

IMPORT IN THE NETHERLANDS AND BELGIUM USING **FISCAL REPRESENTATION**

SGS is the world's leading inspection, verification, testing and certification company. Wherever you are in the world, in whatever industry, you can rely on our international teams of experts to provide specialised solutions to make your business faster, simpler and more efficient. Maco Customs Service was acquired by SGS in 2017 and is a specialised and full-service customs service provider for The Netherlands and Belgium, offering customs support in terms of brokerage, compliance management, software and consultancy.

LEGAL BACKGROUND - IMPORT USING FISCAL REPRESENTATION

Fiscal Representation is based on EU and national VAT legislation. SGS Maco has been registered as a Fiscal Representative in the Netherlands and Belgium since the EU borders were opened in 1993.

Fiscal Representation allows companies that are not registered in the Netherlands or Belgium to make an import declaration (for example, in Rotterdam or Antwerp), even though the importers are not themselves registered for VAT in these countries. The Fiscal Representative acts on behalf of the importer and takes care of the import declaration and the subsequent transaction. The Fiscal Representative also takes care of the VAT submission, EC sales listing and Intrastat return. After the import declaration has been completed and the goods released for free circulation in the European Union, an intra-community delivery is required; however, it is also possible to store the goods before distribution. This can also be combined with warehousing in The Netherlands or Belgium.

WHY CHOOSE FISCAL REPRESENTATION?

- Importing without payment of import VAT to customs improves your cash flow.
- The goods are released for free circulation in the European Union at the port of entry, which will result in flexible transportation.
- Reduced times and costs with regard to customs clearance. No customs clearance is required in the destination country.
- No pre-financing of Import VAT.

WHAT CAN WE DO FOR YOU?

SGS Maco offers a compliant Fiscal Representation solution for importers all over EU.

- Compliance check of import-relevant data
- Import declaration to customs at the point of entry to release goods for free circulation in the European Union
- Full support in the event of a physical inspection
- Payment of import duties to customs (no Import VAT to be paid)
- EC Sales listing and statistical declaration

HOW IT WORKS

After SGS Maco has been authorized to act as Fiscal representative and to make the import customs declaration, operations can start immediately. After the shipment data for the import customs declaration has been received by SGS Maco, the data is checked and the declaration provided to customs. We know the local processes at the point of entries in Belgium and the Netherlands.



SGS Maco operates offices in the Rotterdam and Antwerp harbours.

Importing your goods into the Netherlands or Belgium in four steps:

1. Authorization by signing the power of attorney
2. Transfer of shipment data by email or EDI
3. Import declaration and release of goods
4. Provision of proof of delivery and creation of the EC Sales listing and statistic declaration

WHY CHOOSE SGS MACO?

SGS Maco has been offering Fiscal Representation services for more than 25 years and has been continuously working with the authorities to improve and automate the process. As an importer, you can fully trust our compliant solution and you will be able to treat the goods as an intra-community shipment from the Netherlands or Belgium without being required to pay import VAT to customs or make a local customs declaration.

GET IN TOUCH

t +31 (0)475 425 800
e questions@maco.nl
www.macocustoms.com