



## TAXATION OF CONSIGNMENT STOCKS AND CALL-OFF STOCKS

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The client is doing business in packaging industry. His commercial consumer wants him to set up a call-off stock in **your country**. This stock will be managed by a service provider, who assembles the displays and fills these with the products of the commercial consumer. Clearing and acceptance of the packaging material should happen, when the displays are completely filled and delivered to the customer. They have not yet decided, if the stock will be set up directly on the customer's ground or rented nearby. They neither could make any statement on the estimated period of storage. If these questions are important to consider, please mention.

**Explanation: From a consignment stock the goods could be delivered to various customers, whereas from a call-off stock goods could only be delivered to a single (specific) customer.**

The following questions have to be answered:



1. Do you have a simplification regulation to avoid the VAT-registration for foreign clients in your country?	No, Mexico has not a simplification rule for running a consignment stock or a call-off stock.
2. Which requirements are necessary to apply this simplification regulation?	N/A
3. Do you have an obligation for registration?	Yes, foreign entities and/ or individuals running a consignment stock or a call-off stock in Mexico have to register for VAT. Also consider a potential PE problem for income tax purposes.
4. Which declarations have to be done, a. if the simplification regulation could be applied? b. if the simplification regulation could not be applied?	4.a. N/A 4.b. Among others: - Monthly VAT return - Annual VAT return - And if an income tax PE problem all the tax obligations have to be filed
5. What happens, if the simplification regulation could not be adopted any longer? Which consequences have to be taken for the past and for the future?	N/A
6. Does the foreign client need a tax consultant in your country, if the simplification regulation could be applied?	Yes
7. Do the invoices to the customer have to be issued with or without the local VAT?	With the VAT. Also the invoices have to meet all the Mexican tax requirements

8. How has the proof to be provided for the passing of the products into the stock?	Invoices
9. Which are the duties the operator of the stock has to fulfill?	Depends on the product and the origin of it. In general tax invoices are needed and we have to look to the local requirements (Estate, municipal etc.)
10. Which documents or records have to be kept in the client's (home) country – on behalf of the tax authorities of your country?	All documents, records and books have to be in Mexico (All of them related to the activities in Mexico).
11. Which documents or records have to be kept in your country?	Idem point 10
12. Are there any other specifics to be considered in addition?	Be careful with the potential PE problem for income tax purposes.



## Austria

1. Do you have a simplification regulation to avoid the VAT-registration for foreign clients in your country?	YES, but only for call-off stocks (UStR Rz 3603) of suppliers from another EC member state – NOT for consignment stocks
2. Which requirements are necessary to apply this simplification regulation?	<ul style="list-style-type: none"> <li>- Foreign company must not be established or registered for VAT purposes in Austria</li> <li>- Goods must be called-off within 6 months (records as proof necessary)</li> <li>- Customer's tax office must be notified by foreign supplier and customer about application of simplified procedure</li> <li>- Member State of origin has to mutually apply similar procedure</li> </ul>
3. Do you have an obligation for registration?	No, foreign clients from another EC member states running a call-off stock in Austria do not have to register for VAT. In all other cases (e.g. Non-EU countries, multiple customers/consignment stock, failure to comply with requirements listed above) YES
4. Which declarations have to be done, a. if the simplification regulation could be applied?  b. if the simplification regulation could not be applied?	<p>See 2. – Notification of tax office and declaration of withdrawals (as IC acquisition) by customer.</p> <ul style="list-style-type: none"> <li>- VAT return (monthly or quarterly depending on annual taxable turnover)</li> <li>- VAT return yearly (summary)</li> <li>- European Sales Listing</li> <li>- Intrastat declarations (&gt; 550.000 EUR IC supplies or acquisitions per year)</li> </ul>
5. What happens, if the simplification regulation could not be adopted any longer? Which consequences have to be taken for the past and for the future?	Registration for VAT purposes, declaration of IC acquisition of goods on stock at time of cancellation of the simplification.
6. Does the foreign client need a tax consultant in your country, if the simplification regulation could be applied?	No, he could manage the tax duties by himself.
7. Do the invoices to the customer have to be issued with or without the local VAT?	<p>Without Austrian VAT, (fictitious IC supply at time of withdrawal);</p> <p>Only if simplification not applicable (e.g. consignment stock) -&gt; Austrian VAT applies in invoices</p>
8. How has the proof to be provided for the passing of the products into the stock?	<p>EU-country simplification: inventory accounting (by supplier or by customer)</p> <p>Other country: customs clearance document with import sales tax</p>
9. Which are the duties the operator of the stock has to fulfill?	Inventory accounting that enables tax authorities to verify withdrawal within 6-month-period
10. Which documents or records have to be kept in the client's (home) country – on behalf of the tax authorities of your country?	Invoice copies and proof of exportation (transport documents); same as for tax authorities of client's country.
11. Which documents or records have to be kept in your country?	<ul style="list-style-type: none"> <li>- Simplification: N/A</li> <li>- Else:</li> </ul> <p>Proforma invoice (goods into the stock)  Duplicate of invoice to the customer (out of the stock)  Transport papers (shipping into and out of the stock)  Separate accounting for the stock as a permanent establishment</p>
12. Are there any other specifics to be considered in addition?	Nothing to mention.



