



**Mcore LAW**

**BUSINESS CASE  
APPROACH**

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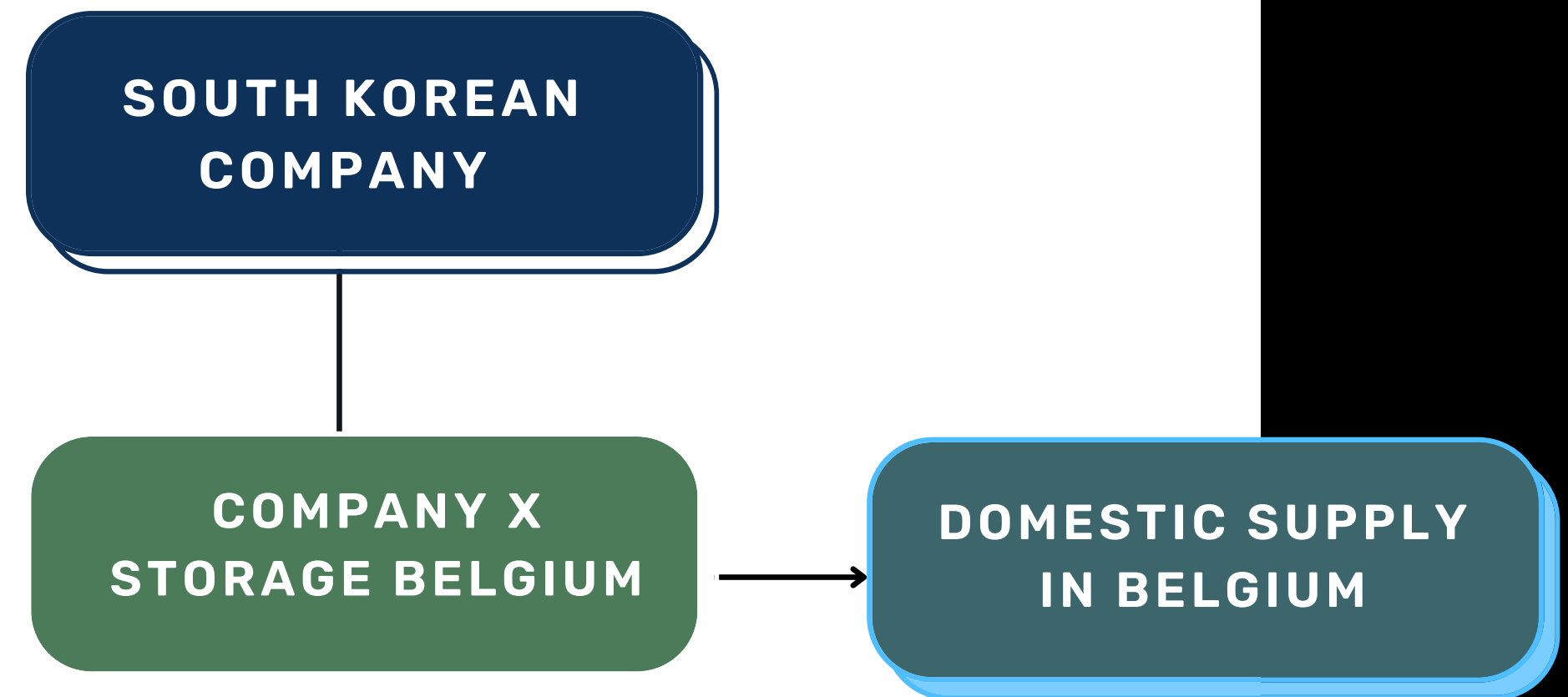
# Business Overview

**Company X is a Belgian Company created during the project to consolidate the commercial activities previously carried out by its now shareholders standalone. It operates in the sourcing and resale of Korean beauty products and sells them to Consumers through its own website, Dutch and German online marketplaces, and a retail shop in Belgium. The company procures goods either by importing them directly from South Korea into Belgium or by purchasing products located in intermediary warehouses in Poland or Romania, from where they are transported into Belgium, stored, and delivered to the final Consumer.**



