When registering for VAT purposes in one of the Member States of the European Union, non-EU businesses may be required to appoint a fiscal representative. The requirements of whether to appoint a fiscal representative vary between EU Member States and also depend on the transaction.

A fiscal representative acts on behalf of its clients in matters concerning VAT and related administrative obligations.

The representative takes care of:
- Application for a VAT registration number;
- On-going contact with the local tax authority;
- Preparing and submitting VAT returns, EU Sales Lists, Statistics return declarations; and
- General record keeping in relation to these services.

Although there are some EU Member States that do not require a fiscal representative, doing so may nonetheless be beneficial for both non-EU entrepreneurs as well as EU entrepreneurs.

For example:

In a number of EU Member States, acting through a fiscal representative the foreign entrepreneur may import goods into the European Union without the immediate requirement to pay import VAT at the time of importation. Under this deferment system, the payment of the import VAT is suspended until the moment the VAT return must be filed. Since this import VAT may be deducted in the same VAT return, effectively, no import VAT will have to be pre-financed. This VAT deferment system is known, for example, in the Netherlands and Belgium.

WHAT CAN MAZARS OFFER?

We are able to assist you as fiscal representative in most EU-countries and to give independent and practical advice in the field of fiscal representation and implement tailor made solutions that suit your needs and budget.

1 The member countries of the European Union are Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and United Kingdom.
Mazars is present in 5 continents.

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MAZARS IS AN INTERNATIONAL, INTEGRATED AND INDEPENDENT ORGANISATION SPECIALISING IN AUDIT, ADVISORY, ACCOUNTING, TAX AND LEGAL SERVICES. THE GROUP OPERATES IN MORE THAN 70 COUNTRIES AND DRAWS ON THE EXPERTISE OF 13,500 PROFESSIONALS TO ASSIST COMPANIES – MAJOR INTERNATIONAL GROUPS, SMES, PRIVATE INVESTORS – AND PUBLIC BODIES, AT EVERY STAGE IN THEIR DEVELOPMENT.