

VAT & Excise Duty Refund Services

normal refund

fast refund

net invoicing

excise duty reclaim

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Our range of VAT refund services

BP PLUS offers a comprehensive set of tailored solutions to facilitate the refund of VAT paid on international transactions throughout Europe. This service saves you time and enhances the cash position of your company. We not only refund VAT incurred whilst refueling using your BP PLUS card, but also for any 3rd party fuel card transactions whilst travelling abroad (including third party tunnel and toll).

BP can offer you advice on which of our VAT reclaim offers would be most suitable and beneficial for your company.

Why choose BP PLUS? The three tiers of our service

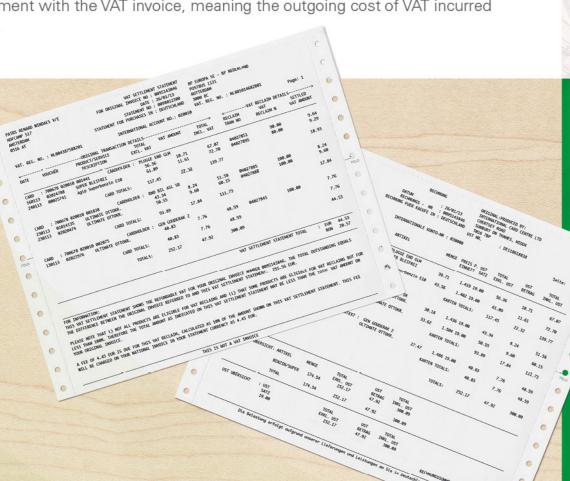
BP PLUS charges a highly competitive percentage of the VAT amount reclaimed with no additional cost per invoice run or administration charges.

In addition to managing the administrative tasks of claiming back your fleet's VAT expenses, we offer a **Fast Refund** service where your VAT claim is pre-financed so you don't have to wait for the tax authority to process your claim, substantially reducing the time your business is out of pocket. Almost all of the 28 tax authorities throughout the EU are covered for VAT refunds with pre-financing.

Net Invoicing does even more to manage customers' VAT costs and involves the issuing of a VAT Settlement Statement with the VAT invoice, meaning the outgoing cost of VAT incurred abroad is cancelled out.

Net Invoicing
is unique in
that customers
do not have to
wait to have their
VAT refunded as
a VAT Settlement
Statement is issued
at the same time as
the invoice.





