



Douane
Belastingdienst



Netherlands Customs & Brexit

Preparation
with or without
a deal



What does Brexit mean?

The United Kingdom (UK) left the EU on 31 January 2020.

The UK is no longer part of the internal market and customs union, the UK is a third country.

The effects of this will be felt at the end of the transitional period, the free movement of goods between the UK and countries in the EU ends.

Consequences for freight traffic



Customs formalities for imports, exports and transits

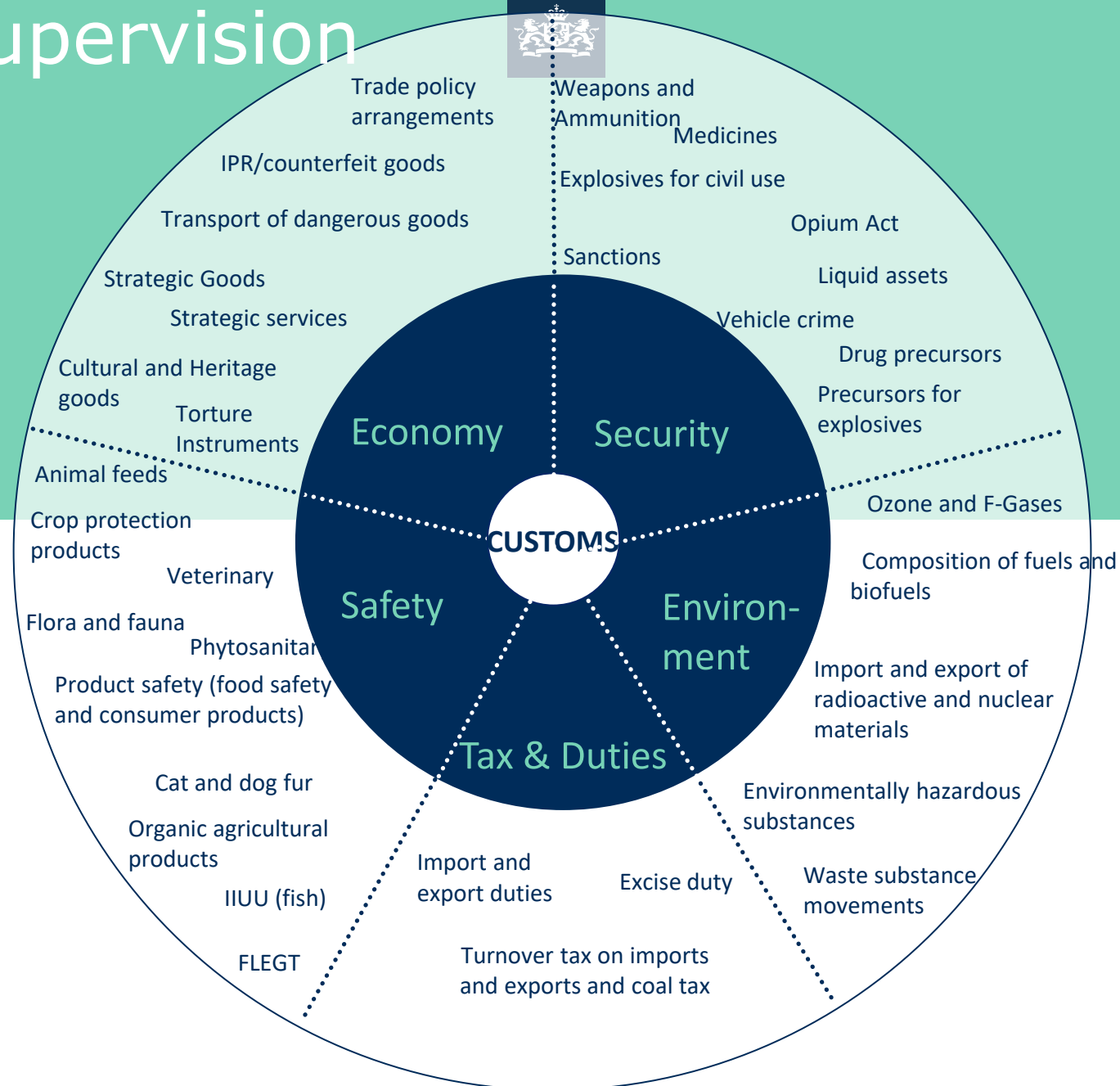


Possible levying of customs duties and trade policy measures



Non-tariff trade barriers (such as veterinary and phytosanitary requirements, product requirements, and checks on waste streams)

