

## Customs Authority Simplifies Import Documentation

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# COUNTRY DIGEST

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The French Customs and Excise Authority has amended the Single Administrative Document (SAD) the standard import declaration form to give foreign importers of goods clearance without a French VAT number or SIRET (French business registration number).

The change, effective January 1, was introduced by Customs Notice 6784. The amended SAD is the latest reform of VAT registration requirements for foreign importers and means nonresidents are no longer required to be VAT registered to import goods.

In September 2006 the French VAT authorities introduced an additional reverse-charge derogation to

help stem the losses arising from VAT fraud. This change eliminated most of the scenarios in which a nonresident trader would have to register for VAT in France (requiring instead that the French VAT-registered customer account for any VAT).

The 2006 change was supposed to include foreign importers who had previously been required to register for VAT to clear goods through French customs. Instead of registering for VAT, the importer would appoint a local fiscal representative to declare the importation under its tax identification number. However, there was much confusion over this issue at the VAT and customs offices. ◆

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