

E-COMMERCE AND LOW VALUE CONSIGNMENTS



Han Bosch

Responsible e-Commerce,
Dutch Customs



A \equiv LER





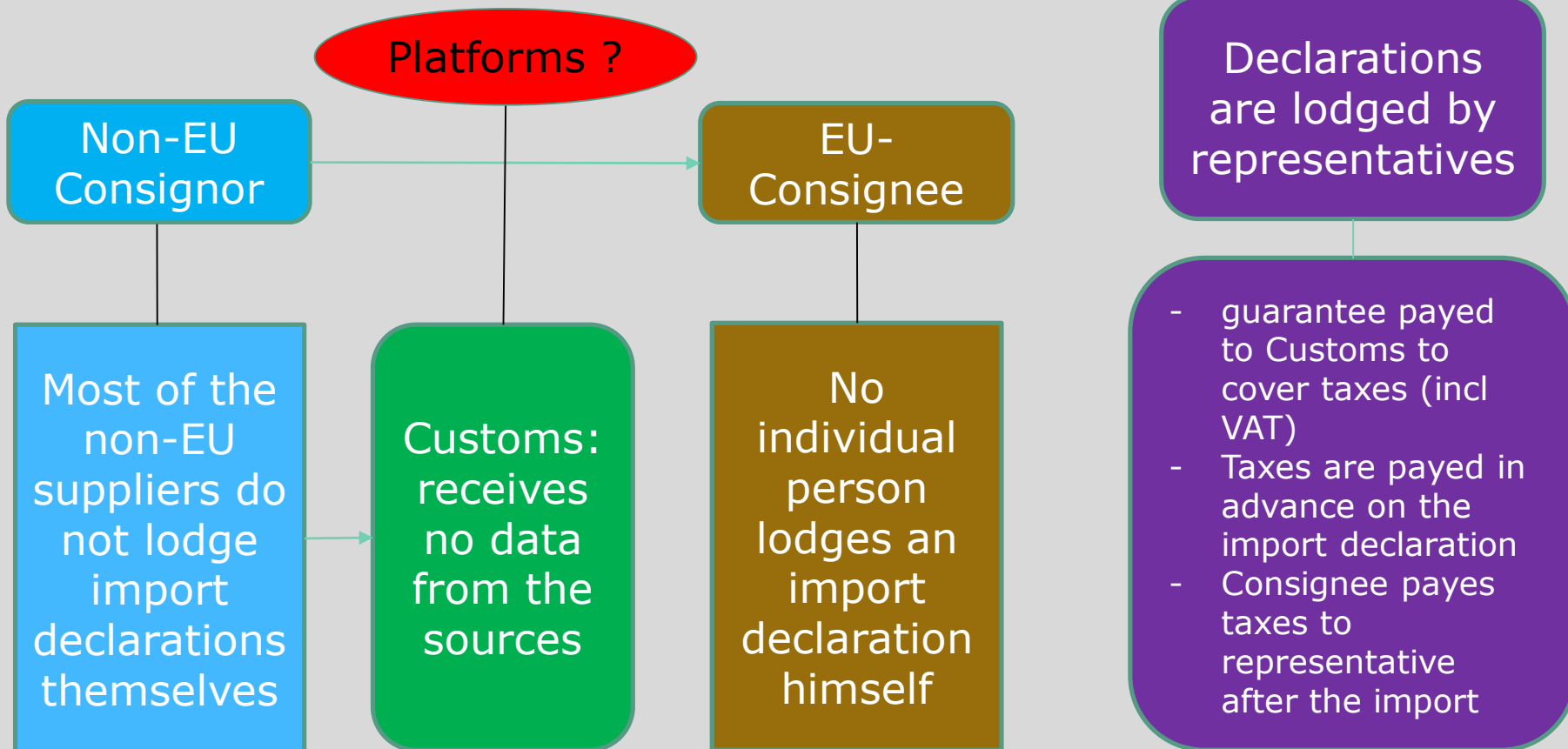
Customs Administration of the
Netherlands
Tax and Customs Administration

