

I. INTRODUCTION

I.1. Diamond Office

Diamond Office was established with a view to fulfilling all the necessary formalities on behalf of the Belgian diamond dealers to import and/or export diamonds in Belgium. At first, this organisation worked independently, later it became a department of the HRD, the Diamond High Council, named AWDC (Antwerp World Diamond Centre) in 2007.

Diamond Office, situated in the heart of the Antwerp diamond centre, consists of two departments:

- **Customs Service:** here, all formalities for the import and export of diamonds in Belgium are fulfilled in cooperation with the Belgian customs authorities.
- **Expertise department:** here, all parcels of diamonds (import and export) are checked by acknowledged experts under supervision of two officers of the Federal Public Service Economy, Economic Potential, Licensing Service (FPS Economy).

I.2. Who can import and/or export diamonds in Belgium?

Only registered diamond traders can import or export diamonds in Belgium. The registration must be effected at the FPS Economy.

For more information, we refer to: Your Diamond Business Guide on www.awdc.be.

I.3. Customs Duties - V.A.T. - expenses

Customs Duties and VAT

Export: In Belgium the export of diamonds is exempt from taxes: no duties or VAT have to be paid. To benefit of exemption of VAT for export (Article 39 of the VAT-Legislation), proof of export of the goods is a condition.

Import: From January 1st 1999, all categories of diamonds in Belgium are exempt from import duties.

The importer must pay **21% V.A.T.**, calculated on the "customs value", i.e. the amount mentioned on the invoice (freight and insurance included) converted into EURO's (at the rate imposed by the FPS Finance).

However, Belgium has a unique system of **V.A.T.-exemption** when importing diamonds. A diamond dealer can benefit of VAT-exemption, both for imports and for transactions on the local market, on condition that he/she fully complies with all stipulations of Article 42, § 4 of the VAT-Legislation. For practical purposes, he/she has to sign a **declaration** to AWDC - Diamond Office declaring whether or not he/she wishes to work under the VAT-exemption.

The diamond importer does not have to pay the amount of the V.A.T. in cash at the precise moment of import. In case of goods coming from outside the E.U., AWDC – Diamond Office will advance this amount to the Customs and will send an invoice to the diamond dealer at the end of the month.



Concerning the imports of E.U.-goods, Diamond Office does not intervene: the importer himself will inform the

V.A.T.-administration by means of his bookkeeping. From January 1st 1993, the V.A.T.-administrations inside the European Union execute a double check on the movement of goods: therefore it is obligatory to mention the V.A.T.-number of both the importer and the exporter on the commercial invoice.

Other expenses

1. The diamond dealer will also be charged with the expenses for the administration and the expertise of his goods at Diamond Office: 0,04 % (up to 5 million euros) and 0.015% (starting from 5 million euros) of the value of the goods and only half for return shipments. There is a discount of 10 % on shipments presented before 10 a.m.
2. On the import of rough diamonds (valued at more than 7,44 EURO/ct, return shipments excluded) coming from outside the E.U., from countries listed based on international treaties, the importer also has to pay "Social Fund", i.e. 1/3 % of the value of the goods. This contribution is collected by the Internal Compensation Fund. This contribution is suspended until further notice.

Non-Belgian diamond traders have to pay locally all the expenses in cash.

I.4. Licenses

As of 1/3/2022 licenses are no longer applicable for the import of diamonds coming from non-E.U. countries, or the export of diamonds to non-EU. countries. Instead, the registered Belgian diamond trader needs to present a Declaration of import or export. .

If the diamond trader voluntarily declares his intra-E.U. trade a Statistical Declaration needs to be fulfilled.

I.5. Kimberley Certificate

Rough diamonds can be imported and exported only when accompanied by a Kimberley Process (KP) Certificate and traded between KP participants. In the EU 7 authorities (based in Antwerp, Idar-Oberstein, Prague, Bucharest, Lisbon, Dublin and Torino) are entitled to verify the trade in rough diamonds imported or exported in the EU.

In Belgium the FPS Economy verifies the import and issues the KP Certificates for export at Diamond Office.

Diamond traders based in a member state where there is no authority, have to submit their rough shipments to an authority in another member state where the verification shall be completed. If the diamond trader chooses Belgium for the verification, he needs to be registered at the FPS Economy and have the rough diamond shipment submitted to Diamond Office, just like a Belgian diamond trader.

