

## HalSail FAQ

### Is HalSail registered for VAT?

HalSail Ltd is not registered for Value Added Tax in its home country of the United Kingdom.

However HalSail Ltd is registered for VAT in the European Union. The registration number is **EU372045979**.

HalSail Ltd charges VAT to clubs in the EU at the appropriate rate for the particular country. However if the club is itself registered for VAT, HalSail uses the Reverse Charge procedure, whereby the club is responsible for accounting for VAT, effectively paying the VAT and immediately claiming it back again.

So the way HalSail Ltd charges VAT to different customers is as follows:

- Clubs in the UK - no VAT is charged.
- Clubs in the EU that are themselves VAT registered - no VAT is charged because the reverse-charge mechanism applies.
- Clubs in the EU that are not themselves VAT registered - VAT is charged at the appropriate rate for the country concerned and remitted to Finance Ireland under the one-stop-shop scheme.
- Clubs in any other country - no VAT or sales tax is charged.

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