Freight Forwarders Forum 2018

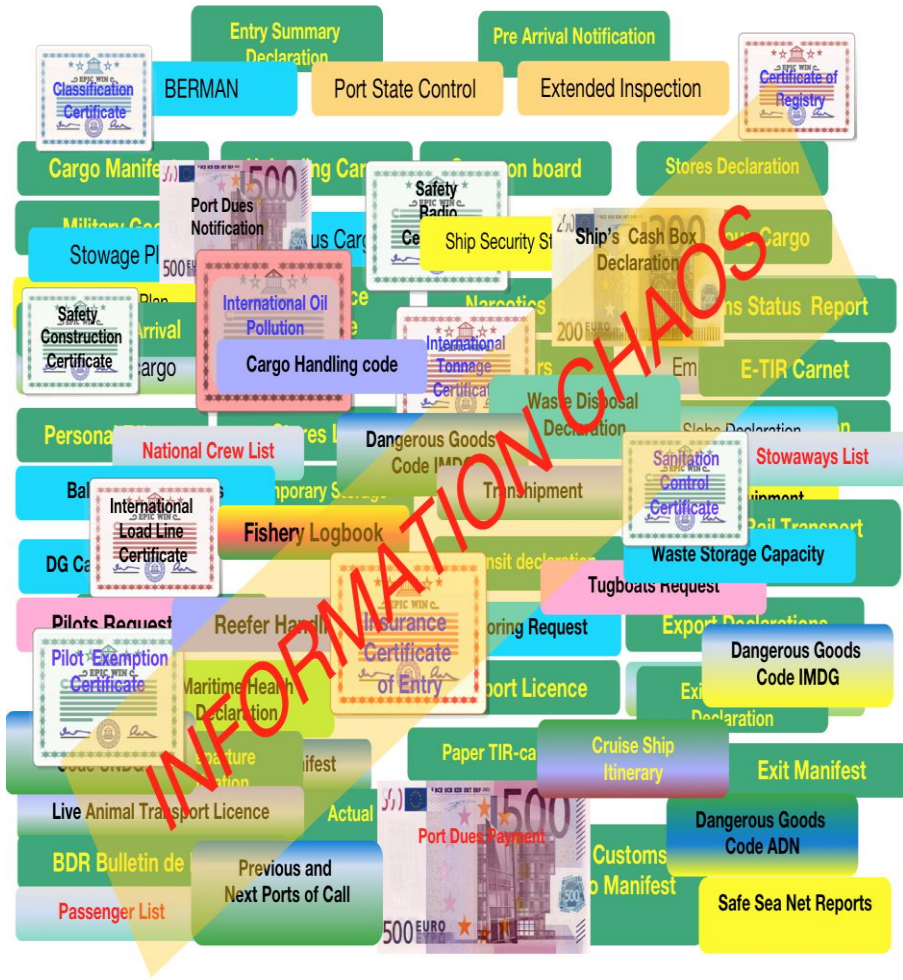
JNG (Han) Bosch
Strategic policy advisor
Dutch Customs

Brussels, November 15, 2018

As it is in NL



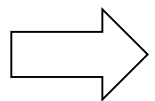
Main challenges (1)



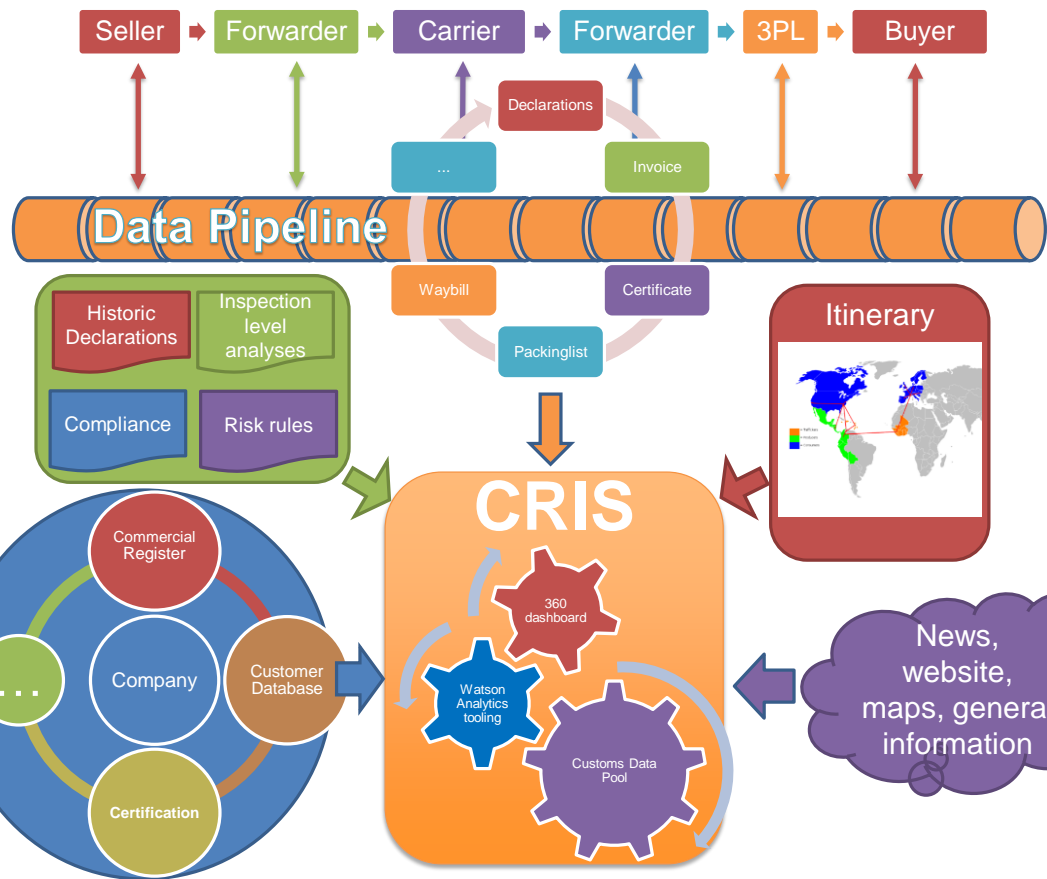
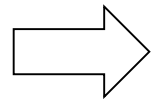
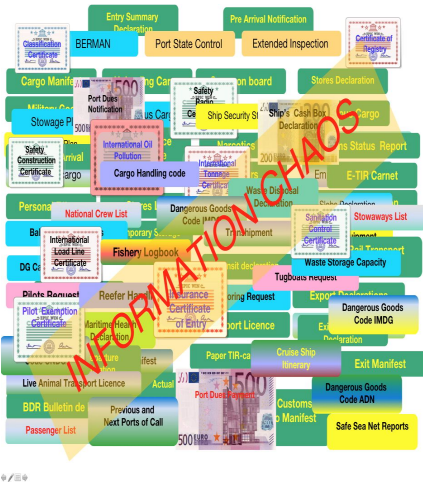
Main challenges (2)