Customs supervision



[illegible]

EUROPESE UNIE

De schoolnaam

De schooladres

De leerkracht naam

De leerkracht functie

De leerling naam

De leerling adres

2019-2020

The diagram illustrates the export and import procedures for goods between the Netherlands and the United Kingdom. It features two circular flows, one for exports and one for imports, each with a central curved arrow indicating the direction of movement.

Export Procedures (Netherlands to United Kingdom):

- EXPORT:** Indicated by a large curved arrow pointing from the Netherlands to the United Kingdom.
- Steps:**
 - Declaration CLIENT
 - Temporary storage declaration
 - Phytosanitary control
 - Import declaration
 - Notification of arrival at customs
 - Entry summary declaration
 - Outward clearance declaration
 - Notification of arrival at customs

Import Procedures (United Kingdom to Netherlands):

- IMPORT:** Indicated by a large curved arrow pointing from the United Kingdom to the Netherlands.
- Steps:**
 - Export declaration
 - Phytosanitary control
 - Import declaration
 - Temporary storage declaration
 - Declaration CLIENT
 - Notification of arrival at customs
 - Entry summary declaration
 - Outward clearance declaration
 - Notification of arrival at customs

The diagram is flanked by the flags of the Netherlands (left) and the United Kingdom (right). The central curved arrows are labeled "EXPORT" and "IMPORT" respectively. The steps are represented by circular icons with corresponding text labels.

ZNF 1218 Raafingen afgeven - Deuk samen omgeven (3)

Deuk		Samen omgeven	
Deuknummer:	NJA1410752	Wf / Documentnummer:	NJA1410752/000
Deuk:	J1410752	Looptijd:	P01N JAN01 P000L
Naam vermeld:	CBAUPE	Aankomst:	07-02-2014 07:54:34
Aankomst:	10874	AED data record:	AED
Route:	CBAUPE	Veracht documentatie berekend:	
Code:	Omgeving	Veracht documentatie berekend:	

DIN EN ISO 9001:2015 - Details

Company Details	Certification Details
Company Name: <input type="text" value="NUTRITION CONSULTING"/> Address: <input type="text" value="10000"/> City: <input type="text" value="10000"/> Country: <input type="text" value="10000"/> Phone: <input type="text" value="10000"/> Fax: <input type="text" value="10000"/> Email: <input type="text" value="10000"/> Website: <input type="text" value="10000"/> Year of establishment: <input type="text" value="10000"/> Number of employees: <input type="text" value="10000"/> Number of certificates: <input type="text" value="10000"/> Number of products: <input type="text" value="10000"/> Number of services: <input type="text" value="10000"/> Number of processes: <input type="text" value="10000"/> Number of procedures: <input type="text" value="10000"/> Number of documents: <input type="text" value="10000"/> Number of records: <input type="text" value="10000"/> Number of non-conformities: <input type="text" value="10000"/> Number of complaints: <input type="text" value="10000"/> Number of claims: <input type="text" value="10000"/> Number of returns: <input type="text" value="10000"/> Number of recalls: <input type="text" value="10000"/> Number of audits: <input type="text" value="10000"/> Number of inspections: <input type="text" value="10000"/> Number of tests: <input type="text" value="10000"/> Number of measurements: <input type="text" value="10000"/> Number of calculations: <input type="text" value="10000"/> Number of simulations: <input type="text" value="10000"/> Number of experiments: <input type="text" value="10000"/> Number of observations: <input type="text" value="10000"/>	Certificate Number: <input type="text" value="10000"/> Certificate Validity: <input type="text" value="10000"/> Certificate Issued By: <input type="text" value="10000"/> Certificate Valid Until: <input type="text" value="10000"/> Certificate Renewal Date: <input type="text" value="10000"/> Certificate Renewal Period: <input type="text" value="10000"/> Certificate Renewal Fee: <input type="text" value="10000"/> Certificate Renewal Conditions: <input type="text" value="10000"/> Certificate Renewal Process: <input type="text" value="10000"/> Certificate Renewal Status: <input type="text" value="10000"/>

