



Fiscal Representation

Customs solutions



Port of
Antwerp

Advantages

- No VAT prefinancing
- Increased cash-flow
- Different options for Fiscal Representation (individual or global)
- Combinable with different customs solutions to boost your business

For whom

International importers of goods into the European Union via the Port of Antwerp

When applicable

- **Cross border delivery:** Import in EU via Belgium + intra-community delivery
- **Domestic delivery:** Import in EU via Belgium + Belgium as final destination

The all-round service package for your import goods

Logistics service providers, customs brokers and freight forwarders in the Port of Antwerp offer numerous advantageous services to support your supply chain in order for you to concentrate on your core business.

“Fiscal Representation” is offered by the majority of these companies in Antwerp and allows international businesses to import goods in the EU via Antwerp and to rely on experts for handling administrative challenges.



Fiscal Representation makes your business life easy and let you enjoy all the advantages that the EU VAT system has to offer.

Olivier Schoenmaeckers
Director, ANTWERP FREIGHT FORWARDING ASSOCIATION

■ Can a service provider of my home country be my fiscal representative in Belgium?

This is not possible. The permission to act as a fiscal representative is only given to Belgium based companies. The Port of Antwerp is known for its excellent logistic service providers, customs brokers and freight forwarders. Don't hesitate to contact them.

■ Which obligations will the fiscal representative fulfill for my company?

All administrative formalities such as filling in a monthly VAT declaration, submitting European Sales Listings and Intrastat declarations, can be carried out by a fiscal representative.

■ Individual vs. Global Fiscal Representation, what is the difference?

Fiscal Representation can be set up in two ways: global (GFR) or individual (IFR). Both forms allow to fully profit of the beneficial EU VAT system. The difference is that your company must be able to apply for a Belgian VAT number in case of IFR. For GFR this is not necessary.

■ How can Fiscal Representation increase my cash-flow?

Making use of Fiscal Representation avoids VAT prefinancing. In case of domestic delivery VAT becomes an accounting treatment in your monthly declaration. For intra-community deliveries VAT will be deferred to your consignees VAT account. One fact remains the same: at the moment of import no VAT has to be pre-financed by your company.



The service-oriented can-do mentality of Antwerp freight forwarders

Freight forwarders in the Port of Antwerp are known worldwide for their flexible and solution-oriented mentality. The majority offer fiscal representation, where they develop tailor-made solutions for their customers.

Fiscal representation can also be perfectly combined with a bonded warehousing procedure or processing under customs supervision. All specific logistics requirements can be covered.

HAVE A LOOK AT THE MEMBER LIST OF THE ANTWERP FREIGHT FORWARDING ASSOCIATION

Brouwersvliet 33, 2000 Antwerp, Belgium
T +32 (0)3 233 67 86 – E vea@vea-ceb.be
www.vea-antwerpen.be



Contact Antwerp Port Authority

Trade Facilitation Department

Bart VAN MOL T +32 (0)3 205 20 50 E bart.vanmol@portofantwerp.com

Kristin VAN KESTEREN-STEFAN T +32 (0)3 229 64 96 E kristin.vankesteren-stefan@portofantwerp.com

www.portofantwerp.com/en/smoothen-supplychain

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