



VAT free import & trade solutions

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High capital, low volume import solutions in the EU, no VAT due on import [article 23 deferment in the Netherlands] and swift customs and logistic solutions. CableRoad is an officially licensed VAT representative by the Dutch tax authorities.

The application of the 0% VAT rate on the supply of certain products traded in bulk (so-called VAT warehousing) and the application of the 0% VAT rate on the supply of excise goods while under excise duty suspension (so-called excise bonded regime). Only in the Netherlands and Belgium VAT free imports are feasible. In other countries VAT could be reclaimed taking from a few months up to seven years and a burden of red-tape!

- a) Import VAT deferment license (title: Dutch Article 23 license)
- b) The application of the 0% VAT rate on the supply of certain

productstraded in bulk (title: VAT warehousing)

c) The application of the 0% VAT rate on the supply of excise goods while under excise duty suspension (title: excise bonded regime)

a) Dutch Article 23 License:

Companies importing goods into The Netherlands will be liable to pay import VAT [21%] immediately upon import. The import VAT is often reclaimable via the periodic VAT return, or via a special VAT refund request. Collecting the refund takes 6 to 9 months. To avoid cash flow disadvantages and to limit administrative requirements, the Dutch VAT legislation provides for an import VAT deferment arrangement.

This import VAT deferment arrangement allows companies to defer the payment of import VAT to the periodical Dutch VAT return of CableRoad. Instead of having to pay directly at the border. If the companies are entitled to a full VAT recovery (which is generally the case), the deferred import VAT will be settled on the same VAT return. Hence, effectively no import VAT is being paid.

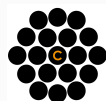
In practice, basically all foreign companies importing in The Netherlands choose to benefit from the Article 23 license. Even more so, the VAT deferment arrangement is an important factor for companies to route their imports destined for the European Union via The Netherlands.

Some European ports and customs systems have extended periods, which for products with an expiration date [e.g. pharmacy/medicine, food, beverages], can shorten the shelf time. Rotterdam and Amsterdam ports are well situated to keep your logistic cycle short and efficient and truck/train your goods to the



**CableRoad has all the required licenses
and permits from the Dutch tax authorities**

to provide you with these beneficial VAT facilities at very short notice.



b) VAT Warehousing: Companies involved in trading in specific products in bulk (for example tea, grain, tapioca, etc.) that are stored in The Netherlands in free circulation (e.g. not stored in a customs warehouse), may be allowed to apply the 0% VAT rate on the supply of these products in case the recipient obtained an administrative VAT warehouse license. The goods do not need to be stored in a specific location but are subject to the administrative control measures of the administrative VAT warehouse license.

The VAT warehousing regime allows foreign traders to purchase certain designated bulk products in The Netherlands without the burden of having to obtain a refund of Dutch VAT that otherwise would have to be charged by the supplier.

CableRoad holds such a VAT warehousing license which may be utilized by foreign companies as part of the limited VAT representation services provided by CableRoad.

c) Excise Bonded Regime In case excise goods [mineral oils, alcoholic beverages and tobacco] are stored in an excise warehouse [e.g. the excise duty obligation is suspended]. The supply of those excise goods in the excise warehouse may be subject to the 0% VAT rate. In case either the seller or the buyer of the excise goods is a foreign company (or both), the 0% VAT rate can only be applied in case the foreign company appoints a VAT representative.

CableRoad has all the required licenses and permits from the Dutch tax authorities to provide you with these beneficial VAT facilities at very short notice. Our intake procedure is smooth and efficient and has a same-day turnaround set-up from contract to acceptance. We know that speed is of the essence with your trades!

We are just a call or an email away:

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