

EDUCATION IN CUSTOMS AND TRADE COMPLIANCE



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and Supply Chain Compliance,
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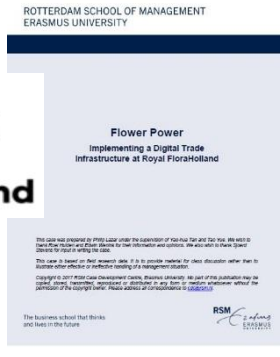
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RSM on Customs and Trade Facilitation

November 12th 2018

RSM Portfolio on Customs and Trade Compliance



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- **Unique content**, combining Customs, Supply Chain Management, Information & Compliance
- Build on the EU Competence Framework for Customs and **WCO Picard standards**
- Bringing together **Customs and Trade Compliance** professionals
- **Modular design** with distance learning technology to attract international working professionals.

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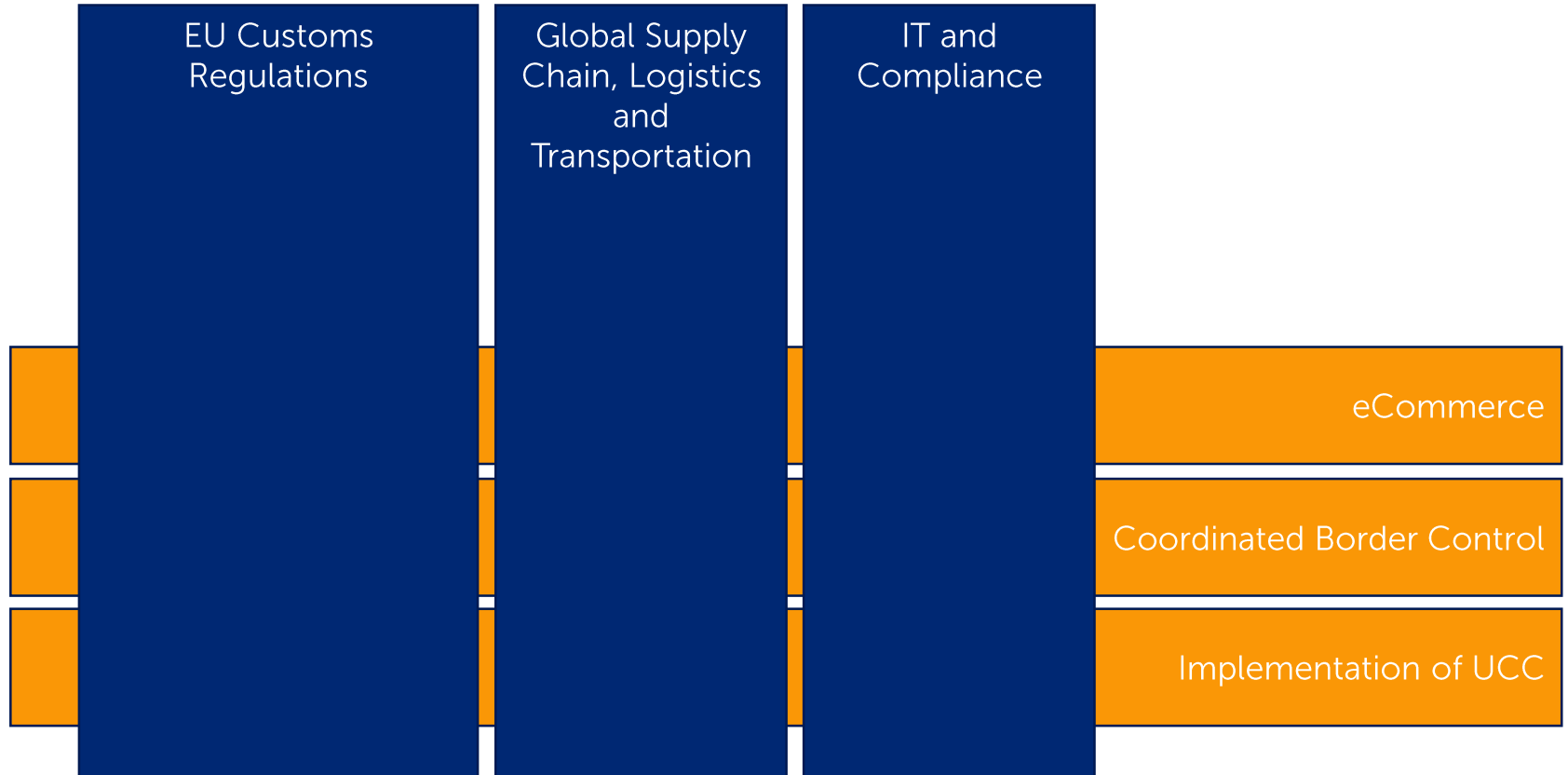
PART-TIME EXECUTIVE MASTER IN CUSTOMS AND SUPPLY CHAIN COMPLIANCE

