



CCS-EXPRESS

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**CCS-Express makes your business easy and delivers your shipments smooth and timely.**

- Freight services (Import/Export, Air, Sea, Rail, Truck, Courier)
  - Customs brokerage (direct and indirect representation)
  - Warehousing and Fulfillment (Spare Parts / eCommerce)
  - Tax Consulting (VAT Registering/Reporting)
- Check our web site [www.ccs-express.de](http://www.ccs-express.de) for more information

## **Importer of Record Service (IOR)**

CCS-Express offers IOR (Importer Of Records) services to non-EU resident companies

You are a non-EU based company (valid for UK companies after BREXIT as well) and you have the requirement to sell your goods on DDP terms to customers in the EU?  
Be aware that some marketplaces only accept DDP deliveries.

According to Incoterms 2020 and the new UCC (Union Customs Codex) the consignee cannot act as importer of records (IOR). As clearance can be done only by using a customs number (EORI) of an EU-resident company, you need a broker who will act as indirect representative for your company.

For CCS-Express acting as Importer of Records the following requirements must be met:

### ➤ **VAT registration**

- Your company must be VAT registered in Germany and monthly tax reports must be filed  
If you are interested in our VAT registration service, please get in contact with us or check our website
  - CCS-Express will send you then a quotation for the required services by mail
  - If you accept the quotation, CCS-Express will send you a list of all necessary documents to be provided and a Power of Attorney to start the registration process
  - CCS-Express will proceed with the registration process which usually takes about 4 weeks if all provided documents are correct.
- The German VAT number can be used in Germany only.
- If you want to sell to any other EU country, you need to be registered there as well.
- Invoices to German consignees must show German VAT (value of goods + VAT)  
Germany VAT for most goods is generally 19% (Actually until December 31, 2020 reduced to 16%)
- Invoices to consignees in other EU countries can be invoiced tax free if these consignees can provide their VAT number before customs clearance is started. This is based on customs procedure 4200.

### ➤ **Customs clearance**

- For customs clearance you need a broker who clears as indirect representative  
CCS-Express offers clearance as indirect representative for non-EU-companies
- You need to sign a Power of Attorney to CCS-Express for indirect representation (IOR)
- Import clearance is done based on the sales transaction price
- The service is restricted to general goods and CCS-Express reserves the right to reject commodities at its own discretion
- When shipping parcels by UPS, DHL, FEDEX etc., please make sure to address the shipment directly to CCS-Express