## Colombia

“Call-off stock is the description given to the transfer of goods (by a VAT registered business) from one EU Member State to another to create a stock of goods from which their customer can ‘call-off’ (use and pay for) the goods and when they require them.”<sup>1</sup>

In Colombia, during the withdrawal of inventory process for consumption or for incorporation in the fixed assets, the concept of sale set out in section 421 of the tax code has to be considered. This section defines as acts of sale the transferring of ownership, and as withdrawal act the use of goods as part of the fixed assets of the company.<sup>2</sup>

That is, there is a sale at the moment that a product is removed from the inventory of goods available for sale, in order to carry out a transaction with third parties either selling or giving away the products. The first record of this process is the issuance of an internal document, and the second process when interacting with third parties is the issuance of the invoice.

1. Do you have a simplification regulation to avoid the VAT-registration for foreign clients in your country?	NOT APPLICABLE
2. Which requirements are necessary to apply this simplification regulation?	NOT APPLICABLE
3. Do you have an obligation for registration?	NOT APPLICABLE
4. Which declarations have to be done, A. If the simplification regulation could be applied? B. If the simplification regulation could not be applied?	A. Not relevant. B. Bi-monthly VAT return Gross revenue from exports Gross operating revenues Gross income operations excluding Gross income taxable transactions <sup>3</sup>
5. What happens, if the simplification regulation could not be adopted any longer? Which consequences have to be taken for the past and for the future?	NOT APPLICABLE
6. Does the foreign client need a tax consultant in your country, if the simplification regulation could be applied?	Yes, it is mandatory that the client has a tax consultant
7. Do the invoices to the customer have to be issued with or without the local VAT?	With Colombian VAT
8. How has the proof to be provided for the passing of the products into the stock?	Payment of VAT and some excise taxes will be made if it is due
9. Which are the duties the operator of the stock has to fulfill?	Import: Import liquidation Export: Sales invoices and boarding guides
10. Which documents or records have to be kept in the client's (home) country on behalf of the tax authorities of your country?	Sales invoices Guides boarding
11. Which documents or records have to be kept in your country?	Sales invoices Guides boarding
12. Are there any other specifics to be considered in addition?	NOT APPLICABLE

<sup>1</sup> HM Revenue & Customs (2012), “Intrastat Information Sheets”

<sup>2</sup> Artículo 421, Estatuto Tributario Nacional [Online], available in: <http://estatuto.co/>

<sup>3</sup> Dirección de Impuestos y Aduanas Nacionales (2012), “Declaración de impuestos sobre las ventas IVA” [Online], available in: [http://actualicese.com/herramientas/FormulariosDIAN/2012/300/iva\\_2012.pdf](http://actualicese.com/herramientas/FormulariosDIAN/2012/300/iva_2012.pdf), recovered: Feb. 24/2014