The screenshot shows the 'Experimenten' window with the following details:

- Experimenten Table:**

Werkstuk	Lent	Type
EXPERIMENT	IN	
NOT ENOUGH	IN	
EXPERIMENT	IN	
EXPERIMENT	IN	
- Log experimenten Table:**

Werkstuk	Lent	Type	Vrijheid	Bevat	Definit	Reg.
EXPERIMENT	IN					
NOT ENOUGH	IN					
EXPERIMENT	IN					
EXPERIMENT	IN					



Customs Administration of the
Netherlands
Tax and Customs Administration

How is Customs preparing itself?



Ready by 31 December 2020



Short of 930 additional FTe



Recruited and trained



Housing and resources



Brexit affects us all

It is joint responsibility to minimize
disruption at the border
with or without a trade deal



Trade has also to prepare



Cooperation is vital



Preparation needed both in NL
and the UK

EU Border formalities - the Netherlands

NO DOCUMENT NO TRANSPORT

Participation in the Dutch chain solution (via the Port Community System - Portbase) is made mandatory by all ferry terminals and most shortsea terminals.

Traders and transporters need to act now and complete the 5 steps to be Ready for Brexit before the 1st of January 2021.

Whether you are driver, transport company, forwarder, importer or exporter

Everyone has a role to play.

You will not have access to the NL terminals without digitally pre-notified customs documents.



5 easy steps

Step 1: Register with Customs

No relationship with Customs yet? **Request an [EORI number](#)** with them as soon as possible. Every company in Europe involved in import or export requires such a unique identification number. Also if you are an importer or exporter who uses a forwarder or customs agent for your import and export declarations. Please [contact](#) national customs as the application process may vary from country to country. Are you currently working with a UK EORI number? After the Brexit you have to convert this to an [EORI number from the EU](#).

Step 2: Decide who takes care of the import and export declarations

After Brexit, determine whether you will submit import and/or export declarations to Customs yourself or whether you will use a forwarder or customs agent for this. If you submit the declarations yourself, you will need separate software and licences. For this software you will find an [overview of possible suppliers](#) on the Dutch customs website. Perhaps agreements with the [Netherlands Food and Consumer Product Safety Authority](#) (NVWA) and/or ILT (Human Environment and Transport Inspectorate) are needed as well. Or, if you are a transporter, a CEMT licence.



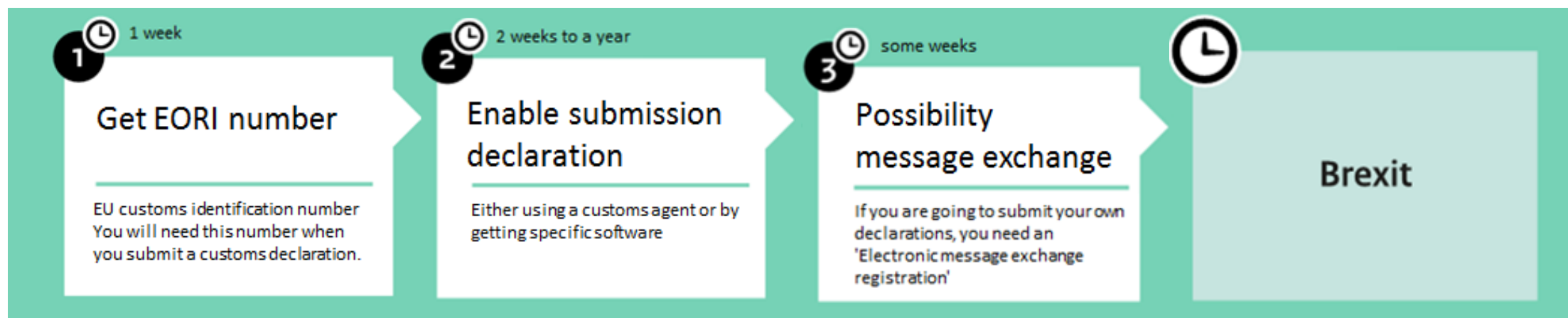
Customs Administration of the
Netherlands
Tax and Customs Administration