For export of rough diamonds the diamond trader has to provide "conclusive evidence" to prove that the rough diamonds he possesses were lawfully obtained (by purchase invoice, KP certificate).

If a diamond trader is a member of a diamond organization recognized by the EC, he only has to submit the conclusive evidence when requested.

The diamond trader will always receive an authenticated forgery-resistant copy of the KP Certificate, that has to be kept together with a copy of the invoice. He also has to keep a register of all diamonds coming in or going out.

I.6. Carnet A.T.A.



The Carnet A.T.A. (Admission Temporaire - Temporary Admission) is a customs document issued by the Chamber of Commerce that attests that goods will only be exported temporary (samples, for exhibitions and fairs, ...). Goods imported or exported in countries where the Carnet is acknowledged by the authorities are exempt from all taxes. In Belgium the Carnet A.T.A. is officially acknowledged, except for rough diamonds: it permits the Belgian diamond dealers to travel around in countries outside the European Union with their goods without paying taxes. Goods covered by the Carnet A.T.A. are not considered as merchandise. For this reason, all goods having been exported have to be re-imported. Only in exceptional cases, part of the diamonds can be sold abroad.

Foreign diamond dealers can also temporary import diamonds into Belgium on a Carnet A.T.A. without paying any taxes. But again the foreign diamond dealer has to present the goods at Diamond Office where the import will be registered on the name of a Belgian dealer. In case the foreign dealer wants to sell some of his goods, he has to declare the sold goods as a definitive import at Diamond Office on the name of the Belgian buyer.

Note: From January 1st 1993, the Carnet A.T.A. is no longer used for temporary export and/or import between E.U.-countries as from that date on the borders between these countries were opened, resulting in free trade within the E.U..

II. IMPORT AND EXPORT PROCEDURES



Non-Union shipments: **COMPULSORY** check by the FPS Economy at Diamond Office

For every extra-E.U. import or export of diamonds a declaration regarding the value, the weight, the qualification and the documented source of origin of the diamonds to be imported or exported has to be made to the FPS Economy at Diamond Office. Here also a physical check takes place by acknowledged experts under supervision of the FPS Economy.

Intra-E.U. shipments: **VOLUNTARY** subjection to check by the FPS Economy at Diamond office possible

The declaration of intra-E.U. shipments to the FPS Economy at Diamond Office is no longer compulsory according to the Royal Decree of 30 April 2004. However, the new legal regulation foresees the possibility of a voluntary declaration to the FPS Economy at Diamond Office if the diamond dealer requests it. The diamond dealer is free to choose whether he wants to have the intra-E.U. shipments declared and physically checked or not.

If the intra-E.U. shipments are declared and physically checked at Diamond Office, the diamond dealer can authorize AWDC – Diamond Office to file the Intrastat declaration in OneGate (see: Changes DO as of January 2016).

1. Import procedure

1.1 IN GENERAL

Each parcel of diamonds sent to Belgium has to be addressed as follows:

Name of the registered Belgian diamond company
C/O Diamond Office
Hoveniersstraat 22
2018 Antwerpen

As soon as the parcel arrives at Diamond Office, the diamond dealer will be notified. The dealer comes to Diamond Office where he submits a correct invoice to the Customs Service department, stating: the name and complete address of the seller and the buyer, a complete detailed description of the goods (quantity, unit price, total amount, possible other expenses). In case of a return shipment, he also has to present his export document.

When the documents are ready, the diamond dealer has to go to the expertise room. There the sealed parcel will be opened to check whether the contents are conforming to the invoice. The goods will be verified by one of the acknowledged experts under supervision of the FPS Economy.

If the contents of the parcel correspond with the goods on the invoice, the dealer can leave taking his goods with him after he has signed a receipt.

There are three possible ways for parcels of diamonds to enter Belgium: via a transport contractor/courier service, by means of personal transport or by post.

1.2. TRANSPORT CONTRACTORS

Diamonds sent from abroad via the services of a transport contractor usually arrive at the national airport in Zaventem. At the request of the diamond dealer to whom they are addressed, one of the several Belgian transport firms who specialize in the declaration and transport of diamonds, will declare the goods at the customs department in the airport, after which the sealed parcels of diamonds are brought to Diamond Office. These transports occur at least once daily.

At the customs department in Diamond Office, the sealed parcels are locked away in a safe - under supervision of the customs officers - until the Belgian dealer comes to Diamond Office with his invoice to collect his goods.