Starts in
2019



RSM - a force for positive change

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PARTICIPANTS

The characteristics below give an overview of the past participants of the programme:

WORK EXPERIENCE



AGE



GENDER



NATIONALITY



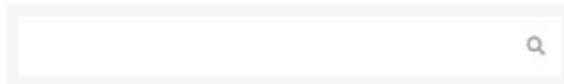


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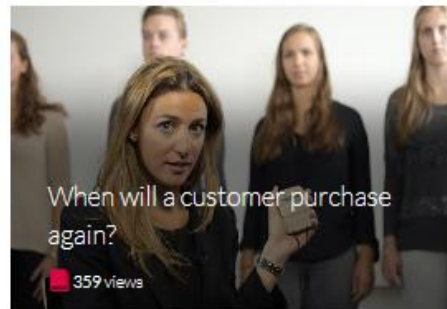
www.rsm.nl/customs

Background information





Here's what businesses need to know about the cutting-edge research from RSM.



The Part-time Executive Master in Customs and Supply Chain Compliance

Information session Monday September 17th 2018



Students need to have

- an accredited Bachelor or Masters **degree**
- a least three years' relevant **work experience**,
- demonstrable fluency in written and spoken **English** and an
- **understanding** of supply chain management and IT or audit and preferably experience with customs.



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Federale
Overheidsdienst
FINANCIEN