Doing business between EU and UK? Be prepared for Brexit in time



Preparation takes
several months

You should at least do this:



You may need to do this:



Arrange step 1, 2 or 3 now ?

Contact the Dutch National Helpdesk +31 88 156 6655

More information ?

www.douane.nl/brexit

Steps 3-5 for exporting to the UK

Step 3: Determine who is responsible for the pre-notification of customs documents

After Brexit, the pre-notification of customs documents via Portbase is mandatory at all ferry terminals and most shortsea terminals. The importer/exporter can do this, but also the forwarder, customs agent or, on occasion, the transport company. **Make clear agreements about this! Without pre-notification, the transporter will not be granted access to the terminal.**

Step 4: Subscribe to the Portbase services

You can digitally pre-notify and track your cargo in real time via Portbase. For import cargo, subscribe to the services [Notification Import Documentation](#) and [Import Status](#). For export cargo, you need the services [Notification Export Documentation](#) and [Track & Trace Export](#).

Step 5: Check beforehand whether the terminal has the customs document

Only cargo that has been digitally pre-notified can enter and leave the terminal. Otherwise, the container or trailer will come to a standstill here. **When exporting**, you will then be referred to a temporary parking location. You can contact your client or transport planner there to get the necessary customs formalities in order. **Therefore, before you start driving**, always check the status at the terminal via Portbase. **NB: on entry to NL, you remain in the terminal**



Ready for Brexit in the Dutch ports in 5 steps



GET READY FOR BREXIT

Swiftly through the Dutch ports



IMPORTER EXPORTER CUSTOMS



Step 1. Register with Customs

As a new importer or exporter, you require an EORI number from Custom Arrange this as soon as possible. Also if you let another party handle your import or export declarations for you.

IMPORTER EXPORTER FORWARDER CUSTOMS AGENT CUSTOMS



Step 2. Decide who submits the import or export declaration to Customs

Will you submit the customs documents for your cargo yourself? Or will you use a forwarder or customs agent for this?

IMPORTER EXPORTER FORWARDER CUSTOMS AGENT TRANSPORTER PORTBASE



Step 3. Determine who will digitally pre-notify the customs documents at the terminal

After Brexit, the digital pre-notification of customs documents will be mandatory at all ferry terminals and most shortsea terminals. Make clear agreements about who will perform this task within your logistics chain.

IMPORTER EXPORTER FORWARDER CUSTOMS AGENT TRANSPORTER PORTBASE



Step 4. Subscribe to the Portbase services for pre-notification

You can digitally pre-notify customs documents at ferry terminals and shortsea terminals via the Portbase services Notification Import Documentation and Notification Export Documentation.

TRANSPORTER PORTBASE



Step 5. Verify whether the terminal has the customs documents prior to departure

You can digitally verify this via the Portbase services Import Status and Track & Trace Export. Only correctly pre-notified cargo may enter and leave the terminal. No document means no access.

www.getreadyforbrexit.eu

Prepare, prepare, prepare

- The reason for preparing for the end of the transition period (TP) is the significant changes in trade between EU and non-EU country.
- For those not actually trading outside the EU, this example might help.
 - If you currently ship to the UK, you only need an **invoice and transport order**...with those papers you are able to book a ticket on a ferry or le Shuttle train.
 - After the end of the TP, it all starts with an **export declaration** with customs at the country of exporter / consignor.
- Then if you arrive at the port, a message of “**trader-at-exit**” / **departure** needs to be sent to the customs at exit, followed by the manifest to confirm the exit.

