

Letter of Authority

(Spain)

We would like to authorize VAT Mart Inc. to file our applications for recovery of value-added tax in accordance with the provisions of the 8th/13th EC directive and to answer questions if there was any.

Please forward all correspondences and re-imburements to VAT Mart Inc. regarding our application.

We declare that we are not resident and do not conduct any taxable activities in Spain and all the VAT paid are purely our business expenditures.

We would return the refund if they were wrongfully paid to us without delay.

Date:

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Company Name:

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Company Address:

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Name and surname of authorised signatory in capital letters:

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Position of signatory:

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Signature/company's stamp

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