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KUEHNE+NAGEL

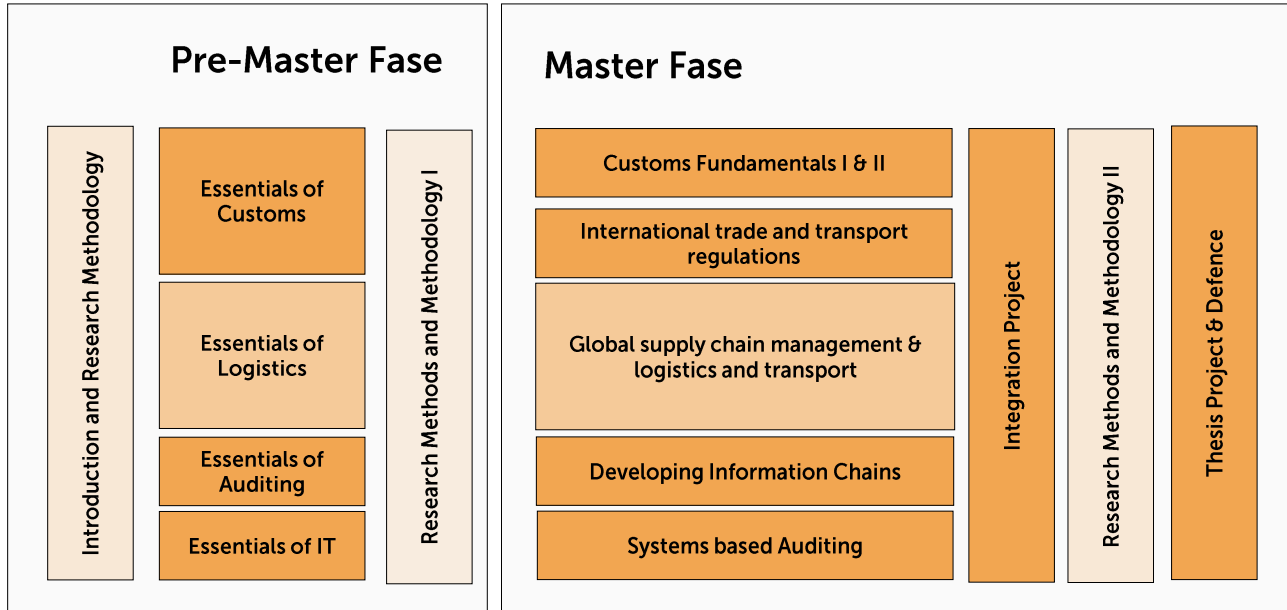
ABB

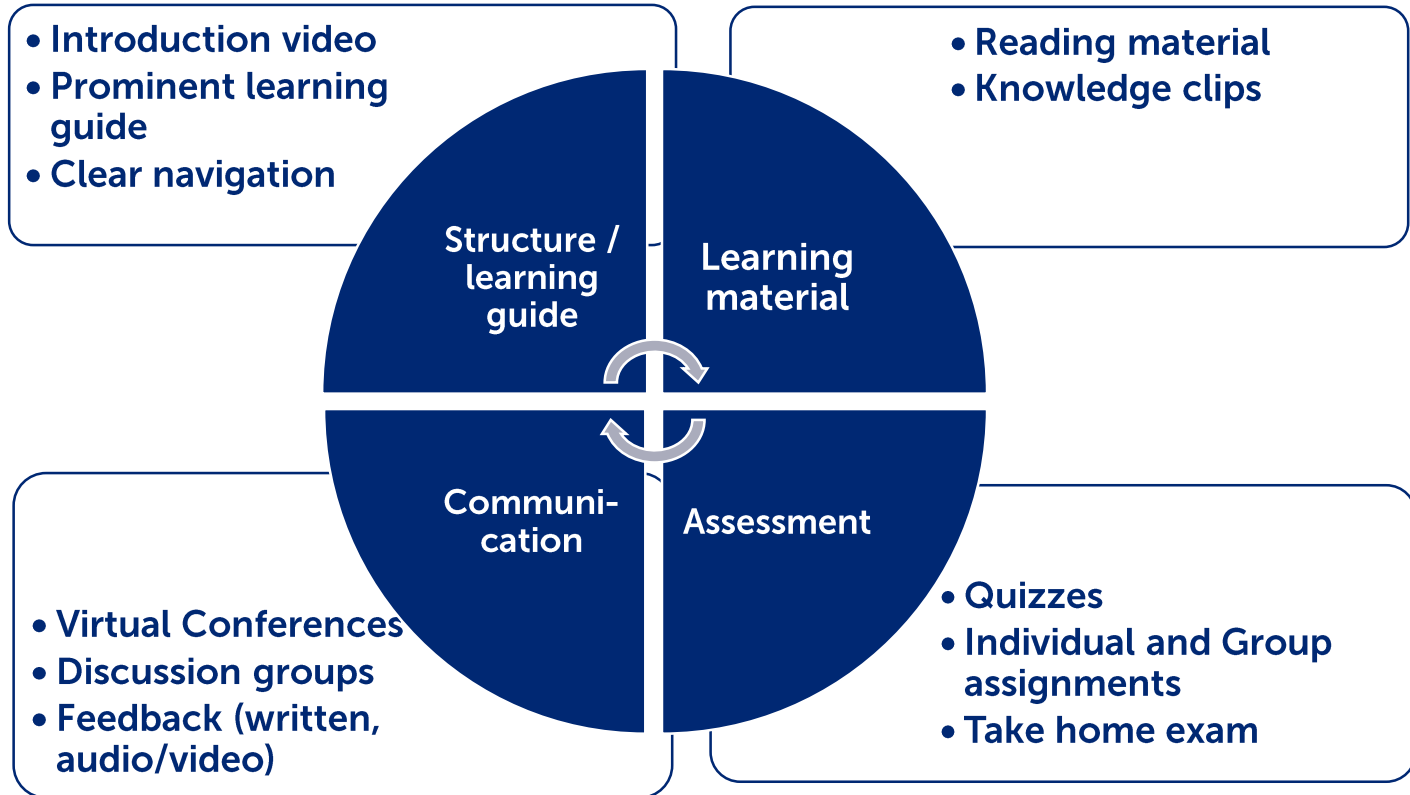
Henkel



FUJIFILM







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Flower Power Implementing a Digital Trade Infrastructure at Royal FloraHolland

This case was prepared by Philip Lazar under the supervision of Yao-hua Tan and Tao Yue. We wish to thank Roel Hulden and Edwin Wenink for their information and opinions. We also wish to thank Sjoerd Stevens for input in writing the case.

This case is based on field research data. It is to provide material for class discussion rather than to illustrate either effective or ineffective handling of a management situation.

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Abstract

Royal FloraHolland is a key orchestrator of floriculture in The Netherlands, offering a wide variety of cut flowers, indoor plants, and outdoor plants. The cooperative, set up in 1912 and since then one of the largest players in the global flower trade, plays a vital role in connecting producers, suppliers, intermediaries in the global flower trade, and consumers in the flower business. Over 4,200 members are part of the Royal FloraHolland cooperative, collectively creating a turnover of over EUR4.6bn per annum and supplying almost 2,300 customers globally.

As a supply chain orchestrator, the effectiveness and efficiency of this supply chain is, however, not fully under Royal FloraHolland's control. In the Kenya-Netherlands flower route, one of the primary transport routes for roses, the cooperative is dependent on a myriad of government agencies on both the Kenyan and Dutch side, customs agencies, freight forwarders, aviation and land transporters, as well as producers and customer demand. The main bottlenecks in the process were interruptions at customs, but also at other parties as well.

This case introduces Edwin Wenink, Programme Director for innovations projects at Royal FloraHolland, and border inspection agencies such as customs and phytosanitary inspection for flower exports, together with his collaborator Roel Hulden, in this section is a pilot in the CORE trade infrastructure and data pipeline interface that allows for several bottlenecks in the trade infrastructure to be dealt with more efficiently. Edwin developed this solution in close collaboration with Kenyan, Dutch customs, Dutch phytosanitary inspection (NVWA), Kenyan Customs (KRA), Kenyan Inspection (KEPHIS) and cargo handlers and freight forwarders at Nairobi and Mombasa. Also MAERSK was involved to do an experimental pilot to transport roses by air (Rukanova et al., 2017).

