



La douane partenaire des entreprises

Improve your cash flow and increase your competitive advantage thanks to the change of Customs' tax payment conditions!

Customs has completely overhauled the conditions for the payment of customs taxes that businesses must pay for the import or release for home use of mineral oils.

All the different measures listed below will improve your business's cash flow and heighten your international competitive advantage.

1. The elimination of the 1/000 tax

The so-called "1 for 1,000" tax paid in exchange for the postponement of VAT payment, a levy that increased the amounts of payable duties, was fully and definitively eliminated on 1 July 2007.

The provision concerns all taxes collected by Customs for clearance or the release for home use of petroleum products, whether they are Community or domestic products, without exception: VAT, customs duties, TIPP (domestic tax on petroleum products), port fees, dock dues, and so on.

No formality is required to benefit from this measure, which is directly applicable to businesses.

2. The postponement of VAT payment is no longer subordinate to a security deposit.

The mandatory security deposit for the postponement of VAT payment for import or the release for home use of petroleum products has been eliminated.

By asking for the VAT security deposit exemption, granted to businesses meeting very few requirements, you can lower the amount of your security deposit and enjoy substantially lower financial costs for clearance formalities.

Nearly 90% of the operators who requested the VAT security deposit exemption have been granted the measure.

When combined with the option of paying VAT in a monthly instalment on the 25th of the month following the operations (see point 3 below), the measure has clear economic value.

The measure will benefit you:

- Either by lightening your financial costs because the amount of the security deposit is lower
- Or by increasing your clearance capabilities, at no extra financial cost.

3. VAT payable for imports or the release for home use may be paid in a monthly instalment on the 25th of the month

Since June 2005, any business may opt to pay the VAT it owes to Customs in a monthly instalment on the 25th of the following month. No special conditions apply: all the business needs to do is submit a request.

The date of the monthly instalment was deliberately set on the 25th of the month so that it falls automatically after the filing date of the CA3 declaration with the tax administration and after the VAT deduction, for all VAT payers.

4. The postponement of customs taxes payment may be applied under an intra-group security deposit

Since November 2005 for the mineral oils and since November 2006 for clearance, operators belonging to an economic group may submit an intra-group security deposit issued by another business belonging to the same group, instead of a **professional** security deposit.

The new security deposit procedure is granted upon request to businesses complying with a few requirements. More than 90% of the operators that have already requested have obtained it.

The impact of the 4 measures is to lower or even eliminate your business's financial costs for the payment of customs taxes.

To get more information, contact your regional collection office in charge of managing goods removal deposits.

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