https://www.youtube.com/watch?v=4lpompP11q4&feature=emb_logo



“Rotterdam port community combines forces for handling Brexit”

CLdN



P&O
FERRIES


Stena Line



evofenedex

portbase®

 **Port of
Rotterdam**

 **Deltalinqs**

 **Douane
Belastingdienst**

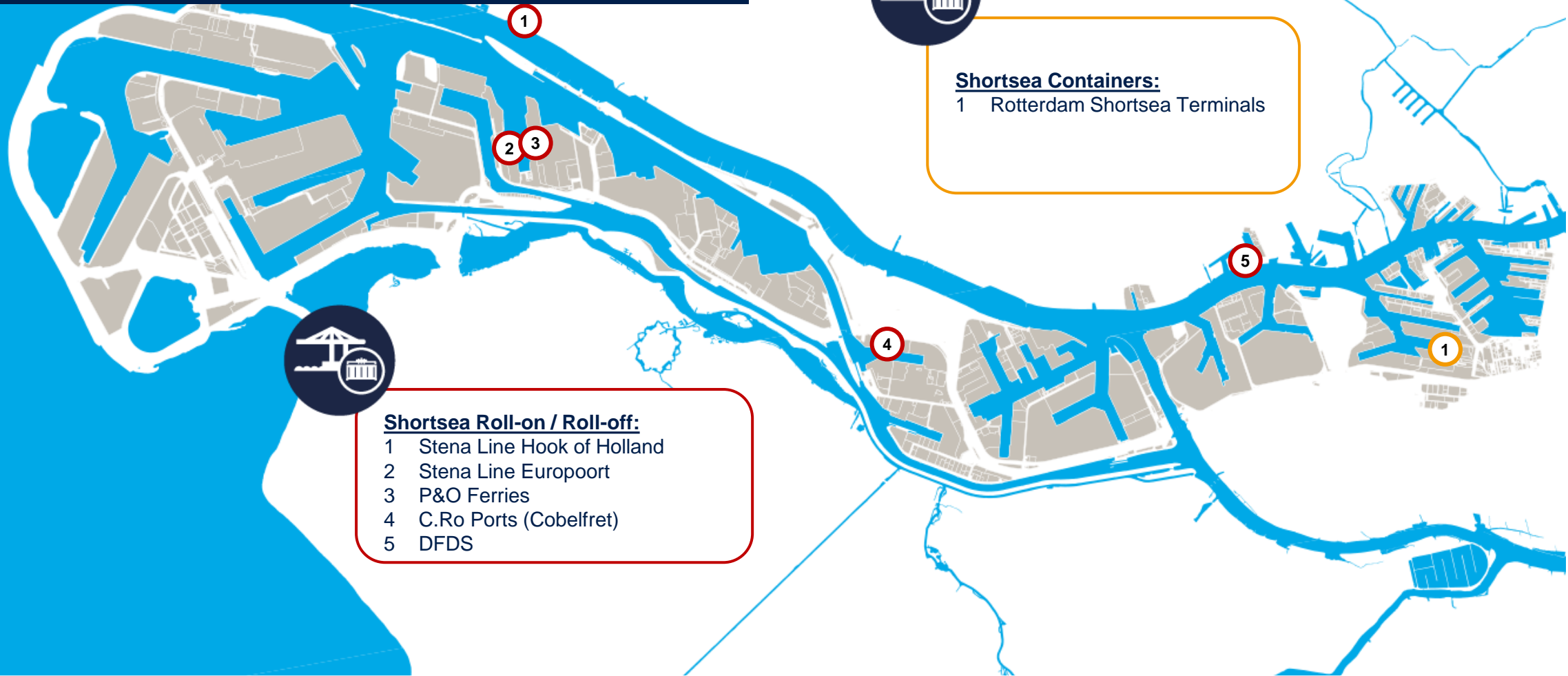
FENEX®

Port & Industrial Area



Extensive Terminal Network

DEDICATED TERMINALS & CLUSTERS



Brexit preparations veterinary inspection points



- The Netherlands has 2 inspection points for livestock: Schiphol and Maastricht Airport, third is in research at one of the ferry terminals for live horses, day-old chicks and hatching eggs
- South bank of port of Rotterdam is a BIP with 7 locations but not for livestock
- One veterinary checkpoint opened at Hook van Holland
- Inspection points are private investments. DFHA performs veterinary checks



