

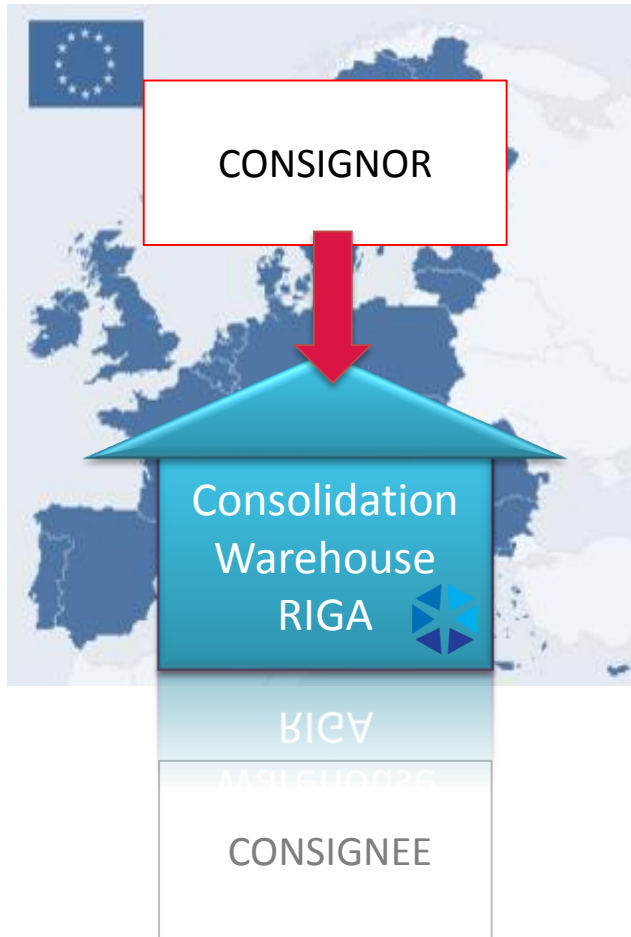


Detailed information on Fiscal Representation



INTRA EU DELIVERY

INTRA EUROPE DELIVERY



INTRA EUROPE DELIVERY

DOCUMENTATION

- Commercial Invoice
- T1 or EXA

REPORTING

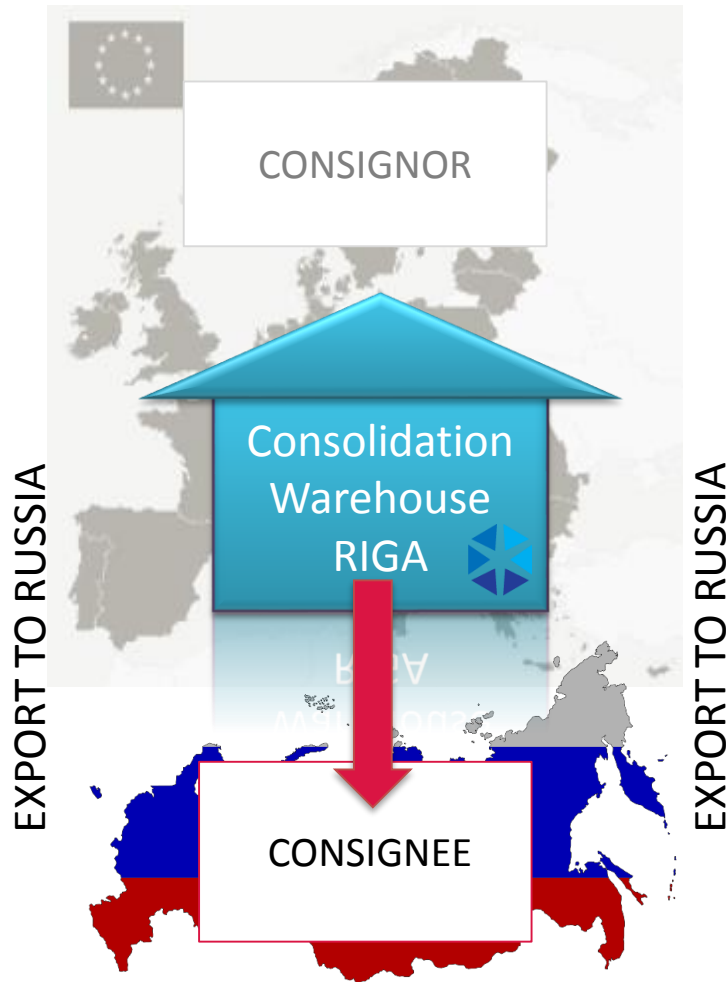
- IntraStat
- VAT Report

CUSTOMS PROCEDURES

- Transit or Export from EU



EXPORT TO RUSSIA



DOCUMENTATION

- Commercial Invoice
- T1
- EXA