## Germany

1. Do you have a simplification regulation to avoid the VAT-registration for foreign clients in your country?	No, Germany has no simplification rule for running a consignment stock or a call-off stock.
2. Which requirements are necessary to apply this simplification regulation	Not relevant.
3. Do you have an obligation for registration?	Yes, foreign clients running a consignment stock or a call-off stock in Germany have to register for VAT.
1. Which declarations have to be done, a. if the simplification regulation could be applied? b. if the simplification regulation could not be applied?	Not relevant. • VAT return monthly • VAT return yearly (summary) • European Sales Listing • Intrastat (> 500.000 EUR per year)
5. What happens, if the simplification regulation could not be adopted any longer? Which consequences have to be taken for the past and for the future?	Not relevant.
6. Does the foreign client need a tax consultant in your country, if the simplification regulation could be applied?	No, he could manage the tax duties by himself.
7. Do the invoices to the customer have to be issued with or without the local VAT?	With German VAT, if the goods are delivered to a customer of the same country where the stock is situated.
8. How has the proof to be provided for the passing of the products into the stock?	• EU-country: proforma invoice and confirmation of arrival • Other country: customs clearance document (ATLAS) with import sales tax
9. Which are the duties the operator of the stock has to fulfill?	No fiscal regulations for this.
10. Which documents or records have to be kept in the client's (home) country – on behalf of the tax authorities of your country?	All documents and records to consider the arm's length principle regarding the profit allocation between headquarter and stock as a permanent establishment.
11. Which documents or records have to be kept in your country?	• Proforma invoice (goods into the stock) • Duplicate of invoice to the customer (out of the stock) • Transport papers (shipping into and out of the stock) • Separate accounting for the stock as a permanent establishment
12. Are there any other specifics to be considered in addition?	Nothing to mention.



## Turkey

1. Do you have a simplification regulation to avoid the VAT-registration for foreign clients in your country?	No, Turkey has no simplification rule for running a consignment stock or a call-off stock except for free zone and warehouse regimes.
2. Which requirements are necessary to apply this simplification regulation	N A
3. Do you have an obligation for registration?	Yes, foreign clients running a consignment stock or a call-off stock in Turkey have to register for VAT.
1. Which declarations have to be done, a. if the simplification regulation could be applied? b. if the simplification regulation could not be applied	N A Monthly VAT return
5. What happens, if the simplification regulation could not be adopted any longer? Which consequences have to be taken for the past and for the future?	N A.
6. Does the foreign client need a tax consultant in your country, if the simplification regulation could be applied?	No, he could manage the tax duties by himself. But the VAT return is to be submitted to the tax office by a tax consultant, not the client by himself.
7. Do the invoices to the customer have to be issued with or without the local VAT?	With VAT, if the goods are delivered to a customer of the same country where the stock is situated.
8. How has the proof to be provided for the passing of the products into the stock?	Customs declaration
9. Which are the duties the operator of the stock has to fulfill?	Operator of the stocks is responsible from the taxes and penalties jointly and severally.

10. Which documents or records have to be kept in the client's (home) country – on behalf of the tax authorities of your country?	All documents and records to consider the arm's length principle regarding the profit allocation between headquarter and stock as a permanent establishment.
11. Which documents or records have to be kept in your country?	<ul style="list-style-type: none"> <li>• Invoice (goods into the stock)</li> <li>• Duplicate of invoice to the customer (out of the stock)</li> <li>• Transport papers (shipping into and out of the stock)</li> <li>• Separate accounting for the stock as a permanent establishment</li> </ul>
12. Are there any other specifics to be considered in addition?	Nothing to mention.