Closing remarks from trade perspective

- › Customs brokerage industry will play a key role
- › Many customs brokers have contracted with many clients, but still a lot of importers/exporters are not prepared.
- › Customs brokers will work with Pre-clearance (art 24 (3) DA UCC > meaning the inspection results will be provided before the presentation of the goods to customs.
- › Fiscal representation is very common in The Netherlands, 69% of Fenex members offer this service. Vat not paid on import but via postponed accounting (applying the article 23 license, not procedure 4200)



Customer journey

2c. Roland's has received the PC from Stefan and uploaded it to the relevant GB plant health IT system **at least 4 hours before** arrival in the UK (as Harwich is a RoRo port - if a non RoRo movement it is done the day before the plants are due to arrive) and she pre-lodged a import declaration into CHIEF.

4b Roland has sent Mark's haulage firm a copy of her GB EORI number and she has also provided a digital copy of the PC with the pre-notified import declaration

10a. Roland is VAT registered and so can use postponed VAT accounting to account for import VAT. This is paid quarterly.

10b. Roland is already authorised for simplified declarations (CFSP) for imports. She now needs to submit her supplementary declaration

11. Roland also has a duty deferment account, which is debited after she has submitted the supplementary declaration.

12. Within 3 days of a consignment reaching the UK, the original phytosanitary certificate must be provided to the plant health authority - Roland can start to distribute and sell the products immediately

Mark delivers the plants to the DIY store.

8. HMRC risk assesses the customs data. The consignment is now subject to APHA control, and the Plant Health and Seed Inspectorate (PHSI) decide if they wish to select the goods for a control.

Stefan - NL plant grower – Exporter

Roland – GB Importer

Ferry Operator (FO)

Mark – Driver

HMG

NL customs

Exporting roses (for planting) from Hook of Holland to Harwich accompanied freight - FOB - 23 January 2021

9. The PHSI checks the information sent, and decides that the documentation submitted in advance is sufficient to release the goods without a physical control - they inform Roland. HMRC amend the entry in CHIEF is updated to release the consignment prior to it arriving in Harwich.

6. No GB ENS data input is required by the carrier because it is pre 1 July 2021. To confirm the FO has met the requirements of all freight on board, the manifest is sent to Portbase prior to the ferry departing.

7. Portbase sends a message to the NL customs after the ferry has departed, this action discharging the exports on board.

5. Mark arrives at the terminal, the MRN is already entered in Portbase - his truck VRN is scanned by the ANPR reader, he checks in and he drives onto the ferry

3a. Stefan supplies the original PC to Mark and the MRN to Portbase to discharge the EAD, and he checks Portbase before telling Mark to set off for the terminal.

3b. He has received a message to enable Mark to leave for the port and access the terminal

1. Stefan runs a plant production business near Rotterdam - he receives an order from Roland, a buyer for a large GB DIY chain

2a. Stefan has already taken the necessary steps to trade under the EU requirements (e.g. registering for an EU EORI number, has registered with Portbase. He needs to check the products ordered against lists and make an appointments with the authorities, who check the product, certify it and declare it "EU compliant" *in the absence of the UK requirements*

2b. Stefan has applied for and received a phyto-sanitary certificate (PC) from the relevant competent authority.
2c. Stefan has already sent the digital copy of the PC to Roland for pre-notification

4a. When loading the goods, Mark ensures he receives the relevant MRN(s). As Roland is authorised for CFSP she is using the deferred procedure for her import to GB, she has given Mark a copy of her EORI number in advance.



