



BERSER SHIPPING HOLLAND BV

INTERNATIONAAL TRANSPORT & EXPEDITIEBEDRIJF

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To whom it may concern

FISCAL REPRESENTATION WITH A LIMITED LICENCE

Also companies which do not have a branch or a VAT registration in EC are able to clear their goods for the European market in The Netherlands. As fiscal representative Berser takes care of the import customs clearance, the VAT declaration and the intra-community trade statistic declaration.

Why fiscal representation?

In order to comply with the VAT obligations in The Netherlands, companies have the possibility to apply for a Dutch VAT registration and administrate the formalities by themselves. The alternative is to order the fiscal representation from Berser which will take care for the complete administration.

What does such a fiscal representative do?

- The import declaration
- VAT declaration to the ministry of finance
- ICT listing
- Intra community trade statistics (Intrastat)
- Neutralization of the freight documents

Which companies are able to use a fiscal representative?

Companies which do not have a branch or VAT registration in The Netherlands.

What is important for the customer? Special requirements concerning documents?

In order to show the customs that a fiscal representative is involved, the invoice has to include a special remark. Also the VAT number of the buyer has to be mentioned on the commercial invoice. The sale is free of VAT since the transaction becomes an intra-community transaction. The buyer is deemed to declare this transaction as an intra-community purchase for VAT administration in the country of destination.

What are the advantages of the fiscal representation?

- The goods are in the common market of the EU
- No more customs clearance in the country of destination
- The shipment can be delivered to the consignee directly
- Customs and VAT declaration in one hand