

Merchandising and Trade from Dutch custom warehouses

Code	Service	Description
GTX	Merchandising: purchase and sale of goods	<p>Merchandising is when your company purchases goods from a non-resident company and subsequently resells these goods to another non-resident company. The goods purchased and resold do not cross the Dutch border.</p> <p>Goods under merchandising do not undergo any substantial processing between the moment of purchase and reselling. Goods purchased that do undergo substantial processing before being sold are not considered as goods under merchandising and do not have to be reported as either imports or exports.</p> <p>Exports: concerns the sales value of the goods under merchandising charged by your company to a non-resident company.</p> <p>Imports: concerns the purchase value of the goods under merchandising charged by a non-resident company to your company.</p> <p>Please note: you have to report the purchase of goods under merchandising (as imports) in the quarter these goods are resold (as exports) even if the actual purchase occurs in a previous quarter.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - freight transport services (to be recorded under Freight transport – code SC12, SC22, SC3B2, SC3C2, SC3D2) - freight insurance services (to be recorded under Freight insurance: premiums and claims - code SF12Y, SF12Z)
GEX	Trade from Dutch custom warehouses: purchase and sale of goods	<p>Purchase and sale of goods from Dutch custom warehouses is when your company purchases goods from a non-resident company and stores these goods in a Dutch custom warehouse till the moment they are resold to another non-resident company.</p> <p>It only refers to goods that are stored in Dutch warehouses under T1 (non-Union goods) state. These goods leave the Netherlands without having been cleared in the Netherlands.</p> <p>Goods traded from Dutch custom warehouses do not undergo any substantial processing between the moment of purchase and reselling. Goods purchased that do undergo substantial processing before being sold from Dutch custom warehouse do not have to be reported as either imports or exports.</p> <p>Exports: concerns the sales value of the custom warehouse goods charged by your company to a non-resident company.</p> <p>Imports: concerns the purchase value of the custom warehouse goods charged to your company by a non-resident company.</p> <p>Please note: you have to report the purchase of custom warehouse goods (as imports) in the quarter these goods are resold (as exports) even if the actual purchase occurs in a previous quarter.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - goods cleared by customs from a customs warehouse in the Netherlands (<i>do not have to be reported</i>) - freight transport services (to be recorded under Freight transport – code SC12, SC22, SC3B2, SC3C2, SC3D2)

		- freight insurance services (to be recorded under Freight insurance: premiums and claims - code SF12Y, SF12Z)
--	--	--