



TAX & FEES POLICY

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1. General Provisions

This Tax & Fees Policy ("Policy") establishes the general principles governing taxes, transaction fees, and related charges applicable to purchases made through the NEN Global Payment Portal.

Tax treatment may vary depending on the country of the contracting NEN entity, the customer's location and tax status, the nature of the purchased service, and applicable tax legislation.

2. Business-to-Business (B2B) Transactions

For transactions between NEN and business customers, the applicable tax treatment is determined by the relevant domestic and international tax rules.

Where the reverse-charge mechanism or an equivalent recipient-accounting procedure applies, the business customer is responsible for accounting for and reporting the applicable VAT, GST, or equivalent indirect tax to the relevant tax authority.

In such cases, NEN may issue an invoice without charging VAT, where permitted or required by applicable law, and the business customer shall be responsible for fulfilling the applicable reverse-charge obligations.

Business customers must provide accurate company information, billing details, and valid tax registration numbers where required.

The reverse-charge mechanism does not automatically apply to all B2B transactions. Where NEN is legally required to charge, collect, or remit tax, the applicable tax will be included in or added to the transaction in accordance with the relevant legislation.

3. Business-to-Consumer (B2C) Transactions

For purchases made by individual end users, VAT, GST, sales tax, or other applicable indirect taxes may be charged in accordance with the legislation governing the transaction.

Where NEN is legally required to collect VAT or an equivalent tax from an individual customer, the applicable tax will be included in or added to the purchase price.

The relevant tax amount will be calculated according to the applicable jurisdiction, service classification, and statutory tax rate.

Where a transaction is exempt, zero-rated, or outside the scope of the relevant tax, the corresponding treatment will apply.

4. Prices and Tax Disclosure

NEN aims to provide clear information regarding the total amount payable before the customer completes a transaction.

Where applicable, the invoice or payment confirmation may separately identify the service price, taxes, and additional charges.

The presentation of tax-inclusive or tax-exclusive prices may vary according to applicable legal requirements and the type of customer.

5. Banking and Payment Processing Fees

Banks, payment gateways, card issuers, and other financial institutions may impose additional transaction fees, international payment charges, or currency conversion commissions.

Such charges may be collected directly by the relevant payment provider and may not be included in the amount received by NEN.

Where NEN imposes an additional payment-related fee, it will be disclosed before the transaction is completed, where required by law.

6. Withholding Taxes and Other B2B Obligations

Certain cross-border business transactions may be subject to withholding taxes or other tax obligations under the laws of the relevant jurisdictions.

Where withholding is legally required, the parties shall comply with the applicable legislation, relevant tax treaties, and the terms of their contractual agreement.

Any obligation to deduct, report, or remit withholding tax shall be determined separately from the VAT or GST treatment of the transaction.

7. Customer Tax Responsibilities

Business customers are responsible for providing accurate tax-related information and fulfilling any tax reporting or payment obligations legally imposed on them.

Individual customers are responsible for any taxes or charges legally payable directly by them that are not required to be collected by NEN.

NEN remains responsible for taxes that applicable law requires it to calculate, collect, report, or remit.

8. Tax Adjustments and Refunds

Where a transaction is canceled or refunded, any corresponding tax adjustment will be handled in accordance with applicable tax legislation and the procedures of the relevant tax authority.

Refunds of banking charges, payment processing fees, and currency conversion commissions are governed by the Refund & Cancellation Policy and Currency Conversion Policy.

9. Applicable Law

This Policy is interpreted and applied in accordance with the tax legislation governing the relevant transaction.

Where a mandatory tax requirement conflicts with any provision of this Policy, the applicable legal requirement shall prevail.