REPORTING

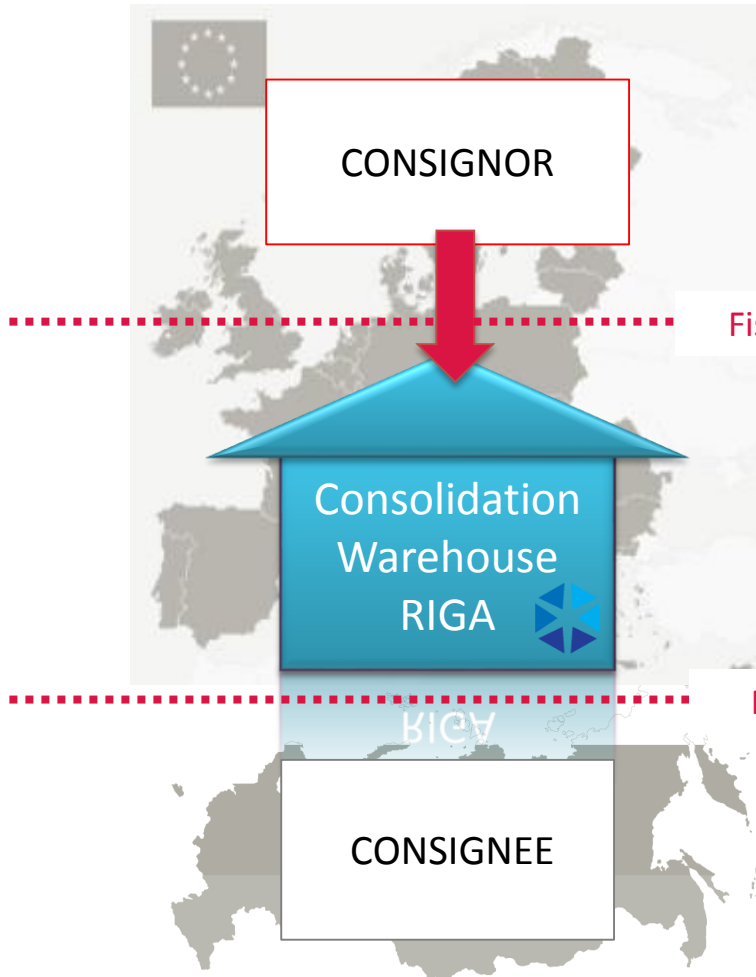
- IntraStat
- VAT Report

CUSTOMS PROCEDURES

- Transit
- Export



FISCAL RESPONSIBILITY



N and C status

- Create Invoice

C status

- Manage EXA

N status

- Open T1

- Report IntraStat
- Report VAT (as VAT fiscal repr.)

Fiscal Responsibility

C status

- Close EXA

N status

- Close T1

- Report IntraStat
- Report VAT (as VAT fiscal repr.)

