Reverse invoice

Invoice Number	1
Invoice Date	2015-02-01
Payment Date	10 February, 2015

Supplier (developer)	Customer (app store)
My App Company Incorporated	Google Ireland
VAT: SE5566556601	VAT number: IE6388047V
Contact: Roland Dalsson	Gordon House
Brick Street 42	Barrow Street
620 24 Dalhem	Dublin 4
Sweden	Ireland

Rest of World

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Mobile App Units Sold	5592
Mobile App Sales	52567.52 SEK
Google Fees	-15878.32 SEK
Refunds	-62.72 SEK
Tax Withheld	-54.32 SEK
Paid to Supplier	36572.16 SEK

EU

Mobile App Units Sold	2440
Mobile App Sales	21994 SEK
Google Fees	-6614.8 SEK
Refunds	0 SEK
Tax Withheld	0 SEK
Paid to Supplier	15379.2 SEK

Japan

Mobile App Units Sold	8
Mobile App Sales	101.36 SEK
Google Fees	-30.56 SEK
Refunds	0 SEK
Tax Withheld	0 SEK
Paid to Supplier	70.8 SEK

Total

Mobile App Units Sold	8040
Mobile App Sales	74662.88 SEK
Google Fees	-22523.68 SEK
Refunds	-62.72 SEK
Tax Withheld	-54.32 SEK
Paid to Supplier	52022.16 SEK

The services provided in EU are subject to the reverse charge mechanism and so VAT is to be accounted for by the recipient, Google Ireland, per Article 196 of Council Directive 2006/112/EC.