E.U.-parcels do not have to be declared at the customs but can also be brought to Diamond Office where they are stored in the safe until the diamond dealer comes to pick up his goods.

As soon as a parcel has arrived at Diamond Office, Diamond Office or the transport firm will notify the diamond dealer. All he has to do is to present himself with the required invoice at Diamond Office, where the staff of Diamond Office will complete all the necessary documents to declare the goods in his name. For E.U.-goods the staff of Diamond office will complete other documents (for statistical reasons and for the V.A.T.-administration).

1.3. PERSONAL CARRIAGE

A diamond dealer who personally brings his goods to Belgium from abroad, has to declare his goods to the Customs as soon as he enters the territory of the European Union: in the airport - when he arrives by plane - or at the border - if he enters the country by car or by train.

In case of airfreight, the diamond dealer has to leave his goods in the hands of the Customs at the airport (for which he will receive a receipt).

He has two possibilities to get his goods transported to Diamond Office. The first procedure is that he personally picks up his parcel as soon as he has made an electronic declaration in N.C.T.S. and is in the possession of a bank guarantee (i.e. a guarantee covering the V.A.T. that has to be paid eventually at Diamond Office). The second possibility is that the dealer gives his receipt and an invoice to one of the specialized transport companies who will then do all the necessary to bring the goods to Diamond Office: making the electronic declaration and guaranteeing the V.A.T.

A dealer arriving by car at the border of the E.U. also needs to make an electronic declaration in N.C.T.S. and a bank guarantee to bring his goods to Diamond Office. He can - if he wishes - call on a forwarding agent at the border who will stand surety in case he does not have a bank guarantee.

Once the parcel arrives at Diamond Office, the same procedure takes place as described above: on the basis of the invoice the necessary documents are prepared and the diamond dealer passes the expertise.

Note: There are no customs formalities to be fulfilled at the border for trade between two countries of the European Union. If the diamond dealer has chosen for the voluntary declaration of intra-E.U. shipments, then he still has to come to the Diamond Office for registration of his goods.

1.4. POST PARCELS

As of January 1st, 2026, it is forbidden worldwide to send valuable goods through postal services.

¹ N.C.T.S. (New Computerized Transit System), mandatory from August 31st 2003, is an international Customs system. The

electronic declarations replace the old transit documents necessary to bring the goods from Customs at the airport to Customs at Diamond Office. See annex.

2. Export procedure



2.1. IN GENERAL

A diamond dealer, who wants to export his goods, has to come to Diamond office. Besides his merchandise he should also be in the possession of following documents: a few copies of his commercial invoice, a Statistical Return (if the diamonds are sent to another E.U.-country) or a Declaration of export (in case the diamonds are sent to a country outside the E.U.) and additional shipping documents if the goods are sent through the post or a transport company.

A diamond dealer, who does not have the above-mentioned documents, can always appeal to a special service inside Diamond Office where these documents can be prepared for him.

With his documents and his merchandise, the diamond dealer first goes to the expertise room where - under supervision of the FPS Economy - one of the acknowledged experts checks the contents of the parcel. After the acknowledged experts have approved the documents and the parcel is sealed, the diamond dealer has to go to the Customs Service department.

At the Customs Service department, the customs declaration is made up, as well as a Kimberley Certificate (in case of rough diamonds) validated by the FPS Economy.

Goods leaving for another E.U.-country are registered here for statistical reasons only.

How the procedure continues depends on the way the diamond dealer is going to send his merchandise abroad:

as personal carriage, by post or by a transport company.

2.2. PERSONAL TRANSPORT

When leaving the export department for a country outside the E.U., the diamond dealer receives a printout of the customs declaration. The dealer has to show this document and the sealed parcel to the Customs at the border or in the airport when leaving the E.U. (proof of export for exemption of VAT!).

When leaving the European Union by car or by train, the diamond dealer also needs a bank guarantee (as guarantee for the V.A.T. in the countries he passes), which he has to show the Customs at Diamond Office first.

2.3. POST PARCELS

As of January 1st, 2026, it is forbidden worldwide to send valuable goods through postal services.

2.4. SHIPPING COMPANIES

When the export customs document is validated, the dealer receives a copy of the document. He leaves the parcel, accompanied by the printout of the customs declaration and the shipping documents at Diamond Office where it will be stored in a special safe.

At least once a day several specialized shipping companies come to Diamond Office to pick up the goods, which are destined for them.

Note: Parcels sent to an E.U.-country have to be accompanied by shipping documents only.