

VOLKSWAGEN FINANCIAL SERVICES

THE KEY TO MOBILITY

Dear Sir or Madam,

Please be informed that Volkswagen Leasing GmbH Sp. z o.o. Branch in Poland has changed the legal form of business activity. The legal form was changed on May 29 this year.

Currently, the Branch business activity is carried out by the newly established Polish company - Volkswagen Financial Services Polska Sp. z o.o. The Company, by law, has been subject to all rights and obligations related to the operations of the Branch in Poland, full business continuity has been maintained and the transformation has not affected your contracts concluded with Volkswagen Leasing GmbH Sp. z o.o. Branch in Poland. All contracts remain in force and do not require annexation. There has been full legal and tax succession. Therefore, Volkswagen Financial Services Polska Sp. z o.o. is a party to leasing contracts.

Please be advised that Volkswagen Leasing GmbH was an active VAT taxpayer until and including May 28, 2020 and was removed from the register of active VAT taxpayers on May 28, 2020. Consequently, until the date of removal from the VAT register, Volkswagen Leasing GmbH as an active VAT taxpayer carried out activities subject to VAT, with respect to which the VAT invoices were issued in accordance with VAT Act. The fact that the removal from VAT register was performed on May 28, 2020 is confirmed by extract from the register of active VAT payers, which confirms that the registration of the Company as VAT-payer (31-05-2014) and the date of its removal (28-05-2020) (Extract attached).

In consequence, we would like to inform that invoices issued until and on May 28, 2020 evidences transactions performed by Volkswagen Leasing GmbH for the client which are transactions subject to VAT conducted by Volkswagen Leasing GmbH as an active VAT payer. At the same time, Volkswagen Financial Services Polska Sp. z o.o. as a legal and tax successor took over from May 29, 2020 the business activity, including all the rights and liabilities connected with it resulting from VAT Act. The fact of taking-over business the business does not have an impact on right to deduct input VAT by the client being the acquirer of services.

In the list of taxpayers registered for VAT purposes, not registered, de-registered and removed and included again to the VAT register it is not possible to verify the status of NIP 1070028292 as an active VAT-payer as at a particular date (e.g. May 28, 2020) due to the fact that such functionality is not provided in Art. 96b para 2 and para 3 of the VAT Act.

If you have questions about changes, please contact us:

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