Energyline Limited (trading as Innovation Factory) – International Tax & VAT Policy

Effective date: 7 April 2025

Summary

Energyline Limited (trading as Innovation Factory) is a New Zealand resident entity supplying subscription access to cloud-hosted software services globally. All services are performed entirely outside customer jurisdictions, with no employees, agents, offices, or other permanent establishments overseas. This policy outlines our tax and VAT treatment in key markets, ensuring compliance with international tax treaties and local regulations.

United Kingdom (UK) – Tax & VAT Position

- **Corporate Tax:** Energyline Limited has no UK permanent establishment ("PE"). Under UK tax law and the New Zealand–UK double tax treaty, we are not subject to UK corporation tax on UK-source revenues.
- **VAT:**
  - B2B sales: No UK VAT is charged. UK business customers apply the reverse charge mechanism.
  - B2C sales: Energyline Limited is registered for UK VAT and charges UK VAT on sales to UK-resident individuals.

United States (US) – Tax Position

- **Corporate Tax:** Energyline Limited has no US permanent establishment and performs all services outside the US. Under Article 7 ("Business Profits") of the US–New Zealand Double Tax Treaty, our subscription revenues are not taxable in the US.
- **Withholding Tax:** Revenues are not US-sourced and are not subject to US withholding tax. Energyline Limited qualifies under the active trade or business test.
- **Documentation:** A valid IRS Form W-8BEN-E confirming our New Zealand tax residency and treaty eligibility is available on our website for customer reference.

Contact us

If you have questions or concerns, please contact us:

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