# Case 1: Direct Importation into Belgium

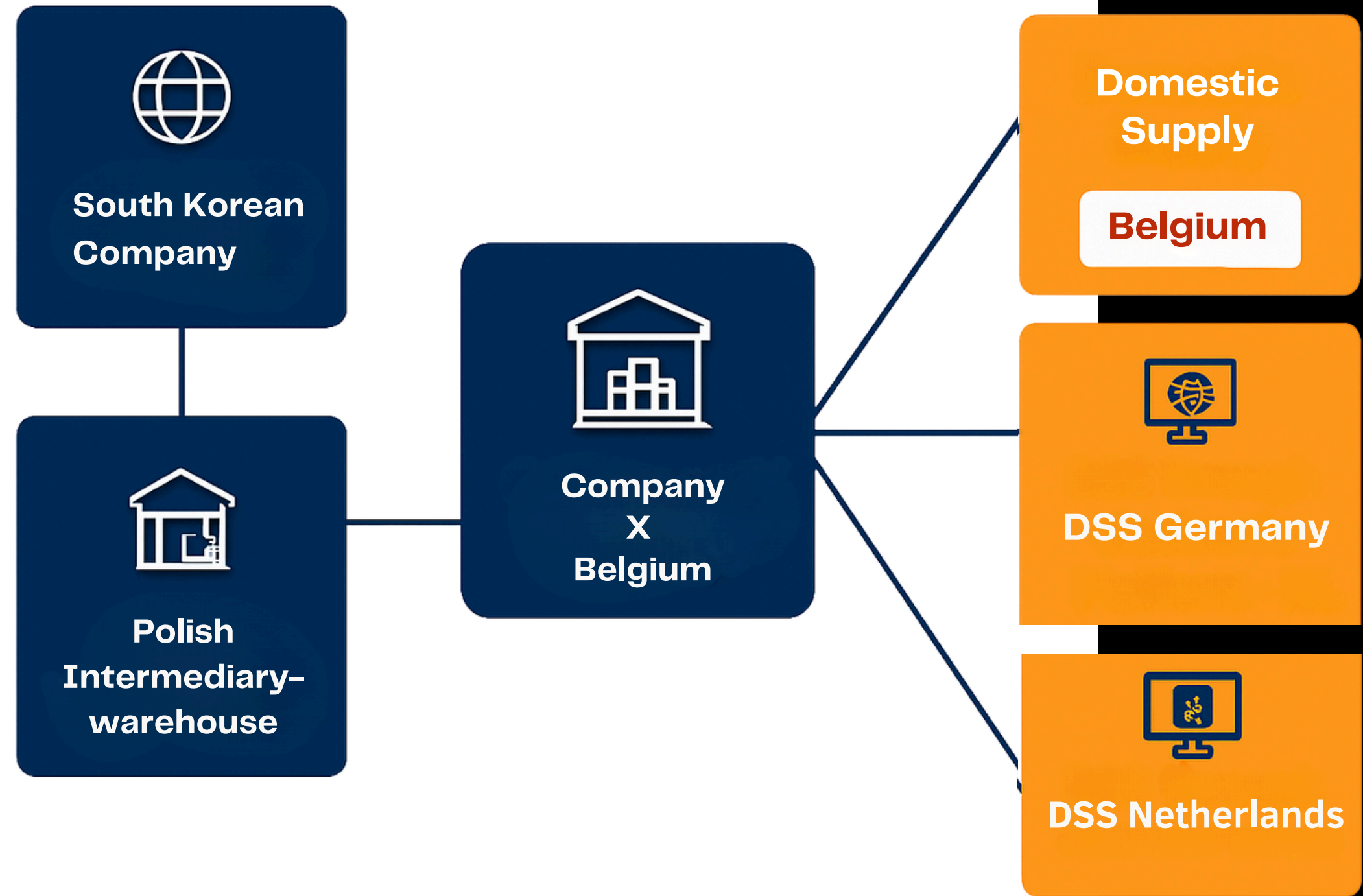
Under the current operational model, goods are directly imported from South Korea into Belgium, with Company X acting as the importer of record and becoming liable for Belgian import VAT. Once released into free circulation, all onward sales to consumers are treated as domestic Belgian supplies, fully subject to Belgian VAT. The entire taxable chain is contained within Belgium—from customs importation to the final delivery of the products.



