



Ana owns a small business. She has just hired 2 new employees, and she needs to buy 2 laptops for these hires.



Ana searches online and identifies a laptop model she likes. One laptop costs 1210 EUR: 1000 EUR for the laptop and 210 for VAT at 21%. She orders 2 laptops.



The order is delivered and the VAT invoice is attached. As per the invoice, she paid total of 2420 EUR, out of which 420 EUR is the VAT amount collected by the seller (a Spanish seller).



Ana's company is VAT registered so she can claim back VAT on company expenses if she keeps evidence of the purchase.



Ana files a Spanish VAT returns and she gets back the 420 EUR she paid in VAT when she acquired the two company laptops.