How to succeed (1)



How to succeed (2)



How to succeed (3)

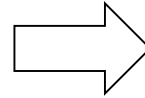


WCO
CROSS-BORDER E-COMMERCE
FRAMEWORK OF STANDARDS

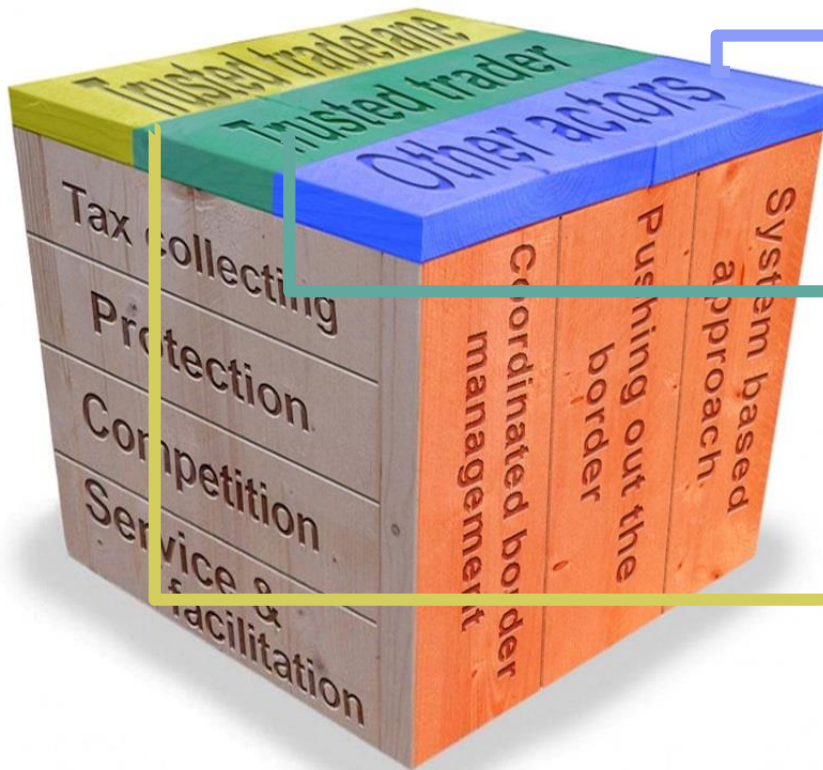


Digital Single Market - Modernising VAT for cross border e-Commerce

How to succeed (4)



Enforcement Vision in e-commerce



Other actors:
no data exchange in advance

Trusted trader:
data exchange in advance
(AEO, declaration data,
response customs)

Trusted tradelane:
exchange in advance of
additional data in e.g. supply
chain dashboards
($\langle \rangle$ declaration data, respons
customs)