

本商品經本公司合格簽署人員檢視其內容業已符合保險精算原則及保險法令，惟為確保權益，基於保險業與消費者衡平對等原則，消費者仍應詳加閱讀保險單條款與相關文件，審慎選擇保險商品。本商品如有虛偽不實或違法情事，應由本公司及負責人依法負責。

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如欲查詢本公司資訊公開說明文件之內容，請至本公司網址：<http://www.eulerhermes.tw> 查詢

Euler Hermes Credit Insurance CA

Cover for VAT or Other Sales Taxes Endorsement

保單條款

107 年 06 月 27 日裕利安宜 107 發字第 0004 號函備查

Cover for VAT or Other Sales Taxes

1. It is agreed to extend cover under your **Policy** to include receivables relating to VAT (or similar sales taxes).
2. For the purpose of the endorsement section a. of the definition of **Recovery/Recoveries** is deleted and replaced with :
“a. any money received from the **Buyer** or any third party on behalf of the **Buyer**, including dividends received out of the **Buyer**' s **Insolvent** estate, including refunds of VAT or other sales taxes received,” .
3. Notwithstanding section 6.1 a. of the General Terms and Conditions of the **Policy** for the purpose of the premium calculation you need to declare to us the value of VAT (or similar sales taxes).
4. Notwithstanding section 10 of the General Terms and Conditions of the **Policy** any part of a **Recovery** which relates to VAT (or similar sales taxes) will not be allocated exclusively to the VAT (or similar sales taxes) element of the outstanding receivables but will be shared between you and us.
5. For the purpose of the endorsement when calculating your Insured Debt in line with section 11.1 we will not deduct the value of any applicable VAT (or similar sales taxes) from the total amount of receivables filed in the **Claim and Collection form**.
6. This endorsement does not vary, alter, waive or extend any of the terms and conditions of the **Policy** except as expressly stated in this endorsement.