting as intermediary in the EMEA region
- **Sovos VAT Managed Services - Non-Union OSS Registration** – Managed service providing non-union OSS VAT registration services in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - One-Time Declaration** – Managed service providing one-time preparation and submission of non-recurring VAT declarations - such as retrospective declarations and similar - in a Region supported by Sovos. A list of available Regions is available to Customer upon request.
- **Sovos VAT Managed Services - OSS Onboarding - EMEA** – Managed service providing for data onboarding to file OSS, IOSS, or non-union OSS declarations in the EMEA region
- **Sovos VAT Managed Services - OSS Registration** – Managed service providing for set up of Sovos to file OSS declarations in the Territory using OSS number provided by the customer
- **Sovos VAT Managed Services - OSS Takeover** – Managed service providing OSS VAT takeover in a Region or Territory supported by Sovos. A list of available Regions or Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Registration** – Managed service providing standard VAT registration services in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Registration Takeover** – Managed service providing for Sovos control of ongoing VAT reporting processes in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.
- **Sovos VAT Managed Services - Standard Registration** – Managed service providing standard VAT registration services in a Territory supported by Sovos. A list of available Territories is available to Customer upon request.

1 **DEFINITIONS.**

1.1 **“Declaration”** means the VAT and equivalent taxes returns, EC Lists, Intrastat returns, and Territory specific reports, returns or statements prepared and filed by Sovos for Client as listed above.

1.2 **“Onboarding Form”** means the form completed by Sovos and Customer outlining Customer’s current position and services required.

1.3 **“Region”** means the area where the services is required.

1.4 **“Tax Authority”** means the organization with official responsibility for collecting taxes in the Territory.

1.5 **“Territory”** means the country or jurisdiction where the Declaration is required.

2. **SOVOS OBLIGATIONS.** Once you have provided Sovos with the required data in the agreed format by the agreed timetable, and upon a duly completed Onboarding Form, Sovos will review, analyze and process the data provided; complete the declaration; and send the Declaration to Customer, or the Tax Authority, as appropriate. This does not amount to a VAT audit of Customer’s data. Based on the information provided by Customer, Sovos will inform you of VAT due to the Tax Authority and the applicable deadlines to complete payment. Customer is responsible for any interest, penalties or other liabilities arising due

to Customer's failure to pay any amount of VAT that is due. For Intrastat returns, Sovos will not assess the validity of the data supplied by Customer.

3. CUSTOMER OBLIGATIONS.

Customer shall:

- Ensure that the terms of Customer instructions are complete and accurate as set out in the Agreement and Onboarding Form;
- Co-operate with Sovos in all matters relating to the Services;
- Provide Sovos, or its local third party, in a timely manner with such information and materials as it may be reasonably required in order to provide the Services and ensure that such information and materials are complete and accurate in all material respects.

4. CUSTOMER WARRANTIES

In relation to all Services regulated in this Data Sheet:

3.1 Customer warrants that all information, data, material and documentation provided to Sovos is accurate, reliable and complete, and that it agrees with all information set out on the Onboarding Form

3.2 Customer warrants that it shall immediately notify Sovos of any inaccuracies, errors or omissions of which Customer becomes aware of in relation to any information, data, material and documents provided, from time to time, to Sovos.

3.3 Customer warrants that at the Effective Date it has correctly and fully disclosed to Sovos all real or potential compliance failures in relation to tax for the period up to and including the Effective Date.

3.4 Customer warrants that all their activities are conducted honestly and in accordance with all applicable laws and regulations. In particular, the Customer warrants that it will not engage in any activity, practice or conduct which would constitute an offence under the Bribery Act 2010. Customer is responsible for establishing arrangements in relation to their activities designed to prevent any non-compliance with laws and regulations and to detect any that occur.

3.5 Customer warrants that it shall not facilitate criminal tax evasion by any party. Should Sovos incur a penalty under the Criminal Finances Act 2017 as a result of criminal facilitation by Customer, it will be the responsibility and liability of the Customer to settle such penalty.

3.6 Customer warrants that it will provide Sovos with the required data in an agreed format, immediately upon request. Sovos' role in providing services does not absolve Customer from your legal obligations regarding filing of all declarations and payment of any VAT due. Customer may incur penalties if Customer fails to observe filing deadlines.

