



NEW DISPOSITIONS FOR THE REVERSAL OF IMPORT VAT LIABILITY IN FRANCE

As of 1 January 2015, traders importing goods into France under the National Simplified Procedure involving more than one customs office (PDU) are authorized to use the reversal of import VAT liability.

This option, overseen by Customs, can be used to declare and obtain a deferral of import VAT by filling a declaration of VAT return on a periodic basis rather than paying the VAT due to Customs.

This new scheme simplifies the previous process which involved two different French government agencies, i.e. the Customs Directorate (DGDDI) for payment purposes and the Public Finance Directorate (DGFIP).

Non-EU importers liable to pay VAT and certain EU economic operators can therefore avoid paying out import VAT.

A recently published administrative circular letter (no. FCPD1500409C dated 07/01/2015) outlines the terms and conditions of eligibility for the French mechanism of the reversal of import VAT liability.

A SCHEME OPEN TO ALL BUSINESS CATEGORIES

The scheme is open to all economic operators authorised to use the afore-mentioned National Simplified Procedure (PDU) upon simple presentation of a form with the VAT number of the taxable entity.



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Economic operators not yet authorised to use the PDU must file a request with their customs office. They will be eligible for the reversal of import VAT liability scheme once a certification audit has been carried out by French Customs.

This certification audit is carried out at no extra cost to the company.

The scheme is also open to companies looking to set up a customs clearance business in France. No permanent establishment is required to be eligible for the PDU. Customs clearance sites can either be located on the importer's premises or those of its subsidiaries or even its logistics provider. The sites are certified during the audit process.

Non-EU companies can, through their Customs representative, request authorisation to use the reversal of import VAT liability. The PDU authorisation will only be applied to their own imports.

THE PDU

The PDU is a simplified customs procedure available to businesses that carry out clearance procedures on their own behalf or as a Customs representative *via* at least two customs offices on condition that they comply with Authorised Economic Operator (AEO) criteria. AEO status is not mandatory.

The PDU is a customs clearance procedure open to all economic operators for all types of goods flows. It can be requested for a simplified declaration procedure (express or regular shipments) or for a local clearance procedure.

The PDU enables businesses to:

- process all of their customs and payment formalities *via* one single customs office
- carry out import or export operations from/to different sites
- businesses granted PDU authorisation can appoint Customs representatives to manage their customs clearance operations.

USEFUL CONTACTS

- To find out more about the reversal of import VAT liability scheme, contact your Regional Customs and Excise Economic Action Centre (Pôle d'action économique, PAE).
- Alternatively, email your questions to the following address:
infos.tvai@douane.finances.gouv.fr

TO FIND OUT MORE

- Go to the web page on the reversal of import VAT liability scheme. at
<http://www.douane.gouv.fr/articles/a12288-l-autoliquidation-de-la-tva-a-l-import>