

AWS Marketplace U.S. Tax Collection Support Terms and Conditions

The following terms apply to the U.S. tax calculation services we make available to AWS Marketplace Sellers and are an addendum to the Terms and Conditions for AWS Marketplace Sellers by and between Amazon Web Services, Inc. (“AWS,” “we,” “us,” or “our”) and you or other agreement between you and AWS governing your listing of software for sale in the AWS Marketplace (the “Agreement”). Unless otherwise defined in these terms, all capitalized terms used herein will have the meanings set forth in the Agreement.

Registration. If you are an AWS Marketplace Seller, you may register for tax calculation services by providing to us, in the format and manner we require, calculation settings for the jurisdictions for which you wish to calculate taxes or other transaction-based charges that we support for your AWS Marketplace Transactions, and any related information we request.

Calculation Services. We will calculate sales and use taxes and other transaction-based charges supported by the functionality we make available for AWS Marketplace Transactions based on your calculation settings and any related information we request.

Product Tax Codes and Associated Information. We will make available a list of product tax codes and associated product taxability rules. For each of your AWS Marketplace product listings, you will provide to us, in the format and manner we require, a reference to one of our product tax codes and any related information we request. If you do not provide a reference to one of our product tax codes for a product, we will not calculate any tax amounts for your Transactions for that product.

Remittance. We will remit to you the amounts we calculate through the tax calculation services according to the schedule on which we remit funds for your AWS Marketplace Transactions. You agree to accept the amounts we remit to you as full satisfaction of our obligations in connection with the tax calculation services.

Calculation of Refunds. We will calculate and process refunds of all taxes and other Transaction-based charges calculated through the tax calculation services. Information regarding refunds for products purchased through AWS Marketplace can be found in the [AWS Marketplace Seller Guide](#). For all approved refunds, we will calculate and process refunds of all taxes and other transaction-based charges calculated through the tax calculation services.

Tax Exemption. If you are registered for tax calculation services, you may choose to participate in the Amazon Tax Exemption Program (ATEP). If you participate in this program, certain sales of yours will be treated as tax exempt when purchased by customers who have provided us with tax exemption information. If you and the customer participate in the ATEP program and a customer seeks a post-Transaction tax-only refund related to an exemption for products you sell on AWS Marketplace, the tax will be refunded only if we receive supporting documentation that meets our requirements.

Your Responsibilities. You are solely responsible for your use of the tax calculation services, including the Amazon Tax Exemption Program. Your responsibilities include reviewing and determining the correct product tax codes, calculation settings and all related information for your products and for documenting and paying all taxes to the appropriate taxing authorities for your Transactions. You are solely responsible for reviewing all tax exemption information and complying with all applicable laws and regulations related to tax-exempt transactions. We disclaim all responsibility for your use of the tax calculation services. Except to the extent we make specific services available to you:

- we do not calculate or collect any product-based excise taxes or any fees or surcharges;
- we do not provide support for sales or use tax exemptions based upon the identity of any individual, corporation or other entity, or the intended use of a product by any individual, corporation or other entity; and



- you are solely responsible for any non-U.S. taxes and duties (including their collection and payment). Notwithstanding the foregoing, when we are legally obligated by a valid taxing authority, we will collect Taxes, and we will provide subscribers with a compliant tax invoice.

Modification. We may change or discontinue the tax calculation services or any aspect of the tax calculation services, including these terms, at any time in our sole discretion upon notice to you, including by posting updated terms to the AWS Marketplace Seller Portal, except that we will provide you with 30 days prior written notice (which may be via email) prior to discontinuing the tax calculation services or terminating your access to the tax calculation services. Unless we state otherwise, any changes to the tax calculation services will become effective at the time of delivery of such notice. By continuing your participation in the tax calculation services after the effective date of any modifications to these terms, you agree to be bound by the modified terms.

