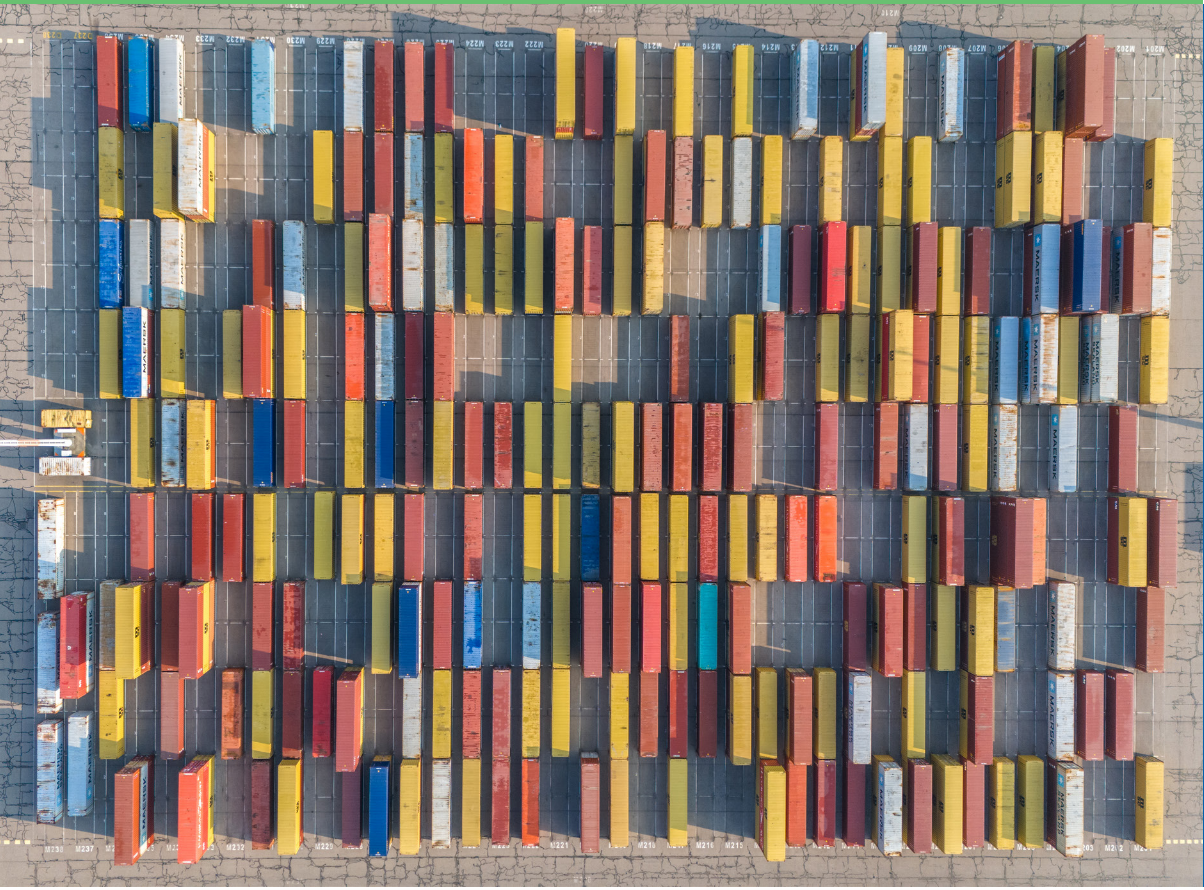
Simplify your imports to France: master VAT reverse charge

HAROPA PORT
Le Havre
Rouen
Paris



THE ADVANTAGES

- improved cash flow
- administrative simplification
- increased competitiveness
- regulatory compliance

Choose HAROPA PORT and benefit from the same tax competitiveness as in all European ports

Since January 1, 2022, **reverse charging VAT on imports is mandatory and automatic** for all companies and public institutions subject to VAT in France.

To find out more:

Import VAT, a strategic lever

VAT – Value Added Tax – is a mandatory tax on consumption.

When a non-EU undertaking imports goods into France, it is subject to French VAT. This ensures tax fairness between domestic, EU and non-EU products..

VAT becomes due at the time of customs clearance – i.e. when the goods enter French territory and are placed under the release for free circulation regime.

Import VAT is calculated based on the customs value, customs duties and transport & insurance costs incurred up to the point of arrival.

Reverse charge mechanism, your competitive advantage in France

This is a solution designed for international importers:

1. **Imports into France:** your cargoes enter French territory.
2. **No VAT prepayment at customs:** the tax is no longer paid at time of customs clearance.
3. **Monthly or quarterly declaration:** due VAT and deductible VAT are reported on the same return. When the due VAT equals the deductible VAT, the operation becomes neutral.
4. **The outcome:** an immediate, positive impact on your cash flow and simplified management of your operations.

NB: VAT on imports is declared in the period during which the cargoes enter France.

This mechanism is straightforward, secure and 100% compliant with EU regulations:

Step 1

Customs clearance
in France up to 90 days

Step 2

Declaration of VAT
on imports

Step 3

Payment of VAT
by the importer

Contact:
Sandrine Petit-Soares
sandrine.petit-soares@haropaport.com

www.haropaport.com

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