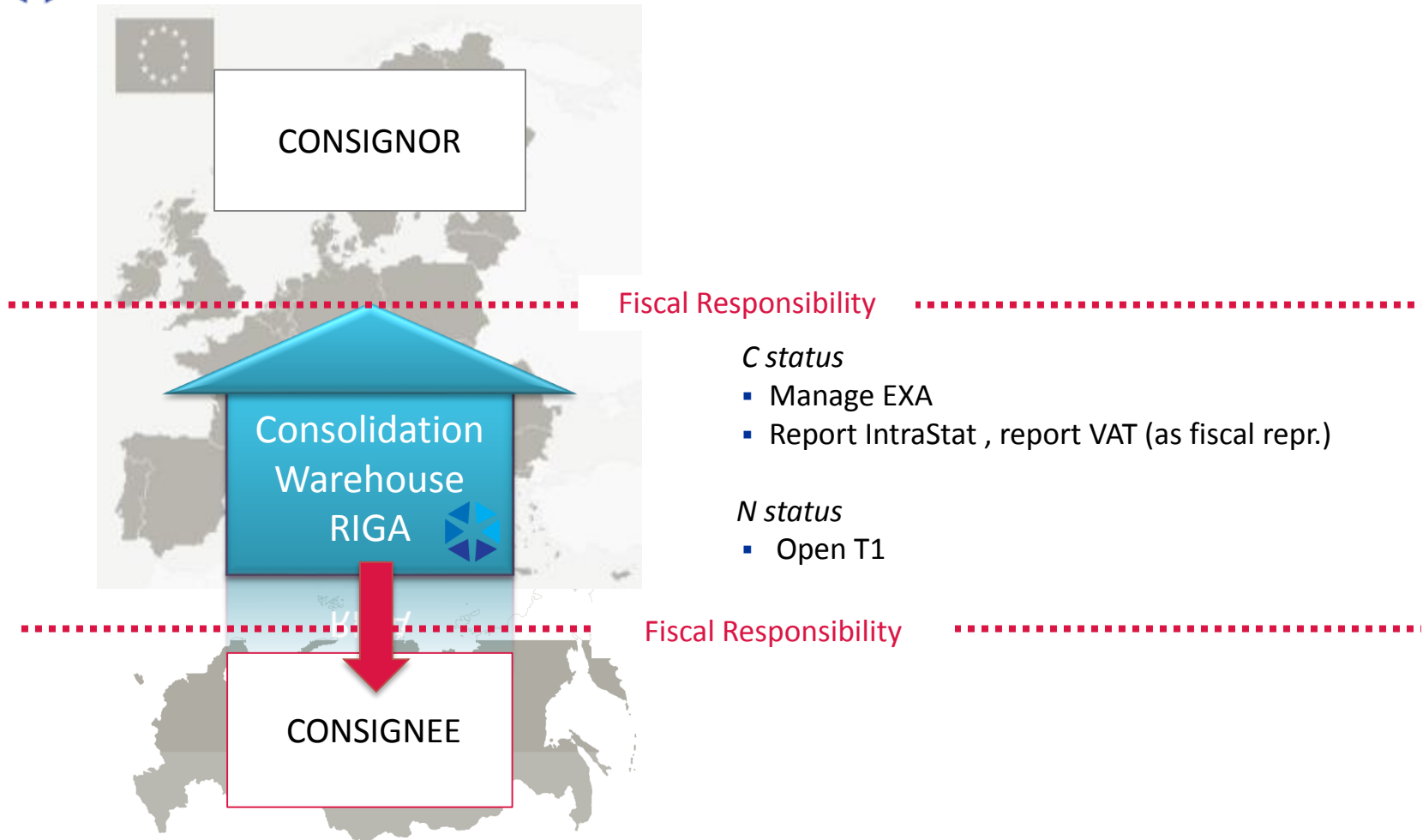
Fiscal Responsibility

¹ N status – non EU goods

² C status – EU goods



FISCAL RESPONSIBILITY



C status

- Manage EXA
- Report IntraStat , report VAT (as fiscal repr.)

N status

- Open T1



INVOICING DETAILS

CONSIGNOR
Issued Invoice

Seller:
"Supplier"

Buyer:
...

Consignor:
Suppliers' warehouse

Consignee:
Consolidation Warehouse
Fiscally represented in Latvia
by "..."

No influence over Seller &
Buyer relationship



Seller:
"Supplier"

Buyer:
...

Consignor:
Consolidation Warehouse
Fiscally represented in Latvia
by "..."

Consignee:
Buyers' warehouse



PLG
Logistics & Warehousing

Thank You!

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