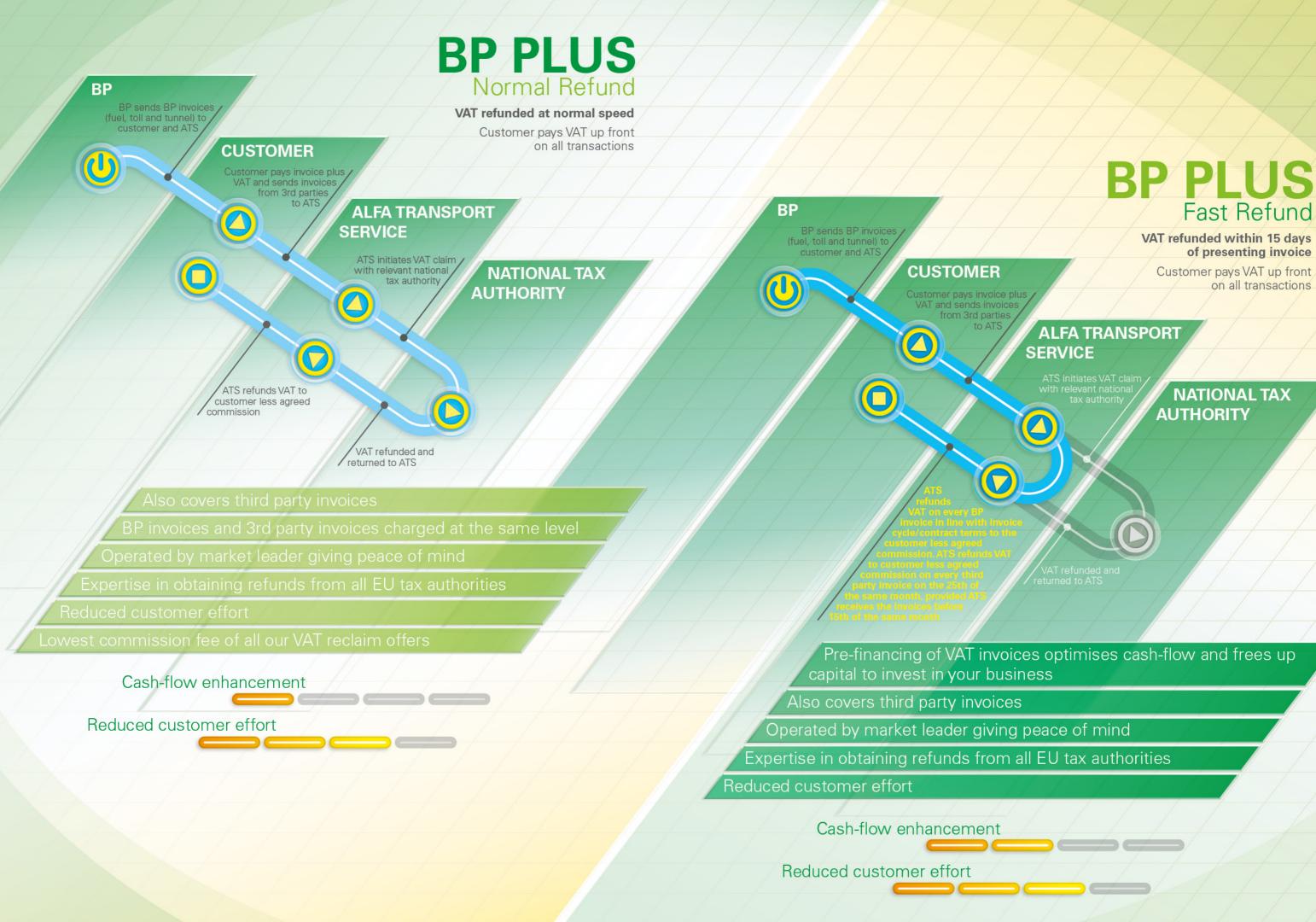


ATS- our VAT reclaim partner

ATS, our specialist VAT reclaim partner operates a non-centralised corporate structure. Their multi-lingual regional teams, strategically located in the majority of European countries keep up to date with relevant tax regulations, maintaining your VAT related cash-flow at optimum levels and ensuring customers do not inadvertently transgress any local laws. Their highly professional, customer friendly approach minimises input from the customer and eliminates confusion and inefficiency.

ATS offers a state of the art track and trace web portal for its customers.

ATS also extend their expertise to excise refund management which we are proud to offer in partnership with them.



BP PLUS Net Invoicing Customer pays NO VAT BP sends BP invoices directly to ATS on BP invoices **CUSTOMER ALFA TRANSPORT** SERVICE **NATIONAL TAX AUTHORITY** ATS refunds VAT on every third party invoice before 15th of the month and 25th of the same month to customer less agreed commission. (ATS invoices customer separately for commission on BP invoices) Instant VAT refund of BP invoices means customer does not pay VAT and is never out of pocket Pre-financing of VAT invoices optimises cash-flow and frees up capital to invest in your business Also covers third party invoices Operated by market leader giving peace of mind Expertise in obtaining refunds from all EU tax authorities Independent of tolls and ferries maintaining clarity and transparency Minimal customer effort Cash-flow enhancement Reduced customer effort

BP PLUS Excise Duty Reclaim

Customer pays excise duties up front on all diesel transactions

Eligible to reclaim on invoices from Belgium, France, Spain, Italy, Hungary and Slovenia

sends invoices from BP and 3rd parties to ATS ALFA TRANSPORT SERVICE

ATS initiates excise duty reclaim with relevant national customs

FOREIGN CUSTOMS AUTHORITY

ATS sends invoice to customer for commission

CUSTOMER

Customer pays invoices inclusive of excise duty and /

Customs sends refunded excise duties directly to customer

Also covers third party invoices

Excise duty on BP invoices and 3rd party invoices charged at the same level

Operated by market leader giving peace of mind

Expertise in obtaining refunds from all relevant EU customs authorities

Reduced customer effort

BP sends BP diesel

invoices to customer