We speak about merchanting when your company (merchant in country A) purchases goods from a non-resident company (producer or merchant in country B) and subsequently resells these goods to another non-resident company (purchaser in country C). The goods purchased by country A and resold to country C do not cross the Dutch border. These goods will be shipped from country B to country C.

Chart 1.Transit trade

Dutch company has to report in their submission to the CBS:

- Transit trade import = 80
- Transit trade export = 100

Merchant in country A purchases goods from country B and sells to country C

