



# LICENSE ET 14000: SHIFTING OF VAT TO THE PERIODIC VAT RETURN

## WHAT?

With the ET 14000 license, the payment of the VAT at import is shifted to the periodic VAT return. This means that you do not have to pre-finance VAT at customs when goods are imported. This license is valid from the date on which it is granted and therefore not on previously cleared goods. If you are in possession of this permit, you are no longer allowed to use the normal arrangement whereby VAT is paid to customs.

## TARGET AUDIENCE

Companies that regularly import goods from third countries.

### ADVANTAGES

- No deposit required
- No pre-financing VAT
- Less administration
- Valid for unlimited time
- Can be applied by global VAT representatives (BE 796.5)
- Faster customs clearance
- Cost price: 0 euros

### REQUIREMENTS:

- Have or start an import activity
- Have complied with VAT obligations in the past
- Only for persons with a VAT number who must submit periodic VAT returns

### HOW TO APPLY?

- Application form (individual taxable person: [link](#), global representative: [link](#)): fill in the application form and send it by post to:

Federale Overheidsdienst Financiën  
Algemene Administratie van de Fiscaliteit  
Centrale diensten  
Dienst Operationele Expertise en Ondersteuning  
Dienst btw  
Koning Albert II-laan 33, bus 281  
1030 Brussel

*Disclaimer : this document is a summary for informational purposes. Only the European Union's Union Customs Code is deemed authentic.*