5. **CUSTOMER INDEMNIFICATION** Customer indemnifies and shall keep Sovos, directors and employees indemnified in full against all costs, expenses, damages and losses (whether direct or indirect) including any interest, fines, legal and other professional fees and expenses (including any interest or penalties levied or imposed by Tax Authority) awarded against or incurred or paid by Sovos as a result of or in connection with:

5.1 Breach of Customer's warranties in Section 4;

5.2 Supply by Customer or others of incorrect, misleading or incomplete information, data, material and documents or Customer's or others' failure to supply any appropriate information, data, material and documents or Customer's failure to respond promptly to communications from Sovos or Tax Authority or other government authorities; and

5.3 Any misrepresentation or statement (intentional or unintentional) supplied to Sovos orally or in writing or in any other form by or on behalf of the Customer in connection with this Attachment.

6 **SOVOS ACTIVITIES.** The following terms apply to the relevant services outlined on the applicable Order Form:

VAT Registrations: Sovos will facilitate and manage Customer's applications for local VAT registrations on the following basis:

- Sovos will send Customer a registration information pack for completion.
- When Sovos receives the completed pack, we will review the information and then prepare the application for registration based on the information provided by the Customer.
- Once the application for registration is signed by the Customer, Sovos will present the application to the tax authority.
- Sovos will liaise with the tax authority and manage requests for additional information in conjunction with the Customer.
- Sovos will notify the Customer when the VAT registration number has been granted by the tax authority

Takeover of VAT Registration: Sovos will liaise with the tax authorities to become Customer's new registered VAT agent in the relevant country. It is agreed that the takeover will take effect as per the agreed date. This is on the basis that documents required for takeover are provided within the timescale specified by Sovos and that liaising with the tax authority does not become protracted.

Fiscal Representation: Sovos will facilitate fiscal representation services for the Customer in the relevant countries through a Sovos group company or a local third party. Sovos will assist with the appointment process if a local third party is used as part of our service.

Consultancy Services: Sovos will provide the Customer with consulting advice as outlined in Background and Scope, where applicable.

Audit Support: Sovos will provide the Customer with audit support as outlined in Background and Scope, where applicable.

General Compliance Support: Sovos will provide the Customer with compliance support as outlined in the Onboarding Form, where applicable.

Ad hoc Compliance, APR Data and /or Consulting Support: If Customer requires Sovos to provide additional services in respect of VAT compliance, APR Data and/or consulting services and where additional time is required, Sovos will provide Customer with such services at the relevant hourly rate, outlined in the Order Form.

7 **FEES.** Customer acknowledges that fees are based on the timely fulfilment of Customer obligations to provide complete and accurate documentation. Sovos reserves the right to charge additional fees for any additional work required due to (for example) protracted communication, amendment of legal documents and/or consulting advice requested. Sovos will communicate such additional fees in advance and procure Customer approval via email based on the hourly rate indicated on the Order Form.

8 **CHANGES.** Sovos may, from time to time and in its discretion, make changes to this document or the terms and conditions set forth herein, provided however, in no event shall Sovos make any changes that will degrade Sovos' obligations under this Data Sheet without prior written notice to Customer. When Sovos makes changes hereto which do not degrade Sovos' obligations under this Data Sheet, Sovos will provide notice as appropriate under the circumstances, e.g., by displaying a notice within the applicable Sovos products or services, by updating the Data Sheet located at <https://sovos.com/customer-legal-data-sheets/> or by sending Customer an email.

9 **TERMS AND CONDITIONS.** Customer's execution of an applicable Order Form for the products applicable to this Data Sheet signifies Customer's agreement to the terms and conditions in this Data Sheet and its acknowledgment that the Services are provided under and are governed by such applicable Order Form and the separate written agreement between the parties that expressly governs Sovos' delivery of Software and Services (the "Governing Agreement").

10 **DEFINED TERMS.** Except as defined herein or otherwise required by the context herein, all defined terms used in this Data Sheet have the meaning set forth in the Governing Agreement.

This document constitutes a Data Sheet as defined in the Governing Agreement.

SOVOS MAKES NO WARRANTIES, EXPRESS OR IMPLIED, IN THIS DOCUMENT.