United Kingdom



1. Do you have a simplification regulation to avoid the VAT-registration for foreign clients in your country?	Yes, there are simplification measures available for call-off stock. Normal UK VAT rules apply to the transfer of consignment stock.
2. Which requirements are necessary to apply this simplification regulation	There must be one identified customer for call off stock, and they will need to be UK VAT registered. They will be required to account for acquisition tax.
3. Do you have an obligation for registration?	Yes, non UK transferring consignment stock to the UK will have a requirement to register for VAT.
1. Which declarations have to be done, a. if the simplification regulation could be applied?  b. if the simplification regulation could not be applied?	<p>None by the supplier. Customer will need to account for acquisition tax and Intrastat declarations if annual threshold of £1.2 million is exceeded.</p> <ul style="list-style-type: none"> <li>• VAT registration</li> <li>• Quarterly VAT return submissions</li> <li>• European Sales Listing if sales made outside of UK to other EU members</li> <li>• Intrastat (&gt; £1.2 million per year)</li> </ul>
5. What happens, if the simplification regulation could not be adopted any longer? Which consequences have to be taken for the past and for the future?	UK VAT registration required.
6. Does the foreign client need a tax consultant in your country, if the simplification regulation could be applied?	No, he could manage the tax duties by himself.
7. Do the invoices to the customer have to be issued with or without the local VAT?	<p>With UK VAT, if the goods are delivered to a customer of the same country for consignment stock.</p> <p>Call off stock – without VAT if simplification measure applied. Customer accounts for acquisition tax.</p>
8. How has the proof to be provided for the passing of the products into the stock?	<ul style="list-style-type: none"> <li>• EU-country: proforma invoice and confirmation of arrival</li> <li>• Other country: customs clearance document</li> </ul>
9. Which are the duties the operator of the stock has to fulfill?	No fiscal regulations for this.
10. Which documents or records have to be kept in the client's (home) country – on behalf of the tax authorities of your country?	<p>Where the simplification measure is applied records of the movement of stock into the UK and the customer's VAT registration number will need to be used</p> <p>If registered for VAT in the UK (as dealing with consignment stock or simplification can not be applied) same as point 11 below.</p>
11. Which documents or records have to be kept in your country?	<ul style="list-style-type: none"> <li>• Proforma invoice (goods into the stock)</li> <li>• Duplicate of invoice to the customer (out of the stock)</li> <li>• Transport papers (shipping into and out of the stock)</li> <li>• Separate accounting for the stock as a permanent establishment</li> </ul>
12. Are there any other specifics to be considered in addition?	Nothing to mention.





## The Netherlands



1. Do you have a simplification regulation to avoid the VAT-registration for foreign clients in your country?	Yes, in the Netherlands a simplification rule for having a consignment stock or a call-off stock can be applied if certain conditions are met.
2. Which requirements are necessary to apply this simplification regulation	<p>The main requirement for applying the simplification rule is that the foreign client has no permanent establishment for VAT purposes in the Netherlands. Otherwise registration for VAT purposes is required.</p> <p>In this context it is in general important to assure that the consignment or call-off stock will be located in a building that is owned or hired by a third party or the commercial consumer and that no work is performed in the Netherlands on behalf of the foreign client.</p> <p>The fact that acceptance of the packaging material only takes places after filling and delivery to the customer, must be taken in consideration.</p>
3. Do you have an obligation for registration?	If the simplification rule is applied, no registration is required for VAT purposes. Otherwise, registration is required.
1. Which declarations have to be done, a. if the simplification regulation could be applied? b. if the simplification regulation could not be applied?	<p>No declarations have to be filed in the Netherlands.</p> <ul style="list-style-type: none"> <li>• VAT returns (monthly or quarterly)</li> <li>• Statement of Intracommunity services every quarter if intra-Community goods are supplied from the Netherlands to other EU countries.</li> <li>• Statement of Statistics, annually, if: <ul style="list-style-type: none"> <li>■ the foreign client supplies more than € 900,000 goods annually to other EU countries;</li> <li>or</li> <li>■ the foreign client acquires more than € 900,000 from other EU countries.</li> </ul> </li> </ul>
5. What happens, if the simplification regulation could not be adopted any longer? Which consequences have to be taken for the past and for the future?	If the simplification rule could not be applied any longer, the foreign client has to register for VAT purposes. In addition, the foreign client must file a VAT return in respect of the goods that are in stock in the Netherlands at that moment.
6. Does the foreign client need a tax consultant in your country, if the simplification regulation could be applied?	No, he could manage the tax duties by himself if the simplification rule is applied.
7. Do the invoices to the customer have to be issued with or without the local VAT?	<p>If the simplification rule is applied, and the foreign client is based in another EU country, the invoices have to be issued with 0% VAT if the customer is considered to be an entrepreneur for VAT purposes.</p> <p>If the simplification rule could not be applied, the invoices to the customer have to be issued with Dutch VAT.</p>
8. How has the proof to be provided for the passing of the products into the stock?	<p>If the simplification rule is applied, no proof has to be provided. Otherwise, if the simplification rule is not applied the following proof has to be provided:</p> <ul style="list-style-type: none"> <li>• EU-countries: proforma invoice and confirmation of arrival</li> <li>• Other countries: customs clearance document with import sales tax.</li> </ul>
9. Which are the duties the operator of the stock has to fulfill?	When we take into consideration that the operator of the stock will be a Dutch entrepreneur, this operator must meet the local (tax) legislation. It is likely that no further specific requirements must be met by the operator in respect to the stock.

