



Tax alert Belgium

Customs & VAT: PLDA issues with foreign EORI numbers

Introduction

Since 7 January 2017, it is mandatory to use an EORI number for boxes 8 and 14 in the import document. Previously, these boxes were completed with the VAT number. For Belgian companies, the EORI number will be identical to their VAT number. Foreign companies however will have to use their foreign EORI number for boxes 8 and 14.

Facts

Several importers using VAT suspension have been unable to submit import declarations with a Belgian VAT number in box 44, a foreign EORI number in box 8 and suspend VAT (ET14000).

Declarants with a foreign EORI number have been unable to submit import declarations using this foreign EORI number in box 14.

What to do?

The Belgian Customs authorities have acknowledged the above issues and have put a transitional procedure in place (until 31 January 2017). Foreign companies with a Belgian VAT number will be assigned a temporary Belgian EORI number identical to their Belgian VAT number. This can be requested from the EORI Help Desk.

This temporary Belgian EORI number can be mentioned in box 8.

According to a communication issued by the customs authorities, the above transitional procedure is not applicable to Global Fiscal Representatives, who should in fact use the Global VAT number.

Furthermore, foreign companies with a Belgian VAT number already possessing a foreign EORI number need to ensure that this EORI number is linked to the Belgian VAT number (and eventually to their VAT numbers for other EU Member States). This can be done through the authorities which issued the foreign EORI number.

Deloitte's Customs & Global Trade (CGT) and VAT Teams can help companies register for an EORI number and can also assist with the implementation and correct use of the VAT and EORI numbers.

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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