



Implications:

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Note:

*A Plc will not find an agent willing to act as an indirect representative for Customs purposes due to the latter having to take on full liability for Customs matters. Representation is required by Dutch law for companies not established in the EU.

**The workaround for this issue is to establish a Dutch domestic business (A NL BV) that will act as your direct representative for Customs purposes, albeit it may outsource or subcontract the actual work as per 3 below. This works around the full liability issue because no non-established business is involved and as the BV is your own subsidiary, you have effective full liability anyway.

Actions:

1. Set-up a Dutch - A NL BV;
2. Register-it for Dutch VAT and obtain a Dutch EORI number;
3. Appoint an outsourced/subcontracted Customs representative to the A NL BV.

A Plc appoints a Dutch Limited Fiscal Representative for VAT:

- Importing goods into the NL VAT free;
- Dispatching from the NL via intra-community supply VAT free;
- For 'returned goods' only, as BV is not in the supply chain, A Plc will need a Dutch VAT registration & EORI number (do not use LFR).

Set-up A NL BV to act as direct representative for Customs purposes:

- Needs a Dutch EORI number;
- In order to obtain a Dutch EORI, needs to register for Dutch VAT.



“If you wish to release goods into free circulation in the EC, you can have the declaration lodged by a customs agent who is established within the EC. In such an event, you will not be able to make use of any representation: the customs agent will only be able to lodge the declaration in their own name and at their own expense. As the declarant, the customs agent will be fully responsible for the content of the declaration.”

