



**SEABOURNE
GROUP**



Customs Service

**YOUR
LOGISTICAL
&
FISCAL
CHALLENGES
SOLVED**



AGENDA:

ABOUT SEABOURNE GROUP & MACO CUSTOMS SERVICE:

History

Foreign offices

Role and tasks

THE NETHERLANDS AS YOUR GATEWAY INTO EUROPE:

5 reasons to choose a joint venture between Seabourne Group &

Maco Customs Service and the Netherlands

PARTNERSHIPS WITH NON-EU COMPANIES:

Tax and Supply Chain Challenges solved

Benefits of Seabourne Group & Maco Customs Service

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

ABOUT SEABOURNE GROUP & MACO CUSTOMS SERVICE

History

Seabourne Group Founded in 1962 by Sir Clive Bourne

Originally Seabourne Express Parcels
(a European wide parcels carrier)- sold to UPS in 1991

Acquired Seabourne Forwarding in 1982

Acquired Seabourne Express Courier in 1988

Acquired Wisden & Franklin in 1996

Acquired Air Action in 2008

Acquired InXpress, South Africa in 2009

Acquired Gazelle Courier and FXMS (3PL) in 2011 and is AEO certified



OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

ABOUT SEABOURNE GROUP & MACO CUSTOMS SERVICE

History

Maco Customs Service Founded in 1953 by Mr. Theo Maessen Sr.

4 border offices and 12 staff members were taken over by Mr. Hans Maessen Jr. in 1985

The opening of EU borders 1992 lead to start of he Limited Fiscal Representation

Rotterdam office established in 2001

Maco acquired the first European license for paperless clearances in 2004

Maco launched their online customs database in 2007

Maco became AEO certified in 2007

Maco is active en preferred customs agent in all North Sea harbors since 2011

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

FOREIGN OFFICES:

Seabourne Group

UK: London, Aberdeen, Basingstoke,
Birmingham, Bristol, Glasgow,
Northampton

NL: Amsterdam, Eindhoven

FR: Paris, Lyon

BE: Brussels

DE: Dusseldorf

SA: Cape Town, Johannesburg,
Port Elizabeth, Pretoria, Durban

Maco Customs Service

Roermond, Maastricht, Rotterdam

Antwerp

Hamburg



OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

ROLE AND TASKS:

Seabourne Group:

The logistics partner for distributing non-EU goods via the Netherlands into Europe fully compliantly

Providing Maco Customs Service and Dutch/European Tax authorities with a flow of goods report

Providing the non-EU client with a superior warehouse management system (Manhattan) and distribution network

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

ROLE AND TASKS:

Maco Customs Service:

The fiscal authority and assisting partner for non-EU imports in the Netherlands in a compliant way

Coordination of fiscal activities based on European Tax regulations

Reporting on relative changes regarding the Tax climate in the EU

Fiscal partner in the Netherlands for European distribution

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

THE NETHERLANDS AS YOUR GATEWAY INTO EUROPE:

5 reasons to choose the Netherlands

1. Strategic location in Europe
2. International business environment
3. Superior logistics & management system
4. Highly educated, flexible and multilingual workforce
5. Fiscal Climate

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

1. STRATEGIC LOCATION IN EUROPE:

Geographically small

Densely populated

16.4 million people - 394,3/km²

Strategic, central location

170 million consumers

(half of the EU population within a 500 km radius)



- Capital: Amsterdam
- Currency: Euro (€)
- North-South 350 km
- West-East 200 km

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

2. INTERNATIONAL BUSINESS ENVIRONMENT (1):

The Netherlands is the logistical gateway into Europe, positioned in the centre of all the main activity in Western Europe

Economic activity along corridors from European main ports to the hinterland
Fast and efficient access to European markets



OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

2. INTERNATIONAL BUSINESS ENVIRONMENT (2):

An international outlook and openness to foreign companies is firmly engrained in the Dutch culture.

The Netherlands scores highly on the international rankings as a location in which to do business.

These cover:

- political and macro-economic environment
- foreign trade & exchange controls
- tax environment
- labour market and infrastructure

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

2. INTERNATIONAL BUSINESS ENVIRONMENT (3):

Cooperative customs authorities

Computerized clearance and inspection systems

Electronic import and export declarations

VAT deferment at time of import = no impact on your cash flow

A wide international tax treaty network

Advance tax rulings for effective tax planning

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

3. SUPERIOR LOGISTICS & MANAGEMENT SYSTEM (1):

Dominated by main ports:

By Air: Amsterdam, Brussels, Düsseldorf, Liege, Eindhoven a.o.