This case is part of the project 'Optimized Resilient Secure Global Supply-Chains' (ORSGSC) funded by the FP7 program under grant agreement 602993 (see <http://www.coreproject.eu>).

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CASE DEVELOPMENT CENTRE

The Helicopter Case The Tariffs and Taxes Dilemma

This case was prepared by Ruud Tusveld, Martin Flais and Geraldine Coughlan.

This case is based on generalised experience. It is written solely to provide material for class discussion rather than to illustrate either effective or ineffective handling of a management situation.

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The Helicopter Case: The Tariffs and Taxes Dilemma

This case follows a logistics service provider in Europe, tasked with overseeing part of a global inventory and distribution of parts for helicopters used by an international consortium of civilian and military users. The helicopters are manufactured, distributed and maintained around the world. This raises numerous questions regarding customs and indirect tax, which are explored in relation to the requirements of the helicopter supply chain and its supporting IT systems. The case focuses on the considerations needed for choosing an appropriate strategy for complying with customs while maximising flexibility within the logistical set-up.

The case is divided into two layers: civilian and military. In the first scenario, a civilian helicopter needs a repair within a short time frame. The faulty component from the helicopter, together with the necessary spares from the global pool, must subsequently be delivered back in time. Together for the repair, the fixed component must subsequently be delivered back in time. This scenario serves as an introduction to the discussion of the requirements from a customs and (related) indirect tax perspective for global structures as described. The second layer brings in the military aspect, whereby additional requirements are in place, and where the ownership of the spare parts inventory is in the hands of a governmental defence organisation.



Introduction

'Apparently, the engine is fine. There's a problem with the transmission, so they will have to send it for repair... But we don't have the required parts here' said the warehouse manager at Van Dijk Logistics to Kees Jansen, 'We will have to get them sent over from abroad...'

Jansen is a customs specialist, and was asked to advise the logistics provider regarding the customs implications relating to the delivery of parts needed for a helicopter repair. Van Dijk Logistics facilitates a central distribution centre in the Netherlands, on behalf of Atlas HLH Inc, a Canadian manufacturer of heavy lift helicopters. The Dutch distribution centre forms part of a

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CASE DEVELOPMENT CENTRE

Henkel Customs Broker Rationalisation

This case was prepared by Professor Albert Veenstra and Rebecca Chung, with the assistance of Luk Lohrer. We would like to thank Tessa Douma at Henkel for his information and opinions.

This case is based on field research data. It is written to provide material for class discussion rather than illustrate either effective or ineffective handling of a management situation.

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Henkel: Customs Broker Rationalisation

This case explains the customs broker rationalisation programme for European operations of the German multinational conglomerate Henkel AG & Co. KGaA since 2015. Henkel is a manufacturer of adhesive, beauty care, laundry and home care products with 170 production sites in 57 countries and sales in over 150 countries. The case shows how the company's Global Customs Management and Export Compliance project team in Amsterdam designed and launched the programme, and invited customs broker candidate firms for a final selection in summer 2016. What should the evaluation criteria be for selecting the right broker?



Introduction

In Summer 2016, an important recommendation was about to be made by Head of the Global Customs Management and Export Control project unit (hereafter "the Compliance team") of the multinational conglomerate Henkel AG & Co. KGaA (Henkel). He wanted his management superiors to significantly change the company's approach towards global trade management. The Compliance team, part of the Finance Tax group in Henkel's headquarters in Düsseldorf, Germany, is located in the newly established Henkel Global Supply Chain B.V. (HGSC) in Amsterdam, Netherlands to support HGSC's customs compliance. At the beginning of 2015, the Compliance team conceptualised and embarked on a customs broker rationalisation project for the "Europe 30" countries in which HGSC had tax registration – to reduce the number of its customs brokers from 150 to 1. Due to the time pressure exerted by the European Union's 28 member states, plus Switzerland and Norway – to pick one out of the three best candidates quickly, so that they could implement the transition in Autumn 2016, Henkel's top management and other regions were attentively observing the evolution in Europe.

Henkel

Henkel, founded in 1876, had flourished into a global manufacturer of adhesive, beauty care, and laundry and home care products, with 170 production sites in 57 countries and sales in over 150 countries by 2016. Headquartered in Germany, the company then had over 200 subsidiaries, employing about 50,000 people worldwide. Although the company is listed on the Frankfurt stock Exchange, the founding family Henkel maintains control of the company through active involvement in the shareholder committee and supervisory board.

¹ Customs brokers are service providers who specialise in performing formal activities to arrange clearance of goods by customs for import, transit and export.