10. Which documents or records have to be kept in the client's (home) country – on behalf of the tax authorities of your country?	<p>If the simplification rule is applied the foreign client should have documents evidencing that an intracommunity supply has been reported in its country of residence.</p> <p>If the simplification rule is not applied, the foreign client must comply with Dutch legislation and the following documents and records must be kept:</p> <ul style="list-style-type: none"> <li>• Proforma invoice (goods into the stock)</li> <li>• Duplicate of invoice to the customer (out of the stock)</li> <li>• Transport papers (shipping into and out of the stock)</li> <li>• Separate accounting for the stock as a permanent establishment for VAT and/or CIT purposes.</li> </ul>
11. Which documents or records have to be kept in your country?	There is no specific reason to keep documents or records in the Netherlands. However, upon an audit of the tax authorities all relevant documents must be shipped to the Netherlands to assess the Dutch VAT position.
12. Are there any other specifics to be considered in addition?	Depending on the actual facts, for CIT purposes may be recognized in the Netherlands.



## Spain

1. Do you have a simplification regulation to avoid the VAT-registration for foreign clients in your country?	<p>Spain has no specific simplification regulation for consignment stock or a call-off stock.</p> <p>But it's also true that when a foreign company uses this method to sell in Spain it's not necessary to register for VAT purposes under certain circumstances.</p>
2. Which requirements are necessary to apply this simplification regulation	<p>Foreign company must not have a permanent establishment in Spain (office, warehouse, ..).</p> <p>You must have some kind of prove (contract, ..) about this deal with client avoiding permanent establishment.</p>
3. Do you have an obligation for registration?	No obligation.
1. Which declarations have to be done, a. if the simplification regulation could be applied? b. if the simplification regulation could not be applied?	<p>No declaration must be done by foreign company.</p> <ul style="list-style-type: none"> <li>• VAT return monthly (turnover &gt; 6 MM euros) or quarterly (mod 303).</li> <li>• VAT return yearly (summary) (mod. 390).</li> <li>• Intracommunity declaration (mod. 349).</li> <li>• Intrastat.</li> </ul>
5. What happens, if the simplification regulation could not be adopted any longer? Which consequences have to be taken for the past and for the future?	<p>The company must register for VAT purposes as a normal taxpayer.</p> <p>If you are considered established for VAT purposes in the past you should regularize the situation before Tax Administration.</p>
6. Does the foreign client need a tax consultant in your country, if the simplification regulation could be applied?	No, he could manage the tax duties by himself.
7. Do the invoices to the customer have to be issued with or without the local VAT?	With Spanish VAT, if the goods are delivered to a customer of the same country where the stock is situated.
8. How has the proof to be provided for the passing of the products into the stock?	Normal invoice for intracommunity delivery between the foreign supplier and the Spanish client.
9. Which are the duties the operator of the stock has to fulfill?	No fiscal regulations for this.
10. Which documents or records have to be kept in the client's (home) country – on behalf of the tax authorities of your country?	Doesn't apply keeping in mind that there isn't a permanent establishment.
11. Which documents or records have to be kept in your country?	<ul style="list-style-type: none"> <li>• Invoice (goods into the stock)</li> <li>• Transport papers (shipping into and out of the stock)</li> </ul>
12. Are there any other specifics to be considered in addition?	Nothing to mention.

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