

**IMPORTANT NOTICE ABOUT THE CHANGE OF ALCOHOL ORDER PROCESS.
(only for the customers outside of the Netherlands)**

Dear our valued customers,

Since 13 Feb 2023, the alcohol movement process has been changed on the basis of new EU regulation; the main changes are (1) that you need at least one alcohol-trade permission type and (2) that all communication about alcohol movement will be done electronically through EMCS (=Excise Movement and Control System), regardless that alcohol-duty has been paid or unpaid in the country of dispatch (so, in our case in the Netherlands). The first change is already active and the second change can be delayed depends on the system development status of each EU Member states; in the Netherlands, per 14 July 2023, all communication about the alcohol movement will be done electronically.

According to the new EU regulation, you are kindly requested to **provide us your valid permission information when alcohol-order**. If you don't have any permission yet, please contact with your Customs and/or Tax Office to request for a permission suitable for you.

Below is our short explanation about the permission information and our refund procedure.

Alcohol-Trade Permission & Document type per alcohol-duty payment status

Alcohol-Duty Status	Permission (IBE)	Permission (IBE Customer)	Document (EMCS)
Paid in NL *NEW (Released for Consumption)	Certified Consignor	Certified Consignee (or) Temporary Certified Consignee	e-SAD (in Dutch e-VAD)
Not-Paid yet in NL (Under Suspension)	Tax Warehouse	Tax Warehouse (or) Registered Consignee (or) Temporary Registered Consignee (or) Third Country	e-AD

❖ IBE = InterBurgo Europe B.V.

[IBE Customer] Permission & Order Conditions for Consignee when alcohol-duty paid in NL

Subject	Certified Consignee	Temporary Certified Consignee
Excise number (=permission number)	Same no. valid permanently after one-time request	Different no. per request and valid only within limited time (e.g. max. 8 weeks in NL)
Order conditions	Unlimited order volume from various suppliers during unlimited time.	Limited order volume from one appointed supplier within limited valid time per request.
Remarks	Recommended by IBE	Permission procedure takes shorter than certified consignee; thus, possible to use as a temporary solution till having the permanent permission, certified consignee.

Alcohol-Duty Refund Procedure of IBE (when alcohol-duty paid in NL)

(1) You send your confirmation about the **actual receipt status to your Customs** (through EMCS system if available, preferred **per direct after receipt but no later than 4 weeks from shipping date**; hereafter we cannot refund alcohol-duty to you) → (2) your Customs forwards your confirmation to Customs NL → (3) Customs NL forwards your confirmation to IBE → (4) IBE receives your confirmation → (5) IBE sends alcohol-duty refund request to Customs NL → (6) IBE receives refund confirmation from Customs NL → (7) IBE sends a credit invoice for alcohol-duty to you.

Please be noted that the alcohol order and the alcohol-duty refund procedure can be followed only with your valid permission information and its validity will be checked regularly by us on the following EU website, SEED; https://ec.europa.eu/taxation_customs/dds2/seed/seed_consultation.jsp?Lang=en

In case of any further questions, please don't hesitate to contact with us and we are looking forward to receiving your permission information soon.

Best regards,
Sales Team / InterBurgo Europe B.V.