By Sea: Rotterdam, Amsterdam, Antwerp, Hamburg, Moerdijk a.o.

Multimodal logistic networks for distribution
by road, rail, short-sea and barge link
directly to many European countries.



OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

3. SUPERIOR LOGISTICS & MANAGEMENT SYSTEM (2):

The Netherlands has a state-of-the-art, 100% digital, advanced fiber-optic network and the largest bandwidth on the European continent

Home to one of Europe's largest internet hubs, Amsterdam Internet Exchange (AMS-IX)

The Netherlands ranks among the top EU nations for the speed, quality and reliability of its telecommunications

Seabourne Group is an official "Manhattan" licensed user

"Manhattan" is a highly advanced warehouse management system used by many multinational companies worldwide

Seabourne Group has over 10 years of experience of "Manhattan"

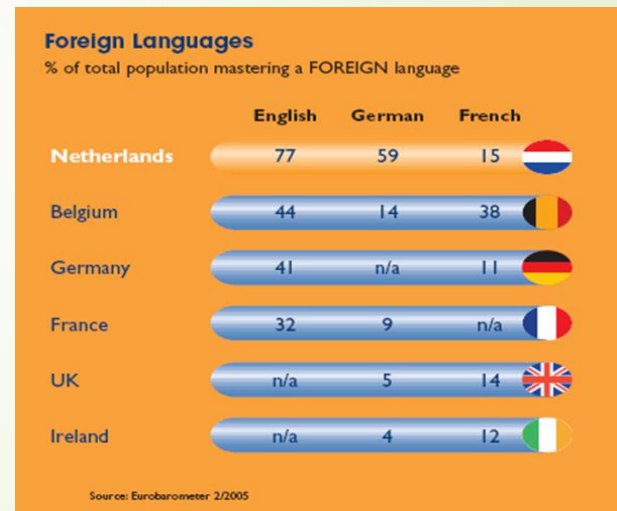
OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

4. HIGHLY EDUCATED AND MULTILINGUAL WORKFORCE :

The Dutch workforce is a key strength of its world-renowned logistical capabilities.

Dutch workers are known for their flexibility, they are also recognized throughout Europe for their motivation and productivity.

Dutch professionals are among the most multilingual in the world, enabling them to successfully operate in companies across any industry serving customers throughout the continent.



OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

5. FISCAL CLIMATE (1):

The European VAT system can be very complicated when importing goods into the EU

The Dutch system is very flexible compared to other similar facilities in EU countries which gives the Netherlands a competitive advantage

Limited Fiscal Representation in its liberal form is only possible in the Netherlands since 1993

Limited Fiscal Representation provides non-Dutch/EU companies a large cashflow advantage

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

5. FISCAL CLIMATE (2):

Example: If goods from the US for a German importer are directly imported in Germany via Hamburg, the German importer must pay import VAT. If the same goods are cleared via Rotterdam, he does not have to pay import VAT. For a common import the Dutch VAT would be due, for which the German entrepreneur could later seek reimbursement through a complicated procedure.

To make this simpler, Maco Customs Service, who declare the goods for importation, can act as the Limited Fiscal Representative for the VAT which improves the cashflow of the German importer. The VAT will be reverse charged instead of paying the German VAT immediately on entering the EU and decreasing cashflow for 4-6 weeks.

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

PARTNERSHIP WITH NON-EU COMPANIES:

Tax and Supply Chain Challenges solved

Assistance with VAT registration/application

Maintaining contact with Dutch customs & Tax service (partner)

Maintaining contact with all EU Tax services (partner)

Customer specific, tailor made Supply Chain

Helping to understand the EU Tax system

Taking time to fully prepare and understand the complete Supply Chain in combination with the EU Tax system

“Manhattan” warehouse management system

OUR SUPPLY CHAIN & FISCAL SOLUTIONS:

PARTNERSHIP WITH NON-EU COMPANIES:

Benefits of Seabourne Group & Maco Customs Service

Value added service of the Seabourne Group

Warehousing, air/sea freight, pick & pack, re-labeling, quality control, product assembly, stock planning & control, order entry, invoicing, distribution network, track & trace

Value added service of Maco Customs Service

Maco custom connect system, customs broker, customs consultancy, (limited) fiscal representation partner, fully compliant and completely independent

Seabourne Group & Maco Customs Service licenses

AEO, Fenex, IATA





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