

Tax Compliance Covered, Everywhere You Grow

Expanding internationally comes with complex <u>tax regulations</u>, but Passport Seller of Record makes compliance seamless — keeping you covered anywhere you sell. Whether a market requires tax ID registration or other fiscal obligations, we handle it all so you don't have to.

Take Taxes off Your To-Do List

While taxes are typically paid upon import for most international shipments, some markets place additional responsibilities on merchants once they reach specific <u>revenue thresholds</u>. In these cases, brands must:

- Register for a local tax ID (such as <u>VAT, GST, or IOSS</u>)
- Collect and remit taxes based on country-specific rules
- Report tax filings to the appropriate government authorities

With Seller of Record, Passport takes care of these requirements , so you can forget the paperwork and focus on what matters most — growing your brand.



* Click on each market to learn more about how taxes apply in these regions. For a complete list of tax registration requirements with country-specific regulations, view our <u>international tax compliance table</u>.

Keep Cash Flowing & Compliance Easy with Seller of Record

Enjoy equivalent compliance as Merchant of Record with direct cash flow and full data & store control.



No Tax ID Needed

Passport's tax IDs cover you in markets that require registration. We manage everything from tax collection to reporting and remittance, saving you valuable time and resources.



Only Pay Taxes When Required

Tax obligations only apply after crossing a country's revenue threshold. Passport tracks this for you, so you remain compliant and only pay taxes when required.



Get Paid Faster

You stay the merchant and payments go directly to your business at the point of sale. That means faster cash flow without processing delays – your finance team will thank you.

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Stay in Control of Your Store

Remain in full control of your storefront and firstparty data, with direct access to support from our in-house experts and licensed customs brokers whenever you need it.

Pricing Details: <u>Passport Global</u> customers enjoy Seller of Record as part of our full suite of compliance services at no additional cost. For <u>Passport Shipping</u> customers, the Seller of Record fee is 5% of the GST amount, calculated based on the CIF value (product price + shipping + shipment protection).