# Case 2:

## Procurement through Poland or Romania

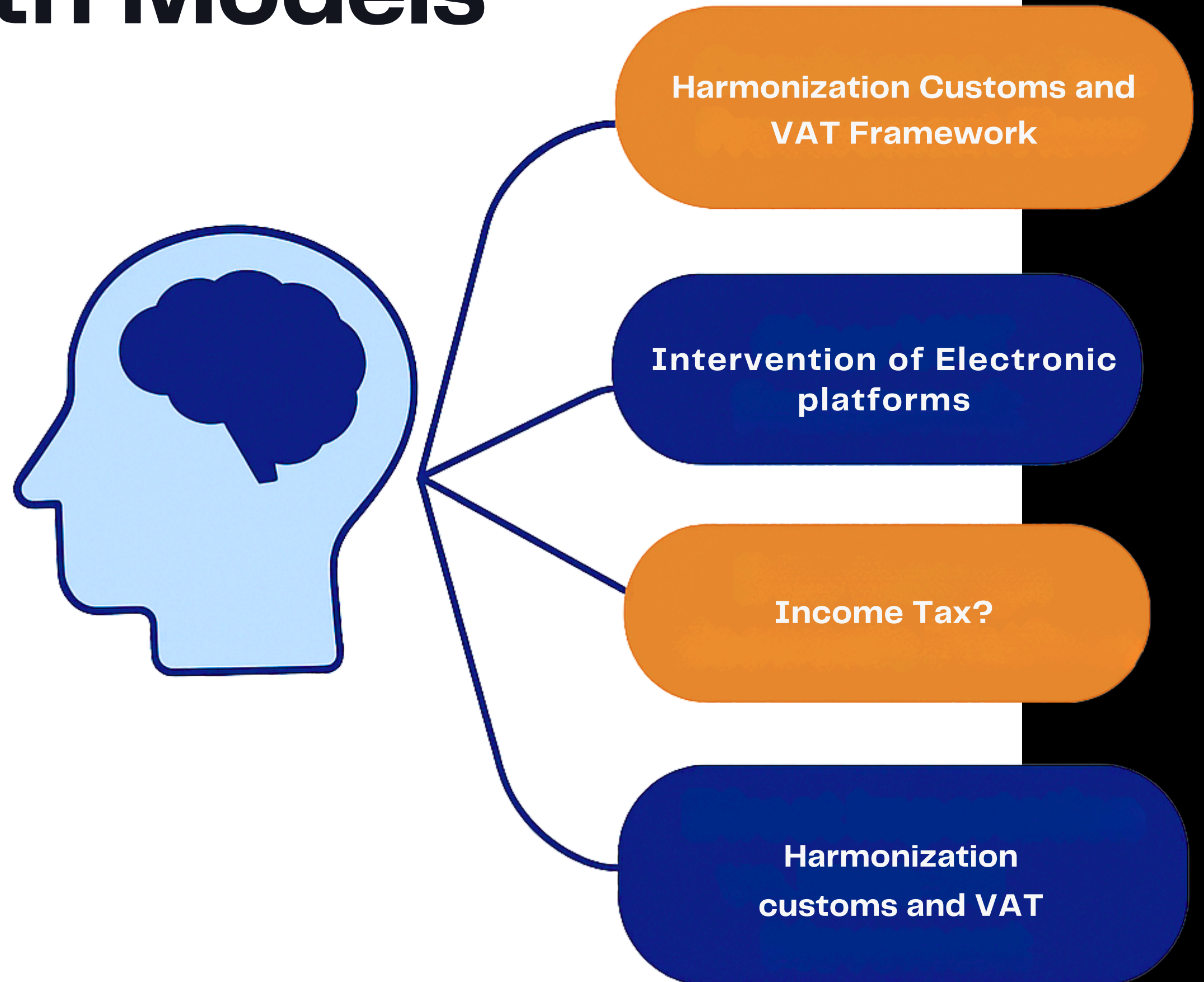
Under the intermediary-warehouse model, the goods first enter the European Union through Poland or Romania, and the initial customs importation takes place in those Member States. Depending on contractual arrangements, VAT obligations may arise either at that point or when the goods enter Belgium as an intra-Community acquisition. Sales to Belgian Consumers remain domestic Belgian supplies, while sales to Dutch or German Consumers through online platforms fall under the EU distance-selling rules and may require Company X to use the One-Stop Shop system for VAT declarations in other Member States.





# Integration of Both Models

The coexistence of these two procurement flows requires Company X to apply a clear VAT framework distinguishing direct importation from intra-EU movement. Proper classification ensures correct treatment of import VAT, intra-Community acquisitions, cross-border consumer sales, and associated compliance obligations. The company became operational upon its first delivery, marking the transition from individual activity to structured corporate operations.





# Our Solution

Our solution provides a solid base to address tax and legal challenges from the start of the activity.

- By clearly defining the operating model, procurement flows, and sales channels, and aligning them with the appropriate income tax and VAT treatment.
- By correctly integrating VAT workflows, while ensuring proper profit attribution to the Belgian entity.
- By establishing a compliant EU legal entity that reflects the economic reality and supports growth across member states.



## 1. Compilation of Background

Compilation of factual, financial, accounting and legal information.



## 2. Creation of a Legal Entity

Creation of a Legal Entity and those ancillary within. (Depend mostly on the Notary)



## 3. Value Added Tax

Developing policies from scratch.  
Determination of applicable VAT Scheme  
Advisory on distance sale of goods  
Intra-EU and e-commerce VAT



## 4. Income Tax

Determination of Income Tax consequences as a transition from the owners acting as standalone to acting within a corporation.



# Service Agreement Options

The engagement may be carried out under an hourly-based service agreement, a fixed-price contract for the defined scope, or a hybrid model combining both approaches. The final structure depends on the client's preferred degree of predictability and the nature of the required work.

Package Pricing	Microconsulting (No lower than 7000)	Microconsulting (Lower than 7000)	Must Have Microconsulting
 <p>We focus on the main pain points of assessment. M "must have" Should "Shoul Have" C "Could Have" W "Wont have"</p>	 <p>Tailors the items picked by the client and recommended by the advisers. Boutique advisory approach</p>	 <p>Same characteristics as the microconsulting project except discount does not apply as it did not reach minimum spent</p>	 <p>Same as microconsulting as the microconsulting project except only Must have are within the Package</p>
<p>The amount you receive includes all current needs for treated as an advance-payment for budget purposes for the total value of the</p>	 <p>Pick and choose package from all tasks M, S, C</p>	 <p>Same characteristics as the microconsulting project except discount does not apply as it not reach minimum</p>	<p>Same characteristics as the microconsulting project except only Must have are within the Package</p>
Hourly Based Service Agreement	Fixed Price Contract - Contract for Specific Project	Fixed Price Contract - Contract for Specific Project	Mixed hourly Based Service Agreement and Fixed Price





# Contact Us



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