

Export and VAT

If you, as entrepreneur, bring goods outside the EU's VAT area¹ you are exporting. It does not matter whether you supply the goods to a private individual or a business. If you satisfy the conditions, you charge the zero rate. If the buyer from outside the EU picks up the goods themselves, you can only apply the zero rate if you demonstrate that the goods have left the EU and the buyer is a business.

Burden of proof

In order to apply the zero rate, there must be accounts and documents that demonstrate that the goods were exported. As an entrepreneur, you must show that the goods were delivered and transported to a destination outside the EU, but how can you do so?

You can demonstrate the export using the following, for example:

- invoices from the transporter;
- waybills or CMRs;
- export declarations;
- import declarations from the destination country;
- export certificates;
- correspondence with the foreign buyer;
- invoices from the foreign buyer;
- documents relating to the transport insurance.

Is your company part of a chain transaction whereby the goods are sent directly from the first supplier to the end buyer outside the EU? Then the zero rate applies for your delivery, provided you have a written order for export or storage in a bonded warehouse. Additional requirements are also stipulated for the export of motor vehicles and recreational craft.

Contact

Do you have any questions about the burden of proof with regard to the goods exported by your business? Then contact one of our VAT advisers or send an email to btw@crop.nl. Do you have other questions? We are happy to help with those too.



Bas Hoksbergen

Senior Tax Manager

¹ Within the EU, a distinction is made between the customs territory and the VAT territory. The Canary Islands belong to the customs territory but not to the VAT territory, for instance, and Monaco does not belong to the customs territory but does belong to the VAT territory.