

APPENDIX B

INFORMATION AND DOCUMENTS REQUIRED PER TRANSACTION

A licence to act as Fiscal Representative will only be granted by the Dutch tax authorities if certain conditions are fulfilled. One of these conditions is that the Fiscal Representative keeps efficient and well-organized records. These must clearly and convincingly demonstrate to the tax authorities that legislation and regulations have been applied correctly. The term of limitation for incorrect tax return is maximum 10 years.

In many cases the Fiscal Representative will not have the required documents, information and data at his disposal, but nevertheless shares responsibility in respect of the tax authorities. Therefore, Principal should provide these appropriately and in a timely manner. After termination of the agreement, Principal shall continue to have the obligation for the period during which the authorities may impose retrospective tax, to cooperate in every way and if so required supply all documents, information and data concerning the activities carried out by Fiscal Representative within the framework of the present agreement.

§ 1 Documents, information and data to be provided by Principal

General

Written declaration by Principal concerning the consignment for which Fiscal Representative is to act in this capacity (or by fax, e-mail)

Required documents, information and data in the case of import

All documents, information and data required for customs clearance, such as, for example an invoice

Subsequent supplies

Required documents, information and data in the case of Intra-community supplies

- **VAT identification number of party dealing with Intra-Community acquisitions** should be passed on to Fiscal Representative by Principal prior to the Intra-community supply
The Principal should inform the Fiscal representative that the acquiring party has provided its VAT identification number to the Fiscal representative.
- **Invoice** presented to the Intra-community acquiring party. In order to apply the zero rate, this invoice should include both the VAT identification number of the Fiscal Representative and that of the Intra-Community acquiring party (for further general invoice requirements, please refer to §2)
- **Proof of delivery** [8], for example signed waybill B/L, CMR or declaration/statement in respect of the transport
- **Carrier(s)' invoice**

Furthermore, Fiscal representative may require from Principal the following:

- **Order confirmation** [9]
- **Proof of payment by acquiring party**
- **Insurance policy covering transport of the goods**
- **Acquiring party** should send Fiscal Representative a FAX of receipt of goods [10]
- **Declaration by acquiring party** that he has reported/will report an Intra-community acquisition in the VAT declaration in the member state where the goods were acquired [8]
- Copies of the **VAT declaration by acquiring party** should be sent to Fiscal Representative [8]

[8] In the case that Fiscal Representative does not have the transport documents/proof of delivery at his disposal (for example: not arranging transportation) Principal should make these documents available to Fiscal Representative, if necessary through a third party brought in by him.

[9] Correspondence between seller and acquiring party

[10] In the case that Principal is not the party who acquired the goods, Principal should instruct the acquiring party accordingly.

Documents, information and data required for pick-up shipments

(meaning that the Fiscal Representative places the goods at disposal of acquiring party, without arranging further transportation)

- **Invoice presented to acquiring party of the goods [11] (for further general invoice requirements, please refer to §2)**
- Acquiring party shall provide Fiscal Representative with a written declaration (prior to transport)
 - That he will transfer the goods to another EU member state. This statement must be in German.
 - A recent (if possible authorised) extract of trade register.
 - A legally valid correct power of attorney. In case an employee of the acquiring party picks up the goods, he should present an original power of attorney.
 - A copy of the identification document of the one that picks up the goods.
 - No cash payments, in order to follow the money and to avoid money laundering.
- Other considerations are:
 - Fax in which acquiring party of the goods declares to Fiscal Representative that he has actually taken delivery of the goods [8]
 - Copies of the VAT declaration by acquiring party should be sent to Fiscal Representative [8]
 - Statement regarding the transfer of the goods
- Further documents, information and data should be supplied in conformity with the relevant sections of this Appendix, depending upon domicile of acquiring

[11] For the various invoice requirements, depending on domicile of acquiring party, please refer to the relevant sections in this Appendix and to the general invoice requirements included in §2

§ 2 General invoice requirements

An invoice must be made up for all goods and services to an entrepreneur or a legal entity who is not an entrepreneur.^[13]

- Name and address of selling party (in full)
- Name and address of acquiring party (in full)
- '(name and address of Fiscal Representative)' which shall act as Fiscal Representative
- Fiscal Representative's VAT identification number
- Invoice date
- Invoice number (invoices should be numbered consecutively)
- Detailed description of nature and quantity of goods supplied (HS-code / GN-code if any)
- Date on which the supply of goods was made or completed
- Unit price excluding VAT ^[14]
- Any advance payments, discounts and rebates if these have not been included in the unit price
- Taxable amount per rate or exemption [8]
- Price excluding VAT, unless a special ruling applies
- VAT rate applied
- Price including VAT
- The amounts which appear on the invoice may be expressed in any currency, provided that the amount of tax to be paid is expressed in the national currency of the Member State where the supply of goods takes place.
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There are supplementary invoice requirements for various transactions, also in relation to fiscal representation, in the case that a transfer or exemption ruling applies.

[13] Principal who is not seller, should instruct other party to the contract relating to the goods transaction on invoice requirements

[14] Per 1-1-2004 (Council Directive 2001/115/EG)